

VICTORIA GOVERNMENT

GAZETTE

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PERIODICAL



Abstracts of Accounts of Trustees for Public Cemeteries 1990

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
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (gravedigging)	Office Expenses (insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance	
Aberfeldy	623.32	..	21.59	644.91	..	15.00	..	0.15	629.76	644.91
Adass Israel	1 066.64	370.00	59.89	1 496.53	328.40	..	..	195.28	972.85	1 496.53
Alexandra	12 757.30	17 779.50	840.27	31 377.07	4 166.00	..	7 902.37	119.25	19 189.45	31 377.07
Alma	6 335.14	2 090.00	1 916.83	10 341.97	1 400.00	..	859.60	3.60	8 078.77	10 341.97
Amherst	3 329.97	326.00	589.02	4 244.99	195.80	20.00	230.00	..	3 779.19	4 244.99
Amphitheatre	480 795.56	291 264.31	60 585.42	832 645.29	88 867.42	11 412.65	287 453.55	39 357.54	405 554.13	832 645.29
Anderson's Creek	966.87	100.00	879.98	1 946.85	..	500.00	217.38	1.60	1 227.87	1 946.85
Antwerp	See Krambruk									
Apollo Bay	4 521.66	1 028.00	748.62	6 298.28	25.00	..	872.10	4.56	5 396.62	6 298.28
Apsley	28 762.98	63 610.18	5 551.85	97 925.01	31 810.69	2 656.35	13 711.35	..	49 746.62	97 925.01
Ararat	3 871.14	6 513.21	23.11	10 407.46	3 620.00	176.88	2 278.56	7.10	4 324.92	10 407.46
Arthur's Creek	1 424.95	..	163.12	1 588.07	..	0.12	259.00	..	1 328.95	1 588.07
Ashens (Warranook)										
Avenel	5 294.37	2 336.20	5 876.07	13 506.64	2 563.96	112.00	1 289.50	809.72	8 731.46	13 506.64
Avoca	2 470.36	92 444.00	1 400.57	96 314.93	86 873.51	5 000.00	1 620.32	..	2 821.10	96 314.93
Bairnsdale	4 896.45	4 321.00	2 844.49	12 061.94	1 944.85	2 098.27	765.83	2 746.40	4 506.59	12 061.94
Ballaarich	499.15	150.00	19.82	668.97	..	..	134.00	10.00	524.97	668.97
Ballaarat General Cemetery and Crematorium										
Balmoral	1 972.74	1 849.00	1 448.19	5 269.93	1 105.00	8.00	..	1 008.53	3 148.40	5 269.93
Bambra	701.82	..	52.08	753.90	..	..	..	..	753.90	753.90
Bannockburn	1 560.60	200.00	99.85	1 860.45	40.00	0.41	732.70	..	1 087.34	1 860.45
Barrngup	50.61	..	1.88	52.49	..	..	..	..	52.49	52.49
Barkly	1 018.37	10.00	126.44	1 154.81	..	25.00	..	0.03	1 129.78	1 154.81
Barmah	1 781.87	865.00	40.52	2 687.39	453.00	..	..	1.80	2 232.59	2 687.39
Barnawartha	1 073.67	1 962.90	38.37	3 074.94	1 575.22	216.10	161.90	..	1 121.72	3 074.94
Bealiba										
Beaufort	22 471.21	6 712.35	4 483.41	33 666.97	3 476.65	374.67	2 833.37	2 074.86	24 907.42	33 666.97
Beeac										
Beechworth	28 252.61	17 777.50	12 828.13	58 858.24	11 745.82	1 280.96	6 822.29	2 733.47	36 275.70	58 858.24
Beenaak	8 023.59	803.00	744.74	9 571.33	320.00	220.70	..	..	9 030.63	9 571.33
Bellbrae	3 254.59	3 570.00	315.53	7 140.12	2 210.00	..	1 186.40	6.95	3 736.77	7 140.12
Benalla	59 886.07	70 560.46	1 196.72	131 643.25	47 684.29	2 213.56	5 779.40	7 668.92	68 297.08	131 643.25
Benambra	1 235.33	570.00	1 295.00	3 100.33	450.00	30.00	209.00	12.01	2 399.32	3 100.33
Bendigo	See Attachments									
Berrillock	2 302.84	385.00	296.20	2 984.04	225.00	..	109.69	..	2 649.35	2 984.04

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Cemeteries	RECEIPTS					EXPENDITURE					Total
	Opening Balance	Fees for Sources of Graves	Other Income	Total	Salaries and Wages (gravelling)	Office Expenses (insurance)	Building and Works	Miscellaneous	Closing Balance		
Burwood	See Attachments	244.00	109.87	1 272.96	245.00	169.18	..	25.00	833.78	1 272.96	
Byaduk	919.09	305.00	119.63	1 371.34	..	..	..	0.84	1 370.50	1 371.34
Camperdown	13 862.75	26 339.34	52 902.83	93 104.92	16 433.00	980.31	11 991.63	28.75	63 671.23	93 104.92	
Cann River	1 462.92	114.00	53.51	1 630.43	..	..	..	9.00	1 621.43	1 630.43
Cape Bridgewater	1 149.48	230.00	35.71	1 415.19	..	219.00	..	0.70	1 195.49	1 415.19	
Cape Otway	Nil Return	..	..	..	..	..	..	..	..	..
Caramut	3 086.79	511.00	431.01	4 028.80	..	..	..	..	4 028.80	4 028.80
Carisbrook	4 236.41	2 523.50	756.08	7 515.99	..	239.69	465.75	200.00	6 610.55	7 515.99	
Carlsruhe	35.00	..	108.00	143.00	..	107.00	..	..	36.00	143.00
Carlyle	1 733.68	6 782.50	..	8 516.18	4 526.55	252.40	401.41	..	3 335.82	8 516.18	
Carngham	1 150.52	3 155.00	117.66	4 423.18	1 330.00	176.05	191.60	211.84	2 513.69	4 423.18	
Carwarup	431.04	..	15.22	446.26	..	..	..	..	446.26	446.26
Cassilis	244.76	..	..	244.76	..	..	..	..	244.76	244.76
Casterton (New)	1 613.38	12 413.50	226.50	14 253.38	9 754.02	153.01	1 040.37	567.10	2 738.88	14 253.38	
Casterton (Old)	..	..	..	..	..	..	..	..	..	..
Castlemaine	..	..	..	..	..	..	..	..	..	..
Campbell's Creek	..	..	..	..	..	..	..	..	..	..
Cathcart	631.40	216.00	24.31	871.71	15.95	..	..	..	855.76	871.71
Cathkin	..	..	..	..	..	..	..	..	..	..
Cavendish	3 070.08	1 062.00	308.52	4 440.60	620.00	408.00	..	0.72	3 411.88	4 440.60	
Charlton	See Attachments	..	..	..	..	..	..	..	..	..
Cheltenham	See Attachments	..	..	..	..	..	..	..	..	..
Chetwynd	..	..	..	..	..	..	..	..	..	..
Chewton	4 213.10	4 791.00	138.35	9 142.45	2 528.00	425.73	384.51	228.95	5 575.26	9 142.45	
Chiltern (New)	697.05	5 736.00	695.39	7 128.44	2 000.00	100.00	2 954.21	..	2 074.23	7 128.44	
Chiltern (Old)	Nil Return	..	..	..	..	..	..	..	..	..
Chinkapook (Eureka)	802.18	..	66.32	868.50	..	37.50	..	32.81	798.19	868.50	
Ciarendon	2 445.39	1 890.00	86.27	4 421.66	90.00	92.80	..	123.55	4 115.31	4 421.66	
Clear Lake	474.53	242.00	15.51	732.04	100.00	30.00	50.00	31.00	521.04	732.04	
Clines	5 043.07	1 030.00	5 171.43	11 244.50	250.00	..	71.55	4 634.22	6 288.73	11 244.50	
Cobden	9 042.02	3 453.00	348.13	12 843.15	2 661.18	629.07	1 978.50	532.00	7 042.40	12 843.15	
Cobram	..	..	..	..	..	..	..	..	..	..
Coghills Creek—See Glendaruel	..	..	..	..	..	..	..	..	..	..
Cohuna	41 936.49	17 193.00	4 491.75	63 621.24	11 914.87	..	2 948.87	1 406.51	47 350.99	63 621.24	
Colac	241 309.73	72 370.00	63 185.00	376 865.53	70 261.00	2 800.16	12 623.37	2 964.39	288 216.61	376 865.53	
Colbabbinn	4 727.13	1 337.00	563.18	6 627.31	897.00	4.20	..	..	5 726.11	6 627.31
Coleraine	14 753.64	10 257.45	2 054.60	27 065.69	7 500.00	440.00	5 254.94	24.25	13 846.50	27 065.69	

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Drouin West	*6 930.89	9 672.68	..	16 603.57	..	1 324.94	9 149.91	..	*6 128.72	16 603.57	
Drysdale	2 139.95	1 570.00	372.70	4 082.65	1 147.28	112.00	157.00	26.40	2 639.97	4 082.65	
Dunkeld	1 263.34	2 710.00	96.79	4 070.13	1 670.00	22.80	..	..	2 377.33	4 070.13
Dunolly (New)	1 024.77	110.00	64.77	1 199.54	..	..	..	..	1 199.54	1 199.54
Dunolly (Old)	42 512.39	38 909.00	12 674.60	94 095.99	8 511.00	117.70	28 528.38	7 712.38	49 344.23	94 095.99	
Durham Ox	3 444.24	1 010.00	319.84	4 774.08	640.00	..	817.35	3.64	3 195.39	4 774.08	
Echuca	See Attachments	..	..	..	..	..	..	..	..	..
Edenhope	1 053.43	35.00	174.89	1 263.32	..	..	..	..	1 263.32	1 263.32
Eganstown	..	..	..	..	..	..	..	..	..	..
Eldon Weir (Darlingford)	..	..	..	..	..	..	..	..	..	..
Elaine	4 193.75	340.00	537.47	5 071.22	..	142.97	225.00	2.16	4 701.09	5 071.22	
Eldorado	2 504.51	558.00	1 812.00	4 874.51	50.00	36.90	2 190.00	1.95	2 595.66	4 874.51	
Ellerslie	2 698.76	691.00	2 987.10	6 376.86	..	25.00	535.30	1 310.62	4 505.94	6 376.86	
Elmhurst	9 832.25	3 923.00	1 168.86	14 924.11	2 426.60	250.20	899.97	..	11 367.34	14 924.11	
Elmore	1 180.59	286.00	41.15	1 507.74	150.00	112.00	210.00	1.05	1 034.69	1 507.74	
Elphinstone	394 174.32	184 357.18	69 490.64	648 022.14	107 593.38	7 163.03	87 552.47	1 971.01	443 742.25	648 022.14	
Eltham	6 377.27	34 400.00	909.94	41 687.21	28 602.80	128.61	566.77	3 709.74	8 679.29	41 687.21	
Emerald	714.90	5 740.00	1 287.51	7 742.41	1 320.00	32.22	222.57	1 750.95	4 416.67	7 742.41	
Essay	2 807.77	919.55	486.90	4 214.22	619.55	112.00	134.23	..	3 348.44	4 214.22	
Epping	17 508.54	18 058.00	11 867.57	47 434.11	13 785.04	864.78	11 248.79	865.75	20 633.75	47 434.11	
Euroa	..	..	..	..	..	..	..	..	..	..
Fawcner	..	..	..	..	..	..	..	..	..	..
Crematorium and Memorial Park	See Attachments	..	..	..	..	..	..	..	..	..
Fernree Gully	..	..	..	..	..	..	..	..	..	..
Flinders	..	83 634.95	101 552.83	185 187.78	115 863.00	7 242.97	62 081.81	..	..	185 187.78
Footscray	2 047.73	8 523.81	1 335.65	11 907.19	5 891.13	136.50	1 634.90	13.95	4 230.71	11 907.19	
Foster	1 824.40	532.00	73.82	2 430.22	370.00	112.00	..	1.35	1 946.87	2 430.22	
Franklinford	114 220.00	176 327.00	4 000.00	294 547.00	140 747.00	2 018.00	32 024.00	..	119 758.00	294 547.00	
Frankston	..	..	..	..	..	..	..	..	..	..
French Island	1 676.12	932.40	179.01	2 787.53	..	149.20	582.00	150.00	1 906.33	2 787.53	
Fryerstown	683.76	..	25.61	709.37	..	..	..	0.01	709.36	709.37
Gaffney's Creek	308.39	..	21.94	330.33	..	..	..	11.16	319.17	330.33
Garvoc	See Attachments	..	..	..	..	..	..	..	..	..
Geelong	25 636.65	9 584.00	4 703.51	39 924.16	2 105.00	258.02	8 996.35	507.60	28 057.19	39 924.16	
Gembrook	2 309.29	410.00	164.35	2 883.64	75.00	152.48	69.00	31.15	2 556.01	2 883.64	
Gipsy Point	

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Gisborne	1 575.14	550.00	2 565.00	4 690.14	977.19	421.77	3 217.51	73.67	2 203.53	4 690.14	
Glenaladale	1 957.62	110.00	159.91	2 227.53	..	..	20.00	4.00	2 227.53	2 227.53
Glenaholme (Coghill's Creek)	1 805.95	561.00	191.12	2 558.07	..	..	..	0.28	2 557.79	2 558.07
Glenlyon	1 992.80	400.00	60.64	2 453.44	1 210.25	50.05	65.00	200.00	2 453.44	2 453.44	
Glenmaggie	2 456.64	190.00	1 491.51	4 138.15	..	..	..	..	2 612.90	4 138.15
Glenorchy	Nil Return	..	..	..	..	..	..	..	..	..
Glenpatrick	2 138.06	1 319.33	62.58	3 519.97	729.61	..	232.50	379.45	2 178.41	3 519.97	
Glenrobert	228.06	..	..	228.06	..	..	..	..	228.06	228.06
Glen Wills	976.68	315.00	71.42	1 363.10	150.00	..	..	0.04	1 213.06	1 363.10
Gobur	2 624.05	1 388.00	153.93	4 170.98	850.00	45.00	285.00	..	2 990.98	4 170.98	
Goonong	..	..	..	..	..	..	..	..	..	..
Gordon (New)	..	..	..	..	..	..	..	..	..	..
Gordon (Old)	..	..	..	..	..	..	..	..	..	..
Gormandale	2 311.79	603.00	79.56	2 994.35	425.00	1.39	50.00	3.45	2 517.96	2 994.35	
Goroke	6 692.94	3 959.16	704.70	11 356.40	4 420.00	11.00	140.49	..	6 781.46	11 356.40	
Gowangardie	474.55	..	33.28	507.83	..	..	..	..	507.83	507.83
Gramic Flat	850.32	..	64.96	915.28	..	..	..	0.03	915.25	915.28
Grantville	11 695.40	8 840.00	1 552.26	22 087.66	2 575.00	238.32	1 716.02	2 826.80	14 731.52	22 087.66	
Granya	293.08	20.00	260.00	573.08	..	..	..	..	573.08	573.08
Gray's Bridge	609.94	675.00	75.19	1 360.13	555.00	112.00	..	3.78	689.35	1 360.13	
Graytown	..	..	..	..	..	..	..	..	..	..
Great Western	..	..	..	..	..	..	..	..	..	..
Green Hill	Nil Return	..	..	..	..	..	..	..	..	..
Green Lake	497.64	240.00	18.80	756.44	20.00	46.20	17.00	..	673.24	756.44	
Greendale	3 413.11	1 400.00	473.16	5 286.27	1 111.66	112.00	150.00	34.80	4 877.81	5 286.27	
Greensborough	..	..	..	..	..	..	1 593.24	..	..	1 593.24
Greta	1 424.63	72.00	166.08	1 612.71	18.00	..	..	0.05	1 594.66	1 612.71
Guidford	2 325.38	678.50	442.13	3 446.01	270.00	140.70	..	82.71	2 952.60	3 446.01	
Hamilton	12 660.10	81 090.00	4 687.16	98 437.26	32 422.35	3 187.99	25 221.58	16 477.49	21 127.85	98 437.26	
Harcourt	14 586.62	7 293.00	966.04	22 845.66	3 580.00	823.82	5 530.43	180.37	127 301.04	22 845.66	
Harkaway	2 869.23	100.00	91.64	3 060.87	..	..	200.00	0.70	2 860.17	3 060.87
Harristville	1 751.56	625.00	192.22	2 568.78	210.00	..	..	0.42	2 358.36	2 568.78
Harrow	4 824.60	2 000.00	3 294.30	10 118.90	2 920.00	5.74	60.00	2 600.12	4 533.04	10 118.90	
Havilah	..	..	..	..	..	..	..	..	..	..
Hawkesdale	1 393.70	635.00	179.83	2 208.53	672.35	..	..	1.35	1 534.83	2 208.53
Hazelwood	10 729.65	45 123.18	5 897.05	61 749.88	17 822.50	2 282.80	5 013.09	8 125.30	28 506.19	61 749.88	
Healesville	69 399.31	47 025.23	14 608.53	131 033.07	18 154.39	279.20	6 009.84	0.30	106 589.34	131 033.07	

See Attachments

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Heathcote	20 025.01	11 999.00	3 434.95	35 458.96	10 175.00	324.20	7 506.36	457.52	16 955.88	35 458.96	
Hexham	1 294.80	..	48.53	1 343.33	..	..	..	0.01	1 343.32	1 343.33
Heyfield	7 478.76	3 800.00	527.24	11 806.00	2 144.38	133.13	1 188.22	438.95	7 901.32	11 806.00	
Hopetoun	7 605.46	4 480.00	1 033.22	13 118.68	691.00	118.00	6 258.00	15.40	6 036.28	13 118.68	
Horsham	..	..	..	..	..	..	..	..	..	..
Housespur	7 573.57	3 095.00	1 410.97	12 079.54	2 575.00	148.90	4 483.15	30.54	4 841.95	12 079.54	
Inglewood	5 308.54	3 400.00	78.99	8 787.53	80.00	10.95	..	12.57	5 624.01	8 787.53	
Inverleigh	14 098.99	15 240.00	990.77	30 329.76	5 661.16	..	..	12 857.94	11 810.66	30 329.76
Jamieson	641.81	720.00	1 361.81	3 723.62	..	..	..	..	1 361.81	3 723.62
Jeparit	7 678.72	2 442.00	1 320.23	11 440.95	1 525.00	85.00	266.73	4.40	9 559.82	11 440.95	
Jericho	Nil Return	..	..	..	..	..	..	..	..	..
Joyce's Creek	773.35	40.00	55.47	868.82	..	..	..	..	868.82	868.82
Jung (Jerro)	24 415.31	20 287.96	4 300.32	49 003.59	7 818.00	311.40	3 296.47	734.50	36 843.22	49 003.59	
Kangaroo Ground	16 657.47	7 941.31	2 932.41	27 531.19	3 059.63	60.00	1 541.84	18.05	22 851.67	27 531.19	
Kanva and Lillimur	501.97	..	315.43	817.40	..	..	45.00	0.15	772.25	817.40
Karnak	2 619.42	3 590.00	276.51	6 485.93	1 611.61	..	414.00	4.01	4 456.31	6 485.93	
Katamatite	1 850.03	358.00	197.37	2 405.40	..	..	91.50	0.49	2 313.41	2 405.40
Katandra	420.80	..	15.75	436.55	..	..	..	..	436.55	436.55
Kayil	..	..	..	..	..	..	..	..	..	..
Keilor	1 443.58	100.00	585.29	2 128.87	..	..	..	0.16	2 128.71	2 128.87
Kenmare	124 141.35	33 344.50	61 803.80	219 289.65	13 643.00	1 352.19	27 900.50	38 348.18	138 045.78	219 289.65	
Kerang	2 399.21	..	..	..	..	..	..	..	..	..
Kialla West	4 444.92	744.00	266.14	3 409.35	659.00	189.47	..	..	2 560.88	3 409.35
Kialta	2 563.13	3 471.30	267.76	8 183.98	2 236.30	..	..	7.03	5 940.65	8 183.98
Kiewa	3 322.73	2 410.00	91.06	5 064.19	280.00	112.00	130.00	1.55	4 540.64	5 064.19	
Kilcunda	1 348.20	3 512.50	1 625.68	8 460.91	895.00	186.00	4 253.65	..	3 126.26	8 460.91	
Kilmore	3 447.53	40.00	107.42	4 495.62	189.54	..	..	1.84	3 349.97	4 495.62
Kingower	455.61	869.95	329.90	4 647.38	..	..	..	0.08	396.46	4 647.38
Koonrook	522.64	125.00	15.93	596.54	50.00	..	..	0.01	492.21	596.54
Kooroobang & Werona	..	..	19.58	342.22	..	..	..	..	..	..
Korong Vale	6 147.14	2 088.50	480.76	8 716.40	..	612.00	1 340.00	52.92	6 711.48	8 716.40	
Korumburra	64 117.18	54 659.77	149 268.45	268 045.40	17 169.00	1 421.47	18 856.00	218 066.00	12 532.93	268 045.40	
Kyabram	37 137.19	40 536.00	5 718.20	83 391.39	14 174.00	1 630.11	14 849.52	1 342.25	51 395.51	83 391.39	
Kyneton	
Laen	341.69	..	22.82	364.51	364.51	364.51	

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Lake Boga	7 163.34	743.10	816.45	8 722.89	100.00	1.83	8 621.06	8 722.89	
Lake Bolac	2 632.70	550.00	1 407.66	4 590.36	30.00	65.75	1 550.00	3.60	2 941.01	4 590.36	
Lake Rowan	28 816.84	16 690.20	1 243.53	46 750.57	4 830.00	292.79	13 636.10	967.34	27 024.34	46 750.57	
Lakes Entrance	4 570.81	1 212.00	436.84	6 219.65	790.00	2.81	699.00	1 000.00	4 426.84	6 219.65	
Lalbert	22 307.81	5 578.50	10 859.17	38 745.48	3 654.65	1 063.06	..	8 148.15	25 180.62	38 745.48	
Lancefield	8 083.49	6 654.61	810.87	15 548.97	2 710.00	811.57	262.50	5.90	11 759.00	15 548.97	
Lang Lang	105 636.03	35 701.00	8 464.45	149 801.48	13 099.26	453.72	9 377.83	528.58	126 342.09	149 801.48	
Learmonth	..	8 264.96	*19 249.45	27 514.45	..	794.93	8 368.22	..	*18 351.26	27 514.45	
Leongatha	1 658.08	390.00	112.86	2 160.94	120.00	69.20	..	8.00	1 963.74	2 160.94	
Leopold	914.94	173.00	108.24	1 196.18	50.00	..	280.00	0.13	866.05	1 196.18	
Lethbridge	..	..	..	..	..	..	..	..	..	..
Lexton	..	..	..	..	..	..	..	..	..	..
Lilydale	..	..	..	..	..	..	..	..	..	..
Linton	11 152.43	1 455.00	5 303.72	17 911.15	925.00	212.75	87.50	1 477.11	15 208.79	17 911.15	
Lismore	5 138.36	645.00	650.19	6 433.55	700.41	36.90	11.25	151.91	5 533.08	6 433.55	
Loch Ard	..	..	..	..	..	..	..	..	..	..
Lochiel	873.29	..	30.56	903.85	..	..	..	0.01	903.84	903.85
Lockwood	2 137.04	310.00	72.00	2 519.04	180.00	..	..	39.00	2 300.04	2 519.04
Longwood	2 801.33	380.00	102.69	3 284.02	..	..	..	37.20	3 246.82	3 284.02
Lorne	18 689.96	2 505.64	2 142.82	23 338.42	..	112.00	11 949.77	11.00	11 265.65	23 338.42	
Lorquon	318.51	60.00	92.68	471.19	20.00	0.06	86.00	..	365.13	471.19	
Macarthur	4 584.71	3 313.60	220.14	8 118.45	1 600.00	162.00	797.30	4.30	5 554.85	8 118.45	
Macedon	34 377.71	3 981.80	5 178.00	43 537.51	1 680.00	165.00	2 678.00	7.40	39 007.11	43 537.51	
Madingley (Bacchus Marsh)	80 078.21	37 242.46	20 331.51	137 652.18	19 726.00	1 566.05	35 287.38	11 885.85	69 136.90	137 652.18	
Maifra	14 865.79	33 933.65	1 624.37	50 423.81	14 971.50	736.86	9 125.87	4 312.46	21 277.12	50 423.81	
Majorra	733.22	90.00	42.22	865.44	..	0.04	324.91	..	540.49	865.44	
Maldon	3 462.91	5 675.00	1 633.25	10 771.16	3 920.00	592.00	2 364.00	775.00	3 120.16	10 771.16	
Mallacoota	..	..	..	..	..	..	..	..	..	..
Malmesbury	1 783.45	1 360.00	69.96	3 213.41	1 080.00	112.00	..	2.45	2 018.96	3 213.41	
Manangatang	5 282.00	15 724.40	406.67	21 413.07	15 920.64	..	..	..	5 492.43	21 413.07
Mansfield	..	..	..	..	..	..	..	..	..	..
Marlo	1 298.44	470.00	44.19	1 812.63	485.00	69.20	..	1.43	1 257.00	1 812.63	
Marong	53 743.52	43 756.00	34 579.02	132 078.54	20 715.00	2 390.18	4 779.24	25 150.62	79 043.50	132 078.54	
Maryborough	4 696.11	120.00	783.42	5 599.53	100.00	..	72.12	..	5 424.41	5 599.53	
Maryknoll	3 550.83	2 718.00	320.84	6 589.67	930.00	620.43	5 019.24	6 589.67	
Marysville	

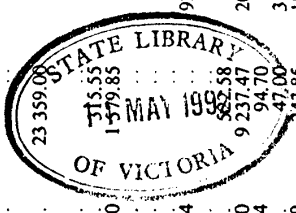
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Cemeteries	RECEIPTS					EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (grave digging)	Office Expenses (insurance)	Building and Works	Sundry and Miscellaneous	Closing Balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Meenyan											
Melbourne Chevra Kadisha											
Melton	8 540.00	49 108.00	4 889.00	62 537.00	16 930.00	147.00	24 608.00	349.00	20 503.00	62 537.00	
Memorial Park											
Merbein	5 479.65	9 592.46	40.49	15 072.11	4 100.00	360.34	4 107.80	322.40	6 181.57	15 072.11	
Merredith	1 205.91	430.00	80.00	1 676.40	30.00		325.00	1.03	1 320.37	1 676.40	
Meringur	1 458.36			1 584.60	180.00			1.17	1 403.43	1 584.60	
Mernoo											
Merton	444.85	4 524.00	2 180.71	444.85	2 423.00	348.02	804.80	56.90	444.85	444.85	
Milawa	11 396.33			18 101.04					14 468.32	18 101.04	
Mildura											
Minimay	2 490.43	227.00	515.73	3 233.16	914.00		1 538.76	134.50	3 098.66	3 233.16	
Minyip	6 714.15	1 515.40	763.61	8 993.16				54.65	6 485.75	8 993.16	
Miram	1 428.17		120.67	1 548.84				0.06	1 548.78	1 548.84	
Mirboo North	10 607.35	7 612.71	257.14	18 477.20	3 160.31	4.82	2 852.21	9 735.90	2 723.96	18 477.20	
Mitiamo	340.41	194.00	163.45	697.86					697.86	697.86	
Mitta Mitta	1 214.62	230.00		1 444.62	300.00				1 144.62	1 444.62	
Moe	8 119.68	91 612.67	57 824.69	157 557.04	24 318.81	5 086.06	1 145.93	677.68	126 328.56	157 557.04	
Molesworth	1 262.17	405.00	345.12	2 012.29			450.00	60.00	1 502.29	2 012.29	
Mollagul	866.48	770.00	28.34	1 664.82	700.00	169.09		2.14	793.59	1 664.82	
Moondarra (Erica)	2 704.18	265.00	218.14	3 187.32		0.07			3 187.25	3 187.32	
Moondabel	778.12	269.56	25.57	1 073.25	100.00	189.99		21.09	762.17	1 073.25	
Moonlight Head	869.11		70.48	939.59				0.43	939.16	939.59	
Moongag	3 080.26	1 675.00	297.35	5 052.61	1 070.00	2.35	98.50		3 881.76	5 052.61	
Mooroopna	81 856.39	27 450.00	28 673.38	137 979.77	13 134.05	1 188.07	9 759.49	9 171.41	104 726.75	137 979.77	
Mornington											
Morrison											
Mortlake	12 102.64	2 066.20	1 167.86	15 336.70	500.00	239.97	381.80	3.72	14 211.21	15 336.70	
Mount Egerton	1 722.33	130.00	70.22	1 922.55	100.00			5.00	1 817.55	1 922.55	
Mount Cole	703.23	152.00	41.27	896.50		25.00	54.80	75.22	741.48	896.50	
Mount Duneed	6 085.91	6 869.53	285.00	13 240.44			2 645.34		10 595.10	13 240.44	
Mount Moriac	2 017.21	1 128.56	80.36	3 226.13			2 134.93		1 091.20	3 226.13	
Mount Prospect	3 146.72	774.52	135.88	4 057.12				15.27	4 041.85	4 057.12	
Moyston	3 861.51	1 548.32	1 036.84	6 446.67	1 650.00		895.00	2.00	3 899.67	6 446.67	
Muckleford	1 331.66	420.00	206.08	1 957.74	150.00	168.35		0.26	1 639.13	1 957.74	
Murchison	9 198.20	4 540.50	5 269.00	19 007.70	2 691.36		3 472.00	343.95	12 500.39	19 007.70	
Murrayville	4 031.75	505.00	601.51	5 138.26	410.00	112.00	50.00	1.55	4 564.71	5 138.26	
Murtoa	4 257.54	400.00	141.91	4 799.45	80.00	21.60		0.45	4 697.40	4 799.45	
Myrtleford	26 261.41	13 595.22	2 544.41	42 401.04	8 780.00	76.00	2 081.30	14.13	31 449.61	42 401.04	

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (gravedigging)	Office Expenses (insurance)	Building and Works	Miscellaneous	Sundries and Closing Balance		
Mysia	170.22	140.00	6.56	316.78	..	..	47.60	0.19	268.99	316.78
Mystic Park	Nil Return	7 009.00	6 306.72	47 963.13	12 948.78	216.96	196.00	2 027.90	32 573.49	47 963.13	
Nagambie	34 647.41	315.00	20.76	757.10	..	..	..	0.11	756.99	757.10
Nandaly	421.34	414.00	371.51	5 309.10	..	..	..	1 100.44	4 208.66	5 309.10
Narracan	4 523.59	..	..	..	..	..	..	..	..	..
Narrawong	4 240.99	4 295.00	1 485.98	10 021.97	2 275.00	1 653.53	2 607.09	1 867.87	1 618.48	10 021.97	
Nathalia	4 226.60	1 799.00	392.38	6 417.98	1 150.00	112.00	283.00	18.65	4 966.33	6 417.98	
Natimuk	822.16	40.00	63.81	925.97	10.00	..	50.00	0.02	753.95	925.97	
Natie Yallock	999.35	50.00	409.35	1 458.70	300.00	..	..	0.58	1 158.12	1 458.70
Navarre	11 303.53	6 594.00	819.03	18 716.56	2 691.71	285.87	4 143.37	1 288.18	10 307.43	18 716.56	
Nearm	330.10	..	11.56	341.66	..	..	..	0.12	341.54	341.66
Nelson	1 134.93	192.40	196.53	1 523.86	100.00	112.00	..	..	1 311.86	1 523.86
Netherby	1 257.60	557.00	44.50	1 859.10	385.00	..	..	1.04	1 473.06	1 859.10
Newbridge	3 687.35	2 775.00	552.22	7 014.57	1 603.31	116.56	..	..	5 294.70	7 014.57
Newstead	17 131.81	9 888.78	7 464.65	34 485.24	5 375.00	311.36	5 422.27	4 263.68	19 112.93	34 485.24	
Nhill	1 216.08	856.00	124.08	2 196.16	..	..	1 294.55	10.89	890.72	2 196.16
Nirranda	413.82	..	15.49	429.31	..	..	..	..	429.31	429.31
Noradjuha	Nil Return	..	..	..	..	..	..	..	..	..
Northcote	6 646.00	33 005.00	3 079.00	61 484.00	17 904.00	..	23 359.00	..	9 725.00	61 484.00	
Numurkah	*18 754.00	..	..	..	..	..	..	..	*10 496.00	..
Nurrabel	6 619.86	1 502.00	1 011.74	9 133.60	840.00	..	..	3.35	7 974.70	9 133.50
Nyah	1 207.06	2 970.00	27.40	4 204.46	1 485.00	12.30	..	5.35	1 121.96	4 204.46	
Nyora	..	..	..	..	..	..	..	..	..	..
Oakleigh	3 088.42	1 895.00	482.69	5 466.11	533.20	..	..	..	4 932.91	5 466.11
Omco	..	..	..	..	..	..	..	..	..	..
Ondit & Cundare	32 571.36	14 904.81	4 571.38	52 047.55	7 532.94	5 561.24	..	924.03	38 029.34	52 047.55	
Orboost	..	..	..	..	..	..	..	..	..	..
Oustrim	7 110.95	1 060.00	331.06	8 502.01	..	..	..	2.25	7 977.18	8 502.01
Ouyen	18 038.64	17 414.90	1 919.84	37 373.38	8 375.00	594.70	..	200.00	18 966.21	37 373.38	
Pakenham	1 030.21	440.00	38.19	1 508.40	..	69.24	..	..	1 344.46	1 508.40
Panmure	12 691.75	921.20	1 034.85	14 647.80	300.00	..	..	..	13 990.80	14 647.80
Pannoooramawn	1 886.54	2 565.00	198.50	4 650.04	1 069.10	146.59	..	..	3 010.50	4 650.04
Patno & Torrumbarry	6 598.36	14 522.00	990.00	22 110.36	5 223.63	..	..	..	6 018.93	22 110.36
Paynesville	8 872.57	16 859.96	2 145.27	27 877.80	8 806.25	341.60	8 629.69	27 877.80	
Phillip Island	153.96	..	5.74	159.70	159.70	159.70	
Pimpinio	
Pine Lodge	



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See Attachments

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (gravedigging)	Office Expenses (insurance)	Building and Works	Sundry and Miscellaneous	Closing Balance	Total				
Polkmetmet	196.79	..	..	204.14	..	..	..	..	204.14	204.14
Pompiapel	3 732.41	1 750.00	7.35	6 000.83	675.00	41.55	1 032.46	518.27	3 733.55	6 000.83				
Poowong	3 915.80	1 282.00	135.90	5 333.70	642.65	..	687.80	..	4 003.25	5 333.70				
Port Campbell	..	..	..	..	..	..	..	..	..	..
Port Fairy	..	6 979.33	..	34 354.09	..	574.08	6 857.20	6 051.97	*20 870.84	34 354.09				
Portarlington	*27 374.76	40 851.00	10 278.39	87 694.56	22 075.00	1 959.82	18 662.59	8 667.35	36 329.80	87 694.56				
Portland (South)	36 565.17	..	1 908.71	1 908.71	..	..	1 908.71	..	..	1 908.71
Portland (North) Old	..	..	..	..	..	..	..	..	..	..
Preston	267 682.95	1 329 897.29	142 972.96	1 740 553.20	153 542.22	30 000.00	164 375.69	620 319.03	772 316.26	1 740 553.20				
Pyalong	..	..	..	..	..	..	..	..	..	..
Pyramid Hill	5 902.10	845.00	794.33	7 541.43	250.00	196.45	88.50	0.85	7 005.63	7 541.43				
Quambatook	10 685.06	1 516.00	1 303.64	13 504.70	1 538.80	6.60	1 532.27	..	10 427.03	13 504.70				
Quantong	1 704.70	70.00	197.49	1 972.19	..	17.96	..	..	1 954.23	1 972.19		
Queenscliff	49 648.82	15 556.15	9 119.21	74 324.18	3 757.50	202.00	5 747.43	32.50	64 584.75	74 324.18				
Queenstown	1 170.11	..	35.75	1 205.86	..	..	..	..	1 205.86	1 205.86
Rainbow	6 096.32	7 244.74	1 059.88	14 400.94	2 016.74	423.98	1 801.03	1 694.34	8 464.85	14 400.94				
Raywood	1 003.24	1 185.00	32.13	2 220.47	815.00	198.69	..	2.10	1 204.68	2 220.47				
Red Cliffs	15 144.75	11 223.00	4 733.90	31 101.65	6 294.10	1 117.53	13 592.81	3 220.45	6 876.76	31 101.65				
Red Bank	2 847.01	223.00	296.82	3 366.83	20.00	215.83	151.90	0.50	2 978.60	3 366.83				
Red Jacket	..	..	..	..	..	..	..	..	..	..
Rheola	798.23	430.00	37.50	1 265.73	381.25	118.24	..	26.15	740.09	1 265.73				
Ridgell's Creek	4 174.73	2 949.00	293.04	7 416.77	1 745.00	272.30	310.00	82.35	5 007.12	7 416.77				
Ripplebrook	..	..	..	..	..	..	..	..	..	..
Robinvale	19 962.90	29 041.00	2 232.30	51 236.20	6 485.00	112.00	7 819.57	8 564.14	36 075.06	51 236.20				
Rochester	25 971.07	24 834.06	3 772.17	54 577.30	5 180.00	500.31	115.00	1.46	36 315.09	54 577.30				
Rokewood	9 120.25	1 925.00	1 499.30	12 544.55	..	..	..	..	12 428.09	12 544.55
Rosebery	..	..	..	..	..	..	..	..	..	..
Rosedale	3 846.47	1 996.45	1 110.22	6 953.14	..	..	..	..	..	..
Rothwell	3 075.26	680.00	1 295.61	5 050.87	600.00	145.13	155.49	3 205.78	3 391.41	6 953.14				
Runnymede	2 817.41	3 397.58	1 992.56	8 207.55	2 050.00	112.00	3 369.16	134.28	2 542.11	8 207.55				
Rupanyup	..	..	..	..	..	..	..	..	..	..
Rushworth	..	..	..	..	..	..	..	..	..	..
Rye	39 097.00	79 473.00	3 238.00	121 808.00	58 787.00	4 824.00	7 332.00	18 153.00	32 712.00	121 808.00				
Sale	5 619.08	2 427.00	349.87	8 395.95	790.00	..	..	830.26	6 775.69	8 395.95		
San Remo	6 564.37	1 561.00	872.63	8 998.00	53.00	139.00	507.00	..	8 299.00	8 998.00				
Sandford	922.24	425.00	44.20	1 391.44	50.00	..	..	1.29	1 340.15	1 391.44		
Sandy Creek	7 900.09	1 140.31	326.00	10 407.40	612.00	112.00	708.65	2.65	8 972.10	10 407.40				
Scotts Creek	4 443.95	2 485.00	283.28	7 212.23	1 320.00	18.36	1 203.70	574.20	4 095.97	7 212.23				
Sea Lake				

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Seymour	18 559.49	28 128.00	9 692.22	56 379.71	13 371.80	1 239.84	12 171.20	1 251.00	28 345.87	56 379.71	
Sheep Hills	340.13	..	12.75	352.88	..	..	..	..	352.88	352.88
Shelford	853.70	110.00	29.30	993.00	..	4.28	..	5.19	983.53	993.00	
Shepparton	58 791.39	109 396.27	9 301.56	177 489.22	37 934.75	3 223.64	31 647.34	4 760.17	99 923.32	177 489.22	
Skipton	..	..	..	..	..	..	..	..	..	..
Smeaton	1 742.12	..	218.27	1 960.39	..	..	..	..	1 960.39	1 960.39
Smythesdale	3 825.67	1 595.00	121.34	5 542.01	738.08	231.00	650.00	2.80	3 920.13	5 542.01	
Sorrento	..	..	..	..	..	..	..	..	..	..
Sped	2 845.77	520.00	103.17	3 468.94	340.00	..	..	1.05	3 127.89	3 468.94
Spring Hill	786.87	348.00	26.52	1 161.39	230.00	..	675.00	25.25	231.14	1 161.39	
Springlead	..	..	..	..	..	..	..	..	..	..
Springhurst (Narimga)	1 401.04	55.00	1 185.39	2 641.43	..	34.30	560.00	0.34	2 046.79	2 641.43	
St Arnaud	39 888.15	16 729.00	11 123.19	67 740.34	6 743.63	12.74	8 115.19	172.02	52 696.76	67 740.34	
St Kilda	..	..	..	..	..	..	..	..	..	..
Staffordshire Reef	1 042.93	..	352.98	1 395.91	..	2.55	30.00	..	1 363.36	1 395.91	
Stanley	2 884.53	635.00	107.01	3 626.54	..	..	210.00	0.13	3 416.41	3 626.54
Stawell (Pleasant Creek)	8 511.51	37 836.00	163.62	46 511.13	29 763.86	566.67	916.15	872.87	14 391.58	46 511.13	
Steiglitz	597.79	75.00	25.77	698.56	..	..	..	..	698.56	698.56
Strathdownie East	1 871.26	70.00	63.34	2 004.60	..	..	..	0.26	2 004.34	2 004.60
Straford	4 333.39	11 864.36	18 134.45	34 332.20	6 522.50	246.16	..	20 659.22	6 904.32	34 332.20	
Strathbogie	282.08	..	30.53	312.61	..	..	25.00	0.01	287.60	312.61
Stratham	..	..	..	..	..	..	..	..	..	..
Stuart Mill	341.93	440.00	748.83	1 530.76	226.90	..	574.06	0.56	729.24	1 530.76	
Sunbury	5 290.33	27 501.96	..	32 792.29	11 112.98	427.89	10 751.22	32.80	10 467.40	32 792.29	
Sutton Grange	..	..	..	..	..	..	..	..	..	..
Swan Hill	..	..	..	..	..	..	..	..	..	..
Swanwater West	100.79	..	15.35	115.64	..	112.00	..	..	3.64	115.64
Taigarno	786.87	..	25.30	812.17	..	..	135.75	0.35	676.07	812.17
Tallangatta	6 215.80	3 335.00	628.77	10 179.57	2 349.64	71.05	3 358.35	60.60	4 339.93	10 179.57	
Tallaroak	541.98	2 500.00	415.20	3 457.18	200.15	..	..	..	3 257.03	3 457.18
Taradale	1 624.83	709.00	1 002.33	3 336.16	200.00	112.00	1 608.80	20.00	1 395.36	3 336.16	
Tarnagulla	3 916.68	1 340.00	440.87	5 697.55	985.00	137.00	..	3.53	4 572.02	5 697.55	
Tarravongee	1 259.34	1 200.00	41.62	1 420.96	..	10.10	82.60	..	1 328.26	1 420.96	
Tarrayoukyan	1 956.72	..	180.41	2 137.13	785.00	..	..	0.08	1 352.05	2 137.13
Tarwin Lower	2 411.98	..	374.35	2 786.33	..	0.15	75.00	..	2 711.18	2 786.33	
Tatura	109 556.94	49 554.60	3 855.63	162 967.17	9 553.89	1 008.76	32 072.48	3 707.33	116 624.71	162 967.17	
Tatara	272.49	200.00	8.64	481.13	..	..	..	..	481.07	481.13
Tawonga	3 818.52	2 412.90	394.89	6 626.31	1 563.90	..	125.30	0.86	4 792.35	6 626.31	
Teesdale	1 885.81	44.63	1 11.39	2 041.83	97.85	1 943.98	2 041.83	

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	SALARIES AND WAGES (GRAVE-DIGGING)	OFFICE EXPENSES (INSURANCE)	BUILDING AND WORKS	SUNDRIES AND MISCELLANEOUS	Closing Balance		
Templestowe	See Attachments	16 900.00	12 574.56	31 226.60	10 775.00	598.00	9 889.54	..	9 964.06	31 226.60	
Terang	1 752.04	..	..	..	..	..	..	..	..	..
Terrace	..	..	..	..	..	..	..	..	..	..
Tharabegga	..	..	..	..	..	..	..	..	..	..
The Necropolis	..	..	..	..	..	..	..	..	..	..
Thoonia	749.72	..	28.09	777.81	..	..	..	0.01	777.80	777.81
Thorpdale	3 540.65	430.00	335.39	4 306.04	..	..	407.00	10.14	3 888.90	4 306.04
Timor	851.19	..	42.71	893.90	..	..	..	..	893.90	893.90
Tol Tol	590.47	7 573.20	644.73	8 808.40	900.00	490.00	2 354.58	3 477.39	1 586.43	8 808.40	
Tongala	1 698.72	100.00	3 567.26	5 365.98	340.00	136.60	3 762.59	29.04	1 574.35	5 365.98	
Toosan	1 574.06	500.00	456.67	2 530.73	..	..	96.00	125.00	1 833.13	2 530.73
Toongabbie	1 802.22	2 459.80	1 768.87	6 030.89	916.00	200.66	2 426.21	326.14	2 161.88	6 030.89	
Toora	17 150.11	7 666.20	2 258.48	27 074.79	1 580.00	188.75	1 405.30	3 049.53	20 851.21	27 074.79	
Towaninnie	570.25	..	..	570.25	..	..	..	..	..	570.25
Tower Hill	5 042.57	13 403.05	2 249.08	20 694.70	3 950.00	3 862.76	6 647.72	18.75	6 215.47	20 694.70	
Trafalgar	25 485.69	204 875.30	2 458.74	232 789.73	117 356.41	5 096.16	33 699.63	36 640.22	39 997.31	232 789.73	
Traralgon	7 477.13	4 215.00	781.82	12 473.95	2 592.50	16.24	..	201.51	9 663.70	12 473.95	
Trentham	38.00	150.00	..	188.00	..	..	548.00	..	(360.00)	188.00
Truganina	3 300.28	540.00	305.60	4 145.88	..	..	..	0.32	4 145.36	4 145.88
Tungamah	20.79	..	0.75	21.54	..	..	..	..	21.54	21.54
Tutye	619.41	..	44.51	663.92	..	..	..	..	663.92	663.92
Lyabb	..	..	..	..	..	..	..	..	..	..
Lydell	6 737.68	889.00	796.60	8 423.28	690.00	65.10	322.00	48.59	7 297.59	8 423.28	
Ultima	944.03	360.00	32.00	1 336.03	300.00	..	61.84	0.59	973.60	1 336.03	
Underbool	1 868.36	500.00	270.98	2 639.34	220.00	51.49	..	..	2 368.05	2 639.34
Upper Regions	45.21	..	2.82	48.03	..	..	..	0.01	48.02	48.03
Upper Yarra	..	..	..	..	..	..	..	..	..	..
Vaughan	467.37	..	71.20	538.57	..	..	..	..	538.57	538.57
Violet Town	14 427.37	2 554.00	2 730.76	19 712.13	1 850.00	362.13	2 354.05	27.40	15 118.55	19 712.13	
Waanyarra	Nil Return	..	..	..	..	..	..	..	..	..
Wahgunyah (John Ford)	1 230.13	..	505.65	1 835.78	..	3.62	261.67	10.00	1 560.49	1 835.78	
Waitechie	Nil Return	..	..	..	..	..	..	..	..	..
Walhalla	1 832.67	..	271.03	2 103.70	..	209.62	291.80	1.90	1 600.38	2 103.70	
Wallan	5 129.95	1 657.00	2 558.40	9 345.35	785.00	..	229.00	128.06	8 203.29	9 345.35	
Walpeup	1 557.70	270.00	156.46	1 984.16	..	..	10.00	108.53	1 865.63	1 984.16
Walwa	1 860.58	200.00	134.93	2 195.51	..	115.50	75.00	0.07	2 004.94	2 195.51	

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
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (gravedigging)	Office Expenses (insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
See Attachments											
Wangaratta	3 106.82	235.00	115.09	3 456.91				0.27	3 456.64	3 456.91	
Warracoort	45 743.93	16 217.09	17 975.05	79 936.07	8 497.50		1 494.50	14 056.74	55 887.33	79 936.07	
Warracknabeal	109 532.78	78 057.80	29 466.87	217 057.45	30 856.10	10 863.86	47 576.15	16 712.43	111 048.91	217 057.45	
Warragul											
(Heidelberg)	39 958.53	22 966.39	16 642.65	79 567.57	11 875.00		49 387.00	7 562.70	10 742.87	79 567.57	
Warrnambool	26 772.00	134 540.00	22 172.00	183 484.00	87 699.00	6 906.00	33 708.00	14 049.00	41 122.00	183 484.00	
Watchem	1 919.09	1 122.45	58.78	3 100.32	820.00	1.91	50.00		2 228.41	3 100.32	
Waterloo	684.87	55.00	613.51	1 353.38	26.00	14.54	107.24	62.40	1 143.20	1 353.38	
Waubra	1 280.96	1 290.44	192.37	2 763.77			543.00	0.39	2 220.38	2 763.77	
Wedderburn											
Welshman's Reef	61.97		2.29	64.26					64.26	64.26	
Welshpool	3 813.71	740.00	310.40	4 864.11	510.00		430.00	2.60	3 921.51	4 864.11	
Werribee	51 138.00	147 974.00	15 891.00	215 003.00	72 308.00		59 311.00	1 427.00	81 957.00	215 003.00	
Werrimull	1 041.64	185.00	110.00	1 336.64	110.00		400.87	1.55	824.22	1 336.64	
Whitfield											
Whroo	1 676.52	132.10	1 808.62						1 808.62	1 808.62	
Wickliffe	1 058.02	160.00	93.35	1 311.37					1 311.37	1 311.37	
Will Will Rook							8 984.77	0.06	8 984.77	8 984.77	
Willaura	4 104.30	615.18	789.33	5 508.81			575.80	17.00	4 916.01	5 508.81	
Williamstown											
Willow Grove	1 490.03	5 776.24	1 063.29	8 329.56		212.34	2 247.40	1 221.37	4 648.45	8 329.56	
Winchelsea	24 414.07	5 850.00	2 485.88	32 749.95	150.00	278.14	1 012.18	8 500.00	22 809.63	32 749.95	
Winnam	48.24	75.00	1.80	125.04					125.04	125.04	
Winton	2 409.88	638.00	143.95	3 191.83		165.00	726.24	1.40	2 299.19	3 191.83	
Woodonga											
Woonthaggi	See Attachments										
Woodend	71 267.76	35 425.00	14 397.29	121 090.05	13 538.15		29 546.44		78 005.46	121 090.05	
Woods Point	5 355.80	8 609.16	679.49	14 644.45	5 842.00	663.82	4 480.60	309.62	3 348.41	14 644.45	
Woolsthorpe											
Woonceang	4 423.18	1 414.00	250.80	6 087.98	610.00	140.70	686.63	7.96	4 642.69	6 087.98	
Woorak	645.25	6.00	40.43	691.68	15.00			0.06	676.62	691.68	
Woorndoo											
Woosang	214.63		8.03	222.66					222.66	222.66	
Wunghnu	*2 172.00	575.00		2 747.00	517.00		449.00		*1 781.00	2 747.00	
Wycheproof	16 909.81	10 822.00	5 259.77	32 991.58	1 725.00	112.00	6 259.13	3 689.66	21 205.79	32 991.58	
Wycheville	605.60	680.00	18.20	1 303.80	460.00			151.55	692.25	1 303.80	
Yabba											
Yackandandah	6 406.68	4 645.00	1 088.77	12 140.45	4 445.00			48.23	7 647.22	12 140.45	

* Deficit

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
	Opening Balance	Fees for Graves	Other Sources of Income	Salaries and Wages (Gravetting)	Office Expenses (Insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance	Total		
Yalca North	\$ 68.79	\$ 228.00	\$ 2.55	\$ 80.00	\$..	\$..	\$..	\$ 219.34	\$ 299.34	\$ 299.34	
Yalburn	838.80	240.00	111.19	500.00	686.70	7 579.03	1 189.99	1 189.99	1 189.99		
Yambuck	71 300.74	27 450.00	10 143.13	290.00	36.90	2 027.40	100 128.14	108 893.87	108 893.87		
Yan Yean	1 676.45	1 095.00	130.23	3 290.00	8 780.00	3 05	544.23	2 901.58	2 901.58		
Yarck	2 305.84	11 034.00	1 807.20	3 270.63	1 052.61	777.00	1 269.84	13 339.84	13 339.84		
Yarra Glen	910.95	4 975.00	12 071.58	8 360.00	305.79	11 600.52	190.00	2 402.91	7 693.15		
Yarragon	11 528.64	17 378.50	4 713.85	20 647.18	..	..	3 147.80	17 364.61	40 978.72
Yarram	34 598.48	14 950.00	535.03	..	..	..	839.72	32 775.43	54 262.33
Yarrawonga	5 820.76	84.00	..	..	..	..	..	6 439.79	6 439.79
Yarra Yea	2 569.10	9 327.80	3 039.45	3 438.56	3.85	439.10	7 437.40	3 617.44	14 936.35		

BALLAARAT GENERAL CEMETERIES

STATUTORY DECLARATION OF TRUSTEES AND SECRETARY/MANAGER
RELATING TO THE ACCOUNTS OF THE
BALLAARAT GENERAL CEMETERIES

31ST DECEMBER, 1990

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 Ballaarat General Cemeteries for the year ended 31st December, 1990 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 Ballarat in the State of Victoria this day of February, 1991 before me.

..... <i>Robert Adams</i>	Trustee
..... <i>Arthur Brown</i>	Trustee
..... <i>W. J. Gault</i>	Trustee
..... <i>Danuta Shear</i>	Secretary/Manager
..... <i>L. J. ... J.P.</i>	Justice of the Peace

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the accounts of the Ballaarat General Cemeteries, 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.

..... 19. 2. 1991	Date
..... <i>Danuta Shear</i>	Secretary/Manager

BALLAARAT GENERAL CEMETERIES

31ST DECEMBER, 1990

AUDITOR'S REPORT TO THE TRUSTEES

1. We have audited the accounts set out on pages 3 to 8 in accordance with Australian Auditing Standards.
2. In our opinion:-
 - (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 Ballaarat General Cemeteries as at 31st December, 1990 and of the surplus for the year ended on that date; and are in accordance with Australian Accounting Standards and applicable Approved Accounting Standards.
 - (b) The accounting records required by the Cemeteries Act 1958 to be kept by the Ballaarat General Cemeteries have been properly kept in accordance with the provisions of that Act.

Coopers & Lybrand
COOPERS & LYBRAND
Chartered Accountants

Geoff L.
G.D. HARRY
Partner

Ballarat

Date: 25th February, 1991

BALLAARAT GENERAL CEMETERIESBALANCE SHEET
AS AT 31ST DECEMBER, 1990

	<u>Note</u>	<u>1990</u> \$	<u>1989</u> \$
<u>ACCUMULATED FUNDS</u>			
Accumulated funds		1,558,038	1,435,093
Perpetual maintenance account		<u>11,117</u>	<u>11,117</u>
TOTAL ACCUMULATED FUNDS		<u>1,569,155</u>	<u>1,446,210</u>
Represented by:			
<u>CURRENT ASSETS</u>			
Cash at bank		17,665	28,824
Accrued income		4,748	47,021
Stock on hand - vaults		10,668	10,668
Prepayments		<u>7,352</u>	<u>2,397</u>
		40,433	88,910
<u>FIXED ASSETS</u>	2	1,095,919	929,309
<u>INVESTMENTS</u>	3	<u>851,078</u>	<u>773,718</u>
TOTAL ASSETS		<u>1,987,430</u>	<u>1,791,937</u>
<u>CURRENT LIABILITIES</u>			
Memorial reservations		106,638	100,267
Lawn reservations		145,859	121,713
Cremation fees received in advance		59,589	28,214
Accrued expenses		4,767	5,631
Trade creditors		6,721	10,236
Jessica Simon Trust account		2,193	2,193
Victorian Treasury Loan - Unsecured		8,000	4,000
Provision for long service leave		18,209	3,529
Provision for annual leave		<u>36,691</u>	<u>34,632</u>
		388,667	310,415
<u>NON-CURRENT LIABILITIES</u>			
Victorian Treasury Loan - Unsecured		9,700	13,700
Provision for long service leave		<u>19,908</u>	<u>21,612</u>
		29,608	35,312
TOTAL LIABILITIES		<u>418,275</u>	<u>345,727</u>
NET ASSETS		<u>1,569,155</u>	<u>1,446,210</u>
Capital commitments		Nil	Nil
Contingent liabilities		Nil	Nil

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

BALLAARAT GENERAL CEMETERIESSTATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 1990

	<u>1990</u> \$	<u>1989</u> \$
<u>INCOME</u>		
Cemetery fees	353,660	325,994
Cremation fees	215,955	189,366
Crematorium memorial sales	77,112	59,815
Interest on investments	124,560	107,588
Sundry income	18,790	15,384
Profit on sale of assets	<u>5,995</u>	<u>4,419</u>
	<u>796,072</u>	<u>702,566</u>
<u>EXPENDITURE</u>		
Salaries and wages	332,713	317,425
Administration costs	37,479	31,077
Interest paid	784	985
Plant and machinery operating costs	17,430	13,694
Memorial plaques and freight	42,364	39,808
Crematorium gas	10,473	9,197
Power, light, gas and water	8,835	8,584
Kerbing and channelling	6,904	8,224
Hand tools and operating supplies	15,692	31,656
Maintenance	79,130	32,350
Work clothes and cleaning	2,197	2,162
Chemical sprays	2,021	--
Insurance	17,813	14,594
Superannuation	43,527	41,940
Accounting and audit	3,650	3,690
Depreciation	<u>52,115</u>	<u>52,073</u>
	<u>673,127</u>	<u>607,459</u>
Surplus for the year	122,945	95,107
Accumulated funds 1st January, 1990	<u>1,435,093</u>	<u>1,339,986</u>
Accumulated funds 31st December, 1990	<u>1,558,038</u> =====	<u>1,435,093</u> =====

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

BALLAARAT GENERAL CEMETERIESSTATEMENT OF SOURCES AND APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1990

	<u>Note</u>	<u>1990</u>	<u>1989</u>
		\$	\$
<u>SOURCES OF FUNDS</u>			
Funds from operations	6		
Inflows of funds from operations			
Sales revenue		646,727	575,175
Other revenue		<u>143,350</u>	<u>122,972</u>
		790,077	698,147
Outflows of funds from operations		<u>578,406</u>	<u>514,881</u>
		211,671	183,266
Reduction in assets			
Current assets			
Cash at bank		11,159	(2,230)
Accrued income		42,273	(19,605)
Increase in liabilities			
Current liabilities			
Memorial reservations		6,371	5,052
Lawn reservations		24,146	15,640
Cremations in advance		31,375	3,264
Victorian Treasury loan		4,000	--
Proceeds from sale of fixed assets			
Plant and machinery		14,395	15,300
Furniture and fittings		<u>8,320</u>	<u>50</u>
		<u>353,710</u>	<u>200,737</u>
		=====	=====
<u>APPLICATIONS OF FUNDS</u>			
Increase in assets			
Current assets			
Prepayments		4,955	639
Investments		77,360	98,706
Reduction in liabilities			
Current liabilities			
Accrued expenses		864	(528)
Trade creditors		3,515	(2,871)
Non-Current liabilities			
Victorian Treasury loan		4,000	4,000
Purchase of fixed assets			
Buildings and leasehold improvements		113,406	23,510
Plant and machinery		39,466	25,238
Roads, paths, fencing, etc.		62,149	25,658
Furniture and fittings		20,424	--
Employment leave entitlements paid		<u>27,571</u>	<u>26,385</u>
		<u>353,710</u>	<u>200,737</u>
		=====	=====

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

BALLAARAT GENERAL CEMETERIESNOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 19901. 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 31st December, 1990. Except for certain assets which are at valuation, the accounts are prepared in accordance with the historical cost convention. Unless otherwise stated, these policies are consistent with those of preceding 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 purchased prior to 1st January, 1983 have been valued at trustees valuations as at that date.

(c) Long Service Leave

Long service leave is provided for on the completion of ten years of 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) Annual Leave

Accrued annual leave is provided according to all employees pro rata leave entitlements as at 31st December, 1990. Calculations are based on current rate of pay.

(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.

(h) Investments

All investments are recorded at cost.

2. FIXED ASSETS

	<u>1990</u>	<u>1989</u>
	\$	\$
Buildings and leasehold improvements		
Cost	591,219	477,813
Trustees valuation 1/1/1983	<u>121,385</u>	<u>121,385</u>
	712,604	599,198
Accumulated depreciation	<u>70,424</u>	<u>57,503</u>
	<u>642,180</u>	<u>541,695</u>
Plant and machinery		
Cost	176,854	163,524
Trustees valuation 1/1/1983	<u>49,194</u>	<u>49,194</u>
	226,048	212,718
Accumulated depreciation	<u>116,707</u>	<u>102,873</u>
	<u>109,341</u>	<u>109,845</u>
Roads, paths, fencing, etc.		
Cost	347,830	285,681
Accumulated depreciation	<u>27,568</u>	<u>21,584</u>
	<u>320,262</u>	<u>264,097</u>
Furniture and fittings		
Cost	35,108	25,443
Trustees valuation 1/1/1983	<u>3,135</u>	<u>3,135</u>
	38,243	28,578
Accumulated depreciation	<u>14,107</u>	<u>14,906</u>
	<u>24,136</u>	<u>13,672</u>
	<u>1,095,919</u>	<u>929,309</u>
	=====	=====

As the land occupied by the cemetery and crematorium is not owned by the trust, it is not shown as an asset of the trust.

3. INVESTMENTS

	<u>1990</u> \$	<u>1989</u> \$
(a) Bank Bills	413,078	615,718
ANZ Executors and Trustees	138,000	58,000
Term Deposits	<u>300,000</u>	<u>100,000</u>
	851,078	773,718
	=====	=====
(b) Maturing within 12 months	851,078	773,718
Maturing after 12 months	--	--
	<u>851,078</u>	<u>773,718</u>
	=====	=====

4. BURIALS

	<u>NEW CEMETERY</u>		<u>OLD CEMETERY</u>		<u>TOTAL</u>	
	<u>1990</u>	<u>1989</u>	<u>1990</u>	<u>1989</u>	<u>1990</u>	<u>1989</u>
Number at 1/1/1990	64,399	63,955	32,827	32,822	97,226	96,777
Burials during year	<u>400</u>	<u>444</u>	<u>9</u>	<u>5</u>	<u>409</u>	<u>449</u>
Number at 31/12/1990	<u>64,799</u>	<u>64,399</u>	<u>32,836</u>	<u>32,827</u>	<u>97,635</u>	<u>97,226</u>
	=====	=====	=====	=====	=====	=====

5. CREMATIONS

	<u>1990</u> ♦	<u>1989</u> ♦
Number at 1st January, 1990	15,124	14,508
Cremations during year	<u>605</u>	<u>616</u>
Number at 31st December, 1990	<u>15,729</u>	<u>15,124</u>
	=====	=====

6. RECONCILIATION OF OPERATING RESULTS WITH FUNDS FROM OPERATIONS

	<u>1990</u> \$	<u>1989</u> \$
Operating result	122,945	95,107
Add (Deduct) non-fund items		
Depreciation	52,115	52,073
Provision for annual leave and long service leave	42,606	40,505
Profit on sale of fixed assets	<u>(5,995)</u>	<u>(4,419)</u>
Funds from operations	<u>211,671</u>	<u>183,266</u>
	=====	=====

**MUNICIPALITY OF CHARLTON
CHARLTON CEMETERY TRUST
STATEMENT OF INCOME & EXPENDITURE FOR THE
YEAR ENDED 30TH SEPTEMBER, 1990**

Previous Year	Income	
6,930	Site & Monument Purchase - Lawn Section	7,760
2,320	Site Sinking & Internment Fees - Monumental Section	5,350
100	Niche Wall	148
21	Miscellaneous Income	
120	Interest - S.E.C. Loan	114
390	Interest - Investments	454
<u>9,881</u>		<u>13,826</u>
	Expenditure	
3,721	Grave Digging	3,539
	Lawn Section - Headstones	
2,044	Lawn Section - Plaques	2,273
2,898	Maintenance Expenditure	4,350
1,268	Interest on Loan	1,113
119	Niche Wall	
	Miscellaneous Expenditure	78
<u>10,050</u>		<u>11,353</u>
<u>-169</u>	Operating Surplus/(Deficit) for year	<u>2,473</u>
<u>9,881</u>		<u>13,826</u>

BALANCE SHEET AS AT 30TH SEPTEMBER, 1990

Current Assets		
527	Cash at Bank	8
2,143	Sundry Debtors	1,689
937	S.E.C. Loan	821
3,630	Term Deposit	4,700
2,302	Accumulated Deficit	
<u>9,539</u>		<u>7,218</u>
Current Liabilities		
1,352	Sundry Creditors	85
8,187	Loan Liabilities	6,963
	Accumulated Surplus	170
<u>9,539</u>		<u>7,218</u>

BENDIGO CEMETERIES TRUST

OPERATING STATEMENT
FOR YEAR ENDED 30TH SEPTEMBER, 1990

	Notes	1989/90 \$	1988/89 \$
<u>Revenue :</u>			
Operating Revenue	2	361,154	344,080
Interest Revenue	3	42,538	60,054
Other Revenue	4	<u>15,190</u>	<u>8,662</u>
TOTAL REVENUE		418,882	412,796
<u>Less Expenses :</u>			
Direct	5	456,588	409,953
Administration	6	63,775	44,128
Financial	7	<u>6,577</u>	<u>-</u>
TOTAL EXPENSES		526,940	454,081
<u>TOTAL SURPLUS/(DEFICIT) FOR YEAR</u>		(108,058)	(41,285)
ACCUMULATED REVENUE - BEGINNING OF YEAR		389,301	440,956
ADD : Transfers from Reserve		-	-
LESS : Transfers to Reserve		2,507	10,370
ACCUMULATED REVENUE - END OF YEAR		<u>\$278,736</u>	<u>\$389,301</u>

BENDIGO CEMETERIES TRUST

BALANCE SHEET
AS AT 30TH SEPTEMBER, 1990

	Notes	1989/90 \$	1988/89 \$
ASSETS :			
<u>Current Assets</u>			
Cash at Bank		4,592	36,935
Petty Cash		50	20
Debtors	8	48,018	47,397
Stock	1.7	2,000	2,000
<u>Investments (at cost)</u>	9	168,393	379,629
<u>Fixed Assets</u> (at cost less depreciation)	10	841,047	177,000
<u>TOTAL ASSETS</u>		<u>1,064,100</u>	<u>\$642,981</u>
LIABILITIES :			
<u>Current Liabilities :</u>			
Creditors and Accruals	11	113,526	90,251
Loans (Private)	12	400,000	-
<u>Equity Capital and Reserves :</u>			
Long Service Leave Reserve		18,512	16,005
Rotunda and Memorial Reserve	13	2,850	8,250
Pre-Purchase Reserve	13	109,191	74,645
Capital Contributions - Crematorium	13	141,285	64,529
Accumulated Revenue		278,736	389,301
<u>TOTAL LIABILITIES, EQUITY, CAPITAL & RESERVES</u>		<u>\$1,064,100</u>	<u>\$642,981</u>

BENDIGO CEMETERIES TRUST

STATEMENT OF SOURCES AND APPLICATIONS OF FUNDS
FOR YEAR ENDED 30TH SEPTEMBER, 1990


<u>SOURCES OF FUNDS</u>	<u>NOTES</u>	<u>1989/90</u>	<u>1988/89</u>
		\$	\$
1. Funds from Operations			
Inflow of Funds from Operations		406,784	405,296
<u>Less</u> : Outflow of Funds	15	<u>471,407</u>	<u>433,271</u>
		(64,623)	(27,975)
2. Proceeds from Sale of Non-current Assets			
- Plant and Equipment		10,250	21,650
3. Reduction in Assets	16	243,579	215,188
4. Increase in Liabilities	17	<u>537,934</u>	<u>148,101</u>
		<u>727,140</u>	<u>356,964</u>
 <u>APPLICATION OF FUNDS</u>			
1. Increase in Assets	18	721,740	279,609
2. Decrease in Liabilities	19	<u>5,400</u>	<u>77,355</u>
		<u>\$727,140</u>	<u>\$356,964</u>

BENDIGO CEMETERIES TRUST

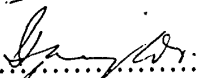
CERTIFICATION

In our opinion, the Financial Statements present fairly the financial transactions during the 1989/90 financial year and the financial position of the Trust as at 30th September, 1990.

At the date of signing the Financial Statements, we are not aware of any circumstances which would render any particulars included in the statements to be misleading or inaccurate.


.....

MEMBER


.....

MEMBER


.....

SECRETARY

Dated : ...14/6/90.....



ANDREW FREWIN & RICHMOND

CHARTERED ACCOUNTANTS

AUDITORS REPORT

1. We report that we have audited the accounts of the BENDIGO CEMETERIES TRUST for the year ended 30th September, 1990.
2. We have received all the information and explanations I have required.
3. In our opinion the annual statements of accounts which has been prepared according to the Historical Cost Convention (except where otherwise indicated), has been drawn up so as to give a true and fair view of the transactions of the Trust for the year, and the financial position of the Trust as at 30th September, 1990.

Dated this 31st day of May, 1991.

ANDREW FREWIN & RICHMOND

K.J. RICHMOND - Partner

CHARTERED ACCOUNTANTS

D. T. Andrew FCA
B. V. Frewin FCA
K. J. Richmond FCA

61-65 Bull Street, Bendigo 3550
P.O. Box 454, Bendigo 3550
Telephone (054) 43 0344
(054) 43 1177
Facsimile (054) 43 5304

POPT FAIRY PUBLIC CEMETERY TRUST
STATEMENTS OF RECEIPTS AND PAYMENTS
FOR YEAR ENDED 31st DECEMBER 1990

<u>RECEIPTS</u>		<u>PAYMENTS</u>	
	\$		\$
Fees	13,825.00	Grave Digger	4,400.00
Search Fees	5.00	Secretary	900.00
Pent	90.00	Lawn Mowing	988.11
Interest	3,135.72	Repairs	697.18
Term Deposits	25,000.00	Insurance	191.19
Redemption Term/Dp	16,824.94	Office (Printing Books)	593.40
Redemption M M B W	2,000.00	Casual Labour	1,431.10
		New Mower	2,100.00
		Concrete Strip	500.00
		Land Valuation	538.18
		Improvements	527.30
		Term Deposits	25,000.00
		Pre Paid Term Deposit	2,000.00
		Redemption Term Deposit	14,824.94
		Redemption M M B W	2,000.00
	<u>60,880.66</u>		<u>56,691.40</u>
Balance C/F 1/1/90	23,147.40	Balance Forward 31.12.90	27,336.66
	<u>\$ 84,028.06</u>		<u>\$ 84,028.06</u>

RECONCILIATION

Cash as per ANZ Bank Statement	\$ 2,138.90		
Less Unpresented Chqs 129	\$ 37.45		
133	120.00		
	<u>157.45</u>		
	1,981.45		\$ 1,981.45

INVESTMENTS

M.M.B.W.	\$ 1,800.00		
Pipeline	1,700.00		
ANZ Term Deposit	1,638.70		
ANZ Term Deposit	5,092.98		
ANZ Term Deposit	15,123.53		
	<u>25,355.21</u>		\$ 25,355.21
			<u>\$ 27,336.66</u>

AUDITORS REPORT

Audited and found to represent a true and fair view of the financial transactions of the Trust for 1990 and the financial position as at 31st December 1990.

Kenneth Lebbin

K.S. LEBBIN A.A.S.A.

23/2/90

WILLIAMSTOWN PUBLIC CEMETERYBALANCE SHEET AS AT 31ST DECEMBER, 1990

<u>RESERVES AND ACCUMULATED FUNDS</u>		
	\$	\$
Accumulated Funds	831,165	
Fixed Asset Revaluation Reserve	20,000	851,165
Maintenance, Endowed Care & Reservations		227,714
		<u>\$1,078,879</u>
Represented by:		
<u>CURRENT ASSETS</u>		
Cash at Bank - (Note 1)	96,230	
Debtors	21,034	
Pre-payments	695	117,959
<u>INVESTMENTS</u> at Cost - (Note 2)		844,000
<u>FIXED ASSETS (At Book Value)</u>		
Buildings	36,231	
Improvements	96,520	
Equipment	20,633	153,384
		1,115,343
Deduct:		
<u>CURRENT LIABILITIES</u>		
Creditors and Accruals	27,513	
Deposits Held	150	
Historic Monument Restoration Account	4,189	
Provision for Long Service Leave	4,612	36,464
		<u>\$1,078,879</u>

AUDIT REPORT

The Trustees,
WILLIAMSTOWN PUBLIC CEMETERY

Trustees,

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 31st December, 1990, 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,
Date:
21st February, 1991.

.....
MORROW WHEATLEY & ASSOCIATES
CERTIFIED PRACTICING ACCOUNTANTS.

WILLIAMSTOWN PUBLIC CEMETERYINCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED31ST DECEMBER, 1990

	\$	\$
<u>INCOME:</u>		
Burials	238,592	
Sundry Receipts	14,059	
Interest Received on Bank Accounts and Investments	78,626	\$331,277
		<u><u>331,277</u></u>
<u>EXPENDITURE:</u>		
Cemetery	53,620	
Administration	78,719	
Depreciation	19,014	151,353
Amount transferred to No. 3 Trust Account for Maintenance, Endowed Care and Reservations		35,414
Excess of Income over Expenditure		144,510
		<u><u>331,277</u></u>
<u>ACCUMULATED FUNDS:</u>		
Balance 31st December, 1989		679,227
<u>Deduct:</u> Loss on Disposal of Asssets		(572)
		<u>678,655</u>
<u>Add:</u> Capital Profit on Investments Matured		8,000
		<u>686,655</u>
<u>Add:</u> Excess of Income over Expenditure		144,510
<u>BALANCE 31ST DECEMBER, 1990</u>		<u><u>831,165</u></u>

THE MEMORIAL PARKBALANCE SHEET AS AT 31ST DECEMBER, 1990RESERVES AND ACCUMULATED FUNDS

	\$	\$
Accumulated Funds		1,564,647
Trust Account for Park Maintenance and Provision for Reservation		1,937,667
C.R.B. Acquisition Redevelopment Reserve		21,578
Government Grant		100,000
		<u>3,623,892</u>

Represented by:

CURRENT ASSETS

Cash on Hand	200	
Cash at Bank (Note 1)	315,511	
Supplies on Hand	15,465	
Debtors	50,134	
Prepayments	21,943	403,253

INVESTMENTS at Cost (Note 2)

1,296,000

FIXED ASSETS (At Book Value)

Freehold Land	38,979	
Buildings	1,179,854	
Improvements	1,016,520	
Equipment	406,689	
		<u>2,642,042</u>
		4,341,295

Deduct:

CURRENT LIABILITIES

Creditors and Accruals	163,667	
Government of Victoria Treasury Loan	152,371	
Deposits Held	1,632	
Provision for Long Service Leave	54,359	
	<u>372,029</u>	

DEFERRED LIABILITY

Government of Victoria Treasury Loan	345,374	717,403
		<u>3,623,892</u>

AUDIT REPORT

THE TRUSTEES
THE MEMORIAL PARK.
Trustees,

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 31st December, 1990 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
Date:
21st February, 1991

.....
MORROW WHEATLEY & ASSOCIATES

THE MEMORIAL PARK
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED
31ST DECEMBER, 1990

<u>INCOME</u>	\$	\$
Burials	1,028,463	
Cremations	520,815	
Memorialization	206,680	
Sundry Receipts	55,070	
Income Received on Bank Accounts and Investments	100,243	
	<hr/>	<hr/>
		\$1,911,271
		<hr/> <hr/>
 <u>EXPENDITURE</u>		
Lawn Cemetery)		
Crematorium)	947,162	
Grounds)		
Administration	600,856	
Depreciation	87,874	
	<hr/>	<hr/>
		\$1,635,892
Amount Transferred to No.3 Trust Account for Pre-Need and Endowed Care		200,135
Excess of Income over Expenditure		75,244
		<hr/>
		\$1,911,271
		<hr/> <hr/>
 <u>ACCUMULATED FUNDS</u>		
Balance 31st December, 1989		1,492,528
<u>Deduct:</u> Capital Loss on Investments		
Matured	2,112	
Loss on Disposal of Assets	1,013	(3,125)
	<hr/>	<hr/>
		\$1,489,403
<u>Add:</u> Excess of Income over Expenditure as per Income and Expenditure Account		75,244
		<hr/>
<u>BALANCE 31ST DECEMBER, 1990</u>		\$1,564,647
		<hr/> <hr/>

CHELTENHAM PUBLIC CEMETERIES TRUST
BALANCE SHEET AS AT 31ST DECEMBER, 1990

	1990 \$	1989 \$
ACCUMULATED FUND	6,861,666	5,622,787
PROVISION FOR FUTURE MAINTENANCE		
Walls of Remembrance	11,046	10,519
Lawn Graves	896,356	801,683
Monumental Graves	467,039	420,888
	-----	-----
Perpetual Upkeep Trust Account	8,236,107	6,855,877
	5,720	5,720
	-----	-----
TOTAL ACCUMULATED FUNDS	8,241,827	6,861,597
	-----	-----
Represented by:		
CURRENT ASSETS		
Revenue Bank Account	27,367	-
Term Deposit Bank Account	1,500,000	-
Imprest Bank Account	30,000	20,000
Cash Management Bank Account	1,065,024	79,584
	-----	-----
Sundry Debtors	2,622,391	99,584
	76,835	42,980
	-----	-----
	2,699,226	142,564
	-----	-----
INVESTMENTS (at cost)		
Mortgage Loans	5,719,000	6,814,000
	-----	-----
FIXED ASSETS (at cost) - Note 2		
Buildings, Plant & Equipment	196,969	192,927
Less Provision for Depreciation	(138,805)	(127,451)
	-----	-----
	58,164	65,476
	-----	-----
Lands, Grounds & Improvements	353,954	341,954
Less Provision for Amortisation	(343,961)	(314,010)
	-----	-----
	9,993	27,944
Land & Improvements (Old Cemetery)	2,475	2,475
	-----	-----
	70,632	95,895
	-----	-----
TOTAL ASSETS	8,488,858	7,052,459
	-----	-----
LESS LIABILITIES		
Bank Overdraft - Revenue Account	-	7,759
Trade Creditors	49,145	36,932
Prepaid Interment Fees	143,027	99,372
Provision for Long Service Leave	30,030	18,800
Provision for Annual Leave	24,829	27,999
	-----	-----
	247,031	190,862
	-----	-----
NET ASSETS	8,241,827	6,861,597
	-----	-----

CHELTENHAM PUBLIC CEMETERIES TRUST
 OPERATING STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 1990

	1990 \$	1989 \$
INCOME		
Monumental Graves	105,495	82,382
Lawn Graves	284,020	287,300
Wall/Ground Niches	6,380	4,725
Shrubs	11,095	9,695
	-----	-----
	406,990	384,102
	-----	-----
Sinking/Opening Fees	369,168	352,475
	-----	-----
Vaults (net)	37,558	12,402
Plaques	63,282	50,888
	-----	-----
	100,840	63,290
	-----	-----
Survey Fees	44,834	24,228
Upkeep of Graves	1,945	2,472
Caskets/Ledgers/Quartz Tops	12,005	11,370
Miscellaneous Income	8,937	10,436
	-----	-----
	67,721	48,506
	-----	-----
TOTAL INCOME	944,719	848,373
	-----	-----
LESS EXPENSES		
Staff Expenses		
Salaries	90,621	80,795
Wages	253,807	226,610
Superannuation	49,997	46,185
Provision for Long Service Leave	11,230	2,800
Provision for Holiday Pay	(3,170)	8,420
Workcare	13,046	10,104
Payroll Tax	544	-
	-----	-----
	416,075	374,914
	-----	-----
Administration Expenses		
Audit Fees	3,550	3,010
Investment Expenses	8,629	7,050
Bank Charges	662	479
Electricity	2,391	2,272
Insurance	5,941	6,640
Printing, Stationery & Postage	2,931	2,494
Rates	4,383	3,817
Telephone	1,750	1,825
General Expenses	26,831	22,893
	-----	-----
	57,068	50,480
	-----	-----

CHELTHENHAM PUBLIC CEMETERIES TRUST
 OPERATING STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 1990

	1990 \$	1989 \$
Operating Expenses		
Repairs & Maintenance	86,150	41,502
Garden Care	8,141	3,237
Vehicle & Implement Running Costs	19,758	12,202
	-----	-----
	114,049	56,941
	-----	-----
Miscellaneous Expenses		
Depreciation	18,284	18,337
Amortisation	29,951	8,257
Deferred Maintenance	141,351	133,179
	-----	-----
	189,586	159,773
	-----	-----
TOTAL EXPENSES	776,778	642,108
	-----	-----
NET OPERATING SURPLUS	167,941	206,265
ADD INVESTMENT INCOME	1,070,938	914,392
	-----	-----
NET SURPLUS FOR YEAR	1,238,879	1,120,657
LESS EXTRAORDINARY ITEM		
Prepaid interment fees relating to prior periods transferred	-	69,245
	-----	-----
	1,238,879	1,051,412
	-----	-----
ADD ACCUMULATED FUND BALANCE 1/1/90	5,622,787	4,571,375
	-----	-----
ACCUMULATED FUND BALANCE 31/12/90	6,861,666	5,622,787
	=====	=====

CHELTENHAM PUBLIC CEMETERIES TRUST
NOTES TO AND FORMING PART OF THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER, 1990

1. ACCOUNTING POLICIES

The following are the accounting policies adopted by the Cheltenham Public Cemeteries Trust in the preparation of the accounts for the year ended 31st December, 1990. Unless otherwise stated, these policies are consistent with those of preceding years.

- (a) Historical Cost
The accounts have been prepared on the basis of historical cost without adjustment for either changes in the general purchasing power of the dollar or changes in the value of specific assets.
- (b) Depreciation
Depreciation has been charged on the straight line basis so as to write off the cost of the asset over its estimated useful life. All assets are valued at cost.
- (c) Long Service Leave
Long Service Leave is provided on a pro-rata entitlement basis after the completion of five years service.
- (d) Provision for Future Maintenance
Fees received in respect of the cemetery include amounts for maintenance to be carried out by the Trust in future years. The basis of calculation is one-third of total fees received during the year is carried forward for future maintenance.
- (e) Investment Income
Income on investments is brought to account when it is received, and therefore no accrual is made at the 31st December, 1990.
- (f) Superannuation
Superannuation expense is brought to account on a cash basis.
- (g) Interment Fees in Advance
Interment fees received in advance are brought to account as income when the interment is made. This policy has been adopted to reflect the accounting nature of these transactions and to match costs against revenue.

CHELTENHAM PUBLIC CEMETERIES TRUST
 NOTES TO AND FORMING PART OF THE ACCOUNTS
 FOR THE YEAR ENDED 31ST DECEMBER, 1990

2. FIXED ASSETS

	Cost \$	Provision for Dep'n \$
Buildings, Plant & Equipment		
Office Buildings	31,274	10,878
Sexton's Residence	9,483	6,111
Plant & Equipment	126,093	106,108
Office Furniture & Equipment	30,119	15,708
	-----	-----
	196,969	138,805
	=====	=====
Land, Grounds & Improvements (New Cemetery)		
New Monumental Cemetery	32,124	32,091
New Lawn Cemetery	233,549	233,549
Walls of Remembrance - New	75,220	65,220
- Old	13,061	13,101
	-----	-----
	353,954	343,961
	=====	=====
Land & Improvements (Old Cemetery)		
Old Cemetery	2,475	-
	-----	-----

CHELTENHAM PUBLIC CEMETERIES TRUST
SUMMARY OF SOURCES AND APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1990

	1990 \$	1989 \$
SOURCES OF FUNDS		
Funds from Operations (1)		
Inflows of Funds from Operations		
Sales of Graves	740,064	722,157
Investment Income	1,070,938	914,392
Other Income	186,036	126,216
	-----	-----
	1,997,038	1,762,765
	-----	-----
Outflow of Funds from Operations	579,132	471,115
	-----	-----
	1,417,906	1,291,650
	-----	-----
Reduction in Assets		
Current Assets		
Cash in Hand	-	50
Cash at Bank & Deposit Accounts	-	41,132
Non-Current Assets		
Investments	1,095,000	-
	-----	-----
	1,095,000	41,182
	-----	-----
Increase in Liabilities		
Trade Creditors	12,213	10,508
Prepaid Interment Fees	62,275	30,125
	-----	-----
	74,488	40,633
	-----	-----
	2,587,394	1,373,465
	-----	-----
APPLICATION OF FUNDS		
Increase in Assets		
Current Assets		
Revenue Imprest Bank Accounts	45,126	-
Sundry Debtors	33,855	175
Cash Management Bank Account	985,440	-
Term Deposit Bank Account	1,500,000	-
	-----	-----
	2,564,421	175
Non-Current Assets		
Investments	-	1,345,000
Fixed Assets	22,973	28,290
	-----	-----
	22,973	1,373,290
	-----	-----
	2,587,394	1,373,465
	-----	-----

CHELTENHAM PUBLIC CEMETERIES TRUST
 SUMMARY OF SOURCES AND APPLICATIONS OF FUNDS
 FOR THE YEAR ENDED 31ST DECEMBER, 1990

(1) Reconciliation of surplus for the year with funds from operations is as follows:-

	1990	1989
	\$	\$
Surplus for the year	1,238,879	1,120,657
<u>Add/Less</u> : Provision for Long Service Leave & Annual Leave	8,060	11,220
: Depreciation & Amortisation	48,235	26,594
: Provision for Future Maintenance	141,351	133,179
: Prepaid Interment Fees brought to Account	(18,620)	-
	-----	-----
	179,026	170,993
	-----	-----
Funds from Operations	1,417,905	1,291,650
	=====	=====

STATUTORY DECLARATION

We, the undersigned, do solemnly and sincerely declare that the Balance Sheet, Income & Expenditure Statement and attached notes are true and faithful statements of the financial affairs of the Cheltenham Public Cemeteries Trust at 31st December, 1990 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 Melbourne in the State of Victoria, 28th February, 1991.

Before me, Leslie Francis WEST A.A.S.A. *West*

B. Carruthers
W.M. Anderson
G. Harper
G.W. Fagg

B. CARRUTHERS Trustee
W.M. ANDERSON Trustee
G. HARPER Trustee
G.W. FAGG Secretary/
 Manager.



ORR MARTIN & WATERS
CHARTERED ACCOUNTANTS

Victoria Government Gazette

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Carlton, Vic. 3053
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P.O. Box 74
Carlton South 3053
9.

AUDITORS' REPORT
TO THE TRUSTEES
CHELTENHAM PUBLIC CEMETERIES TRUST

We report on the accompanying accounts comprising the Balance Sheet, Income and Expenditure Statement, Notes to the Accounts and the summary of Sources and Applications of Funds which have been audited in accordance with Australian Auditing Standards.

In our opinion :

- a. the accompanying accounts are properly drawn up so as to present fairly the state of affairs of the trust as at 31st December, 1990 and the surplus of the trust for the year then ended;
- b. the accompanying accounts have been drawn up in accordance with Australian Accounting Standards and acceptable accounting policies; and
- c. the accounting records required by the Cemeteries Act 1958 have been properly kept.

Dated at Melbourne this 1st day of March, 1991

Orr, Martin & Waters

ORR, MARTIN & WATERS.,
Chartered Accountants.,

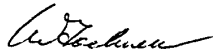
John W. Ashton

J.W. Ashton.
Partner.


THE NECROPOLIS SPRINGVALE
STATUTORY DECLARATION OF TRUSTEES AND GENERAL MANAGER
RELATING TO THE ACCOUNTS OF THE NECROPOLIS - SPRINGVALE
31ST DECEMBER, 1990

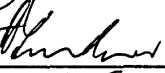
In accordance with Section 34 of the Cemeteries Act 1958, we the undersigned, do solemnly and sincerely declare that the attached Balance Sheet and Accounts are true and faithful statements of the financial affairs of The Necropolis Springvale for the year 1990 and we make this solemn declaration conscientiously 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 Melbourne in the State of Victoria this 1st day of March, 1991 before me


P W TOCKNELL
Associate of The Australian Society of Accountants

TRUSTEE 
W N SLOAN

TRUSTEE 
A J HOLT

TRUSTEE 
A T GARDNER

GENERAL MANAGER 
M W L TUCKER

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.

1st March, 1991


P W TOCKNELL
MANAGER - ADMINISTRATION

THE NECROPOLIS

31ST DECEMBER, 1990

AUDITORS REPORT TO THE TRUSTEES

1. We have audited the accounts set out on pages 6 to 21 in accordance with Australian Auditing Standards.

2. In our opinion,
 - (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 31st December, 1990 and of the surplus for the year ended on that date; and are in accordance with Australian Accounting Standards and Statements of Accounting Concepts.
 - (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.

Coopers & Lybrand

COOPERS & LYBRAND
Chartered Accountants

by 
D H HEY

1st March, 1991

THE NECROPOLIS SPRINGVALE

BALANCE SHEET
AS AT 31ST DECEMBER, 1990

	Notes	1990 \$	1989 \$
CURRENT ASSETS :			
Cash on Hand		450	450
Cash at Bank - Operating Accounts		573,361	253,285
Trade Debtors		439,873	416,938
Sundry Debtors & Prepayments		306,638	368,463
Stock on Hand	1(c) & 4	773,927	499,287
		<u>2,094,249</u>	<u>1,538,423</u>
INVESTMENTS :			
Monies Held for Prepaid Services	1(j) & 3	6,422,028	5,052,863
Investments Other	1(j) & 3	470,590	4,432,173
		<u>6,892,618</u>	<u>9,485,036</u>
FIXED ASSETS :			
Freehold Land, Buildings, Grounds, Roads and Improvements (At Cost)	2	9,155,180	5,387,844
Plant, Equipment and Furnishings (At Cost)	2	3,873,726	2,332,600
		<u>13,028,906</u>	<u>7,720,444</u>
TOTAL ASSETS		<u>22,015,773</u>	<u>18,743,903</u>
CURRENT LIABILITIES :			
Trade Creditors		105,421	182,978
Sundry Creditors and Accruals		988,391	133,254
Provision for Rostered Days Off	1(f)	20,863	-
Provision for Annual Leave	1(e)	405,697	366,388
		<u>1,520,372</u>	<u>682,620</u>
NON CURRENT LIABILITIES :			
Provisions for Preservation	1(a) & 6	12,946,611	11,630,821
Provision for Future Development Expenses	1(h)	-	67,195
Provision for Maintenance	1(h)	-	230,000
Provision for Long Service Leave	1(d)	279,121	267,262
		<u>13,225,732</u>	<u>12,195,278</u>
Funds Held in Trust for Prepaid Services	7	6,422,028	5,052,863
TOTAL LIABILITIES		<u>21,168,132</u>	<u>17,930,761</u>
RESERVES :			
Accumulated Reserve	5	847,641	417,722
Reserve for Future Development	1(k)	-	395,420
TOTAL RESERVES		<u>847,641</u>	<u>813,142</u>
TOTAL LIABILITIES AND RESERVES		<u>22,015,773</u>	<u>18,743,903</u>

Victoria Government Gazette
THE NECROPOLIS SPRINGVALE

NET REVENUE APPROPRIATION
ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
Cremation Account Surplus	1,452,825	1,456,524
Interment Account Surplus	158,535	277,897
Cemetery Lawn Gardens Account Surplus	344,513	296,288
Provision for Maintenance	230,000	-
Provision for Future Development	67,195	-
Transfer from Future Development Reserve	395,420	-
TOTAL SURPLUSES	2,648,488	2,030,709
Memorial Gardens Account Deficit	1,575,397	1,295,190
St. Kilda Cemetery Account Deficit	113,726	113,676
Melbourne General Cemetery Account Deficit	529,446	519,659
Appropriation to Reserve for Future Development	-	202,500
Appropriation of Funds as directed by the Governor in Council	-	214,506
TOTAL DEFICITS	2,218,569	2,345,531
NET SURPLUS/(DEFICIT) (Transferred to Accumulated Reserve)	\$429,919	(\$314,822)

THE NECROPOLIS SPRINGVALE

REVENUE AND ADMINISTRATION
ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Collections - Cremated Remains	163,128	130,205
Surplus on Disposal of Fixed Assets	65,492	19,505
Transfers & Removals of Memorials	16,395	4,290
Rents Received	15,885	7,420
Postages - Cremated Remains	9,953	7,205
Discounts Received	4,824	1,354
Research of Interments	75	320
Sundry Income	43,887	21,618
GROSS INCOME	319,639	191,917
Salaries - Administration	1,046,813	909,336
ADMINISTRATION CHARGES :		
Insurances	354,884	204,531
Depreciation	134,674	127,150
Superannuation	130,878	116,875
Printing & Stationery	113,938	46,691
Data Processing	107,221	86,752
General Expenses	87,447	93,331
Long Service Leave	65,105	51,778
Payroll Tax	61,587	51,602
Telephones	51,210	38,155
Security Expenses	31,306	31,276
Postage	31,292	23,579
Audit Fees	23,000	24,660
Rates and Taxes	22,932	27,919
Training	18,158	-
Office Expenses	7,429	38,484
Sundry Administration Expenses	87,681	82,162
	1,328,742	1,044,945
TOTAL EXPENSES	2,375,555	1,954,281
LESS ADMINISTRATION CHARGES ALLOCATED TO :		
Cremation Account	861,635	741,955
Memorial Gardens Account	631,166	548,095
Cemetery Lawn Gardens Account	309,004	252,018
Interment Account	213,815	186,811
Melbourne General Cemetery Account	37,829	31,723
St. Kilda Cemetery Account	2,467	1,762
	2,055,916	1,762,364
SURPLUS/(DEFICIT)	0	0

THE NECROPOLIS SPRINGVALE

CREMATION ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Cremation Fees	3,466,302	3,221,669
Sundry Income	10,325	9,120
GROSS INCOME	3,476,627	3,230,789
CREMATION CHARGES :		
Wages	722,832	647,413
Depreciation	96,832	99,743
Superannuation	90,372	83,099
Crematorium Maintenance & Operating Expenses	85,912	88,182
Payroll Tax	42,526	36,690
Furnaces & Flue Repairs	39,686	9,163
Cleaning & Clothing Expenses	28,345	21,606
Building Repairs	23,444	9,123
Electricity, Light & Power	16,173	13,677
Cremated Remains Containers	3,860	10,145
Sundry Cremation Expenses	12,185	13,469
	1,162,167	1,032,310
Administration Charges	861,635	741,955
TOTAL EXPENSES	2,023,802	1,774,265
SURPLUS/(DEFICIT)	1,452,825	1,456,524

THE NECROPOLIS SPRINGVALE

INTERMENT ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Interment Fees :		
Lawn and Denominational	1,037,145	989,372
Public	270	320
Sundry Income	1,320	7,200
GROSS INCOME	1,038,735	996,892
INTERMENT CHARGES :		
Wages	479,054	376,181
Superannuation	59,894	48,251
Maintenance of Plant	41,828	37,233
Depreciation	29,913	26,897
Payroll Tax	28,184	21,304
Electricity, Light & Power	16,173	13,676
Cleaning & Clothing	11,339	8,642
	666,385	532,184
Administration Charges	213,815	186,811
TOTAL EXPENSES	880,200	718,995
SURPLUS/(DEFICIT)	158,535	277,897

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MEMORIAL GARDENS ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Fees Received :		
Memorial Rose Gardens	433,490	437,089
Memorial Plaques, Urns & Inscriptions	463,069	435,031
Memorial Book of Remembrance	275,855	173,285
Memorial Niches	172,256	189,048
Memorial Trees & Shrubs	117,625	82,420
Memorial Shrub Garden Positions	89,845	71,601
Flower Containers	19,203	23,339
Interest Received	285,378	357,476
GROSS INCOME	1,856,721	1,769,289
MEMORIAL GARDENS CHARGES :		
Wages	1,262,348	1,067,356
Depreciation	229,678	219,713
Memorial Gardens Maintenance Expenses	196,071	236,967
Superannuation	157,825	137,247
Memorial Plaques and Flower Containers (Materials Only)	154,982	165,173
Grounds Beautification	89,763	73,171
Memorial Installation Expenses	86,309	97,461
Payroll Tax	74,267	60,597
Maintenance of Plant	71,023	62,304
Nursery Expenses	54,483	44,953
Cleaning & Clothing Expenses	45,352	34,570
Electricity, Light & Power	16,173	13,677
Sundry Memorial Gardens Expenses	3,907	1,520
	2,442,181	2,214,709
Administration Charges	631,166	548,095
TOTAL EXPENSES	3,073,347	2,762,804
Less : Net Adjustment to Preservation (Note 6)	358,771	301,675
SURPLUS/(DEFICIT)	(\$1,575,397)	(\$1,295,190)

THE NECROPOLIS SPRINGVALE

CEMETERY GARDENS ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Fees Received :		
Lawn & Denominational Graves	1,330,552	1,248,129
Memorial Plaques & Inscriptions	411,936	348,921
Monumental Application Fees	207,575	160,940
Precast Concrete Lining for Graves	180,300	161,020
Flower Containers	750	630
Interest Received	974,863	947,181
GROSS INCOME	3,105,976	2,866,821
CEMETERY LAWN GARDENS CHARGES :		
Wages	718,015	662,225
Lawn Plaques, Inscriptions & Flower Containers (Materials Only)	214,531	192,893
Cemetery Maintenance Expenses	130,714	157,978
Depreciation	110,181	103,988
Superannuation	89,770	85,244
Maintenance of Plant	51,410	46,025
Payroll Tax	42,243	37,636
Grounds Beautification	38,246	31,359
Memorial Installation Expenses	36,990	41,769
Cleaning & Clothing Expenses	28,345	21,606
Electricity, Light & Power	16,173	13,676
Precast Concrete Lining for Graves	14,915	31,094
Sundry Cemetery Lawn Garden Expenses	3,907	1,521
	1,495,440	1,427,014
Administration Charges	309,004	252,018
TOTAL EXPENSES	1,804,444	1,679,032
Less : Net Adjustment to Preservation (Note 6)	957,019	891,501
SURPLUS/(DEFICIT)	344,513	296,288

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ST. KILDA CEMETERY ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Interment & Grave Fees	15,370	14,840
Memorial Plaques & Flower Containers	3,080	2,950
Monumental Application Fees	2,350	1,620
Research of Interments	700	516
Sundry Income	1,000	710
GROSS INCOME	22,500	20,636
ST. KILDA CHARGES :		
Wages	82,848	79,114
General Expenses	30,625	28,962
Superannuation	10,358	10,186
Payroll Tax	4,874	4,497
Depreciation	3,039	3,039
Maintenance & Operating Expenses	2,015	6,752
	133,759	132,550
Administration Charges	2,467	1,762
TOTAL EXPENSES	136,226	134,312
SURPLUS/(DEFICIT)	(\$113,726)	(\$113,676)

THE NECROPOLIS SPRINGVALE

MELBOURNE GENERAL
CEMETERY ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1990

	1990	1989
	\$	\$
OPERATING REVENUE :		
Interment & Grave Fees	208,095	193,995
Monumental Application Fees	35,440	28,644
Memorial Plaques & Flower Containers	9,530	7,519
Rent Received	5,805	5,590
Research of Interments	945	2,393
Victoria Government Grant	910	4,633
Sundry Income	9,408	4,299
	<hr/>	<hr/>
GROSS INCOME	270,133	247,073
MELBOURNE GENERAL CHARGES :		
Wages	412,855	429,515
Cemetery Maintenance & Operating Expenses	144,015	129,468
Depreciation	64,278	27,299
Superannuation	51,617	55,221
Security Expenses	25,703	25,673
Payroll Tax	24,289	24,381
Cleaning & Clothing Expenses	19,797	17,982
Plant & Motor Vehicle Expenses	6,296	4,938
General Expenses & Legal Fees	5,954	11,475
Electricity, Light & Power	2,444	4,599
Telephones	2,303	2,518
Rates & Taxes	1,449	1,350
Memorial Plaques & Flower Containers (Materials Only)	750	590
	<hr/>	<hr/>
	761,750	735,009
Administration Charges	37,829	31,723
	<hr/>	<hr/>
TOTAL EXPENSES	799,579	766,732
	<hr/>	<hr/>
SURPLUS/(DEFICIT)	(\$529,446)	(\$519,659)

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1990

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 incurred 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 the future years. Such amounts are transferred to the relevant provisions for preservation, and released to revenue 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% - 7 1/2%
Roads and Improvements	5%
Plant, Equipment and Furnishings	5% - 33 1/3%

Assets acquired during the year and in place ready for use are not depreciated until the year following acquisition.

(c) Stock Valuation

Stocks of maintenance stores are valued at average cost. Stocks of precast concrete lining for graves are valued at average cost.

(d) Long Service Leave

The pro-rata entitlement to long service leave to 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 \$39,309 to recognise the actual liability for annual leave existing at 31st December, 1990. (This compares with an increase of \$71,453 in 1989.)

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1990 (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Provision for Rostered Days Off

The provision for rostered days off of \$20,863 has been created to recognise the actual liability for rostered days off existing at 31st December, 1990.

(g) Provision for Maintenance

This provision was created to provide towards the future expense of maintaining assets such as furnaces, flues and roads at Springvale and renovation and maintenance programmes at St. Kilda and Melbourne.

(h) Provision for Future Development Expenses

This provision was created to provide towards expenses associated with future capital projects proposed by the trustees, including a new crematorium/chapel complex.

(i) 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.

(j) Investments

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

(k) Reserve for Future Development

This reserve was created to provide funds towards the capital costs of projects proposed by the Trustees, including a new crematorium/chapel complex.

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1990 (Continued)

2. FIXED ASSETS

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Land	7,469						7,469
Buildings	3,881,870	927,855					2,954,015
Roads & Kerbing	2,805,415	820,413	31,257	8,413	191,315	39,281	2,159,880
Fences & Gates	58,051	57,036			913,759	124,715	790,059
Water Reticulation	1,188,459	252,052	60,436	13,686	384,598	55,594	1,312,161
Lakes and Spillways	454,069	156,703					297,366
Grounds Improvements	329,707	296,404					33,303
Landscap. & Earthworks	65,947						65,947
SEC Power mains and Sub-station	163,530	16,928					146,602
Estab. Cemetery Areas	96,412	37,324	6,677	4,728			61,037
New Cemetery areas	8,327	2,797					5,530
Estab. Mem. Gardens	1,522,451	592,356					930,095
New Mem. Gardens	595,456	203,740					391,716
TOTAL	11,177,163	3,363,608	98,370	26,827	1,489,672	219,590	9,155,180

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Crematorium - Plant	2,842,096	243,050					2,599,046
Cafe/Florist - Plant	8,366	8,366					
Grounds - Plant	922,678	367,561			21,866	20,162	556,821
Motor Vehicles	454,605	143,717					310,888
Chapels - Furniture & Fittings	64,219	25,967					38,252
Office Furniture, Fittings & Equipment	668,703	303,222			6,976	3,738	368,719
TOTAL	4,960,667	1,091,883	-	-	28,842	23,900	3,873,726

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1990 (Continued)

3. INVESTMENTS

The investment holdings of securities recorded in the name of the Trustees of The Necropolis Springvale as at 31st December, 1990 were :

	1990	1989	1990	1989
	Face	Face	Book and	Book and
	Value	Value	Cost Value	Cost Value
	\$	\$	\$	\$
State Bank of Victoria	5,700,000	6,500,000	5,700,000	6,500,000
Gas and Fuel Corp. of Vic.	-	1,500,000	-	1,500,000
M.M.B.W.	1,000,000	1,000,000	992,418	984,836
City of Springvale	-	300,000	-	300,000
S.E.C. of Victoria	200,200	200,200	200,200	200,200
TOTAL	<u>6,900,200</u>	<u>9,500,200</u>	<u>6,892,618</u>	<u>9,485,036</u>

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.

4. STOCKS ON HAND

Stocks on Hand are made up of :	1990	1989
	\$	\$
Precast concrete lining for graves	651,647	393,407
Maintenance Stores	122,280	105,880
TOTAL	<u>773,927</u>	<u>499,287</u>

5. ACCUMULATED RESERVE

Accumulated Reserve Account balances at 31st December, 1990 are :	1990	1989
	\$	\$
Springvale -		
General Reserve	(\$960,883)	(\$1,356,303)
Memorial Gardens	\$2,448,250	\$2,115,092
Cemetery Lawn Gardens	<u>\$1,980,893</u>	<u>\$1,636,380</u>
	\$3,468,260	\$2,395,169
St Kilda	(\$720,672)	(\$606,946)
Melbourne General Cemetery	<u>(\$1,899,947)</u>	<u>(\$1,370,501)</u>
TOTAL	<u>\$847,641</u>	<u>\$417,722</u>

Since the Trustees of The Necropolis Springvale administered St Kilda Cemetery as from 1st February, 1968, accumulated deficits of \$767,442 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 1st January, 1980, accumulated deficits of \$2,835,069 from that date are reflected in the Melbourne Capital Account.

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1990 (Continued)

6. PROVISIONS FOR PRESERVATION

Provision for Preservation balances at 31st December, 1990 are :	1990 \$	1989 \$
Springvale -		
Memorial Gardens	7,273,230	5,314,610
Cemetery Lawn Gardens	5,673,381	6,316,211
TOTAL	<u>12,946,611</u>	<u>11,630,821</u>

7. FUNDS HELD IN TRUST FOR PREPAID SERVICES

Funds held in Trust for Prepaid Services at 31st December, 1990 were made up as follows :

	Springvale St Kilda \$	Melb. \$	Total 1990 \$	Total 1989 \$
Cemetery Deeds	3,675,568	208,580	3,884,148	2,885,462
Cremation Deeds	1,435,362		1,435,362	1,128,247
Memorial Reservations	1,075,973	13,435	1,089,408	1,025,994
Michaelis Lawn	13,110		13,110	13,160
TOTAL	<u>6,200,013</u>	<u>222,015</u>	<u>6,422,028</u>	<u>5,052,863</u>

8. CAPITAL COMMITMENTS

Capital expenditure commitments at 31st December, 1990 totalled \$1,645,290 being the amount outstanding on incomplete contracts. (This compares with \$1,917,325 outstanding at 31st December, 1989).

9. VICTORIA GOVERNMENT GRANT

A grant of \$910 covering the period 1st January to 31st December, 1990 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 & APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1990

	1990 \$	1989 \$
SOURCES OF FUNDS		
FUNDS FROM OPERATIONS :		
Inflow of Funds from Operations	10,024,839	9,303,912
Less Outflow of Funds from Operations	8,015,629	7,326,763
	<u>2,009,210</u>	<u>1,977,149</u>
REDUCTION IN ASSETS :		
Current Assets -		
Cash at Bank Operating Accounts	-	94,992
Sundry Debtors & Prepayments	61,825	-
	<u>61,825</u>	<u>94,992</u>
Non Current Assets -		
Proceeds from Sale of Investments	43,600,000	14,094,800
Proceeds from Sale of Fixed Assets	158,502	71,455
	<u>43,758,502</u>	<u>14,166,255</u>
INCREASE IN LIABILITIES :		
Current Liabilities -		
Trade Creditors	-	73,757
Sundry Creditors & Accruals	855,137	36,941
Rostered Days Off	20,863	-
	<u>876,000</u>	<u>110,698</u>
Increase in Funds held in Trust	<u>1,369,165</u>	<u>1,018,170</u>
TOTAL SOURCES OF FUNDS	<u>48,074,702</u>	<u>17,367,264</u>
APPLICATION OF FUNDS		
INCREASE IN ASSETS :		
Current Assets -		
Cash at Bank	320,076	-
Trade Debtors	22,935	58,373
Stock on Hand	274,640	92,406
Sundry Debtors and Prepayments	-	6,649
	<u>617,651</u>	<u>157,428</u>
Non Current Assets -		
Investments	41,007,582	15,544,721
Freehold Land, Buildings, Grounds and Road Improvements	2,975,724	1,125,765
Plant, Equipment & Furnishings	3,094,343	307,742
	<u>47,077,649</u>	<u>16,978,228</u>
REDUCTION IN LIABILITIES		
Current Liabilities -		
Annual Leave Paid	248,599	213,885
Trade Creditors	77,557	-
	<u>326,156</u>	<u>213,885</u>
Deferred Liabilities -		
Long Service Leave Paid	<u>53,246</u>	<u>17,713</u>
TOTAL APPLICATIONS OF FUNDS	<u>48,074,702</u>	<u>17,367,254</u>

THE NECROPOLIS SPRINGVALE
SOURCES & APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1990

FUNDS FROM OPERATIONS	1990	1989
Reconciliation of funds from operations with operating deficit is as follows :		
Funds from Operations	\$2,009,210	\$1,977,149
Non Fund Items -		
Add: Provision for Maintenance	\$230,000	-
Provision for Future Development	\$67,195	\$29,145
Future Development Reserve	\$395,420	-
Surplus on disposal of Non Current Assets	\$65,492	\$19,505
Less: Provision for Preservation	(\$1,315,790)	(\$1,193,176)
Depreciation	(\$668,595)	(\$607,829)
Provision for Annual Leave	(\$287,908)	(\$285,338)
Provision for Long Service Leave	(\$65,105)	(\$51,778)
Appropriation to Reserve for Future Development	-	(\$202,500)
OPERATING SURPLUS/(DEFICIT)	<u>\$429,919</u>	<u>(\$314,822)</u>

CITY OF WANGARATTA

PUBLIC CEMETERY

REVENUE STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 1990

	1989/90		1988/89	
	\$	\$	\$	\$
Income				
Burial Fees	52,363		55,835	
Ground Purchase	43,460		43,730	
Monument Fees	7,405		7,220	
Certs. of Right of Burial	2,910		3,335	
Search Fees	850		45	
Sundry Income	0		740	
Interest on Investments	3,800		786	
Columbarium Fees	<u>2,437</u>	<u>113,225</u>	<u>2,073</u>	<u>113,764</u>
Expenditure				
Interments - New Graves	18,238		0	
Interments - Re Opens	11,448		0	
Columbarium Plaques	28		479	
Record Keeping	3,812		0	
Researching of Records	2,351		0	
Grass Cutting	17,645		0	
Weed Control	821		0	
Maintenance Works - Outside Staff	76		0	
Development Works - Outside Staff	132		0	
Containers	2,199		2,795	
Equipment Maintenance	1,254		0	
Vaults	1,158		695	
Toilets - Cleaning/Maintenance	1,077		0	
Water Supply	2,654		0	
Roads & Drainage	1,645		0	
Loan Interest	835		1,828	
C.E.P. Project	29		124	
Administration	13,801		8,806	
New Beams (Lawn Area)	4,501		0	
Columbarium Plaques	649		0	
Telephone	686		720	
Depreciation	4,619		4,619	
Development	0		11,175	
Equipment	0		1,301	
Maintenance	0		5,509	
Wages	0		52,511	
Toilet Block	<u>0</u>	<u>89,658</u>	<u>1,739</u>	<u>92,301</u>
Surplus/(Deficit) for the Year		<u>23,567</u>		<u>21,463</u>
Accumulated Surplus/(Deficit) Brought Forward		<u>13,112</u>		<u>(8,351)</u>
Accumulated Surplus/(Deficit)		<u><u>36,679</u></u>		<u><u>13,112</u></u>

CITY OF WANGARATTA

PUBLIC CEMETERY

BALANCE SHEET AS AT 30 SEPTEMBER, 1990

	1989/90		1988/89	
	\$	\$	\$	\$
CURRENT ASSETS				
Bank - Perpetual Maintenance	298		75	
Investments	39,837		18,600	
Accrued Income	<u>537</u>	40,672	<u>214</u>	18,889
NON-CURRENT ASSETS				
Columbarium	4,581		4,581	
Roads	19,810		19,810	
Toilets	<u>5,243</u>		<u>5,243</u>	
	29,634		29,634	
less Accumulated Depreciation	<u>(25,015)</u>	4,619	<u>(20,396)</u>	9,238
TOTAL ASSETS		<u>45,291</u>		<u>28,127</u>
CURRENT LIABILITIES				
Bank Overdraft	1,207		922	
Creditors	<u>940</u>	2,147	<u>1,646</u>	2,568
NON-CURRENT LIABILITIES				
Perpetual Maintenance Trust	6,465		4,699	
Loan	<u>0</u>	6,465	<u>7,748</u>	12,447
FUNDS				
Accumulated Surplus/(Deficit)		<u>36,679</u>		<u>13,112</u>
TOTAL FUNDS & LIABILITIES		<u>45,291</u>		<u>28,127</u>

**Deloitte Ross
Tohmatsu**



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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 31st December 1990 and of the result of the operations for the year ended on that date, and are in accordance with Statements of Accounting Concepts, applicable Australian Accounting Standards and applicable Approved Accounting Standards.

Deloitte Ross Tohmatsu.
DELOITTE ROSS TOHMATSU
Chartered Accountants

James Considine.
J W CONSIDINE
Partner

Dated: *14th March 1991.*

FAWKNER CREMATORIUM & MEMORIAL PARK**BALANCE SHEET AS AT 31ST DECEMBER 1990**

	<u>Notes</u>	<u>1990</u> \$	<u>1989</u> \$
CURRENT ASSETS			
Cash		13,834	600
Receivables	3	420,944	432,931
Inventories	4	741,283	888,082
Other	5	<u>3,661,186</u>	<u>4,092,915</u>
TOTAL CURRENT ASSETS		<u>4,837,247</u>	<u>5,414,528</u>
NON CURRENT ASSETS			
Inventories	6	756,584	-
Property, plant and equipment	7	<u>6,605,965</u>	<u>5,727,604</u>
TOTAL NON-CURRENT ASSETS		<u>7,362,549</u>	<u>5,727,604</u>
TOTAL ASSETS		<u>12,199,796</u>	<u>11,142,132</u>
CURRENT LIABILITIES			
Creditors and borrowings	8	584,367	502,838
Provisions	9	<u>342,090</u>	<u>247,587</u>
TOTAL CURRENT LIABILITIES		<u>926,457</u>	<u>750,425</u>
NON-CURRENT LIABILITIES			
Other	10	<u>209,520</u>	<u>356,470</u>
TOTAL NON-CURRENT LIABILITIES		<u>209,520</u>	<u>356,470</u>
TOTAL LIABILITIES		<u>1,135,977</u>	<u>1,106,895</u>
NET ASSETS		<u>11,063,819</u>	<u>10,035,237</u>
TRUST'S FUNDS			
Accumulated Fund		8,036,338	6,681,037
Reserves	11	<u>3,027,481</u>	<u>3,354,200</u>
TOTAL TRUST'S FUNDS		<u>11,063,819</u>	<u>10,035,237</u>

Notes to and forming part of the accounts are included on pages 5 to 8.

FAWKNER CREMATORIUM & MEMORIAL PARK**STATEMENT OF INCOME AND EXPENDITURE****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1990**

	<u>Notes</u>	<u>1990</u> \$	<u>1989</u> \$
Operating Surplus	2	1,028,582	1,393,698
Accumulated fund at the beginning of the financial year		<u>6,681,037</u>	<u>5,681,889</u>
TOTAL AVAILABLE FOR APPROPRIATION		7,709,619	7,075,587
 <u>Appropriations:</u>			
Transfer to/(from) Replacement of Capital Equipment Reserve		(481,000)	200,000
Transfer to Park Maintenance Reserve		<u>154,281</u>	<u>194,550</u>
ACCUMULATED FUND AT THE END OF THE FINANCIAL YEAR		<u>8,036,338</u>	<u>6,681,037</u>

Notes to and forming part of the accounts are included on pages 5 to 8.

FAWKNER CREMATORIUM & MEMORIAL PARK

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1990

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies adopted by Fawkner Crematorium and Memorial Park in the preparation of the accounts for the year ended 31st December 1990. The accounts are prepared in accordance with the historical cost convention except for certain assets which are at valuation. Unless otherwise stated these policies are consistent with those of preceding years.

(a) 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.

(b) Long Service Leave

Long service leave is provided at current pay rates, based upon employees entitlements as at 31 December 1990.

(c) Holiday Pay

Holiday pay is provided for all employees pro rata holiday entitlements as at 31st December 1990.

(d) Reservations

Funds received in advance for the reservation of crematorium memorials and lawn graves are treated as income in the year of receipt.

(e) Stock on Hand

Stocks are disclosed in the balance sheet at the lower of cost and net realisable value.

FAWKNER CREMATORIUM & MEMORIAL PARK**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1990

	<u>1990</u>	<u>1989</u>
	\$	\$
2. <u>OPERATING SURPLUS</u>		
The operating surplus includes the following items of revenue and expense.		
OPERATING REVENUE		
Crematorium and Cemetery Revenue	7,123,419	6,453,145
Surplus on sale of fixed assets	-	3,681
Other Operating Revenue	<u>670,648</u>	<u>677,670</u>
TOTAL OPERATING REVENUE	<u>7,794,067</u>	<u>7,134,396</u>
OPERATING EXPENSES		
Depreciation of property, plant and equipment	802,531	711,402
Loss on sale of fixed assets	18,496	-
Transfers to provisions		
Long Service Leave	66,855	28,082
Annual Leave	27,648	40,097
Auditors remuneration		
Auditing the accounts	17,000	13,500
Other services	<u>4,100</u>	<u>1,500</u>
3. <u>CURRENT RECEIVABLES</u>		
Trade debtors	348,734	291,666
Other debtors and prepayments	<u>72,210</u>	<u>141,266</u>
	<u>420,944</u>	<u>432,931</u>
4. <u>CURRENT INVENTORIES</u>		
Stocks of Vaults & Niches	<u>741,283</u>	<u>888,082</u>
5. <u>OTHER CURRENT ASSETS</u>		
Investments - at cost	<u>3,661,186</u>	<u>4,092,915</u>
6. <u>NON CURRENT INVENTORIES</u>		
Stocks of Vaults	<u>756,584</u>	<u>-</u>

FAWKNER CREMATORIUM & MEMORIAL PARK**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS****FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1990**

	<u>1990</u>	<u>1989</u>
	\$	\$
7. <u>PROPERTY, PLANT AND EQUIPMENT</u>		
Freehold Land and Buildings and Improvements - at valuation 31st December 1958 and subsequent additions at cost	8,503,936	7,378,090
Less: Accumulated Depreciation	<u>(4,366,942)</u>	<u>(3,850,434)</u>
	4,136,994	3,527,656
Plant and equipment - at valuation 31st December 1958 and subsequent additions at cost	2,408,204	2,218,706
Less: Accumulated Depreciation	<u>(1,076,218)</u>	<u>(923,090)</u>
	1,331,986	1,295,616
Construction Projects in Progress	<u>1,136,985</u>	<u>904,332</u>
Total Fixed Assets	<u>6,605,965</u>	<u>5,727,604</u>
8. <u>CURRENT CREDITORS AND BORROWINGS</u>		
Unsecured:		
Trade creditors	203,050	161,683
Other creditors and accruals	232,954	182,229
Bank overdraft	<u>-</u>	<u>37,466</u>
	436,004	381,377
Secured:		
Bank loans	148,363	121,461
	<u>584,367</u>	<u>502,838</u>
Bank loans are secured by a floating charge over the assets of the Trust.		
9. <u>CURRENT PROVISIONS</u>		
Long Service Leave	146,623	79,768
Annual Leave	<u>195,467</u>	<u>167,819</u>
	<u>342,090</u>	<u>247,587</u>

FAWKNER CREMATORIUM & MEMORIAL PARK**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1990

	<u>1990</u>	<u>1989</u>
	\$	\$
10. <u>NON-CURRENT LIABILITIES</u>		
Secured:		
Bank loans	<u>209,520</u>	<u>356,470</u>
Bank loans are secured by a floating charge over the assets of the Trust.		
11. <u>RESERVES</u>		
(a) Reserves Comprise:		
Park Maintenance Reserve	1,601,483	1,447,202
Land Purchase Reserve	856,998	856,998
Replacement of Capital Equipment Reserve	<u>569,000</u>	<u>1,050,000</u>
	<u>3,027,481</u>	<u>3,354,200</u>
(b) Movements:		
Park Maintenance Reserve		
Balance at beginning of financial year	1,447,202	1,262,652
Transfer from accumulated fund	<u>154,281</u>	<u>194,550</u>
Balance at end of financial year	<u>1,601,483</u>	<u>1,447,202</u>
Land Purchase Reserve		
Balance at beginning of financial year	856,998	856,998
Realised surplus on sale of land	<u>-</u>	<u>-</u>
Balance at end of financial year	<u>856,998</u>	<u>856,998</u>
Replacement of Capital Equipment Reserve		
Balance at beginning of financial year	1,050,000	850,000
Transfer from accumulated fund	200,000	200,000
Fixed Asset Purchase	<u>(681,000)</u>	<u>-</u>
Balance at end of financial year	<u>569,000</u>	<u>1,050,000</u>
12. <u>CAPITAL EXPENDITURE COMMITMENTS</u>		
Not later than one year	<u>250,000</u>	<u>1,205,000</u>

GUESTS
&
PARTNERS
Certified Practising Accountants

Michael Priester
Abraham Paluch
Moshe Trebish
Gary Bryfman
Andrew Goldberger

Consultant:
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20th March 1991

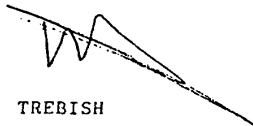
AUDIT REPORT

TO THE TRUSTEES OF THE MELBOURNE CHEVRA KADISHA CEMETERY TRUST

We have audited the financial reports comprising the Balance Sheet as at 31 December 1990 and the Income and Expenditure Statement for the year ended on that date in accordance with Australian Auditing Standards.

In our opinion, the financial reports present fairly the financial position of the Melbourne Chevra Kadisha Cemetery Trust as at the 31st December 1990, and the results of its operations for the year then ended.

GUEST AND PARTNERS



M. TREBISH

THE MELBOURNE CHEVRA KADISHA CEMETERY TRUSTBALANCE SHEET
AS AT 31ST DECEMBER 1990

Last Year		This Year
	<u>ACCUMULATED FUNDS</u>	
769,825	Balance Brought Forward	971,076
-	Less: Adjustment to Burial Plots Sold in Advance	202,986
201,251	Surplus for Year	203,512
971,076		971,602
=====		=====
REPRESENTED BY:		
	<u>CURRENT ASSETS</u>	
450	Cash on Hand	-
1,245,692	Deposits at Call & on Term	1,690,421
22,069	Accrued Interest	12,861
264,056	Cash at Bank	195,066
1,532,267		1,898,348
	<u>FIXED ASSETS</u>	
254,078	Cemetery Land & Buildings	254,078
81,738	Additions - at Cost	144,745
2,241	Less: Accumulated Amortization	4,937
79,497		139,808
9,749	Plant & Machinery - at Cost	15,268
7,800	Less: Accumulated Depreciation	8,812
1,949		6,456
42,698	Motor Vehicles & Hearses - at Cost	-
36,304	Less: Accumulated Depreciation	-
6,394		-
1,275	Carpets - at Cost	1,275
89	Less: Accumulated Depreciation	242
1,186		1,033
343,104		401,375
1,875,371	TOTAL ASSETS	2,299,723
	<u>CURRENT LIABILITIES</u>	
29,717	Sundry Creditors	3,940
874,578	Burial Plots Sold in Advance	1,324,181
904,295		1,328,121
904,295	TOTAL LIABILITIES	1,328,121
971,076	<u>NET ASSETS</u>	971,602
=====		=====

THE MELBOURNE CHEVRA KADISHA CEMETERY TRUSTINCOME & EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 1990

Last Year		This Year
	<u>INCOME</u>	
142,275	Sale of Burial Plots	143,117
47,200	Fees for Sinking of Graves	52,255
26,550	Fees for Paths	29,370
41,377	Fees for Monumental Masons	46,616
1,860	Fees for Temporary Covers	1,560
-	Donations Received	500
181,473	Interest Received	209,956
440,735		483,374
	<u>EXPENDITURE</u>	
1,100	Auditor's Remuneration	1,200
400	Bank Charges	421
4,006	Depreciation	3,861
-	Hire of Plant & Equipment	5,730
5,566	Insurance and Rates	6,306
1,759	Printing, Stationery and Telephone	2,769
14,847	Repairs, Maintenance and Electricity	24,695
26,920	Service Fees to Melbourne Chevra Kadisha	26,920
9,677	Sundry Expenses	7,843
15,454	Superannuation Contributions	13,465
159,755	Wages, Grave Diggers and Office Staff	180,258
239,484		273,468
201,251		209,906
-	Loss - Sale of Motor Vehicles (Re Prior Periods)	6,394
201,251	<u>NET SURPLUS</u>	203,512
=====		=====

KIALLA WEST CEMETERY TRUST**REVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1990**

<u>1988</u> <u>1989</u>		<u>INCOME</u>		<u>1989</u> <u>1990</u>	
	434.00	Fees		1,000.00	
	1,000.02	Transfers from General Fund		-	
	-	Miscellaneous		4.48	
	<u>48.22</u>	Interest on Investments		<u>246.94</u>	
1,482.24		TOTAL INCOME			1,251.42
		<u>EXPENDITURE</u>			
	1,023.35	Maintenance		688.19	
	238.50	Operating		900.24	
	<u>8.00</u>	Miscellaneous		<u>117.53</u>	
<u>1,269.85</u>		TOTAL EXPENDITURE			<u>1,705.96</u>
\$212.39		Surplus / (Deficit) for Year			(\$454.54)
<u>\$2,795.92</u>		Plus Accumulated Surplus B/F 1st October			<u>\$3,008.31</u>
<u>\$3,008.31</u>		Accumulated Surplus to be C/F 30th September			<u>\$2,553.77</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1990

<u>1988</u> <u>1989</u>		<u>ASSETS</u>		<u>1989</u> <u>1990</u>	
		State Bank:			
	0.59	Cheque Account		4.11	
	<u>3,007.72</u>	Investment Account		<u>2,549.66</u>	
<u>3,008.31</u>		TOTAL ASSETS			<u>2,553.77</u>
<u>\$3,008.31</u>		LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:			<u>\$2,553.77</u>

YALLOURN CEMETERY TRUST.

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31st December 1990.

receipts:

Cash at Bank 1st January 1990	23013.99
Sale of Grave Sites	6365.00
Grave Digging fees	15035.00
Interment fees	4350.00
Memorial Plaques	11366.90
Grave Improvement fees	1523.00
Interest on investments	31208.12
Redemption of Investment - Pyramid	5000.00
Overpayment Reserve	15.00
Vault	1825.00
Rental - Cottage	104.00
	<hr/>
	99806.01

PAYMENTS:

Salaries - Sexton	Maintenance 3464.00	
	Grave Digging 12540.00	16004.00
	Secretary	3120.00
Memorial Plaques		10136.52
Maintenance Buildings and equipment		1374.35
Printing Postage and Stationery		712.40
Maintenance Grounds		7014.45
Insurance: Workcare	917.59	
	Cottage & Equipment 410.71	1328.30
Telephone		533.14
Water Rates		112.00
Auditor		200.00
Electricity		224.31
Petrol & Oil		248.41
Travel Expenses		1094.05
Rubbish		111.50
C.C.A.V. fees		44.00
Government taxea		40.50
Investment Pyramid Building Society		20000.00
Purchase of Vault		1700.00
Trailer Registration		8.70
Cancelled Reserves		235.00
Donation - L.V. Nursing Home		50.00
Presentation		50.00
Refund Overpayment Reserve		15.00
		<hr/>
		64356.63

Cash at Bank 31st December 1990

35449.38

99806.01

YALLOURN CEMETERY TRUST

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31st December 1990

INCOME:

Sale of grave sites	6365.00
Grave digging fees	15035.00
Interment Fees	4350.00
Memorial Plaques	11366.90
Grave Improvement fees	1523.00
Interest on Investments	31208.12
Overpayment- Reserve	15.00
Vault	1825.00
Rental - Cottage	104.00

 71792.02

EXPENDITURE:

Salaries	19124.00
Memorial Plaques	10136.52
Maintenance Buildings & Equipment	1374.35
Printing Postage & Stationery	712.40
Maintenance Grounds	7014.45
Insurance	1328.30
Telephone	533.14
Water Rates	112.00
Auditor	200.00
Electricity	224.31
Petrol & Oil	248.41
Travel Expenses	1094.05
Rubbish	111.50
C.C.A.V. Fees	44.00
Government Taxes	40.50
Purchase of Vault	1700.00
Trailer Registration	8.70
Cancelled Reserves	235.00
Donation - L.V. Nursing Home	50.00
Presentation	50.00
Refund Overpayment Reserve	15.00

 44356.63

Excess Income

27435.39

 71792.02

YALLOURN CEMETERY TRUST.

BALANCE SHEET AS AT 31st DECEMBER 1990.

Assumulated fund as at 1st January 1990	283013.99
Add Excess Income over expenditure	27435.39
Accumulated fund as at 31st December 1990	<u>310449.38</u>

This is represented by:-

Cash at Bank General Account	35449.38
National Australia Bank Term Deposit	50000.00
S.E.C. Credit Union Term Deposit	165000.00
Government Bonds	45000.00
Pyramid Building Society	15000.00
	<u>310449.38</u>

PINE LODGE CEMETERY TRUSTREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1990

<u>1988</u> <u>1989</u>		<u>INCOME</u>	<u>1989</u> <u>1990</u>
	52,715.00	Site Fees	47,170.00
	33,360.00	Interment Fees	28,915.00
	20,155.00	Plaque and Vase Fees	17,620.00
	22,223.45	Interest on Investments	33,303.04
	<u>9,790.00</u>	Miscellaneous	<u>187.00</u>
138,243.45		<u>TOTAL INCOME</u>	127,195.04
		<u>EXPENDITURE</u>	
	5,700.00	Administration	6,500.00
	22,285.47	Maintenance	28,522.88
		Operating:	
	23,798.99	Interments	20,483.93
	13,823.08	Plaques and Vases	8,287.00
	1,611.57	Water and Power	1,691.81
	68.53	Other	-
	4,842.63	Development Works	15,371.94
	551.02	Miscellaneous	709.93
	<u>26,250.00</u>	Perpetual Maintenance Transfer	<u>24,250.00</u>
<u>98,931.29</u>		<u>TOTAL EXPENDITURE</u>	<u>105,817.49</u>
\$39,312.16		Surplus for Year	\$21,377.55
<u>\$19,050.48</u>		Plus Accumulated Surplus B/F 1st October	<u>\$58,362.64</u>
<u>\$58,362.64</u>		Accumulated Surplus to be C/F 30th September	<u>\$79,740.19</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1990

<u>1988</u> <u>1989</u>		<u>ASSETS</u>	<u>1989</u> <u>1990</u>
		State Bank:	
	20.04	Cheque Account	20.64
	8,751.68	Investment account	8,430.39
		Debtors:	
	4,650.00	Fees	7,140.00
	517.89	Other	-
76,939.61	<u>63,000.00</u>	Investments - Short Term	<u>75,000.00</u> 90,591.03
		<u>LESS THE CURRENT LIABILITIES</u>	
		Sundry Creditors:	
	1,163.99	Shire of Shepparton	1,474.17
18,576.97	<u>17,412.98</u>	Other	<u>9,376.67</u> 10,850.84
<u>\$58,362.64</u>		LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:	<u>\$79,740.19</u>

PINE LODGE CEMETERY TRUST PERPETUAL MAINTENANCE FUNDREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1990

		<u>INCOME</u>			
<u>1988</u>	<u>1989</u>			<u>1989</u>	<u>1990</u>
	26,250.00	Transfers from General Fund		24,250.00	
	<u>36.37</u>	Interest on Investments		<u>1,780.28</u>	
26,286.37		<u>TOTAL INCOME</u>			26,030.28
		<u>EXPENDITURE</u>			
	32.00	Miscellaneous		17.00	
	<u>32.00</u>	Transfer to General Fund		<u>545.89</u>	
<u>32.00</u>		<u>TOTAL EXPENDITURE</u>			<u>562.89</u>
\$26,254.37		Surplus for Year		\$25,467.39	
<u>\$148,774.35</u>		Plus Accumulated Surplus B/F 1st October		<u>\$175,028.72</u>	
<u>\$175,028.72</u>		Accumulated Surplus to be C/F 30th September		<u>\$200,496.11</u>	

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1990ASSETS

<u>1988</u>	<u>1989</u>		<u>1989</u>	<u>1990</u>
		State Bank:		
	142.35	Cheque Account		29.46
	3,286.37	Investment account		42,966.65
	162,600.00	Investments - Long Term		150,000.00
	<u>9,000.00</u>	Debtors - General Fund Transfer		<u>7,500.00</u>
<u>\$175,028.72</u>		LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:		<u>\$200,496.11</u>

WODONGA CEMETERY TRUST

Statement of Receipts and Payments for the year ended 31st December, 1990

1989	<u>Income</u>	1990	
57,083.13	Burial Fees	\$60,799.34	
7,000.00	Council Grant	7,000.00	
1,039.54	Plaques	2,141.26	
3,070.00	Memorial Garden	1,956.00	
505.00	Monumental Fees	425.00	
-	Rental	375.00	
357.42	Bank Interest	334.70	
51.00	Vases	93.77	
	Miscellaneous	<u>50.00</u>	<u>\$73,169.07</u>
<u>69,376.09</u>			
	<u>Expenditure</u>		
21,714.00	Caretaker	\$25,860.00	
13,356.00	Gravedigging	14,982.00	
15,218.26	Vases and Plaques	14,851.12	
5,460.00	Secretary	5,980.00	
1,747.55	Maintenance and Repairs	3,751.21	
-	Construction of New Row	2,400.00	
6,730.00	Miscellaneous Expenses	1,466.56	
1,317.00	Lawn Desks	1,124.00	
246.35	Insurance	335.80	
71.81	Memorial Garden	91.95	
57.51	Government Duties and Taxes	73.62	
<u>200.00</u>	Petty Cash	<u>70.00</u>	<u>70,986.26</u>
<u>66,118.78</u>			
<u>3,257.31</u>	Surplus for Period		<u>\$2,182.81</u>

CASH BOOK RECONCILIATION - 1990

Cash Book Balance - 1st January, 1990		\$10,508.23
Add Income	73,169.07	
Less Expenses		<u>70,986.26</u>
Cash Book Balance - 31st December, 1990		\$12,691.04

BANK RECONCILIATION AS AT 31ST DECEMBER, 1990

Westpac Cheque Account#	980558		\$15,493.71
Less unrepresented cheques	660995	226.24	
	660998	480.00	
	660999	1,955.00	
	661000	<u>1,183.00</u>	<u>3,844.24</u>
			<u>11,649.49</u>
A Westpac Savings Account#	902728		<u>1,041.57</u>
			\$12,691.04

I certify that the above statements are a true and correct record of receipts and expenditure.

[Signature]
.....
Treasurer

18/12/91
.....
Date

I have audited the books of account and vouchers in connection with the Wodonga Cemetery Trust and hereby certify that the above accounts, prepared on a cash basis, give a true and fair view of the transactions and financial position as at 31st December, 1990.

[Signature]
.....
Auditor

18/12/91
.....
Date

Raymond O'Toole
FIMM, ARMIT, AAIM, AIWA

TEMPLESTONE CEMETERY TRUSTSTATEMENT OF INCOME AND EXPENDITUREFOR YEAR ENDED 31ST DECEMBER, 1990.

Abstract of Accounts for 1990

General Account

<u>INCOME</u>		<u>EXPENDITURE</u>	
Balance at Bank	20,151.49	Salaries and Wages	
Cash in Hand	500.00	Secretary	32,246.30
Investments	821,656.55	Sexton	
Fees Received	184,272.65	Grave Digging	111,168.74
Interest Received	165,885.97	Others (LASB Contr)	18,088.19
Other Sources of Income		Office Expenses	6,608.40
Trans from Res. Fund	601,295.50	Insurance	11,322.82
Land at Need	1,200.00	Building	129,355.50
Land Pre Need	13,500.00	Works	376,197.98
		Sundry Expenses & Misc.	150,162.25
		S/A Dues in Advance	1,535.00
		Balance at Bank	13,520.23
		Cash In Hand	500.00
		Investments	957,756.75
TOTAL	\$ 1,808,462.16		\$ 1,808,462.16

Lawn Cemetery Reservation Fund

Balance at start of year		Expenditure to Transfer	
New Funds Received	2,866,767.58	to General Account	601,295.50
Interest	372,497.50	Balance at end of Year	2,637,969.58
TOTAL	\$ 3,239,265.08		\$ 3,239,265.08

D. FORBES
SECRETARY

AUDITOR'S REPORT

I certify that I, Maurice John Kellett, have examined the books, accounts and vouchers of the Templestone Cemetery Trust for the year ended 31st December, 1990 and have obtained all of the information and explanations I have required. In my opinion, the above Income and Expenditure Statement is properly drawn up so as to exhibit a true and fair view of the Trust's affairs according to the best of the information given to me as shown by the books of the Trust.

.....
MAURICE JOHN KELLETT

.....
F.C.P.A., A.C.I.S.

DATED:

MILDURA CEMETERY TRUST

GENERAL FUND

REVENUE STATEMENT FOR YEAR ENDED 30/9/90

Page 95

PREVIOUS YEAR 1988/89	PAGE NO.	CLASS OF INCOME & EXPENDITURE	ACCOUNT NUMBER	TOTAL
		INCOME		
135,702	89	Works & Services	73	134,837
9,977	89	Unclassified	73	23,982
0	89	Transfers from Reserves	73	0
145,679				208,819
		EXPENDITURE		
51,079	90	Works & Services	76	96,819
22,861	90	Administration	76	23,126
673	90	Residence	76	954
7,114	90	Plant & Equipment	76	6,376
0	91	Capital Expenditure from Revenue	76	0
184	91	Transfers to Reserves	76	3,339
8,204	91	Unclassified	76	12,786
90,115				143,400
55,564		Resulting in a Surplus for Year 1989/90		65,419
58,072		Accumulated Surplus Carried Forward from 1988/89		113,636
113,636		Accumulated Surplus Carried Forward to 1990/91		179,055

GEELONG CEMETERIES TRUST

AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31st DECEMBER, 1990

TRUSTEES:

Mr. L.H. Miller (Chairman)
Mr. M.G. Anderson
Mr. I.F. Apted
Mr. G.F. Higgins
Mrs. A.I. Jickell
Mr. I.D. MacDonald

SECRETARY/MANAGER:

Mr. I.A. Keith

GEE LONG CEMETERIES TRUST

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31st DECEMBER, 1990

	Note	1989 \$	1990 \$
NET SURPLUS (DEFICIT) FOR THE YEAR	2	(21,324)	23,178
RETAINED FUNDS AT 1st JANUARY, 1990		1,389,851	1,440,147
<u>ADD</u> EXTRAORDINARY ITEMS			
Prior Year stock increase adjustment		2,045	-
Prior Year income		<u>69,575</u>	<u>-</u>
RETAINED FUNDS AT 31st DECEMBER, 1990		<u>1,440,147</u>	<u>1,463,325</u>

GEEELONG CEMETERIES TRUSTBALANCE SHEET AT 31st DECEMBER, 1990

	Note	1989 \$	1990 \$
<u>CURRENT ASSETS</u>			
Cash		650	3,817
Receivables	3	130,955	130,013
Investments		178,803	282,608
Inventories	1	22,920	5,120
<u>TOTAL CURRENT ASSETS</u>		<u>333,328</u>	<u>421,558</u>
<u>NON-CURRENT ASSETS</u>			
Investments	1	11,000	11,000
Buildings, Cemetery Improvements, Plant and Equipment	4	1,675,937	1,853,262
<u>TOTAL NON-CURRENT ASSETS</u>		<u>1,686,937</u>	<u>1,864,262</u>
<u>TOTAL ASSETS</u>		<u>2,020,265</u>	<u>2,285,820</u>
<u>CURRENT LIABILITIES</u>			
Bank Overdraft		45,258	
Creditors		23,021	64,688
Reservation Fees	5	380,266	614,149
Provisions	6	51,573	63,658
<u>TOTAL CURRENT LIABILITIES</u>		<u>500,118</u>	<u>742,495</u>
<u>NON-CURRENT LIABILITIES</u>			
Borrowings	8	80,000	80,000
<u>TOTAL NON-CURRENT LIABILITIES</u>		<u>80,000</u>	<u>80,000</u>
<u>TOTAL LIABILITIES</u>		<u>580,118</u>	<u>822,495</u>
 <u>NET ASSETS</u>		 <u>1,440,147</u>	 <u>1,463,325</u>
<u>TRUST FUNDS</u>			
Retained Funds		1,440,147	1,463,325
<u>TOTAL TRUST FUNDS</u>		<u>1,440,147</u>	<u>1,463,325</u>

GEELONG CEMETERIES TRUST
YEAR ENDED 31st DECEMBER, 1990

NOTES TO AND FORMING PART OF THE ACCOUNTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- (a) 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 incurred and recognises receipts as income when the Trust is entitled to the amount.
- (b) Long Service Leave:
Long Service Leave payments are provided for, as from 5 years before they become payable, at current pay rates.
- (c) Annual Leave:
Annual Leave payments to Trust staff have been provided for as at balance date.
- (d) Depreciation:
Fixed Assets are depreciated on the basis of diminishing value over the effective working lives of assets.
- (e) Stock on Hand:
Stock of vaults is valued at actual cost.
- (f) Investments:
The Trust values all investments at cost.

GEELONG CEMETERIES TRUSTYEAR ENDED 31st DECEMBER, 1990NOTES TO AND FORMING PART OF THE ACCOUNTS (cont'd)

	1989	1990
	<u>\$</u>	<u>\$</u>
2. SURPLUS FOR THE YEAR		
The surplus (deficit) includes the following items of income and expenditure:		
<u>INCOME</u>		
Cemetery and Crematorium Income	831,157	879,508
Surplus on Sale of Fixed Assets	2,509	8,989
Investment Income	17,720	36,028
	<u> </u>	<u> </u>
<u>EXPENDITURE</u>		
Interest Paid	5,848	11,600
Depreciation of Buildings, Cemetery Improvements, Plant and Equipment	118,114	122,738
Auditors Remuneration		
Auditing the Accounts	3,000	3,250
Other Services	350	-
Provision for Employee Entitlements	7,547	12,085
	<u> </u>	<u> </u>
3. RECEIVABLES (CURRENT)		
Trade Debtors	115,035	118,371
Provision for Doubtful Debts	5,000	5,000
	<u> </u>	<u> </u>
Prepayments	110,035	113,371
	20,920	16,642
	<u> </u>	<u> </u>
	130,955	130,013
	<u> </u>	<u> </u>
4. BUILDINGS, CEMETERY IMPROVEMENTS, PLANT AND EQUIPMENT		
<u>Buildings</u>		
At cost	623,650	623,650
Provision for Depreciation	43,465	70,892
	<u> </u>	<u> </u>
	580,185	552,758
<u>Cemetery Improvements</u>		
At cost	804,246	933,933
Provision for Depreciation	49,179	92,051
	<u> </u>	<u> </u>
	755,067	841,882
<u>Plant and Equipment</u>		
At cost and valuation	449,933	596,588
Provision for Depreciation	109,248	137,966
	<u> </u>	<u> </u>
	340,685	458,622
	<u> </u>	<u> </u>

GEELONG CEMETERIES TRUSTYEAR ENDED 31st DECEMBER, 1990NOTES TO AND FORMING PART OF THE ACCOUNTS (cont'd)

	<u>1989</u>	<u>1990</u>
	\$	\$
<u>5. RESERVATION FEES (CURRENT)</u>		
Reservation Fees	380,266	614,149

This represents fees paid to the Trust since June 1986, in advance of reserved services being provided, net of services performed and refunds made.

Except in the case of pre-sold vaults, income is not taken up by the Trust until the performance of such services. Accounting policy is to account for vaults income in the year of receipt.

<u>6. PROVISIONS (CURRENT)</u>		
Provision for Annual Leave	36,471	44,370
Provision for Long Service Leave	<u>15,102</u>	<u>19,288</u>
	<u>51,573</u>	<u>63,658</u>

7. BANK OVERDRAFT

The Trust has an ongoing overdraft facility of \$100,000. This facility is secured by an indemnity agreement executed by the Treasurer of Victoria.

8. BORROWINGS

The Trust has negotiated a bank loan of \$200,000 of which \$80,000 had been drawn upon at year end. This loan is secured by an indemnity agreement executed by the Treasurer of Victoria.

GEELONG CEMETERIES TRUST

YEAR ENDED 31st DECEMBER, 1990

STATEMENT BY PRINCIPAL ACCOUNTING OFFICER

To the best of my knowledge and belief, the accounts of the Trust 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.

..... *I.A. Keith*

I.A. KEITH
Secretary/Manager

18 February, 1991

STATEMENT BY TRUSTEES

In accordance with a resolution of the Trustees of the Geelong Cemeteries Trust, we state that -

- (1) In the opinion of the Trustees
 - (a) the income and expenditure statement is drawn up so as to give a true and fair view of the surplus of the Trust for the financial year ended 31st December, 1990
 - (b) the balance sheet is drawn up so as to give a true and fair view of the state of affairs of the Trust as at 31st December, 1990; and
 - (c) at the date of this statement there are reasonable grounds to believe that the Trust will be able to pay it's debts as and when they fall due.
- (2) The accounts of the Trust have been made out in accordance with applicable approved accounting standards.

L.H. MILLER
Trustee

..... *L.H. Miller*

I.D. MacDonald
Trustee

..... *I.D. MacDonald*

26 February, 1991

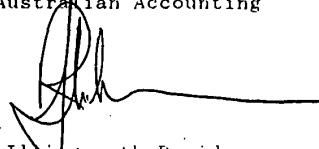


AUDITORS REPORT TO THE TRUSTEES
OF THE GEELONG CEMETERIES TRUST

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

In our opinion, the financial statements present fairly the financial position of the Geelong Cemeteries Trust at 31st December, 1990 and the results of its operations for the year then ended in accordance with Australian Accounting Standards.

Date 21st day of February, 1991.



Illingworth David
R.J. Middleton, Partner

REPORT OF THE OPERATIONS OF THE EDENHOPE CEMETERY TRUST FOR THE YEAR ENDED THE 30TH SEPTEMBER, 1990			
INCOME	\$	EXPENDITURE	\$
CASH - 01.07.89		SALARIES & WAGES	
BANK - 01.07.89	1605.68	- SECRETARY	
INVESTMENTS - 01.07.89	1000.00	- OTHER(INC GRAVEDIGGING)	700.00
		- RECORDS UPDATE	350.83
FEEES - GRAVE PURCHASES	480.00	OFFICE EXPENSES	90.15
- GRAVE RESERVATIONS	140.00	INSURANCE	
- GRAVE DIGGING	700.00	BUILDING	
- INTERMENT FEES	100.00	WORKS(INC REPAIRS FENCES DRAINS ETC)	
- MONUMENTS	2021.40		
INTEREST		SUNDRY EXPENSES	0.00
- BANK	73.57	BANK CHARGES & TAXES	407.42
- INVESTMENTS	114.48		
OTHER SOURCES OF INCOME		CASH - 30.09.90	
		BANK - 30.09.90	3627.05
		INVESTMENTS - 30.09.90	1039.48
TOTAL INCOME	<u>6215.03</u>	TOTAL EXPENDITURE	<u>6215.03</u>

I THE UNDERSIGNED DO SOLEMNLY AND SINCERELY DECLARE THAT THE ABOVE IS A TRUE AND FAITHFUL ABSTRACT OF THE ACCOUNTS OF THE EDENHOPE CEMETERY TRUST FOR THE 1989-90 YEAR, AND I MAKE THIS SOLEMN DECLARATION CONICIENTIOUSLY 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 EDENHOPE
THIS 11TH DAY OF FEBRUARY 1991
BEFORE ME

Alexander G Craig

MUNICIPAL CLERK NO 1351
SHIRE OF KONREE
EDENHOPE 3318.

Jeff W Canah
[Signature]

TO BE SIGNED BY
THREE TRUSTEES

ALEXANDER G CRAIG - SECRETARY
EDENHOPE CEMETERY TRUST
P.O. BOX 201
EDENHOPE 3318

94 P 3 6 April 1992

Victoria Government Gazette

BURWOOD GENERAL CEMETERY

Report of the Auditors

To the Trustees of the Burwood General Cemetery

We report that we have examined the accounts of the Burwood General Cemetery together with its Perpetual Maintenance Trust Account for the year ended 31 December, 1990, and, in our opinion, the accompanying Balance Sheets and Statements of Receipts and Payments are properly drawn up in accordance with the provisions of the Cemeteries Act and so as to give a true and fair view of the state of affairs of the the Cemetery as at 31 December, 1990 and of the results of its operations for the year ended on that date.



COOK, JONES & CO
Chartered Accountants



David W. Jones
Principal

1 February, 1991

1 Yarra Street,
SOUTH YARRA, VIC. 3141

BURWOOD GENERAL CEMETERY

Balance Sheet as at 31 December, 1990

	1990	1989
Accumulated Funds:		
Balance 1 January, 1990	512,285.09	519,824.05
Surplus/Deficit for the Year	(3,687.31)	(7,538.96)
	-----	-----
Balance 31 December, 1990	\$508,597.78	\$512,285.09
	-----	-----
These funds are represented by:-		
Current Assets:		
State Bank of Victoria	4,949.27	27,055.78
ANZ Banking Group Limited	3,109.63	5,998.96
Bank of Melbourne	22,388.41	20,330.33
	-----	-----
	30,447.31	53,385.07
Term Investments - at cost:		
Refer page 5 of these Accounts	478,150.47	458,900.02
	-----	-----
Total Assets	\$508,597.78	\$512,285.09
	-----	-----

BURWOOD GENERAL CEMETERY

Statement of Receipts and Payments
for the Year to 31 December, 1990

	1990	1989
Receipts:		
Graves and Monuments	77,184.81	80,805.57
Interest Received	63,611.97	59,832.77
Other	4,000.00	50.00
	-----	-----
Total Receipts	144,796.78	140,688.34
	-----	-----
Payments:		
Salaries		
Manager	28,460.00	26,784.00
Secretary	4,800.00	4,406.68
Office		
Audit	964.20	1,156.00
Trustees' Expenses	1,950.00	1,800.00
Services	1,942.50	2,200.45
Administration	4,419.50	4,405.77
Cemetery		
Wages	69,969.45	67,501.70
Maintenance	6,553.51	7,516.50
Plant Repairs and Renewals	7,007.94	8,593.58
Works	6,456.00	4,952.00
Rates and Insurance	5,751.71	6,136.28
Repurchase of Land	550.00	675.00
Superannuation	9,659.28	12,099.34
	-----	-----
Total Payments	148,484.09	148,227.30
	-----	-----
<u>Surplus/Deficit for the Year:</u>	<u>\$(3,687.31)</u>	<u>\$(7,538.96)</u>

BURWOOD GENERAL CEMETERY

Perpetual Maintenance Trust AccountStatement of Receipts and Payments
for the Year to 31 December, 1990

	1990	1989
Interest Received	1,911.27	725.11
Transfer to General Account	4,000.00	-
	-----	-----
<u>Surplus/Deficit for the Year:</u>	<u>\$(2,088.73)</u>	<u>\$725.11</u>

Balance Sheet at 31 December, 1990**Accumulated Funds:**

Balance 1 January, 1990	18,314.73	17,589.62
Surplus/Deficit for the Year	(2,088.73)	725.11
	-----	-----
Balance 31 December, 1990	<u>\$16,226.00</u>	<u>\$18,314.73</u>

These funds are represented by:-

Current Assets:

State Bank of Victoria	426.00	814.73
Bank of Melbourne	6,800.00	7,200.00
	-----	-----
Total Current Assets	7,226.00	8,014.73

Term Investments - at cost:

Refer page 5 of these Accounts	9,000.00	10,300.00
	-----	-----
Total Assets	<u>\$16,226.00</u>	<u>\$18,314.73</u>

BURWOOD GENERAL CEMETERY

Schedule of Term Investments
at 31 December, 1990

Authority	Maturity Date	Rate	General Cemetery	Perpetual Maintenance
State Electricity Commission	01/06/91	13.60	3,000	-
	14/06/91	11.80	20,000	-
	01/09/91	14.40	5,000	800
	01/09/91	14.40	1,600	-
	14/03/92	14.50	2,000	3,000
	14/03/92	14.50	10,000	-
	14/03/92	14.50	24,000	-
	14/07/92	14.00	21,000	-
	14/12/92	12.85	5,000	-
	14/12/92	14.00	18,600	-
	14/12/92	15.00	5,600	600
	14/03/93	12.00	40,000	-
	14/03/94	13.60	35,000	-
	14/03/94	13.60	4,500	-
14/06/95	13.75	19,000	2,100	
			214,300	6,500
Gas & Fuel Corporation	01/04/91	13.60	4,000	-
	01/04/93	13.75	10,500	-
			14,500	NII
Melbourne & Metropolitan Board of Works	01/01/91	12.90	6,200	500
	01/04/91	13.60	3,500	-
	01/07/91	13.60	7,000	-
	01/07/91	13.60	4,000	-
	01/12/91	13.00	8,000	-
	01/09/92	13.60	25,400	1,600
	01/03/94	14.00	2,800	400
	01/09/94	13.80	7,500	-
	01/09/94	13.80	1,600	-
	01/09/95	13.50	10,000	-
		76,000	2,500	
Telecom Australia	01/11/91	12.60	25,000	-
	01/08/92	13.50	10,000	-
	01/08/95	13.75	35,000	-
		70,000	NII	
Bank of Melbourne	21/02/91	14.75	22,900	-
	09/03/91	14.75	34,350	-
	11/05/91	14.25	46,100	-
		103,350	NII	
Total Term Investments			\$478,150	\$9,000

FERNTREE GUILTY CEMETERY TRUST
REVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1990

1989	1990	1989	1990
\$	\$	\$	\$
47,223	45,172.93	17,893	17,651.69
15,270	14,595.00	21,861	33,071.80
11,365	20,640.15	610	597.50
7,110	4,605.00	14,308	14,529.93
677	1,309.18	9,099	18,984.23
5,790	5,403.78	13,476	8,107.54
195	90.00	4,082	3,296.74
2,585	14,221.67	120	40.00
		7,494	44,958.44
		862	8,228.02
		410	1,006.93
			523.33
<u>\$90,215</u>	<u>\$106,037.71</u>	<u>\$90,215</u>	<u>\$106,037.71</u>
290,076	287,490.42	2,586	14,221.67
\$ 290,076	<u>287,490.42</u>	-287,490	273,268.75
		\$ 290,076	<u>\$287,490.42</u>

BALANCE SHEET AS AT 30TH SEPTEMBER, 1990

1989	1990	1989	1990
3,648	213.12	182	3,399.60
	4,649.98	1,343	120.75
		113	193.50
			18.00
<u>287,490</u>	<u>273,268.75</u>	<u>289,500</u>	<u>274,400.00</u>
\$291,138	<u>\$278,131.85</u>	\$291,138	<u>\$278,131.85</u>

LIABILITIES

Current Liabilities

Bank Overdraft 30/9/90

Sundry Creditors

Cemetery Funds

Appropriation

ASSETS

Current Assets

Cash at Bank at 30/9/90

Debtors

Prepayments

Accrued Income

Due from General Account

Investments

GISBORNE CEMETERY TRUST

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE PERIOD ENDED 30TH NOVEMBER 1990

RECEIPTS

Sinking	6423.00	
Land Sales	4910.00	
Plaques ETC	6528.51	
Wall / Garden Interments	1080.00	
Search Fees	55.00	
Bank Interest	736.97	
Donations	2885.00	
Monument Fees	295.00	
Admin. Fees	1880.00	
Miscellaneous	1000.00	
	-----	25793.48

PAYMENT

Wages - Administration	3213.50	
- Maintenance	4471.55	
- Grave Digging	475.00	
Grave Digging Contract	5417.86	
Office Expenses	867.05	
Maintenance	1224.30	
Vases, Plaques ETC	2561.41	
Miscellaneous	2160.98	
	-----	20391.65

EXCESS OF RECEIPTS

5401.83

Opening Balance at 1.1.90

1558.10

6959.93

Closing Balance at 30th November

. Westpac Operating Account	4852.07	
. Westpac Term Deposit	2107.86	
	-----	6959.93

6959.93

=====

LILYDALE CEMETERY TRUST

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 31/12/90

	This Year \$	Last Year \$
OPERATING INCOME		

Sites Sold	106,729.00	115,658.00
Digging Fees	128,998.00	135,470.00
Sales - Plaques & Vases	76,177.20	94,387.53
Tomb & Memorial Fees	34,448.47	44,989.28
Insurance Claim Refund	3,696.00	2,620.80
	-----	-----
	350,048.67	393,125.61
EXPENDITURE		

Accountancy Fees & Audit Fees	934.00	722.00
Advertising	515.60	37.00
Bank Charges	559.68	418.22
Cemetery Supplies and Maintenance	151,349.81	64,533.56
Depreciation	19,192.00	11,404.00
Electricity	2,067.53	964.88
Employees' Amenities	2,882.68	2,236.91
Fuel & Oil	3,095.33	2,298.55
Hire of Plant & Equipment	2,188.93	3,896.85
Insurance	2,780.13	2,315.66
Petty Cash Expenditure	60.00	100.00
Plaques and Vases	49,805.91	42,257.53
Plant Repairs & Registration	9,124.25	6,328.69
Printing, Stationery & Postage	2,543.92	1,225.57
Rates	0.00	66.00
Rent	3,950.00	2,650.00
Relief Manager	0.00	1,660.00
Seminars & Conferences	5,220.72	6,005.62
Subscriptions	174.37	297.50
Superannuation Contributions	27,180.75	25,690.92
Telephone	3,779.08	3,546.94
Vehicle Running Costs	2,483.36	2,422.12
Wages	140,941.80	126,857.55
Workcare	6,603.83	4,853.33
	-----	-----
	437,433.68	312,789.40
	-----	-----
	(87,385.01)	80,336.21

LILYDALE CEMETERY TRUST
BALANCE SHEET AS AT 31/12/90

1990 Year		This Year	
\$		\$	\$
1150990.53	ACCUMULATED FUNDS		1234637.74
-----			-----
1150990.53	NET FUNDS		1234637.74
=====			=====
	CURRENT ASSETS		
14030.00	Trade Debtors	18020.00	
4545.96	Cash at Bank - Westpac	8726.84	
	Cash at Bank - National		
1233.10	Australia	1237.37	
	Westpac Cash Management		
0.00	Account	3242.39	
20000.00	Government Bonds	20000.00	
	Westpac Bank Bills - Face		
550000.00	Value \$575,000	556485.06	
	Westpac Bank Bills - Face		
119800.97	Value \$140,000	135569.12	
	Westpac Bank Bills - Face		
340000.00	Value \$312,000	304101.69	
	Westpac Term Deposit -		
0.00	Due 12/2/91	30000.00	
	Westpac Term Deposit -		
0.00	Due 8/3/91	12398.24	
-----		-----	
1049610.03			1089780.71
	NON-CURRENT ASSETS		
	Contribution to Purchase		
57896.50	Freehold Property	57896.50	
	Plant and Equipment - at		
63595.00	cost	123312.00	
	Less Accumulated		
24426.00	Depreciation	40325.00	
-----		-----	
39169.00		82987.00	
17016.00	Vehicles - at cost	17016.00	
	Less Accumulated		
2381.00	Depreciation	5674.00	
-----		-----	
14635.00		11342.00	
-----		-----	
111700.50			152225.50
-----			-----
1161310.53			1242006.21
	CURRENT LIABILITIES		
	Trade Creditors	7368.47	
10320.00		-----	
-----		7368.47	
10320.00			-----
-----			-----
1150990.53	NET ASSETS		1234637.74
=====			=====

SWAN HILL MEMORIAL PARK

Statement of Income and Expenditure for 12 Month
Period Ending September 30, 1990

INCOME

	ESTIMATE			ACTUAL	
	\$			\$	
		Interments			
3	1,860.00	- Denomination New	5	2,730.00	
10	3,000.00	- Denomination Re Open	18	5,860.00	
90	72,000.00	- Lawn New	53	42,125.00	
20	10,000.00	- Lawn Re-Open	30	14,800.00	
2	3,800.00	- Vaults new	6	11,400.00	
3	1,050.00	- Infant Lawn	3	1,000.00	
1	160.00	- Memorial Wall	1	160.00	
-	-	- Ashes Only	2	100.00	78,175.00
<u>129</u>	<u>91,870.00</u>		<u>118</u>		
	2,400.00	Monumental Fees		4,140.03	
	6,500.00	Interest on Investments		4,779.82	
	-	WorkCare Reimbursement		712.00	
	20.00	Sundry Income		443.72	10,075.57
	<u>\$100,790.00</u>	TOTAL INCOME		<u>\$88,250.57</u>	<u>\$88,250.57</u>
	=====			=====	=====

SWAN HILL MEMORIAL PARKStatement of Income and Expenditure for 12 Month
Period Ending September 30, 1990EXPENDITURE

ESTIMATE		ACTUAL	
\$		\$	
24,380.00	Wages - Sexton	23,364.18	
271.00	Clothing Allowance	278.75	
16,700.00	Casual Labour	16,807.97	
-	Wages - WorkCare	<u>914.68</u>	41,365.58
	Vaults		5,970.20
22,500.00	Plaques, Vases, Bases		17,684.46
3,500.00	Equipment Maintenance		2,422.27
1,344.00	Fuel		1,413.91
2,200.00	Maintenance General		3,443.42
8,000.00	Grave Digging		5,280.00
350.00	Telephone		533.59
575.00	S.E.C.		657.85
4,500.00	Administration		5,054.88
1,650.00	Sand Seed Spray Fertilizer		509.60
2,180.00	Superannuation		2,080.00
1,980.00	Insurance		2,262.79
120.00	Registration		146.40
540.00	Sundry Expenses		238.10
<u>90,790.00</u>			<u>89,063.05</u>
	Operation Loss		812.48
	Plus Capital Expenses		
	Ride On Mower	1,750.00	
	Sweeper	500.00	
	Mower	366.62	
	Fire Extinguishers	428.30	
	Tractor	13,750.00	
	Paging System	349.83	17,144.75
	Transfer to Plant Reserve	3,000.00	
	Transfer to Land Reserve	5,000.00	8,000.00
			<u>25,144.75</u>
	NET LOSS		<u>\$25,957.23</u>
			=====

SWAN HILL MEMORIAL PARK

Balance Sheet as at September 30, 1990

ASSETS

Investment on Funds		
Cash Management Call Account	11,554.05	
Plant Replacement	3,000.00	
Land Acquisition	<u>5,000.00</u>	19,554.05

Debtors Accruals Year End		141.48
Interest Bearing Cheque Account		443.75
Plant and Machinery		<u>21,051.15</u>
		\$41,190.43
		=====

LIABILITIES

Equity		42,002.91
Operating Loss		<u>812.48</u>
		\$41,190.43
		=====

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Victoria Government Gazette

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