

**Statement of Comprehensive Income**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 December 2014	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
<b>OPERATING INCOME</b>					
<b>Contributions</b>					
Waste Education Contributions	55,000	49,980	10	100,000	100,000
	55,000	49,980	10	100,000	100,000
<b>Fees and Charges</b>					
Casual Tipping Fees	1,065,622	1,078,392	(1)	2,157,646	2,157,646
Sale of Scrap Metal	33,935	33,935	0	130,000	130,000
Disposal - City of Bunbury	240,299	236,412	2	473,010	473,010
Disposal - Shire of Harvey	188,668	195,870	(4)	391,893	391,893
Shire of Harvey Tip Passes	98,678	87,480	13	175,032	175,032
Recycle Shop Income	18,509	12,246	51	24,500	24,500
Mulch Sales	4,423	4,998	(11)	10,000	10,000
Cardboard/Plastic Recycling	447	1,752	(74)	3,500	3,500
Banksia Road Organics Tipping Fees	141,064	120,702	17	241,500	241,500
Banksia Road Sale of Compost	32,931	74,970	(56)	150,000	150,000
Income COB Support Staff	97,457	71,598	36	143,249	143,249
Supply/Collection of Hookbin Income	1,640	1,512	8	3,024	3,024
Waste Minimisation Income	41,136	49,182	(16)	98,400	98,400
	1,964,809	1,969,049	(0)	4,001,754	4,001,754
<b>Interest Earnings</b>					
Cash at Bank	36,703	30,648	20	61,322	61,322
Plant & Equipment Reserve	13,172	8,250	60	16,505	16,505
Site Rehab Post Closure Reserve	76,566	53,682	43	107,410	107,410
Waste Minimisation Reserve	10,323	10,068	3	20,146	20,146
Banksia Road Construction Reserve	3,979	5,136	(23)	10,272	10,272
	140,744	107,784	31	215,655	215,655
<b>Other Revenue</b>					
Fuel Tax Credits	27,320	19,992	37	40,000	40,000
Insurance Reimbursements	7,806	-	100	-	-
Misc Refunds & Reimbursements	11,032	2,502	341	5,000	5,000
Landfill Levy Income	282,717	307,380	(8)	615,000	615,000
Bad Debts Recovered	8,497	-	0	-	-
	337,373	329,874	2	660,000	660,000
<b>TOTAL OPERATING REVENUE</b>	<b>2,497,926</b>	<b>2,456,687</b>	<b>2</b>	<b>4,977,409</b>	<b>4,977,409</b>
<b>OPERATING EXPENDITURE</b>					
<b>Employee Costs</b>					
Administration (Fringe Benefits Tax)	-	-	0	(1,000)	(1,000)
Waste Education Operations	(75,806)	(66,234)	(14)	(132,118)	(132,118)
Gatehouse	(82,061)	(78,958)	(4)	(155,253)	(155,253)
Site Cleanup (Litter & Weed Control)	(14,640)	(14,086)	(4)	(28,090)	(28,090)
Waste Transfer Station	(156,284)	(150,375)	(4)	(299,913)	(299,913)
Earthworks Operations	(99,770)	(95,998)	(4)	(191,458)	(191,458)
Recycling Operations	(15,333)	(14,753)	(4)	(29,420)	(29,420)
Organics Expenditure	(157,809)	(126,177)	(25)	(251,647)	(251,647)
	(601,703)	(546,581)	(10)	(1,088,899)	(1,088,899)

**Statement of Comprehensive Income**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 December 2014	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
<b>OPERATING EXPENDITURE (continued)</b>					
<b>Materials and Contracts</b>					
Members of Council	(2,790)	(1,050)	(166)	(2,100)	(2,100)
COB Accounting/Professional Fees	(95,029)	(81,420)	(17)	(162,907)	(162,907)
General Administration Other	(9,805)	(24,553)	60	(37,842)	(37,842)
Waste Education Operations	(2,110)	(7,026)	70	(14,050)	(14,050)
Technical Services	(37,480)	(37,500)	0	(30,000)	(30,000)
Site Cleanup (Litter & Weed Control)	4,301	(4,560)	194	(9,120)	(9,120)
Organics Expenditure	(117,419)	(83,508)	(41) •	(169,069)	(169,069)
Recycling Operations (Cardboard & Other)	(18,047)	(31,747)	43	(63,427)	(63,427)
Waste Transfer Station	(46,141)	(43,896)	(5)	(87,835)	(87,835)
Earthworks Operations	(115,793)	(134,982)	14 •	(270,069)	(270,069)
Monitoring Bores	(27,533)	(15,996)	(72)	(32,000)	(32,000)
Site Rehabilitation	(68,698)	(443,322)	85 •	(1,089,969)	(1,089,969)
Greenwaste Recycling Operations	-	(7,734)	100	(15,470)	(15,470)
Electronic Waste Recycling	(6,315)	(4,746)	(33)	(9,500)	(9,500)
Other (Site Survey, General Mntce, etc)	(20,980)	(23,270)	10	(45,150)	(45,150)
	(563,839)	(945,310)	40 •	(2,038,508)	(2,038,508)
<b>Utility Charges</b>	(6,886)	(4,746)	(45)	(9,500)	(9,500)
<b>Insurance</b>	(46,609)	(39,101)	(19)	(39,101)	(39,101)
<b>Depreciation</b>					
Buildings	(6,532)	(9,174)	29	(18,351)	(18,351)
Vehicles, Plant & Equipment	(190,652)	(215,165)	11	(435,157)	(435,157)
Furniture & Equipment	(4,792)	(5,610)	15	(11,224)	(11,224)
Infrastructure	(18,362)	(22,014)	17	(44,051)	(44,051)
	(220,338)	(251,963)	13	(508,783)	(508,783)
<b>Other Expenditure</b>					
Landfill Levy	(261,183)	(282,786)	8 •	(565,800)	(565,800)
Landfill Licence	(5,141)	(9,744)	47	(9,744)	(9,744)
City of Bunbury Tonnage Rebate	(53,234)	(54,276)	2	(108,600)	(108,600)
Shire of Harvey Tonnage Rebate	(41,847)	(42,744)	2	(85,525)	(85,525)
Other	(21,477)	(24,720)	13	(29,686)	(29,686)
	(382,882)	(414,270)	8 •	(799,355)	(799,355)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>(1,822,257)</b>	<b>(2,201,971)</b>	<b>17</b>	<b>(4,484,146)</b>	<b>(4,484,146)</b>
<b>OPERATING SURPLUS or (DEFICIT)</b>	<b>675,669</b>	<b>254,716</b>	<b>165</b>	<b>493,263</b>	<b>493,263</b>
<b>Non Operating Income</b>					
<b>Grants and Contributions for the Development of Assets</b>					
Grant Funding - Organics	-	-	0	470,000	470,000
<b>Sale or Disposal of Assets</b>					
Loss on Sale of Vehicles	(36,311)	(35,618)	2	(48,889)	(48,889)
<b>Total Non Operating Income</b>	<b>(36,311)</b>	<b>(35,618)</b>	<b>2</b>	<b>421,111</b>	<b>421,111</b>
<b>Other Comprehensive Income</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>639,358</b>	<b>219,098</b>	<b>192</b>	<b>914,374</b>	<b>914,374</b>

**Statement of Financial Activity by Nature and Type**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 December 2014	Year to Date		%	Annual Budget	
	Actual \$	Budget \$		Original \$	Forecast \$
<b>OPERATING</b>					
<b>Revenues by Nature and Type</b>					
Contributions	55,000	49,980	10	100,000	100,000
Fees and Charges	1,964,809	1,969,049	(0)	4,001,754	4,001,754
Interest Earnings	140,744	107,784	31	215,655	215,655
Other Revenue	337,373	329,874	2	660,000	660,000
	2,497,926	2,456,687	2	4,977,409	4,977,409
<b>Expenses by Nature and Type</b>					
Employee Costs	(601,703)	(546,581)	(10)	(1,088,899)	(1,088,899)
Materials and Contracts	(563,839)	(945,310)	40	(2,038,508)	(2,038,508)
Utility Charges	(6,886)	(4,746)	(45)	(9,500)	(9,500)
Other Expenditure	(382,882)	(414,270)	8	(799,355)	(799,355)
Insurance	(46,609)	(39,101)	(19)	(39,101)	(39,101)
Depreciation	(220,338)	(251,963)	13	(508,783)	(508,783)
	(1,822,257)	(2,201,971)	(17)	(4,484,146)	(4,484,146)
<b>NET OPERATING RESULT</b>	<b>675,669</b>	<b>254,716</b>	<b>165</b>	<b>493,263</b>	<b>493,263</b>
<b>Capital Income</b>					
Capital Grants, Subsidies/Contributions	-	-	0	470,000	470,000
<b>Capital Expenditure</b>					
Vehicles, Plant & Equipment	-	-	0	(455,000)	(455,000)
Furniture & Equipment	(755)	(1,400)	46	(1,400)	(1,400)
Infrastructure	(12,150)	(12,150)	0	(25,000)	(25,000)
Banksia Road Site	(9,500)	(9,500)	0	(632,687)	(632,687)
	(22,405)	(23,050)	3	(1,114,087)	(1,114,087)
<b>Adjustments for Non-Cash Expenditure / (Revenue)</b>					
Depreciation on Assets	220,338	251,963	13	508,783	508,783
	220,338	251,963	13	508,783	508,783
<b>Financial Transfers</b>					
<b>Revenue</b>					
Proceeds from Sale of Assets	80,500	80,000	1	110,000	110,000
Transfers from Reserves	250,000	250,000	0	1,603,169	1,603,169
Movement in employee provisions	(1,817)	(1,817)	0	30,854	30,854
	328,683	328,183	0	1,744,023	1,744,023
<b>Expenditure</b>					
Transfers to Reserves	(1,074,850)	(1,047,945)	3	(1,252,734)	(1,252,734)
	(1,074,850)	(1,047,945)	3	(1,252,734)	(1,252,734)
Add: Net Current Assets July 1 B/fwd	2,015,769	1,936,587		1,936,587	1,936,587
Less: Net Current Asset Year to Date	2,143,204	1,700,455		2,785,834	2,785,834
<b>Control = 0</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>

**Capital Works Expenditure Summary  
Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 December 2014	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$

**CAPITAL WORKS IN PROGRESS**

Gatehouse / Site Operations

Desktop Computer	755	1,400	(46)	1,400	1,400
Implement Loader	-	-	0	115,000	115,000
Frontend Loader	-	-	0	340,000	340,000
Upgrade Landfill Access Road	12,150	12,150	0	25,000	25,000
	<b>12,905</b>	<b>13,550</b>	<b>(5)</b>	<b>481,400</b>	<b>481,400</b>

Recycling Operations - Organics

Screening Plant	9,500	9,500	0	26,687	19,487
Compost Aerator Units - 5 Sets	-	-	0	180,000	180,000
Diesel 10Kva Generator	-	-	0	9,000	9,000
8" Sea Container	-	-	0	3,200	3,200
100,000L Water Tank & Pump	-	-	0	800	8,000
Loader	-	-	0	250,000	250,000
Concrete Bunker for Finished Compost	-	-	0	155,000	155,000
Litter Fence around Leachate Pond	-	-	0	8,000	8,000
	<b>9,500</b>	<b>9,500</b>	<b>0</b>	<b>632,687</b>	<b>632,687</b>

**TOTAL CAPITAL EXPENDITURE**

<b>22,405</b>	<b>23,050</b>	<b>(3)</b>	<b>1,114,087</b>	<b>1,114,087</b>
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**Balance Sheet**  
**Period Ending 31 December 2014**

<b>Bunbury-Harvey Regional Council</b>	<b>Year to Date</b>	<b>Original</b>	<b>Forecast</b>
<b>Balance Sheet</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
<b>Period Ending 31 December 2014</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Current Assets</b>			
Cash & Cash Equivalents	6,700,227	6,299,189	6,299,189
Trade & Other Receivables	717,245	520,000	520,000
Prepayments	560	-	-
Inventories	1,822	3,000	3,000
	7,419,854	6,822,189	6,822,189
<b>Non Current Assets</b>			
Property, Plant & Equipment	1,991,826	2,627,488	2,627,488
Infrastructure	646,610	948,627	948,627
	2,638,436	3,576,115	3,576,115
<b>Current Liabilities</b>			
Trade & Other Payables	256,487	223,203	223,203
Provisions	113,536	78,383	78,383
	370,023	301,586	301,586
<b>Non Current Liabilities</b>			
Long Service Leave Provision	13,875	46,545	46,545
	13,875	46,545	46,545
<b>Net Assets</b>	<b>9,674,392</b>	<b>10,050,173</b>	<b>10,050,173</b>
<b>Equity</b>			
Accumulated Surplus	4,579,799	6,129,101	6,129,101
Reserves	4,906,627	3,734,769	3,734,769
Revaluation Surplus	187,966	186,303	186,303
	<b>9,674,392</b>	<b>10,050,173</b>	<b>10,050,173</b>
<b>Note:</b>			
The total of non-current assets above includes the following amounts which have been invested at the Banksia Road Dardanup site.			
Property, Plant & Equipment	720,134	904,455	904,455
Infrastructure	214,769	358,969	358,969
	<b>934,903</b>	<b>1,263,424</b>	<b>1,263,424</b>

**Statement of Net Current Assets**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 December 2014	1st July 2014 Opening \$	2014/2015 Actual \$	2014/2015 Forecast \$
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**Composition of Estimated Net Current Asset Position**

**CURRENT ASSETS**

Cash - Unrestricted	2,110,063	1,793,600	2,564,420
Cash - Restricted	4,081,777	4,906,627	3,734,769
Trade & Other Receivables	411,779	717,245	520,000
Prepayments	560	560	-
Inventories	1,822	1,822	3,000
	6,606,002	7,419,854	6,822,189

**LESS: CURRENT LIABILITIES**

Trade & Other Payables	388,594	256,487	223,203
Short Term Provisions	119,862	113,536	78,383
	508,456	370,023	301,586

**NET CURRENT ASSETS**

**6,097,546      7,049,831      6,520,603**

**ADJUSTMENTS**

Less			
Cash - Reserves - Restricted	(4,081,777)	(4,906,627)	(3,734,769)
	(4,081,777)	(4,906,627)	(3,734,769)

**NET CURRENT ASSET POSITION**

**2,015,769      2,143,204      2,785,834**

**Fees & Charges Summary**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	YTD Actual	YTD Budget
<b>CITY OF BUNBURY - DISPOSALS</b>								
<u>Tonnage</u>								
Co-mingled Waste	726	676	806	1241	707	752	4908	
Rubble/Special Burial	10	4	3	1	9	3	30	
Clean Fill	55	0	0	0	0	2	58	
No Charge	59	0	0	2	17	0	78	
<b>Total Tonnage</b>	<b>850</b>	<b>680</b>	<b>809</b>	<b>1244</b>	<b>732</b>	<b>757</b>	<b>5073</b>	
<b>Total \$ before Rebate</b>	<b>34,761</b>	<b>32,785</b>	<b>39,603</b>	<b>61,467</b>	<b>34,573</b>	<b>37,109</b>	<b>240,299</b>	<b>236,412</b>
<i>\$ per tonne co-mingled</i>	41.56	48.55	49.90	50.28	48.29	49.66		
<i>\$ per tonne average</i>	40.89	48.23	48.92	49.40	47.20	49.02	47.37	
<b>SHIRE OF HARVEY - DISPOSALS</b>								
<u>Tonnage</u>								
Co-mingled Waste	702	620	627	676	566	687	3877	
Rubble	40	73	0	21	17	9	162	
Clean Fill	51	14	0	85	12	20	183	
No Charge	0	0	0	1	1	0	2	
<b>Total Tonnage</b>	<b>792</b>	<b>707</b>	<b>627</b>	<b>784</b>	<b>597</b>	<b>717</b>	<b>4223</b>	
<b>Total \$ before Rebate</b>	<b>33,378</b>	<b>29,897</b>	<b>30,303</b>	<b>34,110</b>	<b>27,959</b>	<b>33,021</b>	<b>188,667</b>	<b>195,870</b>
<i>\$ per tonne co-mingled</i>	40.02	42.71	49.34	44.19	47.07	26.93		
<i>\$ per tonne average</i>	42.13	42.31	48.34	43.52	46.83	46.09	44.67	
<b>SHIRE OF HARVEY - TIP PASSES</b>								
<b>Total Tonnage</b>	<b>213</b>	<b>387</b>	<b>299</b>	<b>286</b>	<b>329</b>	<b>278</b>	<b>1792</b>	
<b>Total \$</b>	<b>11,719</b>	<b>21,177</b>	<b>16,416</b>	<b>15,617</b>	<b>18,398</b>	<b>15,351</b>	<b>98,678</b>	<b>87,480</b>
<i>\$ per tonne</i>	55.02	54.68	54.99	54.57	56.01	55.14	55.07	
<b>GENERAL PUBLIC TONNAGE</b>								
<b>Total Tonnage</b>	<b>3201</b>	<b>4492</b>	<b>5974</b>	<b>7593</b>	<b>3847</b>	<b>6287</b>	<b>31395</b>	
<b>Total \$</b>	<b>113,132</b>	<b>192,810</b>	<b>204,583</b>	<b>258,362</b>	<b>151,878</b>	<b>144,857</b>	<b>1,065,622</b>	<b>1,078,392</b>
<i>\$ per tonne</i>	35.34	42.92	34.24	34.03	39.47	23.04	33.94	
<b>BANKSIA ROAD</b>								
<b>Organic Waste Total Tonnage</b>	<b>1277</b>	<b>1249</b>	<b>1822</b>	<b>1510</b>	<b>1485</b>	<b>1210</b>	<b>8553</b>	
<b>Total \$ before Rebate</b>	<b>22,498</b>	<b>23,173</b>	<b>44,011</b>	<b>29,624</b>	<b>30,265</b>	<b>24,423</b>	<b>173,994</b>	<b>195,672</b>
<i>\$ per tonne co-mingled</i>	17.62	18.56	24.15	19.61	20.39	20.19	20.34	
COB Support Staff	14,681	13,649	14,337	-	37,432	17,358	97,457	71,598
Hookbin Hire	280	240	320	240	280	280	1,640	1,512
Waste Minimisation Income	16,615	7,775	6,752	7,885	(4,941)	7,050	41,135	49,182
Scrap Metal/Recycling	31,759	4,538	5,431	4,060	6,477	5,051	57,316	83,970
<b>TOTAL FEES AND CHARGES</b>	<b>278,823</b>	<b>326,044</b>	<b>361,757</b>	<b>411,364</b>	<b>302,321</b>	<b>284,500</b>	<b>1,964,809</b>	<b>2,000,088</b>

**Aged Debtors Report**  
**Period Ending 31 December 2014**

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
32	TOTALS	<b>620,493</b>	271,987	138,785	207,291	2,430
	<i>Percentages</i>	<i>99.61%</i>	<i>43.83%</i>	<i>22.37%</i>	<i>33.41%</i>	<i>0.39%</i>