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Abstracts of Accounts of Trustees for Public Cemeteries 1986

Published in compliance with the requirements
of Section 34 of the Cemeteries Act 1958

Dr Abstracts of Accounts of Trustees for Public Cemeteries published in compliance with the requirements of section 34 of the Cemeteries Act 1958 Cr

Cemeteries	RECEIPTS					EXPENDITURE					Total	
	To Balance	Fees for Graves &c.	Other Source of Income	Total	By Salaries	Grave Digging	Office Expenses	Building	Works	Con-tingencies		Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Aberfeldy	10 629.38	380.00	5 799.73	16 808.11	2 000.00	..	..	..	1 013.00	..	13 796.11	16 809.11
Adass Israel	502.28	705.00	18.87	1 226.15	230.00	270.00	76.25	..	127.82	..	522.08	1 226.15
Alberton	4 086.08	4 079.00	130.46	8 295.54	624.00	2 700.00	..	..	2 291.83	4.78	2 674.93	8 295.54
Alexandra	Nil Return	..	..	..	..	..	..	..	..	..	..	..
Altambee East	Nil Return	..	..	..	..	..	..	..	..	..	..	..
Alma	417.33	796.11	79.66	1 293.10	54.00	39.00	57.10	..	..	32.15	1 110.85	1 293.10
Amterst	593.44	..	20.57	614.03	..	..	25.00	..	..	0.33	588.70	614.03
Amphitheatre	..	..	..	..	..	..	..	..	..	..	..	..
Antwerp	..	..	..	..	..	..	..	..	..	..	..	..
Apollo Bay	4 053.30	760.00	274.31	5 087.61	..	..	105.30	..	1 500.00	571.00	2 911.31	5 087.61
(Kramburk)	1 044.68	489.50	674.95	2 209.13	..	..	28.85	30.00	25.00	503.85	1 621.43	2 209.13
Apsley	3 829.73	23 481.00	3 855.77	31 166.50	15 355.27	7 148.75	127.55	273.51	7 910.26	2 650.25	1 455.77	4 356.02
Ararat	886.02	3 445.00	25.00	4 356.02	..	..	250.00	..	..	0.15	2 400.28	3 320.43
Arthur's Creek	1 912.54	1 090.00	217.89	3 220.43	210.00	400.00	52.50	..	157.50	1.31	2 127.54	2 798.85
Avenel	1 163.51	1 270.50	365.34	2 798.85	275.00	300.00	25.00	..	15.00	63.65	1 845.16	2 612.81
Avoca	1 505.89	1 051.00	55.92	2 612.81	100.00	579.00	25.00	..	..	740.42	(29 633.69)	34 238.42
Axedale	(19 591.47)	..	53 829.89	34 238.42	58 151.69	..	5 000.00	..	..	20.00	1 489.81	3 099.81
Bairnsdale	651.20	1 735.00	713.61	3 099.81	200.00	455.00	61.90	107.00	766.10	..	2.17	1 291.76
Balian (New)	35.60	..	1 256.16	1 291.76	..	..	25.00	..	1 264.59	..	..	..
Ballaangich	..	..	..	..	..	..	..	..	..	..	..	..
Bellarat General	..	..	..	..	..	..	..	..	..	..	..	..
Cemeteries and	..	..	..	..	..	..	..	..	..	..	..	..
Crematorium	553.41	122.00	112.51	787.98	..	..	..	..	..	35.55	752.43	787.98
Balmoral	10.51	70.00	36.51	117.02	..	..	..	..	52.62	..	64.40	117.02
Bambra	854.32	140.00	53.12	1 047.44	40.00	..	26.75	382.00	..	22.99	575.70	1 047.44
Bannockburn	42.17	..	1.58	43.75	..	..	..	..	..	..	43.75	43.75
Baringhup	..	..	..	..	..	..	..	..	..	..	..	..
Barkly	739.85	340.00	12.28	1 092.13	..	..	..	..	..	..	..	..
Barnah	246.93	3 174.95	1 447.58	4 869.46	215.00	1 255.00	87.15	882.02	312.25	146.70	1 971.34	4 869.46
Barnawartha	..	..	..	..	..	..	..	..	..	..	..	..
Barabool Hills	808.86	1 444.72	237.03	2 490.61	40.00	900.00	..	..	30.00	27.50	1 493.11	2 490.61
Beaufort	3 356.20	4 028.00	7 884.58	15 268.78	250.00	2 070.00	256.06	7 740.29	402.75	103.85	4 445.83	15 268.78
Beaufort	..	..	..	..	..	..	..	..	..	..	..	..
Beecac	..	..	..	..	..	..	..	..	..	..	..	..
Beechworth	2 381.58	16 570.00	3 532.61	22 484.19	1 078.01	2 859.29	960.15	4 667.19	1 620.79	8 209.90	3 088.86	22 484.19
Beena	2 684.25	856.00	84.00	3 604.25	..	220.00	33.50	25.00	2.44	..	3 323.31	3 604.25
Beena	..	..	..	..	..	..	..	..	..	..	..	..
Bellarine	936.86	1 920.00	556.78	3 413.64	997.00	..	149.90	..	779.80	471.72	1 015.22	3 413.22
Bellbrae	26 628.61	33 906.00	43 303.84	103 838.45	18 820.63	15 201.25	13 921.58	3 521.50	15 804.59	80.80	36 488.10	103 838.45
Benalla	..	..	..	..	..	..	..	..	..	..	..	..
Benambra	..	..	..	..	..	..	..	..	..	..	..	..
Bendigo	(14 977.00)	131 706.00	50 830.00	197 513.00	85 144.00	..	1 832.00	710.00	39 701.00	53 537.00	(16 589.00)	197 513.00

Berritlock	414.42	360.00	582.68	1 357.10	25.00	190.00	25.80	343.03	241.32	700.00	416.30	1 357.10
Berwick	9 637.03	10 663.50	1 325.20	21 625.73	2 083.00	3 525.00	23.00	..	371.50	152.50	15 257.84	21 625.73
Bethanga	948.62	198.00	32.92	1 179.54	..	379.00	19.00	..	3 118.90	25.78	384.26	1 179.54
Beulah	2 689.42	1 192.00	1 957.60	5 839.02	..	1 040.00	100.00	236.02	3 118.90	4.45	1 339.65	5 839.02
Birchip	131.96	4 681.80	9.12	4 822.88	642.62	1 577.00	1 270.70	839.82	225.50	132.00	135.24	4 822.88
Birregurra	2 093.32	760.00	253.59	3 106.91	..	..	101.00	88.51	..	..	2 917.30	3 106.91
Nil Return	..	..	..	..	..	..	..	..	..	..	..	..
Black Heath	1 323.91	205.00	253.23	1 782.14	..	90.00	25.00	..	1 075.29	0.95	590.90	1 782.14
Black House	419.93	..	15.71	435.64	..	..	..	..	..	..	435.64	435.64
Blue Mountain	162.00	80.00	6.08	248.08	..	..	..	..	..	..	248.08	248.08
Bonka	69.65	80.00	5.84	155.49	..	..	..	..	..	0.01	155.48	155.49
Bonnie Doon	1 582.38	822.00	..	2 404.38	..	..	..	..	1 169.32	..	1 235.06	2 404.38
Boolarra	1 655.70	1 390.00	54.56	3 100.26	..	600.00	25.00	..	446.05	19.32	2 009.89	3 100.26
Boorhaman	402.38	..	15.07	417.45	..	..	..	..	..	..	417.45	417.45
Booroondarra (Kew)	214 397.15	197 752.47	62 735.83	474 885.45	24 296.85	128 002.20	8 059.61	44.60	17 860.77	18 217.20	278 404.22	474 885.45
Boort	7 145.01	4 802.68	1 018.96	12 966.65	125.00	1 073.00	5.85	25.00	3.31	23.18	11 711.31	12 966.65
Boram	390.96	1 730.00	26.12	2 146.18	130.00	1 210.00	157.00	..	439.15	4.30	205.71	2 146.18
Boramin's Forest	653.36	..	22.70	676.06	..	..	..	..	..	109.37	566.49	676.06
Box Hill	436 439.00	109 066.00	104 983.00	650 488.00	71 080.00	38 480.00	4 673.00	..	17 259.00	6 811.00	512 185.00	650 488.00
Branxholme	1 413.95	355.00	106.98	1 876.93	40.00	295.00	17.40	..	208.02	26.12	1 289.39	1 876.93
Briangalong	1 138.49	742.00	87.10	1 967.59	..	..	0.15	..	450.00	..	1 517.44	1 967.59
Bridgewater	1 126.80	3 101.00	1 137.10	5 364.90	104.00	1 885.00	55.10	110.98	18.36	40.00	3 151.46	5 364.90
Bright	4 291.84	6 206.05	291.60	10 789.49	1 520.00	1 096.50	84.24	..	2 843.98	314.89	4 929.88	10 789.49
Brighton	165 487.00	243 155.00	25 253.00	433 895.00	44 396.00	79 237.00	28 046.00	..	2 328.00	50 294.00	229 594.00	433 895.00
Brim	816.55	100.00	23.67	940.22	60.00	25.00	..	..	200.00	..	655.22	940.22
Brimpaen	399.02	280.00	63.06	742.08	..	..	25.00	..	0.93	..	716.15	742.08
Broadford	5 003.91	3 803.00	1 264.43	10 073.34	400.00	1 090.00	189.60	662.00	816.47	51.35	6 863.92	10 073.34
Bruthen	3 010.20	2 560.15	338.50	5 908.85	..	..	..	410.02	427.50	949.48	4 121.83	5 908.85
Buanga	703.52	95.00	26.38	824.90	40.00	..	..	..	..	108.12	676.78	824.90
Buchan	51.14	224.75	459.55	735.44	400.00	..	1.60	20.00	50.00	25.00	638.84	735.44
Buckland	243.34	75.00	44.11	362.45	..	..	..	..	..	..	362.45	362.45
Bulla	28 714.97	14 839.89	2 008.44	45 563.30	50.00	5 813.12	..	..	2 643.14	89.95	36 967.09	45 563.30
Bullarto	75.62	..	2.81	78.43	..	..	..	..	..	..	78.43	78.43
Bumberrah	1 530.21	250.00	29.92	1 810.13	1.65	..	..	120.00	686.50	538.30	463.68	1 810.13
Bundalong	..	..	2.96	82.02	..	..	..	..	..	..	82.02	82.02
Bung Bong & Wareek	79.06	815.00	28.21	1 448.16	..	581.00	25.00	..	70.00	5.09	767.07	1 448.16
Bungaree	604.95	..	262.95	9 692.35	3 567.00	1 152.33	20.00	108.38	1 779.96	31.85	4 634.83	9 692.35
Buninyong	4 180.94	5 248.46	1 511.65	26 637.05	3 246.00	4 755.09	1 185.20	287.64	..	..	21 443.12	26 637.05
Bunyip	17 270.67	7 854.73	11.10	307.17	..	..	..	..	..	..	307.17	307.17
Burramine	296.07	..	11.10	307.17	..	..	..	..	..	..	307.17	307.17
Burrumbidgee	646.58	300.00	29.41	975.99	..	360.00	..	..	..	0.59	615.40	975.99
Burwood	491 648.49	89 135.36	61 455.82	642 239.67	28 886.58	65 793.36	9 572.47	..	28 048.08	1 623.07	508 316.11	642 239.67
Byaduk	771.84	54.00	166.09	991.93	5.00	140.00	138.76	25.00	..	7.00	676.17	991.93
Byaduk North	146.14	266.00	5.97	418.11	..	..	..	..	..	0.18	392.93	418.11
Campertown	8 808.05	10 709.00	2 773.29	22 290.34	3 350.00	1 805.50	115.65	..	6 622.32	3 410.78	6 986.09	22 290.34
Cann River	67.76	20.00	1 233.02	1 320.78	..	20.00	120.00	..	..	25.45	1 155.33	1 320.78
Cape Bridgewater	..	..	..	..	80.00	6.51	120.95	..	..	25.30	1 090.86	1 323.82
Cape Clear	531.90	70.00	721.92	1 323.82	..	..	..	..	..	..	..	..
Cape Otway	1 140.43	554.50	45.62	1 740.55	..	25.00	52.80	380.60	..	107.81	1 174.34	1 740.55

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	To Balance	Fees for Source of Income	Total	By Salaries	Grave Digging	Office Expenses	Building	Works	Contingencies	Balance	
Carisbrook	\$ 1 556.63	\$ 787.00	\$ 2 476.79	\$..	\$ 30.00	\$ 27.95	\$ 176.60	\$ 210.70	\$ 81.25	\$ 1 950.29	\$ 2 476.79
Carisbrue	328.87	120.00	537.15	..	..	50.00	..	480.74	80.40	374.88	986.02
Carlyle	2 699.01	3 885.00	174.49	132.16	2 333.92	..	..	1 306.10	30.00	2 956.32	6 758.50
Carngaham	386.63	345.00	815.61	50.00	360.00	89.00	..	115.48	1.65	931.11	1 547.24
Carwarip	..	..	..	..	..	..	..	..	..	..	..
Cassilis	..	..	..	..	..	..	..	..	..	..	..
Casterton (New)	1 766.12	8 946.00	8 841.61	1 064.40	4 743.20	113.70	45.00	198.71	563.47	4 032.44	19 553.73
Casterton (Old)	378.83	..	15.42	..	..	..	..	..	..	..	394.25
Castlemaine	146.35	228.00	45.97	..	..	..	..	..	123.48	296.84	420.32
Cathcart	..	..	..	..	..	..	..	..	..	..	..
Cathkin	1 142.26	710.00	40.18	600.00	..	25.00	..	135.00	0.05	1 132.39	1 892.44
Cavendish	7 786.86	7 012.00	206.03	..	5 470.00	..	..	1 862.92	..	7 671.97	15 004.89
Charlton	..	..	..	..	..	..	..	..	..	..	..
Cheltenham	..	..	..	..	..	..	..	..	..	..	..
Chetwynd	..	..	..	..	..	..	..	..	..	..	..
Chevron	3 182.21	2 588.25	92.04	..	1 232.00	192.00	92.15	..	27.86	4 318.49	5 862.50
Chiltern (New)	1 248.15	2 168.00	106.73	300.00	970.00	4.60	95.23	640.00	80.00	1 433.05	3 522.88
Chiltern (Old)	..	..	..	..	..	..	..	..	..	..	..
Chinkapook	..	..	..	..	..	..	..	..	..	..	..
Clarendon	1 483.13	374.00	1 062.10	..	200.00	25.70	..	471.00	..	2 222.53	2 919.23
Clear Lake	385.49	12.00	12.72	..	..	0.30	..	..	101.25	308.66	410.21
Clunes	1 166.58	940.00	80.75	..	644.00	7.40	85.17	120.00	..	1 330.76	2 187.33
Cobden	..	..	..	..	..	..	..	..	..	..	..
Cobram	4 590.88	18 568.27	1 550.89	1 756.04	2 905.00	..	..	16 826.08	..	3 222.92	24 710.04
Coghill's Creek	..	..	..	..	..	..	..	..	..	..	..
Cohuna	..	..	..	..	..	..	..	..	..	..	..
Colac	2 396.89	63 865.25	3 215.00	19 000.00	26 196.75	1 024.34	2 643.45	11 931.49	1 094.01	7 587.10	69 477.14
Cobainabin	1 884.43	135.00	391.82	50.00	..	..	..	..	25.35	2 335.90	2 411.25
Coleraine	6 084.22	4 412.50	674.69	270.00	2 310.00	30.71	..	26.31	..	8 534.39	11 171.41
Concongella	..	..	..	..	..	..	..	..	..	..	..
Concongella	2 159.21	340.00	538.32	50.00	460.00	..	..	450.75	185.00	1 891.78	3 037.53
Concongella	..	850.00	2 174.60	1 376.82	771.49	575.55	21.00	40.00	239.54	..	3 024.60
Coongulmerang	..	..	..	..	..	..	..	..	..	..	..
Corack	85.51	..	29.41	..	..	..	..	..	..	114.92	114.92
Corinella	..	..	..	..	..	..	..	..	..	..	..
Corop	910.19	..	34.13	..	..	..	..	..	0.01	944.31	944.32
Corriong	..	..	..	..	..	..	..	..	..	..	..
Cowangie	..	..	..	..	..	..	..	..	..	..	..
Cranbourne	14 908.67	16 945.00	1 680.56	300.00	3 928.66	593.53	7 758.79	5 902.31	3 791.99	11 268.95	33 534.23
Cressy	..	..	..	..	..	..	..	..	..	..	..
Cressy	8 728.67	13 377.50	3 690.25	649.10	2 780.00	1 247.10	1 130.86	1 366.15	3 125.27	15 497.94	25 796.42
Crib Point	1 071.52	4 268.00	3 099.44	..	2 425.00	165.82	1 543.50	786.00	1 475.45	2 043.16	8 438.93

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	To Balance	Fees for Graves &c.	Other Source of Income	Total By Salaries	Grave Digging	Office Expenses	Building	Works	Contingencies	Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Kyabram	4 245.66	16 127.25	9.97	6 435.25	1 458.00	500.15	554.82	11 325.96	688.65	(589.92)	20 372.91
Kyneton	14 424.26	19 725.00	2 383.31	7 358.00	..	336.65	4 985.00	7 657.02	128.60	16 067.30	36 532.57
Laeen North	324.50	..	12.06	336.56	..	..	..	..	35.20	301.36	336.56
Lake Boga	3 095.06	315.00	284.60	45.00	..	..	..	58.07	25.30	3 566.29	3 694.66
Lake Bolac	..	..	..	..	..	..	..	..	..	..	..
Lake Rowan	271.62	36.50	9.97	318.09	..	25.10	..	..	..	262.99	318.09
Lakes Entrance	..	..	..	..	..	..	..	..	..	..	..
Laibert	1 158.95	500.00	39.61	1 698.56	360.00	25.60	..	..	..	1 312.96	1 698.56
Lancefield	9 774.84	3 474.00	1 084.00	350.00	1 856.00	615.17	..	..	70.83	11 440.84	14 332.84
Landsborough	1 137.63	339.00	22.52	1 499.15	30.00	87.00	..	..	..	1 382.15	1 499.15
Lang Lang	725.67	1 945.00	49.05	2 719.72	860.00	78.00	193.94	175.00	51.37	1 326.41	2 719.72
Learmonth	..	..	..	..	..	..	..	..	..	..	..
Leongatha	33 729.76	21 688.25	2 867.50	1 500.00	6 501.00	276.68	5 257.80	2 050.09	542.95	42 156.99	58 285.51
Leopold	(14 337.41)	10 637.00	887.50	..	4 098.30	229.67	..	6 750.58	902.31	(13 881.05)	25 861.91
Lethbridge	1 358.85	100.00	128.44	1 587.29	50.00	48.00	..	..	9.00	1 480.29	1 587.29
Lexton	384.42	298.00	12.90	695.32	200.00	26.00	206.00	..	..	232.32	695.32
Lillydale	..	..	..	..	..	..	..	..	..	..	..
Lismore	1 492.27	700.00	715.10	2 907.37	250.00	43.50	644.53	454.90	386.79	927.65	2 907.37
Linton	..	..	..	..	..	..	..	..	..	..	..
Lismore	274.06	617.50	5 032.96	5 924.52	400.00	82.60	259.50	41.70	2 420.00	2 720.72	5 924.52
Loch Ard	..	..	..	..	..	..	..	..	..	..	..
Lochiel	..	..	..	..	..	..	..	..	..	..	..
Lockwood	934.86	450.00	33.66	1 418.52	..	..	..	..	..	..	..
Longwood	7 487.53	2 431.10	2 651.38	12 570.01	..	24.60	25.00	..	..	1 368.92	1 418.52
Lorne	52.03	40.50	1.95	94.48	..	27.05	1 156.20	..	2 000.00	9 386.76	12 570.01
Lorquon	2 739.83	1 866.50	187.81	4 793.92	840.00	67.75	..	303.00	27.44	69.48	94.48
Macarthur	5 848.31	1 893.72	17 467.40	25 209.43	1 010.00	1 097.00	..	1 460.00	150.00	21 362.43	25 209.43
Macedon	4 078.07	11 188.14	6 135.09	21 401.30	3 200.00	422.57	98.41	10 905.65	2 404.89	2 039.78	21 401.30
Maddingley	5 188.00	20 037.00	11 524.00	36 749.00	6 203.00	330.00	489.00	7 575.00	10 815.00	9 462.00	36 749.00
Maffra	281.02	30.00	31.01	342.03	..	0.02	..	..	56.25	285.76	342.03
Majorca	1 887.10	3 415.00	1 002.59	6 304.69	1 705.00	322.20	130.66	302.00	540.00	2 674.00	6 304.69
Maldon	4 484.96	847.50	337.83	5 670.29	340.00	25.00	..	100.00	0.81	5 204.48	5 670.29
Mallacoota	..	..	..	..	..	..	..	..	..	..	..
Malmesbury	1 241.17	270.00	106.66	1 617.96	220.00	25.00	..	..	0.41	1 372.55	1 617.96
Manangatang	582.55	10 812.90	11 395.45	..	..	..	..	6 520.00	1 870.00	3 005.45	11 395.45
Marlo	1 825.10	465.14	121.50	2 411.74	..	25.00	..	..	458.84	1 927.90	2 411.74
Marong	..	..	..	..	..	..	..	..	..	..	..
Maryborough	16 204.96	30 924.00	2 777.39	49 104.72	4 615.07	3 255.19	246.25	5 144.75	..	20 317.59	49 104.72
Maryknoll	2 304.74	510.00	199.84	3 014.58	125.20	23.30	..	..	75.80	2 573.78	3 014.58
Marysville	2 321.41	1 110.00	163.89	3 595.30	760.00	25.00	..	775.00	16.00	2 019.30	3 595.30
Meenyan	1 591.66	5 374.00	1 223.18	8 188.84	1 180.00	283.08	193.00	1 065.20	1 020.63	3 994.93	8 188.84

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Talgarno	60.03		46.98	107.01					27.80	79.21		107.01	
Talungatta	675.05	1 785.00	24.18	2 484.23	1 750.00		8.50		3.80	721.93		2 484.23	
Talrook	1 013.26	392.85	107.85	1 513.96	50.00			50.00	25.00	1 388.96		1 513.96	
Taradale	807.71	951.00	839.40	2 598.11	440.00	118.15		1 076.00	178.60	734.76		2 598.11	
Tarnagulla													
Tarranginnie	407.38	120.00	14.01	541.39		15.00	25.00	13.00		488.39		541.39	
Tarawingee	1 229.56	30.00	159.55	1 419.11		25.80				1 393.31		1 419.11	
Tarayoukvan	1 690.37	205.00	120.29	2 015.66		25.00			50.20	1 940.46		2 015.66	
Tarwin Lower	8 487.32	15 379.00	4 473.98	28 340.30	2 428.90	1 310.13	2 289.52	5 729.12	435.00	12 965.63		28 340.30	
Tatura	212.11		7.95	220.06	1 320.00	26.85	10.00		6.20	220.06		220.06	
Tatyoon	2 844.15	1 879.00	96.78	4 819.93		25.00		210.00	3.00	1 266.22		4 819.93	
Teesdale	1 162.00	200.00	142.22	1 504.22								1 504.22	
Templestowe	See Attachment												
Terang	1 090.25	21 079.00	106.72	22 275.97	9 129.02	476.46	550.59	1061.80	4 222.45	6 835.65		22 275.97	
Terrace	17.31	200.00	19.71	237.02		25.10				211.92		237.02	
Tharabegga	See Attachment												
The Necropolis													
Thoonia													
Thorpedale	2 340.27	44.00	180.32	2 564.59								2 564.59	
Timor													
Tol Tol	887.06	3 338.70	17.12	4 242.88	430.00	85.20	338.86	1 944.37	25.00	1 419.45		4 242.88	
Tongala													
Toonan	789.54	120.00	44.93	954.47	80.00	25.02				849.45		954.47	
Toongabbie	4 019.18	3 241.60	929.23	819.01	609.50	59.45	159.67	522.00	2 131.35	4 498.04		8 190.01	
Toora													
Townanninie	178.50		1 000.00	1 178.50						230.98		1 178.50	
Tower Hill	13 177.40	7 920.00	524.69	21 622.09	3 680.00	368.40	25.00	2 761.59		13 487.10		21 622.09	
Tralagar	4 464.00	10 123.00	297.70	14 884.70	2 855.00	95.00	2 951.10	343.00	468.28	7 652.32		14 884.70	
Traralgon	15 281.81	28 664.00	60 824.33	104 770.14	9 590.00	3 566.91	21 630.02	10 190.70	26 076.67	1 603.74		104 770.14	
Trentham	1 432.65	2 475.00	942.43	4 850.08	955.00	190.56		251.70	2 006.46	991.36		4 850.08	
Truganina	28.24			28.24						28.24		28.24	
Tungamah	1 533.11	100.00	18.74	1 651.85		25.10			1 000.00	626.75		1 651.85	
Tutye	10.00		28	10.28								10.28	
Tyack	164.24	40.00	6.28	210.52						210.52		210.52	
Tyabb	2 644.66	2345.00	119.93	5 109.59	1 810.00	56.95				3 242.64		5 109.59	
Tyden	2 264.52	1 716.00	290.66	4 271.18	793.00	55.37	63.65	309.50		2 929.66		4 271.18	
Ultima	560.34	284.00	26.89	871.23	220.00	0.68				650.55		871.23	
Underbool	930.14	528.00	58.77	1 516.91	360.00	105.25			23.98	1 007.68		1 516.91	

Dr Abstracts of Accounts of Trustees for Public Cemeteries published in compliance with the requirements of section 34 of the Cemeteries Act 1958 Cr

Cemeteries	EXPENDITURE										Total
	To Balance	Fees for Graves &c.	Other Source of Income	Total By Salaries	Grave Digging	Office Expenses	Building	Works	Contingencies	Balance	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Yackandandah	60.34	126.00	1.93	188.27	100.00	..	..	..	..	88.27	188.27
Yaica North	159 166.92	29 252.30	21 875.61	210 294.83	9 480.00	1 951.25	854.00	1 278.28	6 952.90	185 168.40	210 294.83
Yallourn	512.03	35.66	52.00	599.69	..	25.00	..	..	62.66	512.03	599.69
Yambuk	14 986.63	5 680.00	1 321.00	21 987.63	..	32.46	637.52	660.00	2 850.45	17 557.20	21 987.63
Yan Yean	..	..	..	..	..	..	..	..	..	..	..
Yarck	..	3 485.00	9 497.16	12 982.16	1 130.00	3 352.33	..	..	..	8 499.83	12 982.16
Yarra Glen	791.99	682.71	3 486.90	4 961.60	..	..	..	4 910.65	..	50.65	4 961.60
Yarragon	8 412.80	17 390.00	870.33	26 673.13	850.00	787.78	2 334.76	1 200.00	587.65	10 212.94	26 673.13
Yarram	5 646.92	14 050.00	963.08	20 660.00	104.00	5 160.50	..	..	667.99	14 727.51	20 660.00
Yarrawonga	410.12	144.00	3 517.03	4 071.15	..	25.00	..	..	3 486.17	559.98	4 071.15
Yarayne	..	..	..	..	..	..	..	..	..	..	..
Yaughter	..	..	..	..	..	..	..	..	..	..	..
Yea	4 934.65	6 108.50	645.75	11 688.90	3 131.35	334.29	..	1 556.64	925.60	5 741.02	11 688.90

FERNTREE GULLY CEMETERY TRUST
REVENUE STATEMENT FOR YEAR ENDED 30 SEPTEMBER 1985

1984	INCOME		1985
\$24 805	Interest on Investment		\$38 679.25
64 420	Burial Fees		32 530.00
48 415	Reservation Fees		13 570.00
1 930	Ashes Interment Fees		3 200.00
4 948	Monumental Fees		4 204.98
1 757	Plaque Fees		1 699.20
110	Ashes Collection Fees		400.00
<u>146 385</u>			<u>94 283.43</u>
77 840	Surplus for Year Brought Down		27 853.17
199 766	Surplus Carried Forward 1.10.84		277 606.65
<u>\$277 606</u>			<u>\$305 459.82</u>
1984	EXPENDITURE		1985
12 946	Salaries—Secretarial	13 045.87	—
23 490	—Sexton	22 941.69	—
580	—Gatekeeper	<u>590.00</u>	36 577.56
19 037	Grave Digging		21 078.21
9 858	Works—Maintenance	4 616.14	—
182	—Beautification	1 378.65	—
58	—Equipment Maintenance	51.49	—
1 506	—Plaques	1 497.95	—
70	—Ashes Re lease	<u>280.00</u>	7 824.83
535	Light, Power and Telephone		713.90
283	Administrative Expenses		235.76
77 840	Surplus—Carried Down		27 853.17
<u>146 385</u>			<u>94 283.43</u>
277 606	Surplus Carried Forward 30.9.85		305 459.82
<u>\$277 606</u>			<u>\$305 459.82</u>

BALANCE SHEET AS AT 30 SEPTEMBER 1985

1984	LIABILITIES		1985
CURRENT LIABILITIES			
180	Sundry Creditors		711
277 607	Cemetery Funds—Appropriation		305 460
<u>\$277 787</u>			<u>\$306 171</u>
1984	ASSETS		1985
CURRENT ASSETTS			
6 230	Cash at Bank at 30.9.85	4 336	—
1 557	Debtors	<u>1 835</u>	6 171
270 000	Investments		300 000
<u>\$277 787</u>			<u>\$306 171</u>

CHELTENHAM PUBLIC CEMETERIES TRUST

BALANCE SHEET—31 DECEMBER 1985

1984			1985
\$1 911 329	ACCUMULATED FUND		\$2 362 238
	PROVISION FOR FUTURE MAINTENANCE		
5 483	Walls of Remembrance.....	\$6 197	
440 404	Lawn Graves.....	498 646	
260 148	Monumental Graves.....	284 414	
<u>706 035</u>			789 257
5 720	PERPETUAL UPKEEP TRUST ACCOUNT		5 720
<u>2 623 084</u>	TOTAL RETAINED FUNDS		<u>3 157 215</u>
	Represented by:		
	CURRENT ASSETS		
	Cash at Bank—		
71 521	Revenue Account.....	76 571	
158 114	Savings Investment Account.....	332 706	
949	Investment Account.....	1 163	
20 000	No. 3 Account.....	20 000	
<u>250 584</u>		430 440	
17 420	Sundry Debtors.....	26 510	
1 237	Arrears of Interest.....	—	
269 241			456 950
2 225 000	INVESTMENTS (at cost)		
	Mortgage Loans.....		2 543 000
	FIXED ASSETS (at cost) (Note 2)		
64 360	Buildings, Plant and Equipment.....	159 594	
	Less Provision for Depreciation.....	58 534	101 060
127 017	Land, Grounds and Improvements.....	320 394	
	Less Provision for Amortisation.....	217 985	102 409
<u>2 475</u>	Land and Improvements (Old Cemetery).....		2 475
193 852			205 944
<u>2 688 093</u>			<u>3 205 894</u>
	Less LIABILITIES		
48 797	Trade Creditors.....	10 561	
16 212	Provision for Long Service Leave.....	16 362	
—	Provision for Annual Leave.....	21 756	
<u>65 009</u>			48 679
<u>2 623 084</u>	NET ASSETS		<u>3 157 215</u>

CHELTENHAM PUBLIC CEMETERIES TRUST

OPERATING STATEMENT FOR THE YEAR ENDED 31 DECEMBER 1985

1984	INCOME	Old Cemetery	New Cemetery	1985 Total
38 318	Monumental Graves.....	—	40 578	40 578
152 800	Lawn Graves.....	—	174 725	174 725
217 100	Openings.....	5 200	239 030	244 230
9 932	Survey Fees.....	629	16 045	16 674
1 165	Walls of Remembrance.....	70	2 070	2 140
2 212	Upkeep of Graves.....	170	2 510	2 680
6 640	Caskets, Ledgers, Quartz Tops.....	150	7 665	7 815
428 167		6 219	482 623	488 842
8 235	Vaults (Net).....			18 300
38 414	Plaques, Flower Containers (Net).....			37 730
6 536	Shrubs.....			7 982
3 412	Sundries.....			3 015
484 764	TOTAL INCOME			555 869
	<i>Less</i> EXPENSES			
—	Hire of Plant.....			227
1 985	Accountancy and Audit Fees.....			1 915
210	Bank Charges.....			228
15 577	Depreciation.....			13 863
1 619	Electric Light and Power.....			1 875
5 515	General Expenses.....			7 591
18 911	Insurance.....			11 967
1 989	Payroll Tax.....			1 313
3 628	Printing, Stationery and Postage.....			3 539
1 266	Water Rates and Charges.....			1 809
29 421	Repairs and Maintenance.....			23 889
776	Weed Control.....			2 268
59 577	Salaries.....			62 015
22 053	Superannuation.....			22 616
1 654	Telephone.....			1 496
6 493	Vehicle and Implement Running Costs.....			7 736
165 201	Wages.....			166 997
(4 978)	(Profit) on Sale of Plant.....			(2 300)
2 156	Provision for Long Service Leave.....			2 791
—	Provision for Holiday Pay.....			21 756
	Amortisation—			
165	Walls of Remembrance.....		1 434	
24 738	Lawn Graves.....		25 730	
840	Monumental Graves.....		840	28 004
	Provision for Future Maintenance—			
388	Walls of Remembrance.....		713	
50 933	Lawn Graves.....		58 242	
18 014	Monumental Graves (Incl. Vaults).....		24 266	83 221
428 131	TOTAL EXPENSES			464 816
56 633	OPERATING SURPLUS			91 053
	<i>Less</i> EXTRAORDINARY ITEM			
	Additional Amortisation of Walls			
	of Remembrance—Old Cemetery.....			9 057
32 661	—New Cemetery.....			—
23 972	NET OPERATING SURPLUS			81 996
303 026	Add Interest Received on Investments.....			368 913
326 998	NET SURPLUS FOR YEAR			450 909
1 584 331	Add Balance Accumulated Fund 1. 1. 85.....			1 911 329
1 911 329	BALANCE ACCUMULATED FUND—31. 12. 85			2 362 238

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1985

FIXED ASSETS	Cost	Provision for Depreciation
BUILDING, PLANT & EQUIPMENT		
	\$	
Office Buildings	25 253	7 733
Sexton's Residence	9 483	5 161
Plant & Equipment	118 657	43 973
Office Furniture	6 201	1 667
	<u>159 594</u>	<u>58 534</u>
LAND, GROUNDS & IMPROVEMENTS—NEW CEMETERY		
New Monumental Cemetery	31 624	21 698
New Lawn Cemetery	230 489	146 534
Walls of Remembrance—New	45 220	39 370
—Old	13 061	10 383
	<u>320 394</u>	<u>217 985</u>
LAND & IMPROVEMENTS—OLD CEMETERY		
Old Cemetery	2 475	—

BALLAARAT GENERAL CEMETERIES
AUDITORS REPORT TO THE TRUSTEES

We have audited the financial statements, being the Balance Sheet, Statement of Income and Expenditure and attached notes, in accordance with Australian Auditing Standards.

In our opinion,

- (a) the financial statements present fairly the financial position of Ballarat General Cemeteries at 31 December 1985 and the results of its operations for the year then ended in accordance with Australian Accounting Standards.
- (b) the accounting records required by the *Cemeteries Act 1958* have been properly kept in accordance with the provisions of that Act.

COOPERS & LYBRAND
Chartered Accountants

Date: 26 February 1986

By G. D. Harry

Ballarat

BALLAARAT GENERAL CEMETERIES
BALANCE SHEET AS AT 31 DECEMBER 1985

	Note	1985 \$	1984 \$
ACCUMULATED FUNDS			
Accumulated Funds		878 140	705 230
Perpetual maintenance account		11 117	11 117
Total Accumulated Funds		<u>889 257</u>	<u>716 347</u>
Represented by:			
CURRENT ASSETS			
Cash at bank		26 287	31 507
Accrued income		19 891	13 822
Stock on hand-vaults		2 472	3 296
Investment savings account	3	<u>35 465</u>	69 383
		84 115	118 008
FIXED ASSETS	2	451 908	400 716
INVESTMENTS	3	<u>580 500</u>	415 500
TOTAL ASSETS		<u>1 116 523</u>	934 224
CURRENT LIABILITIES			
Memorial reservations		71 164	63 886
Lawn reservations		76 416	69 981
Cremation fees received in advance		10 554	8 204
Accrued expenses		4 959	4 327
Trade creditors		7 937	10 318
Jessica Simon Trust account		2 193	2 193
Victorian Treasury Loan		4 000	4 000
Provision for long service leave		3 199	2 068
Provision for holiday pay		17 144	15 020
		<u>197 566</u>	179 997
NON CURRENT LIABILITIES			
Victorian Treasury Loan		29 700	33 700
Provision for long service leave		—	4 180
		<u>29 700</u>	37 880
TOTAL LIABILITIES		<u>227 266</u>	217 877
NET ASSETS		<u>889 257</u>	<u>716 347</u>

The accompanying notes form part of and should be read in conjunction with these accounts.

BALLAARAT GENERAL CEMETERIES

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31st DECEMBER, 1985

	1985	1984
INCOME:		
Cemetery fees	228 024	198 757
Cremation fees	178 985	148 099
Crematorium memorial sales	52 035	48 181
Interest on investments	71 604	58 707
Sundry income	28 966	20 474
	<u>559 614</u>	<u>474 218</u>
EXPENDITURE:		
Salaries and wages	219 168	214 367
Administration costs	28 154	14 563
Interest paid	1 685	1 985
Plant and machinery operating costs	8 552	7 592
Memorial plaques and freight	27 845	25 922
Crematorium gas	9 856	9 898
Power, light, gas and water	5 525	3 924
Hand tools and operating supplies	9 617	10 008
Maintenance	16 557	12 862
Work clothes and cleaning	2 201	2 036
Insurance	5 135	11 507
Superannuation	24 305	16 493
Long service leave	379	1 163
Accounting and audit	1 825	1 600
Depreciation	23 776	18 740
Holiday pay	2 124	3 247
	<u>386 704</u>	<u>355 907</u>
Surplus for the year	172 910	118 311
Accumulated funds 1 January 1985	705 230	643 535
Less Transfer to Lawn Reservation account	—	56 616
Accumulated funds 31 December 1985	<u>878 140</u>	<u>705 230</u>

The accompanying notes form part of and should be read in conjunction with these accounts.

BALLAARAT GENERAL CEMETERIES

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1985

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by Ballaarat General Cemeteries in the preparation of the accounts for the year ended 31 December 1985. Unless otherwise stated these policies are consistent with those of preceeding years.

(a) Basis of accounting

The accrual basis of accounting has been applied whereby costs for the period are matched with income from the same period, liabilities are recognised at the time they are incurred and receipts are recognised as income when earned by the entity.

(b) Depreciation

Fixed assets are depreciated on the straight line basis so as to write off the cost of the asset over its estimated useful life. All assets have been valued at Trustees valuations as at 1 January 1983.

(c) Long service leave

Long service leave is provided for on the completion of ten years service at current pay rates. The provision is disclosed as a current portion (expected to be paid within 12 months) and a non-current portion.

(d) Holiday pay

Holiday pay is provided for all employees pro rata holiday entitlements as at 31 December 1985.

(e) Reservations

Funds received in advance for the reservation of crematorium memorials and lawn graves are held as liabilities pending death or refund. Funds are transferred from this account to income during the year of death.

(f) Investment income

Income earned on investments up to balance date has been accrued regardless of whether or not it has been received.

(g) Stock on hand

Stock of cemetery vaults is valued at cost using the FIFO method of valuation.

2. FIXED ASSETS	1985	1984
	\$	\$
Buildings and leasehold improvements (Cost)	255 253	251 928
Accumulated depreciation	14 848	9 730
	<u>240 405</u>	<u>242 198</u>
Plant and machinery (Cost)	132 448	93 752
Accumulated depreciation	23 829	19 328
	<u>108 619</u>	<u>74 424</u>
Roads, paths, fencing etc. (Cost)	90 095	68 297
Accumulated depreciation	3 392	1 606
	<u>86 703</u>	<u>66 691</u>
Furniture and fittings (Costs)	20 675	18 571
Accumulated depreciation	4 494	1 168
	<u>16 181</u>	<u>17 403</u>
3. INVESTMENTS		
(a) Semi Government Inscribed Stock	—	15 000
Semi Government Debentures	3 000	23 000
Commonwealth Treasury Bonds	250 500	250 500
Term Deposits	327 000	127 000
Total investments	<u>580 500</u>	<u>415 500</u>
(b) Maturing within 12 months	223 000	55 000
Maturing after 12 months	357 500	360 500
	<u>580 500</u>	<u>415 500</u>

	New Cemetery		Old Cemetery		Total	
	1985	1984	1985	1984	1985	1984
4. BURIALS						
Number at 1 January 1985	62 274	61 856	32 779	32 773	95 053	94 629
Burials during year	438	418	12	6	450	424
Number at 31st December, 1985	<u>62,712</u>	<u>62,274</u>	<u>32,791</u>	<u>32,779</u>	<u>95,503</u>	<u>95,053</u>
5. CREMATIONS						
Number at 1 January 1985				11 042		10 215
Cremations during year				887		827
Number at 31 December 1985				<u>11 929</u>		<u>11 042</u>

BALLAARAT GENERAL CEMETERIES

STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
	\$	\$
SOURCES OF FUNDS		
Funds from operations		
Operating surplus	172,910	118,311
Add (Subtract) non fund items		
Depreciation	23,776	18,740
Net gain on sale of fixed assets	(8,152)	(1,450)
Annual leave and long service leave provision	21,414	22,021
Transfer to lawn reservation account	—	(56,616)
	<u>209,948</u>	<u>101,006</u>
Reduction in Assts		
Current Assets		
Cash at Bank	5,220	3,755
Stock	824	498
Investment savings account	33,918	—
Cash proceeds from sale of fixed assets:		
Plant	19,652	4,880
Increase in Liabilities		
Current liabilities		
Memorial reservations	7,278	6,809
Lawn reservations	6,435	66,971
Cremations in advance	2,350	2,780
Accrued expenses	632	1,835
Trade creditors	—	7,372
Jessica Simon Trust account	—	1,993
	<u>286,257</u>	<u>197,899</u>
APPLICATIONS OF FUNDS		
Increase in assets		
Current Assets		
Accrued income	6,069	171
Investments savings account	—	43,613
Investments	165,000	25,000
Fixed assets		
Buildings and leasehold improvements	3,325	17,387
Plant and machinery	59,241	17,138
Roads, paths, fencing, etc.	21,798	56,069
Furniture and fittings	2,104	15,283
Reduction in liabilities		
Trade creditors	2,381	—
Victorian Treasury loan	4,000	4,000
Employee leave entitlements paid	22,339	19,238
	<u>286,257</u>	<u>197,899</u>

STATUTORY DECLARATION

We, the undersigned, do solemnly and sincerely declare that the Balance Sheet, Statement of Income and Expenditure and attached notes are true and faithful statements of the financial affairs of the Ballarat General Cemeteries at 31 December 1985 and of its results for the year ended on that date. We make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at Ballarat in the State of Victoria, 18 February 1986.

Before me Kenneth A. Clayton, Commissioner for taking Affidavits under the *Evidence Act 1958*.

W. P. FOGARTY, Trustee

R. W. BROWN, Trustee

ROBERT DOBSON, Trustee

WARREN SHEARS, Secretary/Manager

WILLIAMSTOWN PUBLIC CEMETERY
BALANCE SHEET AS AT 31 DECEMBER 1985

	\$	\$
RESERVES AND ACCUMULATED FUNDS		
Accumulated Funds	127 076	
Fixed Assets Revaluation Reserve	20 000	147 076
	<u>20 000</u>	
MAINTENANCE AND ENDOWED CARE		
Maintenance	4 881	
Lawn Cemetery	7 702	
Interest Received	13 123	25 706
	<u>13 123</u>	<u>25 706</u>
		<u>172 782</u>
Represented By:		
CURRENT ASSETS		
Cash at Bank—(Note 1)	58 026	
Debtors	11 829	
Prepayments	2 877	
Vaults	11 220	83 952
	<u>11 220</u>	
INVESTMENTS AT COST—(Note 2)		
FIXED ASSETS (At Book Value)		
Buildings	23 027	44 253
Improvements	43 692	
Equipment	12 590	79 309
	<u>12 590</u>	<u>79 309</u>
		207 514
<i>Deduct:</i>		
CURRENT LIABILITIES		
Creditors and Accruals	27 283	
Deposits Held	150	
Historic Monument Restoration Account	2 687	
Provision for Long Service Leave	4 612	34 732
	<u>4 612</u>	<u>34 732</u>
		<u>172 782</u>

AUDIT REPORT

**THE TRUSTEES,
WILLIAMSTOWN PUBLIC CEMETERY**

Gentlemen,

In my opinion the foregoing Balance Sheet and Income and Expenditure Accounts are properly drawn up so as to give a true and fair view of the state of affairs of the Williamstown Public Cemetery at 31 December 1985 and of the results of the Williamstown Public Cemetery for the year ended on that date. The accounting records and books maintained by the Trust have been properly kept.

Williamstown
20 February 1986

P. D. STEBBING
Morrow, Wheatley and Associates
Public Accountants

WILLIAMSTOWN PUBLIC CEMETERY
YEAR ENDED 31 DECEMBER 1985 NOTES TO BALANCE SHEET

		\$
NOTE 1: Cash at Bank		
	No. 1 Account ANZ Banking Group Ltd.	41 553
	No. 2 Account ANZ Group Ltd. (Manager's Advance Account)	1 117
	No. 3 Account ANZ Banking Group Ltd. (Trust Account)	12 706
	No. 4 Account ANZ Banking Group Ltd. (Replacement of Assets and Long Service Leave)	1 383
	No. 5 Account ANZ Banking Group Ltd. (Historic Monument Restoration Account)	1 267
		<u>58 026</u>
NOTE 2: Investments		
Face Value	SEC Loan No. 72/1 Matures 1/3/1986, 15.5%	3 253
20 000	Primary Industries Bank of Aust. Matures 1/4/1986, 15.5%	20 000
4 000	Westpac Banking Corp. Matures 21/5/1986, 12.5%	4 000
5 000	Primary Industry Bank of Aust. Matures 26/5/1986, 17%	5 000
6 000	Primary Industry Bank of Aust. Matures 26/6/1986, 18%	6 000
6 000	Australian Savings Bonds Series 22, Matures 1/12/1989, 14.75%	6 000
		<u>\$44 253</u>

WILLIAMSTOWN PUBLIC CEMETERY
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985

		\$	\$
INCOME:			
	Burials	137 936	
	Sundry Receipts	2 045	
	National Estate Grant	6 121	
	Interest Received on Bank Accounts & Investments	3 859	
			<u>149 961</u>
EXPENDITURE:			
OPERATING EXPENSES			
	Cemetery	63 109	
	Depreciation	5 765	68 874
ADMINISTRATION EXPENSES:			
	Consultant's Fees	1 506	
	Insurance	2 867	
	Light and Power	296	
	Long Service Leave Provided	1 566	
	Office Cleaning and Sundries	718	
	Postage	21	
	Printing and Stationery	84	
	Rates	1 371	
	Repairs and Maintenance to Buildings	380	
	Repairs and Maintenance to Office Plant	74	
	Superannuation	3 276	
	Telephone	788	
			<u>12 947</u>
	Amount transferred to No. 3 Trust Account for Maintenance and Endowed Care		81,821
	Excess of Income over Expenditure		756
			<u>67 375</u>
			<u>149 961</u>
ACCUMULATED FUNDS:			
	Balance 31 December 1984	52 471	
	Add: Profit on Disposal of Assets	7 230	
			<u>59 701</u>
	Add: Excess of Income over Expenditure		67 375
			<u>\$127 076</u>
	BALANCE 31 DECEMBER 1985:		<u>\$127 076</u>

THE MEMORIAL PARK
BALANCE SHEET AS AT 31 DECEMBER 1985

	\$	1984
RESERVES AND ACCUMULATED FUNDS		
Accumulated Funds (Note 3)		798 139
Trust Account for Park Maintenance and Provision for Reservations (Note 3)		698 750
C.R.B. Acquisition Redevelopment Reserve		21 578
Government Grant (Note 4)		100 00
		<u>1 618 467</u>
Represented by:		
CURRENT ASSETS		
Cash on Hand	110	
Cash at Bank (Note 1)	121 055	
Supplies on Hand	10 077	
Debtors	52 554	
Prepayments	10 467	194 263
		<u>767 185</u>
INVESTMENT AT COST (Note 2)		
FIXED ASSETS (At Book Value)		
Freehold Land	38 979	
Buildings	160 480	
Improvements	950 342	
Equipment	117 711	1 267 512
		<u>2 228 960</u>
Deduct:		
CURRENT LIABILITIES		
Creditors and Accruals	152 703	
Deposits Held	3 808	
Provision for Long Service Leave	27 343	
	<u>183 854</u>	
DEFERRED LIABILITY		
Government of Victoria Treasury Loan	426 639	610 493
		<u>1 618 467</u>

AUDIT REPORT

THE TRUSTEES,
THE MEMORIAL PARK

Gentlemen,

In my opinion the foregoing Balance Sheet and Income and Expenditure Accounts are properly drawn up so as to give a true and fair view of the state of affairs of The Memorial Park at 31 December 1985 and of the results of The Memorial Park for the year ended on that date. The accounting records and books maintained by the Trust have been properly kept.

Williamstown
20 February 1986

P. D. Stebbing
MORROW, WHEATLEY AND ASSOCIATES
Public Accountants

THE MEMORIAL PARK
YEAR ENDED 31 DECEMBER 1985
NOTES TO BALANCE SHEET

		\$
NOTE 1: Cash at Bank		
	No. 1 Account Westpac Banking Corp.	38 519
	No. 2 Account Westpac Banking Corp. (Manager's Advance A/c)	(3 902)
	No. 3 Account ANZ Banking Group Ltd. (Trust Account)	52 113
	No. 4 Account ANZ Banking Group Ltd. (Replacement of Assets)	11 219
	No. 5 Account ANZ Banking Group Ltd. (Long Service Leave)	3 106
	No. 6 Account Westpac Banking Corp. (Flexible Deposits A/c)	20 000
		<u>121 055</u>
NOTE 2: Investments		
Face Value		
7 000	SEC F 72/1 Matures 1.3.86 15.5%	7 590
23 000	MMBW 2320 Matures 1.4.86 13.4%	23 306
30 000	Primary Industry Bank Matures 1.4.86 15.5%	30 000
95 000	Primary Industry Bank Matures 26.5.86 17%	95 000
14 000	Primary Industry Bank Matures 20.6.86 17.75%	14 000
100 000	Primary Industry Bank Matures 20.6.86 18%	100 000
25 000	Gas and Fuel BQ04 Matures 1.10.86 17%	27 463
40 000	Commonwealth Development Corp. Matures 21.12.86 12%	40 000
100 000	ANZ Bank Term Deposit Matures 10.4.87 15%	100 000
12 100	SEC P5410 Matures 1.9.87 10.8%	11 800
7 700	Gas and Fuel BQ05 Matures 1.10.87 17%	8 609
10 200	Vic. Transport Borrowing Agency No. 1 Matures 15.10.87 12.9%	10 319
13 000	MMBW 3150 Matures 15.11.87 13.3%	13 136
3 000	MMBW 3340 Matures 1.12.87 12.4%	2 948
4 000	SEC P6705 Matures 1.12.87 12.7%	3 961
24 000	SEC PB3 Matures 14.3.88 13.5%	24 036
26 000	SEC PB2 Matures 14.6.88 14.5%	26 764
45 000	SEC F160 Matures 1.7.88 9.7%	41 016
100 000	State Bank of Vic. (Aussiemac Certificate) Matures 29.11.88 16.5%	102 237
60 000	ASB Series 22 Matures 1.12.89 14.75%	60 000
25 000	ASB Series 23 Matures 1.3.90 13.75%	25 000
		<u>767 185</u>
		<u>764 000</u>

NOTE 3:

It was resolved at the November, 1985 Trust Meeting to increase the amount held in Trust for Endowed Care by \$60 000. This has been achieved by a reduction in Accumulated Funds.

Note 4:

As a result of a submission to the Minister of Health the Treasurer agreed to reduce the total Government Loan by \$100,000 and this is now disclosed under Reserves and Accumulated Funds and as a reduction of Deferred Liability.

THE MEMORIAL PARK

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1985

INCOME		
Burials		\$ 544 129
Cremations		295 775
Memorialization		174 804
Sundry Receipts		12 101
Income Received on Bank Accounts and Investments		15 173
		<u>1 041 982</u>
EXPENDITURE:		
Lawn Cemetery		159 331
Crematorium		56 076
Grounds		342 616
Administration		298 554
Depreciation		48 745
		<u>905 322</u>
Amount transferred to No. 3 Trust Account for Pre-Need and Endowed Care		91 246
Excess of Income over Expenditure		45 414
		<u>1 041 982</u>
ACCUMULATED FUNDS:		
Balance 31 December 1984		733 598
Add: Profit on disposal of Assets		16 423
		<u>750 021</u>
Deduct: Capital Profit on Investment matured		2 704
		<u>752 725</u>
Add: Excess of Income over Expenditure		45 414
BALANCE 31 DECEMBER 1985.....		798 139

AUDITORS' REPORT
TO THE TRUSTEES OF THE FAWKNER CREMATORIUM AND MEMORIAL PARK

In our opinion, the accompanying Balance Sheet and Statement of Income and Expenditure read in conjunction with the supplementary notes attached thereto, are properly drawn up so as to give a true and fair view of the state of affairs of the Fawkner Crematorium and Memorial park at 31 December 1985 and of the results of the operations for the year ended on that date.

DELOITTE HASKINS & SELLS

G. T. McLean

Partner

Chartered Accountants

Date: 11 April 1986

FAWKNER CREMATORIUM AND MEMORIAL PARK
BALANCE SHEET AT 31 DECEMBER 1985

	1985	1984
	\$	\$
TRUST'S FUNDS		
Accumulated Fund	3 856 417	3 553 962
Park Maintenance Reserve	760 937	640 084
Replacement of Capital Equipment Reserve	450 000	300 000
	5 067 354	4 494 046
Represented by:		
FIXED ASSETS (Note 1)		
Land Improvements & Buildings	3 585 880	3 212 321
Plant, Equipment & Furniture	637 497	600 079
	4 223 377	3 812 400
INVESTMENTS AT COST		
Commonwealth Bonds	419 538	—
Commonwealth Bank		
—Fixed Deposits	550 000	450 000
—Savings Account	5 528	5 017
Building Societies		
—Term Deposits	640 000	900 000
	1 615 066	1 355 017
CURRENT ASSETS		
Cash at Bank and on Hand	22 248	86 476
Sundry Debtors	189 389	237 349
Prepayments	119 007	29 497
Stocks, Stores & Tools, at cost	143 947	171 458
	474 591	524 780
	6 313 034	5 692 197
<i>Less</i> LIABILITIES		
NON-CURRENT LIABILITIES		
Bank Loans—Secured (Note 5)	763 773	844 630
	5 549 261	4 847 567
CURRENT LIABILITIES		
Sundry Creditors and Accrued Expenses	359 214	239 888
Deposits	12 206	12 756
Bank Loans—Secured (Note 5)	80 857	73 041
Provision for Long Service Leave	29 630	27 836
	481 907	353 521
	5 067 354	4 494 046

The accompanying notes form an integral part of these accounts.

FAWKNER CREMATORIUM AND MEMORIAL PARK
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1985.

	1985	1984
	\$	\$
SURPLUS FROM OPERATIONS		
Crematorium (Note 2)	710 653	582 500
Cemetery (Note 3)	2 033 718	1 789 479
Other	187 880	147 334
	2 932 251	2 519 313
<i>Less Administration Expenses</i>	775 333	701 179
<i>Park Maintenance Expenses</i>	1 583 610	1 306 182
	573 308	511 952
Excess of Income over Expenditure	(120 853)	(104 550)
Transfer to Park Maintenance Reserve	(150 000)	(200 000)
Balance transferred to Accumulated Fund	302 455	207 402

The accompanying notes form an integral part of these accounts.

FAWKNER CREMATORIUM AND MEMORIAL PARK
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1985

	1985	1984
	\$	\$
1. FIXED ASSETS		
Land and Buildings at valuation 31st December, 1958 and subsequent additions at cost	3 522 131	3 245 129
<i>Less Provision for Amortization</i>	1 883 840	1 663 765
	1 638 291	1 581 364
Improvements Roads and Drains at valuation 31 December 1958 and subsequent additions at cost	2 345 018	1 932 353
<i>Less Provision for Depreciation</i>	397 429	301 396
	1 947 589	1 630 957
Land Improvements and Buildings	3 585 880	3 212 321
Plant, Furniture and Fittings at Valuation 31st December, 1958 and subsequent additions at cost	1 101 128	959 305
<i>Less Provision for Depreciation</i>	463 631	359 226
	637 497	600 079
2. CREMATORIUM SURPLUS FROM OPERATIONS		
Crematorium Income	1 489 431	1 296 992
<i>Less operating expenses:</i>		
Wages	216 058	215 701
Repairs	47 770	44 285
Amortization	194 253	15 339
Depreciation	7 434	190 953
Other expenses	105 506	76 647
Memorials & Plaques	207 757	171 567
	710 653	582 500
3. CEMETERY SURPLUS FROM OPERATIONS		
Cemetery Income	2 489 734	2 215 362
<i>Less Operating expenses:</i>		
Wages	179 356	190 594
Repairs	8 854	9 110
Depreciation	27 479	19 905
Other Expenses	240 327	206 274
	2 033 718	1 789 479
4. CAPITAL COMMITMENTS		
Roads	—	290 000
Vault Project—10th Stage	85 630	67 000
Extension Administration Building	—	160 000
	85 630	517 000
5. BANK LOANS		
Bank loans are secured over the general revenue of the Trust and are repayable in future years as follows:		
Not later than one year	80 857	73 041
Later than one year	763 773	844 630
	844 630	917 671

ELTHAM CEMETERY TRUST

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1985

ASSETS:	1985 \$	1984 \$
Statewide Building Society Investment A/c— 15910508	3 448.71	1 060.22
Statewide Building Society Fixed Term Money Market A/c No. 36619241	67 480.09	60 000.00
Plant & Equipment At Cost	17 403.50	4 403.50
Less Provision for Replacement	5 035.00	12 368.50
Fencing At Cost	4 780.00	4 780.00
Less Provision for Replacement	400.00	(320.00)
Cash At Bank—Westpac Banking Corporation	22 865.24	9 639.24
	<u>110 542.54</u>	<u>77 583.96</u>
LIABILITIES:		
Accrued Expenses	1 258.64	1 835.40
NET ASSETS	<u>109 283.90</u>	<u>75 748.56</u>

ELTHAM CEMETERY TRUST

OPERATING STATEMENT FOR YEAR ENDED 31 DECEMBER 1985

INCOME:	1985 \$	1984 \$
Sale of Burial Sites	29 660.00	21 050.00
Burial Fees	35 990.00	26 140.00
Monumental Mason Fees	848.50	625.00
Interest	10 406.09	4 305.66
Plaque Sales	8 041.15	7 875.00
Less Cost of Plaques	3 801.15	(4 023.70)
Deed Fees	10.00	—
	<u>81 154.59</u>	<u>55 971.96</u>
EXPENDITURE:		
Wages and Subcontractors	31 679.50	26 333.26
Office Expenses	8 204.71	6 389.12
Maintenance Expenses	1 592.55	—
Repairs, Plant, Equipment, Fuel	493.30	397.22
Rates	534.82	509.99
Insurance	1 858.37	2 068.01
Provision for Replacement of P.E.	3 136.00	546.00
Re-purchase of Grave	120.00	—
	<u>47 619.25</u>	<u>36 243.60</u>
	<u>33 535.34</u>	<u>19 728.36</u>

ELTHAM CEMETERY TRUST

STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31 DECEMBER 1985

	1985 \$	1984 \$
BALANCE 1 JANUARY 1985	9 639.24	23 003.54
INCOME:		
Sale of Burial Sites	29 660.00	21 050.00
Burial Fees	22 680.00	14 890.00
Public Burial Fees	12 490.00	10 680.00
Interment of Ashes Fees—		
'Ashes Walk'	600.00	970.00
Other	120.00	100.00
	65 550.00	47 690.00
Plaques	8 272.15	7 875.00
Concrete Top and Ledger removal	100.00	40.00
Monumental Mason Fees	848.50	625.00
Interest	519.51	231.93
Deed Fee	10.00	—
Saturday Fee	—	100.00
Overpayments	105.00	—
Insurance Premium rebate	592.78	155.92
Transfer from Statewide Investment Account	10 000.00	—
	20 447.94	9 027.85
	95 637.18	79 721.39
EXPENDITURE:		
Wages	14 603.80	13 398.40
Subcontract Digging	17 675.00	12 969.00
Purchase of Plaques	4 304.55	3 867.55
	36 583.35	30 234.95
OFFICE EXPENDITURE:		
Rent	866.70	1 040.04
Stationery, Telephone, Postage and Freight	377.11	629.88
Fees and Subscriptions	—	88.00
Audit Fees	150.00	150.00
Secretary's Salary	6 350.66	4 554.10
Duty	38.90	35.50
	7 783.37	6 497.52
MAINTENANCE EXPENDITURE:		
Fuel	164.20	27.00
Tools, Hardware & Supplies	903.90	343.37
Miscellaneous Earthworks	673.05	50.00
Repairs and Maintenance to Plant and Equipment	317.10	50.39
	2 058.25	470.76
RATES:		
Shire of Eltham—Sanitary Rates	406.00	405.51
MMBW—Water Use	128.82	74.48
	534.82	479.99
INSURANCE:		
Plant & Equipment	227.56	—
Public Risk	25.00	—
Workers Compensation	2 006.50	—
Work Care Premiums	97.09	—
	2 356.15	2 198.93
PLANT & EQUIPMENT:		
Brush Cutter	—	200.00
Ghel Bob Cat	13 000	—
Re-purchase of Grave	120.00	—
Refunds	336.00	—
Transfer to Statewide Investment Account	10 000.00	30 000.00
BANK BALANCE 31 DECEMBER 1985	22 865.24	9 639.24
	95 637.18	79 121.39

GEE LONG CEMETERIES TRUST

STATUTORY DECLARATION OF TRUSTEES AND SECRETARY/MANAGER RELATING TO THE
ACCOUNTS OF THE TRUST—31 DECEMBER 1985

In accordance with Section 34 of the *Cemeteries Act* 1958, we the undersigned, do solemnly and sincerely declare that the attached Statement of Assets and Liabilities and Accounts are true and faithful statements of the financial affairs of Geelong Cemeteries Trust for the year 1985 and we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

L. H. MILLER, Chairman
G. F. HIGGINS, Trustee
I. D. MacDONALD, Trustee
I. A. KEITH, Secretary/Manager

DECLARED at Geelong in the State of Victoria 22 April 1986 Before me: M. G. Anderson, J.P.

GEE LONG CEMETERIES TRUST

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1985

L. H. MILLER (Chairman), Trustee
M. G. ANDERSON, Trustee
I. F. APTED, Trustee
B. V. BRITTON, Trustee
G. F. HIGGINS, Trustee
I. D. MacDONALD, Trustee
J. McVEY, Trustee
I. A. KEITH (Secretary/Manager)

GEE LONG CEMETERIES TRUST

YEAR ENDED 31 DECEMBER 1985 STATEMENT OF INCOME AND EXPENDITURE

INCOME		\$	\$
Lawn Graves, Rights of Burial	Note 3	152 279	
Monumental Graves, Rights of Burial		10 525	162 804
Sinking Fees.....		257 385	
Exhumation Fees.....		1 376	258 761
Sales of: Bronze Plaques		81 717	
Rose Trees.....		25 570	
Wall Niches.....		2 550	109 837
Other Income: Certificate Fees		5 965	
Government Grant (C.E.P. Scheme)		11 260	
Monumental Permit Fees.....		19 673	
Miscellaneous Income.....		3 619	
Profit on Sale of Asset.....		83	
Lease Fees		900	41 500
Interest on Investments:			
General Account.....		75 416	
Perpetual Maintenance Account.....		24 919	100 335
Gross Margin:			
Flower Containers		1 537	
Concrete Lines Graves		12 385	13 922
TOTAL INCOME			687 159

GEELONG CEMETERIES TRUST

YEAR ENDED 31 DECEMBER 1985 STATEMENT OF INCOME AND EXPENDITURE

		\$	\$
TOTAL INCOME Brought Forward			687 159
EXPENDITURE	Note		
Lawn Cemetery Memorials		65 126	
Grantworks (C.E.P. Scheme)		10 580	
Rose Trees and Shrubs		3 234	
Depreciation	1b	9 148	
Repairs to Backhoe (Western)		5 839	
Repairs to Tractor (Eastern)		1 193	
Works		50 130	
Advertising		849	
Bank Interest and Charges		369	
Conference and Inspection Expenses		1 974	
Long Service Leave Expenses	1d	7 513	
Insurance		17 867	
Maintenance of Office Equipment		475	
Office Cleaning		654	
Office Rent and Maintenance		6 564	
Postage and Petty Cash		1 386	
Printing and Stationery		4 664	
Refunds of Fees		1 263	
Subscriptions		198	
Telephones		2 901	
Audit Fees		3 356	
Rates		11 558	
Administration Salaries, Trust Staff		35 384	
Administration Payments, Others		46 555	
Superannuation		23 296	
Wages: Sextons		44 419	
Gravediggers		69 032	
Gardeners		95 076	
Payroll Tax		2 853	
Miscellaneous Expenditure		1 605	
Contract Gardening		22 810	
Contract Gravedigging		14 596	
TOTAL EXPENDITURE		<u>562 467</u>	
NET SURPLUS FOR THE YEAR		<u>124 692</u>	

GEELONG CEMETERIES TRUST

STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 1985, GENERAL ACCOUNT

	\$	\$	\$
CURRENT ASSETS			
Cash at Bank		6 442	
Cash Floats		650	
Prepayments		8 288	
Debtors and accrued income		81 564	
Stock: General	1 848		
Flower Containers	1 922		
Concrete Lined Graves	19 435	23 205	
Investments (at Cost)		480 197	600 346
NON-CURRENT ASSETS			
Plant and Equipment: Western Cemetery	35 236		
Eastern Cemetery	16 166		
Barrabool Hills Cemetery	300		
Office	24 846		
	76 548		
Less Provision for Depreciation	26 987	49 561	
Investments (at Cost)		29 400	78 961
DEFERRED COSTS			
Capital Costs (New Memorial Park)			19 487
TOTAL ASSETS			<u>698 794</u>
LIABILITIES			
Creditors		63 275	
Provision for Long Service Leave		10 114	73 389
ACCUMULATED FUNDS			
Balance 1/1/1985	499 453		
Add Equipment brought to account from previous years	1 260		
Net Surplus for year to 31/12/85	124 692		625 405
TOTAL LIABILITIES			<u>698 794</u>

PERPETUAL MAINTENANCE ACCOUNTANT

CURRENT ASSETS			
Cash at Bank		6 296	
Investments (at Cost)		116 300	122 596
NON-CURRENT ASSETS			
Investments (at Cost)			44 800
TOTAL ASSETS			<u>167 396</u>
LIABILITIES			
Creditor (to General Account)			539
ACCUMULATED FUNDS			166 857
TOTAL LIABILITIES			<u>167 396</u>

GEELONG CEMETERIES TRUST

YEAR ENDED 31 DECEMBER 1985 NOTES TO AND FORMING PART OF THE ACCOUNTS

1. *Summary of significant accounting policies*(a) *Basis of Accounting:*

The Accounts have been prepared in accordance with the Historical Cost convention, except for items of plant on hand at the Eastern and Barrabool Hills Cemeteries at 1 January 1985, which have been included at valuation.

Some items of income and expenditure included in these Accounts relate to the 1984 financial year of the preceding Trusts which reported to the Minister on a cash, rather than accruals, basis.

(b) *Depreciation:*

Fixed Assets are depreciated on the basis of written down value.

(c) *Annual Leave:*

No provision has been included in the Accounts in regard to annual leave entitlements due to employees.

(d) *Long Service Leave:*

Long service is provided for on the completion of 10 years service at current pay rates.

(e) *Capital Improvements:*

Improvements to cemeteries have not been brought to account in the Balance Sheet.

2. *Comparison with Previous Years*

No comparative figures are available as the Geelong Cemeteries Trust was established by the Minister for Health, as from 1 January 1985, to assume responsibility for the assets, liabilities and obligations of the—

Geelong Western Public Cemetery Trust
Trustees of the Eastern Cemetery, Geelong and
Barrabool Hills Cemetery Trust,
all of which were terminated on 31 December 1984.

3. *Cessation of pre-need sales*

In June 1985 the Trust ceased to allow pre-need sales of—

- (i) rights of Burial in graves and vaults
- (ii) positions for cremated remains

Up to that time the proceeds of pre-need sales have been taken up as revenue

AUDITOR'S REPORT

AUDITOR'S REPORT TO THE TRUSTEES OF THE GEELONG CEMETERIES TRUST

We have audited the financial statements, being the Statement of Income and Expenditure and Statement of Assets and Liabilities, which have been prepared in accordance with the notes to the accounts, in accordance with Australian Auditing Standards.

In our opinion the financial statements present a true and fair view of the results of the operations of the Geelong Cemeteries Trust for the year ended 31 December 1985 and of its financial position at balance date.

E. BECHERVAISE & SONS
Chartered Accountants

Date: 18 April 1986

L. F. ELLIOT, F.C.A., Principal, Geelong

THE NECROPOLIS SPRINGVALE
STATUTORY DECLARATION OF TRUSTEES AND GENERAL MANAGER
RELATING TO THE ACCOUNTS OF THE NECROPOLIS SPRINGVALE—31 DECEMBER 1985

In accordance with Section 34 of the *Cemeteries Act* 1958, we the undersigned, do solemnly and sincerely declare that the attached Balance Sheet and Accounts are true and faithful statements of the financial affairs of The Necropolis Springvale for the year 1985 and we make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of an Act of the Parliament of Victoria rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at Springvale in the State of Victoria this twenty-eighth day of February, 1986 before me

A. J. A. GARDNER, Trustee
A. T. GARDNER, Trustee
R. PRESCOTT, Trustee
I. L. MOUNTFORD, General Manager
R. J. SMITH, Justice of the Peace

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the accounts of The Necropolis Springvale, attached hereto, give a true and fair view of the matters required to be dealt with therein by Section 33 of the *Cemeteries Act* 1958.

28 February, 1986

P. W. TOCKNELL, Assistant Manager—Administration

THE NECROPOLIS SPRINGVALE
31 DECEMBER 1985
AUDITORS REPORT TO THE TRUSTEES

1. We have audited the accounts set out on pages 6 to 20 in accordance with Australian Auditing Standards.
2. The accounts include Trust Funds of \$178 037 for the Melbourne General Cemetery. We have been unable to satisfy ourselves that this account is adequate to meet the expected liabilities because the records for the Cemetery are incomplete before 27 September 1978 and prior to the Trustees of The Necropolis Springvale becoming responsible for the administration of the Cemetery as on and from 1 January 1980.
3. In our opinion, subject to the matter referred to above:
 - (a) The accounts are properly drawn up in accordance with the *Cemeteries Act* 1958 and so as to give a true and fair view of the state of affairs of The Necropolis Springvale as at 31 December 1985 and of the deficit for the year ended on that date; and are in accordance with Australian Accounting Standards.
 - (b) The accounting records required by the *Cemeteries Act* 1958 to be kept by The Necropolis Springvale have been properly kept in accordance with the provisions of that Act.

Dandenong

COOPERS & LYBRAND

28 February 1986

Chartered Accountants
R.S. Reed

THE ROLE AND MANDATE OF THE TRUSTEES

The Trustees of The Necropolis Springvale is a corporate body responsible for providing burial and cremation facilities for the community of metropolitan Melbourne in particular and Victoria in general.

The Trustees authority is from the *Cemeteries Act* 1958 No. 6217. The Act was amended in 1968 to include St Kilda General Cemetery as a responsibility of the Trustees. A further amendment in 1979 provided that Melbourne General Cemetery be administered by Trustees of The Necropolis Springvale. Both amendments provided that the cemeteries be administered as if they were different parts of the Necropolis Springvale.

MANAGEMENT

The Management of The Necropolis has been vested in six Trustees appointed by the Governor in Council. All six members are part-time with one being elected as Chairman.

Members of the Trust—

Mr. A. J. A. Gardner	I.S.O., B.Com., Dip.Pub.Admin., FASA, CPA., F.A.I.M., F.R.A.I.P.A., (Chairman) Former Auditor General for Victoria. Retired Chairman of the Victorian Public Service Board. Appointed Trustee—28 January 1981 and elected Chairman—25 February 1983.
Mr. A. J. Holt	(Trustee) Former Secretary for Lands (Permanent Head of the Department of Crown Lands and Survey). Appointed Trustee—11 June 1974.
Mr. A. T. Gardner	(Trustee) Former Secretary of the Health Commission of Victoria. Appointed Trustee—23 February 1977.
Dr. W. N. Sloan	E.D., M.B., B.S., D.P.H.; D.Obst., R.C.O.G., F.R.A.C.M.A., F.A.I.H.S. (Trustee) Former Deputy Director of Public Health (Clinical Services). Chairman of the Working Party on Cemeteries and Crematoria. Appointed Trustee—11 January 1983.
Mr. R. J. Smith	A.A.I.B., J.P., (Trustee) Dandenong Businessman and Retired Builder. Appointed Trustee—15 June 1983.
Cavalier R. Surace	J.P., (Trustee) Councillor City of Dandenong Businessman and Retired Builder. Appointed Trustee—29 November 1984.

THE NECROPOLIS SPRINGVALE
REPORT OF THE CHAIRMAN OF THE TRUSTEES—1985

Since early 1980, when the Trustees were required under legislation to assume the administration of the Melbourne General Cemetery, the most intractable problems encountered by the Trustees at this cemetery have been those arising in overlay areas; that is, areas where earth filling had been placed by a previous administration over existing burials and burials rights sold in the new upper layer. These problems, involving, as they did, complex legal questions as to conflicting burial rights or purported burial rights, and sensitive issues likely to cause deep and widespread distress to families concerned had no clear or satisfactory solutions.

Because of their serious concern, the Trustees obtained legal advice from their Solicitors. Having regard to the legal opinion (which later received the substantial agreement of the Crown Solicitor), the Trustees adopted a policy of refusing to allow new burials in the upper layer except where a burial right had already been exercised and the proposed new burial complied with the provisions of the *Cemeteries Act 1958* and Regulations. The Trustees also recommended the introduction of legislation as the only conclusive solution to the complex situation.

During 1985, the Minister for Health indicated the Government's intention of introducing appropriate legislation.

In its Fourth Report, November 1985, the Parliamentary Mortuary Industry and Cemeteries Administration Committee endorsed the Trustees' policy and also recommended amending legislation.

The accounts for 1985 show a deficit, which reflects the problems of operating an important, historical cemetery such as Melbourne General Cemetery that does not have "new land" or other means of generating funds for its ongoing maintenance. Those concerned with the administration of cemeteries and crematorium complexes need to be aware of the significance of current financial decisions and their effect on the future viability of a complex. The time is appropriate for a general review of present administrative policies and principles and their long term effects on the future maintenance of a cemetery or cemetery/crematorium complex.

In 1985, there was a further increase in prepayments for future services, the amount now held from two Funeral Directors being \$150 200. The funds for prepaid services held by The Necropolis now total \$2 117 035. Consideration will be given in the ensuing year to the treatment of interest earned by such investments. The following comparative statement of charges and labour costs for The Necropolis emphasise the importance of the matter:—

	<i>Right of Burial</i>	<i>Cremation Fee</i>	<i>Pay Rate/Week Grave Digger</i>
	\$	\$	\$
1939	3.50	10.50	10.05
1975	150.00	85.00	116.70
1985	500.00	275.00	324.70

In 1984, the then Minister for Health, the Honourable T. Roper M.P., requested the Trustees of The Necropolis to become the Trustees of a new cemetery and future crematorium to be established in the Shire of Pakenham. After consultation through 1985 with the present Minister for Health, the Honourable D. White M.L.C. and officers of the Department of Health, the Trustees agreed to develop and administer the new complex. Consultations are proceeding between the Trustees and representatives of the Shire of Pakenham.

The year 1985 has been one of planning by the Trustees for the long term administration of The Necropolis, Melbourne General Cemetery, St. Kilda Cemetery and the new complex in the Shire of Pakenham.

THE NECROPOLIS SPRINGVALE
BALANCE SHEET AS AT 31st DECEMBER, 1985

1984	\$	1984	\$
1 767 336		FIXED ASSETS—(Note 2)	
		5 687 885	
7 088 839		Freehold Land, Buildings, Grounds, Roads and Improvements	5 949 503
		1 108 605	
8 856 175		Plant, Equipment and Furnishings	1 189 979
		6 796 490	
		Less Provision for Depreciation	7 139 572
1 822 573		2 493 739	2 825 183
		4 302 751	
310 000		5 906 435	
178 681		INVESTMENTS at Cost—(Note 3)	
488 681			4 314 389
			6 320 059
		CURRENT LIABILITIES	
66 668		Cash on Hand	450
64 835		Cash at Bank—Operating Accounts	508 088
202 211		Cash at Bank—Term Deposit	166 560
333 714		Trade Debtors	273 322
		Sundry Debtors and Prepayments	375 876
		Stocks on Hand (Notes 1 (c) and 4)	336 726
		1 291 957	1 661 022
11 501 143			12 295 470
			11 501 143
		CURRENT ASSETS	
		Cash on Hand	450
		Cash at Bank—Operating Accounts	508 088
		Cash at Bank—Term Deposit	166 560
		Trade Debtors	273 322
		Sundry Debtors and Prepayments	375 876
		Stocks on Hand (Notes 1 (c) and 4)	336 726
		1 291 957	1 661 022
			12 295 470
			11 501 143

THE NECROPOLIS SPRINGVALE
REVENUE AND ADMINISTRATION ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985

	1984	1985
	\$	\$
Salaries—Administration	594 313	620 020
<u>Administration Charges</u>	<u>594 313</u>	<u>620 020</u>
Insurances	225 616	282 602
Data Processing	72 022	82 068
Depreciation	69 639	72 238
Superannuation	49 033	55 178
Long Service Leave	37 726	42 515
Printing and Stationery	25 576	36 514
Payroll Tax	36 987	36 372
Postage	16 678	20 380
Rates and Taxes	19 376	14 327
Telephones	12 670	13 750
General Expenses	19 687	12 873
Audit Fees	10 720	11 500
Office Expenses	4 506	5 286
Security Expenses	5 837	5 089
Sundry Administration Expenses	34 959	32 263
	<u>641 032</u>	<u>722 955</u>
	1 235 345	1 342 975
Collections—Cremated Remains	98 610	76 290
Surplus on Disposal of Fixed Assets	19 407	54 767
Postages—Cremated Remains	6 020	5 853
Transfers and Removals of Memorials	5 870	4 465
Rents Received	5 721	5 867
Surplus on Sale of Investments	1 904	10 285
Discounts Received	812	813
Research of Interments	577	372
Sundry Income	11 405	10 752
	<u>150 326</u>	<u>169 464</u>
		1 503 266
Less		
(Net) Administration Charges Allocated to:		
Cremation Account	639 261	
Interment Account	147 888	
Memorial Gardens Account	263 575	
Cemetery Lawn Gardens Account	106 146	
St. Klilda Cemetery Account	2 385	
Melbourne General Cemetary Account	33 394	
	<u>1 192 649</u>	
		<u>150 326</u>
		1 042 323

THE NECROPOLIS SPRINGVALE

INTERMENT ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985

1984 \$	1984 \$	\$
197 123	570 411	266 007
18 426	495	26 106
16 268	560	23 608
8 660		21 237
12 271		15 562
11 109		11 773
5 925		6 632
57 028		
326 810		370 925
159 882		147 888
486 692		518 813
84 774		101 432
<u>571 466</u>		<u>620 245</u>
	Interment Fees:	
	Lawn and Denominational.....	616 280
	Public.....	715
	Sundry Income.....	3 250
	<u>620 245</u>	

**THE NECROPOLIS SPRINGVALE
CEMETERY LAWN GARDENS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985**

	1984	1984	1984	1984	1984	1984
	\$	\$	\$	\$	\$	\$
479 567	487 940	479 893	Fees Received:	615 800	Lawn & Denominational Graves	286 298
128 508	160 036	247 769	Lawn Plaques, Inscriptions & Flower Containers (Materials only).....	72 750	Memorial Plaques & Inscriptions	60 920
6 145	65 807	43 200	Grounds Beautification.....	871	Precast Concrete Lining for Graves	—
47 595	63 035	41 830	Depreciation.....	—	Monumental Application Fees	—
39 408	43 373	1 090	Superannuation.....	—	Flower Containers	—
19 995	32 244	20	Precast Concrete Lining for Graves	—	Sundry Income	—
22 539	31 806	345 400	Maintenance of Plant.....	402 531	Interest Received.....	—
17 538	29 344	1 159 202	Cemetery Maintenance Expenses	—	Release from Provision for Preservation—	—
29 728	28 591	70 128	Payroll Tax.....	—	Amount Applicable to Current Years	78 843
15 034	17 665	81 468	Memorial Installation Expenses	—	Deficit Transferred to Net Revenue	13 677
14 813	16 580	1 310 798	Cleaning & Clothing Expenses	—	Appropriation Account	—
11 109	11 773	—	Electric Light & Power.....	—	Total	1 531 690
1 854	1 590	—	Sundry Cemetery Lawn Garden Expenses	—	Total	1 531 690
833 833	989 784	—	Administration Charges.....	—	Total	1 531 690
159 882	106 146	—	Total	—	Total	1 531 690
993 715	1 095 930	—	Amount Received for Future Maintenance	—	Total	1 531 690
317 083	435 760	—	Transferred to Provision for Preservation (Note 6)...	—	Total	1 531 690
1 310 798	1 531 690	—	Total	—	Total	1 531 690

THE NECROPOLIS SPRINGVALE
THE ST. KILDA CEMETERY ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985

1984	1984	1984	1984
\$	\$	\$	\$
41 436	64 447	16 485	Interment & Grave Fees.....
8 611	12 351	2 675	Memorial Plaques & Flower Containers.....
3 437	5 765	1 920	Monumental Application Fees.....
3 075	4 369	1 240	Research of Interments.....
2 593	3 800	200	Upkeep.....
3 867	1 918	360	Sundry Income.....
63 019	92 650	22 880	Release from Provision for Preservation—
10 659	2 385	19 381	Amount Applicable to Maintenance.....
73 678	95 035	31 417	Deficit Transferred to Net Revenue.....
73 678	73 678	71 237	Appropriation Account.....
73 678	73 678	95 035	

THE MELBOURNE GENERAL CEMETERY ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 1985

THE NECROPOLIS SPRINGVALE

1984		1984	
\$		\$	
252 013	Wages	146 007	Interment & Grave Fees
15 606	Depreciation	21 600	Monumental Application Fees
20 621	Superannuation	9 330	Memorial Plaques & Flower Containers
47 143	Cemetery Maintenance & Operating Expenses	6 030	Rent Received
15 555	Payroll Tax	3 845	Research of Interments
12 177	Plant & Motor Vehicle Expenses	14 125	Surplus on Disposal of Fixed Assets
5 613	General Expenses & Legal Fees	1 888	Upkeep
9 268	Cleaning & Clothing Expenses	48 275	Sundry Income
1 800	Memorial Plaques & Flower Containers (Materials Only)	19 996	Interest Received
3 401	Rates & Taxes		Victoria Government Grant (Note 9)
2 319	Electric Light & Power		
1 367	Telephones		
1 110	Security Expenses		
—	Sundry Operating Expenses	271 096	
		212 827	
387 993	Administration Charges		Deficit Transferred to Net Revenue
95 930			Appropriation Account
483 923			
483 923		483 923	487 940
			235 820
			252 120
			11 611
			2 312
			5 720
			3 882
			50
			31 360
			151 933

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 1985

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Set out hereunder are the significant accounting policies adopted in the preparation of the accounts for the year. The accounts have been prepared in accordance with the historical cost convention which has no regard to changes in the level of prices. The accounts are prepared on the accrual basis which recognises liabilities at the time they are accrued and recognises receipts as income when The Necropolis Springvale is entitled to the amount. The accounting policies adopted are consistent with those of the previous year.

(a) PROVISIONS FOR PRESERVATION

Fees received in respect of memorial gardens and cemetery include amounts for maintenance to be carried out in future years. Such amounts are transferred to the relevant provisions for preservation, and released in equal amounts over the periods for which the maintenance has been contracted.

(b) DEPRECIATION

Depreciation is calculated on a straight line basis so as to write off the net cost of the various classes of fixed assets during their average effective working lives. The principal annual rates in use are—
Building and grounds 2%–4%
Roads and improvements 5%
Plant, equipment and furnishings 5%–33½%

(c) STOCK VALUATION

Stocks of maintenance stores are valued at the lower of cost or replacement value. Stocks of precast concrete lining for graves are valued at average cost.

(d) LONG SERVICE LEAVE

The pro-rata entitlement to long service leave of all employees with service in excess of five years is set aside in the accounts.

(e) PROVISION FOR ANNUAL LEAVE

The provision for annual leave has been increased by \$37 310 to recognise the actual liability for annual leave existing at 31 December 1985. (This compares with an increase of \$27 182 in 1984.)

(f) PROVISION FOR MAINTENANCE

This provision has been created to provide towards the future expense of maintaining assets such as furnaces, flue and roads at Springvale and renovations and maintenance at St. Kilda and Melbourne.

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31. DECEMBER 1985

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) BALANCE SHEET AND STATEMENTS OF ACCOUNT

The balance sheet and statements of account incorporate the assets and liabilities of The Necropolis Springvale, St. Kilda Cemetery and the Melbourne General Cemetery.

(h) INVESTMENTS

The Trustees of The Necropolis Springvale value all investments at cost.

2. FIXED ASSETS

Freehold land, buildings, grounds, roads and improvements comprise the following:

Asset	Springvale		St. Kilda		Melbourne	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
	\$	\$	\$	\$	\$	\$
Land	7 469	—	—	—	—	—
Buildings	1 758 218	491 326	—	—	180 883	20 777
Roads and Kerbing	732 928	555 846	21 610	1 081	302 808	15 959
Fences and Gates	48 583	47 720	—	—	—	—
Water Reticulation	264 551	210 304	60 437	5 830	139 529	13 952
Lakes and Slipways	255 134	119 324	—	—	—	—
Grounds Improvements	299 895	234 039	—	—	—	—
S.E.C. Power Mains and Sub St.	42 326	6 348	—	—	—	—
Established Cemetery Areas	72 626	19 487	6 677	3 393	—	—
New Cemetery Areas	8 327	1 130	—	—	—	—
Established Memorial Gardens	1 172 202	344 100	—	—	—	—
New Memorial Gardens	575 390	88 662	—	—	—	—
	<u>5 237 649</u>	<u>2 118 286</u>	<u>88 724</u>	<u>10 304</u>	<u>623 220</u>	<u>50 688</u>

2. FIXED ASSETS (Continued)

Plant, equipment and furnishings comprise the following:

Asset	Springvale		St. Kilda		Melbourne	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
	\$	\$	\$	\$	\$	\$
Crematorium—Plant	240 729	201 669	—	—	—	—
Cafe/Florist—Plant	8 366	8 329	—	—	—	—
Grounds—Plant	408 034	158 746	—	—	26 982	21 378
Motor Vehicles	181 954	71 331	—	—	—	—
Chapels—Furniture and Fittings	25 004	10 679	—	—	—	—
Office—Furniture, Fittings and Equipment	294 224	171 276	—	—	4 686	2 497
	<u>1 158 311</u>	<u>622 030</u>	<u>—</u>	<u>—</u>	<u>31 668</u>	<u>23 875</u>

3. INVESTMENTS

The investment holdings of securities recorded in the name of the Trustees of The Necropolis Springvale as at 31 December 1985 were:

	Face Value	Book and Cost Value
	\$	\$
S.E.C. of Victoria	2 471 900	2 386 336
M.M.B.W.	2 130 400	2 107 920
Gas and Fuel Corporation of Victoria	721 000	721 000
State Bank	650 000	650 000
City of Springvale	300 000	300 000
Primary Industry Bank of Australia Ltd.	100 000	100 000
Australian Resources Development Bank Ltd.	30 000	30 000
Commonwealth of Australia	17 000	17 000
City of Melbourne	8 000	7 803
	<u>6 428 300</u>	<u>6 320 059</u>

These include investments received from Melbourne General Cemetery.

It is the policy of the Trustees of The Necropolis Springvale to hold all fixed interest securities to maturity date thereby ensuring realisation of the face value.

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER, 1985

(Continued)

4. STOCKS ON HAND

Stocks on Hand are made up of:

	1985	1984
	\$	\$
Precast concrete lining for graves	225 110	244 313
Maintenance Stores	111 616	77 535
Total:	<u>336 726</u>	<u>321 848</u>

5. CAPITAL ACCOUNTS—GENERAL FUND

Capital Account balances at 31st December, 1985 are:

	1985	1984
	\$	\$
Springvale—		
General Fund	5 081	5 081
Memorial Gardens	922 484	787 794
Cemetery Lawn Gardens	656 292	652 176
	1 583 857	1 445 051
St Kilda	(273 112)	(201 875)
Melbourne General Cemetery	272 040	524 160
Total:	<u>1 582 785</u>	<u>1 767 336</u>

Movement in Capital Accounts for the year were as follows:

	1985	1984
	\$	\$
General Fund—Springvale:		
Balance as at 1st January, 1985	5 081	5 081
Movement	NIL	NIL
Balance as at 31st December, 1985	<u>5 081</u>	<u>5 081</u>
Memorial Gardens—Springvale:		
Balance as at 1st January, 1985	787 794	552 723
Share of surplus available from Cremation and Interment	871 874	807 200
	1 659 668	1 359 923
Memorial Gardens deficit for year	(737 184)	(572 129)
Balance as at 31st December, 1985	<u>922 484</u>	<u>787 794</u>
Cemetery Lawn Gardens—Springvale:		
Balance as at 1st January, 1985	652 176	623 571
Share of surplus available from Cremation and Interment	17 793	110 073
	669 969	733 644
Cemetery Lawn Gardens deficit for year	(13 677)	(81 468)
Balance as at 31st December, 1985	<u>656 292</u>	<u>652 176</u>
St Kilda:		
Balance as at 1st January, 1985	(201 875)	(170 458)
St Kilda deficit for year	(71 237)	(31 417)
Balance as at 31st December, 1985	<u>(273 112)</u>	<u>(201 875)</u>

5. CAPITAL ACCOUNTS—GENERAL FUND (Continued)

Movements in Capital Accounts for the year were as follows:

	1985 \$	1984 \$
Melbourne General Cemetery:		
Balance as at 1 January 1985	524 160	736 987
Melbourne deficit for year	(252 120)	(212 827)
	<u>272 040</u>	<u>524 160</u>

Since the Trustees of The Necropolis Springvale administered St. Kilda Cemetery as from 1 February 1968, accumulated deficits of \$319 882 from that date are now reflected in the St. Kilda Capital Account. Similarly, since the Trustees of The Necropolis Springvale were, under the provisions of the *Cemeteries (Melbourne General Cemetery) Act 1979*, directed by the Government to administer Melbourne General Cemetery as from 1 January 1980, accumulated deficits of \$663 082 from that date are reflected in the Melbourne Capital Account.

6. PROVISIONS FOR PRESERVATION

Provision for Preservation balances at 31 December 1985 are:

	1985 \$	1984 \$
Springvale—		
Memorial Gardens	4 139 449	3 910 372
Cemetery Lawn Gardens	3 535 384	3 178 467
	<u>7 674 833</u>	<u>7 088 839</u>

Movements in Provision for Preservation Account for the year were as follows:

	1985 \$	1984 \$
Memorial Gardens—Springvale:		
Balance as at 1 January 1985	3 910 372	3 748 015
Account received for future maintenance of memorials sold during 1985	420 565	337 712
	<u>4 330 937</u>	<u>4 085 727</u>
Amount set aside in previous years to maintain established memorials during 1985, now released to memorial gardens account	(191 488)	(175 355)
	<u>4 139 449</u>	<u>3 910 372</u>

	\$	\$
Cemetery Lawn Gardens—Springvale:		
Balance as at 1 January 1985	3 178 467	2 931 512
Amount received for future maintenance of graves sold during 1985	435 760	317 083
	<u>3 614 227</u>	<u>3 248 595</u>
Amount set aside in previous years to maintain established graves during 1985, now released to cemetery lawn gardens account	(78 843)	(70 128)
Balance as at 31 December 1985	<u>3 535 384</u>	<u>3 178 467</u>

7. FUNDS HELD IN TRUST

Funds held in Trust at 31 December 1985 were made up as follows:

	Springvale/ St. Kilda	Melbourne	Total 1985	Total 1984
	\$	\$	\$	\$
Cemetery Deeds	959 415	169 717	1 129 132	932 302
Cremation Deeds	148 549	—	148 549	91 478
Memorial Reservations	820 544	8 320	828 864	789 703
Michaelis Lawn	10 490	—	10 490	9 090
	<u>1 938 998</u>	<u>178 037</u>	<u>2 117 035</u>	<u>1 822 573</u>

8. CAPITAL COMMITMENTS

Capital expenditure commitments at 31 December 1985 totalled \$37 999 being the amount outstanding on incomplete contracts. (This compares with \$23 832 outstanding at 31 December 1984.)

9. VICTORIA GOVERNMENT GRANT

A grant of \$11 611 covering the period 1 September 1984 to 31 August 1985 was allocated and claimed from the Department of Management and Budget, being costs incurred by the Trustees of The Necropolis Springvale in providing alternatives to holders of certain rights of burial and other amounts incurred over and above normal day to day operating costs of Melbourne General Cemetery.

THE NECROPOLIS SPRINGVALE
SOURCES AND APPLICATIONS OF FUNDS FOR THE YEAR ENDED 31st DECEMBER, 1985

	1985	1985
	\$	\$
SOURCES OF FUNDS		
Funds from Operations:		
Inflow of Funds from Operations	5 996 360	
Less Outflow of Funds from Operations	<u>5 072 867</u>	923 493
Reduction in Assets:		
Current Assets—		
Sundry Debtors and Prepayments	32 108	
Non Current Assets—		
Proceeds from Sale of Investments	840 800	
Proceeds from Sale of Fixed Assets	<u>28 795</u>	869 595
Increase in Liabilities:		
Current Liabilities—		
Sundry Creditors & Accruals	<u>48 697</u>	48 697
Increase in Funds held in Trust	<u>294 462</u>	294 462
	<u>2 168 355</u>	<u>2 168 355</u>
FUNDS FROM OPERATIONS		
Reconciliation of funds from operations with operating deficit is as follows:		
Funds from Operations	923 493	
Non Fund Items—		
Add: Surplus on Disposal of Non Current Assets	19 407	
Surplus on Sale of Investments	1 904	
Less: Provision of Preservation	(585 994)	
Depreciation	(377 125)	
Provision for Annual Leave	(123 721)	
Provision for Long Service Leave	(42 515)	
Operating Deficit	<u>\$(184 551)</u>	

	1985
	\$
APPLICATIONS OF FUNDS	
Increase in Assets:	
Current Assets—	
Cash at Bank—Operating Accounts	333 748
Trade Debtors	32 547
Stock on Hand	<u>14 878</u>
Non Current Assets:	
Investments	1 252 520
Freehold land, buildings, ground	
& road improvements	261 708
Plant, equipment & furnishings	<u>136 443</u>
Reduction in Liabilities:	
Current Liabilities—	
Trade Creditors	5 555
Annual Leave Paid	<u>86 411</u>
Deferred Liabilities—	
Long Service Leave Paid	24 545
	<u>2 168 355</u>

Note: No prior year comparative position has been shown as The Necropolis Springvale has included Sources and Applications of Funds for the first time in 1985 in accordance with the Australian Accounting Standard AAS 12.