

**Statement of Comprehensive Income**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 December 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
<b>OPERATING INCOME</b>					
<b>Contributions</b>					
Waste Education Contributions	54,434	54,414	0	108,868	108,868
	54,434	54,414	0	108,868	108,868
<b>Fees and Charges</b>					
Casual Tipping Fees	549,298	913,920	(40)	1,828,570	1,463,948
Sale of Scrap Metal	4,141	44,982	(91)	90,000	40,000
Disposal - City of Bunbury	248,715	249,846	(0)	499,896	499,896
Disposal - Shire of Harvey	256,302	199,638	28	399,430	455,430
Shire of Harvey Tip Passes	103,339	96,330	7	192,738	192,738
Recycle Shop Income	20,845	18,432	13	36,878	36,878
Mulch Sales	3,634	4,998	(27)	10,000	10,000
Cardboard/Plastic Recycling	753	1,752	(57)	3,500	3,500
Banksia Road Organics Tipping Fees	158,637	176,400	(10)	352,944	352,944
Banksia Road Sale of Compost	46,817	49,980	(6)	100,000	100,000
Income CoB Support Staff	65,214	94,248	(31)	188,568	159,534
Supply/Collection of Hookbin Income	6,460	7,080	(9)	14,160	14,160
Waste Minimisation Income	40,101	39,948	0	79,923	79,923
	1,504,256	1,897,554	(21)	3,796,607	3,408,951
<b>Interest Earnings</b>					
Cash at Bank	13,750	8,652	59	17,307	25,307
Plant & Equipment Reserve	7,406	3,744	98	7,488	7,488
Site Rehab Post Closure Reserve	38,629	36,780	5	73,581	86,581
Waste Minimisation Reserve	8,981	7,944	13	15,893	15,893
Stanley Road Lined Cell Constr Reserve	7,499	6,518	15	13,034	13,034
Site Investigation and Acquisition Res	14,461	12,360	17	24,730	24,730
	90,725	75,998	19	152,033	173,033
<b>Other Revenue</b>					
Fuel Tax Credits	34,675	30,990	12	62,000	62,000
Insurance Reimbursements	7,233	1,378	425	3,200	9,055
Payroll Contributions	11,903	-	100	-	-
Misc Refunds & Reimbursements	150	2,502	(94)	5,000	5,000
Landfill Levy Income	51,560	24,990	106	50,000	50,000
Bad Debts Recovered	750	-	100	-	-
	106,271	59,860	78	132,200	138,055
<b>TOTAL OPERATING REVENUE</b>	<b>1,755,686</b>	<b>2,087,826</b>	<b>(16)</b>	<b>4,189,708</b>	<b>3,828,907</b>
<b>OPERATING EXPENDITURE</b>					
<b>Employee Costs</b>					
Administration	(71,603)	(73,137)	2	(188,352)	(188,352)
Waste Education Operations	(65,413)	(70,402)	7	(137,331)	(137,331)
Gatehouse	(106,464)	(109,868)	3	(123,897)	(123,897)
Site Cleanup (Litter & Weed Control)	(15,361)	(15,852)	3	(29,174)	(29,174)
Waste Transfer Station	(144,070)	(148,677)	3	(363,159)	(363,159)
Earthworks Operations	(87,834)	(90,642)	3	(178,321)	(178,321)
Recycling Operations	(30,369)	(31,340)	3	(101,449)	(101,449)
Organics Expenditure	(126,718)	(159,841)	21	(286,409)	(286,409)
	(647,831)	(699,759)	7	(1,408,092)	(1,408,092)

**Statement of Comprehensive Income**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Statement of Comprehensive Income Period Ending 31 December 2015	Year to Date			Annual Budget	
	Actual \$	Budget \$	%	Original \$	Forecast \$
<b>OPERATING EXPENDITURE (continued)</b>					
<b>Materials and Contracts</b>					
Members of Council	(2,529)	(1,100)	(130)	(2,200)	(2,200)
COB Accounting/Professional Fees	(39,795)	(37,575)	(6)	(58,185)	(58,185)
General Administration Other	(33,578)	(26,296)	(28)	(50,111)	(50,111)
Waste Education Operations	(4,396)	(6,648)	34	(13,301)	(13,301)
Technical Services	(31,649)	(39,976)	21	(108,000)	(108,000)
Site Cleanup (Litter & Weed Control)	(2,209)	(2,994)	26	(5,987)	(5,987)
Organics Expenditure	(111,401)	(103,672)	(7)	(164,585)	(164,585)
Recycling Operations (Cardboard & Other)	(19,423)	(18,984)	(2)	(37,981)	(37,981)
Waste Transfer Station	(41,821)	(54,906)	24	(109,854)	(109,854)
Earthworks Operations	(105,217)	(119,820)	12	(239,733)	(239,733)
Monitoring Bores	(25,365)	(31,758)	20	(63,546)	(63,546)
Site Rehabilitation	(11,150)	(662,670)	98	(1,325,876)	(325,876)
Land Site investigation	-	(5,000)	100	(20,000)	(20,000)
Greenwaste Recycling Operations	(1,198)	(2,502)	52	(5,000)	(5,000)
Electronic Waste Recycling	(5,360)	(7,500)	29	(15,000)	(15,000)
Skip Bin Waste Recycling	-	(3,196)	100	(38,350)	(38,350)
Other (Site Survey, General Mntce, etc)	(19,403)	(19,482)	0	(37,470)	(37,470)
	(454,494)	(1,144,079)	60	(2,295,179)	(1,295,179)
<b>Utility Charges</b>	(919)	(4,896)	81	(9,795)	(9,795)
<b>Insurance</b>	(41,383)	(40,203)	(3)	(40,332)	(40,332)
<b>Depreciation</b>					
Buildings	(5,788)	(8,397)	31	(16,791)	(16,791)
Vehicles, Plant & Equipment	(180,631)	(214,302)	16	(428,793)	(400,793)
Furniture & Equipment	(3,871)	(5,616)	31	(11,243)	(11,243)
Infrastructure	(18,546)	(18,906)	2	(37,826)	(37,826)
	(208,836)	(247,221)	16	(494,653)	(466,653)
<b>Other Expenditure</b>					
Landfill Levy	(47,434)	(23,490)	(102)	(47,000)	(57,000)
Landfill Licence	-	-	0	(5,272)	(5,272)
City of Bunbury Tonnage Rebate	(53,623)	(53,754)	0	(107,552)	(107,552)
Shire of Harvey Tonnage Rebate	(55,939)	(43,974)	(27)	(87,623)	(76,623)
Other	(7,896)	(10,259)	23	(30,676)	(30,676)
	(164,892)	(131,477)	(25)	(278,123)	(277,123)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>(1,518,356)</b>	<b>(2,267,635)</b>	<b>33</b>	<b>(4,526,174)</b>	<b>(3,497,174)</b>
<b>OPERATING SURPLUS or (DEFICIT)</b>	<b>237,330</b>	<b>(179,809)</b>	<b>(232)</b>	<b>(336,466)</b>	<b>331,733</b>
<b>Non Operating Income</b>					
<b>Grants and Contributions for the Development of Assets</b>					
Grant Funding - Organics	72,000	72,000	0	211,200	211,200
<b>Sale or Disposal of Assets</b>					
Loss on Sale of Vehicles	-	-	0	-	-
<b>Total Non Operating Income</b>	<b>72,000</b>	<b>72,000</b>	<b>0</b>	<b>211,200</b>	<b>211,200</b>
<b>Other Comprehensive Income</b>					
	-	-	0	-	-
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>309,330</b>	<b>(107,809)</b>	<b>(387)</b>	<b>(125,266)</b>	<b>542,933</b>



**Statement of Financial Activity by Nature and Type**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Statement of Financial Activity Period Ending 31 December 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
<b>OPERATING</b>					
<b>Revenues by Nature and Type</b>					
Contributions	54,434	54,414	0	108,868	108,868
Fees and Charges	1,504,256	1,897,554	(21) •	3,796,607	3,408,951
Interest Earnings	90,725	75,998	19	152,033	173,033
Other Revenue	106,271	59,860	78 •	132,200	138,055
	<u>1,755,686</u>	<u>2,087,826</u>	(16)	<u>4,189,708</u>	<u>3,828,907</u>
<b>Expenses by Nature and Type</b>					
Employee Costs	(647,831)	(699,759)	7	(1,408,092)	(1,408,092)
Materials and Contracts	(454,494)	(1,144,079)	60 •	(2,295,179)	(1,295,179)
Utility Charges	(919)	(4,896)	81	(9,795)	(9,795)
Other Expenditure	(164,892)	(131,477)	(25) •	(278,123)	(277,123)
Insurance	(41,383)	(40,203)	(3)	(40,332)	(40,332)
Depreciation	(208,836)	(247,221)	16 •	(494,653)	(466,653)
	<u>(1,518,356)</u>	<u>(2,267,635)</u>	33	<u>(4,526,174)</u>	<u>(3,497,174)</u>
<b>NET OPERATING RESULT</b>	<b>237,329</b>	<b>(179,809)</b>	(232)	<b>(336,466)</b>	<b>331,733</b>
<b>Capital Income</b>					
Capital Grants, Subsidies/Contributions	72,000	72,000	0	211,200	211,200
<b>Capital Expenditure</b>					
Land and Buildings	-	-	0	(45,000)	(45,000)
Vehicles, Plant & Equipment	(75,219)	(78,500)	4	(643,500)	(338,219)
Furniture & Equipment	(7,202)	(3,800)	(90)	(3,800)	(10,052)
Infrastructure	-	-	0	-	(35,000)
Banksia Road Site	(112,844)	(112,844)	(0)	(335,000)	(349,296)
	<u>(195,265)</u>	<u>(195,144)</u>	(0)	<u>(1,027,300)</u>	<u>(777,567)</u>
<b>Adjustments for Non-Cash Expenditure / (Revenue)</b>					
Depreciation on Assets	208,836	247,221	16	494,653	466,653
	<u>208,836</u>	<u>247,221</u>	16	<u>494,653</u>	<u>466,653</u>
<b>Financial Transfers</b>					
<b>Revenue</b>					
Transfers from Reserves	775,146	775,146	0	1,046,504	775,146
Movement in employee provisions	-	-	0	14,707	14,707
	<u>775,146</u>	<u>775,146</u>	0	<u>1,061,211</u>	<u>789,852</u>
<b>Expenditure</b>					
Transfers to Reserves	(1,576,708)	(1,570,161)	0	(2,211,153)	(3,264,972)
	<u>(1,576,708)</u>	<u>(1,570,161)</u>	0	<u>(2,211,153)</u>	<u>(3,264,972)</u>
Add: Net Current Assets July 1 B/fwd	2,122,805	2,224,855		2,224,855	2,224,855
Less: Variance between actual and budgeted opening funds:					(102,050)
Less: Net Current Asset Year to Date	1,644,143	1,374,107		416,997	50,522
<b>Control = 0</b>	<u>0</u>	<u>0</u>		<u>0</u>	<u>0</u>

**Capital Works Expenditure Summary**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Capital Works Expenditure Summary Period Ending 31 December 2015	Year to Date			Annual Budget	
	Actual	Budget	%	Original	Forecast
	\$	\$		\$	\$
<b>CAPITAL WORKS IN PROGRESS</b>					
<b>Site Administration</b>					
CEO - Car	50,719	48,500	(5)	48,500	50,719
Laptop Computer	-	-	0	2,500	2,500
Mobile Phone	-	-	0	350	350
Office Furniture	7,202	3,800	(90)	950	7,202
<b>Gatehouse / Site Operations</b>					
Replace Gatehouse/Amenities Building	-	-	0	45,000	45,000
Semi-Automatic Bin Tarps	24,500	30,000	18	30,000	24,500
Hookbin Truck	-	-	0	265,000	263,000
Excavator 14 Tonne	-	-	0	175,000	-
Stanley Road - Track Skid Steer	-	-	0	90,000	-
10 New Groundwater Monitoring Bores	-	-	0	35,000	35,000
	<b>82,421</b>	<b>82,300</b>	<b>(0)</b>	<b>692,300</b>	<b>428,271</b>
<b>Recycling Operations - Organics</b>					
Compost Aerator Units - 5 Sets	72,844	72,844	(0)	180,000	180,100
Concrete Bunker for Finished Compost	40,000	40,000	0	155,000	169,196
	<b>112,844</b>	<b>112,844</b>	<b>(0)</b>	<b>335,000</b>	<b>349,296</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>195,265</b>	<b>195,144</b>	<b>(0)</b>	<b>1,027,300</b>	<b>777,567</b>

**Balance Sheet**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Balance Sheet Period Ending 31 December 2015	Year to Date Actual \$	Original Budget \$	Forecast Budget \$
<b>Current Assets</b>			
Cash & Cash Equivalents	6,950,741	6,282,413	7,283,280
Trade & Other Receivables	419,570	332,007	332,007
Inventories	1,801	2,000	2,000
	7,372,112	6,616,420	7,617,287
<b>Non Current Assets</b>			
Property, Plant & Equipment	2,144,387	2,569,654	2,405,298
Infrastructure	685,692	766,857	825,679
	2,830,079	3,336,511	3,230,977
<b>Current Liabilities</b>			
Trade & Other Payables	111,862	189,500	189,500
Provisions	95,732	161,839	161,839
	207,594	351,339	351,339
<b>Non Current Liabilities</b>			
Long Service Leave Provision	36,917	30,747	30,747
	36,917	30,747	30,747
<b>Net Assets</b>	<b>9,957,680</b>	<b>9,570,845</b>	<b>10,466,177</b>
<b>Equity</b>			
Accumulated Surplus	4,233,225	3,534,795	3,046,672
Reserves	5,520,375	5,848,084	7,215,425
Revaluation Surplus	204,080	187,966	204,080
	<b>9,957,680</b>	<b>9,570,845</b>	<b>10,466,177</b>

**Note:**

The total of non-current assets above includes the following amounts which have been invested at the Banksia Road Dardanup site.

Property, Plant & Equipment	838,365	712,935	712,935
Infrastructure	252,014	383,714	383,714
	<b>1,090,379</b>	<b>1,096,648</b>	<b>1,096,648</b>

**Statement of Net Current Assets**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council Statement of Net Current Assets Period Ending 31 December 2015	1st July 2015 Opening \$	2015/16 Actual \$	Annual Budget \$
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**Composition of Estimated Net Current Asset Position**

**CURRENT ASSETS**

Cash - Unrestricted	2,210,725	1,430,366	434,329
Cash - Restricted	4,718,813	5,520,375	5,848,084
Trade & Other Receivables	392,306	419,569	332,007
Prepayments	7,593	-	-
Inventories	1,801	1,801	2,000
	7,331,238	7,372,112	6,616,420

**LESS: CURRENT LIABILITIES**

Trade & Other Payables	356,851	111,862	189,500
Short Term Provisions	132,769	95,732	161,839
	489,620	207,594	351,339

**NET CURRENT ASSETS**

<b>6,841,618</b>	<b>7,164,518</b>	<b>6,265,081</b>
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**ADJUSTMENTS**

Less			
Cash - Reserves - Restricted	(4,718,813)	(5,520,375)	(5,848,084)
	(4,718,813)	(5,520,375)	(5,848,084)

**NET CURRENT ASSET POSITION**

<b>2,122,805</b>	<b>1,644,143</b>	<b>416,997</b>
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**Fees & Charges Summary**  
**Period Ending 31 December 2015**

							2016	2016	2015
Bunbury-Harvey Regional Council Fees & Charges Summary	Jul	Aug	Sep	Oct	Nov	Dec	YTD Actual	YTD Budget	YTD Actual
<b>CITY OF BUNBURY - DISPOSALS</b>							\$	\$	\$
<i>Tonnage</i>									
Co-mingled Waste	695	746	792	1187	715	739	4872		4908
Rubble/Special Burial	6	0	13	6	30	18	74		30
Clean Fill(No charge)	78	22	74	0	0	0	173		58
No Charge(Other)	0	0	0	69	0	0	69		78
<b>Total Tonnage</b>	<b>779</b>	<b>768</b>	<b>878</b>	<b>1,262</b>	<b>745</b>	<b>757</b>	<b>5,189</b>		<b>5,073</b>
<b>Total \$ before Rebate</b>	<b>35,396</b>	<b>37,996</b>	<b>40,481</b>	<b>60,573</b>	<b>36,480</b>	<b>37,789</b>	<b>248,715</b>	<b>249,846</b>	<b>240,299</b>
<i>\$ per tonne co-mingled</i>	46.32	50.41	46.85	48.80	49.66	50.65			
<i>\$ per tonne average</i>	45.46	49.50	46.10	48.00	48.96	49.90	47.94		47.37
<b>SHIRE OF HARVEY - DISPOSALS</b>									
<i>Tonnage</i>									
Co-mingled Waste	1162	1081	1108	1189	808	939	6287		3877
Rubble	22	30	13	27	29	16	137		162
Clean Fill(No charge)	18	45	2	13	19	11	108		183
No Charge(Other)	0	0	0	0	0	0	0		2
<b>Total Tonnage</b>	<b>1,202</b>	<b>1,156</b>	<b>1,124</b>	<b>1,229</b>	<b>856</b>	<b>965</b>	<b>6,532</b>		<b>4,223</b>
<b>Total \$ before Rebate</b>	<b>42,718</b>	<b>39,721</b>	<b>41,353</b>	<b>45,492</b>	<b>39,687</b>	<b>47,331</b>	<b>256,302</b>	<b>199,638</b>	<b>188,667</b>
<i>\$ per tonne co-mingled</i>	49.29	50.11	51.53	36.51	48.77	49.39			
<i>\$ per tonne average</i>	35.54	34.37	36.78	37.01	46.39	49.03	39.24		44.67
<b>SHIRE OF HARVEY - TIP PASSES</b>									
<b>Total Tonnage (average 0.408 tonne per load)</b>	<b>346</b>	<b>390</b>	<b>351</b>	<b>381</b>	<b>411</b>	<b>488</b>	<b>2,367</b>		<b>1,792</b>
<b>Total \$</b>	<b>15,313</b>	<b>18,206</b>	<b>15,306</b>	<b>16,765</b>	<b>16,747</b>	<b>21,002</b>	<b>103,339</b>	<b>96,330</b>	<b>98,678</b>
<i>\$ per tonne</i>	44.26	46.68	43.57	44.04	40.72	43.04	43.65		55.07
<b>GENERAL PUBLIC TONNAGE</b>									
<b>Total Tonnage</b>	<b>3,195</b>	<b>3,222</b>	<b>3,274</b>	<b>3,073</b>	<b>3,664</b>	<b>2,840</b>	<b>19,268</b>		<b>31,395</b>
<b>Total \$</b>	<b>109,200</b>	<b>96,689</b>	<b>90,662</b>	<b>85,344</b>	<b>75,793</b>	<b>91,610</b>	<b>549,298</b>	<b>913,920</b>	<b>1,065,622</b>
<i>\$ per tonne</i>	34.18	30.01	27.70	27.77	20.68	32.26	28.51		33.94
<b>BANKSIA ROAD</b>									
Organic Waste	722	728	875	949	1176	760	5211		
Compost	218	463	674	311	815	322	2803		
Greenwaste	171	61	48	76	48	54	457		
<b>Organic Waste Total Tonnage</b>	<b>1,111</b>	<b>1,252</b>	<b>1,598</b>	<b>1,336</b>	<b>2,039</b>	<b>1,136</b>	<b>8,471</b>		<b>8,553</b>
<b>Total \$</b>	<b>25,238</b>	<b>25,997</b>	<b>45,328</b>	<b>31,471</b>	<b>51,062</b>	<b>23,917</b>	<b>205,455</b>	<b>226,380</b>	<b>173,994</b>
<i>\$ per tonne co-mingled</i>	22.72	20.77	28.37	23.55	25.05	21.06	24.25		20.34
COB Support Staff	17,952	13,668	13,696	19,898	-	-	65,214	94,248	97,457
Hookbin Hire	880	1,250	480	1,750	950	1,150	6,460	7,080	1,640
Waste Minimisation Income	6,473	6,778	6,747	7,591	5,897	6,615	40,101	39,948	41,135
Scrap Metal/Recycling	2,727	4,113	3,818	7,929	4,455	6,331	29,373	70,164	57,316
<b>TOTAL FEES AND CHARGES</b>	<b>255,897</b>	<b>244,418</b>	<b>257,871</b>	<b>276,813</b>	<b>231,070</b>	<b>235,745</b>	<b>1,504,256</b>	<b>1,897,554</b>	<b>1,964,809</b>

**Aged Debtors Report**  
**Period Ending 31 December 2015**

Bunbury-Harvey Regional Council		\$	\$	\$	\$	\$
No. of Clients		Balance	Current	30+	60+	90+
46	TOTALS	<b>395,456</b>	212,727	101,341	81,312	76
	<i>Percentages</i>	<i>100.00%</i>	<i>53.79%</i>	<i>25.63%</i>	<i>20.56%</i>	<i>0.02%</i>