

# LITCHFIELD COUNCIL



*Community effort is essential*

## Thorak Regional Cemetery Board Meeting **BUSINESS PAPER** **WEDNESDAY 18/10/2017**

Meeting to 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, 18 October 2017

Kaylene Conrick  
Chief Executive Officer

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| 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 20 September 2017, 3 pages, be confirmed.  |      |
|        | Minutes have been distributed under separate cover and are publicly available on Council's website<br><a href="http://www.litchfield.nt.gov.au/council/council-meetings/council-minutes">http://www.litchfield.nt.gov.au/council/council-meetings/council-minutes</a><br>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 – September 2017  |      |
| 9      | Other Business   |      |
| 10     | Confidential Items   |      |
| 11     | Next Meeting   |      |
| 12     | Close of Meeting   |      |



## COUNCIL REPORT

|                            |   |
|----------------------------|---|
| <b>Agenda Item Number:</b> | 8.1   |
| <b>Report Title:</b>       | Thorak Cemetery Finance Report – September 2017 |
| <b>Report Number:</b>      | 17/0041   |
| <b>Meeting Date:</b>       | 18/10/2017                                      |
| <b>Attachments:</b>        | Nil   |

### Purpose

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

### Recommendation

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

### OPERATING RESULT

There are no budget amendments yet and YTD Actuals are income and expenses recognised for the first quarter of 2017/18 financial year.

Thorak Cemetery had 83 internments and cremations to date for this financial year, below provides a comparison with the same report period last year:

| <b>Year - comparison</b> | <b>Burials</b> | <b>Cremations</b> | <b>Total</b> | <b>Difference</b> |
|--------------------------|----------------|-------------------|--------------|-------------------|
| July - September 2016    | 26             | 37                | 63           |                   |
| July – September 2017    | 29             | 54                | 83           | +20               |

Revenue is favourable to date given the national trend that cremations are preferable to burials.

Expenses are reasonable for this period, given the insurance premiums and administration fee are both recognised for the full year.

No capital revenue or expenses are expected in the 2017/18 financial year.

|                       | 2017/18<br>YTD Actuals | 2017/18 Budget  | 2017/18<br>Forecast | Variance<br>+ve (-ve) |
|-----------------------|------------------------|-----------------|---------------------|-----------------------|
| <b>REVENUE</b>        |                        |                 |                     |                       |
| User Fees and Charges | 310,890                | 725,125         | 725,125             | 0                     |
| <b>TOTAL REVENUE</b>  | <b>310,890</b>         | <b>725,125</b>  | <b>725,125</b>      | <b>0</b>              |
|                       |                        |                 |                     |                       |
| <b>EXPENSES</b>       |                        |                 |                     |                       |
| Contractors           | 9,348                  | 84,800          | 84,800              | 0                     |
| Materials             | 109,189                | 189,210         | 189,210             | 0                     |
| Other Expenses        | 8,364                  | 26,600          | 26,600              | 0                     |
| Employee Costs        | 100,173                | 491,045         | 491,045             | 0                     |
| <b>TOTAL EXPENSES</b> | <b>227,074</b>         | <b>791,655</b>  | <b>791,655</b>      | <b>0</b>              |
|                       |                        |                 |                     |                       |
| <b>TOTAL</b>          | <b>83,816</b>          | <b>(66,530)</b> | <b>(66,530)</b>     | <b>0</b>              |

## 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 September 2017 are \$70,452. The majority of outstanding debtors are with the three funeral service providers and reflect the increased activity at the Cemetery.

| Category           | Current  | 30 Days  | 60 Days | 90 Days and over | Balance  |
|--------------------|----------|----------|---------|------------------|----------|
| Cemetery           | \$50,273 | \$18,787 | \$0     | \$1,392          | \$70,452 |
| % of TOTAL DEBTORS | 71.4%    | 26.7%    | 0.0%    | 1.9%             |          |

**Action summary of 90 Days Debtors:** \$1,392.00

Two invoices are in 90 days and over. Reminder notices were sent on numerous occasions. The debt recovery process was implemented for on invoice amounting to \$1,152 and a payment plan has commenced. Attempts are being made to contact the family of the other outstanding invoice totalling \$240, the debt recovery process will be implemented late October if no success is evident.



## CEMETERY FINANCIAL RESERVE




The Cemetery Reserve balance as at 30 June 2018 is forecast to be \$98,337.

|                     | Balance as at<br>1/7/2017 | Forecast<br>TO Reserve | Forecast<br>FROM Reserve | Forecast<br>Net<br>Movement | Forecast<br>Balance as at<br>30/06/2018 |
|---------------------|---------------------------|------------------------|--------------------------|-----------------------------|---|
| Cemetery<br>Reserve | 164,867                   | -                      | (66,530)                 | (66,530)                    | 98,337                                  |

## 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

Priority # 4 – A vibrant economy

## Legislative and Policy Implications

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

## Risks

The operation of Thorak Regional Cemetery remains an ongoing financial sustainability challenge for Litchfield Council.

Council is awaiting the Minister's consideration after raising the matter late May 2017. In the interim, with the adoption of Thorak Regional Cemetery Fees and Charges for 2017/18 an inclusion of an Administration Charge of 10% on all fees and charges for non-Litchfield residents is in effect. Also, an Asset Management Plan for Thorak Regional Cemetery is currently under development.

## Financial Implications

To date, the Administration Charge has raised additional revenue totalling \$16,563. Council monitors all revenue and expenditure levels closely and this will continue throughout the financial year.

**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.

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