

15.1 FINANCIAL STATEMENTS

Responsible Officer:	Chief Executive Officer
Date:	26 July 2023
Attachments:	15.1A Profit & Loss May 2023 15.1B Profit & Loss June 2023 15.1C Cash Flow May 2023 15.1D Cash Flow June 2023 15.1E Balance Sheet 30 June 2023

PURPOSE

This item provides a monthly summary of the WMRC's operating performance and financial position. Its primary purpose is to allow council to track financial performance against budget.

BACKGROUND

Local Government (Financial Management) Regulation 34 requires monthly financial activity statements to be presented to Council. The statements include a statement of financial activity reporting on revenue and expenditure, as set out in the annual budget under FM regulation 22(1)(d).

Each year, Council is required to adopt a percentage or value to be used for material variance (actual versus budget/forecast) reporting accompanied with explanatory notes. At OCM 3 June 22, Council adopted a value of \$20,000 or 10% for reporting material variances (actual versus budget/forecast).

DETAIL AND OPTIONS ANALYSIS

The following financial statements and associated relevant attachments explain the business performance and position for the two months ending 31 May and 30 June 2023.

1. Business performance for May 2023

WMRC recorded an operating surplus of \$70,639.66 compared to a budgeted surplus of \$14,805 with a positive variance of \$55,834.66.

WMRC Profit & Loss: May 2023

Account	Actual \$	Budget \$	Variance \$	Variance %
Income				
Trading income	515,023.23	461,777.00	53,246.23	11.5
Service Delivery Charge	164,690.92	162,298.00	2,392.92	1.5
Other income	13,288.61	4,285.00	9,003.61	210.1
Total	693,002.76	628,360.00	64,642.76	10.3
Expense				
Materials and contracts	453,507.68	420,390.00	33,117.68	7.9
Employee costs	135,426.07	150,374	-14,947.93	-9.9
Depreciation	20,236.34	20,199.00	37.34	0.2
Insurance	7,653.42	7,651.00	2.42	0.0
Other	5,539.59	14,941.00	-9401.41	-62.9
Total	622,363.10	613,555.00	8,808.1	1.4
Surplus	70,639.66	14,805.00	55,834.66	377.1

Financial year to date to 30 May WMRC recorded a surplus of \$323,029.43, compared to a budgeted surplus of \$164,844.00. The strong May performance flowed from tonnage throughput of 3,285 tonnes, well above a budget throughput of 2,474 tonnes.

Account	Actual tonnes	Budget tonnes	Variance tonnes	Variance %	Note
General waste (red-lid)	923	918	5	0.6	
Bulk waste	597	522	75	14.3	
FOGO	524	487	37	7.6	
Greenwaste	413	271	142	52.4	Seasonal
GO Greenwaste	271	178	93	52.3	Seasonal
C&D	111	38	73	191.7	
Mattresses	5.5	8	-2.5	-31.3	
Handling	138	52	86	164.5	

2. Business performance for June 2023

WMRC recorded an operating surplus of \$91,538.15 compared to a budgeted surplus of \$13,946 with a positive variance of \$77,592.15.

WMRC Profit & Loss: June 2023

Account	Actual \$	Budget \$	Variance \$	Variance %
Income				
Trading income	508,560.85	461,646.00	46,914.85	10.2
Service Delivery Charge	164,690.92	162,308.00	2,382.92	1.5
Other income	4,852.82	4,263.00	589.82	13.8
Total	678,104.59	628,360.00	49,887.59	10.3
Expense				
Materials and contracts	390,839.06	420,912.00	-30,072.94	-7.1
Employee costs	145,627.93	150,441.00	-14,947.93	-9.9
Depreciation	20,236.34	20,244.00	-7.66	0.0
Insurance	7,653.42	7,680.00	-26.58	-0.3
Other	22,209.69	14,994.00	7,215.60	48.1
Total	586,566.44	614,271.00	-27,704.56	1.4
Surplus	91,538.15	13,946.00	77,592.15	556.38

For the Financial Year 2022-23 WMRC recorded a provisional (unaudited) surplus of \$414,567.58, compared to a budgeted surplus of \$178,790.00.

The strong June performance flowed from tonnage throughput of 3,285 tonnes, well above a budget throughput of 2,474 tonnes.

Account	Actual tonnes	Budget tonnes	Variance tonnes	Variance %	Note
General waste (red-lid)	771	918	-147	-16.1	Subiaco FOGO
Bulk waste	646	522	124	23.8	
FOGO	612	487	125	25.7	
Greenwaste	428	271	157	57.8	Seasonal
GO Greenwaste	291	178	93	63.3	Seasonal
C&D	111	38	113	70.0	

Mattresses	7	8	-1	-8.7	
Handling	88	52	36	69.8	

3. Statement of Cash Position

Account	May 2023	Jun 2023
Opening balance	\$453,209.07	\$482,578.74
Net cash movement	\$29,369.67	(56,808.54)
Closing balance	\$482,578.74	425,770.20

4. Statement of Investments – as at 26 July 2023

Number	Start	End	Reserve	Principal	Interest	Rate	Term (Days)	Account	Bank
22	21/11/2022	21/11/2023	Operations	\$150,000.00	\$2,580.00	1.72%	365	38161711	CBA
26	24/07/2023	24/10/2023	Development	\$400,000.00	\$4,980.60	4.94%	92	38161711	CBA
27	25/07/2023	25/10/2023	Development	\$195,225.00	\$2,509.58	5.10%	92	23-861-8724	NAB
TOTAL FUNDS INVESTED				\$745,225.00	\$10,070.18				

RISK MANAGEMENT

Regular reviews, careful planning and reporting, and continuous improvements on process and controls help to manage WMRC's financial risks.

COMMUNICATION AND CONSULTATION

The financial performance of the WMRC is discussed amongst WMRC management and with CEOAC at its meetings every two months.

REPORT IMPLICATIONS

Legislation and Policy Alignment

Local Government (Financial Management) Regulations

Regulation 34 requires monthly financial activity statements to be presented to Council. A Statement of Financial Activity is the minimum requirement and must contain:

- annual budget estimates
- monthly budget estimates
- monthly actual expenditure, revenue, and income
- material variances between comparable amounts with an explanation of material differences
- the net current assets at month end

The financial reporting is prepared in accordance with Council Policy: Finance. Policies are reviewed from time to time as required to ensure compliance with legislative and statutory obligations.

Business and Strategic Alignment

Strategic action 5 in the Strategic Community Plan is to develop a strong and capable organisation.

Financial and Resource Implications

The report represents the operating performance of the business and financial position of the Council.

COMMENTS

The Balance Sheet as at 30 June 2023 at Attachment 15.1E is a provisional (unaudited) statement.

VOTING REQUIREMENTS

Simple majority.

RESPONSIBLE OFFICER'S RECOMMENDATION

15.1.1 Council notes the Financial Activity Statements for May and June 2023.

Profit and Loss

WESTERN METROPOLITAN REGIONAL COUNCIL For the month ended 31 May 2023

	MAY 2023	APR 2023
Trading Income		
Fees & Charges - Bulk Waste (Tonnes)	99,142.61	117,178.37
Fees & Charges - C&D (Tonnes)	9,846.92	8,535.72
Fees & Charges - Cash Sales	(0.26)	238.96
Fees & Charges - Compost Bagged Fogo	921.38	-
Fees & Charges - Consulting	-	10,473.75
Fees & Charges - Eftpos Sales	0.96	(198.72)
Fees & Charges - FOGO	66,304.82	55,203.87
Fees & Charges - General Waste	155,697.81	122,861.68
Fees & Charges - GO Green Waste	19,744.02	18,307.40
Fees & Charges - Green Waste (Tonnes)	25,534.70	23,693.73
Fees & Charges - Mattress	2,540.88	4,263.51
Fuel Tax Credits	-	1,448.33
Other Revenue	9,000.00	-
Rounding	(0.04)	-
VV - Extra	1,320.34	749.62
VV - MC Bulk Waste Collection	19,535.39	17,644.87
VV - MC Bulkwaste Processing	8,815.01	7,994.17
VV - MC Cover Charge	1,900.69	1,620.00
VV - MC Greenwaste Collection	6,769.51	4,549.39
VV - MC Greenwaste Processing	1,150.06	854.34
VV - MC Mattress Collection	847.87	948.45
VV - MC Mattress Processing	2,413.69	2,700.06
VV - PC Bulkwaste Collection	30,003.38	25,377.57
VV - PC Bulkwaste Processing	19,840.82	16,163.69
VV - PC Cover Charge	5,233.85	4,633.20
VV - PC Greenwaste Collection	12,592.74	8,662.06
VV - PC Greenwaste Processing	4,552.64	2,850.22
VV - PC Mattress Collection	1,019.31	718.53
VV - PC Mattress Processing	1,964.81	1,385.03
Total Trading Income	506,693.91	458,857.80
Gross Profit	506,693.91	458,857.80
Other Income		
Bank Account Interest	1,208.75	353.51
Fees & Charges - Handling Fee (Green & Recycling)	8,329.32	1,809.65
Insurance recoveries	4,457.08	-
Rebate - Cardboard	303.28	-
Rebate - Metal	3,892.90	1,694.00
Reserve Investment Interest	3,426.60	7,346.47

	MAY 2023	APR 2023
Service Delivery Charge	164,690.92	164,690.92
Total Other Income	186,308.85	175,894.55
Operating Expenses		
Admin - AL & LSL Accruals	(8,465.01)	2,305.75
Admin - Churchill Strata	-	0.01
Admin - Cleaning & Hygiene	1,180.56	652.56
Admin - Depreciation Furniture & Equipment	38.75	38.75
Admin - Depreciation Infrastructure	784.24	784.24
Admin - Depreciation Plant & Equipment	330.82	455.19
Admin - Employee Travel Expenses	389.47	694.92
Admin - Internet	130.91	144.55
Admin - Office Catering	527.28	89.55
Admin - Office expenses	673.05	11.77
Admin - Photocopier & Printers	190.00	-
Admin - Rates & Taxes	917.88	(132.23)
Admin - Right of use asset depreciation - properties	3,234.62	3,246.79
Admin - Right of use asset interest - properties	8.15	16.28
Admin - Salaries	29,732.10	31,137.36
Admin - Staff Uniforms	1,110.40	-
Admin - Stationery	-	5.00
Admin - Superannuation	3,808.07	4,165.04
Admin - Utilities Electricity	(1,500.00)	2.26
Admin - Utilities Water	(600.00)	(63.89)
Admin - Workers compensation	1,031.25	1,031.25
Admin Insurance - Crime	325.22	325.22
Admin Insurance - Liability	3,746.42	3,746.42
Admin Insurance - Personal Accident & Travel	1,352.69	1,352.69
Admin Insurance - Vehicle	137.76	137.76
C&E - Annual Development Project	(4,969.63)	496.97
C&E - Community Education & Events	1,308.79	94.27
C&E - Planning, Consultation & Collab.	-	388.55
C&E - Salaries	39,087.25	44,356.69
C&E - Superannuation	3,802.27	3,951.95
C&E - Training	-	222.00
C&E - Workers Compensation	1,031.25	1,031.25
C&E - Advertising, Collateral & Design	2,328.11	857.28
C&E - AL & LSL Accruals	3,976.88	2,551.78
FOGO - Haulage	17,623.62	12,525.42
FOGO - Processing	29,258.16	22,170.15
Gov - CEO Performance Review	500.00	-
Gov - Members Sitting Fees	5,315.61	5,315.61
GW - Grounds Maintenance - Greenwaste	(1,500.00)	(1,800.00)
GW - Haulage & Processing Greenwaste	26,123.54	24,148.35
GW - Site Lease Greenwaste	1,974.72	-

	MAY 2023	APR 2023
Legal - Audit	5,416.67	-
Legal - DiCOM	-	1,332.95
RC - AL & LSL Accruals	(12,737.58)	3,697.57
RC - Contract Cleaning	2,639.36	-
RC - DER licence fee	688.83	144.83
RC - F&C - Handling (Green & Recycling)	6,444.75	1,546.74
RC - Free Services - Cardboard	798.76	399.38
RC - Free Services - Co-mingled Recycling	440.00	275.00
RC - Free Services - Community Recycling	-	(444.00)
RC - Free Services - E-waste	1,843.53	1,765.61
RC - Free Services - Polystyrene	-	97.00
RC - Free Services - Steel	1,714.40	1,993.78
RC - Haulage - Asbestos	1,408.20	-
RC - Haulage - Bulk Waste	79,205.89	12,296.08
RC - Haulage - Landfill	16,569.95	17,207.85
RC - Haulage & Processing - C&D Waste	4,134.12	2,833.63
RC - Haulage & Processing - Mattresses	3,610.14	(1,586.65)
RC - Haulage & Processing - Tyres	698.50	423.10
RC - Internet	113.59	113.59
RC - Kubota Expense	-	1,528.95
RC - Landfill Fees	128,745.51	101,810.92
RC - Licences	120.83	120.83
RC - Maintenance - Building	-	(176.82)
RC - Maintenance - Compactors	(2,000.00)	(2,108.00)
RC - Maintenance - Fire equipment	1,447.00	-
RC - Maintenance - Grounds	2,596.73	1,734.00
RC - Maintenance - Plant General	-	1,669.90
RC - Maintenance - Security	(221.00)	(221.00)
RC - Maintenance & Equipment Silos	-	(535.00)
RC - Maintenance Loader	705.32	4,996.32
RC - Maintenance Mitsubishi Prime Mover	(400.00)	(470.00)
RC - Maintenance NCH Hoists	665.00	(76.00)
RC - Maintenance NCH Trailers	2,950.73	-
RC - Office supplies	600.87	-
RC - Processing - Bulk Waste	(2,239.18)	57,769.11
RC - Processing - Fridge Degassing	388.50	378.00
RC - Protective clothing & Uniform	-	544.92
RC - Right of use asset depreciation - Plant & Equipment	1,528.55	1,528.55
RC - Right of use asset interest - Plant & Equipment	19.23	26.64
RC - Safety - Consumables	(374.56)	751.63
RC - Safety - Heights Testing & Tagging	(1,235.00)	(1,235.00)
RC - Safety - Other	272.80	264.00
RC - Safety - Training	(800.00)	(878.86)
RC - Salaries	62,677.91	79,604.56
RC - Staff Amenities	261.55	116.36

	MAY 2023	APR 2023
RC - Superannuation	9,419.18	11,191.59
RC - Utilities Electricity	748.53	371.46
RC - Utilities Rates	162.13	162.13
RC - Utilities Water consumption	468.06	-
RC - Vehicle Costs	141.77	739.68
RC - Workers Comp Insurance	2,062.50	2,062.50
RC Amortisation - Right to Use Land	346.58	346.58
RC Depreciation - Building	2,917.52	2,917.52
RC Depreciation - Furniture & Equipment	165.15	165.15
RC Depreciation - Infrastructure	5,160.14	5,680.79
RC Depreciation - Plant & Equipment	5,729.97	3,537.38
RC Insurance - Environmental Impairment Liability	260.22	260.22
RC Insurance - Property	1,831.11	1,831.11
VV - Advertising Collateral & Design	-	420.00
VV - MC Bulkwaste Collection	19,535.39	17,374.79
VV - MC Bulkwaste Processing	5,638.57	7,911.45
VV - MC Greenwaste Collection	6,769.51	4,549.39
VV - MC Greenwaste Processing	1,997.93	854.34
VV - MC Mattress Collection	-	948.45
VV - MC Mattress Processing	2,413.69	2,700.06
VV - PC Bulkwaste Collection	30,003.38	24,809.16
VV - PC Bulkwaste Processing	13,800.65	17,829.26
VV - PC Greenwaste Collection	12,592.74	8,662.06
VV - PC Greenwaste Processing	4,552.64	2,850.22
VV - PC Mattress Collection	1,019.31	718.53
VV - PC Mattress Processing	1,964.81	1,385.00
VV - Website	1,080.00	-
WALGA & Committees	663.99	663.99
WMRC - Bank & Card Facility fees	506.26	2,821.94
WMRC - Consultants	4,500.00	-
WMRC - Fuels and oils	4,208.66	6,166.86
WMRC - IT Hardware	-	(527.28)
WMRC - IT Software & Hosting	3,627.12	2,314.70
WMRC - IT support	3,282.40	3,282.40
WMRC - Microsoft Teams Calls	-	255.70
WMRC - Mobile phones	660.00	660.00
WMRC - Storage and Shredding	488.09	313.09
Total Operating Expenses	622,363.10	591,928.20
Net Profit	70,639.66	42,824.15

Profit and Loss

WESTERN METROPOLITAN REGIONAL COUNCIL For the month ended 30 June 2023

	JUN 2023	MAY 2023
Trading Income		
Fees & Charges - Bulk Waste (Tonnes)	58,491.03	99,142.61
Fees & Charges - C&D (Tonnes)	371.93	9,846.92
Fees & Charges - Cash Sales	3,562.73	(0.26)
Fees & Charges - Compost Bagged Fogo	630.80	921.38
Fees & Charges - Eftpos Sales	65,286.80	0.96
Fees & Charges - FOGO	76,681.41	66,304.82
Fees & Charges - General Waste	124,332.10	155,697.81
Fees & Charges - GO Green Waste	21,275.77	19,744.02
Fees & Charges - Green Waste (Tonnes)	12,782.04	25,534.70
Fees & Charges - Mattress	181.82	2,540.88
Other Revenue	-	9,000.00
Rounding	(0.03)	(0.04)
VV - Extra	1,267.52	1,320.34
VV - MC Bulk Waste Collection	21,155.82	19,535.39
VV - MC Bulkwaste Processing	10,056.56	8,815.01
VV - MC Cover Charge	1,870.93	1,900.69
VV - MC Greenwaste Collection	4,694.98	6,769.51
VV - MC Greenwaste Processing	821.15	1,150.06
VV - MC Mattress Collection	876.61	847.87
VV - MC Mattress Processing	2,495.51	2,413.69
VV - PC Bulkwaste Collection	32,811.95	30,003.38
VV - PC Bulkwaste Processing	22,188.43	19,840.82
VV - PC Cover Charge	5,350.37	5,233.85
VV - PC Greenwaste Collection	10,554.61	12,592.74
VV - PC Greenwaste Processing	4,008.04	4,552.64
VV - PC Mattress Collection	1,219.83	1,019.31
VV - PC Mattress Processing	2,351.33	1,964.81
Total Trading Income	485,320.04	506,693.91
Gross Profit	485,320.04	506,693.91
Other Income		
Bank Account Interest	862.79	1,208.75
Communications & Education	12,144.55	-
Fees & Charges - Handling Fee (Green & Recycling)	5,384.83	8,329.32
Insurance recoveries	-	4,457.08
Rebate - Batteries	528.50	-
Rebate - Cardboard	419.58	303.28
Rebate - Metal	4,763.35	3,892.90
Reserve Investment Interest	3,990.03	3,426.60

	JUN 2023	MAY 2023
Service Delivery Charge	164,690.92	164,690.92
Total Other Income	192,784.55	186,308.85
Operating Expenses		
Admin - AL & LSL Accruals	-	(8,465.01)
Admin - Churchill Strata	1,959.79	-
Admin - Cleaning & Hygiene	691.56	1,180.56
Admin - Depreciation Furniture & Equipment	38.75	38.75
Admin - Depreciation Infrastructure	784.24	784.24
Admin - Depreciation Plant & Equipment	330.82	330.82
Admin - Employee Travel Expenses	1,017.77	389.47
Admin - Internet	158.19	130.91
Admin - Office Catering	275.22	527.28
Admin - Office expenses	1,159.87	673.05
Admin - Photocopier & Printers	-	190.00
Admin - Rates & Taxes	917.88	917.88
Admin - Right of use asset depreciation - properties	3,234.62	3,234.62
Admin - Right of use asset interest - properties	8.15	8.15
Admin - Salaries	28,098.72	29,732.10
Admin - Staff Uniforms	300.10	1,110.40
Admin - Superannuation	3,812.39	3,808.07
Admin - Training	1,160.00	-
Admin - Utilities Electricity	127.04	(1,500.00)
Admin - Utilities Water	306.13	(600.00)
Admin - Workers compensation	1,031.25	1,031.25
Admin Insurance - Crime	325.22	325.22
Admin Insurance - Liability	3,746.42	3,746.42
Admin Insurance - Personal Accident & Travel	1,352.69	1,352.69
Admin Insurance - Vehicle	137.76	137.76
C&E - Annual Development Project	-	(4,969.63)
C&E - Community Education & Events	208.55	1,308.79
C&E - Salaries	32,390.28	39,087.25
C&E - Superannuation	3,300.89	3,802.27
C&E - Training	72.10	-
C&E - Workers Compensation	1,031.25	1,031.25
C&E - Advertising, Collateral & Design	16,762.89	2,328.11
C&E - AL & LSL Accruals	-	3,976.88
FBT	1,741.00	-
FOGO - Haulage	-	17,623.62
FOGO - Processing	-	29,258.16
Gov - CEO Performance Review	-	500.00
Gov - Members Sitting Fees	15,632.57	5,315.61
Gov - Staff Gifts & Presentations	100.00	-
GW - Grounds Maintenance - Greenwaste	-	(1,500.00)
GW - Haulage & Processing Greenwaste	-	26,123.54

	JUN 2023	MAY 2023
GW - Site Lease Greenwaste	1,974.72	1,974.72
Legal - Audit	-	5,416.67
Legal - DiCOM	3,013.44	-
Legal - General	6,428.40	-
RC - AL & LSL Accruals	-	(12,737.58)
RC - Contract Cleaning	1,380.00	2,639.36
RC - DER licence fee	144.83	688.83
RC - F&C - Asbestos (Haulage & Processing)	1,100.40	-
RC - F&C - Bulk Waste (Haulage & Processing)	103,424.30	-
RC - F&C - C&D (Haulage & Processing)	2,914.47	-
RC - F&C - FOGO (Haulage & Processing)	35,686.00	-
RC - F&C - General Waste (Haulage & Processing)	23,627.11	-
RC - F&C - Green Waste (Haulage & Processing)	42,045.49	-
RC - F&C - Handling (Green & Recycling)	3,866.86	6,444.75
RC - F&C - Mattresses (Haulage & Processing)	958.18	-
RC - Free Services - Cardboard	399.38	798.76
RC - Free Services - Co-mingled Recycling	275.00	440.00
RC - Free Services - E-waste	-	1,843.53
RC - Free Services - Steel	2,172.10	1,714.40
RC - Haulage - Asbestos	-	1,408.20
RC - Haulage - Bulk Waste	-	79,205.89
RC - Haulage - Landfill	-	16,569.95
RC - Haulage & Processing - C&D Waste	-	4,134.12
RC - Haulage & Processing - Mattresses	2,479.99	3,610.14
RC - Haulage & Processing - Tyres	1,951.35	698.50
RC - Internet	113.59	113.59
RC - Kubota Expense	1,955.15	-
RC - Landfill Fees	36,049.05	128,745.51
RC - Licences	120.83	120.83
RC - Maintenance - Compactors	-	(2,000.00)
RC - Maintenance - Fire equipment	1,490.00	1,447.00
RC - Maintenance - Grounds	1,734.00	2,596.73
RC - Maintenance - Plant General	1,684.39	-
RC - Maintenance - Security	-	(221.00)
RC - Maintenance Loader	1,050.20	705.32
RC - Maintenance Mitsubishi Prime Mover	-	(400.00)
RC - Maintenance NCH Hoists	-	665.00
RC - Maintenance NCH Trailers	624.75	2,950.73
RC - Office supplies	9.08	600.87
RC - Processing - Bulk Waste	-	(2,239.18)
RC - Processing - Fridge Degassing	-	388.50
RC - Protective clothing & Uniform	629.88	-
RC - Right of use asset depreciation - Plant & Equipment	1,528.55	1,528.55
RC - Right of use asset interest - Plant & Equipment	19.23	19.23
RC - Safety - Consumables	178.63	(374.56)

	JUN 2023	MAY 2023
RC - Safety - Heights Testing & Tagging	-	(1,235.00)
RC - Safety - Other	264.00	272.80
RC - Safety - Training	-	(800.00)
RC - Salaries	65,164.55	62,677.91
RC - Staff Amenities	1,221.76	261.55
RC - Superannuation	8,736.10	9,419.18
RC - Utilities Electricity	282.12	748.53
RC - Utilities Rates	162.13	162.13
RC - Utilities Water consumption	-	468.06
RC - Vehicle Costs	141.77	141.77
RC - Workers Comp Insurance	2,062.50	2,062.50
RC Amortisation - Right to Use Land	346.58	346.58
RC Depreciation - Building	2,917.52	2,917.52
RC Depreciation - Furniture & Equipment	165.15	165.15
RC Depreciation - Infrastructure	5,160.14	5,160.14
RC Depreciation - Plant & Equipment	5,729.97	5,729.97
RC Insurance - Environmental Impairment Liability	260.22	260.22
RC Insurance - Property	1,831.11	1,831.11
VV - MC Bulkwaste Collection	21,155.82	19,535.39
VV - MC Bulkwaste Processing	-	5,638.57
VV - MC Greenwaste Collection	4,694.98	6,769.51
VV - MC Greenwaste Processing	876.61	1,997.93
VV - MC Mattress Processing	-	2,413.69
VV - PC Bulkwaste Collection	32,811.95	30,003.38
VV - PC Bulkwaste Processing	987.55	13,800.65
VV - PC Greenwaste Collection	10,554.61	12,592.74
VV - PC Greenwaste Processing	-	4,552.64
VV - PC Mattress Collection	1,219.83	1,019.31
VV - PC Mattress Processing	-	1,964.81
VV - Website	-	1,080.00
WALGA & Committees	663.99	663.99
WMRC - Bank & Card Facility fees	479.68	506.26
WMRC - Consultants	-	4,500.00
WMRC - Fuels and oils	8,790.23	4,208.66
WMRC - IT Software & Hosting	2,193.17	3,627.12
WMRC - IT support	3,432.40	3,282.40
WMRC - Mobile phones	660.00	660.00
WMRC - Postal expenses	5.45	-
WMRC - Storage and Shredding	351.09	488.09
Total Operating Expenses	586,566.44	622,363.10
Net Profit	91,538.15	70,639.66

Cash Summary

WESTERN METROPOLITAN REGIONAL COUNCIL For the month ended 31 May 2023

MAY 2023

Income

Bank Account Interest	1,208.75
Fees & Charges - Bulk Waste (Tonnes)	127,307.04
Fees & Charges - C&D (Tonnes)	7,359.01
Fees & Charges - Cash Sales	(0.26)
Fees & Charges - Compost Bagged Fogo	881.38
Fees & Charges - Eftpos Sales	0.96
Fees & Charges - FOGO	108,674.15
Fees & Charges - General Waste	313,407.26
Fees & Charges - GO Green Waste	34,378.53
Fees & Charges - Green Waste (Tonnes)	38,979.11
Fees & Charges - Handling Fee (Green & Recycling)	7,211.42
Fees & Charges - Mattress	2,486.35
Insurance recoveries	4,457.08
Rebate - Cardboard	303.28
Rebate - Metal	3,892.90
Reserve Investment Interest	3,426.60
Rounding	(0.04)
Service Delivery Charge	164,690.92
VV - Extra	351.90
VV - MC Bulk Waste Collection	24,666.80
VV - MC Bulkwaste Processing	11,879.24
VV - MC Cover Charge	2,771.15
VV - MC Greenwaste Collection	8,619.14
VV - MC Greenwaste Processing	1,096.05
VV - MC Mattress Collection	1,336.46
VV - MC Mattress Processing	3,804.63
VV - PC Bulkwaste Collection	41,856.30
VV - PC Bulkwaste Processing	28,564.02
VV - PC Cover Charge	7,689.80
VV - PC Greenwaste Collection	17,069.35
VV - PC Greenwaste Processing	5,170.14
VV - PC Mattress Collection	1,520.61
VV - PC Mattress Processing	2,931.11
Total Income	977,991.14

Less Expenses

Accrued Expenses	57,420.72
Accrued Income	(1,423.23)
Accrued Salary & Wages	(475.63)
Admin - AL & LSL Accruals	(8,465.01)
Admin - Cleaning & Hygiene	670.56

MAY 2023

Admin - Depreciation Furniture & Equipment	38.75
Admin - Depreciation Infrastructure	784.24
Admin - Depreciation Plant & Equipment	330.82
Admin - Employee Travel Expenses	389.47
Admin - Internet	130.91
Admin - Office Catering	536.28
Admin - Office expenses	128.55
Admin - Photocopier & Printers	190.00
Admin - Rates & Taxes	917.88
Admin - Right of use asset depreciation - properties	3,234.62
Admin - Right of use asset interest - properties	8.15
Admin - Salaries	29,732.10
Admin - Staff Uniforms	1,110.40
Admin - Superannuation	3,808.07
Admin - Utilities Electricity	(978.87)
Admin - Utilities Water	(293.87)
C&E - Annual Development Project	(4,969.63)
C&E - Community Education & Events	794.66
C&E - Salaries	39,087.25
C&E - Superannuation	3,802.27
C&E - Advertising, Collateral & Design	1,209.93
C&E - AL & LSL Accruals	3,976.88
Deferred Revenue	164,690.92
Gov - CEO Performance Review	500.00
Gov - Members Sitting Fees	5,315.61
GW - Grounds Maintenance - Greenwaste	(1,500.00)
GW - Haulage & Processing Greenwaste	(5,702.69)
GW - Site Lease Greenwaste	1,974.72
Lease liability - Plant & Equipment (CL)	(12.79)
Lease liability - properties (CL)	3,258.96
Legal - Audit	5,416.67
Legal - DiCOM	5,285.01
PAYG Liability	(82.00)
Prepaid expense	(5,138.93)
Provision - AL Current	1,306.45
Provision - LSL Current	18,275.43
RC - AL & LSL Accruals	(12,737.58)
RC - Contract Cleaning	2,639.36
RC - DER licence fee	544.00
RC - Free Services - Cardboard	399.38
RC - Free Services - Co-mingled Recycling	275.00
RC - Free Services - Steel	(256.10)
RC - Haulage & Processing - Mattresses	130.59
RC - Haulage & Processing - Tyres	423.10
RC - Internet	113.59

MAY 2023

RC - Kubota Expense	1,528.95
RC - Landfill Fees	173,849.82
RC - Maintenance - Compactors	(2,000.00)
RC - Maintenance - Plant General	1,154.54
RC - Maintenance - Security	(221.00)
RC - Maintenance Loader	3,950.71
RC - Maintenance Mitsubishi Prime Mover	(400.00)
RC - Maintenance NCH Hoists	(5.00)
RC - Maintenance NCH Trailers	84.65
RC - Office supplies	126.94
RC - Processing - Bulk Waste	2,745.70
RC - Protective clothing & Uniform	544.92
RC - Right of use asset depreciation - Plant & Equipment	1,528.55
RC - Right of use asset interest - Plant & Equipment	19.23
RC - Safety - Consumables	(178.57)
RC - Safety - Heights Testing & Tagging	(1,235.00)
RC - Safety - Training	(800.00)
RC - Salaries	62,677.91
RC - Staff Amenities	287.63
RC - Superannuation	9,419.18
RC - Utilities Electricity	371.46
RC - Utilities Water consumption	652.39
RC Amortisation - Right to Use Land	346.58
RC Depreciation - Building	2,917.52
RC Depreciation - Furniture & Equipment	165.15
RC Depreciation - Infrastructure	5,160.14
RC Depreciation - Plant & Equipment	5,729.97
Superannuation Liability	10,772.98
VV - Advertising Collateral & Design	420.00
VV - MC Greenwaste Processing	1,150.06
VV - MC Mattress Processing	2,413.69
VV - PC Bulkwaste Collection	13,008.58
VV - PC Bulkwaste Processing	6,591.79
VV - PC Greenwaste Collection	8,407.29
VV - PC Greenwaste Processing	4,552.64
VV - PC Mattress Processing	1,964.81
WMRC - Bank & Card Facility fees	506.26
WMRC - Consultants	4,500.00
WMRC - Fuels and oils	5,166.15
WMRC - IT Software & Hosting	2,111.99
WMRC - IT support	3,282.40
WMRC - Mobile phones	660.00
WMRC - Storage and Shredding	488.09
Total Expenses	651,234.07

Surplus (Deficit)	326,757.07
Plus Other Cash Movements	
Fixed Assets	(348,125.39)
Lease liability - Plant & Equipment (NCL)	(1,428.26)
Provision - LSL Non-Current Provision	2,356.17
Total Other Cash Movements	(347,197.48)
Plus Movements in Equity	
Development Reserve	367,989.39
Transfers to/from Reserves	(367,989.39)
Total Movements in Equity	-
Plus GST Movements	
GST Collected	80,379.30
GST Paid	(30,569.22)
Net GST Movements	49,810.08
Net Cash Movement	29,369.67
Summary	
Opening Balance	453,209.07
Plus Net Cash Movement	29,369.67
Cash Balance	482,578.74

Cash Summary

WESTERN METROPOLITAN REGIONAL COUNCIL For the month ended 30 June 2023

JUN 2023

Income

Bank Account Interest	862.79
Communications & Education	12,144.55
Fees & Charges - Bulk Waste (Tonnes)	67,741.38
Fees & Charges - C&D (Tonnes)	3,753.94
Fees & Charges - Cash Sales	3,562.73
Fees & Charges - Compost Bagged Fogo	55.00
Fees & Charges - Consulting	10,473.75
Fees & Charges - Eftpos Sales	65,286.80
Fees & Charges - FOGO	98,057.28
Fees & Charges - General Waste	176,993.67
Fees & Charges - GO Green Waste	29,529.96
Fees & Charges - Green Waste (Tonnes)	13,569.60
Fees & Charges - Handling Fee (Green & Recycling)	8,013.26
Fees & Charges - Mattress	116.42
Other Revenue	9,000.00
Rebate - Batteries	528.50
Rebate - Cardboard	419.58
Rebate - Metal	4,763.35
Reserve Investment Interest	3,990.03
Rounding	(0.03)
Service Delivery Charge	164,690.92
VV - Extra	2,069.96
VV - MC Bulk Waste Collection	10,983.03
VV - MC Bulkwaste Processing	4,797.41
VV - MC Cover Charge	1,219.63
VV - MC Greenwaste Collection	5,750.44
VV - MC Greenwaste Processing	1,022.40
VV - MC Mattress Collection	689.79
VV - MC Mattress Processing	1,963.68
VV - PC Bulkwaste Collection	26,798.08
VV - PC Bulkwaste Processing	14,288.27
VV - PC Cover Charge	3,424.31
VV - PC Mattress Collection	1,737.84
VV - PC Mattress Processing	3,349.84
Total Income	751,648.16

Less Expenses

Accrued Expenses	3,282.40
Admin - Churchill Strata	1,959.79
Admin - Cleaning & Hygiene	652.56
Admin - Depreciation Furniture & Equipment	38.75

JUN 2023

Admin - Depreciation Infrastructure	784.24
Admin - Depreciation Plant & Equipment	330.82
Admin - Employee Travel Expenses	1,017.77
Admin - Internet	144.55
Admin - Office Catering	275.22
Admin - Office expenses	563.45
Admin - Rates & Taxes	917.88
Admin - Right of use asset depreciation - properties	3,234.62
Admin - Right of use asset interest - properties	8.15
Admin - Salaries	28,098.72
Admin - Superannuation	3,812.39
C&E - Community Education & Events	581.57
C&E - Salaries	32,390.28
C&E - Superannuation	3,300.89
C&E - Training	72.10
C&E - Advertising, Collateral & Design	2,486.31
Deferred Revenue	145,700.85
FBT	1,741.00
FOGO - Haulage	30,149.04
FOGO - Processing	51,428.31
Gov - Staff Gifts & Presentations	100.00
GW - Haulage & Processing Greenwaste	59,679.14
GW - Site Lease Greenwaste	7,360.32
Lease liability - Plant & Equipment (CL)	(12.79)
Lease liability - properties (CL)	3,258.96
PAYG Liability	29,804.00
Prepaid expense	21,090.03
RC - Contract Cleaning	690.00
RC - F&C - Handling (Green & Recycling)	7,991.49
RC - Free Services - Cardboard	798.76
RC - Free Services - Co-mingled Recycling	440.00
RC - Free Services - E-waste	3,609.14
RC - Free Services - Polystyrene	97.00
RC - Free Services - Steel	3,708.18
RC - Haulage - Asbestos	1,408.20
RC - Haulage - Bulk Waste	91,501.97
RC - Haulage - Landfill	33,777.80
RC - Haulage & Processing - C&D Waste	6,967.75
RC - Haulage & Processing - Mattresses	9,879.77
RC - Haulage & Processing - Tyres	698.50
RC - Internet	113.59
RC - Landfill Fees	27,651.15
RC - Maintenance - Fire equipment	1,447.00
RC - Maintenance - Grounds	2,596.73
RC - Maintenance Loader	1,750.93

JUN 2023

RC - Maintenance NCH Hoists	1,065.00
RC - Maintenance NCH Trailers	2,866.08
RC - Office supplies	483.01
RC - Processing - Bulk Waste	55,529.93
RC - Processing - Fridge Degassing	388.50
RC - Right of use asset depreciation - Plant & Equipment	1,528.55
RC - Right of use asset interest - Plant & Equipment	19.23
RC - Safety - Other	536.80
RC - Salaries	65,164.55
RC - Staff Amenities	992.41
RC - Superannuation	8,736.10
RC - Utilities Electricity	1,030.65
RC - Utilities Water consumption	161.93
RC Amortisation - Right to Use Land	346.58
RC Depreciation - Building	2,917.52
RC Depreciation - Furniture & Equipment	165.15
RC Depreciation - Infrastructure	5,160.14
RC Depreciation - Plant & Equipment	5,729.97
VV - MC Bulkwaste Collection	36,910.18
VV - MC Bulkwaste Processing	13,550.02
VV - MC Greenwaste Collection	11,318.90
VV - MC Greenwaste Processing	847.87
VV - MC Mattress Collection	948.45
VV - PC Bulkwaste Collection	54,812.54
VV - PC Bulkwaste Processing	25,038.12
VV - PC Greenwaste Collection	21,254.80
VV - PC Mattress Collection	1,737.84
VV - Website	1,080.00
WMRC - Bank & Card Facility fees	479.68
WMRC - Fuels and oils	6,814.03
WMRC - IT Software & Hosting	2,303.69
WMRC - Mobile phones	660.00
WMRC - Postal expenses	5.45
WMRC - Storage and Shredding	313.09
Total Expenses	960,276.04
Surplus (Deficit)	(208,627.88)
Plus Other Cash Movements	
Fixed Assets	198,229.55
Lease liability - Plant & Equipment (NCL)	(1,428.26)
Total Other Cash Movements	196,801.29
Plus Movements in Equity	
Development Reserve	(362,500.00)
Operations Reserve	(150,000.00)

JUN 2023

Transfers to/from Reserves	512,500.00
Total Movements in Equity	-

Plus GST Movements

GST Collected	196,750.34
GST Paid	(241,732.29)
Net GST Movements	(44,981.95)

Net Cash Movement	(56,808.54)
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Summary

Opening Balance	482,578.74
Plus Net Cash Movement	(56,808.54)
Cash Balance	425,770.20

Balance Sheet

WESTERN METROPOLITAN REGIONAL COUNCIL As at 30 June 2023

	30 Jun 2023	30 Jun 2022
Assets		
Bank		
Commonwealth Cheque Account	427,737	552,524
RC Cash Float	300	-
Total Bank	428,037	552,524
Current Assets		
Accrued Income	9,331	6,170
Cash	60	433
Debtors	439,880	390,329
Prepaid expense	46,186	18,650
Total Current Assets	495,457	415,583
Fixed Assets		
Admin - Infrastructure Accum. Dep	(21,645)	(12,235)
Admin - Infrastructure At Cost	84,697	84,697
Admin - Office Additions	-	-
Investment 22 - Operations	-	300,000
Investment 24 - Operations	150,000	250,000
Investment 25 - Development	-	330,000
Investment 26 - Development	405,489	-
Investment 27 - Development	195,225	-
RC - Infrastructure Additions	30,054	-
RC - Plant & Equipment Additions	355,907	143,669
Right of use asset accum.dep - Plant & Equipment	(30,571)	(12,228)
Right of use asset accum.dep - properties	(74,688)	(35,962)
Right of use asset cost - Plant & Equipment	56,556	56,556
Right of use asset cost - properties	77,671	74,922
Total Fixed Assets	1,228,696	1,179,419
Non-current Assets		
Buildings	788,515	823,525
Furniture & Equipment	17,088	19,535
Infrastructure	726,066	787,988
Intangibles	40,311	44,470
Plant & Equipment	589,844	517,686
Total Non-current Assets	2,161,824	2,193,203
Total Assets	4,314,013	4,340,729

Liabilities

Current Liabilities		
Accruals	87,732	104,581
Commonwealth Credit Card LE	2,401	6
Commonwealth Credit Card PE	2,206	(5)

Balance Sheet

	30 Jun 2023	30 Jun 2022
Commonwealth Credit Card SF	(2,281)	5
Creditors	588,174	934,203
Deferred Revenue	2,954	-
Lease liability - Plant & Equipment (CL)	17,081	16,928
Lease liability - properties (CL)	3,316	36,209
Provision For Leave	183,300	207,835
Total Current Liabilities	884,884	1,299,762
Non-Current Liabilities		
Lease liability - Plant & Equipment (NCL)	7,186	24,244
Lease liability - properties (NCL)	-	3,042
Provision for Leave	43,220	48,765
Total Non-Current Liabilities	50,406	76,052
Total Liabilities	935,290	1,375,814
Net Assets	3,378,723	2,964,915
Equity		
Asset Revaluation Reserve	289,498	289,498
Current Year Earnings	414,568	(289,171)
Reserves (Cash Backed)	750,714	880,000
Retained Surplus	1,923,943	2,084,588
Total Equity	3,378,723	2,964,915