

LITCHFIELD COUNCIL



Community effort is essential

Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 19/04/2017**

Meeting to be held and will commence following the Litchfield
Council Meeting at 6:00pm
In Council Chambers at 7 Bees Creek Road, Freds Pass

David Kingston, Acting Chief Executive Officer

Any member of Council who may have a conflict of interest, or a possible conflict of interest in regard to any item of business to be discussed at a Council meeting or a Committee meeting should declare that conflict of interest to enable Council to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.



THORAK REGIONAL CEMETERY BOARD MEETING

Notice of Meeting

To be held in the Council Chambers, Litchfield
On Wednesday, 19 April 2017

David Kingston
Acting Chief Executive Officer

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Audio Disclaimer

An Audio recording of this meeting will be made for minute taking purposes as authorised by the Chief Executive Officer.

Acknowledgement of Traditional Ownership

It is acknowledged that the meeting is held on the land of the traditional owners and Council respect the Elders past and present for their continuing custodianship of the land and the children of this land across generations.

Number	Agenda Item
1	Opening of Meeting
2	Apologies and Leave of Absence Cr Hunt – Leave of Absence
3	Confirmation of Minutes THAT the minutes of the Thorak Regional Cemetery Board Meeting held 15 March 2017, 3 pages, be confirmed.
4	Business Arising from the Minutes
5	Conflict of Interest
6	Accepting or Declining Late Items
7	Notices of Motion
8	Officer's Report
8.1	Finance Report – March 2017

9	Other Business
10	Confidential Items
11	Next Meeting
12	Close of Meeting



COUNCIL REPORT

Agenda Item Number:	8.1
Report Title:	Thorak Cemetery Report March 2017
Meeting Date:	19/04/2017
Attachments:	

Purpose

The purpose of this report is to present the monthly financial report for Thorak Regional Cemetery for the period ended 31 March 2017.

Recommendation

THAT Council receive the Thorak Regional Cemetery finance report for the period ended 31 March 2017.

Operating Result

For the month of March 2017, the Cemetery had 20 interments and cremations (9 burials and 11 cremations) compared to 21 (9 burials and 12 cremations) during March last year. Year to date total at the end of March is 193 interments and cremations (74 burials and 119 cremations), up one compared to the same period last year, however the breakdown varied this year at 104 burials and 88 cremations. End of financial year revenue is forecast to decrease by \$63,281 due to the 29% reduction in burials, which follows the national trend that cremations are preferred to burials. End of financial year expenditure levels are forecast to decrease by \$33,703. Revenue and expenditure levels will continue to be monitored closely throughout the financial year.

	2016/17 YTD Actual	2016/17 Budget	Forecast	Variance (+ / -)
REVENUE				
User Fees & Charges	\$625,426	\$842,450	\$779,169	(\$63,281)
TOTAL REVENUE	\$625,426	\$842,450	\$779,169	(\$63,281)
EXPENSES				
Contractors	\$92,851	\$143,500	\$121,209	(\$22,291)
Materials	\$137,269 (1)	\$163,781	\$165,793	\$2,012
Other Expenses	\$25,308	\$42,000	\$31,576	(\$10,424)
Employee Costs	\$329,809	\$528,578	\$525,578	(\$3,000)
TOTAL EXPENSES	\$585,237	\$877,859	\$844,156	(\$33,703)
TOTAL	\$40,189	(\$35,409)	(\$64,987)	(\$29,578)

(1) YTD expenditure for Materials reflects the timing of total annual insurance premiums (\$28,033) and administration overheads (internal transfer of \$60,000 from Thorak to Council) already paid for the 2016/17 financial year.

Capital Results

The 2016/17 net capital expenditure relates to the trade-in and purchase of a new motor vehicle, in accordance with Council's Motor Vehicle policy. Thorak Cemetery's Case Tractor was also sold via Pickles Auctions for \$26,827 after fees and charges.

	2016/17 YTD Actual	2016/17 Budget	Forecast	Variance (+ / -)
Total revenue	\$37,891	\$12,000	\$37,891	\$25,891
Total expenses	\$30,201	\$40,000	\$30,201	\$9,799
Total	\$7,690	(\$28,000)	\$7,690	\$35,690

Cash & Investments

Date Invested	Invested Amount	Days Invested	Invested with	Interest Rate	Maturity Date	Return
30/06/2016	\$406,398	365	Bendigo	2.86%	30/06/2017	\$11,623

Debtors

Total sundry debtors at 31 March 2017 are \$96,525. The outstanding debtors are with the three funeral service providers and reflects the activity at the Cemetery over the past few months.

Category	Current	30 Days	60 Days	90 Days & over	Balance
Cemetery	\$56,950	\$38,182	\$0	\$1,392	\$96,525
% of Total Debtors	59.0%	39.6%	0.0%	1.4%	

Action summary of 90 Days Debtors: \$1,392

Two invoices are in 90 days and over. Reminder notices have been sent to the postal addresses associated with the outstanding invoices. The debt recovery process has been implemented for \$1,152. Attempts are being made to contact the family of the \$240 prior to the debt recovery process implementation.



Cemetery Financial Reserve




The 2016/17 forecast result will draw down \$57,297 from the Reserve leaving a balance as at 30 June 2017 forecast to be \$80,162.

	Balance as at 1/7/2016	Forecast to Reserve	Forecast from Reserve	Forecast Variance	Forecast Balance at 30/06/2017
Cemetery Reserve	\$137,459	-	(\$57,297)	(\$57,297)	\$80,162

Thorak Cemetery Key Performance Indicators (KPIs)

The table below tracks the KPI's for the Thorak Regional Cemetery as set out in the 2016/17 Municipal Plan.

Key Performance Indicator	Target	Status	Comment
Compliance with Cemetery Regulations	100%		
Achievement of Operational Budget	100%		As as a result of the 29% reduction in burials, the operational budget will be exceeded.

-  KPI met
-  KPI in progress, on track
-  KPI not met

Links with Strategic Plan

5. Effective Council Management

Legislative and Policy Implications

Local Government (Accounting) Regulations

Risk

There remains ongoing financial sustainability challenges in operating the Thorak Regional Cemetery.

Financial Implications

No financial implications identified with this item.

Recommending Officer: **Silke Reinhardt, Acting Director Community & Corporate Services**

Any queries on this report may be directed to the Recommending Officer on telephone (08) 8983 0600.

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