

LITCHFIELD COUNCIL



Community effort is essential

Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 21/08/2019**

Meeting to commence following the Litchfield Council Meeting at
6:30pm
In Council Chambers at 7 Bees Creek Road, Freds Pass

Silke Maynard, Interim 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 21 August 2019

Silke Maynard
Interim Chief Executive Officer

Number	Agenda Item
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 17 July 2019, 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 Nil
6	Presentations
7	Accepting or Declining Late Items
8	Notices of Motion
9	Officers Reports
9.1	Thorak Regional Cemetery Finance Report – July 2019 1-4
10	Other Business
11	Confidential Items
12	Next Meeting
13	Close of Meeting



BOARD REPORT

Agenda Item Number:	9.1
Report Title:	Thorak Regional Cemetery Finance Report – July 2019
Report Number:	19/0109
Meeting Date:	21/08/2019
Attachments:	Nil

Purpose

The purpose of this report is to present the monthly finance report for Thorak Regional Cemetery for the period ended 31 July 2019.

Recommendation

THAT the Thorak Regional Cemetery Board receives and notes the finance report for the period ended 31 July 2019.

OPERATING RESULT

To date Thorak Regional Cemetery has completed 29 internments and cremations, an increase from the same time last year. Below provides a comparison with the same report period last year:

Activity	July 2018	July 2019	Variance
Burials	7	12	5
Cremations	9	17	8
	16	29	13

There are no budget amendments for expenditure and income recognised to date for the month of July 2019.

Operating revenue is favourable to budget for the month of July, as a result of increased internments and cremations.

Operating expenses are reasonable for the first month of the financial year, being 7.8% of budget.

No capital revenue is expected in the 2019/20 financial year and capital expenditure is yet to commence for the year ended 30 June 2020.

OPERATIONAL RESULTS

	2019/20 YTD Budget	2019/20 YTD Actuals	2019/20 Annual Budget	2019/20 Annual Forecast	Variance +ve (-ve)	Note
REVENUE						
User Fees and Charges	73,777	108,236	876,580	876,580	0	
TOTAL REVENUE	73,777	108,236	876,580	876,580	0	
EXPENSES						
Contractors	14,638	7,757	166,300	166,300	0	
Materials	83,562	9,994	202,700	202,700	0	
Other Expenses	6,083	2,106	35,900	35,900	0	
Employee Costs	38,793	49,064	465,511	465,511	0	
TOTAL EXPENSES	143,076	68,922	870,411	870,411	0	
TOTAL	(69,299)	39,314	6,169	6,169	0	

The YTD budget revenue varies from the YTD actual due to increased income from cremations and burials. YTD expenditure favourable variance mainly due to reduction in Materials (Actual \$15K, Budget \$91K)

CAPITAL RESULTS

	2019/20 Budget	2019/20 YTD Actuals	2019/20 Forecast	Variance +ve (-ve)
REVENUE				
Thorak Regional Cemetery	-	-	-	-
TOTAL REVENUE	-	-	-	-
EXPENSES				
Thorak Regional Cemetery				
TOTAL EXPENSES	-	-	-	-
TOTAL	-	-	-	-

CASH & INVESTMENTS

Date Invested	Invested Amount	Days Invested	Invested with	Interest Rate	Maturity Date	Return
11/01/2019	341,626	214	Bendigo	2.70%	13/08/2019	5,408

DEBTORS

Total Sundry Debtors as at 31 July 2019 is \$68,259, compared to \$55,722 as at 30 June 2019. The majority of outstanding debtors are with the three funeral service providers.

Category	Current	30 Days	60 Days	90 Days and over	Balance
Cemetery	\$48,338	\$19,072	\$185	\$665	\$68,259
% of TOTAL DEBTORS	69%	28%	1%	2%	

Action summary of 90 Days and over Debtors: \$665.00

Invoice #1

The debt recovery process was implemented for the outstanding amount of \$480 and a payment plan is in progress. Payments received are being applied to the Rates debt at this stage.

Invoice #2

The debt recovery process was implemented for the outstanding amount of \$185. Ward Keller sent a letter in May 2019. Awaiting confirmation of action.



CEMETERY FINANCIAL RESERVE




The Thorak Regional Cemetery Reserve balance as at 30 June 2020 is forecast to be \$462,263.

	Balance as at 1/7/2018	Forecast TO Reserve	Forecast FROM Reserve	Forecast Net Movement	Forecast Balance as at 30/06/2019
Cemetery Reserve	237,586	224,677	-	224,677	462,263

THORAK CEMETERY KEY PERFORMANCE INDICATORS (KPI)

The table below tracks the KPI's for the Thorak Regional Cemetery as set out in the 2019/20 Municipal Plan.

Key Performance Indicator	Target	Status	Comment
Compliance with Cemetery Regulations	100%		Compliant with regulations
Achievement of Operational Budget	100%		Deficit forecasted higher than budget due to unforeseen expenditures

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

Links with Strategic Plan

A well run 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, road and irrigation infrastructure. A submission to the Minister for Housing and Community Development advocating for a new governance structure was submitted and Council is awaiting a response. The submission is a partnership submission between Litchfield and the cities of Darwin and Palmerston.

Recommending Officer:

David Jan, Acting Director Community and Corporate Services

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

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