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PERIODICAL

Abstracts of Accounts of Trustees for Public Cemeteries 1991

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 (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance	
Beulah	5 640.83	2 005.00	422.98	8 068.81	872.00	112.00	..	1 003.39	6 081.42	8 068.81
Birchip	7 835.18	6 541.00	598.33	14 974.51	2 118.90	632.12	2 255.22	1 546.45	8 421.82	14 974.51
Birregurra	4 670.79	665.00	15.82	5 351.61	200.00	..	310.00	161.69	4 679.92	5 351.61
Black Heath	..	NIL	RETURN	..	..	..	..	..	..	..
Blackwood	3 261.73	245.00	115.92	3 622.65	110.00	112.00	..	60.23	3 340.42	3 622.65
Bleak House	792.99	..	65.15	858.14	..	..	..	53.90	804.24	858.14
Blue Mountain	482.14	..	18.07	500.21	..	..	..	..	500.21	500.21
Boinka	180.55	..	406.75	587.30	..	..	52.52	..	534.78	587.30
Bonnie Doon	1 491.97	1 543.00	..	3 034.97	1 000.00	..	..	..	2 034.97	3 034.97
Boolarra	2 574.38	1 404.83	1 192.24	5 171.45	510.00	87.80	1 896.30	3.67	2 673.68	5 171.45
Boorhaman	501.75	..	..	501.75	..	..	..	501.75	..	501.75
Boorondara (Kew)	542 776.66	130 568.60	74 976.29	748 321.55	142 462.70	16 036.92	30 163.38	33 451.79	526 206.76	748 321.55
Boort	33 605.83	10 150.50	11 494.90	55 251.23	3 075.00	12.90	1 702.00	357.15	50 104.08	55 251.23
Boram Boram	1 645.00	4 178.00	59.03	5 882.03	3 382.00	95.38	..	5.45	2 399.20	5 882.03
Bowman's Forest	1 151.66	298.00	41.57	1 491.23	220.00	..	..	0.35	1 270.88	1 491.23
Box Hill	966 808.00	180 553.00	109 871.00	1 257 232.00	152 517.00	18 668.00	83 636.00	..	1 002 411.00	1 257 232.00
Branxholme	2 755.93	808.00	131.73	3 695.66	660.00	112.00	..	0.72	2 922.94	3 695.66
Briarolong	1 517.21	520.00	184.53	2 221.74	..	..	..	0.21	2 221.53	2 221.74
Bridgewater	7 785.82	3 115.00	886.44	11 787.26	2 689.00	..	3 365.73	37.65	5 694.88	11 787.26
Bright	24 952.62	9 212.70	3 175.45	37 340.77	2 980.00	388.15	5 566.36	14.10	28 392.16	37 340.77
Brighton	See Attachments	..	..	..	..	..	..	..	..	..
Brim	894.97	187.00	62.89	1 144.86	20.00	41.00	..	..	1 083.86	1 144.86
Brimpaen	1 814.74	389.50	147.67	2 351.91	..	..	223.50	0.22	2 128.19	2 351.91
Broadford	24 121.22	15 920.90	2 265.70	42 307.82	6 272.00	297.80	3 564.21	66.00	32 107.81	42 307.82
Bruthen	..	..	..	..	..	..	..	..	..	..
Buargor	358.47	30.00	14.35	402.82	60.00	..	..	..	342.82	402.82
Buchan	1 425.63	1 353.75	79.31	2 858.69	850.00	1.60	100.00	..	1 876.27	2 858.69
Buckland	1 993.40	..	891.69	2 885.09	..	..	..	29.97	2 855.12	2 885.09
Bulla	95 967.23	26 142.43	9 947.39	132 057.05	13 785.18	69.20	10 249.35	1 403.20	106 550.12	132 057.05
Bullarto	652.48	..	24.45	676.93	..	..	..	0.01	676.92	676.93
Bumberrah	2 828.49	3 277.70	100.97	6 207.16	910.00	175.25	1 883.57	3.90	3 234.44	6 207.16
Bundalong	..	NIL	RETURN	..	..	..	..	..	..	..
Bungboong/Wareek	958.25	..	37.16	995.41	..	..	..	0.02	995.39	995.41
Bungaree	1 308.92	748.00	49.25	2 106.17	564.00	8.29	200.00	..	1 333.88	2 106.17
Buninyong	14 333.80	7 375.00	1 202.94	22 911.74	2 865.00	..	2 109.80	52.45	17 884.49	22 911.74
Bunyip	54 198.01	18 171.00	7 598.44	79 967.45	6 440.00	372.27	4 959.25	725.96	67 469.97	79 967.45
Burraine	601.94	..	22.53	624.47	..	..	..	..	624.47	624.47
Burrun Burrum	400.22	..	180.00	..	530.00	1.93	1 210.51	1 922.44
Burwood	1 522.22	1 522.22

See Attachments

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Cemeteries	RECEIPTS				EXPENDITURE				Total	
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous		Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Condah	2 440.95	1 479.00	949.30	4 869.25	755.00	470.00	1 901.00	..	2 213.25	4 869.25
Coongulmerang	(466.58)	4 705.61	1 633.00	5 872.03	2 161.85	..	3 150.97	..	89.21	5 872.03
Corack	142.81	..	1 005.03	1 147.84	..	..	..	48.00	1 099.84	1 147.84
Cornelia	481.40	150.00	32.11	663.51	..	..	..	0.11	663.40	663.51
Corop	1 152.69	..	64.28	1 216.97	..	..	..	..	1 216.97	1 216.97
Corryong	8 248.00	19 537.00	326.00	28 111.00	11 150.00	..	4 321.00	6.00	12 634.00	28 111.00
Crowlands	677.94	..	24.95	702.89	..	..	..	0.02	702.87	702.89
Crowngie	93 063.37	70 466.10	11 250.64	174 780.11	11 760.35	3 566.17	87 602.68	3 268.07	68 582.84	174 780.11
Cressy	76 399.02	25 965.00	81 749.18	184 113.20	4 402.50	1 470.52	27 744.60	54 341.20	96 154.32	184 113.20
Crib Point	12 105.07	7 003.25	1 192.13	20 300.45	3 960.00	215.75	2 167.15	392.00	13 565.55	20 300.45
Crowlands	2 712.36	..	214.02	2 926.38	..	..	..	49.38	2 877.00	2 926.38
Cudgewa	4 772.60	1 445.00	293.65	6 511.25	645.00	..	1 350.00	39.39	4 476.86	6 511.25
Culgosa	2 835.71	250.00	102.13	3 187.84	190.00	..	..	..	2 997.84	3 187.84
Darwadarre (Yanae Nth)	1 682.36	50.00	101.80	1 834.16	30.00	..	..	..	1 804.16	1 834.16
Dandenong	See Attachment	..	..	..	..	..	..	..	..	..
Dargo	884.10	400.00	277.36	1 561.46	350.00	..	1 506.46	0.15	1 211.31	1 561.46
Darlington	1 501.28	380.50	272.25	2 154.03	..	..	..	..	647.57	2 154.03
Darraweit Guim	2 051.54	400.00	73.24	2 524.78	..	..	..	..	2 524.78	2 524.78
Dartmoor	1 323.79	1 289.84	51.65	2 665.28	..	476.45	640.02	2.64	1 546.17	2 665.28
Daylesford	68 788.11	20 810.95	8 070.70	97 669.76	15 058.00	1 476.25	2 025.40	1 073.55	78 036.56	97 669.76
Deep Lead	..	..	..	..	..	..	..	..	..	..
Dergholm	473.22	535.00	26.48	1 034.70	..	..	..	..	1 034.56	1 034.70
Derrinallum	5 179.06	2 180.00	450.62	7 809.68	1 110.00	60.00	..	273.38	6 366.30	7 809.68
Devenish	6 868.14	275.00	661.02	7 804.16	..	218.00	67.60	10.00	7 508.56	7 804.16
Diamond Creek (Nillumbik)	25 508.16	5 110.00	2 030.97	32 649.13	4 315.00	1 828.79	7 122.35	..	19 382.99	32 649.13
Digby	3 436.35	45.00	294.12	3 775.47	50.00	0.95	42.00	2.60	3 679.92	3 775.47
Dimboola	34 782.48	6 971.50	2 931.75	44 685.73	3 649.50	416.07	1 291.20	158.59	39 170.37	44 685.73
Donald	19 044.97	12 875.76	2 086.33	34 007.06	3 465.00	61.00	7 670.36	109.49	22 701.21	34 007.06
Donny Brook	15 765.79	2 412.00	2 103.77	20 281.56	1 673.61	1.85	761.75	804.22	17 040.13	20 281.56
Dookie	2 833.17	50.00	1 350.93	4 234.10	50.00	36.50	25.00	2 559.72	1 562.88	4 234.10
Dookie East	1 483.06	230.00	76.38	1 789.44	25.00	55.00	446.20	50.41	1 212.83	1 789.44
Dowling Forest	1 005.96	344.00	1 043.46	2 393.42	505.00	34.45	..	28.50	1 825.47	2 393.42
Drnk Drik	4 293.63	728.00	977.15	5 998.78	260.00	112.00	794.00	12.88	4 819.81	5 998.78
Dromana	26 136.00	35 972.80	72 081.46	134 190.26	53 943.01	..	3 430.96	5 113.49	71 702.80	134 190.26
Drouin	65 730.59	47 718.00	5 266.20	118 714.79	17 345.52	1 215.35	34 502.17	652.00	64 999.75	118 714.79
Drouin West	1 405.49	1 242.50	1 143.38	3 791.37	17.00	69.20	1 617.00	..	2 088.17	3 791.37
Drysdale	..	9 216.67	*7 956.71	17 173.38	..	885.16	6 814.45	2 542.88	*6 930.89	17 173.38

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance		
Landsborough	4 961.16	544.50	1 301.75	5 505.66	2 917.00	161.20	7 412.40	71.80	5 505.66	5 505.66	
Lang Lang	15 587.42	9 030.00		25 919.17					15 356.77	25 919.17	
	(16.16)								(575.17)		
Learmonth	455.00	6 200.00		6 638.84	1 752.41		4 931.30	75.30	455.00	6 638.84	
Leongatha	126 342.09	29 033.50	21 738.71	177 114.30	11 886.00	1 317.37	11 949.57	1 780.96	150 180.40	177 114.30	
Leopold		7 491.34	*20 941.59	28 432.93		903.70	8 279.78		*19 249.45	28 432.93	
Lethbridge	1 963.74	110.00	121.32	2 195.06		69.20		4.00	2 121.86	2 195.06	
Lexton	866.05	151.00	99.64	1 116.69				0.18	1 116.51	1 116.69	
Lilydale											
Linton	15 208.79	3 117.90	1 795.44	20 122.13	1 000.00	492.26		1 314.14	17 315.73	20 122.13	
Lismore	5 533.08	1 551.20	1 126.90	8 211.18	820.00		565.47	704.59	6 121.12	8 211.18	
Loch Ard			1 700.00	1 700.00					1 700.00	1 700.00	
Lochiel	903.84	230.00	1 031.61	2 165.45	200.00			1.11	1 964.34	2 165.45	
Lockwood	2 300.04		80.50	2 380.54					2 380.54	2 380.54	
Longwood	3 246.82	420.00	120.03	3 786.85					3 786.85	3 786.85	
Lorne	11 265.65	1 828.49	884.09	13 978.23		152.00	11 402.40	9.30	2 414.53	13 978.23	
Lorquon	365.13	14.48	13.68	393.29				0.05	393.24	393.29	
Macarthur	5 554.85	1 715.00	247.18	7 517.03	1 365.00	162.00	225.00	24.15	5 740.88	7 517.03	
Macedon	39 007.02	5 669.60	5 139.57	49 816.19	5 558.00		120.45	204.98	43 932.76	49 816.19	
	(2 580.81)										
Maddingley (Bacchus Marsh)	71 717.71	34 830.55	11 238.84	115 196.29	14 270.00	6 910.44	51 864.75	4 814.40	37 336.70	115 196.29	
Maifra	21 277.12	45 595.55	3 780.60	70 653.27	16 791.00	762.77	26 972.73	974.95	25 151.82	70 653.27	
Majorca	540.49	205.00	42.66	788.15			300.00	0.08	488.07	788.15	
Maldon	3 095.16	5 015.00	1 639.20	9 749.36	2 815.93	668.80	965.00		5 299.63	9 749.36	
Mallacoota											
Mallacoota	2 878.49	870.00	1 534.24	5 282.73	1 061.04	112.00	642.00		3 467.69	5 282.73	
Malmesbury	2 018.96	1 425.00	72.63	3 516.59	980.00	144.80	83.20	3.35	2 305.24	3 516.59	
Manangatang	5 492.43	17 100.00		22 592.43	18 008.42				4 584.01	22 592.43	
Mansfield	1 332.92	2 232.00	114.72	3 679.64	475.00	112.00	145.00	1.95	2 945.69	3 679.64	
Marlo	1 257.00	1 150.00	48.91	2 455.91	440.00	69.20		1.54	1 945.17	2 455.91	
Maryborough	79 043.50	39 519.00	233.68	118 796.18	20 507.00	3 443.42	13 702.08	2 895.06	78 248.62	118 796.18	
Maryknoll	5 424.41	1 880.00	741.61	8 046.02	500.00	5.00	1 880.52	5.99	5 654.51	8 046.02	
Marysville	5 019.24	2 432.25	374.85	7 826.34	870.00			628.00	6 328.34	7 826.34	
Meenyan	9 946.60	1 829.20	1 001.71	12 777.51	965.00	117.17	1 557.00	6.05	10 132.29	12 777.51	
Meib. Chevre Kadisha	1 885 486.83	557 806.97	202 603.20	2 645 897.00	148 097.82	5 783.95	12 172.64	52 282.78	2 427 559.81	2 645 897.00	
Melton	17 957.00	43 800.00		61 757.00	27 671.90	335.99	32 060.36		1 688.75	61 757.00	
Memorial Park	6 181.57	13 074.00	14.04	19 269.61	5 046.00	303.34	5 898.00	2 699.21	5 323.06	19 269.61	
Merbein											

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Mereditih	1 320.37	320.00	44.55	1 684.92	30.00	..	290.00	1.08	1 363.84	1 684.92
Meringur	1 403.43	280.00	858.30	2 541.73	..	75.00	944.50	3.06	1 519.17	2 541.73
Merino	3 524.93	550.00	363.13	4 438.06	50.00	335.80	62.00	54.57	3 935.69	4 438.06
Merton	444.85	410.00	..	854.85	..	..	..	..	854.85	854.85
Milawa	14 468.32	3 223.00	1 776.00	19 467.32	1 805.00	112.00	281.61	4.70	17 264.01	19 467.32
Mildura	See Attachment	..	..	..	..	..	..	..	..	..
Minimay	3 098.66	..	377.23	3 475.89	..	0.51	15.00	..	3 460.38	3 475.89
Minyip	6 485.75	2 661.00	640.75	9 787.50	2 561.36	65.60	333.00	6.00	6 821.54	9 787.50
Miram	1 548.78	84.48	750.00	2 383.26	..	..	..	0.03	2 383.23	2 383.26
Minboo North	21 367.18	4 497.71	2 671.80	28 536.69	2 651.00	167.78	2 659.98	270.91	22 787.02	28 536.69
Mitiamo	697.86	130.00	23.51	851.37	..	..	..	..	851.37	851.37
Mitta Mitta	1 144.62	534.00	99.02	1 777.64	313.00	..	..	0.22	1 464.42	1 777.64
Moc	126 328.56	53 844.00	18 245.46	198 418.02	31 169.00	1 156.56	8 329.87	1 188.98	156 573.61	198 418.02
Molesworth	..	..	..	..	..	..	..	..	..	..
Moliagul	793.59	185.00	45.86	1 024.45	170.00	112.00	..	0.84	741.61	1 024.45
Moondarra (Erica)	3 187.25	970.00	265.58	4 422.83	..	..	57.09	0.88	4 364.86	4 422.83
Moonambel	762.17	318.75	29.98	1 110.90	100.00	112.00	..	0.90	898.00	1 110.90
Moonlight Head	939.16	165.00	65.52	1 169.68	..	..	..	0.04	1 169.64	1 169.68
Moorgag	3 881.76	2 199.50	386.41	6 467.67	1 290.00	..	230.00	4.10	4 943.57	6 467.67
Mooroopna	100 285.71	28 972.00	14 628.45	143 886.16	15 870.05	1 602.47	7 545.46	142.89	118 725.29	143 886.16
Mornington	3 612.00	117 846.00	36 364.00	157 822.00	34 859.00	15 833.00	48 230.00	24 771.00	34 129.00	157 822.00
Morrison	152.37	20.00	5.70	178.07	..	..	50.00	..	128.07	178.07
Mortlake	14 211.21	2 465.60	891.71	17 568.52	826.40	..	2 385.60	6.77	14 349.75	17 568.52
Mount Egerton	1 817.55	110.00	63.69	1 991.24	..	..	..	0.01	1 991.23	1 991.24
Mount Cole	741.48	70.00	158.19	969.67	..	25.00	..	5.00	939.67	969.67
Mount Dundee	10 595.10	2 109.28	421.00	13 125.38	..	2 886.94	2 490.72	1 870.11	5 877.61	13 125.38
Mount Moriac	1 091.20	2 330.00	36.60	3 457.80	..	24.94	2 594.68	..	838.18	3 457.80
Mount Prospect	3 725.85	..	265.20	3 991.05	..	..	100.00	..	3 888.51	3 991.05
Moyston	1 639.13	730.00	327.49	2 696.62	..	..	160.63	7.20	2 340.40	2 696.62
Muckleford	15 998.29	1 660.90	5 570.85	23 180.04	200.00	156.22	3 016.45	552.11	16 300.65	23 180.04
Murchison	4 564.71	1 908.00	1 148.34	7 621.05	3 042.01	268.82	108.54	703.77	5 676.74	7 621.05
Murrayville	15 710.51	600.00	967.80	17 278.31	1 020.00	112.00	384.50	0.95	16 775.36	17 278.31
Myrtleford	31 449.61	21 368.50	4 176.84	56 994.95	12 074.00	1 289.23	4 377.50	18.09	39 236.13	56 994.95
Mysia	268.99	160.00	1 012.67	1 441.66	..	43.40	1 178.91	2.51	216.84	1 441.66
Mystic Park	..	..	..	..	..	..	..	..	..	..
Nagambie	32 573.49	9 807.00	3 189.03	45 569.52	5 689.91	112.00	8 767.20	24.82	30 975.59	45 569.52
Nandaly	756.99	170.00	26.71	953.70	0.12	953.58	953.70
Narracan	4 208.66	120.00	430.87	4 759.53	200.00	0.44	..	0.68	4 558.41	4 759.53

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	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravetting)	Office Expenses (including insurance)	Building and Works	Miscellaneous	Closing Balance	
Narrawong	10 438.04	11 397.40	732.67	22 568.11	3 935.00	419.61	4 389.46	196.68	13 627.36	22 568.11
Nathalia	4 966.33	1 115.00	418.57	6 499.90	600.00	17.35	493.85	17.35	5 388.70	6 499.90
Natimuk	753.95	..	641.92	1 395.87	10.00	112.00	50.00	0.05	1 223.82	1 395.87
Nattee Yallock	1 158.12	..	63.33	1 221.45	..	..	60.00	0.17	1 161.28	1 221.45
Navarre	10 307.47	3 310.00	1 055.52	14 672.99	2 202.50	305.37	2 220.79	207.74	9 736.59	14 672.99
Neerim	341.54	375.00	1 011.94	1 728.48	250.00	137.36	40.00	2.24	1 298.88	1 728.48
Nelson	1 311.86	192.50	202.51	1 706.87	120.00	112.00	..	..	1 474.87	1 706.87
Netherby	1 473.06	482.00	52.20	2 007.26	410.00	..	..	1.01	1 596.25	2 007.26
Newbridge	5 294.70	1 980.00	634.46	7 909.16	645.00	..	10.60	21.95	7 231.61	7 909.16
Newsicad	19 112.93	9 242.65	2 128.35	30 483.93	5 185.00	299.47	6 420.02	944.45	17 634.99	30 483.93
Nhill	890.72	93.00	712.84	1 696.56	..	..	..	4.36	1 692.20	1 696.56
Niranda	429.51	..	16.09	445.40	..	..	..	..	445.40	445.40
Noradjuha	..	..	4 989.58	4 989.58	2 169.15	..	2 820.43	..	..	4 989.58
Northcote	9 725.00	..	..	9 725.00	..	..	..	..	..	9 725.00
Numurkah	*31 865.00	32 104.00	13 324.00	87 018.00	23 951.00	..	21 264.00	1 470.00	*18 754.00	87 018.00
Nurrabiel	7 974.70	2 924.00	1 765.15	12 663.85	1 710.00	..	230.26	1 005.00	9 718.57	12 663.85
Nyora	1 121.96	895.00	1 542.02	3 558.98	865.00	..	992.18	5.65	1 696.15	3 558.98
Oakleigh	785.70	..	6.00	791.70	..	..	..	..	791.70	791.70
Old Port Fairy	Nil Return	..	..	..	..	..	..	..	..	..
Omeo	4 932.91	1 835.00	559.70	7 327.61	240.00	881.37	15 180.06	1 950.66	7 087.61	7 327.61
Orbost	38 029.34	22 019.11	3 288.94	63 337.39	9 133.74	..	..	..	36 191.56	63 337.39
Ottrun	7 977.18	2 510.00	372.42	10 859.60	..	..	1 807.57	0.87	9 051.16	10 859.60
Ouyen	18 966.21	20 793.80	1 264.01	41 024.02	10 000.00	471.25	9 101.74	..	21 451.03	41 024.02
Paekham	1 344.46	450.00	1 67.05	1 961.51	..	69.20	62.07	13.77	1 816.47	1 961.51
Pannure	15 738.26	881.30	2 095.07	18 714.63	..	420.93	1 176.90	87.74	17 029.06	18 714.63
Pannooabamawm	3 010.50	1 635.00	339.43	4 984.93	465.00	112.00	400.00	3.12	4 004.81	4 984.93
Patho & Torrumbary	5 481.91	18 069.00	884.80	24 435.71	4 236.60	1 800.00	7 102.28	4 423.94	6 872.89	24 435.71
Paynesville	8 629.69	23 838.02	2 826.12	35 293.83	11 430.00	460.90	9 080.75	3 029.20	11 292.98	35 293.83
Phillip Island	159.70	..	5.96	165.66	..	..	..	..	165.66	165.66
Pimpinio	See Attachments	..	..	..	..	..	..	..	..	..
Pine Lodge	72.81	..	0.36	73.17	..	..	..	..	73.17	73.17
Polkemmet	204.14	..	7.64	211.78	..	2.00	..	..	209.78	211.78
Pompapiel	3 733.55	2 100.00	195.25	6 028.80	690.00	..	587.10	36.15	4 715.55	6 028.80
Poowong	4 003.25	2 110.00	135.78	6 250.03	1 058.10	..	..	3.08	5 188.85	6 250.03
Port Campbell	See Attachments	..	..	..	..	..	..	..	..	..
Port Fairy	*29 668.42	12 967.12	..	42 635.54	..	1 087.12	7 338.93	6 834.73	*27 374.76	42 635.54
Portarlington	..	..	..	..	..	..	..	..	..	..

* 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	Sources of Income	Other	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Sundries and Miscellaneous	Closing Balance	
Portland (South)	36 329.80	48 303.83	1 597.94	677.10	86 231.57	27 920.23	3 676.06	15 836.90	..	38 798.38	86 231.57
Portland (North) (Old)	5 388.00	..	5 388.00	..	5 388.00	..	..	5 388.00	..	..	5 388.00
Preston	772 316.26	1 885 843.95	242 950.45	2 901 110.66	2 901 110.66	160 736.67	63 013.00	749 961.80	..	1 927 399.19	2 901 110.66
Pyralong	7 005.63	590.00	677.10	..	8 272.73	250.00	128.25	1 385.09	2.90	6 506.49	8 272.73
Pyramnd Hill	10 427.03	4 671.00	1 199.98	..	16 298.01	1 435.00	..	2 824.18	102.45	11 936.38	16 298.01
Quamatook	1 954.23	70.00	882.60	..	2 906.83	11.10	..	..	690.60	2 205.13	2 906.83
Quantong	65 288.86	19 064.49	5 694.84	..	90 048.19	3 610.49	178.00	10 589.81	13.99	75 655.90	90 048.19
Queenscliffe	1 205.86	..	27.75	..	1 233.61	..	..	..	..	1 233.61	1 233.61
Queensdown	8 464.85	11 637.90	1 038.87	..	21 141.62	3 575.00	276.75	13 262.52	27.35	4 000.00	21 141.62
Rainbow	1 204.68	1 440.00	43.04	..	2 687.72	975.00	172.00	..	75.90	1 464.82	2 687.72
Raywood	6 876.76	24 791.40	1 550.83	..	33 307.46	8 825.54	3 387.00	2 922.00	0.92	18 150.47	33 307.46
Redcastle	2 978.60	1 413.00	299.91	..	4 691.51	629.17	229.16	82.26	14.50	3 736.42	4 691.51
Red Bank	..	..	..	..	..	..	..	..	..	..	..
Red Jacket	..	..	..	..	..	..	..	..	..	..	..
Rheola	740.09	1 345.00	46.06	..	2 131.15	1 137.00	114.45	..	35.70	844.00	2 131.15
Riddell's Creek	5 007.12	1 893.00	1 228.89	..	8 129.01	1 150.00	112.00	557.50	38.30	6 271.21	8 129.01
Ripplebrook	..	..	..	..	..	..	..	..	..	..	..
Robinvale	36 075.06	21 260.00	3 632.02	..	60 967.08	7 309.00	112.00	496.28	531.32	52 518.48	60 967.08
Rochester	36 315.09	25 378.10	8 537.13	..	70 230.32	5 522.00	636.60	12 540.14	7 192.73	44 338.85	70 230.32
Rokewood	12 428.09	6 894.42	304.96	..	19 627.47	..	128.00	4 822.25	2 522.06	12 155.16	19 627.47
Rosebery	581.36	..	21.78	..	603.14	..	..	..	..	603.14	603.14
Rosedale	..	..	..	..	..	..	..	..	..	..	..
Rothwell	8 391.41	3 980.50	2 231.57	..	14 603.48	..	167.69	2 500.04	2 225.00	9 710.75	14 603.48
Runnymede	3 994.97	860.00	682.82	..	5 537.79	300.00	112.00	85.00	386.62	4 654.17	5 537.79
Rupanyup	2 542.11	3 014.05	2 973.94	..	8 530.10	1 697.00	..	3 811.06	476.57	2 545.47	8 530.10
Rushworth	13 224.07	6 568.61	331.35	..	20 124.03	3 908.80	108.11	2 966.00	13.75	13 127.37	20 124.03
Rye	..	..	..	..	..	..	..	..	..	..	..
Sale	32 712.00	92 606.00	4 013.00	..	129 331.00	42 798.00	4 902.00	9 243.00	39 093.00	33 295.00	129 331.00
San Remo	6 775.69	2 559.50	393.99	..	9 729.18	..	..	4 233.00	522.80	4 973.38	9 729.18
Sandford	8 298.50	977.00	816.36	..	10 091.86	100.00	145.35	1 180.00	23.65	8 642.86	10 091.86
Sandy Creek	1 340.15	390.00	48.46	..	1 778.61	150.00	..	60.00	0.88	1 567.73	1 778.61
Scotts Creek	8 972.10	1 645.00	587.76	..	11 204.86	1 040.00	156.62	400.00	2.55	9 605.69	11 204.86
Sea Lake	4 095.97	1 045.00	209.70	..	5 350.67	380.00	..	653.91	143.52	4 173.24	5 350.67
Seymour	28 345.87	43 306.00	10 238.76	..	81 890.63	15 056.70	1 791.05	12 220.79	348.75	52 473.34	81 890.63
Sheep Hills	352.88	..	13.20	..	366.08	..	..	..	0.01	366.07	366.08
Shefford	983.53	210.00	34.61	..	1 228.14	..	3.30	..	5.45	1 219.39	1 228.14
Shepparton	99 923.32	84 930.37	11 197.10	..	196 050.79	48 660.69	2 023.74	112 152.05	6 806.89	26 407.42	196 050.79
Skipton	5 121.82	4 638.10	443.56	..	10 203.48	1 793.18	188.70	504.93	28.73	7 687.94	10 203.48

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Cemeteries	RECEIPTS					EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Miscellaneous	Closing Balance		
Smeaton	1 960.39	60.00	189.43	2 209.82	..	240.00	208.60	..	2 209.82	2 209.82	
Smythesdale	3 920.13	2 175.00	141.65	6 236.78	620.00	..	..	1.75	5 166.43	6 236.78
Sorrento	28 078.28	13 750.00	3 081.71	44 909.99	5 080.00	15.80	..	5 222.75	34 591.44	44 909.99	
Speed	..	..	..	..	..	..	..	..	..	..
Spring Hill	518.84	..	19.43	538.27	..	..	..	0.01	538.26	538.27
Spring Lead	2 046.79	50.00	1 264.31	3 361.10	..	2.75	1 517.40	1.24	1 839.71	3 361.10	
Springhurst (Narimga)	..	..	..	..	..	..	..	..	..	..
St. Arnaud	See Attachments	..	..	..	..	..	..	..	..	..
Staffordshire Reef	353.93	420.00	1 339.32	2 113.25	170.00	4.45	60.00	0.63	1 878.17	2 113.25	
Stanley	3 416.41	1 479.00	726.60	5 622.01	660.00	128.14	..	45.36	4 788.51	5 622.01	
Stawell (Pleasant Creek)	14 391.58	37 901.25	3 724.44	56 017.27	30 609.71	471.79	8 473.13	803.95	15 658.69	56 017.27	
Steiglitz	698.56	70.00	524.40	1 292.96	..	..	..	..	1 292.96	1 292.96
Strathdownie East	2 004.60	140.00	69.32	2 213.92	..	..	..	0.13	2 213.79	2 213.92
Stratford	6 904.32	29 436.04	5 350.81	41 691.17	7 459.50	467.50	19 108.60	8 928.22	5 727.35	41 691.17	
Strathbogie	287.60	..	29.56	317.16	..	..	..	..	317.16	317.16
Streatham	..	..	..	..	..	..	..	..	..	..
Stuart Mill	..	..	..	..	..	..	..	..	..	..
Sunbury	10 467.40	31 885.29	..	42 352.69	13 875.74	..	10 811.36	2 435.21	15 230.38	42 352.69	
Sutton Grange	1 567.99	246.00	57.99	1 871.98	150.00	..	..	0.12	1 721.86	1 871.98
Swan Hill	See Attachments	..	..	..	..	..	..	..	..	..
Swanwater West	3.64	70.00	508.01	581.65	..	112.00	..	10.00	459.65	581.65	
Talgarno	676.07	17.13	6.71	699.91	..	..	150.30	0.15	549.46	699.91
Tallangatta	4 339.93	8 125.00	1 797.63	14 262.56	4 005.00	93.70	3 157.39	11.90	6 994.57	14 262.56	
Tallaroek	3 257.03	702.00	248.47	4 207.50	400.00	..	..	..	3 807.50	4 207.50
Taraale	1 391.28	810.00	74.48	2 275.76	430.00	112.00	789.00	7.35	937.41	2 275.76	
Taramulla	4 572.02	1 810.00	375.60	6 757.62	1 035.00	112.00	1 645.85	5.38	3 959.39	6 757.62	
Tarrawingee	1 328.26	70.00	53.73	1 451.99	..	7.90	..	49.20	1 394.89	1 451.99	
Tarrawuykyan	1 352.05	70.00	126.61	1 548.66	..	..	..	0.11	1 548.55	1 548.66
Tarwin Lower	2 712.58	70.00	380.12	3 162.70	..	..	230.00	1.37	2 931.33	3 162.70
Tatura	116 868.67	40 050.30	16 911.31	173 830.28	7 689.60	1 350.10	29 239.26	4 458.56	131 092.76	173 830.28	
Tayoon	481.07	..	17.41	498.48	..	..	..	32.84	465.64	498.48
Tawonga	4 792.35	2 282.50	283.75	7 358.60	1 620.00	234.90	1 390.70	51.72	4 061.28	7 358.60	
Teesdale	1 943.98	320.00	145.42	2 409.40	..	87.50	..	0.58	2 321.32	2 409.40	
Templestowe	See Attachments	..	..	..	..	..	..	..	..	..
Terang	9 964.06	41 746.35	2 759.89	54 470.30	11 969.50	900.17	29 926.69	4 382.56	7 291.38	54 470.30	
Terrace	1 143.50	195.00	44.33	1 382.83	320.35	..	..	0.35	1 062.13	1 382.83
Tharabogga—See Tungamah	..	..	..	..	..	..	..	..	..	..
The Necropolis	See Attachments	
Thoono	777.80	804.52	27.00	0.02	777.50	804.52	
Thorpdale	26.72	

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Cemeteries	RECEIPTS				EXPENDITURE					Total
	Opening Balance	Fees for Graves	Other Sources of Income	Total	Salaries and Wages (including gravedigging)	Office Expenses (including insurance)	Building and Works	Miscellaneous	Closing Balance	
Timor	3 888.90	741.00	367.56	4 997.46	..	..	..	0.45	4 997.01	4 997.46
Tol Tol	893.88	33.49	28.88	927.37	..	..	..	..	927.37	927.37
Tongala	1 586.43	4 244.00	28.88	5 859.31	800.00	570.30	3 665.92	10.80	812.29	5 859.31
Toonan	1 374.35	80.00	51.42	1 705.77	..	..	547.77	1.20	1 156.80	1 705.77
Tooolamba	1 833.13	110.00	97.13	2 040.26	..	112.00	65.00	0.04	1 863.22	2 040.26
Toongabbie	18 240.58	2 194.60	4 292.96	24 728.14	1 419.70	408.41	1 518.65	..	21 381.38	24 728.14
Toora	20 851.21	6 460.00	2 121.89	29 433.10	1 187.85	417.60	4 298.70	244.60	23 284.35	29 433.10
Towanning	570.25	..	..	570.25	..	..	..	..	570.25	570.25
Tower Hill	..	..	..	..	..	..	..	..	..	..
Trafalgar	39 997.26	219 049.00	10 236.25	269 282.51	117 631.96	5 133.16	7 625.72	59 943.36	78 948.31	269 282.51
Traralgon	9 663.70	3 270.00	1 035.20	13 968.90	2 890.50	..	3 582.90	174.90	7 320.60	13 968.90
Tretham	(360.84)	870.00	1 000.00	1 509.16	..	..	521.31	..	987.85	1 509.16
Truganina	4 145.56	380.00	1 179.49	5 705.05	..	..	402.00	802.51	4 500.54	5 705.05
Tungamah	21.54	100.00	0.78	122.32	..	..	..	..	122.32	122.32
Tutye	663.92	150.00	40.53	854.45	..	..	..	..	854.45	854.45
Tyack	5 802.73	8 588.00	181.58	14 572.31	4 010.00	123.47	706.00	..	10 438.84	14 572.31
Tyabb	7 297.59	955.00	598.74	8 851.33	960.00	15.00	..	38.69	7 131.64	8 851.33
Tylden	973.60	260.00	837.73	2 071.33	180.00	..	764.28	2.29	1 124.76	2 071.33
Ultima	2 368.05	420.00	214.42	3 002.47	240.00	..	30.51	27.93	2 704.03	3 002.47
Upper Regions	48.02	..	4.02	52.04	..	..	40.04	12.00	..	52.04
Upper Yarra	41 622.87	47 360.00	5 253.91	94 236.78	14 124.00	1 610.48	21 527.13	770.00	56 205.17	94 236.78
Vaughan	538.57	..	19.15	557.72	..	..	..	..	557.72	557.72
Violet Town	15 118.55	2 697.00	2 232.21	20 047.76	1 792.50	117.17	553.80	340.20	17 244.09	20 047.76
Wanaparua	1 560.49	..	400.00	1 974.90	..	..	..	..	400.00	1 974.90
Wangarata (John Foot)	25.36	..	414.41	1 974.90	..	..	651.65	14.89	1 308.36	1 974.90
Waitchie	1 604.28	..	0.94	1 832.28	..	..	..	..	26.30	1 832.28
Walhalla	8 203.29	346.50	228.00	9 271.04	75.00	155.00	100.00	0.98	1 576.30	9 271.04
Wallan	1 865.63	165.00	721.25	2 097.85	..	..	855.50	137.04	8 203.50	9 271.04
Walpeup	2 004.94	324.00	67.22	2 097.85	..	50.00	..	..	2 047.85	2 097.85
Walwa	..	..	274.20	2 603.14	..	112.00	98.00	0.23	2 392.91	2 603.14
Wangarata	3 456.64	115.00	131.46	3 703.10	..	..	..	0.12	3 702.98	3 703.10
Warracourt	55 887.53	19 111.00	10 526.78	85 525.11	11 710.00	..	6 718.07	7 384.49	59 712.55	85 525.11
Warracknabeal	111 048.91	106 447.40	22 021.67	239 517.98	33 686.75	12 544.64	91 993.62	19 021.87	82 271.10	239 517.98
Warragul	..	..	..	..	..	..	..	..	..	..
Warrandyte	10 742.87	25 987.00	16 463.13	53 193.00	10 230.00	..	36 374.00	4 146.00	2 443.00	53 193.00
Warrigal (Heidelberg)	41 122.00	140 050.00	20 705.00	201 877.00	87 796.00	5 704.00	47 701.00	14 277.00	46 399.00	201 877.00
Warrnambool	2 228.41	665.00	69.29	2 962.70	719.00	..	..	1.80	2 241.90	2 962.70
Watchem	1 143.20	325.00	160.52	1 628.72	306.00	15.80	46.90	0.80	1 259.22	1 628.72
Waterloo	2 220.38	150.00	..	2 370.38	..	..	..	..	2 370.38	2 370.38

Korumburra Cemetery Trust

BALANCE SHEET

As at December 31, 1991

EXPENDITURE

Wages	\$11,232.00
Grave Digging	6,495.00
Plaques & Memorials	4,262.50
General Maintenance for machinery & grounds	2,072.02
New Beams	1,967 17
Secretary -- Honorariums	1,000.00
Water Board	380.00
Shire Rates	520.00
Exhumation	500.00
Ext. to Colabarium	995.26
Advertising	11.85
Government charges	\$35.00
Income tax paid	\$248.95
Balance as at 31/12/91	1,535.59

\$31,255.34

INCOME

Balance carried forward	\$2,124.34
Grave Digging	6,120.00
Plots	7,400.00
Plaques & Memorials	5,882.30
Rent	2,035.00
Cemetery Trust Commission	4,230.00
Reserved Niches	100.00
Exhumation	1,000.00
Interest	2,363.70

\$31,255.34

ANZ Investment Accounts	\$18,532.29
ANZ Savings Account	587.05

TOTAL INVESTED **\$19,119.34**

AUDITORS REPORT

I have examined the cash books of the Korumburra Cemetery Trust and confirm that this Statement of Income and Expenditure and Balance of Investment as at December 31, 1991 is in accordance with the cash books.

 NEIL M. WILLIAMS C.P.A.
16/10/92

**Deloitte Ross
Tohmatsu**



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Moonee Ponds 3039
PO Box 289
Moonee Ponds VIC 3039 Australia

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INDEPENDENT AUDIT REPORT TO THE MEMBERS OF
FAWKNER CREMATORIUM AND MEMORIAL PARK

Scope

We have audited the financial report of Fawkner Crematorium and Memorial Park for the year ended 31st December 1991 as set out on pages 2 to 8. The trustees are responsible for the preparation and presentation of the financial report and the information contained therein. We have conducted an independent audit of the financial report in order to express an opinion.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial report is free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial report is presented fairly in accordance with Australian accounting concepts and standards so as to present a view of the Trust which is consistent with our understanding of its financial position and the results of its operations.

The audit opinion expressed in this report has been formed on the above basis.

Audit opinion

The Trust has adopted a new accounting policy with respect to the accounting for pre-need cremation and interment deed sales. In adopting this accounting policy, as stated in Note 1(d), the Trust has not complied with Australian Accounting Standard AAS1 "Profit and Loss or Other Operating Statements" due to data not being available as at the end of the previous financial year.

In our opinion, subject to non-compliance with AAS1 as referred to in the previous paragraph, the financial report presents fairly the financial position of Fawkner Crematorium and Memorial Park as at 31st December 1991 and the results of its operations for the year then ended in accordance with Statements of Accounting Concepts and applicable Accounting Standards.

Deloitte Ross Tohmatsu
DELOITTE ROSS TOHMATSU

Neil M Westaway
NEIL M WESTAWAY
Partner
Chartered Accountants

6 March 92

Member
DRTInternational

FAWKNER CREMATORIUM & MEMORIAL PARK
STATEMENT OF INCOME AND EXPENDITURE
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1991

	<u>Notes</u>	<u>1991</u> \$	<u>1990</u> \$
Operating Surplus	2	473,379	1,028,582
Accumulated fund at the beginning of the financial year		<u>8,036,338</u>	<u>6,681,037</u>
TOTAL AVAILABLE FOR APPROPRIATION		8,509,717	7,709,619
Appropriations:			
Establishment of Pre-need Sales Liability		1,203,000	
Transfer to/(from) Replacement of Capital Equipment Reserve		(569,000)	(481,000)
Transfer to Park Maintenance Reserve		<u>71,007</u>	<u>154,281</u>
ACCUMULATED FUND AT THE END OF THE FINANCIAL YEAR		<u>7,804,710</u>	<u>8,036,338</u>

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

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FAWKNER CREMATORIUM & MEMORIAL PARK**BALANCE SHEET AS AT 31ST DECEMBER 1991**

	Notes	1991 \$	1990 \$
CURRENT ASSETS			
Cash		59,873	13,834
Receivables	3	529,211	420,944
Inventories	4	396,217	741,283
Investments	6	<u>3,442,183</u>	<u>3,661,186</u>
TOTAL CURRENT ASSETS		<u>4,427,183</u>	<u>4,837,247</u>
NON CURRENT ASSETS			
Inventories	6	816,099	756,584
Property, plant and equipment	7	<u>7,407,347</u>	<u>6,605,965</u>
TOTAL NON-CURRENT ASSETS		<u>8,223,446</u>	<u>7,362,549</u>
TOTAL ASSETS		<u>12,650,930</u>	<u>12,199,796</u>
CURRENT LIABILITIES			
Creditors and borrowings	8	604,543	584,367
Provisions	9	<u>399,452</u>	<u>342,090</u>
TOTAL CURRENT LIABILITIES		<u>1,003,995</u>	<u>926,457</u>
NON-CURRENT LIABILITIES			
Creditors and borrowings	10	109,737	209,520
Other	11	<u>1,203,000</u>	<u>-</u>
TOTAL NON-CURRENT LIABILITIES		<u>1,312,737</u>	<u>209,520</u>
TOTAL LIABILITIES		<u>2,316,732</u>	<u>1,135,977</u>
NET ASSETS		<u>10,334,198</u>	<u>11,063,819</u>
TRUST'S FUNDS			
Accumulated Fund		7,804,710	8,036,338
Reserves	12	<u>2,529,488</u>	<u>3,027,481</u>
TOTAL TRUST'S FUNDS		<u>10,334,198</u>	<u>11,063,819</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 1991

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 1991. 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 31st December 1991.

(c) **Holiday Pay**

Holiday pay is provided for all employees pro rata holiday entitlements as at 31st December 1991.

(d) **Reservations**

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

A liability of \$1,203,000, which represents funds received in advance, has been disclosed to recognise the commitment to honour pre-need cremation and internment deeds. This represents a change in treatment from prior years when such items were treated as income in the year of receipt.

The amount of \$1,203,000 appears as an appropriation of accumulated funds. This does not comply with Australian Accounting Standard AAS1 "Profit and Loss or Other Operating Statements." Paragraph 10 of that standard states that any revenue or expense that arises retroactively from a changed accounting policy to comply with an Australian Accounting Standard or a statutory requirement shall be adjusted directly against opening accumulated funds.

Non-compliance with the standard is due to data not being available as at the end of the previous financial year.

(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 1991

	1991	1990
	\$	\$
2. OPERATING SURPLUS		
The operating surplus includes the following items of revenue and expense.		
OPERATING REVENUE		
Crematorium and Cemetery Revenue	7,483,422	7,123,419
Other Operating Revenue	<u>414,476</u>	<u>670,648</u>
TOTAL OPERATING REVENUE	<u>7,897,898</u>	<u>7,794,067</u>
OPERATING EXPENSES		
Depreciation of property, plant and equipment	939,052	802,531
Loss on sale of fixed assets	6,584	18,496
Transfers to provisions		
Long Service Leave	11,055	66,855
Annual Leave	46,307	27,648
Auditors remuneration		
Auditing the accounts	18,000	17,000
Other services	<u>7,500</u>	<u>4,100</u>
3. CURRENT RECEIVABLES		
Trade debtors	356,900	348,734
Other debtors and prepayments	<u>172,311</u>	<u>72,210</u>
	<u>529,211</u>	<u>420,944</u>
4. CURRENT INVENTORIES		
Stocks of Vaults & Niches	<u>396,217</u>	<u>741,283</u>
5. CURRENT INVESTMENTS		
Investments - at cost	<u>3,442,183</u>	<u>3,651,186</u>
6. NON CURRENT INVENTORIES		
Stocks of Vaults, Niches & Memorials	<u>816,099</u>	<u>756,584</u>

FAWKNER CREMATORIUM & MEMORIAL PARKNOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTSFOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1991

	<u>1991</u>	<u>1990</u>
	\$	\$
7. <u>PROPERTY, PLANT AND EQUIPMENT</u>		
Freehold Land and Buildings and Improvements - at valuation 31st December 1958 and subsequent additions at cost	8,979,367	8,503,936
Less: Accumulated Depreciation	<u>(4,927,809)</u>	<u>(4,366,942)</u>
	4,051,558	4,136,994
Plant and equipment - at valuation 31st December 1958 and subsequent additions at cost	3,573,644	2,408,204
Less: Accumulated Depreciation	<u>(1,125,802)</u>	<u>(1,076,218)</u>
	2,447,842	1,331,986
Construction Projects in Progress	<u>907,947</u>	<u>1,136,985</u>
Total Fixed Assets	<u>7,407,347</u>	<u>6,605,965</u>
8. <u>CURRENT CREDITORS AND BORROWINGS</u>		
Unsecured:		
Trade creditors	414,325	203,050
Other creditors and accruals	<u>74,984</u>	<u>232,954</u>
	489,309	436,004
Secured:		
Bank loans	<u>115,234</u>	<u>148,363</u>
	604,543	584,367
Bank loans are secured by a floating charge over the assets of the Trust.		
9. <u>CURRENT PROVISIONS</u>		
Long Service Leave	157,678	146,623
Annual Leave	<u>241,774</u>	<u>195,467</u>
	399,452	342,090
10. <u>NON-CURRENT CREDITORS & BORROWINGS</u>		
Secured:		
Bank loans	<u>109,737</u>	<u>209,520</u>
Bank loans are secured by a floating charge over the assets of the Trust.		

FAWNER CREMATORIUM & MEMORIAL PARK
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 1991

	1991 \$	1990 \$
11. <u>OTHER NON-CURRENT LIABILITIES</u>		
Pre-Need Sales Liability (Note 1(d))	<u>1,203,000</u>	<u> </u>
12. <u>RESERVES</u>		
(a) Reserves Comprise:		
Park Maintenance Reserve	1,672,490	1,601,483
Land Purchase Reserve	856,998	856,998
Replacement of Capital Equipment Reserve	<u> </u>	<u>569,000</u>
	<u>2,529,488</u>	<u>3,027,481</u>
(b) Movements:		
Park Maintenance Reserve		
Balance at beginning of financial year	1,601,483	1,447,202
Transfer from accumulated fund	<u>71,007</u>	<u>154,281</u>
Balance at end of financial year	<u>1,672,490</u>	<u>1,601,483</u>
Land Purchase Reserve		
Balance at beginning of financial year	<u>856,998</u>	<u>856,998</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	569,000	1,050,000
Transfer from accumulated fund	<u> </u>	<u>200,000</u>
Fixed Asset Purchase	<u>(569,000)</u>	<u>(681,000)</u>
Balance at end of financial year	<u> </u>	<u>569,000</u>
13. <u>CAPITAL EXPENDITURE COMMITMENTS</u>		
Not later than one year	<u> </u>	<u>250,000</u>

THE MEMORIAL PARK
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 1991

<u>INCOME</u>	\$	\$
Burials	1,100,507	
Cremations	601,510	
Memorialization	267,009	
Sundry Receipts	99,105	
Income Received on Bank Accounts and Investments	<u>231,001</u>	<u>2,299,132</u>
 <u>EXPENDITURE</u>		
Lawn Cemetery) Crematorium) Grounds)	924,624	
Administration	571,387	
Depreciation	<u>151,999</u>	1,648,010
Amount Transferred to No.3 Trust Account for Pre-Need and Endowed Care		347,105
Excess of Income over Expenditure		<u>304,017</u>
		<u>\$2,299,132</u>
 <u>ACCUMULATED FUNDS</u>		
Balance 31st December, 1990		1,564,647
<u>Add:</u> Excess of Income over Expenditure as per Income and Expenditure		<u>304,017</u>
<u>BALANCE 31ST DECEMBER, 1991</u>		<u>\$1,868,664</u>

THE MEMORIAL PARKBALANCE SHEET AS AT 31ST DECEMBER, 1991

<u>RESERVES AND ACCUMULATED FUNDS</u>	\$	\$
Accumulated Funds		1,868,664
Trust Account for Park Maintenance and Provision for Reservation		2,284,772
C.R.B. Acquisition Redevelopment Reserve		21,578
Government Grant		100,000
		<u>\$4,275,014</u>

Represented by:

CURRENT ASSETS

Cash on Hand	200	
Cash at Bank (Note 1)	339,199	
Supplies on Hand	17,166	
Debtors	113,779	
Prepayments	39,513	509,857

INVESTMENTS at Cost (Note 2) 1,630,350FIXED ASSETS (At Book Value)

Freehold Land	38,979	
Buildings	1,134,337	
Improvements	1,036,874	
Equipment	658,157	2,868,347
		<u>\$5,008,554</u>

Deduct:

CURRENT LIABILITIES

Accounts Payable	16,088	
Sundry Creditors	1,865	
Government of Victoria Treasury Loan	152,370	
Deposits Held	1,632	
Provision for Long Service Leave	53,764	
Provision for Annual Leave	81,713	
Accruals	80,733	388,165

DEFERRED LIABILITY

Government of Victoria Treasury Loan	345,375
	<u>\$4,275,014</u>

AUDIT REPORTTHE 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, 1991 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: 6 FEB 1992

J. S. Dewar
.....
MORROW WHEATLEY & ASSOCIATES *
CERTIFIED PRACTISING ACCOUNTANTS

WILLIAMSTOWN PUBLIC CEMETERY
INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 1991

<u>INCOME:</u>	\$	\$
Burials	341,067	
Sundry Receipts	5,218	
Interest Received on Bank Accounts and Investments	<u>113,025</u>	<u>459,310</u>
 <u>EXPENDITURE:</u>		
Cemetery	67,907	
Administration	67,490	
Depreciation	<u>32,029</u>	167,426
Amount transferred to No.3 Trust Account for Maintenance, Endowed Care and Reservations		108,744
Excess of Income over Expenditure		183,140
		<u>\$459,310</u>
 <u>ACCUMULATED FUNDS:</u>		
Balance 31st December, 1990		831,165
Add: Excess of Income over Expenditure		183,140
<u>BALANCE 31ST DECEMBER, 1991</u>		<u>\$1,014,305</u>

WILLIAMSTOWN PUBLIC CEMETERY
BALANCE SHEET AS AT 31ST DECEMBER, 1991

RESERVES AND ACCUMULATED FUNDS

	\$	\$
Accumulated Funds	1,014,305	
Fixed Asset Revaluation Reserve	20,000	1,034,305
Maintenance, Endowed Care & Reservations		<u>336,457</u>
		<u><u>\$1,370,762</u></u>

Represented by:

CURRENT ASSETS

Cash at Bank - (Note 1)	171,709	
Debtors	<u>34,279</u>	205,988

INVESTMENTS at Cost - (Note 2) 1,019,000

FIXED ASSETS (At Book Value)

Buildings	35,003	
Improvements	141,571	
Equipment	<u>16,882</u>	193,456

Deduct:

CURRENT LIABILITIES

Creditors and Accruals	8,504	
Deposits Held	150	
Historic Monument Restoration Account	4,473	
Provision for Long Service Leave	4,612	
Memorial Park	<u>29,943</u>	47,682
		<u><u>\$1,370,762</u></u>

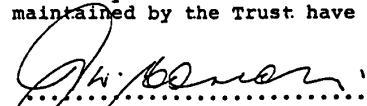
AUDIT REPORT

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, 1991 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: 6 FEB 1992



MORROW WHEATLEY & ASSOCIATES
CERTIFIED PRACTICING ACCOUNTANTS

BENDIGO CEMETERIES TRUST

OPERATING STATEMENT
FOR YEAR ENDED 30 SEPTEMBER, 1992

	Notes	1990/91	1989/90
		\$	\$
Revenue :			
Operating Revenue	2	539,747	361,154
Interest Revenue	3	24,984	42,538
Other Revenue	4	<u>42,509</u>	<u>15,190</u>
TOTAL REVENUE		607,240	418,882
Less Expenses :			
Direct	5	460,381	456,588
Administration	6	91,403	63,775
Financial	7	<u>64,557</u>	<u>6,577</u>
TOTAL EXPENSES		616,341	526,940
<u>TOTAL SURPLUS/(DEFICIT) FOR YEAR</u>		(9,101)	(108,058)
ACCUMULATED REVENUE - BEGINNING OF YEAR		278,736	389,301
ADD : Transfers from Reserve		4,288	
LESS : Transfers to Reserve		2,434	2,507
ACCUMULATED REVENUE - END OF YEAR		<u>\$271,489</u>	<u>\$278,736</u>

BENDIGO CEMETERIES TRUST**BALANCE SHEET
AS AT 30 SEPTEMBER, 1991**

	Notes	1990/91 \$	1989/90 \$
ASSETS :			
<u>Current Assets</u>			
Cash at Bank		37,730	4,592
Petty Cash		150	50
Debtors	8	68,170	48,018
Stock	1.7	<u>2,000</u>	<u>2,000</u>
		<u>108,050</u>	<u>54,660</u>
 <u>Investments (at cost)</u>	 9	 <u>156,664</u>	 <u>168,393</u>
 <u>Fixed Assets</u> (as cost less depreciation)	 10	 <u>986,492</u>	 <u>841,047</u>
 <u>TOTAL ASSETS</u>		 <u>\$1,251,206</u>	 <u>\$1,064,100</u>
 LIABILITIES :			
<u>Current Liabilities</u>			
Creditors and Accruals	11	49,216	113,526
Loans (Private)	12	<u>6,816</u>	<u>113,526</u>
		<u>56,032</u>	
 <u>Non-Current Liabilities</u>			
Loans (Private)	12	<u>387,340</u>	<u>400,000</u>
 <u>Equity Capital and Reserves</u>			
Long Service Leave Reserve		23,789	18,512
Rotunda and Memorial Reserve	13	2,850	2,850
Pre-Purchase Reserve	13	259,296	109,191
Capital Contributions - Crematorium	13	250,410	141,285
Accumulated Revenue		<u>271,489</u>	<u>278,736</u>
		<u>807,834</u>	<u>550,574</u>
 TOTAL LIABILITIES, EQUITY, CAPITAL AND RESERVES		 <u>\$1,251,206</u>	 <u>\$1,064,100</u>

BENDIGO CEMETERIES TRUSTSTATEMENT OF SOURCES AND APPLICATION OF FUNDS
FOR YEAR ENDED 30 SEPTEMBER, 1991

	Notes	1990/91 \$	1989/90 \$
Sources of Funds			
Inflow of funds from Operations			
Operating Revenue		539,747	361,154
Interest Revenue		24,984	42,538
Other Revenue		<u>42,509</u>	<u>15,190</u>
		607,240	418,882
Less : Outflow of funds from Operations		<u>532,277</u>	<u>506,288</u>
Net Funds from Operations	1	63,963	(87,406)
Contributed Equity			
Contributed Capital		109,125	76,756
Reduction in Assets			
Current Assets			
Cash at Bank		-	32,343
Investments		11,729	211,236
Increase in Liabilities			
Current Liabilities			
Creditors and Accruals		-	23,275
Borrowings		6,816	-
Non-Current Liabilities			
Borrowings		-	400,000
Equity Capital and Reserves			
Pre-Purchase Reserve		178,915	46,574
Long Service Leave Reserve		<u>5,277</u>	<u>2,507</u>
		<u>375,825</u>	<u>702,778</u>

BENDIGO CEMETERIES TRUSTSTATEMENT OF SOURCES AND APPLICATION OF FUNDS
FOR YEAR ENDED 30 SEPTEMBER, 1991

	Notes	1990/91 \$	1989/90 \$
Application of Funds			
Increase in Assets			
Current Assets			
Cash at Bank		33,138	-
Petty Cash		100	30
Debtors		20,152	621
Non-Current Assets			
Fixed Assets		215,465	702,127
Decrease in Liabilities			
Current Liabilities			
Creditors and Accruals		64,310	
Borrowings		<u>12,660</u>	
		<u>375,825</u>	<u>702,778</u>

Notes :

- (1) Reconciliation of operating Result with funds from operation, as follows :

Operating Deficit	(9,101)	(108,058)
Add: Depreciation	100,020	32,680
Transfer from Reserves	1,854	-
Less: Amortisation	<u>28,810</u>	<u>12,028</u>
Funds from Operations	<u>63,963</u>	<u>(87,406)</u>

*

SHIRE OF CHARLTON
 CHARLTON CEMETERY TRUST
 STATEMENT OF INCOME & EXPENDITURE FOR THE
 YEAR ENDED 30TH SEPTEMBER, 1991

Previous Year		Income	
7,760		Site & Monument Purchase - Lawn Section	7,366
5,350		Site Sinking & Internment Fees - Monumental Section	1,142
148		Niche Wall	190
		Miscellaneous Income	
114		Interest - S.E.C. Loan	73
454		Interest - Investments	607
<u>13,826</u>			<u>9,378</u>
		Expenditure	
3,539		Grave Digging	3,224
		Lawn Section - Headstones	346
2,273		Lawn Section - Plaques	2,874
4,350		Maintenance Expenditure	3,160
1,113		Interest on Loan	1,074
		Niche Wall	
78		Miscellaneous Expenditure	4
<u>11,353</u>			<u>10,682</u>
<u>2,473</u>		Operating Surplus/(Deficit) for year	<u>-1,304</u>
<u>13,826</u>			<u>9,378</u>

BALANCE SHEET AS AT 30th SEPTEMBER 1991

Current Assets		
8	Cash at Bank	6,541
1,689	Sundry Debtors	190
821	S.E.C. Loan	723
4,700	Term Deposit	6,590
	Wages Advance	-218
	Accumulated Deficit	<u>1,133</u>
<u>7,218</u>		<u>15,395</u>
Current Liabilities		
85	Sundry Creditors	116
6,963	Loan Liabilities	6,739
	Trust - Prepaid Fees	8,540
170	Accumulated Surplus	
<u>7,218</u>		<u>15,395</u>

PETER F. BARNES
CHARTERED ACCOUNTANT

Tel: (03) 553 4311
Fax: (03) 553 4903


455 SOUTH ROAD
MOORABBIN 3189

AUDITORS REPORT TO THE TRUSTEES OF HORSHAM CEMETERY

1. I report that I have audited the accounts of the Horsham Public Cemetery for the year ended 31st December 1991.
2. I have received all the information and explanations I have required.
3. In my opinion the Annual Statement of Accounts, which has been prepared according to the historical cost convention (except where otherwise indicated), has been properly drawn up so as to give a true and fair view of the transactions of the Cemetery for the year, and the financial position of the Cemetery as at 31st December 1991.

Moorabbin, Victoria

Dated this 28th day of May 1992



PETER F BARNES
Chartered Accountant

HORSHAM PUBLIC CEMETERY

TELEPHONES: (053) 82 0163, 82 0164 (Municipal Office)
 Fax: (053) 81 1037
 TELEPHONE: (053) 82 1464 (Cemetery Sector)

MUNICIPAL OFFICES,
 CIVIC CENTRE,
 ROBERTS AVENUE,
 HORSHAM 3400

Address Communications to:
 THE SECRETARY
 P.O. BOX 481
 HORSHAM 3402

25th May, 1992

The Secretary,
 Commission of Public Health,
 P.O. Box 4003,
 MELBOURNE. 3000

Dear Sir,

Abstract of Account

In forwarding the attached abstract I certify that as at 31/12/1991 the monies in the Lawn Cemetery Reservation Fund and the Perpetual Maintenance Fund were invested as follows:

1. Lawn Cemetery Reservation Fund

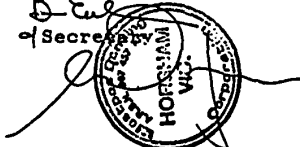
(a) M.M.B.W. Debenture @ 6.3% due 1/7/92	\$2,000
(b) M.M.B.W. Debenture @ 10.9% due 1/4/92	1,000
(c) S.E.C. Debenture @ 10.9% due 1/3/92	2,000
(d) S.E.C. Debenture @ 8.8% due 1/3/94	1,000
(e) S.E.C. Debenture @ 7.3% due 1/9/93	2,000
(f) M.M.B.W. Debenture @ 8.8% due 1/1/94	4,000
(g) M.M.B.W. Debenture @ 9.2% due 1/1/94	12,000
(i) S.E.C. Debenture @ 14.25% due 14/11/92	14,000
(j) S.E.C. Debenture @ 14.50% due 14/3/92	30,000
(k) Gas & Fuel Corporation - Debenture Stock @ 11.9% due 1/4/1995	37,400
	<u>\$105,400</u>

2. Perpetual Maintenance Trust Account

(a) S.E.C. Debenture @ 8.8% due 1/3/94	200
(b) S.E.C. Debenture @ 10.6% due 1/12/91	100*matured but
(c) M.M.B.W. Debenture @ 7% due 1/1/92	100 not redeemed.
(d) M.M.B.W. Debenture @ 6.3% due 1/7/92	500
(k) Gas & Fuel Corporation - Debenture Stock @ 11.9% due 1/4/1995	1,100
	<u>\$2,000</u>

I certify that the Debentures listed above were held by this Bank at 31/12/1991 with the exception of (i), (j), (k) which are held at the Trust Office.

Yours faithfully,

B. E. [Signature]
 Secretary


HORSHAM PUBLIC CEMETERY
ANNUAL STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 1991

SHIRE OF WIMMERA
P.O. BOX 481,
HORSHAM. 3400

STATEMENT OF RECEIPTS AND PAYMENTS FOR YEAR ENDED 31ST
DECEMBER, 1991

1989	1990	Payments	1991
43,885	49,181	Wages	49,786.64
7,983	8,482	Maintenance	11,733.43
6,195	8,324	Administration	11,030.22
1,582	1,155	Insurance	2,183.39
8,730	8,873	Superannuation	8,345.15
15,446	15,696	Plaques	14,032.60
2,355	-	Flower Containers	796.80
1,887	2,439	Plant Operation	3,613.64
113,466	23,692	Term Deposits (Contra)	14,000.00
-	1,290	Plant Purchases	-
4,050	4,500	Transfer to Lawn Cemetery Reserve	-
2,000	-	Transfer to Long Service Reserve	-
13,075	41,161	Capital Improvement and Replacement	10,445.40
-	10,000	Transfer to Building Reserve	-
10,000	2,000	Transfer to Plant Reserve	-
-	-	Miscellaneous	43.65
156	214	Bank Charges	273.91
3,575	4,905	Bank Credit Balance at end of year	10,792.48
<u>234,385</u>	<u>181,912</u>		<u>\$137,077.31</u>

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31ST
DECEMBER, 1991

1989	1990	Expenditure	1991
43,885	49,181	Wages	49,786.64
7,983	8,482	Maintenance	11,733.43
1,887	2,439	Plant Operation	3,613.64
1,582	1,155	Insurance	2,183.39
6,195	8,324	Administration	11,030.22
8,730	8,873	Superannuation	8,345.15
15,301	17,917	Plaques	13,945.90
1,245	1,202	Flower Containers	1,529.80
		Transfer to Lawn	
		Cemetery Maintenance	
4,950	3,800	Fund	3,700.00
		Transfer to Building	
-	10,000	Reserve	5,000.00
2,000	-	Transfer to Long	
		Service Leave Reserve	-
		Transfer to Plant	
10,000	2,000	Reserve	-
-	-	Miscellaneous	43.65
257	-	Depreciation-Land	
		Buildings, Fencing	3,606.73
6,015	2,840	Depreciation-tools and	
		Equipment	2,810.00
1,347	-	Depreciation-Roadways &	
		Carpark	1,000.00
3,215	-	Depreciation -Lawn Cem.	
156	214	Establishment	3,200.00
10,738	-	Bank Charges	273.91
		Surplus for Year	-
<u>125,486</u>	<u>116,427</u>		<u>\$121,802.46</u>

STATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31ST
DECEMBER, 1991

1989	1990	Income	1991
60,695	61,809	Interments & Land-Lawn	62,105.00
2,330	4,670	-General Section	2,790.00
24,470	22,099	Plaques	19,741.00
975	1,215	Niche Wall-Plaques	810.00
2,209	2,300	Flower Containers	1,840.00
279	368	Monument Fees	247.00
2,494	3,104	Superannuation	2,973.66
417	611	Grave Maintenance	520.00
		Interest on	
18,467	16,796	Investments	12,829.95
75	280	Miscellaneous	85.00
13,075	-	Transfer from Plant Reserve	-
-	3,175	Deficit for Year	17,860.85
<u>125,486</u>	<u>116,427</u>		<u>\$121,802.46</u>

BALANCE SHEET AS AT 31ST DECEMBER, 1991

1989	1990	Liabilities	1991
61,531	77,222	Unused Reserve Land and Services	92,752.00
3,278	5,179	Unused Reserve Land- (Plaques)	4,813.00
196	409	Unused Reserve Land- (Flower Containers)	381.00
602	2,823	Sundry Creditors-Plaques	2,736.50
1,000	300	Owing to Lawn Cemetery Maintenance Fund	4,000.00
-	-	Owing to Building Reserve	5,000.00
2,000	2,000	Perpetual Maintenance Reserve	2,000.00
100,900	105,400	Lawn Cemetery Maintenance Reserve	109,100.00
8,582	19,931	Building Reserve	27,114.24
32,348	39,362	Plant Reserve	43,656.91
17,548	20,308	Long Service Leave Res.	22,532.37
58,926	55,751	Accumulated Fund at 1/1/1991 55,750.76 less Deficit for Year 17,860.85	37,889.91
<u>286,911</u>	<u>328,685</u>		<u>\$351,975.93</u>

BALANCE SHEET AS AT 31ST DECEMBER, 1991

<u>1989</u>	<u>1990</u>	<u>Assets</u>	<u>1991</u>
40	40	Petty Cash	40.00
3,575	4,905	Cash at Bank	10,792.48
		Cash at Bank (Term Deposits)	14,316.93
37,000	13,412		
-	-		
		<u>Stock on Hand</u>	
2,333	1,131	Flower Containers	398.00
		<u>Investment Accounts</u>	
		Perpetual Mtce. Fund	2,000.00
2,000	2,000		
100,900	105,400	Lawn Cemetery Mtc. Fund	109,100.00
8,582	19,931	Building Reserve	27,114.24
32,348	39,362	Plant Reserve	43,656.91
17,548	20,308	L S L Reserve	22,532.37
23,585	22,035	Tools & Equip.	19,225.00
24,000	65,161	Land, Buildings & Fencing Roadways	72,000.00
3,000	3,000	Carpark - General Cemetery	2,000.00
32,000	32,000	Lawn Cemetery Establishment	28,800.00
<u>286,911</u>	<u>328,685</u>		<u>\$351,975.93</u>

ECHUCA CEMETERY TRUSTSTATEMENT OF INCOME AND EXPENDITURE FOR YEAR ENDED 31ST DECEMBER, 1991GENERAL ACCOUNTINCOME

Balance at Bank 1st January	13332.25	
Balance at Bank 1st January	516.30	
Balance at Bank 1st January	6992.69	
	-----	20841.24
Fees for graves, monuments etc.		48471.45
Transfer for Lawn Cemetery Reservation		-
Bank Interest		1753.04

	TOTAL	\$71065.73

EXPENDITURE

Salaries and wages - grave digging		6090.00
- others		1501.00
Plaques and monuments		8072.10
Maintenance etc.		3345.20
New works/equipment		4068.00
Sundry and miscellaneous		776.03
Transfer lawn cemetery reservation		-
Balance at Bank 31st December	28171.04	
Balance at Bank 31st December	535.64	
Balance at Bank 31st December	18506.72	
	-----	47213.40
	TOTAL	\$71065.73

LAWN CEMETERY RESERVATION FUNDINCOME

Balance at Bank 1st January		28502.99
Bank Interest		2190.08

	TOTAL	\$30693.07

EXPENDITURE

Transfer to General Fund		-
Bank Fees		1.31
Balance at Bank 31st December		30691.76

	TOTAL	\$30693.07

SHIRE OF COBRAM CEMETERY TRUST BALANCE SHEET FOR PERIOD ENDED 30/09/91		
1989/90		1990/91
	CURRENT ASSETS	
2,824	BANK STOCK OF VAULTS	2,824
2,824	TOTAL ASSETS	2,824
	CURRENT LIABILITIES	
9,651 821	OVERDRAFT CREDITORS	3,046
10,472	TOTAL LIABILITIES	3,046
	EQUITY	
(7,648)	ACCUM. SURPLUS/DEFICIT	(222)
(7,648)	TOTAL EQUITY	(222)
2,824	TOTAL LIABILITIES & EQUITY	2,824

SHIRE OF COBRAM CEMETERY TRUST OPERATING STATEMENT FOR PERIOD ENDED 30/09/91		
1989/90		1990/91
	INCOME	
	FEEES	
9,294	GENERAL CEMETERY	13,269
19,330	LAWN CEMETERY	23,614
	OTHER	
51	MISCELLANEOUS	2
28,675	TOTAL INCOME	36,885
	EXPENDITURE	
	GENERAL CEMETERY	
2,290	GRAVE DIGGING	8,200
18,731	MAINTENANCE	3,686
	LAWN CEMETERY	
2,700	GRAVE DIGGING	2,995
225	MAINTENANCE	278
10,968	PLAQUES	11,009
	OTHER	
2,055	SEXTON EXPENSES	3,052
137	MISCELLANEOUS	239
37,106	TOTAL EXPENDITURE	29,459
(8,431)	SURPLUS/DEFICIT FOR PERIOD	7,426
783	SURPLUS/DEFICIT B/F	(7,648)
(7,648)	SURPLUS/DEFICIT C/F	(222)

KIALLA WEST CEMETERY TRUSTREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1991

<u>1989/1990</u>	<u>INCOME</u>	<u>1990/1991</u>
1,000.00	Fees	1,090.00
4.48	Miscellaneous	-
<u>246.94</u>	Interest on Investments	<u>200.84</u>
1,251.42	<u>TOTAL INCOME</u>	1,290.84
	<u>EXPENDITURE</u>	
688.19	Maintenance	685.37
900.24	Operating	260.40
<u>117.53</u>	Miscellaneous	<u>18.00</u>
<u>1,705.96</u>	<u>TOTAL EXPENDITURE</u>	<u>963.77</u>
(\$454.54)	Surplus / (Deficit) for Year	\$327.07
<u>\$3,008.31</u>	Plus Accumulated Surplus B/F 1st October	<u>\$2,553.77</u>
<u>\$2,553.77</u>	Accumulated Surplus to be C/F 30th September	<u>\$2,880.84</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1991

<u>1989/1990</u>	<u>ASSETS</u>	<u>1990/1991</u>
	State Bank:	
4.11	Cheque Account	6.97
<u>2,549.66</u>	Investment Account	<u>2,873.87</u>
<u>2,553.77</u>	<u>TOTAL ASSETS</u>	<u>2,880.84</u>
<u>\$2,553.77</u>	<u>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</u>	<u>\$2,880.84</u>

PINE LODGE CEMETERY TRUSTREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1991

<u>1989/1990</u>	<u>INCOME</u>	<u>1990/1991</u>
47,170.00	Site Fees	53,560.00
28,915.00	Interment Fees	39,425.00
17,620.00	Plaque and Vase Fees	25,150.00
33,303.04	Interest on Investments	36,628.81
187.00	Miscellaneous	-
<u>127,195.04</u>	<u>TOTAL INCOME</u>	<u>154,763.81</u>
	<u>EXPENDITURE</u>	
6,500.00	Administration	6,500.00
28,522.88	Maintenance	25,587.42
	<u>Operating:</u>	
20,483.93	Interments	27,014.43
8,287.00	Plaques and Vases	19,775.80
1,691.81	Water and Power	1,939.24
	Other	77.85
15,371.94	Development Works	25,253.42
709.93	Miscellaneous	597.47
24,250.00	Perpetual Maintenance Transfer	14,000.00
<u>105,817.49</u>	<u>TOTAL EXPENDITURE</u>	<u>120,745.63</u>
\$21,377.55	Surplus for Year	\$34,018.18
<u>\$58,362.64</u>	Plus Accumulated Surplus B/F 1st October	<u>\$79,740.19</u>
<u>\$79,740.19</u>	Accumulated Surplus to be C/F 30th September	<u>\$113,758.37</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1991ASSETS

<u>1989/1990</u>		<u>1990/1991</u>
	<u>State Bank:</u>	
20.64	Cheque Account	103.28
8,430.39	Investment account	44,803.05
	<u>Debtors:</u>	
7,140.00	Fees	6,170.00
90,591.03	Investments - Short Term	<u>75,000.00</u>
		126,076.33
	<u>LESS THE CURRENT LIABILITIES</u>	
	<u>Sundry Creditors:</u>	
1,474.17	Shire of Shepparton	5,317.96
10,850.84	Other	7,000.00
		<u>12,317.96</u>
<u>\$79,740.19</u>	<u>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</u>	<u>\$113,758.37</u>

PINE LODGE CEMETERY TRUST PERPETUAL MAINTENANCE FUNDREVENUE STATEMENT FOR YEAR ENDED 30TH SEPTEMBER, 1991

<u>INCOME</u>		
<u>1989/1990</u>		<u>1990/1991</u>
24,250.00	Transfers from General Fund	14,000.00
<u>1,780.28</u>	Interest on Investments	<u>7,005.07</u>
26,030.28	<u>TOTAL INCOME</u>	21,005.07
 <u>EXPENDITURE</u>		
17.00	Miscellaneous	9.00
<u>545.89</u>	Transfer to General Fund	<u>8,292.18</u>
<u>562.89</u>	<u>TOTAL EXPENDITURE</u>	<u>8,301.18</u>
† 2 5,467.39	Surplus for Year	\$12,703.89
<u>\$175,028.72</u>	Plus Accumulated Surplus B/F 1st October	<u>\$200,496.11</u>
<u>\$200,496.11</u>	Accumulated Surplus to be C/F 30th September	<u>\$213,200.00</u>

BALANCE SHEET FOR YEAR ENDED 30TH SEPTEMBER, 1991

<u>ASSETS</u>		
<u>1989/1990</u>		<u>1990/1991</u>
<u>State Bank:</u>		
29.46	Cheque Account	2.96
42,966.65	Investment account	136,197.04
150,000.00	Investments - Long Term	70,000.00
<u>7,500.00</u>	Debtors - General Fund Transfer	<u>7,000.00</u>
<u>\$200,496.11</u>	<u>LEAVING AN ACCUMULATED SURPLUS ON REVENUE ACCOUNT OF:</u>	<u>\$213,200.00</u>

**WODONGA CEMETERY TRUST
STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31ST DECEMBER, 1991**

1990	Income	\$	\$
60799.34	Burial Fees	53875.00	
7000.00	Council Grant	15000.00	
2141.26	Plaques	4523.10	
1950.00	Memorial Garden	350.00	
425.00	Monumental Fees	165.00	
375.00	Rental	0	
334.70	Bank Interest	339.63	
93.77	Vases	104.00	
50.00	Miscellaneous	10.00	
0	Deposits on lots received	100.00	
		<hr/>	74466.73
	Expenditure		
25860.00	Caretaker	25850.00	
14982.00	Gravedigging	15858.00	
14851.12	Vases and Plaques	15486.00	
5980.00	Secretary	6396.00	
3751.21	Maintenance and Repairs	1905.52	
2400.00	Construction of new row/area	8910.73	
1466.56	Miscellaneous Expenses	3391.96	
1124.00	Lawn Desks	3263.70	
335.80	Insurance	284.32	
91.95	Memorial Garden	165.54	
73.62	Government Duties and Taxes	97.88	
70.00	Petty Cash	100.00	
		<hr/>	81709.65
70986.26			
<hr/>			
\$2182.81	Surplus (loss) for the period		(\$7242.92)
<hr/>			

CASH BOOK RECONCILIATION 1991

Cash Book Balance 1/1/91		12691.04
<u>Add:</u> Income	74466.73	
<u>Less:</u> Expenses	81709.65	7242.92
		<hr/>
		5448.12

BANK RECONCILIATION AS AT 31ST DECEMBER, 1991

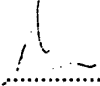
Westpac Cheque Account 980058		5748.72
<u>Less:</u> Unpresented Cheques		
442250	52.38	
442252	504.00	
442254	114.32	
442255	100.00	
442256	100.00	
442257	629.50	
		1500.20
		<hr/>
<u>Add:</u> Westpac Savings Account 902728		4248.52
		1199.60
		<hr/>
		\$5448.12

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

Treasurer

Dated / /

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 transactions and financial position as at 31st December, 1991.

Auditor 

Dated 21 / 12 / 91

Maurice A Ahern, A.S.C.P.A., A.I.M.M.

BALLAARAT GENERAL CEMETERIES
AUDITED FINANCIAL STATEMENTS
AND ACCOUNTS
FOR THE YEAR ENDED
31ST DECEMBER, 1991

BALLAARAT GENERAL CEMETERIES
INDEPENDENT AUDIT REPORT

To the Trustees of the Ballaarat General Cemeteries

We have audited the financial statements of the Ballaarat General Cemeteries for the financial year ended 31st December, 1991 as set out on pages 2 to 10. The Trustees are responsible for the preparation and presentation of the financial statements and the information they contain. We have conducted an independent audit of these financial statements in order to express an opinion on them to the Trustees.

Our audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the financial statements are free of material misstatement. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian accounting concepts and standards and statutory requirements so as to present a view which is consistent with our understanding of the entity's financial position and the results of its operations.

In our opinion:-

- (a) the financial statements of the Ballaarat General Cemeteries are properly drawn up so as to give a true and fair view of:-
 - (i) the state of affairs as at 31st December, 1991 and the profit for the financial year ended on that date of the entity; and
 - (ii) the other matters required by the Cemeteries Act 1958.
- (b) the financial statements have been prepared in accordance with Statements of Accounting Concepts and applicable Accounting Standards.
- (c) 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

Ballaarat

Date: 6th April, 1992

BALLAARAT GENERAL CEMETERIES

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

31ST DECEMBER, 1991

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, 1991 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 Ballaarat in the State of Victoria this...^{26th}..... day of...~~MARCH~~... before me.

.....  Trustee (R. DOBSON)

.....  Trustee (E.J. GAY)

.....  Trustee (W. FOARTY)

.....  Secretary/Manager (W. SHEARS)

..... David Gay A.C.A. Justice of the Peace
(DAVID GAY)

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.

..... 26 MARCH 1992 Date

.....  Secretary/Manager

BALLAARAT GENERAL CEMETERIESBALANCE SHEET
AS AT 31ST DECEMBER, 1991

	Note	1991 \$	1990 \$
<u>CURRENT ASSETS</u>			
Cash at bank		11,189	17,665
Accrued income		6,836	4,748
Stock on hand - vaults		10,668	10,668
Prepayments		4,294	7,352
Investments	2	<u>979,724</u>	<u>851,078</u>
TOTAL CURRENT ASSETS		1,012,711	891,511
<u>NON CURRENT ASSETS</u>			
Fixed assets	3	<u>1,246,371</u>	<u>1,095,918</u>
TOTAL NON CURRENT ASSETS		<u>1,246,371</u>	<u>1,095,918</u>
<u>TOTAL ASSETS</u>		<u>2,259,082</u>	<u>1,987,430</u>
<u>CURRENT LIABILITIES</u>			
Prepaid fees & reservations	4	384,607	312,086
Creditors & Borrowings	5	67,404	21,681
Provisions	6	<u>76,003</u>	<u>54,900</u>
TOTAL CURRENT LIABILITIES		<u>528,014</u>	<u>388,667</u>
<u>NON-CURRENT LIABILITIES</u>			
Creditors & Borrowings	5	5,700	9,700
Provisions	6	<u>7,840</u>	<u>19,908</u>
TOTAL NON CURRENT LIABILITIES		<u>13,540</u>	<u>29,608</u>
TOTAL LIABILITIES		<u>541,554</u>	<u>418,275</u>
NET ASSETS		<u>1,717,528</u>	<u>1,569,155</u>
<u>EQUITY</u>			
Reserves	7	611,117	11,117
Accumulated Funds		<u>1,106,411</u>	<u>1,558,038</u>
TOTAL EQUITY		<u>1,717,528</u>	<u>1,569,155</u>

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, 1991

	<u>1991</u>	<u>1990</u>
	\$	\$
<u>INCOME</u>		
Cemetery fees	378,569	353,660
Cremation fees	253,725	215,955
Crematorium memorial sales	64,935	77,112
Interest on investments	99,064	124,560
Sundry income	11,877	18,790
Profit on sale of assets	<u>4,109</u>	<u>5,995</u>
TOTAL INCOME	812,279	796,072
<u>LESS EXPENDITURE</u>		
Salaries and wages	373,218	332,713
Administration costs	39,481	44,383
Interest paid	786	784
Plant and machinery operating costs	18,835	17,430
Memorial plaques and freight	47,402	42,364
Crematorium gas	9,528	10,473
Power, light, gas and water	11,021	8,835
Hand tools and operating supplies	19,081	15,692
Maintenance	12,201	79,130
Work clothes and cleaning	3,050	2,197
Chemical sprays	--	2,021
Insurance	29,352	17,813
Superannuation	37,541	43,527
Accounting and audit	3,950	3,650
Depreciation	57,500	52,115
Consultancy Fees	<u>960</u>	<u>--</u>
TOTAL EXPENDITURE	663,906	673,127
Surplus for the year	148,373	122,945
Add Retained Earnings for 1st January, 1991	<u>1,558,038</u>	<u>1,435,093</u>
TOTAL RETAINED EARNINGS AVAILABLE FOR APPROPRIATION	1,706,411	--
Less Transfers to Reserves 7	<u>600,000</u>	<u>--</u>
Retained Earnings as at 31st December, 1991	<u>1,106,411</u>	<u>1,558,038</u>

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

BALLARAT GENERAL CEMETERIESSTATEMENT OF SOURCES AND APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1991

	Note	1991 \$	1990 \$
<u>SOURCES OF FUNDS</u>			
Funds from operations	11		
Inflows of funds from operations			
Sales revenue		697,230	646,727
Other revenue		<u>110,941</u>	<u>143,350</u>
		808,171	790,077
Outflows of funds from operations		<u>561,847</u>	<u>578,406</u>
TOTAL FUNDS FROM OPERATIONS		246,324	211,671
Reduction in assets			
Current assets			
Cash at bank		6,477	11,159
Accrued income		--	42,273
Prepayments		3,058	--
Increase in liabilities			
Current liabilities			
Prepaid Fees and Reservations		72,520	61,892
Accrued Expenses		3,077	4,000
Trade Creditors		46,646	--
Proceeds from sale of fixed assets		<u>15,200</u>	<u>22,715</u>
TOTAL SOURCES OF FUNDS		<u>393,302</u>	<u>353,710</u>
<u>APPLICATIONS OF FUNDS</u>			
Increase in assets			
Current assets			
Prepayments		--	4,955
Investments		128,646	77,360
Accrued Income		2,088	--
Fixed Assets		219,043	235,445
Non-Current Assets			
Reduction in liabilities			
Current liabilities			
Accrued expenses		--	864
Trade creditors		--	3,515
Victorian Treasury Loan		8,000	--
Non-Current liabilities			
Victorian Treasury loan		--	4,000
Employee leave entitlements paid		<u>35,525</u>	<u>27,571</u>
TOTAL APPLICATIONS OF FUNDS		<u>393,302</u>	<u>353,710</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, 19911. 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, 1991. 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 and a non-current portion. The current portion is classified as the legally payable amount for employees with a minimum of 15 years service.

(d) Annual Leave

Annual leave is accrued based on employees' pro rata leave entitlements at 31st December annually. Calculations are based on current rate of pay.

(e) Investment Income

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

(f) Stock on Hand

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

(g) Investments

All investments are recorded at cost.

(h) Cemetery Reservations and Crematorium and Memorial Prepayments

Cemetery prepayments for lawn reservations consist of 60% of the current charges at date of payment. The balance paid at time of burial is the difference between the initial payment and current burial rates.

Prepayments for cremations and memorials are made at the rate current at date of payment. No adjustment is sought to bring the charge to current cost after initial payment.

Prepayments are recognised as current liabilities in the financial statements pending death or refund. Funds are transferred from this account to income during the year of death.

2. INVESTMENTS

	<u>1991</u>	<u>1990</u>
	\$	\$
(a) Bank Bills	824,724	413,078
ANZ Executors and Trustees	155,000	138,000
Term Deposits	<u> --</u>	<u>300,000</u>
	<u>979,724</u>	<u>851,078</u>
(b) Maturing within 12 months	<u>979,724</u>	<u>851,078</u>
	<u>979,724</u>	<u>851,078</u>

3. FIXED ASSETS

	<u>1991</u>	<u>1990</u>
	\$	\$
Buildings and leasehold improvements		
At Cost	655,778	591,219
At Trustees' valuation 1/1/1983	<u>121,385</u>	<u>121,385</u>
	777,163	712,604
Less Accumulated depreciation	<u>84,747</u>	<u>70,424</u>
	<u>692,416</u>	<u>642,180</u>
Plant and machinery		
At Cost	188,858	176,854
At Trustees' valuation 1/1/1983	<u>46,877</u>	<u>49,194</u>
	235,735	226,048
Less Accumulated depreciation	<u>133,510</u>	<u>116,707</u>
	<u>102,225</u>	<u>109,341</u>

Roads, paths, fencing, etc.		
At Cost	402,302	347,830
Less Accumulated depreciation	<u>36,256</u>	<u>27,568</u>
	366,046	320,262
Furniture and fittings		
At Cost	54,813	35,108
At Trustees' valuation 1/1/1983	<u>2,682</u>	<u>3,135</u>
	57,495	38,243
Less Accumulated depreciation	<u>21,795</u>	<u>14,107</u>
	35,700	24,136
Work In Progress	<u>49,984</u>	<u>--</u>
	<u>1,246,371</u>	<u>1,095,919</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.

4. <u>PREPAID FEES AND RESERVATIONS</u>	<u>1991</u>	<u>1990</u>
	\$	\$
Memorial reservations	115,304	106,638
Lawn reservations	161,819	145,859
Cremation fees received in advance	<u>107,484</u>	<u>59,589</u>
	<u>384,607</u>	<u>312,086</u>
5. <u>CREDITORS AND BORROWINGS</u>	<u>1991</u>	<u>1990</u>
	\$	\$
(a) Current		
Accrued expenses	7,844	4,767
Trade creditors	53,367	6,721
Jessica Simon Trust Account	2,193	2,193
Victorian Treasury Loan		
- Unsecured	<u>4,000</u>	<u>--</u>
	67,404	21,681
(b) Non-Current		
Victorian Treasury Loan	<u>5,700</u>	<u>9,700</u>
TOTAL CREDITORS AND BORROWINGS	<u>73,104</u>	<u>31,381</u>

6. PROVISIONS

	<u>Current</u>	<u>Non Current</u>	<u>1991 Total</u>	<u>1990 Total</u>
Provision for long service leave	42,034	7,840	49,874	38,117
Provision for annual leave	<u>33,969</u>	<u>--</u>	<u>33,969</u>	<u>36,691</u>
	<u>76,003</u>	<u>7,840</u>	<u>83,843</u>	<u>74,808</u>

7. RESERVES

	<u>Balance 01/01/91</u>	<u>Transfer from Retained Earnings</u>	<u>Balance 31/12/91</u>
	\$	\$	\$
Perpetual Maintenance Reserve	11,117	--	11,117
Crematorium re- placement reserve	--	300,000	300,000
Reticulation system reserve	--	200,000	200,000
Area Development reserve	<u>--</u>	<u>100,000</u>	<u>100,000</u>
	<u>11,117</u>	<u>600,000</u>	<u>611,117</u>

8. BURIALS

	<u>NEW CEMETERY</u>		<u>OLD CEMETERY</u>		<u>TOTAL</u>	
	<u>1991</u>	<u>1990</u>	<u>1991</u>	<u>1990</u>	<u>1991</u>	<u>1990</u>
Number at 1/1/1991	64,799	64,399	32,836	32,827	97,635	97,226
Burials during year	<u>397</u>	<u>400</u>	<u>6</u>	<u>9</u>	<u>403</u>	<u>409</u>
Number at 31/12/1991	<u>65,196</u>	<u>64,799</u>	<u>32,842</u>	<u>32,836</u>	<u>98,038</u>	<u>97,635</u>

9. CREMATIONS

	<u>1991</u>	<u>1990</u>
	\$	\$
Number at 1st January, 1990	15,729	15,124
Cremations during year	<u>634</u>	<u>605</u>
Number at 31st December, 1990	<u>16,363</u>	<u>15,729</u>

10. CAPITAL COMMITMENTS

At balance date, the cemetery had committed \$53,193 for capital expenditure under various contracts for works and services.

11. RECONCILIATION OF OPERATING RESULTS WITH FUNDS FROM OPERATIONS

	<u>1991</u> \$	<u>1990</u> \$
Operating result	148,373	122,945
Add (Deduct) non-fund items		
Depreciation	57,500	52,115
Provision for annual leave and long service leave	44,560	42,606
Profit on sale of fixed assets	<u>(4,109)</u>	<u>(5,995)</u>
Funds from operations	<u>246,324</u>	<u>211,671</u>

LILYDALE CEMETERY TRUSTPROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 1991

	This Year \$	Last Year \$
<u>OPERATING INCOME</u>		
Sites Sold	149,350.00	106,729.00
Digging Fees	171,940.00	128,998.00
Sales - Plaques & Vases	89,551.00	76,177.20
Vault & Memorial Fees	39,015.23	34,448.47
Insurance Claim Refund	19,629.74	3,696.00
Cremated Remains Memorial Fees	20,450.00	-
	<u>489,935.97</u>	<u>350,048.67</u>
<u>EXPENDITURE</u>		
Accountancy Fees & Audit Fees	945.00	934.00
Advertising	1,160.10	515.80
Bank Charges	565.60	559.68
Cemetery Supplies and Maintenance	423,039.91	151,349.81
Cremated Remains Memorials	43,680.00	-
Depreciation	17,766.00	19,192.00
Donations <i>HIRING</i>	274.27	-
Electricity	555.63	2,067.53
Employees' Amenities	3,560.91	2,882.68
Fuel & Oil	3,456.33	3,095.33
Hire of Plant & Equipment	2,917.00	2,188.93
Insurance	3,610.45	2,780.13
Petty Cash Expenditure	-	60.00
Plaques and Vases	48,467.86	49,805.91
Plant Repairs & Registration	16,684.55	9,124.25
Printing, Stationery & Postage	2,485.58	2,543.92
Provision for Long Service Leave	5,000.00	-
Rent	2,800.00	3,950.00
Seminars & Conferences	11,898.74	5,220.72
Subscriptions	-	174.37
Superannuation Contributions	32,295.27	27,180.75
Telephone	4,785.94	3,779.08
Union Fees	795.00	-
Vehicle Running Costs	4,757.18	2,483.36
Wages	170,026.73	140,941.80
Workcare	8,489.21	6,603.83
	<u>810,017.26</u>	<u>437,433.68</u>
	(320,081.29)	(87,385.01)

LILYDALE CEMETERY TRUST

PROFIT & LOSS STATEMENT

FOR THE YEAR ENDED 31ST DECEMBER 1991

	This Year \$	Last Year \$
SUNDRY INCOME		
Interest Received	90,559.77	161,543.64
Rent, Agistment & Hay Sales	5,321.28	9,488.58
NET OPERATING LOSS	<u>(224,200.24)</u>	<u>83,647.21</u>
TOTAL NET LOSS	<u>(224,200.24)</u>	<u>83,647.21</u>

LILYDALE CEMETERY TRUST

BALANCE SHEET AS AT 31ST DECEMBER 1991

Last Year		This Year	
\$		\$	\$
<u>1234637.74</u>	ACCUMULATED FUNDS		<u>1010437.50</u>
<u>1234637.74</u>	NET FUNDS		<u>1010437.50</u>
	CURRENT ASSETS		
18020.00	Trade Debtors	11775.00	
-	Westpac Term Deposit - Due 1/2/92	225000.00	
-	Westpac Term Deposit - Due 2/3/92	225000.00	
8726.84	Cash at Bank - Westpac	47209.83	
1237.37	Cash at Bank - National Australia	-	
3242.39	Westpac Cash Management Account	23585.98	
20000.00	Government Bonds	-	
556485.06	Westpac Bank Bills - Face Value \$575,000	-	
135569.12	Westpac Bank Bills	-	
304101.69	Westpac Bank Bills - Face Value \$312,000	-	
30000.00	Westpac Term Deposit - Due 15/5/92	31713.58	
<u>12398.24</u>	Westpac Term Deposit - Due 2/3/92	<u>343177.67</u>	
1089780.71			907462.06
	NON-CURRENT ASSETS		
57896.50	Contribution to Purchase Freehold Property	57896.50	
123312.00	Plant and Equipment - at cost	124361.00	
<u>40325.00</u>	Less Accumulated Depreciation	<u>55539.00</u>	
82987.00		68822.00	
17016.00	Vehicles - at cost	17016.00	
5674.00	Less Accumulated Depreciation	<u>8226.00</u>	
<u>11342.00</u>		<u>8790.00</u>	
<u>152225.50</u>			<u>135508.50</u>
1242006.21			1042970.56
	CURRENT LIABILITIES		
7368.47	Trade Creditors	27533.06	
-	Provision for Long Service Leave	5000.00	
<u>7368.47</u>		<u>32533.06</u>	
<u>1234637.74</u>	NET ASSETS		<u>1010437.50</u>

**CITY OF DANDENONG
CEMETERY TRUST
STATEMENT OF INCOME AND EXPENDITURE
YEAR ENDED 30TH SEPTEMBER 1991**

	1989/90	1990/91
INCOME ;		
Surplus Brought Forward	1,895	1,895
Purchase of Graves	6,890	8,995
Sinking Fees	5,880	12,090
Certificate Fees	195	315
Monumental Fees	1,395	1,525
General Account Grant	9,000	1,134
Miscellaneous	4	
	<u>25,259</u>	<u>25,954</u>
LESS EXPENDITURE ;		
Deficit Brought Forward	236	5,911
Grave Digging	3,495	18,225
Maintenance	12,691	44
Administration	4,244	826
Bank Charges	446	948
Payroll Tax	357	
	<u>21,469</u>	<u>25,954</u>
Surplus For Year	<u><u>3,790</u></u>	<u><u>NIL</u></u>

MILDURA CEMETERY TRUST

GENERAL FUND

REVENUE STATEMENT FOR YEAR ENDED 30/9/91

Page 99

PREVIOUS YEAR 1989/90	PAGE NO.	CLASS OF INCOME & EXPENDITURE	ACCOUNT NUMBER	TOTAL
		INCOME		
184,837	89	Works & Services	73	179,880
23,982	89	Unclassified	73	25,110
0	89	Transfers from Reserves	73	
-----				-----
208,819				204,990
-----				-----
		EXPENDITURE		
96,819	90	Works & Services	76	69,513
23,126	90	Administration	76	34,094
954	90	Residence	76	1,338
6,376	90	Plant & Equipment	76	6,368
0	91	Capital Expenditure from Revenue	76	615
3,339	91	Transfers to Reserves	76	2,716
12,786	91	Unclassified	76	9,391
-----				-----
143,400				124,035
-----				-----
65,419		Resulting in a Surplus for Year 1990/91		80,955
113,636		Accumulated Surplus Carried Forward from 1989/90		179,055
-----				-----
179,055		Accumulated Surplus Carried Forward to 1991/92		260,010
-----				-----

CITY OF WANGARATTA

PUBLIC CEMETERY

REVENUE STATEMENT FOR THE YEAR ENDED 30 SEPTEMBER, 1991

	1990/91		1989/90	
	\$	\$	\$	\$
Income				
Burial Fees	43,095		52,363	
Ground Purchase	38,185		43,460	
Monument Fees	7,535		7,405	
Certs. of Right of Burial	2,428		2,910	
Search Fees	55		850	
Interest on Investments	3,065		3,800	
Columbarium Fees	900	95,263	2,437	113,225
Expenditure				
Interments - New Graves	22,996		18,238	
Interments - Re Opens	11,527		11,448	
Columbarium Plaques	377		28	
Record Keeping	4,470		3,812	
Researching of Records	3,312		2,351	
Grass Cutting	16,321		17,645	
Weed Control	1,335		821	
Maintenance Works - Outside Staff	3,226		76	
Development Works - Outside Staff	0		132	
Containers	2,353		2,199	
Equipment Maintenance	1,152		1,254	
Vaults	371		1,158	
Toilets - Cleaning/Maintenance	1,559		1,077	
Water Supply	5,874		2,654	
Roads & Drainage	1,469		1,645	
Loan Interest	0		835	
C.E.P. Project	0		29	
Administration	15,600		13,801	
New Beams (Lawn Area)	5,130		4,501	
Columbarium Plaques	328		649	
Telephone	921		686	
Depreciation	4,619		4,619	
Development	180	103,120	0	89,658
Surplus/(Deficit) for the Year		(7,857)		23,567
Accumulated Surplus/(Deficit) Brought Forward		36,679		13,112
Accumulated Surplus/(Deficit)		<u>28,822</u>		<u>36,679</u>

CITY OF WANGARATTA

PUBLIC CEMETERY

BALANCE SHEET AS AT 30 SEPTEMBER, 1991

	1990/91		1989/90	
	\$	\$	\$	\$
CURRENT ASSETS				
Bank - Perpetual Maintenance	0		298	
Investments	36,254		39,837	
Accrued Income	43	36,297	537	40,672
NON-CURRENT ASSETS				
Columbarium	4,581		4,581	
Roads	19,810		19,810	
Toilets	5,243		5,243	
	29,634		29,634	
less Accumulated Depreciation	(29,634)	0	(25,015)	4,619
TOTAL ASSETS		<u>36,297</u>		<u>45,291</u>
CURRENT LIABILITIES				
Bank Overdraft	374		1,207	
Creditors	(164)	210	940	2,147
NON-CURRENT LIABILITIES				
Perpetual Maintenance Trust	7,265	7,265	6,465	6,465
FUNDS				
Accumulated Surplus/(Deficit)		<u>28,822</u>		<u>36,679</u>
TOTAL FUNDS & LIABILITIES		<u>36,297</u>		<u>45,291</u>

TRAFALGAR CEMETERY TRUST

AUDIT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER, 1991


GENERAL ACCOUNT

Opening Bank Balance		\$ 6215.47
<u>Add Receipts</u>		
Fees - Sale of Lawn Sites	3665.00	
- Sales Monument Section & Locat.	1040.00	
- Sinking	4150.00	
- Monumental Mason	965.00	
- Plaques	2547.16	
- Cert. of Burial & Interment	1380.00	
- Name Searches	5.00	
- Interment of Ashes	300.00	
- Removal of Slab	615.00	
- Reservations	150.00	
- Other	<u>2104.20</u>	
		16921.36
Interest Received		308.24
Transfer from Investment Account		10000.00
Works & Services Grant (Health Commiss.)		<u>3000.00</u>
		30229.60
<u>Less Payments</u>		
Salary & Wages - Secretary		1280.00
- Grave-digging		2680.00
Works - Plaques Ordered	1731.75	
- Plaques Fitted	330.00	
- General	<u>15710.27</u>	
		17772.02
Sundry - Aust'n Cemeteries & Cremat. Assoc.	1033.00	
- Cemeteries & Cremat. Assoc. of Vic.	1050.00	
- Bank Fees	28.00	
- General	<u>6015.00</u>	
		8126.00
Office Expenses		<u>860.29</u>
		<u>30718.31</u>
Credit Balance as at 31/12/91		\$ 5726.76

AUDITOR'S REPORT

I certify that this statement is correct and shows a true and fair view of the transactions upon the Trafalgar Cemetery Trust Cheque Account for the Year Ended 31st December 1991.

Dated this 19th day of March 1992.

.....
 GEORGE F. RING
 PRESTON COE & RING
 PUBLIC ACCOUNTANTS

TRAFALGAR CEMETERY TRUSTAUDIT OF ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 1991LAWN CEMETERY RESERVATION FUND - INVESTMENT A/C

Credit Balance Brought Forward 01/01/91	\$ 14190.58
<u>Add</u> Interest Received	<u>597.14</u>
	14787.72
<u>Less</u> - Government Taxes	.36
- Transfer to General Account	<u>10000.00</u>
Credit Balance as at 31/12/91	\$ 4787.36

AUDITOR'S REPORT

I certify that this statement is correct and shows a true and fair view of the transactions upon the Trafalgar Cemetery Trust Investment Account for the Year Ended 31st December 1991.

Dated this 19th day of March 1992.

.....

 GEORGE F. RING

PRESTON COE & RING
 PUBLIC ACCOUNTANTS

PORT FAIRY PUBLIC CEMETERY TRUST
STATEMENT OF RECEIPTS AND PAYMENTS
FOR YEAR ENDED 31st DECEMBER 1991

<u>RECEIPTS</u>	\$	<u>PAYMENTS</u>	\$
Fees	11,660.00	Grave Digger	3,940.00
Search Fees	10.00	Secretary	900.00
Rent	75.00	Lawn Mowing	725.11
Interest	2,424.92	Repairs	1,091.77
Term Deposit	5,432.84	Insurance	195.41
Redemption MMEW	1,800.00	Office	276.37
" Pipeline	1,700.00	Casual Labour	1,427.55
Corangamite Library	15.00	Land Purchase	7,360.00
Addition to Term Dep.	3,000.00	New Plumbing	1,895.74
		Addition Term Deposit	3,000.00
		Redemption Term Deposit	5,432.81
		" MMEW	1,800.00
		" Pipeline	1,700.00
	<hr/>		<hr/>
	26,117.76		29,745.80
Balance C/F 1/1/91	27,336.66	Balance 31/12/91	23,708.62
	<hr/>		<hr/>
	\$ 53,454.42		\$ 53,454.42
	<hr/> <hr/>		<hr/> <hr/>

RECONCILIATION

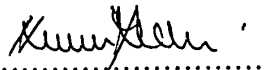
Cash as per ANZ Bank Statement	2,782.12		
Less Unpresented Chq No 540	460.00		
541	85.00		
	<hr/>		
	545.00		
	2,237.12	\$	2,237.12

INVESTMENTS

ANZ Term Deposit	19,599.36		
ANZ Term Deposit	1,872.14		
	<hr/>		
	21,471.50	\$	21,471.50
		\$	<hr/> <hr/>
			23,708.62

AUDITORS REPORT

Audited and found to represent a true and fair view of the financial transactions of the Trust for the 1991 year and the Trust's financial position as at 31st December, 1991.


.....
K.J. LEDDIN. A.S.A.

ST. ARNAUD PUBLIC CEMETERYRevenue Statement as at September 30, 1991

	<u>CURRENT</u>	<u>LAST YEAR</u>
<u>REVENUE</u>		
Burial Fees	\$5051.00	\$2585.00
Lawn Cemetery Burials	21250.00	13071.00
Niche Wall Interments	690.00	961.00
Memorial Erection Fees	165.00	112.00
Search Fees	90.00	55.00
Interest Received	6466.11	7237.54
Miscellaneous	832.48	2275.59
	-----	-----
	\$34544.59	\$26297.13
 <u>EXPENDITURE</u>		
Grave Digging	\$9729.42	\$6743.63
Maintenance - General	2893.66	5219.97
- Lawn Cemetery	273.57	888.17
Plaques	4638.71	377.22
Electricity	174.27	159.12
Bank Charges & Duty	39.50	12.90
Improvements - Lawn	5764.14	1629.83
Insurance	9.38	12.74
	-----	-----
	\$23522.65	\$15043.58
 Surplus for Year	 \$11021.94	 \$11253.55
	-----	-----
Surplus (Deficit) for Year (After Transfers)	\$11021.94	\$11253.55
	*****	*****

ST. ARNAUD PUBLIC CEMETERYBalance Sheet as at September 30, 1991

	<u>CURRENT</u>	<u>LAST YEAR</u>
Accumulated October 1, 1990	\$52622.97	\$41369.42
<u>Plus</u> Surplus/Deficit for year from Revenue Account	11021.94	11253.55
	-----	-----
Accumulated Surplus at September 30, 1990	\$63644.91	\$52622.97
	*****	*****
Represented by -		
National Australia Bank		
- Account 01-732-2823	\$3400.46	\$4315.09
- Perpetual Maintenance Account	2420.25	2206.21
- I.E.T.D.	61353.76	52799.66
Debtors	773.23	273.00
	-----	-----
	\$67947.70	\$59593.96
<u>Less</u> Creditors	\$ 312.79	\$2980.99
Reserves - Perpetual Maint.	1710.00	1710.00
- Cemetery Extension	2280.00	2280.00
	-----	-----
Net Assets :	\$63644.91	\$52622.97
	*****	*****


HEALTH COMMISSION OF VICTORIA
PUBLIC HEALTH DIVISION

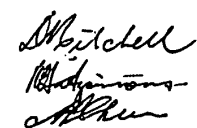
Abstract of the Accounts of the Trustees of the Templestowe Public Cemetery situated at Templestowe, for the calendar year 1991, rendered pursuant to the Victoria Cemeteries Act.

GENERAL ACCOUNT			
INCOME		EXPENDITURE	
Balance at Bank	13,520.23	Salaries and Wages	
Cash in Hand	500.00	Secretary	36,536.84
Investments	957,756.75	Sexton	
S/A & Dues in advance:	1,535.00	Grave Digging	109,260.36
Fees Received for graves		Others LASB Contributions	20,471.83
Monuments, Interments, etc	229,429.57	Office Expenses	5,662.28
Interest Received	95,957.27	Insurance	9,365.85
Other sources of income		Building	88,524.00
Trans from Res. Fund	359,985.00	Works	602,641.13
Land at need	500.00	Sundry Expenses & Misc	136,237.71
Land pre need	10,350.00	S/A & Dues in advance:	222.03
		Less account payable	(5,000.00)
		Balance at Bank	22,693.92
		Cash in hand	500.00
		Investments	642,417.87
Total:	1,669,533.82	Total:	1,669,533.82
LAWN CEMETERY RESERVATION FUND			
Balance at start of year..	2,637,969.58	Expenditure or transfer	
New Funds Received		to General Account	359,985.00
Interest	359,985.00	Balance at end of year	2,637,969.58
Total:	2,997,954.58	Total:	2,997,954.58
PERPETUAL MAINTENANCE TRUST ACCOUNT			
Balance at start of year		Expenditure during year	
Interest		Balance at end of year	40,000.00
New Funds received	40,000.00		
Total:	40,000.00	Total:	40,000.00

We, the undersigned, do solemnly and sincerely declare that the above is a true and faithful Abstract of the Accounts of the Templestowe Cemetery, for the year 1991, 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 false declarations punishable for wilful and corrupt perjury.

Declared at Templestowe
This First day of February 1992
Before me

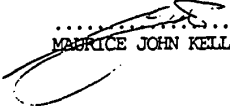

R.A. HARLE, A.S.A.
45 Serpents Road,
Templestowe, 3106.


D S Forbes - Secretary
2 Abelia Street
NUNAWADING 3131

AUDITORS REPORT

TEMPLESTOWE CEMETERY TRUST

I certify that I, Maurice John Kellett, have examined the books, accounts and vouchers of the Templestowe Cemetery Trust for the year ended 31st. December, 1991 and have obtained all of the information and explanations I have required. in my opinion, the 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 information given to me as shown by the books of the Trust.


.....
MAURICE JOHN KELLETT

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

CHELTENHAM PUBLIC CEMETERIES TRUST
BALANCE SHEET AS AT 31ST DECEMBER, 1991

	1991 \$	1990 \$
ACCUMULATED FUND	8,304,282	6,861,666
PROVISION FOR FUTURE MAINTENANCE		
Walls of Remembrance	17,793	11,046
Lawn Graves	1,006,173	896,356
Monumental Graves	555,204	467,039
	<u>9,883,452</u>	<u>8,236,107</u>
Perpetual Upkeep Trust Account	5,720	5,720
TOTAL ACCUMULATED FUNDS	<u>9,889,172</u>	<u>8,241,827</u>
Represented by :		
CURRENT ASSETS		
Revenue Bank Account	23,617	27,367
Term Deposit Bank Account	2,000,000	1,500,000
Imprest Bank Account	30,000	30,000
Cash Management Bank Account	1,917,018	1,065,024
	<u>3,970,635</u>	<u>2,622,391</u>
Sundry Debtors	45,675	76,835
	<u>4,016,310</u>	<u>2,699,226</u>
INVESTMENTS (at cost)		
Mortgage Loans	6,106,000	5,719,000
FIXED ASSETS (at cost) - Note 2		
Buildings, Plant & Equipment	209,509	196,969
Less Provision for Depreciation	149,876	(138,805)
	<u>59,633</u>	<u>58,164</u>
Lands, Grounds & Improvements	353,954	353,954
Less Provision for Amortisation	(353,954)	(343,961)
	<u>-</u>	<u>9,993</u>
Land & Improvements		
Old Cemetery	2,475	2,475
Carrium Downs	5,550	-
	<u>67,658</u>	<u>70,632</u>
TOTAL ASSETS	<u>10,189,968</u>	<u>8,488,858</u>
LESS LIABILITIES		
Trade Creditors	61,667	49,145
Prepaid Interment Fees	183,737	143,027
Provision for Long Service Leave	23,676	30,030
Provision for Annual Leave	31,716	24,829
	<u>300,796</u>	<u>247,031</u>
NET ASSETS	<u>9,889,172</u>	<u>8,241,827</u>

CHELTENHAM PUBLIC CEMETERIES TRUST
 OPERATING STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 1991

	1991 \$	1990 \$
INCOME		
Monumental Graves	147,275	105,495
Lawn Graves	329,450	284,020
Wall/Ground Niches	5,105	6,380
Shrubs	15,135	11,095
	<u>496,965</u>	<u>406,990</u>
Sinking/Opening Fees	394,360	369,168
Vaults (net)	76,988	37,558
Plaques	68,867	63,282
	<u>145,855</u>	<u>100,840</u>
Survey Fees	31,979	44,834
Upkeep of Graves	2,060	1,945
Caskets/Ledgers/Quartz Tops	11,380	12,005
Miscellaneous Income	6,780	8,937
	<u>52,199</u>	<u>67,721</u>
TOTAL INCOME	<u>1,089,379</u>	<u>944,719</u>
LESS EXPENSES		
Staff Expenses		
Salaries	104,114	90,621
Wages	299,393	253,807
Superannuation	77,179	49,997
Provision for Long Service Leave	(6,354)	11,230
Provision for Holiday Pay	6,886	(3,170)
Workcare	13,348	13,046
Payroll Tax	356	544
	<u>494,922</u>	<u>416,075</u>
Administration Expenses		
Audit Fees	4,550	3,550
Investment Expenses	13,178	8,629
Bank Charges	1,192	662
Electricity	2,250	2,391
Insurance	5,829	5,941
Printing, Stationery & Postage	2,673	2,931
Rates	6,478	4,383
Telephone	2,363	1,750
General Expenses	13,039	26,831
	<u>51,552</u>	<u>57,068</u>

CHERTENHAM PUBLIC CEMETERIES TRUST
 OPERATING STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
Operating Expenses		
Repairs & Maintenance	78,083	86,150
Garden Care	14,258	8,141
Vehicle & Implement Running Costs	25,549	19,758
Plant Hire	480	-
	<u>118,370</u>	<u>114,049</u>
Miscellaneous Expenses		
Depreciation	13,071	18,284
Amortisation	9,993	29,951
Deferred Maintenance	204,729	141,351
	<u>227,793</u>	<u>189,586</u>
TOTAL EXPENSES	<u>892,637</u>	<u>776,778</u>
NET OPERATING SURPLUS	196,742	167,941
ADD INVESTMENT INCOME	<u>1,245,874</u>	<u>1,070,938</u>
NET SURPLUS FOR YEAR	1,442,616	1,238,879
ADD ACCUMULATED FUND BALANCE 1/1/91	<u>6,861,666</u>	<u>5,622,787</u>
ACCUMULATED FUND BALANCE 31/12/91	<u><u>8,304,282</u></u>	<u><u>6,861,666</u></u>

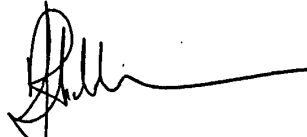
Illingworth David
ACCOUNTANTS & CONSULTANTS

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, 1991 and the results of its operations for the year then ended in accordance with Australian Accounting Standards.

Date: 17th day of March, 1992.



Illingworth David
R J Middleton, Partner

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GEELONG, 3220
TEL. (052) 21 1000
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Geoffrey C. Everett, FCPA
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Graeme J. Adams, B. Com., A.C.A.
Desmond J. Youngusband, B. Com., A.C.A.

GEE LONG CEMETERIES TRUST

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER, 1991

TRUSTEES:

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

MANAGER:

Mr. I.A. Keith

GEE LONG CEMETERIES TRUST

STATEMENT OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 31ST DECEMBER, 1991

	1990 \$	1991 \$
Note		
NET SURPLUS (DEFICIT) FOR THE YEAR	23,178	104,250
<u>ADD EXTRAORDINARY ITEMS</u>		
Prior years stock increase	-	1,280
Prior year income	5	379,790
NET SURPLUS (DEFICIT) AFTER EXTRAORDINARY ITEMS	23,178	485,320
RETAINED FUNDS AT 1st JANUARY, 1991	<u>1,440,147</u>	<u>1,463,325</u>
RETAINED FUNDS AT 31st DECEMBER, 1991	<u>1,463,325</u>	<u>1,948,645</u>

GEELONG CEMETERIES TRUSTBALANCE SHEET AT 31st DECEMBER, 1991

	Note	1990 \$	1991 \$
<u>CURRENT ASSETS</u>			
Cash		3,817	6,557
Receivables	3	130,013	155,355
Investments		282,608	205,049
Inventories	1	5,120	3,201
<u>TOTAL CURRENT ASSETS</u>		<u>421,558</u>	<u>370,162</u>
<u>NON-CURRENT ASSETS</u>			
Investments	1	11,000	11,000
Buildings, Cemetery Improvements, Plant & Equipment	4	1,853,262	1,994,464
<u>TOTAL NON-CURRENT ASSETS</u>		<u>1,864,262</u>	<u>2,005,464</u>
<u>TOTAL ASSETS</u>		<u>2,285,820</u>	<u>2,375,626</u>
<u>CURRENT LIABILITIES</u>			
Creditors		64,688	62,005
Reservation Fees	5	614,149	287,685
Provisions	6	63,658	77,291
<u>TOTAL CURRENT LIABILITIES</u>		<u>742,495</u>	<u>426,981</u>
<u>NON-CURRENT LIABILITIES</u>			
Borrowings	8	80,000	-
<u>TOTAL NON-CURRENT LIABILITIES</u>		<u>80,000</u>	<u>-</u>
<u>TOTAL LIABILITIES</u>		<u>822,495</u>	<u>426,981</u>
<u>NET ASSETS</u>		<u>1,463,325</u>	<u>1,948,645</u>
<u>FUNDS OF THE TRUST</u>			
Retained Funds		1,463,325	1,948,645
<u>TOTAL FUNDS OF THE TRUST</u>		<u>1,463,325</u>	<u>1,948,645</u>

GEE LONG CEMETERIES TRUST

YEAR ENDED 31st DECEMBER, 1991

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 concrete-lined graves is valued at actual cost.
- (f) Investments:
The Trust values all investments at cost.

GEE LONG CEMETERIES TRUSTYEAR ENDED 31st DECEMBER, 1991NOTES TO AND FORMING PART OF THE ACCOUNTS (cont'd)

	1990 \$	1991 \$
2. SURPLUS FOR THE YEAR		
The surplus (deficit) includes the following items of income and expenditure:		
INCOME		
Cemetery and Crematorium Income	879,508	998,963
Surplus on Sale of Fixed Assets	8,989	7,963
Investment Income	36,028	29,210
	<hr/>	<hr/>
EXPENDITURE		
Interest Paid	11,600	13,852
Depreciation of Buildings, Cemetery Improvements, Plant & Equipment	122,738	118,683
Auditors Remuneration		
Auditing the Accounts	3,250	3,250
Other Services	-	-
Provision for Employee Entitlements	12,085	13,633
	<hr/>	<hr/>
3. RECEIVABLES (CURRENT)		
Trade Debtors	118,371	147,868
Provision for Doubtful Debts	5,000	5,000
	<hr/>	<hr/>
Prepayments	113,371	142,868
	16,642	12,488
	<hr/>	<hr/>
	130,013	155,356
	<hr/>	<hr/>
4. BUILDINGS, CEMETERY IMPROVEMENTS, PLANT & EQUIPMENT		
Buildings		
At cost	623,650	623,650
Provision for Depreciation	70,892	96,800
	<hr/>	<hr/>
	552,758	526,850
	<hr/>	<hr/>
Cemetery Improvements		
At cost	933,933	1,121,632
Provision for Depreciation	92,051	143,530
	<hr/>	<hr/>
	841,882	978,102
	<hr/>	<hr/>
Plant & Equipment		
At cost and valuation	596,588	668,774
Provision for Depreciation	137,966	179,262
	<hr/>	<hr/>
	458,622	489,512
	<hr/>	<hr/>

GEELONG CEMETERIES TRUSTYEAR ENDED 31st DECEMBER, 1991NOTES TO AND FORMING PART OF THE ACCOUNTS (cont'd)

	<u>1990</u>	<u>1991</u>
	\$	\$
<u>5. RESERVATION FEES (CURRENT)</u>		
Reservation Fees	614,149	287,685

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

The Trust determined that, as from 1 January, 1991, only those moneys received in advance for
 *interment fees
 and *cremation fees
 would continue to be carried forward as a liability and taken up as income in the year of providing the particular service.

As at 1 January, 1991 the amount of \$382,624, representing prepayments to that date other than for interment fees and cremation fees, was transferred to Retained Surplus as income of prior years. Similar moneys subsequently received in advance are now considered by the Trust to be income in the year of receipt.

	<u>1990</u>	<u>1991</u>
	\$	\$
<u>6. PROVISIONS (CURRENT)</u>		
Provision for Annual Leave	44,370	44,370
Provision for Long Service Leave	19,288	32,921
	<u>63,658</u>	<u>77,291</u>

7. BANK OVERDRAFT

The Trust has an ongoing overdraft facility of \$50,000. This facility is secured by an indemnity agreement executed by the Treasurer of Victoria.

8. BORROWINGS

The Trust has repaid in full its bank loan, which was secured by an indemnity agreement executed by the Treasurer of Victoria.

GEELONG CEMETERIES TRUST

YEAR ENDED 31st DECEMBER, 1991

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.

5th March, 1992



I.A. KEITH
Manager

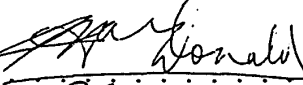
STATEMENT BY TRUSTEES

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, 1991
 - (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, 1991; 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.

17th March, 1992

I.D. MACDONALD
TRUSTEE




L.H. MILLER
TRUSTEE



STATEMENT OF MUNICIPAL CLERK

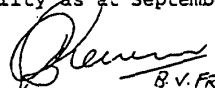
I, Garry John Mennie, Municipal Clerk of the Municipality of the City of Swan Hill, certify that the accompanying Annual Statement of Accounts of the municipality, to the best of my knowledge and belief, gives a true and fair view of the financial transactions and the financial position for the year ended September 30 1991.


.....
G.J. Mennie, F.I.M.A., M.I.W.A.
MUNICIPAL CLERK

CITY OF SWAN HILL

AUDITOR'S REPORT

- (1) I report that I have audited the Accounts of the Municipality of the City of Swan Hill for year ended September 30, 1991.
- (2) I have received all of the information and explanations I have required.
- (3) In my opinion, the Annual Statement of Accounts which has been prepared according to the historical cost convention (except where otherwise indicated), has been drawn up in accordance with the requirements of the Local Government Act 1958 and the Municipal Accounting Regulations 1985, so as to give a true and fair view of the transactions of the Council for the year, and the financial position of the Municipality as at September 30, 1991.


B.V. FREWIN.
GOVERNMENT MUNICIPAL AUDITOR

SWAN HILL MEMORIAL PARKOperating Statement for Year Ending September 30 1991

1989/90		1990/91
\$		\$
	<u>INCOME</u>	
2,730.00	Interments	
5,860.00	- Denomination New	-3,200.00
42,125.00	- Denomination Re-Open	7,576.00
14,800.00	- Lawn New	58,320.00
11,400.00	- Lawn Re-Open	14,495.00
1,000.00	- Vaults New	25,445.00
160.00	- Infant Lawn	1,750.00
100.00	- Memorial Wall	374.00
	- Ashes Only	-
78,175.00		111,160.00
4,140.03	Monumental Fees	6,412.80
4,779.82	Interest on Investments	2,595.82
712.00	Workcare Reimbursement	8,223.60
443.72	Sundry Income	65.00
10,075.57		17,297.22
<u>\$88,250.57</u>	TOTAL INCOME	<u>\$128,457.22</u>
	<u>EXPENDITURE</u>	
23,364.18	Wages	
16,807.97	- Manager Sexton	26,411.45
914.68	- Casual Labour	16,327.23
278.75	- Workcare	12,495.32
2,080.00	Clothing Allowance	362.48
1,850.44	Superannuation	870.00
	Workcare Levy	2,969.04
45,296.02		59,435.52
17,684.46	Plaques, Vases, Bases	21,264.16
5,970.20	Vaults	13,097.50
5,280.00	Grave Digging	6,429.92
2,422.27	Equipment Maintenance	3,306.38
3,443.42	Maintenance - General	4,526.99
509.60	Sand/Seed/Spray/Fertilizer	336.96
1,456.19	Fuel	1,288.12
533.59	Telephone	544.27
657.85	S.E.C.	681.94
412.35	Insurance	391.80
146.40	Registrations	46.00
5,054.88	Administration	5,817.36
238.10	Sundry Expenses	352.00
3,000.00	Transfers to Reserves	
5,000.00	- Plant Replacement	3,344.60
	- Land Acquisition	566.50
	- Long Service Leave	751.17
51,809.31		62,745.67
<u>\$97,105.33</u>	TOTAL EXPENDITURE	<u>\$122,181.19</u>
	(8,854.76) Operating Surplus/(Loss)	6,276.03
17,144.75	Capital Expenses	
	- Lawn Edger	461.00
	- Fencing	6,000.00
	- Filing Cabinet	278.00
17,144.75		6,739.00
<u>(\$25,999.51)</u>	NET LOSS	<u>(\$462.97)</u>

SWAN HILL MEMORIAL PARKBalance Sheet as at September 30, 1991

1989/90 \$		1990/91 \$
<u>ASSETS</u>		
1,943.75	Cash at Bank	3,970.86
	Investments	
	- General Funds	4,067.74
	- Plant Replacement Reserve	6,344.60
	- Land Acquisition Reserve	5,566.50
	- Long Service Leave Res.	751.17
19,554.05		16,730.01
141.48	Debtors	13,256.63
	Fixed Assets	
	- Plant and Machinery	27,790.15
21,051.15		27,790.15
<u>\$42,690.43</u>		<u>\$61,747.65</u>
=====		=====
<u>LIABILITIES</u>		
42,002.91	Equity	33,148.15
(8,854.75)	Operating Surplus/(Loss)	6,276.03
1,542.23	Creditors	9,661.20
3,000.00	Reserves - Plant Replacement	6,344.60
5,000.00	- Land Acquisition	5,566.50
	- L.S.L.	751.17
<u>\$42,690.43</u>		<u>12,662.27</u>
=====		<u>\$61,747.65</u>
		=====

SWAN HILL MEMORIAL PARKReconciliation of the Bank Account at September 30, 1991

Balance as per Bank Statement		
- September 30 1991		4,210.46
<u>Plus</u> Deposit not yet presented (30.9.91)		3,000.00
		<u>7,210.46</u>
<u>Less</u> Unpresented cheques -		
465474	2,426.25	
465475	515.00	
465476	298.35	
	<u>3,239.60</u>	
Balance as per Bank Account Ledger 4860001		
- September 30 1991		<u>\$3,970.86</u>
		=====

THE NECROPOLIS SPRINGVALE

BALANCE SHEET
AS AT 31ST DECEMBER, 1991

	Notes	1991 \$	1990 \$
CURRENT ASSETS :			
Cash on Hand		450	450
Cash at Bank - Operating Accounts		756641	573,361
Trade Debtors		595956	439,873
Sundry Debtors & Prepayments		152388	306,638
Stock on Hand	1(c) & 4	733540	773,927
		<u>2,238,975</u>	<u>2,094,249</u>
INVESTMENTS :			
Monies Held for Prepaid Services	1(h) & 3	6,000,200	6,422,028
Investments Other	1(h) & 3	-	470,590
		<u>6,000,200</u>	<u>6,892,618</u>
FIXED ASSETS :			
Freehold Land, Buildings, Grounds, Roads and Improvements (At Cost)		15,223,896	
Less : Accumulated Depreciation		<u>4,112,211</u>	
Plant, Equipment and Furnishings (At Cost)		5,270,887	
Less : Accumulated Depreciation		<u>1,391,346</u>	
	2	11,111,685	9,155,180
	2	3,879,541	3,873,726
		<u>14,991,226</u>	<u>13,028,906</u>
TOTAL ASSETS		<u>23,230,401</u>	<u>22,015,773</u>
CURRENT LIABILITIES :			
Trade Creditors		59,703	105,421
Sundry Creditors and Accruals		127,846	988,391
Provision for Rostered Days Off	1(f)	21,864	20,863
Provision for Annual Leave	1(e)	433,954	405,697
		<u>643,367</u>	<u>1,520,372</u>
NON CURRENT LIABILITIES :			
Provisions for Preservation	1(a) & 6	14,352,005	12,946,611
Provision for Long Service Leave	1(d)	328,680	279,121
		<u>14,680,685</u>	<u>13,225,732</u>
Funds Held in Trust for Prepaid Services	7	7,566,279	6,422,028
TOTAL LIABILITIES		<u>22,890,331</u>	<u>21,168,132</u>
RESERVES :			
Accumulated Reserve	5	340,070	847,641
TOTAL RESERVES		<u>340,070</u>	<u>847,641</u>
TOTAL LIABILITIES AND RESERVES		<u>23,230,401</u>	<u>22,015,773</u>

THE NECROPOLIS SPRINGVALE

NET REVENUE APPROPRIATION
ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
Cremation Account Surplus	1,680,174	1,452,825
Interment Account Surplus	250,875	158,535
Cemetery Lawn Gardens Account Surplus	-	344,513
Provision for Maintenance	-	230,000
Provision for Future Development	-	67,195
Transfer from Future Development Reserve	-	395,420
TOTAL SURPLUSES	1,931,049	2,648,488
Memorial Gardens Account Deficit	1,718,005	1,575,397
Cemetery Lawn Gardens Account Deficit	28,363	-
St. Kilda Cemetery Account Deficit	129,962	113,726
Melbourne General Cemetery Account Deficit	562,290	529,446
TOTAL DEFICITS	2,438,620	2,218,569
NET SURPLUS/(DEFICIT) (Transferred to Accumulated Reserve)	(\$507,571)	\$429,919

THE NECROPOLIS SPRINGVALE

REVENUE AND ADMINISTRATION
ACCOUNT FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991 \$	1990 \$
OPERATING REVENUE :		
Collections - Cremated Remains	190,630	163,128
Preselection - Graves	38,390	-
Transfers & Removals of Memorials	17,820	16,395
Rents Received	17,280	15,885
Surplus on Disposal of Fixed Assets	13,157	65,492
Postages - Cremated Remains	9,165	9,953
Discounts Received	3,089	4,824
Research of Interments	85	75
Sundry Income	50,936	43,887
GROSS INCOME	340,552	319,639
Salaries - Administration	1,086,387	1,046,813
ADMINISTRATION CHARGES :		
Insurances	413,582	354,884
Superannuation	147,279	130,878
Depreciation	141,477	134,674
Data Processing	82,727	107,221
Payroll Tax	76,239	61,587
General Expenses	70,271	87,447
Long Service Leave	69,515	65,105
Printing & Stationery	60,879	113,938
Telephones	55,642	51,210
Security Expenses	32,614	31,306
Postage	31,530	31,292
Training	30,007	18,158
Audit Fees	26,000	23,000
Rates and Taxes	17,355	22,932
Office Expenses	4,759	7,429
Sundry Administration Expenses	115,941	87,681
	1,374,817	1,328,742
TOTAL EXPENSES	2,461,204	2,375,555
LESS ADMINISTRATION CHARGES ALLOCATED TO :		
Cremation Account	903,398	861,635
Memorial Gardens Account	657,826	631,166
Cemetery Lawn Gardens Account	292,650	309,004
Interment Account	225,213	213,815
Malbourne General Cemetery Account	39,869	37,829
St. Kilda Cemetery Account	1,896	2,467
	2,120,852	2,055,916
SURPLUS/(DEFICIT)	0	0

THE NECROPOLIS SPRINGVALE

CREMATION ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Cremation Fees	3,886,243	3,466,302
Sundry Income	11,400	10,325
GROSS INCOME	3,897,643	3,476,627
CREMATION CHARGES :		
Wages	773,225	722,832
Depreciation	187,000	96,832
Superannuation	104,844	90,372
Crematorium Maintenance & Operating Expenses	79,140	85,912
Payroll Tax	53,560	42,526
Building Repairs	32,576	23,444
Cleaning & Clothing Expenses	31,774	28,345
Electricity, Light & Power	24,554	16,173
Cremated Remains Containers	10,086	3,860
Furnaces & Flue Repairs	4,309	39,686
Sundry Cremation Expenses	13,003	12,185
	1,314,071	1,162,167
Administration Charges	903,398	861,635
TOTAL EXPENSES	2,217,469	2,023,802
SURPLUS/(DEFICIT)	1,680,174	1,452,825

THE NECROPOLIS SPRINGVALE

INTERMENT ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Interment Fees :		
Lawn and Denominational	1,200,511	1,037,145
Public	200	270
Sundry Income	9,000	1,320
GROSS INCOME	1,209,711	1,038,735
INTERMENT CHARGES :		
Wages	517,963	479,054
Superannuation	70,267	59,894
Depreciation	36,170	29,913
Maintenance of Plant	36,064	41,828
Payroll Tax	35,896	28,184
Electricity, Light & Power	24,554	16,173
Cleaning & Clothing	12,709	11,339
	733,623	666,385
Administration Charges	225,213	213,815
TOTAL EXPENSES	958,836	880,200
SURPLUS/(DEFICIT)	250,875	158,535

THE NECROPOLIS SPRINGVALE

MEMORIAL GARDENS ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Fees Received :		
Memorial Plaques, Urns & Inscriptions	503,736	463,069
Memorial Rose Gardens	449,277	433,490
Memorial Book of Remembrance	271,078	275,855
Memorial Trees & Shrubs	183,898	117,625
Memorial Niches	178,393	172,256
Memorial Shrub Garden Positions	117,260	89,845
Flower Containers	21,474	19,203
Interest Received	135,968	285,378
GROSS INCOME	1,861,084	1,856,721
MEMORIAL GARDENS CHARGES :		
Wages	1,223,440	1,262,348
Depreciation	270,055	229,678
Memorial Gardens Maintenance Expenses	227,536	196,071
Superannuation	165,877	157,825
Memorial Plaques and Flower Containers (Materials Only)	160,834	154,982
Memorial Installation Expenses	119,581	86,309
Payroll Tax	84,740	74,267
Grounds Beautification	81,519	89,763
Maintenance of Plant	60,364	71,023
Cleaning & Clothing Expenses	50,837	45,352
Nursery Expenses	48,168	54,483
Electricity, Light & Power	24,554	16,173
Sundry Memorial Gardens Expenses	5,429	3,907
	2,522,934	2,442,181
Administration Charges	657,826	631,166
TOTAL EXPENSES	3,180,760	3,073,347
Less : Net Adjustment to Preservation (Note 6)	398,329	358,771
SURPLUS/(DEFICIT)	(\$1,718,005)	(\$1,575,397)

THE NECROPOLIS SPRINGVALE

CEMETERY GARDENS ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Fees Received :		
Lawn & Denominational Graves	1,401,843	1,330,552
Memorial Plaques & Inscriptions	395,423	411,936
Precast Concrete Lining for Graves	241,450	180,300
Monumental Application Fees	230,645	207,575
Flower Containers	1,075	750
Interest Received	534,825	974,863
GROSS INCOME	2,805,261	3,105,976
CEMETERY LAWN GARDENS CHARGES :		
Wages	669,502	718,015
Lawn Plaques, Inscriptions & Flower Containers (Materials Only)	199,046	214,531
Cemetery Maintenance Expenses	151,690	130,714
Depreciation	131,647	110,181
Superannuation	90,764	89,770
Precast Concrete Lining for Graves	52,372	14,915
Memorial Installation Expenses	51,249	36,990
Payroll Tax	46,368	42,243
Maintenance of Plant	44,576	51,410
Grounds Beautification	34,937	38,246
Cleaning & Clothing Expenses	31,774	28,345
Electricity, Light & Power	24,555	16,173
Sundry Cemetery Lawn Garden Expenses	5,429	3,907
	1,533,909	1,495,440
Administration Charges	292,650	309,004
TOTAL EXPENSES	1,826,559	1,804,444
Less : Net Adjustment to Preservation (Note 6)	1,007,065	957,019
SURPLUS/(DEFICIT)	(\$28,363)	344,513

THE NECROPOLIS SPRINGVALE

ST. KILDA CEMETERY ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Interment & Grave Fees	11,305	15,370
Memorial Plaques & Flower Containers	4,030	3,080
Monumental Application Fees	3,510	2,350
Research of Interments	1,410	700
Sundry Income	1,920	1,000
GROSS INCOME	22,175	22,500
ST. KILDA CHARGES :		
Wages	84,529	82,848
General Expenses	40,261	30,625
Superannuation	11,460	10,358
Payroll Tax	5,854	4,874
Maintenance & Operating Expenses	5,298	2,015
Depreciation	3,039	3,039
	150,441	133,759
Administration Charges	1,696	2,467
TOTAL EXPENSES	152,137	136,226
SURPLUS/(DEFICIT)	(\$129,962)	(\$113,726)

Victoria Government Gazette

THE NECROPOLIS SPRINGVALE

MELBOURNE GENERAL
CEMETERY ACCOUNT
FOR THE YEAR
ENDED 31ST DECEMBER, 1991

	1991	1990
	\$	\$
OPERATING REVENUE :		
Interment & Grave Fees	226,997	208,095
Monumental Application Fees	43,100	35,440
Memorial Plaques & Flower Containers	11,460	9,530
Rent Received	5,745	5,805
Research of Interments	2,457	945
Victoria Government Grant	-	910
Sundry Income	2,840	9,408
GROSS INCOME	292,599	270,133
MELBOURNE GENERAL CHARGES :		
Wages	474,841	412,855
Cemetery Maintenance & Operating Expenses	87,153	144,015
Depreciation	69,596	64,278
Superannuation	64,373	51,617
Payroll Tax	32,886	24,289
Security Expenses	26,871	25,703
Cleaning & Clothing Expenses	25,085	19,797
General Expenses & Legal Fees	12,457	5,954
Plant & Motor Vehicle Expenses	5,483	6,296
Telephones	8,701	2,303
Rates & Taxes	3,598	1,449
Electricity, Light & Power	3,076	2,444
Memorial Plaques & Flower Containers (Materials Only)	900	750
	815,020	761,750
Administration Charges	39,869	37,829
TOTAL EXPENSES	854,889	799,579
SURPLUS/(DEFICIT)	(\$562,290)	(\$529,446)

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1991

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 over 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. All inventories are stated at the lower of cost or net realisable value.

(d) Provision for 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 \$28,257 to recognise the actual liability for annual leave existing at 31st December, 1991. (This compares with an increase of \$39,309 in 1990.)

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1991 (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Provision for Rostered Days Off

The provision for rostered days off of \$21,864 recognises the actual liability for rostered days off existing at 31st December, 1991.

(g) Balance Sheet and Statements of Account

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

(h) Investments

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

2. FIXED ASSETS

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Land	7,469						7,469
Buildings	5,698,752	1,070,556					4,628,196
Roads & Kerbing	3,107,441	960,683	31,257	9,976	191,315	43,107	2,316,247
Fences & Gates	58,913	58,051			913,759	170,403	744,218
Water Reticulation	1,245,747	275,821	60,436	14,895	384,598	74,823	1,325,242
Lakes and Spillways	454,069	165,785					288,284
Grounds Improvements	329,707	309,592					20,115
Landscap. & Earthworks	128,336	3297					125,039
SEC Power mains and Sub-station	224,005	25,105					198,900
Estab. Cemetery Areas	96,412	41,180	6,677	4,995			56,914
New Cemetery areas	8,327	3,130					5,197
Estab. Mem. Gardens	1,681,220	653,254					1,027,966
New Mem. Gardens	595,456	227,558					367,898
TOTAL	13,835,854	3,794,012	98,370	29,866	1,489,672	288,333	11,111,685

Asset	Springvale		St. Kilda		Melbourne		Written Down Value \$
	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	Cost \$	Accum. Depn. \$	
Crematorium - Plant	2,970,311	296,384					2,673,927
Cafe/Florist - Plant	8,366	8,366					
Grounds - Plant	971,586	453,158			21,866	20,671	519,623
Motor Vehicles	497,121	165,827					331,294
Chapels - Furniture & Fittings	64,219	31,962					32,257
Office Furniture, Fittings & Equipment	730,442	410,896			6,976	4,082	322,440
TOTAL	5,242,045	1,366,593	-	-	28,842	24,753	3,879,541

THE NECROPOLIS SPRINGVALE

NOTES TO AND FORMING PART OF THE ACCOUNTS
for the year ended 31st December, 1991 (Continued)

3. INVESTMENTS

The investments recorded in the name of the Trustees of The Necropolis Springvale as at 31st December, 1991 were :

	1991 Face Value \$	1990 Face Value \$	1991 Cost \$	1990 Cost \$
Bank of Melbourne	5,800,000	5,700,000	5,800,000	5,700,000
M.M.B.W.	-	1,000,000	-	992,418
S.E.C. of Victoria	200,200	200,200	200,200	200,200
TOTAL	6,000,200	6,900,200	6,000,200	6,892,618

4. STOCKS ON HAND

Stocks on Hand are made up of :	1991 \$	1990 \$
Precast concrete lining for graves	599,275	651,647
Maintenance Stores	134,265	122,280
TOTAL	733,540	773,927

5. ACCUMULATED RESERVE

Accumulated Reserve Account balances at 31st December, 1991 are :	1991 \$	1990 \$
Springvale -		
General Reserve	(\$960,883)	(\$960,883)
Memorial Gardens	\$2,622,673	\$2,448,250
Cemetery Lawn Gardens	\$1,991,151	\$1,980,893
	<u>\$3,652,941</u>	<u>\$3,468,260</u>
St Kilda	(\$850,634)	(\$720,672)
Melbourne General Cemetery	(\$2,462,237)	(\$1,899,947)
TOTAL	\$340,070	\$847,641

Since the Trustees of The Necropolis Springvale administered St Kilda Cemetery as from 1st February, 1968, accumulated deficits of \$897,404 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 \$3,397,359 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, 1991 (Continued)

6. PROVISIONS FOR PRESERVATION

Provision for Preservation balances at 31st December, 1991 are :	1991 \$	1990 \$
Springvale -		
Memorial Gardens	6,071,710	5,673,381
Cemetery Lawn Gardens	8,280,295	7,273,230
TOTAL	<u>14,352,005</u>	<u>12,946,611</u>

7. FUNDS HELD IN TRUST FOR PREPAID SERVICES

Funds held in Trust for Prepaid Services at 31st December, 1991 were made up as follows :

	Springvale St Kilda \$	Melb. \$	Total 1991 \$	Total 1990 \$
Cemetery Deeds	4,508,472	228,213	4,736,685	3,884,148
Cremation Deeds	1,653,817		1,653,817	1,435,362
Memorial Reservations	1,146,187	13,400	1,159,587	1,089,408
Michaelis Lawn	16,190		16,190	13,110
TOTAL	<u>7,324,666</u>	<u>241,613</u>	<u>7,566,279</u>	<u>6,422,028</u>

8. CAPITAL COMMITMENTS

Capital expenditure commitments at 31st December, 1991 totalled \$75,088 being the amount outstanding on incomplete contracts. (This compares with \$1,645,290 outstanding at 31st December, 1990). Due to heat problems being experienced in the new crematorium, additional expenses of approximately \$200,000 may be incurred during 1992.

**THE NECROPOLIS SPRINGVALE
SOURCES & APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1991**

	Notes	1991	1990
	(1)	\$	\$
SOURCES OF FUNDS			
FUNDS FROM OPERATIONS :			
Inflow of Funds from Operations			
Revenue		10,415,868	10,024,839
Other Revenue			
- Proceeds from sale of non-current assets		104,059	158,502
Outflow of Funds from Operations		<u>8,713,605</u>	<u>8,396,547</u>
		1,806,322	1,786,794
REDUCTION IN ASSETS :			
Current Assets -			
Sundry Debtors & Prepayments		154,250	61,825
Stock on Hand		40,387	-
Non Current Assets -			
Investments		892,418	2,592,418
Plant and Equipment		90,901	93,010
INCREASE IN LIABILITIES :			
Current Liabilities -			
Provision for Rostered Days Off		1,001	20,863
Provision for Annual Leave		28,257	39,309
Sundry Creditors & Accruals		-	855,137
Non Current Liabilities -			
Increase in Funds held in Trust		1,144,251	1,369,165
TOTAL SOURCES OF FUNDS		<u>4,157,787</u>	<u>6,818,521</u>
APPLICATION OF FUNDS			
INCREASE IN ASSETS :			
Current Assets -			
Cash at Bank		183,280	320,076
Trade Debtors		156,083	22,935
Stock on Hand		-	274,640
Non Current Assets -			
Freehold Land, Buildings, Grounds and Road Improvements		2,458,692	6,070,067
Plant, Equipment & Furnishings		433,515	-
REDUCTION IN LIABILITIES			
Current Liabilities -			
Trade Creditors		46,718	77,557
Sundry Creditors & Accruals		860,545	-
Deferred Liabilities -			
Long Service Leave Paid		19,956	53,246
TOTAL APPLICATIONS OF FUNDS		<u>4,157,787</u>	<u>6,818,521</u>

THE NECROPOLIS SPRINGVALE
SOURCES & APPLICATIONS OF FUNDS
FOR THE YEAR ENDED 31ST DECEMBER, 1991

Notes to and forming part of the summary of sources and applications of funds.

(1) Reconciliation of surplus/(deficit) with funds from operations is as follows:

	1991	1990
	\$	\$
Operating surplus/(deficit)	(\$507,571)	\$429,919
Non Fund items -		
Less: Provision for Maintenance	-	(\$230,000)
Provision for Future Development	-	(\$67,195)
Future Development Reserve	-	(\$395,420)
Add: Provision for Preservation	\$1,405,394	\$1,315,790
Depreciation	\$838,984	\$668,595
Provision for Long Service Leave	\$69,515	\$65,105
	<u>\$1,806,322</u>	<u>\$1,786,794</u>

PETER F. BARNES
CHARTERED ACCOUNTANT

Tel: (03) 553 4311
Fax: (03) 553 4903

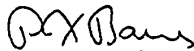
455 SOUTH ROAD
MOORABBIN 3189

AUDITORS REPORT TO THE TRUSTEES OF HORSHAM CEMETERY

1. I report that I have audited the accounts of the Horsham Public Cemetery for the year ended 31st December 1990.
2. I have received all the information and explanations I have required.
3. In my opinion the Annual Statement of Accounts, which has been prepared according to the historical cost convention (except where otherwise indicated), has been properly drawn up so as to give a true and fair view of the transactions of the Cemetery for the year, and the financial position of the Cemetery as at 31st December 1990.

Moorabbin, Victoria

Dated this 16th day of May 1991



.....
PETER F BARNES
Chartered Accountant

106 P 8 2 May 1993

Victoria Government Gazette

HORSHAM PUBLIC CEMETERY
ANNUAL STATEMENT OF ACCOUNTS

FOR THE YEAR ENDED 31ST DECEMBER, 1990

SHIRE OF WIMMERA
P.O. BOX 481,
HORSHAM. 3400

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

1988	1989	Expenditure	1990	1988	1989	Income	1990
38,341	43,885	Wages	49,180.86	54,720.	60,695	Interments & Land-Lawn	61,809.00
7,326	7,983	Maintenance	8,481.95	4,305	2,330	-General Section	4,670.00
5,231	1,887	Plant Operation	2,438.91	20,807	24,470	Plaques	22,098.70
1,777	1,582	Insurance	1,155.33	800	975	Niche Wall-Plaques	1,215.00
6,142	6,195	Administration	8,324.50	1,873	2,209	Flower Containers	2,300.00
7,072	8,730	Superannuation	8,872.94	1,388	2,279	Monument Fees	3,367.77
14,042	15,301	Plaques	17,917.30	2,458	2,494	Superannuation	3,103.84
1,077	1,245	Flower Containers	1,201.68	507	417	Grave Maintenance	611.00
5,000	4,950	Cemetery Maintenance Fund	3,800.00	12,575	18,467	Interest on Investments	16,796.61
1,000	-	Transfer to Building Reserve	10,000.00	30	75	Miscellaneous	280.00
600	2,000	Transfer to Long Service Leave Reserve	-	-	13,075	Transfer from Plant Reserve	-
15,000	10,000	Transfer to Plant Reserve	2,000.00	5,753	-	Deficit for Year	3,174.90
46	-	Miscellaneous	-	-	-	-	-
-	257	Depreciation-Land Buildings, Fencing	-	-	-	-	-
2,280	6,015	Depreciation-tools and Equipment	2,839.85	-	-	-	-
204	-	Depreciation-water supply	-	-	-	-	-
-	1,347	General Section	-	-	-	-	-
-	3,215	Depreciation-Roadways & Carpark	-	-	-	-	-
78	156	Depreciation -Lawn Cem. Establishment	213.50	-	-	-	-
-	10,738	Bank Charges	-	-	-	-	-
-	-	Surplus for Year	-	-	-	-	-
			\$116,426.82				\$116,426.82

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Victoria Government Gazette

BURWOOD GENERAL CEMETERY

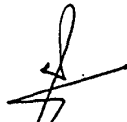
Report of the Auditors

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, 1991, 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 Cemetery as at 31 December, 1991 and of the results of its operations for the year ended on that date.

Cook Jones & Co

COOK, JONES & CO
Chartered Accountants



David W. Jones
Principal

10 February, 1992

1 Yarra Street,
SOUTH YARRA, VIC. 3141

BURWOOD GENERAL CEMETERY**Balance Sheet as at 31 December, 1991**

	1991	1990
Accumulated Funds:		
Balance 1 January, 1991	508,597.78	512,285.09
Surplus/Deficit for the Year	(1,947.19)	(3,687.31)
Balance 31 December, 1991	<u>\$506,650.59</u>	<u>\$508,597.78</u>
These funds are represented by:-		
Current Assets:		
State Bank of Victoria	4,514.33	4,949.27
ANZ Banking Group Limited	3,902.68	3,109.63
Bank of Melbourne	683.56	22,388.41
	<u>9,100.57</u>	<u>30,447.31</u>
Term Investments - at cost:		
Refer page 5 of these Accounts	497,550.02	478,150.47
Total Assets	<u>\$506,650.59</u>	<u>\$508,597.78</u>

BURWOOD GENERAL CEMETERY

Statement of Receipts and Payments
for the Year to 31 December, 1991

	1991	1990
Receipts:		
Graves and Monuments	79,992.60	77,184.81
Interest Received	77,180.75	63,611.97
Other	-	4,000.00
	-----	-----
Total Receipts	157,173.35	144,796.78
	-----	-----
Payments:		
Salaries		
Manager	29,619.00	28,460.00
Secretary	5,160.00	4,800.00
Office		
Audit	902.50	964.20
Trustees' Expenses	1,950.00	1,950.00
Services	2,457.33	1,942.50
Administration	4,114.18	4,419.50
Cemetery		
Wages	50,289.90	69,969.45
Maintenance	9,808.02	6,553.51
Plant Repairs and Renewals	9,144.31	7,007.94
Works	28,440.00	6,456.00
Rates and Insurance	7,540.95	5,751.71
Repurchase of Land	245.00	550.00
Superannuation	9,449.35	9,659.28
	-----	-----
Total Payments	159,120.54	148,484.09
	-----	-----
<u>Surplus/Deficit for the Year:</u>	<u>\$(1,947.19)</u>	<u>\$(3,687.31)</u>

BURWOOD GENERAL CEMETERY**Perpetual Maintenance Trust Account****Statement of Receipts and Payments**
for the Year to 31 December, 1991

	1991	1990
Interest Received	1,267.35	1,911.27
Transfer to General Account	-	4,000.00
<u>Surplus/Deficit for the Year:</u>	<u>\$1,267.35</u>	<u>\$(2,088.73)</u>

Balance Sheet at 31 December, 1991**Accumulated Funds:**

Balance 1 January, 1991	16,226.00	18,314.73
Surplus/Deficit for the Year	1,267.35	(2,088.73)
Balance 31 December, 1991	<u>\$17,493.35</u>	<u>\$16,226.00</u>

These funds are represented by:-

Current Assets:

State Bank of Victoria	1,493.35	426.00
Bank of Melbourne	7,500.00	6,800.00
Total Current Assets	<u>8,993.35</u>	<u>7,226.00</u>

Term Investments - at cost:

Refer page 5 of these Accounts	8,500.00	9,000.00
Total Assets	<u>\$17,493.35</u>	<u>\$16,226.00</u>

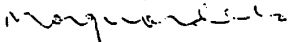
BRIGHTON GENERAL CEMETERY

AUDITOR'S REPORT

To the Trustees

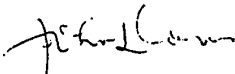
We have audited the accounts and records of the Brighton General Cemetery for the year ended 31 December, 1991 in accordance with Australian Auditing Standards.

In our opinion the attached Statement of Receipts and Payments and Statement of Balances have been properly drawn up so as to present fairly the receipts and payments for the year and the state of affairs as at 31 December, 1991.



MARQUAND & CO
Chartered Accountants

Melbourne
5 February, 1992



JOHN H DAVIS
Partner

BRIGHTON GENERAL CEMETERY**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER, 1991**

RECEIPTS	1991	1990
Balance Brought Forward 1.1.91 comprising:		
Cash at Bank	(1,992)	2,777
Petty Cash	100	100
SEC Loans	96,448	86,000
Aussie Bonds		
- Brosnan Maintenance A/C	3,400	3,400
Aussie Bonds	-	20,000
MMBW Loans	45,000	45,000
ANZ Term Deposit	45,802	42,802
Telecom Bonds	133,084	38,000
Gas & Fuel Corporation		
- Debenture Stock	20,000	20,000
ANZ Executors & Trustees Co. Ltd.		
- Common Fund	102,287	54,781
ANZ Commercial Bills	-	78,568
	<u>444,129</u>	<u>391,428</u>
Fees		
Land	7,350	8,500
Opening Graves	79,560	83,870
Bronze Plaques & Floral Containers	6,704	8,851
Maintenance - Monuments	8,330	8,047
- Lawns	12,333	12,158
Niches	2,955	4,290
Roses	8,665	13,655
Ledgers	1,170	1,810
Memorial Work	6,067	7,529
Searches	307	275
Donations	1,400	425
Sale of Microfiche	1,200	840
	<u>136,041</u>	<u>150,250</u>
Sundry Income		
Interest on Investments	55,713	65,631
Sundry	187	-
	<u>55,900</u>	<u>65,631</u>
Total Receipts	<u>191,941</u>	<u>215,881</u>
	<u>\$ 636,070</u>	<u>\$ 607,309</u>

BRIGHTON GENERAL CEMETERY**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER, 1991 (Cont'd)**

PAYMENTS	1991	1990
Payroll		
Salaries	56,086	53,468
Wages	<u>56,946</u>	<u>51,345</u>
	<u>113,032</u>	<u>104,813</u>
Administration Expenses		
Printing & Stationery	779	1,214
Telephone & Postage	2,475	2,137
Power & Gas	3,307	2,735
Audit Fees	1,225	1,150
Petty Cash & Sundries	1,667	1,822
Refunds	662	220
Insurance	1,111	996
Superannuation	9,572	12,910
Water & Sewerage Rates	3,870	724
Bank Interest & Charges	180	200
Fringe Benefits Tax	887	1,895
Cemetery Association	330	428
Microfiche	640	700
Workcare	5,545	5,594
Office Cleaning	<u>750</u>	<u>-</u>
	<u>33,000</u>	<u>32,725</u>
Capital Works		
Grounds & Roads	1,550	3,009
Lodge & Office	<u>3,220</u>	<u>2,413</u>
	<u>4,770</u>	<u>5,422</u>
Work Expenses		
Tools Repairs & Spares	6,680	6,131
Equipment & Plant	2,364	1,311
Rubbish Removal	4,589	5,790
Petrol & Oil	749	1,835
Poisons & Chemicals	2,288	2,006
Plants & Fertiliser	899	742
Back Hoe	478	525
Memorial Work	1,475	910
Dry Cleaning	<u>1,179</u>	<u>970</u>
	<u>20,701</u>	<u>20,220</u>
Total Payments	171,503	163,180
Balance Carried Forward 31.12.91	<u>464,567</u>	<u>444,129</u>
	<u>\$ 636,070</u>	<u>\$ 607,309</u>

BRIGHTON GENERAL CEMETERY**STATEMENT OF BALANCES AS AT 31 DECEMBER 1991**

	1991	1990
Balance Carried Forward 31.12.91 comprising:		
Cash at Bank	999	(1,992)
Petty Cash	100	100
SEC Loans	97,921	96,448
Aussie Bonds		
- Brosnan Maintenance A/C	-	3,400
MMBW Loans	45,000	45,000
ANZ Term Deposit	30,000	45,000
Telecom Bonds	209,767	133,084
Gas & Fuel Corporation		
- Debenture Stock	70,000	20,000
ANZ Executors & Trustee Co. Ltd.		
- Common Fund	<u>10,780</u>	<u>102,287</u>
	\$ 464,567	\$ 444,129
Operating Surplus for the year		
Total Receipts	191,941	215,881
Total Payments	<u>171,503</u>	<u>163,180</u>
	<u>\$ 20,438</u>	<u>\$ 52,701</u>

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