

# LITCHFIELD COUNCIL



*Community effort is essential*

## Thorak Regional Cemetery Board Meeting BUSINESS PAPER WEDNESDAY 17/05/2017

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

**Kaylene Conrick, 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, 17 May 2017

Kaylene Conrick  
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.*

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Number	Agenda Item
1	Opening of Meeting
2	Apologies and Leave of Absence
3	Confirmation of Minutes THAT the minutes of the Thorak Regional Cemetery Board Meeting held 19 April 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 – April 2017
9	Other Business

- 10 Confidential Items
- 11 Next Meeting
- 12 Close of Meeting



# BOARD REPORT

**Agenda Item Number:** 8.1  
**Report Title:** Thorak Cemetery Report April 2017  
**Meeting Date:** 17/05/2017  
**Attachments:**

## Purpose

The purpose of this report is to present the monthly financial report for Thorak Regional Cemetery for the period ended 30 April 2017.

## Recommendation

THAT Council receive the Thorak Regional Cemetery finance report for the period ended 30 April 2017.

## OPERATING RESULT

Below is a summary of the operating results to the end of April 2017.

The Cemetery had 20 interments and cremations (10 burials and 10 cremations) compared to 14 (13 burials and 1 cremations) during April last year. Year to date total at the end of April is 203 interment and cremations (85 burials and 118 cremations), up from 193 compared to the same period last year, however the compared split was 117 burials and 76 cremations. End of financial year revenue is forecast to decrease by \$63,386 because of the reduction in burials of 27%, verifying the national trend that cremations are preferable opposed to burials.

End of financial year expenditure levels are forecast to decrease by \$28,015. Revenue and expenditure levels will continue to be monitored closely throughout the financial year.

	2016/17 YTD Actuals	2016/17 Budget	Forecast	Variance +ve (-ve)
<b>REVENUE</b>				
User Fees and Charges	686,101	842,450	779,064	(63,386)
<b>TOTAL REVENUE</b>	<b>686,101</b>	<b>842,450</b>	<b>779,064</b>	<b>(63,386)</b>
<b>EXPENSES</b>				
Contractors	100,175	143,500	126,146	(17,354)
Materials	151,587 <sup>(1)</sup>	163,781	167,143	3,363
Other Expenses	26,904	42,000	30,976	(11,024)
Employee Costs	360,556	528,578	525,578	(3,000)
<b>TOTAL EXPENSES</b>	<b>639,222</b>	<b>877,859</b>	<b>849,843</b>	<b>(28,015)</b>

<b>TOTAL</b>	<b>46,879</b>	<b>(35,409)</b>	<b>(70,779)</b>	<b>(35,371)</b>
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(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 disposed of, the proceeds received from Pickles Auctions was \$26,827 after fees and charges.

	<b>2016/17 YTD Actuals</b>	<b>2016/17 Budget</b>	<b>Forecast</b>	<b>Variance +ve (-ve)</b>
<b>REVENUE</b>				
Thorak Regional Cemetery	37,891	12,000	37,891	25,891
<b>TOTAL REVENUE</b>	<b>37,891</b>	<b>12,000</b>	<b>37,891</b>	<b>25,891</b>
<b>EXPENSES</b>				
Thorak Regional Cemetery	30,201	40,000	30,201	9,799
<b>TOTAL EXPENSES</b>	<b>30,201</b>	<b>40,000</b>	<b>30,201</b>	<b>9,799</b>
<b>TOTAL</b>	<b>7,690</b>	<b>(28,000)</b>	<b>7,690</b>	<b>35,690</b>

## CASH & INVESTMENTS

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

## DEBTORS

Total Sundry Debtors at 30 April 2017 are \$70,799. The outstanding debtors are with the three funeral service providers and reflects the activity at the Cemetery over the past few months.

<b>Category</b>	<b>Current</b>	<b>30 Days</b>	<b>60 Days</b>	<b>90 Days and over</b>	<b>Balance</b>
Cemetery	\$57,328	\$12,079	\$0	\$1,392	\$70,799
% of TOTAL DEBTORS	81.0%	17.1%	0.0%	1.9%	

**Action summary of 90 Days Debtors:**

\$1,392.00

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 \$63,089 from the Reserve leaving a balance as at 30 June 2017 forecast to be \$74,370.

	Balance as at 1/7/2016	Forecast TO Reserve	Forecast FROM Reserve	Forecast Net Movement	Forecast Balance as at 30/06/2017
Cemetery Reserve	137,459	-	(63,089)	(63,089)	74,370

## THORAK CEMETERY KEY PERFORMANCE INDICATORS (KPI)

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 27% 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 of Community & Corporate Services

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

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