

LITCHFIELD COUNCIL



Community effort is essential

Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 13/12/2017**

Meeting to commence following the Litchfield Council Meeting at
6:30pm

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.



AGENDA

THORAK REGIONAL CEMETERY BOARD MEETING

Notice of Meeting

to be held in the Council Chambers, Litchfield
on Wednesday, 13 December 2017

Kaylene Conrick
Chief Executive Officer

Number	Agenda Item	Page
1	Opening of Meeting	
2	Apologies and Leave of Absence	
3	Disclosures of Interest	
4	Confirmation of Minutes	
	THAT the minutes of the Thorak Regional Cemetery Board Meeting held 15 November 2017, 3 pages, be confirmed.	
	Minutes have been distributed under separate cover and are publicly available on Council's website http://www.litchfield.nt.gov.au/council/council-meetings/council-minutes or in hard copy by request.	
5	Business Arising from the Minutes	
6	Accepting or Declining Late Items	
7	Notices of Motion	
8	Officers Reports	
	8.1 Finance Report – October 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 Finance Report – November 2017
Report Number:	17/0072
Meeting Date:	13/12/2017
Attachments:	Nil

Purpose

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

Recommendation

THAT the Thorak Regional Cemetery Board receive and note the finance report for the period ended 30 November 2017.

OPERATING RESULT

There are no budget amendments to date for this financial year and Year to Date (YTD) actuals relate to income and expenses recognised from July to November of the 2017/18 financial year.

To date Thorak Regional Cemetery has completed 127 internments and cremations, an increase from the same time last year. Below provides a comparison with the same report period last year:

Activity	July - November 2016	July – November 2017	Difference
Burials	37	48	11
Cremations	63	79	16
	100	127	27

Revenue is favourable to date.

In terms of expenses insurance premiums and administration fee have been recognised for the full year and employee expenses are approximately \$45k lower than budget at this stage of the financial year due to the reduced groundsmen staffing trial and a vacancy which has now been filled. The reduced staffing trial is due to conclude at the end of January 2018.

No capital revenue has been received to date. Capital expenditure of \$7,358 has occurred for the supply and installation of a road culvert on the main verge. Works were undertaken to address public safety concerns.

OPERATIONAL RESULTS

	2017/18 YTD Actuals	2017/18 Budget	2017/18 Forecast	Variance +ve (-ve)
REVENUE				
User Fees and Charges	456,006	725,125	780,125	55,000
TOTAL REVENUE	456,006	725,125	780,125	55,000
EXPENSES				
Contractors	31,414	84,800	105,426	(20,626)
Materials	128,145	189,210	196,582	(7,372)
Other Expenses	13,920	26,600	29,100	(2,500)
Employee Costs	159,498	491,045	446,045	45,000
TOTAL EXPENSES	332,977	791,655	777,153	14,502
TOTAL	123,029	(66,530)	2,972	69,502

CAPITAL RESULTS

The 2017/18 net capital expenditure relates to the supply and installation of a road culvert on the main verge due to public safety concerns and the replacement of Thorak Cemetery's microwave link between Litchfield Council and the Cemetery.

	2017/18 YTD Actuals	2017/18 Budget	2017/18 Forecast	Variance +ve (-ve)
REVENUE				
Thorak Regional Cemetery	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENSES				
Thorak Regional Cemetery	7,358	-	25,250	(25,250)
TOTAL EXPENSES	7,358	-	25,250	(25,250)
TOTAL	(7,358)	-	(25,250)	(25,250)

CASH & INVESTMENTS

Date Invested	Invested Amount	Days Invested	Invested with	Interest Rate	Maturity Date	Return
29/06/2017	418,032	365	Bendigo	2.75%	29/06/2018	11,496

DEBTORS

Total Sundry Debtors at 30 November 2017 are \$81,712. The majority of outstanding debtors are with the three funeral service providers.

Category	Current	30 Days	60 Days	90 Days and over	Balance
Cemetery	\$61,109	\$19,211	\$0	\$1,392	\$81,712
% of TOTAL DEBTORS	74.8%	23.5%	0.0%	1.7%	

Action summary of 90 Days Debtors:

\$1,392.00

Two invoices relate to 90 days and over. Reminder notices have been sent on numerous occasions.

Invoice #1

The debt recovery process was implemented for the outstanding amount of \$1,152 and a payment plan has commenced.

Invoice #2

The debt recovery process has also commenced for the outstanding amount of \$240.



CEMETERY FINANCIAL RESERVE




The Thorak Regional Cemetery Reserve balance, as at 30 June 2018, is forecast to be \$145,514.

	Balance as at 1/7/2017	Forecast TO Reserve	Forecast FROM Reserve	Forecast Net Movement	Forecast Balance as at 30/06/2018
Cemetery Reserve	212,044	-	(22,278)	(22,278)	189,766

THORAK CEMETERY KEY PERFORMANCE INDICATORS (KPI)

The table below tracks the KPI's for the Thorak Regional Cemetery as set out in the 2017/18 Municipal Plan.

Key Performance Indicator	Target	Status	Comment
Compliance with Cemetery Regulations	100%		
Achievement of Operational Budget	100%		

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

Links with Strategic Plan

An effective and sustainable Council.

Legislative and Policy Implications

Local Government (Accounting) Regulations and the Northern Territory Cemeteries Act.

Risks

There are long term financial sustainability challenges in relation to the renewal and upgrade of existing assets including buildings, and road and irrigation infrastructure.

Financial Implications

To date, the Administration Charge has raised additional revenue totalling \$28,032. Board monitors all revenue and expenditure levels closely, with a budget review to commence mid- December 2017 and results reported to Board at January 2018 Ordinary meeting.

Recommending Officer: **Silke Maynard, Director Community and Corporate Services**

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

Any member of Board 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 Board meeting of a Committee meeting should declare that conflict of interest to enable Board to manage the conflict and resolve it in accordance with its obligations under the Local Government Act and its policies regarding the same.