



VICTORIA
GOVERNMENT GAZETTE

Published by Authority

No. 93]

FRIDAY, OCTOBER 29

[1976

Abstracts of Accounts
of
Trustees for Public Cemeteries
1975

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

ABSTRACTS OF ACCOUNTS OF TRUSTEES FOR PUBLIC CEMETERIES PUBLISHED IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION 34 OF THE CEMETERIES ACT 1958

Cemetery.	Recurrents.				Expenditures.						Total.	
	To Balance.	Fees for Graves, &c.	Other Sources of Income.	Total.	By Salaries.	Grave Digging.	Office Expenses.	Building.	Works.	Contingencies.		Balance.
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Adass Israel	932.07	985.00	30.98	1,940.05	30.00	153.25	..	..	1,045.00	..	903.05	1,940.05
Alberton	25.69	482.68	455.08	963.45	416.00	406.00	26.00	..	35.05	..	745.15	963.45
Alexandra	1,165.20	1,538.00	36.58	2,739.78	54.00	..	..	..	938.25	..	953.53	2,739.78
Amherst	..	..	..	..	..	..	..	..	..	..	..	..
Amphitheatre	408.01	76.00	26.60	510.61	..	..	..	..	25.00	80.91	350.70	510.61
Antwerp	..	..	..	..	..	..	..	..	..	..	..	..
Apollo Bay	670.85	398.50	329.67	1,399.02	..	64.00	70.00	..	165.39	70.62	1,029.01	1,399.02
Apsley	508.19	329.00	70.08	907.27	..	..	00.34	..	209.00	..	697.93	907.27
Ararat	7,320.82	8,247.40	814.18	16,382.40	619.50	4,258.88	10.00	..	3,778.01	1,574.10	6,141.91	16,382.40
Arthurs Creek	118.80	10.00	2.80	131.60	10.00	..	..	..	28.80	..	92.80	131.60
Avenel	..	..	..	..	..	..	..	..	..	..	..	..
Avoca	..	..	..	..	..	..	..	..	..	..	..	..
Axedale	333.94	55.00	12.30	401.24	20.00	35.00	..	..	..	..	346.24	401.24
Axedale Catholic	..	..	..	..	..	..	..	..	..	..	..	..
Bacchus Marsh	5,587.76	2,301.35	444.47	8,333.58	404.00	1,083.50	195.96	..	506.04	234.33	5,909.75	8,333.58
Bairnsdale	9,080.58*	20,805.00	5,227.50	16,951.92	..	10,982.00	2,050.00	..	..	10,636.91	6,716.99†	16,951.92
Balkan New	..	..	..	..	..	..	..	..	..	..	..	..
Balkan Old	..	..	..	..	..	..	..	..	..	..	..	..
Ballaaragh	70.25	..	1.69	71.94	..	..	..	..	..	..	..	..
Ballarart	62,828.31	67,690.10	6,274.50	137,792.91	6,104.64	24,373.50	1,791.24	..	24,040.98	13.00	58.94	137,792.91
Ballarart Crematorium	55,127.76	43,847.00	6,226.33	105,201.09	4,071.61	19,523.15	844.85	..	2,920.38	12,867.94	64,973.16	105,201.09
Balmoral	639.46	6.00	23.86	669.32	..	..	..	..	..	..	668.52	669.32
Bambra	20.80	10.00	405.90	436.70	..	..	..	..	..	77.00	359.70	436.70
Bannockburn	..	..	..	..	..	..	..	..	..	..	..	..
Barrington	29.31	..	1.09	30.40	..	..	..	..	..	..	30.40	30.40
Barkly	153.35	..	5.73	159.08	..	..	..	..	..	..	159.08	159.08
Barnah	..	..	..	..	..	..	..	..	..	..	..	..
Barnawartha	162.93	725.00	7.00	894.93	20.00	387.00	..	..	..	62.08	425.85	894.93
Barrabool Hills	3,484.72	8,918.00	1,822.06	14,224.78	3,585.00	3,812.00	117.70	..	804.63	1,105.86	4,799.59	14,224.78
Bealiba	142.63	295.70	5.66	443.99	40.00	185.00	..	..	54.40	..	164.59	443.99
Beaufort	1,345.91	690.00	370.45	2,406.36	200.00	481.05	95.94	..	115.60	126.59	1,329.60	2,406.36
Beacont	610.84	206.00	29.12	845.96	50.00	..	..	..	38.40	..	757.56	845.96
Beechworth	..	..	..	..	..	..	..	..	..	..	..	..
Benak	..	..	..	..	..	..	..	..	..	..	..	..
Bellbrae	9,455.65	12,740.00	5,842.98	28,038.63	990.80	6,548.75	1,235.79	..	718.11	7,566.75	10,978.43	28,038.63
Benalla	346.92	199.00	119.05	545.92	..	119.05	9.33	..	..	..	417.54	545.92
Benambra	..	51,577.00	40,873.28†	92,450.28	..	39,023.61	826.99	334.57	37,802.88	14,462.23‡	92,450.28	92,450.28
Bendigo	..	..	..	..	..	..	..	..	..	..	..	..
Berriville	330.88	180.00	11.74	522.62	21.00	140.00	..	..	114.00	..	328.42	522.62
Berwick	1,872.67	1,217.00	73.79	3,163.46	11.50	510.00	4.36	..	..	78.55	2,456.55	3,163.46
Bethanga	352.69	..	214.65	567.34	..	..	..	..	..	..	49.50	375.69
Beulah	591.82	451.00	20.94	1,063.76	..	340.00	..	..	..	180.22	543.54	1,063.76
Birchip	1,088.04	737.53	262.86	2,088.43	77.68	685.00	12.02	..	360.85	145.10	807.78	2,088.43
Birregurra	..	..	..	..	..	..	..	..	..	..	..	..
Black Heath	..	..	..	..	..	..	..	..	..	..	..	..
Blackwood	228.35	199.74	8.04	436.13	..	60.00	..	..	109.94	56.44	209.75	436.13

* Debit as at 1.1.76. † Debit as at 31.12.75. ‡ Includes deficit brought forward of \$11,763.76. § Includes deficit as at 1.1.75.

Dr. ABSTRACTS OF ACCOUNTS OF TRUSTEES FOR PUBLIC CEMETERIES PUBLISHED IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION 34 OF THE CEMETERIES ACT 1958—continued. *Cr.*

Cemetery.	RECEIPTS.				EXPENDITURE.							Total.
	To Balance.	Fees for Graves, &c.	Other Sources of Income.	Total.	B Salaries.	Grave Digging.	Office Expenses.	Building.	Works.	Contingencies.	Balance.	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Clarendon	576.02	68.20	18.01	662.23	20.00	90.00	4.20	..	..	26.76	548.03	662.23
Clear Lake	202.21	60.00	15.88	278.09	100.00	30.00	..	..	..	27.97	221.33	278.09
Clunes	933.01	720.00	45.90	1,698.91	768.10	529.00	18.00	..	208.00	..	815.94	1,698.91
Cobden	..	..	..	..	..	..	..	..	..	..	..	..
Cobham	919.03	1,966.20	60.54	3,945.77	190.00	1,195.00	50.81	..	191.72	370.32	1,369.82	3,945.77
Coghills Creek	..	..	..	..	..	..	..	..	..	..	..	..
Cobuna	1,568.39	972.75	801.73	3,342.87	8,972.88	434.90	40.00	..	200.00	676.40	1,801.57	3,342.87
Cobee	11,222.76	25,057.95	452.43	36,733.14	69.00	76.00	671.60	787.31	9,677.25	3,043.67	6,497.43	36,733.14
Cobinnabbin	..	..	..	..	..	..	..	..	..	..	..	..
Coblarine	713.82	110.00	22.75	846.57	70.00	385.00	3.00	..	193.60	113.00	1,105.83	846.57
Congella	328.39	798.00	741.04	1,867.43	10.00	..	..	..	..	..	..	1,867.43
Concongella	..	..	..	..	..	..	..	..	..	..	..	..
Coondah	201.26	254.00	237.00	742.26	200.00	277.00	..	..	44.75	26.55	383.96	742.26
Coongulmerang	..	117.00	536.35*	653.35	..	210.28	..	..	43.48	443.07†	653.35	653.35
Corack	120.92	..	4.52	125.44	..	..	..	..	..	..	81.96	125.44
Corack	224.82	..	8.25	233.07	..	..	..	..	..	..	233.07	233.07
Corop	378.24	..	14.18	392.42	..	..	..	..	..	..	392.42	392.42
Corryong	8,446.87	5,207.40	494.61	14,148.88	200.00	1,555.00	20.00	1,344.71	246.33	1,167.42	9,615.42	14,148.88
Cowangie	..	..	..	..	..	..	..	..	..	..	..	..
Cranbourne	898.00	1,608.00	36.42	2,542.42	85.00	640.00	170.50	..	..	147.68	1,499.24	2,542.42
Cressy	3,300.31	3,281.00	345.39	6,926.70	60.00	839.00	..	..	..	1,021.90	5,005.80	6,926.70
Crib Point	..	..	..	..	..	..	..	..	..	..	..	..
Crowlands	339.45	..	12.71	352.16	..	..	..	..	..	..	352.16	352.16
Cudgega	..	..	..	..	..	..	..	..	..	..	..	..
Cullea	161.74	..	5.20	166.94	..	40.00	..	..	..	7.05	119.89	166.94
Danwedare	435.72‡	69.00	46.55	551.27	..	45.00	..	..	..	..	506.27	551.27
Dandenong	..	4,314.15	9,027.32§	13,341.47	..	4,399.74	309.35	..	7,818.45	813.93	13,341.37	13,341.37
Dargo	112.57	5.00	4.19	121.76	..	..	..	..	..	..	121.76	121.76
Darlington	190.22	..	7.13	197.35	..	..	..	..	..	..	197.35	197.35
Darraweit Guim	..	..	..	..	..	..	..	..	..	..	..	..
Dartmoor	5,406.43	6,116.77	294.28	11,817.48	1,896.45	4,925.54	272.58	..	..	1,312.98	3,349.93	11,817.48
Daviesford	16.43	..	00.60	17.03	..	..	..	..	..	..	17.03	17.03
Deep Lead	110.88	..	4.09	119.97	..	..	..	..	..	..	119.97	119.97
Derraholm	525.84	158.00	32.87	716.71	..	120.00	..	..	19.50	1.00	576.21	716.71
Derrinallum	1,252.66	82.00	87.04	1,401.70	..	..	1.95	..	..	84.42	1,315.33	1,401.70
Devenish	..	..	..	..	..	..	..	..	..	..	..	..
Diamond Creek	491.84	121.00	19.05	631.89	20.00	..	00.95	..	18.90	32.82	559.22	631.89
Digby	2,181.28	2,712.55	73.25	4,967.08	212.50	1,745.77	..	..	106.90	181.42	2,720.49	4,967.08
Dimboola	..	..	..	..	..	..	..	..	..	..	..	..
Donald	1,161.13	..	18.66	1,179.79	..	..	..	..	..	..	1,179.79	1,179.79
Donnybrook	..	..	..	..	..	..	..	..	..	..	..	..
Dookie	293.95	24.00	29.22	347.17	..	..	..	..	..	..	347.17	347.17
Dooking East	112.76	28.50	3.92	145.18	10.00	..	..	..	..	..	135.18	145.18
Doyling Forest	..	..	..	..	..	..	..	..	..	..	..	..
Drak Drik	2,767.04	1,410.00	97.97	5,274.01	..	122.00	..	..	4,236.39	..	915.62	5,274.01
Dromana	579.00	3,795.00	225.52	4,599.52	100.00	840.00	4.15	..	1,354.79	1,401.28	899.30	4,599.52
Drouin	..	..	..	..	..	..	..	..	..	..	..	..

* Deficit at 31.12.75. † Includes deficit of \$317.63 as at 31.12.74. ‡ Balance as at 1.1.74. § Includes deficit balance of \$748.55 as at 31.12.75. ¶ Includes deficit of \$613.73 as at 31.12.74.

Dr. ABSTRACTS OF ACCOUNTS OF TRUSTEES FOR PUBLIC CEMETERIES PUBLISHED IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION 34 OF THE CEMETERIES ACT 1958—continued. Cr.

Cemetery.	Receipts.				Expenditure.							Total.
	To Balance.	Fees for Graves, &c.	Other Sources of Income.	Total.	By Salaries.	Grave Digging.	Office Expenses.	Building.	Works.	Contingencies.	Balance.	
Gundford	\$ 528.25	\$ 264.50	\$ 18.18	\$ 810.93	\$ 4.00	\$ 158.00	\$..	\$..	\$ 80.00	\$ 78.00	\$ 490.43	\$ 810.93
Hamilton	..	..	..	..	..	..	..	..	..	..	..	..
Harcourt	209.99	1,327.67	30.95	1,568.61	50.00	880.00	26.25	..	6.00	56.29	550.07	1,568.61
Harkaway	145.57	100.00	4.24	249.81	..	..	5.00	..	17.28	11.50	216.03	249.81
Harristville	354.42	18.00	12.07	384.49	..	..	..	..	..	38.02	346.47	384.49
Harrow	557.54	374.50	281.07	1,213.11	30.00	225.00	10.30	..	..	46.83	900.98	1,213.11
Hawkesdale	..	..	..	..	..	..	..	..	..	..	..	..
Healesville	528.62	3,165.00	843.44	4,537.06	300.00	738.73	74.00	..	1,998.62	112.01	1,313.70	4,537.06
Heathcote	..	..	..	..	..	..	..	..	..	..	..	..
Hexham	250.75	17.00	9.38	277.13	..	..	..	..	..	..	277.13	277.13
Heyfield	..	..	..	..	..	..	..	..	..	..	..	..
Heywood	438.31	154.00	40.77	623.08	..	..	..	..	272.94	..	350.14	623.08
Hopetoun	6,911.81	22,933.60	2,498.79	32,344.20	7,229.00	6,598.51	2,541.26	..	10,364.73	1,834.59	3,776.11	32,344.20
Horsham	..	..	..	..	..	..	..	..	..	..	..	..
Hoyspur	36.11	..	1.35	37.46	..	..	..	..	..	..	..	..
Inglewood	961.97	981.00	69.57	2,012.54	52.00	625.00	2.00	..	80.00	59.88	1,193.66	2,012.54
Inverleigh	619.46	24.60	40.00	684.06	40.00	2.00	4.40	..	22.00	..	615.66	684.06
Inverloch	22.44	..	00.83	23.27	..	..	..	..	..	..	..	..
Jamieson	504.54	645.00	20.45	1,169.99	5.00	136.00	..	..	905.03	..	123.96	1,169.99
Jeparit	..	..	..	..	..	..	..	..	..	..	..	..
Joyces Creek	..	..	..	..	..	..	..	..	..	..	..	..
Jung	..	..	..	..	..	..	..	..	..	..	..	..
Kangaroo Flat	4,059.10	7,767.01	2,002.87	13,828.98	4,840.86	150.00	79.00	882.79	1,588.99	68.00	6,287.34	13,828.98
Kangaroo Ground	539.99	540.00	168.50	1,248.49	..	234.00	..	..	30.00	..	916.49	1,248.49
Kaniva	..	..	..	..	..	..	..	..	..	..	..	..
Karnak	570.13	290.00	175.31	1,035.44	..	..	..	..	201.45	28.00	515.99	1,035.44
Katamatite	420.95	35.00	435.81	1,146.76	50.00	186.00	..	..	405.33	106.01	393.42	1,146.76
Katandra	533.73	..	19.33	588.06	..	..	..	..	..	..	588.06	588.06
Katyl	242.46	..	9.08	251.54	..	..	..	..	..	..	251.54	251.54
Keilor	..	..	..	..	..	..	..	..	..	..	..	..
Kenmare	167.34	50.00	6.42	223.76	..	..	..	..	94.67	..	129.09	223.76
Kerang	2,634.73	5,099.00	279.25	8,012.98	200.00	1,932.00	64.90	..	2,816.30	430.15	2,569.63	8,012.98
Kialla West	367.76	96.00	215.36	679.12	20.00	..	2.00	..	297.58	14.43	345.11	679.12
Kiaira	386.25	176.00	14.53	576.78	..	142.00	9.80	..	18.82	..	406.16	576.78
Kiewa	844.27	321.50	140.55	1,306.32	..	243.00	..	265.00	18.30	..	780.02	1,306.32
Kilcunda	297.21	75.00	10.45	382.66	..	..	..	..	13.00	..	369.56	382.66
Kilmore	1,122.32	178.60	257.55	1,558.47	50.00	..	00.10	..	70.64	52.09	1,385.74	1,558.47
Kingower	..	..	..	..	..	..	..	..	..	..	..	..
Koonrook	..	..	..	..	..	..	..	..	..	..	..	..
Koorooneang	219.85	..	8.20	228.05	..	..	..	..	75.00	..	153.05	228.05
Korong Vale	93.32	143.00	5.07	241.39	..	123.00	..	..	..	..	118.39	241.39
Korumburra	3,689.18	4,403.00	807.05	8,899.23	1,195.50	1,847.00	21.00	..	198.88	389.83	5,247.02	8,899.23
Kyabram	..	..	..	..	..	..	..	..	..	..	..	..
Kyneton	4,499.65	4,268.50	371.55	9,139.70	3,132.50	..	109.09	1,292.00	846.63	893.59	2,865.89	9,139.70
Laen	410.40	..	14.35	424.75	..	..	..	..	..	..	424.75	424.75
Lake Boga	604.27	265.27	20.62	890.16	..	178.00	..	..	..	..	681.16	890.16
Lake Bolac	584.68	30.00	21.04	635.72	..	92.00	..	..	..	..	543.72	635.72

Dr. ABSTRACTS OF ACCOUNTS OF TRUSTEES FOR PUBLIC CEMETERIES PUBLISHED IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION 34 OF THE CEMETERIES ACT 1958—continued. *Cr.*

Cemetery.	Recurrents.				EXPENDITURE.							Total.
	To Balance.	Fees for Graves, &c.	Other Sources of Income.	Total.	By Salaries.	Grave Digging.	Office Expenses.	Building.	Works.	Contingencies.	Balance.	
Morrison ..	\$ 52.84	\$ 50.00	\$ 1.72	\$ 104.57	\$ 100.00	\$ 1,543.00	\$ 43.17	\$..	\$ 575.86	\$..	\$ 104.57	\$ 104.57
Mortlake ..	1,901.22	1,982.15	548.85	4,432.22	500.00	805.00	13.48	..	727.53	19.82	2,150.37	4,432.22
Morwell (Hazelwood) ..	1,431.40	2,791.75	230.45	4,453.60	500.00	..	3.95	..	143.05	230.19	2,197.40	4,473.60
Mount Cole ..	47.90	..	201.97	249.87	..	..	..	..	70.00	6.00	96.87	249.87
Mount Duneed ..	403.68	129.00	16.76	549.44	..	..	..	..	..	2.82	476.62	549.44
Mount Egerton ..	259.06	43.50	5.38	307.94	20.00	20.00	..	..	102.44	00.54	204.96	307.94
Mount Moriac ..	718.63	54.08	..	772.71	..	..	..	..	..	..	732.71	772.71
Mount Prospect ..	..	..	..	..	..	..	..	..	..	..	..	..
Moyston ..	329.89	27.00	25.72	382.61	6.00	..	1.60	..	51.50	30.76	344.25	382.61
Muckletford ..	173.04	757.30	101.48	1,031.82	563.00	..	..	..	36.37	112.19	305.13	1,031.82
Murchison ..	766.86	217.00	23.23	1,007.09	40.00	317.00	7.46	..	45.00	94.93	613.72	1,007.09
Murrayville ..	1,059.02	120.00	634.83	1,813.85	..	..	..	..	..	..	1,666.46	1,813.85
Murtoa ..	..	..	..	..	..	..	..	..	..	..	..	..
Myrtleford ..	..	..	..	..	..	..	..	..	..	..	..	..
Mysa ..	..	..	..	..	..	..	..	..	..	..	..	..
Nagambie ..	..	..	..	..	..	..	..	..	..	..	..	..
Nandaly ..	..	..	..	..	..	..	..	..	..	..	..	..
Narracan ..	583.56	28.00	20.49	632.05	..	..	1.00	..	..	25.00	606.05	632.05
Narrawang ..	301.84	813.00	10.54	312.38	..	..	..	..	..	..	312.38	312.38
Nathalia ..	976.48	240.00	27.54	1,244.02	50.00	629.15	15.45	187.70	71.50	240.54	622.68	1,817.02
Natimuk ..	389.47	..	26.57	416.04	90.00	196.00	2.10	..	16.00	41.24	310.70	656.04
Narre Yallock ..	308.30	..	11.58	319.88	10.00	..	..	..	..	..	309.88	319.88
Navarre ..	..	..	..	..	..	..	..	..	..	..	..	..
Necrim ..	..	..	..	..	..	..	..	..	..	..	..	..
Nelson ..	153.89	..	15.68	169.57	..	..	10.92	..	..	..	158.65	169.57
Netherby ..	..	..	..	..	..	..	..	..	..	..	..	..
Newbridge ..	1,025.27	653.00	608.54	2,286.81	..	355.00	20.60	..	..	51.27	1,859.94	2,286.81
Newstead ..	3,092.16	2,037.65	184.54	5,314.35	312.50	1,380.00	7.50	721.00	634.79	629.48	1,629.08	5,314.35
Nhill ..	26.58	..	00.91	27.49	..	..	..	..	..	..	27.49	27.49
Nirranda ..	299.08	3.00	11.21	313.29	410.58	..	..	..	19.60	..	313.29	313.29
Noradjuha ..	..	..	430.18	430.18	..	..	..	..	..	..	..	430.18
Northcote ..	..	..	..	..	..	..	..	..	..	..	..	..
Nunurkah ..	215.29	..	8.02	223.31	705.00	183.50	41.22	338.74	158.61	31.05	192.26	223.31
Nurrabiel ..	995.95	1,015.85	27.45	2,039.25	..	..	..	..	..	5.55	606.63	2,039.25
Nyab ..	..	..	..	..	..	..	..	..	..	..	..	..
Nyora ..	692.70	..	6.00	698.70	..	..	..	..	..	..	698.70	698.70
Oakleigh ..	706.78	460.00	..	1,166.78	..	246.12	9.32	..	432.00	..	479.34	1,166.78
Orbost ..	764.60	6,603.38	55.38	7,423.36	416.00	1,626.00	101.89	..	1,103.72	273.51	3,902.24	7,423.36
Outtrim ..	..	..	..	..	..	..	..	..	..	..	..	..
Ouyen ..	..	..	..	..	..	..	..	..	..	..	..	..
Pakenham ..	1,520.73	2,648.00	58.35	4,227.08	200.00	1,008.00	74.80	..	168.96	126.55	2,648.77	4,227.08
Pannore ..	289.24	..	38.87	328.11	..	..	..	..	..	..	328.11	328.11
Pannooobamawm ..	..	..	..	..	..	..	..	..	..	..	..	..
Patho and Torumbarry ..	1,498.72	359.00	94.92	1,952.64	40.00	331.00	5.65	..	868.23	97.49	1,906.99	1,952.64
Paynesville ..	775.59	371.00	150.13*	1,296.72	..	..	..	..	..	..	..	1,296.72
Peeluebla ..	..	..	..	..	..	..	..	..	..	..	..	..
Phillip Island ..	990.27	1,222.25	54.40	2,266.92	60.00	550.00	40.00	..	35.00	2.00	1,579.92	2,266.92

* Deficit at 31.12.75.

Dr. ABSTRACTS OF ACCOUNTS OF TRUSTEES FOR PUBLIC CEMETERIES PUBLISHED IN COMPLIANCE WITH THE REQUIREMENTS OF SECTION 34 OF THE CEMETERIES ACT 1958—continued. Cr.

Cemetery.	RECURS.				EXPENDITURE.							Total.
	To Balance.	Fees for Graves, &c.	Other Sources of Income.	Total.	By Salaries.	Grave Digging.	Office Expenses.	Building.	Works.	Contingencies.	Balance.	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Srathdownie East ..	362.03	..	12.32	374.35	..	..	..	..	200.00	..	374.35	374.35
Streatham ..	342.25	12.00	12.36	366.61	..	..	..	..	..	..	166.61	366.61
Stuart Mill ..	..	..	..	..	..	..	..	..	..	..	..	..
Sunbury ..	1,153.52	1,124.00	52.60	2,330.12	200.00	832.21	61.35	..	1,134.25	..	102.21	2,330.12
Sutton Grange ..	304.64	236.07	110.62	651.33	..	100.00	..	..	47.47	..	503.86	651.33
Swan Hill ..	..	..	..	..	..	..	..	..	..	..	..	..
Swanwater West ..	92.36	..	3.91	96.27	..	..	..	..	..	..	64.04	96.27
Talgarno ..	308.03	..	29.62	337.65	..	..	..	..	48.50	30.00	259.15	337.65
Talungatta ..	..	..	..	..	..	..	..	..	..	..	..	..
Tallaroek ..	126.04	4.00	4.78	134.82	4.00	..	1.00	..	..	104.92	129.82	134.82
Taradale ..	330.55	254.90	10.72	596.17	20.00	110.00	00.45	..	48.10	61.95	260.80	596.17
Tarnagulla ..	98.60	775.00	13.95	887.55	30.00	644.00	7.00	..	28.75	18.06	96.50	887.55
Tarravingee ..	31.74	100.00	1.07	132.81	..	..	2.37	..	20.00	5.00	83.63	132.81
Tarrayoukvan ..	910.35	..	33.90	944.25	..	..	..	..	..	..	919.25	944.25
Tarwin Lower ..	478.13	..	35.62	513.75	..	..	..	..	..	..	488.75	513.75
Tatura ..	11,065.46	2,141.57	401.16	13,608.19	60.00	922.00	63.50	..	352.58	162.58	12,047.53	13,608.19
Tatooon ..	..	..	..	..	..	..	..	..	..	..	..	..
Tawonga ..	442.08	402.00	63.04	907.12	..	348.00	..	..	..	..	559.12	907.12
Teesdale ..	208.14	12.00	7.75	227.89	..	..	4.00	..	..	1.10	222.79	227.89
Templestowe ..	93,020.51	99,925.05	9,107.64	202,053.20	1,532.29	31,620.10	1,154.17	..	5,440.00	19,183.57	143,123.07	202,053.20
Terang ..	298.09	6,333.00	625.84	7,256.93	..	3,488.35	..	..	2,100.20	927.58	740.80	7,256.93
Terrapee ..	..	..	..	..	..	..	..	..	..	..	..	..
Tharabegga (Tungamah) ..	422.55	90.00	..	512.55	..	..	..	..	..	..	425.45	512.55
Thoona ..	..	..	..	..	..	..	..	..	..	..	..	..
Thorpdale-Childers ..	..	..	..	..	..	..	..	..	..	..	..	..
Tol Tol (Bannerton) ..	..	..	..	..	..	..	..	..	..	..	..	..
Tongala ..	..	..	..	..	..	..	..	..	..	..	..	..
Toonan ..	699.88	6.00	38.12	744.00	..	..	..	..	1.38	..	742.62	744.00
Toolamba ..	..	..	..	..	..	..	..	..	..	..	..	..
Toongabbie ..	3.30	1,350.10	361.62	1,715.02	6.00	876.00	119.55	..	276.18	175.57	33.27	1,715.02
Toora ..	1,884.62	1,808.70	119.81	3,813.13	238.00	395.50	..	..	479.42	350.08	1,730.08	3,813.13
Tower Hill ..	412.32	521.00	11.05	944.37	65.00	395.50	..	..	45.44	76.00	362.43	944.37
Trafalgar ..	17,328.23	15,272.50	884.51	33,485.24	3,763.33	3,815.00	117.88	..	2,562.18	1,000.53	22,226.32	33,485.24
Traralgon ..	1,238.95	658.10	55.32	1,952.37	648.40	..	..	..	..	102.89	1,201.08	1,952.37
Trentham ..	151.77	..	5.66	157.43	..	..	..	..	..	..	157.43	157.43
Truganina ..	94.30	2.00	3.53	99.83	..	..	..	..	..	..	99.83	99.83
Tyack ..	..	..	..	..	..	..	..	..	..	..	..	..
Tyabb ..	657.32	448.25	61.73	1,167.30	22.50	195.00	..	..	7.00	39.53	903.27	1,167.30
Tylden ..	489.09	90.00	17.54	596.63	20.00	35.00	..	..	..	38.88	502.75	596.63
Underbool ..	..	..	..	..	..	..	..	..	..	..	..	..
Upper Regions ..	2,562.16	2,229.00	100.59	4,891.75	..	974.00	5.00	150.00	831.50	2,302.93	628.32	4,891.75
Upper Yarra ..	157.96	29.00	5.89	192.85	..	..	..	..	..	..	167.85	192.85
Vaughan ..	1,156.63	625.00	226.24	2,007.87	100.00	330.60	13.70	11.00	5.00	92.60	1,454.97	2,007.87
Violet Town ..	..	..	..	..	..	..	..	..	..	..	..	..
Waanarra ..	..	..	..	..	..	..	..	..	..	..	..	..
Waitehe ..	73.60	..	..	73.60	..	..	..	..	61.40	..	12.20	73.60
Waitaitia ..	..	..	..	..	..	..	..	..	..	..	..	..
Wallan Wallan ..	226.87	242.00	36.19	505.06	..	153.00	..	..	..	2.50	349.56	505.06

THE MEMORIAL PARK.
BALANCE-SHEET AS AT 31st DECEMBER, 1975.

LIABILITIES.		ASSETS.	
	\$		\$
<i>Current—</i>		<i>Current—</i>	
Creditors and Accruals ..	23,403	Cash on Hand ..	70
Provision for Depreciation ..	139,426	Cash at Bank ..	93,552
Provision for Long Service Leave ..	6,950	Debtors ..	2,331
	169,779	Stocks on Hand ..	1,965
		Prepayments ..	1,187
<i>Deferred—</i>			99,305
Government of Victoria—Treasury Loan ..	607,903		
<i>Trust Account and Reserve Funds—</i>		<i>Investments—At Cost—</i>	
Reservations ..	66,718	Commonwealth Inscribed Stock—	
Endowed Care ..	32,560	Series "2C" maturing 1st October, 1980 ..	31,000
Interest on Trust Funds ..	23,780	Series "2D" maturing 1st June, 1982 ..	35,000
C.R.B. Acquisition Redevelopment ..	21,578		66,000
	144,636	<i>Fixed Assets—At Cost—</i>	
<i>Accumulated Funds—</i>		Land, Buildings and Improvements ..	899,795
Balance 31st December, 1974 ..	245,538	Plant, Equipment, Furnishings, etc. ..	142,132
Add Profit on Disposal of Assets ..	538		1,041,927
	246,096		
Excess of Income over Expenditure as per Income and Expenditure Account ..	38,818		
	248,914		
	1,207,232		1,207,232

THE MEMORIAL PARK.

INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1975.

INCOME.		EXPENDITURE.	
	\$		\$
<i>Received from—</i>			
Burials	148,489	Lawn Cemetery	51,164
Cremations	94,797	Crematorium	37,220
Memorialisation	86,247	Grounds	93,161
Sundry Receipts	2,772	Depreciation	20,586
Interest on Bank Accounts and Inscribed Stock	9,870		202,131
		<i>Administration—</i>	
		Salaries	54,764
		Light and Power	436
		Building Repairs and Maintenance	472
		Printing and Stationery	2,075
		Postage	716
		Insurances	4,471
		Telephones	883
		Trustees Expenses	29
		Vehicle Expenses and Registrations	1,560
		Advertising	77
		Audit Fee	600
		Typing Services	2,524
		Rates	70
		Superannuation	3,788
		Payroll Tax	7,653
		Office Cleaning and Sundries	2,803
		Protective Clothing	30
		Long Service Leave Accrued	1,074
		Consultants Fees	177
		Employees Amenities	467
		Maintenance—Office Machines	630
			85,299
		Amount transferred to Trust Account	15,927
		Excess of Income over Expenditure	38,818
			342,175

THE NECROPOLIS, SPRINGVALE.
BALANCE-SHEET AS AT 31ST DECEMBER, 1975.

	1974		1974	
	\$		\$	\$
CAPITAL ACCOUNT—SPRINGVALE—			FIXED ASSETS—	
General fund	5,080		Freehold land, buildings, grounds, roads and improvements ..	2,412,919
Memorial gardens deficit account	(290,453)		Plant, equipment and furnishings	353,481
Cemetery deficit account	(168,091)	(453,466)		2,766,400
(316,227)			Less:	
			Provision for depreciation	989,489
CAPITAL ACCOUNT—ST. KILDA—				1,776,911
General fund	43,300	43,300		
PROVISIONS FOR PRESERVATION—			INVESTMENTS, at cost—	
Memorial gardens	2,565,791		Springvale	1,925,745
Cemetery	1,058,897		St. Kilda	76,151
Michaelis memorial garden	19,110			2,001,896
3,228,638		3,643,798		
TOTAL CAPITAL ACCOUNTS AND PROVISIONS FOR PRESERVATION	2,955,711	3,233,632	CURRENT ASSETS—	
			Stock of maintenance stores at the lower of cost or replacement value	38,006
FUNDS HELD IN TRUST BY NECROPOLIS—			Trade debtors	71,950
Cemetery deeds	173,385		Sundry debtors	84,043
Cremation deeds	13,679		Balance at bank	48,803
Memorial reservations	476,096		Cash on hand	131
Michaelis memorial gardens reservations	12,950			242,933
601,408		676,110		
DEFERRED LIABILITY—				
Long service leave	50,186	56,259		
CURRENT LIABILITIES—				
Trade creditors	39,369			
Sundry creditors and accrued liabilities	11,525	55,739		
50,894				
3,658,199	4,021,740	4,021,740		4,021,740

CHELTENHAM GENERAL CEMETERIES TRUST.
OPERATING STATEMENT FOR THE YEAR ENDED 31ST DECEMBER, 1975.

1974		<i>Old Cemetery</i>	<i>New Cemetery</i>	<i>Total</i>
\$		\$	\$	\$
<i>Income—</i>				
7,567	Graves	154	13,299	13,45
69,794	Openings .. .. .	..	80,927	80,927
71,164	Lawn Graves .. .. .	..	74,080	74,080
1,892	Survey Fees .. .. .	..	4,044	4,044
509	Walls of Remembrance	125	675	80
1,107	Upkeep of Graves	115	1,127	1,242
<u>152,033</u>		<u>394</u>	<u>174,152</u>	<u>174,546</u>
42,633	Plaques, Flower Containers			42,947
2,004	Shrubs			1,332
2,560	Caskets			2,420
22,727	Interest Received on Investments			31,385
1,927	Sundries			2,048
—	Vaults			11,652
<u>223,884</u>				<u>266,330</u>
<i>Less Expenses—</i>				
950	Accountancy and Audit Fees			950
4,794	Depreciation			5,430
513	Electric Light and Power			582
1,900	General Expenses			2,035
3,674	Insurance			12,511
314	Lawn Maintenance			431
2,975	Payroll Tax			4,098
30,764	Plaques, Flower Containers, Vaults			34,739
636	Printing, Stationery and Postages			876
811	Water Rates and Charges			960
2,490	Repairs and Maintenance			3,891
1,861	Weed Control			2,187
22,330	Salaries			25,834
5,937	Superannuation			5,248
408	Telephone			668
1,346	Vehicle and Implement Running Costs			1,278
62,605	Wages			76,909
(125)	Profit on Sale of Plant			(517)
3,030	Provision for Long Service Leave			781
<i>Amortisation—</i>				
195	Walls of Remembrance		304	
5,627	Lawn Graves		4,551	
75	Monumental Graves New		102	
			<u>4,957</u>	
<i>Provision for Future Maintenance—</i>				
169	Walls of Remembrance		264	
23,721	Lawn Graves		24,446	
2,522	Monumental Graves New		8,285	
			<u>32,995</u>	
<u>179,522</u>	<i>Total Expenses</i>			<u>216,843</u>
44,362	<i>Net Profit for Year</i>			49,487
192,037	<i>Add Balance Accumulated Fund—1st January, 1975</i>			236,399
<u>236,399</u>	<i>Balance Accumulated Fund—31st December, 1975</i>			<u>285,886</u>

CHELTENHAM GENERAL CEMETERIES TRUST.

BALANCE SHEET—31ST DECEMBER, 1975.

1974			\$	\$	\$
\$					
236,399	Accumulated Fund	..	..	..	285,886
	<i>Provision for Future Maintenance—</i>				
1,523	Walls of Remembrance	..	..	1,787	
84,818	Lawn Graves	..	..	109,264	
138,344	New Cemetery	..	..	146,629	
					257,680
5,720	Perpetual Upkeep Trust Account	..	..		5,720
466,804	Total Retained Funds	..	..		549,286
	Represented by :—				
	<i>Current Assets—</i>				
	Cash at Bank—				
9,152	Revenue Account	..	..	27,224	
12,163	Investment Account	..	..	4,609	
274	No. 3 Account	..	..	4,039	
					35,782
21,589					13,314
11,534	Sundry Debtors	..	..
					49,186
33,123					
	<i>Investments (At cost)—</i>				
4,400	Commonwealth Government Loans	..	..	4,400	
65,000	State Electricity Commission of Victoria	..	..	58,800	
92,000	Melbourne and Metropolitan Board of Works	..	..	92,000	
27,000	Gas and Fuel Corporation of Victoria	..	..	27,000	
150,000	Mortgage Loans	..	..	230,000	
					412,200
338,400					
	<i>Fixed Assets (At cost) (Per schedule)—</i>				
47,334	Buildings, Plant and Equipment	..	..	50,194	
18,363	Less Provision for Depreciation	..	..	21,205	
					28,989
28,971					
135,359	Land, Grounds and Improvements	..	..	135,359	
62,973	Less Provision for Depreciation	..	..	67,930	
					67,429
72,386					1,975
1,975	Land and Improvements	..	..
					98,393
103,332					
474,855					559,779
	<i>Less Liabilities—</i>				
3,261	Trade Creditors	..	..	4,922	
4,790	Provision for Long Service Leave	..	..	5,571	
					10,493
8,051					
466,804					549,286

FAWKNER CREMATORIUM AND MEMORIAL PARK.
BALANCE SHEET AT 31ST DECEMBER, 1975.

	\$	\$	1974 \$
TRUST'S FUNDS			
Accumulated Fund		1,020,523	883,332
Park Maintenance and Preservation Fund		73,808	55,232
		1,094,331	938,564
 Represented by—			
FIXED ASSETS (Note 1).			
Land Improvements and Buildings	495,557		500,543
Plant, Equipment and Furniture	79,414	574,971	71,148
		574,971	71,148
 INVESTMENTS (Note 2)			
Commonwealth Bonds	4,400		4,400
Commonwealth Bank Fixed Deposits	522,500		296,900
Savings Account	2,159		21,932
S.E.C. Debentures		529,059	50,000
		529,059	50,000
 CURRENT ASSETS			
Cash at Bank and on hand	22,023		4,572
Sundry Debtors (including \$5,316 receivable after 12 months)	67,710		67,966
Prepayments	11,261		11,282
Stocks, Stores and Tools	16,224	117,218	17,217
		1,221,248	1,045,960
 LESS LIABILITIES			
Sundry Creditors and Accrued Expenses	69,211		56,731
Provision for Long Service Leave	22,591		15,500
Deposits	35,115	126,917	35,165
		126,917	107,396
		1,094,331	938,564

FAWKNER CREMATORIUM AND MEMORIAL PARK.
STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER, 1975.

	1975	1974
INCOME		
Crematorium	394,934	301,307
Cemetery	533,855	449,727
Other (Note 3)	35,197	29,741
	<u>963,986</u>	<u>780,775</u>
 EXPENDITURE—		
Wages (Note 4)	367,839	369,843
Repairs (Note 5)	25,675	16,508
Amortisation (Note 6)	20,404	13,911
Depreciation (Note 7)	46,506	32,550
Memorial Plates, Plaques and Urns	89,738	80,889
Salaries	102,763	77,908
Other (Note 8)	155,294	116,445
	<u>808,219</u>	<u>708,054</u>
 EXCESS OF INCOME OVER EXPENDITURE	155,767	72,721
APPROPRIATION TO PARK MAINTENANCE AND PRESERVATION FUND	18,576	15,021
 SURPLUS FOR THE YEAR	137,191	57,700
ACCUMULATED FUND BROUGHT FORWARD	883,332	825,632
 ACCUMULATED FUND AT 31ST DECEMBER, 1975	<u>1,020,523</u>	<u>883,332</u>

FAWKNER CREMATORIUM AND MEMORIAL PARK.
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER, 1975

	1975 \$	1974 \$
I. FIXED ASSETS		
Land Improvements and Buildings at valuation 31st December, 1958 and subsequent additions at cost	850,621	805,619
Less Provision for Amortisation	355,064	305,076
	<u>495,557</u>	<u>500,543</u>
Plant, Equipment and Furniture at valuation 31st December, 1958, and subsequent additions at cost—		
Motor Vehicles and Equipment	110,869	89,584
Less Provision for Depreciation	53,731	43,383
	<u>57,138</u>	<u>46,201</u>
Furniture and Fittings	35,873	36,580
Less Provision for Depreciation	13,597	11,633
	<u>22,276</u>	<u>24,947</u>
	<u>79,414</u>	<u>71,148</u>
Rates of Amortisation and Depreciation calculated on original cost/valuation were revised during the year as shown below—		
	%	%
Land Improvements	4.5	3
Buildings	7.5	5
Plant and Motor Vehicles	15	15
Carpets—Crematorium	22.5	15
Office	15	15
Furniture—Crematorium	7.5	5
Office	5	5
Office Machines	10	10
The effect of the amended rates was to increase the charge against income by \$16,115 in the year.		
2. INVESTMENTS		
Commonwealth Bank Fixed Deposits	522,500	..
3. INCOME		
Crematorium—		
Cremations	227,862	161,420
Niches, Roses and other memorials	82,341	84,296
Book of Remembrance	30	93
New Lawn Area East—		
Niches	50,398	26,016
Roses	25,754	25,133
Trees	4,614	675
Boulder Memorials	3,935	3,674
	<u>394,934</u>	<u>301,307</u>
Cemetery—		
Burials and Burial Rights	217,550	186,091
Concrete Kerbs	315	9,039
Grave Maintenance	3,526	3,771
Monumental Works	18,601	11,959
New Lawn Plaques and Urns	11,048	15,061
New Lawn Area East—		
Burials	197,479	151,639
Lawn Plaques	78,506	64,557
Sold Blocks	6,831	7,610
	<u>533,855</u>	<u>449,727</u>
Other—		
Interest on Investments	32,767	22,080
Miscellaneous Receipts	498	385
Rents	1,932	1,889
Profit on Sale of Plant and Equipment .. .. .	..	5,387
	<u>35,197</u>	<u>29,741</u>

	<i>Crematorium</i>	<i>Cemetery</i>	<i>Total</i>	1974
	\$	\$	\$	\$
4. WAGES				
Administration	31,068	62,135	93,203	66,268
Burials—Grave Diggers .. .. .	..	35,302	35,302	37,563
Cement Construction .. .. .	..	..	..	21,491
Drivers .. .. .	..	33,050	33,050	28,656
Gardening and General Maintenance of Roads	72,539	72,539	145,078	156,714
Operating Attendants .. .. .	..	13,574	13,574	12,089
Pine Ridge—Coburg	32,949	..	32,949	31,343
	..	14,683	14,683	16,119
	<u>136,556</u>	<u>231,283</u>	<u>367,839</u>	<u>369,843</u>
5. REPAIRS				
Buildings and Fencing	1,628	1,628	3,256	4,045
Burial Equipment .. .. .	..	302	302	627
Columbarium Walls .. .. .	..	..	..	103
Furnaces and Equipment	4,727	..	4,727	234
Graves .. .. .	..	441	441	110
Loose Tools and Equipment	1,531	1,530	3,061	1,523
Repairs Water Supply	1,073	1,073	2,146	7,847
Roads, Paths and Drains	5,420	5,421	10,841	1,182
Workshops Supplies	132	132	264	277
	<u>14,511</u>	<u>10,527</u>	<u>25,038</u>	<u>15,948</u>
Office Equipment .. .. .	..	..	637	560
			<u>25,675</u>	<u>16,580</u>
6. AMORTISATION				
Roadmaking, Drainage, Gardening—				
New Lawn Area East, East Street Scheme	8,725	8,724	17,449	9,111
New Lawn Area Building Complex—Niche Walls Sold	2,955	..	2,955	4,800
	<u>11,680</u>	<u>8,724</u>	<u>20,404</u>	<u>13,911</u>
7. DEPRECIATION				
Buildings and Fencing	14,148	14,148	28,296	17,008
Crematorium Furniture and Fittings	1,313	..	1,313	876
Motor Vehicles, Plant and Equipment	6,719	6,719	13,438	11,949
Water Supply	644	645	1,289	851
	<u>22,824</u>	<u>21,512</u>	<u>44,336</u>	<u>30,684</u>
Office Furniture .. .. .	..	..	2,170	1,866
			<u>46,506</u>	<u>32,550</u>
8. Contingent Liabilities—				
Grave Sites—Burial Certificates .. .. .	..	..	..	147,264
—Pine Ridge .. .. .	..	..	..	3,840
Cremation Deeds .. .. .	..	..	..	10,665
Reservations for Memorials, Niches, Roses, etc. .. .. .	..	..	..	166,111
				<u>327,880</u>
9. Capital Commitments—				
Plant and Equipment .. .. .	..	..	..	7,291
Architects Fees on New Crematorium Project .. .. .	..	..	..	96,380

10. OTHER EXPENSES	<i>Crematorium</i>	<i>Cemetery</i>	<i>Total</i>	<i>1974</i>
	\$	\$	\$	\$
Containers	1,627		1,627	1,821
Electricity	954	200	1,154	812
Gas and Fuel	155	120	275	867
Material for Concrete Kerbs		6,972	6,972	5,630
Motor Vehicle and Machinery Expenses	8,149	8,149	16,298	13,130
Rose Stakes	485		485	311
Sundry Garden Supplies	4,695	4,695	9,390	5,474
Weed Poison	4,813	4,813	9,626	7,220
	<u>20,878</u>	<u>24,949</u>	<u>45,827</u>	<u>35,265</u>
Advertising			1,156	1,782
Audit and Accountancy			2,150	2,300
Electricity			2,426	1,852
Gas and Fuel			480	413
Insurance			23,082	12,701
Long Service Leave			12,928	7,500
Loss on Sale of Fixed Assets			1,209	
Miscellaneous Expenses			4,172	2,773
Payroll Tax			22,442	19,514
Payroll Delivery			1,783	1,595
Rates			3,237	3,146
Staff Amenities			452	469
Stationery and Postage			6,424	4,021
Superannuation			17,019	12,468
Travelling			1,553	2,718
Telephone			3,144	2,370
Uniforms			5,810	5,548
			<u>155,294</u>	<u>116,445</u>