

Hindmarsh Shire Council

2011-2012

Annual Report



Senior Management

Chief Executive Officer
Mr Dean Miller

Director Infrastructure Services
Mr Douglas Gowans

Director Corporate Services
Mr Campbell McKenzie

Director Community Development
Mr Phil King

Council Offices

Main Office
Nhill
 92 Nelson Street
 Nhill, Victoria 3418
 Phone 03 5391 4444

Customer Service Centres
Jeparit
 10 Roy Street
 Jeparit, Victoria 3423
 Phone 03 5391 44450

Dimboola
 101 Lloyd Street
 Dimboola, Victoria 3414
 Phone 03 5391 4452

Rainbow
 Federal Street
 Rainbow, 3424
 Phone 03 5391 4451

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Vision

A caring, active community striving to enhance its environment, economy and liveability.

Mission

Our mission is to;

- > foster a thriving and diversified local economy where economic growth is encouraged and supported;
- > provide accessible services to enable the community to be healthy, active and engaged;
- > provide infrastructure essential to service delivery, and to protect and enhance our natural environment; and
- > to realise the excellence in our people, processes and systems to provide quality services to the community.

Values

Hindmarsh Shire Council is committed to the following values;

- > Leadership and direction;
- > Transparency and accountability;
- > Honesty and integrity;
- > Trust and respect;
- > Equality;
- > Diversity;
- > Sustainability; and
- > Aspiration.

Location

Hindmarsh Shire is located in the central North West Victoria and is bounded in the north by the Big Desert and Wyperfeld National Park; and in the south by the Little Desert National Park. On the east, west and south lie the Shires of Yarriambiack, West Wimmera and the Rural City of Horsham respectively, comprising the area generally referred to as 'The Wimmera'. The northern section of the Shire lies in the Mallee region.

History

The Hindmarsh Shire Council was created in January 1995 as part of state-wide local government reform program. The Hindmarsh Shire consists of the former Shire of Dimboola (created 1885), and the Shire of Lowan (created 1875). Prior to European settlement, the Wotjobaluk community lived in the area. Council acknowledges them as the first owners of the land. Prior to all civic ceremonies the following statement is made – "Welcome to Hindmarsh Shire. We acknowledge the Wotjobaluk community as the first owners of this country. We recognise the important ongoing role that indigenous people have in our community."

In 2005, the native title of the Wotjobaluk was recognised by the High Court of Australia at an historic hearing in

Dimboola. This was a joyous and significant day for all in the Shire and the first recognition of native title in Victoria.

Governance

Six elected Councillors represent three wards with two Councillors in each of the wards. Councillors elected in November 2008 for a four-year term are Cliff Unger (Mayor), David Colbert, Rob Gersch, Wayne Lovett, Ron Lowe and Mick Gawith. Council elections will next be held on 27 October 2012.

Landform and Vegetation

The Hindmarsh Shire has an area of 7,527 square kilometres and is gently undulating. It averages an elevation equivalent to sea level. Large areas of the local soils are well suited to dry land agriculture. A very low percentage of native vegetation remains outside the National Park areas, with 97% of native vegetation cleared. A major focus is to preserve the indigenous vegetation remnants, protect bio-diversity via planted corridors (bio-links) linking the Big Desert and Little Desert, and to generally increase the amount of cover by revegetation on private land. Council considers it of the utmost importance to preserve and enhance our biodiversity. Council is committed to an environmental overlay of bio-link corridors. In partnership with the Hindmarsh Landcare Network, Council has been very successful in the implementation of landcare projects throughout the Shire linking up the Little Desert and Big Desert, and facilitating improved agricultural and land use practices.

Population

According to the Australian Bureau of Statistics, the Shire's estimated residential population at 30 June 2011 was 5,798. From the 2011 census, the major towns and their approximate district populations were Nhill 2,278, Dimboola 1,662, Rainbow 734, Jeparit 632, Gerang Gerung 251 and Netherby 266. The majority of population loss has occurred in the rural areas as a result of farm amalgamation and the use of modern technology. On census night 2011, there were 2,882 males and 2,916 females in the Shire. There were 89 people of indigenous origin. There were 2,578 married people (54.1%), 506 separated and divorced people (10.7%), 498 widowed people (10.4%) and 1,187 never married (24.9%). The median age in Hindmarsh is 47 years compared with Australia's median of 37 years. 89% stated that they were Australian-born. English was the only language spoken in 93.2% of homes.

Water

The Wimmera River is a major lifeline for our towns and communities. Significant rains in recent years brought water to Lake Hindmarsh but Lake Albacutya remains dry. The Wimmera Mallee Pipeline Project has seen a significant improvement in water security and availability throughout the region.

Agriculture and Animal Husbandry

Agricultural land covers a large part of the Shire and as a



major source of employment and wealth, is one of its most valuable assets. Hindmarsh is essentially 'broad acre' dry land farming. The current and future prosperity of the Shire depends heavily on the health and productivity of the land. Major crops include wheat, barley, oats, lupins, field peas, chick peas, canola, vetches, lentils and faba beans. Wool and sheep meat are also significant.

Hindmarsh Shire is home to Luv-a-Duck Pty Ltd, the largest fully integrated duck operation in the Southern Hemisphere. Approximately 60% of all business enterprises in Hindmarsh are in the agriculture sector.

There are opportunities for growth in diversification and value adding, especially with the introduction of the pipeline, e.g. cattle feedlots. Augmented, secure, quality water supply will mean a major boost to production and possible employment increases and an opportunity for diversification to reduce vulnerability to drought.

Other Industry and Tourism

The Shire has an 'industry cluster' in silo and grain handling equipment. There are four businesses in the Shire which manufacture silos and field bins. The silo and field bin producers in Hindmarsh Shire have a large market share of the South East Australian market.

Major employers are Luv-a-Duck, Ahrens Sherwell, Campbells, Jaeschke Silos, Blue Lake Milling, the West Wimmera Health Service (which operates in Nhill, Rainbow and Jeparit), Wimmera Health Care Group (Dimboola Hospital), Hindmarsh Shire Council and Department of Education and Early Childhood Development.

The regional AWB grain storage facility in Dimboola is strategically located on the Western Highway and has a private rail spur to the standard gauge Melbourne-Adelaide line.

The estimated number of visitors to the Shire is between 85,000 and 110,000 per year. Major tourist attractions include the Little Desert National Park, Wyperfeld National Park, Big Desert Wilderness Park, Little Desert Nature Lodge, Wimmera River, Lake Hindmarsh, Lake Albacutya, Ebenezer Mission, Wimmera Mallee Pioneer Museum, John Shaw Neilson Cottage, Yurunga Homestead, Pella Lutheran Church, Pink Lake and native fauna and flora. Major events include the Nhill Duck and Jazz Festival and performances of the play 'Dimboola'. Tourism information is provided at the visitor information centres.

The return of water to the rivers and lakes following drought-breaking rains coupled with the construction and operation of the Wimmera Mallee Pipeline has seen a renaissance in water sports such as skiing, sailing, swimming, canoeing, fishing, camping, bushwalking and the observation of birds and wildflowers.

Volunteers

Our greatest asset is our people. Our communities rely on volunteers. They contribute critically to the quality of life and safety of our community. They enhance our environment and run nearly every sporting, social, religious, service, and other community organisations.

Community Services

Council provides a significant operating subsidy to Wimmera Uniting Care to operate kindergartens in four townships. West Wimmera Health Service delivers Maternal and Child Health services through an agreement with Council. Council provides Home and Community Care services to approximately 560 clients. This includes home care, handyman and Meals on Wheels services. Council is a member of the Wimmera Regional Library Corporation, which has a collection of approximately 125,000 items and lends nearly 300,000 items annually.



Dean Miller
Chief Executive Officer

The 2011/12 year has been very eventful with many projects coming to fruition and new projects commencing. The annual report highlights the many activities and events that Council has been involved with over the last 12 months with the support of other levels of government.

Council has made enormous progress in restoring its flood-affected infrastructure over the last 12 months. The 2011 flood damaged around 959 kilometres of local roads. In 2010/11, 110 kilometres of roads were restored with a further 281 kilometres restored in 2011/12. As at 24th September 2012 a total of 484 kilometres had been restored. The remaining works are on track for repair before June 2013. All of the road restoration works have been undertaken by contractors and the work has been of a high standard. Council is also working hard to see the Dimboola Weir repaired and the Wimmera Street Bridge replaced in 2012/13. Council acknowledges the Commonwealth Government's assistance through the Natural Disaster Recovery arrangements for 100 percent funding of these works. Council also recognises the efforts of the State Government and the Commonwealth in providing these funds in advance. These advance payments have helped Council enormously in implementing the repairs in a timely manner.

One of the exciting pieces of work undertaken during the year was the Climate Change Adaptation Plan which was funded by the Commonwealth Government with in-kind support from GWM Water. This major research project culminated in the publication of four reports, namely: Hindmarsh Shire Integrated Water Management

Plan, Township Climate Change Adaptation Plan, Climate Change Adaptation Strategy, and Economic Development Position Paper. This project will place Council in a favourable position to implement projects in the future with government funding aimed at reducing the Shire's reliance on water and to deal with the effects of a changing climate.

In May 2012, the Shire was thrilled to host a visit by the Governor of Victoria, the Hon Alex Chernov AC and his wife Elizabeth Chernov. The Governor and Mrs Chernov were taken on a two-day tour of the municipality and many people from across the Shire were given the chance to meet them. The Governor thoroughly enjoyed his tour and expressed his amazement at the resilience and resourcefulness of the rural communities they had visited. At a civic reception at Government House in July 2012, the Governor made specific mention of the Ebenezer Mission at Antwerp, describing the impact that the visit to the site had made on him.

In previous annual reports, mention has been made of a proposed pyrolysis plant in Nhill that will convert municipal solid waste into diesel oil and electricity. This project is reliant on venture capital from private investors and Council remains in active discussions with the project proponents. Nhill is still regarded as the favoured site in Australia to establish a national demonstration site for the technology. Council remains committed to support this development.

Council's finances remain very strong with a healthy balance sheet, cash position and underlying operating result. Council's 2012/13 Budget provides for a small underlying surplus. However, with the reduction in the Commonwealth's financial assistance grants and the liability resulting from the defined benefits superannuation fund, Council will need to remain vigilant to keep its finances in good shape. Council will continue to take a lead role in working with other rural councils to seek a fairer share of Commonwealth and State funding. Hindmarsh Shire Council has a ten year financial plan in place that helps Council to maintain healthy finances in the long term. Although this is not a mandatory requirement, it is a sensible planning tool that more and more councils are using to ensure financial sustainability in the long-run.

Our friendship with Port Phillip City Council remains strong and vibrant. During the year, a number of activities were undertaken between the two communities including tree planting, arts group exchanges, visit by the St Kilda Film Festival and much more. The formal agreement is in its third year with two years remaining. A copy of the agreement can be perused on Council's website.

During the year, the redevelopment of the Nhill office commenced. Work has progressed well and the first stage of the project is due for completion by December 2012. Stage one is a new building that will house staff while stage two is underway. Stage two will involve the redevelopment

of the existing offices and Council Chamber, and is due for completion in October 2013. The Local Government Act requires Council to maintain a council office that is fit for purpose, and unfortunately the existing offices had become unfit for purpose with no meeting space available to discuss confidential matters and far from satisfactory working conditions for Council employees.

As I said in last year's Annual Report, Council appreciates the monthly visits from the primary and secondary schools in the municipality. These are great opportunities for Council to learn from students and teachers about their activities and concerns, and a great opportunity for the students to learn about Council. I would like to thank all of the students and teachers that took the time to make presentations during the year. I would also like to wish all the Year 12 students well in the coming exams and for the future whether that be at the university or in the workforce.

At a regional level, it was exciting to witness the recent opening of the intermodal freight hub at Dooen. The facility was proudly supported by Hindmarsh Shire with a financial contribution of \$90,000. It is now fully operational and will result in significant improvements and efficiencies in the handling of agricultural products from this region, which translates into less expense in getting product to the market and more disposable income for the farmers.

Significant work has been undertaken at a regional level on the Regional Growth Plan which is a project undertaken by the Department of Planning and Community Development. The project sits within the Regional Strategic Plan and aims to provide broad direction for land use and development in the region. Hindmarsh Shire has been actively involved in the development of this plan and we are confident that it will support Council's objectives to foster a thriving and diversified local economy where economic growth is encouraged and supported.

In April 2012, Hindmarsh Shire participated in the inaugural Rural and Regional Victoria Expo at the Exhibition and Convention Centre in Melbourne. This event was sponsored by the Victorian Government and will be repeated over the next three years. The Expo was a fantastic opportunity for Council representatives to showcase our Shire to people who are considering moving to rural Victoria. Quite a number of contacts were made which Council has since followed up.

On behalf of Council, I would like to thank the State and Commonwealth Governments for their financial support during the year, and in particular our local members of parliament for their efforts and advocacy on important issues. I pay tribute to Hindmarsh Shire employees for their efforts throughout the year. Many of these staff have gone beyond the call of duty to deliver services to make Hindmarsh Shire a better place. I would also like to acknowledge the tireless efforts of Councillors Unger, Gersch, Colbert, Lowe, Lovett and Gawith for their service

to the Hindmarsh Shire community over the last four-year term. I also express Council's appreciation to the many hundreds of volunteers in the municipality who have given generously of their time and energy for the betterment of their community.

I commend the 2012 Annual Report to the citizens and ratepayers of the Hindmarsh Shire.

Dean Miller
Chief Executive Officer

Councillors as at 30 June 2012

- > **Cr Cliff Unger (Mayor)**
- > **Cr Michael Gawith**
- > **Cr David Colbert**
- > **Cr Rob Gersch**
- > **Cr Wayne Lovett**
- > **Cr Ron Lowe**



Phil King
Director Community Development

The community development team is pleased to present this report on its 2011/12 projects and activities. The team has continued to provide a broad range of services to residents, community groups and organisations across the Shire in the areas of community and economic development, youth, environment, tourism, aged and disability services, landcare, early years services and libraries.

Highlights of the past year include the completion of a number of projects under the Commonwealth Government's Regional and Local Community Infrastructure Program, funding from the Department of Planning and Community Development including Sport and Recreation Victoria, and Regional Development Victoria. The Home and Community Care (HACC) Active Service Model continued with the State Government funding. Significant funding from various government agencies and philanthropic organisations for the restoration of community assets damaged has been obtained.

Grants

Council was successful in obtaining grants in excess of \$2 million in 2011/12 for the planning and development of community based infrastructure and initiatives. This funding includes an allocation through the Victorian Government's Local Government Infrastructure Program for projects that will be implemented over a four-year period. Funded projects included the installation of synthetic tees at the Rainbow Golf Club and installation of new automated irrigation fairways systems at the Nhill Golf Club. Funding was obtained for the planning and implementation of initiatives through the *Improving the Liveability of Older People* program. The Dimboola and Nhill libraries will be refurbished by funding

obtained through the Library Infrastructure program. Council's youth program was awarded funding of \$90,000 over a three year period through the Victorian Government's Engage program to assist with the engagement and implementation of youth based activities and initiatives. In comparison: in 2010/11 funding approved for community projects totalled \$1,138,198, in 2009/10 \$1,953,210, in 2008/09 \$1,622,965, and 2007/08 \$1,424,212.

Funding for flood recovery and restoration works was obtained from a number of government agencies and philanthropic organisations for a range of projects including Dimboola netball court reconstruction; installation of a new floor in the Dimboola Rowing Club; reinstatement of the Dimboola Rowing Club boat launching ramp; reinstatement of river bank and infrastructure at the Hindmarsh Ski Club (Jeparit); reinstatement of walking tracks along the river at Dimboola, Jeparit and Nhill Lake, replacement of damaged equipment, and infrastructure in the Dimboola Recreation Reserve and Dimboola Football Clubrooms. In addition, funding has been secured to construct two new tennis courts at Antwerp and refurbishment of the floor in the Dimboola Sports Stadium. These works will be completed in 2012/13. Funding for flood recovery works for community based infrastructure and community events will be more than \$700,000.

Tourism

The Wimmera Mallee Tourism Association, with the membership of the Shires of Buloke, Hindmarsh, West Wimmera, and Yarriambiack has continued to promote and support the tourism industry in the region in accordance with its Mission Statement. The Association has attended caravan and camping shows in Adelaide and Melbourne and plans to attend them again in 2013.

The Association has established a website www.wimmeramalleetourism.com.au and a Facebook page.

Council supported the establishment of the Hindmarsh Tourism Association that includes representatives from industry and community across the Shire. Promotional and marketing campaigns will be established which, when combined with regional efforts, will provide a cohesive and collaborative approach to funding applications, marketing, event planning and branding. The Hindmarsh Tourism Association has been proactive in attracting a range of speakers from tourism based organisations outside of the Shire to speak at meetings and functions in order to generate growth in the industry.

Environment

In response to the strategic directions outlined in the Hindmarsh Shire Environmental Strategy 2009-2013, Council has commenced a review of its Roadside Management Strategy. Consultation with community and various stakeholders will be undertaken during the second half of 2012. This will provide direction to the Council in its management of roadside works and controls.

Council has also prepared a Climate Change Adaptation Plan that has provided four specific reports:

- › Township Climate Change Adaptation Plan
- › Climate Change Adaptation Strategy
- › Integrated Water Management Plan
- › Economic Development Position Paper

Each of these reports will form the basis of future Council directions in each of the identified categories.

The plans were established after broad consultations with community and various stakeholders and Council representatives.

Hindmarsh Landcare Network

Hindmarsh Shire Council has continued to support the Hindmarsh Landcare Network (HLN) through the provision of a vehicle, funding for staff salaries, staff accommodation and communication requirements. The Hindmarsh Landcare Network has become an incorporated organisation and has, therefore, taken over the management of its own affairs with a new Board of Directors.

Aged and Disability Services

Council's Home and Community Care (HACC) program has continued with the implementation of the Active Service Model Practice which ensures delivery of quality living at home assessments.

Council has received funding and engaged a consultant to undertake an *Improving the Liveability of Older People* program which will review Council's Positive Ageing Plan and Disability Action Plan. These documents will be amalgamated to form a Positive Ageing and Inclusion Plan. Initiatives identified through the community consultation process will be considered for funding through the *Improving the Liveability of Older People* program.

Business

Council continued its collaboration with Business Nhill, the Dimboola Business Association and Wimmera Development Association to further develop the economy of the Shire. Plans are underway for Business Nhill and the Nhill Town Committee to conduct a 'Nhill - Open for Business' day during 2013 which will promote Nhill and the Shire to other regions within Victoria and interstate as a potential location for economic investment.

Youth

Council continued to facilitate activities for our young people as part of the Youth Participation and Access (YPA), and FReeZA programs. The mentoring project at Dimboola Memorial Secondary College, one aspect of the YPA program, has received overwhelming support from students and mentors alike and has since been expanded to the Nhill Secondary College.

Under the Engage program, Council will implement the following three key programs:

- › a youth centre in conjunction with Wimmera Regional Library Corporation at the Nhill library,
- › podcast training involving three units from a Certificate II in creative industries - media, and
- › youth engagement workshops.

Next Year - 2012/13

Community engagement and consultation is a key element in establishing sustainable communities as their aspirations are often the backbone of infrastructure developments. The community development department will be undertaking a series of community planning workshops in September 2012 in order to obtain an understanding of residents' aspirations and future directions for their community. Outcomes from these community plans will feed into the 2013-2017 Council Plan.

The friendship agreement between the City of Port Phillip and Hindmarsh Shire will generate a number of activities in 2012/13 with the first friendship weekend planned for September 2012. This will consist of a visit from the community members of the City of Port Phillip to Hindmarsh Shire where visits to local attractions and places of interest will occur. A return visit from Hindmarsh residents to the City of Port Phillip is planned for early 2013. The continuation of other initiatives including the review and updating of various strategies and plans (Municipal Early Years Plan, Positive Ageing Plan, Disability Action Plan and Y-Z, A Youth Action Plan) will ensure a busy and exciting year for the community development team.

I would like to thank all staff within the community development team for their support and dedication to their roles. In 2011/12, we welcomed Sally Hawker as the HACC coordinator, Janine Grover, Katherine Colbert and Karen Barton into the team as we said farewell to Anne Champness, Carolyn Gargiulo and Charmayne Parry. I would also like to take this opportunity to thank all volunteers who have assisted in various community based projects and initiatives over the past year and look forward to their continued support.

Phil King
Director Community Development



Douglas Gowans
Director Infrastructure Services

The emphasis this year was on flood restoration works. Council has undertaken a huge effort to rehabilitate the flood damaged road infrastructure. The infrastructure workforce has been stable with the addition of a number of flood recovery positions to oversee \$36 million of restoration works by June 2013. This work has predominantly been carried out by contractors and has been fully funded by the Federal Government's Natural Disaster Recovery Fund. This has been an opportunity to renew road and public assets using scientific methods to achieve the best possible results.

Asset Management

Council continued its participation in the ongoing National Asset Management Assessment Framework (NAMAF) program which aims to improve Council's asset management practices through collaboration with other councils. The condition of public assets has significantly improved due to the input of flood restoration funding. This funding has reduced the short term renewal gap. Efforts will be continued to ensure that public assets have sufficient funding for their sustainability in the long term. Other initiatives that the asset management team has undertaken include preliminary work for drainage studies for all four townships within Hindmarsh Shire. These studies will inform the Council on capital and maintenance works required to limit damage from storms.

Program Delivery

Capital projects, including the sealing program, the gravel road resheeting program and the footpath program have been successfully completed. Two capital projects of note were the completion of Belcher Street reconstruction and the Rainbow-Nhill Road shoulder widening. Several major items

of plant were purchased as a part of Council's fleet upgrade including a grader, a tandem drive tipper and two tractors.

Works Management

The works department continues to develop the works management system to ensure that maintenance requirements are properly assessed and carried-out in accordance with Council's Road Management Plan. Timely identification has been further enhanced by the appointment of an Asset Inspector to ensure that proactive inspections are carried-out in the timeframes specified in the Road Management Plan.

Waste Management

Council has been exploring pyrolysis opportunities as landfill costs across the state are increasing due to levies and regulatory authorities' requirements. The current arrangement has waste transported to landfills operated by a neighbouring municipality.

Contract Management

Council implemented its procurement policy based on the Municipal Association of Victoria model which introduced further efficiencies and increased probity of Council purchases. System improvements in this area have strengthened delegation, efficiency through process and greater transparency through reporting.

Building and Facilities Management

The redevelopment of the Council office building in Nhill has commenced. Works include part demolition and refurbishment of the existing Council office building and construction of a new reception area, executive suite and chambers; and a new two-storey office extension. Works will be undertaken in two separate stages to maintain continued operation of the Council offices throughout the construction period with minimal disruption.

Town Planning

All applications for planning permits over the past 12 months have met statutory timeframes for referrals and responses. Over this period, two Victorian Civil and Administrative Tribunal (VCAT) cases have been decided in favour of the Council. The town planning department has undertaken a program of reviewing outstanding permits for compliance. Planning processes have been improved to be more customer-focused and consistent.

Building Control

The building department has been focused on Council's obligations under the Building Act 1993 with regards to life, health and safety matters. There has been an emphasis on resolving outstanding enforcement matters and an implementation of audit processes to reduce Council's legal liability. The building department has effectively resolved 145 outstanding building notices and orders, and currently has 22 ongoing enforcement matters.

All of the buildings of high risk within Hindmarsh Shire,

Infrastructure Services Report (continued)

being hotels and motels, have been audited for compliance checks, with resolution to non-compliance matters sought. Council has also been proactive with pool audits by carrying out inspections of existing pools and providing information on pool safety to the community.

Emergency Management

Council continues to work with emergency service authorities to implement recommendations of the Bushfire Royal Commission. Achievements over the past year include completion of a full

review of strategic fire breaks, township protection plans and integrated fire management planning. This is all captured in the Hindmarsh Shire Municipal Fire Management Plan. Ongoing improvements to the Municipal Emergency Management Plan are currently being undertaken. There have been a number of training sessions for staff to assist in Council's role during an emergency.

Douglas Gowans

Director Infrastructure Services

Equal Opportunity, Local Laws and Whistleblowers

The objective of Council's Equal Employment Opportunity program is to establish and maintain a non-discriminatory working environment.

Policy Statement

The Hindmarsh Shire Council is wholly committed to the principle of Equal Employment Opportunity.

In all policies and practices of the Council, there shall be no discrimination relating to sex, marital status, parenthood, race, colour, national origin, physical or mental impairment, or religious or political affiliation.

Selection of individuals for employment, promotion or advancement, training and staff development will be on the basis of personal merit in fair and open competition according to the skills, qualifications, knowledge and efficiency relevant to the position involved.

Council's policy on Equal Opportunity reflects our desire to enjoy a workplace free of discrimination where each person has the opportunity to progress to the extent of their ability.

Local Laws

Local Laws operational as at 30th June, 2012 are:

- > Hindmarsh Meeting Procedure and Common Seal Local Law
- > Hindmarsh Local Law

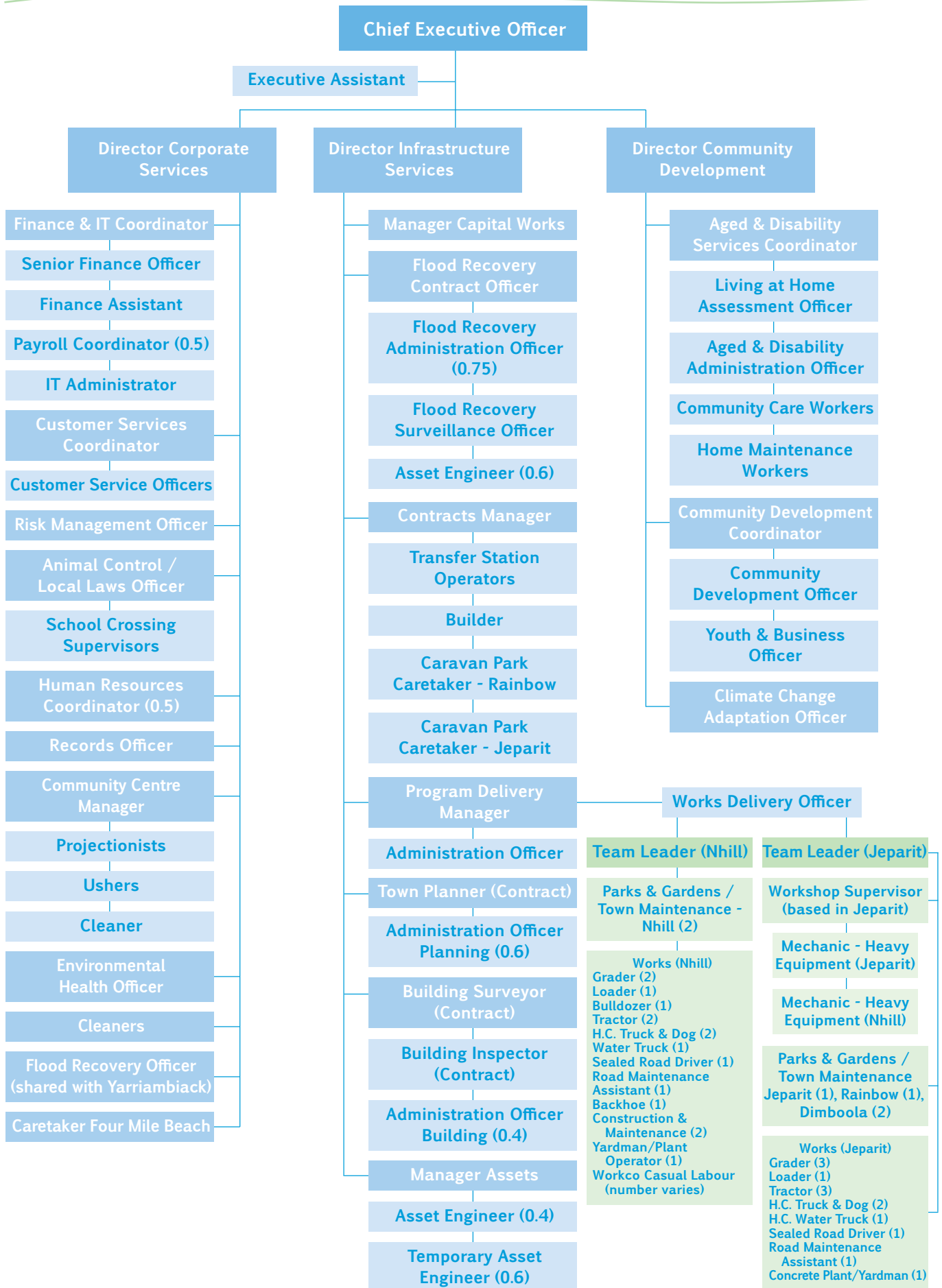
Whistleblowers Protection Act 2001

There have been no disclosures, investigations, matters, requests, or recommendations, made or received in connection with this Act, during the financial year 2011/12.

Staff Numbers and Classifications as at 30 June 2012

Designated Work Groups	Total	Males	Females	Effective Full Time
Senior Management	4	4	-	4.00
Finance, Administration & Customer Service	18	4	14	16.95
Building & Planning	2	-	2	1.00
Environmental Health	1	-	1	0.50
Engineering Support	5	4	1	4.60
Community Development	3	1	2	3.00
Technical Services	38	36	2	38.0
Town & Property Maintenance	6	6	-	6.00
Home & Community Care	25	3	22	12.90
Community Centres	6	2	4	0.10
School Crossings	4	-	4	0.20
Property, Purchasing & Risk Management	2	2	-	2.00
Animal Control and Local Laws	1	1	-	1.00
Other	12	7	5	3.50
	127	70	57	93.75

Staff Structure



Information to be Made Available for Public Inspection

The following information is available for public inspection at the Nhill Office in accordance with the Local Government (General) Regulations 2004 No.130, Part 5, Regulation number 11.

- (a) Details of current allowances fixed for the Mayor and Councillors under Section 74 or 74A of the Act.
- (b) The total annual remuneration for all senior officers in respect of the current financial year and the previous financial year.
- (c) Details of overseas or interstate travel (with the exception of interstate travel by land for less than three days) undertaken in an official capacity by Councillors or any member of Council staff in the previous 12 months, including the names of the Councillors or members of Council staff and the date, destination, purpose and total cost of the overseas or interstate travel including accommodation costs.
- (d) Names of Council officers who were required to submit a return of interest during the financial year and the dates the returns were submitted.
- (e) Names of Councillors who submitted returns of interest during the financial year and the dates the returns were submitted.
- (f) Agendas for and minutes of ordinary and special meetings held in the previous 12 months kept under Section 93 of the Act except where such minutes relate to parts of meetings which have been closed to members of the public under Section 89 of the Act.
- (g) A list of all special committees established by Council and the purpose for which each committee was established.
- (h) A list of all special committees established by the Council which were abolished or ceased to function during the financial year.
- (i) Minutes of meetings of special committees established under Section 86 of the Act and held in the previous 12 months except where such minutes relate to parts of meetings which have been closed to members of the public under Section 89 of the Act.
- (j) A register of delegations kept under Sections 87, 88 and 98 of the Act, including the date on which the last review under section 98(6) of the Act took place.
- (k) Submissions received under Section 223 of the Act during the previous 12 months.
- (l) Agreements to establish regional libraries under Section 196 of the Act.
- (m) Details of all property, finance and operating leases involving land, buildings, plant, computer equipment or vehicles entered into by the Council as lessor or lessee, including the name of the other party to the lease and the terms and the value of the lease.
- (n) A register of authorised officers appointed under Section 224 of the Act.
- (o) A list of donations and grants made by the Council during the financial year, including the names of persons or bodies which have received a donation or grant and the amount of each donation or grant.
- (p) A list of the names of the organisations of which the Council was a member during the financial year and details of all membership fees and other amounts and services provided during that year to each organization by the Council.
- (q) A list of contracts valued at: \$150,000 (for goods and services) \$200,000 (for the carrying out of works) (or such higher amount as is fixed from time to time under section 186(1) of the Act) or more —
 - (ii) which the Council entered into during the financial year without first engaging in a competitive process; and
 - (ii) which are not contracts referred to in section 186(5) of the Act.

Council Grants, Contributions and Memberships

Community Grants: \$

Community Grants Program	14,000
Community Events Grants Program	3,550
	17,550

Council Contributions: \$

Wimmera Regional Library Corporation	223,045
Horsham Rural City Council – Wimmera Freight Hub	90,000
Cadetships	7,500
Dimboola Community Centre Committee of Management	5,000
Town Committees	4,000
Dimboola RSL	400
Nhill Rotary Club	400
Jeparit RSL	200
Rainbow RSL	200
Dimboola CWA	200
	330,945

Council Memberships: \$

Wimmera Development Association	37,877
Municipal Association of Victoria	16,782
Wimmera Regional Transport Group	4,006
Rural Councils Victoria	2,000
North West Municipalities Association	400
	61,065

Council Grants: \$

Nhill State Emergency Service	18,500
Dimboola State Emergency Service	18,500
	37,000

Performance Statement

Council must prepare a budget for each financial year and ensure that the budget contains separately identified Key Strategic Activities to be undertaken during the financial year and performance targets and measures in relation to each Key Strategic Activity.

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Performance
1. Financial Performance	Operating result 2011/12	Annual Report 2011/12	Achieve an adjusted operating surplus (excludes 2011 VGC prepayment) of 80% of the budgeted operating surplus.	Achieved
2. Financial Management	Review of the ten-year Financial Plan	Council Budget process	Review completed by 31 March 2012 for the budget program.	Achieved. The Ten-Year Financial Plan was reviewed and updated during the 2012/13 Budget process.
3. Financial Management	Conduct a Rating Strategy	Report to Council	Review completed by 31 March 2012 for the budget program.	Achieved in the financial year, but not by the due date. A Rating Strategy has been incorporated into the 2012/13 Budget.
4. Risk Management	Introduce an integrated Risk Management System	Report to Council	Have new Risk Management system operational by 30 June 2012.	Achieved. A new risk management system was introduced in June 2012.
5. Governance	Introduce new measures to record compliance with the Local Government Act	Report to Council	New system operational by 30 June 2012.	Not achieved
6. Governance	Implementation of a project management framework	Report to Council	Framework completed by 30 June 2012.	Not achieved, however Council staff will participate in project management training through a DPCD funded program in August 2012. Following this training, staff will be better placed to implement a project management system that can benefit all staff.
7. Asset Management	Population of data for all infrastructure asset classes in system	Report to Council	Importing and input of data completed by 31 May 2012.	Achieved
8. Asset Management	Population of at least three forward years of the capital works program	Report to senior management team	Candidate projects listed by 31 March 2012.	Achieved

Key Strategic Activity	Performance Measure	How Data is Reported	Performance Target	Performance
9. Capital Works Program	The proportion of the 2011/12 capital works program completed (Excluding flood repair works)	Annual Report 2011/12	Completion of at least 90% of Council's capital works funds and 90% of capital works jobs.	Not achieved Council's capital expenditure was \$5.09M compared to a budget of \$7.37M (70% completed).
10. Tourism Regional	Tourism Association structure established and operating	Report to Council	Regional Tourism Association commenced by 31 December 2011.	Achieved. Wimmera Mallee Regional Tourism Association incorporate in July 2011 and meets quarterly. A website is now developed and branding established. A community representative and a Council representative have both been appointed.
11. Community Planning	Review of the Disability Action Plan	Report to Council	Review completed by 31 March 2012.	Not achieved, but underway. The current Positive Ageing Plan and Disability Action Plan will be merged into the one document to form the Positive Ageing and Inclusion Plan. A consultant has been appointed to undertake the review and conduct community consultation.
12. Community Planning	Prepare and implement a Community Engagement Strategy	Report to Council	Strategy completed by 30 June 2012.	Not achieved, but underway. Strategy not yet prepared, but will be one of the outcomes of the Community Planning workshops being held in September 2012.
13. Statutory Planning	Introduction of EasyBiz forms for planning permit applications on Council's Website	Report to senior management team	Forms available of the Council website from 31 March 2012.	Achieved. Forms are available on Council's website for planning permit applications.

Certification of the Performance Statement

In our opinion, the accompanying Performance Statement of the Hindmarsh Shire Council in respect of the 2011/12 financial year is presented fairly in accordance with the Local Government Act 1989.

The statement outlines the performance targets and measures set out in relation to the achievements of the Business Plan in respect of that year described in Council's Corporate Plan and describes the extent to which the Business Plan was met in that year having regard to those targets and measures.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the statement to be misleading or inaccurate.

We have been authorised by the Council on 26 September 2012 to certify the Performance Statement in its final form.

Councillor R.L. Gersch

Dated: 26-Sep-12

Location: Nhill



Councillor K.D. Colbert

Dated: 26-Sep-12

Location: Nhill

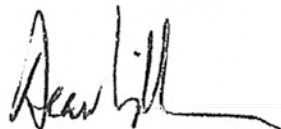


Mr Dean Miller

Chief Executive Officer

Dated: 26-Sep-12

Location: Nhill



INDEPENDENT AUDITOR'S REPORT

To the Councillors, Hindmarsh Shire Council

The Performance Statement

The accompanying performance statement for the year ended 30 June 2012 of the Hindmarsh Shire Council which comprises the statement, the related notes and the certification of the performance statement has been audited.

The Councillors' Responsibility for the Performance Statement

The Councillors of the Hindmarsh Shire Council are responsible for the preparation and fair presentation of the performance statement in accordance with the *Local Government Act 1989*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the performance statement that is free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Local Government Act 1989*, my responsibility is to express an opinion on the performance statement based on the audit, which has been conducted in accordance with Australian Auditing Standards. These Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance whether the performance statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the performance statement. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the performance statement, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the performance statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the overall presentation of the performance statement.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Independent Auditor's Report (continued)

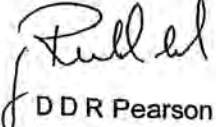
Auditor's Opinion

In my opinion, the performance statement of the Hindmarsh Shire Council in respect of the 30 June 2012 financial year presents fairly, in all material respects, in accordance with the *Local Government Act 1989*.

Matters Relating to the Electronic Publication of the Audited Performance Statement

This auditor's report relates to the performance statement of the Hindmarsh Shire Council for the year ended 30 June 2012 included both in the Hindmarsh Shire Council's annual report and on the website. The Councillors of the Hindmarsh Shire Council are responsible for the integrity of the Hindmarsh Shire Council's website. I have not been engaged to report on the integrity of the Hindmarsh Shire Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this statement. If users of the performance statement are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the performance statement to confirm the information contained in the website version of the performance statement.

MELBOURNE
28 September 2012


DDR Pearson
Auditor-General

Strategic objectives, actions and indicators — Competitive and Innovative Economy

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
1.1 A diverse economy	<p>1.1.1 Develop and implement an Economic Development Strategy for the Shire that, among other things;</p> <ul style="list-style-type: none"> > Identifies business opportunities related to renewable energy. > Explores and promotes opportunities from the Pipeline and a potable water supply. > Investigates business development opportunities resulting from our transport links; eg the Nhill Trailer Exchange. > Investigates opportunities to increase locally accessible post-secondary education and training opportunities. > Supports existing businesses to reach their full potential. 	Business opportunities listed in Economic Development Strategy.	<p>WSMRSP Strategic Directions 3 and 8</p> <p>Parliamentary Enquiry into Economic Development Opportunities from the pipeline</p> <p>Hindmarsh Environmental Strategy</p> <p>WMSA White Paper</p>	Chief Executive Officer	2012/13
1.2 A community that embraces innovative and sustainable energy solutions.	<p>1.2.1 Facilitate a demonstration pyrolysis plant in Nhill, using municipal waste to produce diesel, and effectively reducing waste management costs, the amount of waste going to landfill, and our carbon footprint.</p>	Pyrolysis plant established as a national demonstration site.	WSMRSP Strategic Direction 4	Director Infrastructure Services	2012/13
	<p>1.2.2 Consider distributed energy generation for Shire towns using solar, waste and biomass, wind and geothermal sources, subject to available funding.</p>	Business plans prepared.		Director Community Development	2013/14
	<p>1.2.3 Renewable energy trial program for Council infrastructure, subject to available funding.</p>	Completion of a pilot project.		Director Infrastructure Services	2014/15

Council Plan Strategies

Strategic objectives, actions and indicators — Competitive and Innovative Economy

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
1.3 A thriving Wimmera Mallee Tourism Industry.	1.3.1 Support the development of the new Wimmera Mallee Regional Tourism Association (WMRTA) with representation from the local tourism associations in the Shires of Hindmarsh, Buloke, Yarriambiack and West Wimmera to form the foundations of sustainable tourism growth.	Incorporation of the Wimmera Mallee Regional Tourism Association.	WSMRSP Strategic Direction 2	Director Community Development	2011/12
	1.3.2 Seek funding for a regionally cooperative approach to tourism marketing across the Wimmera Mallee region to leverage the benefits from visitors to the region.	Commitment of funds from the four shires and funding bodies.	Wimmera Mallee Tourism Project: Final Report Tourism Alliance Victoria October 2009	Director Community Development	2011/12
	1.3.3 Support the branding projects of the WMRTA and the Hindmarsh Tourism Association.	Regional brand established. Tourism operator professional development provided.		Director Community Development	2011/12
	1.3.4 Foster locally significant community-driven events and festivals that stimulate tourism growth in the region.	At least 3 significant events held in the Shire/year.		Director Community Development	Ongoing
1.4 Modern and affordable information and communication technology throughout the municipality	1.4.1 Work with other councils and stakeholders to position the Shire well for an early rollout of the National Broadband Network and for the pursuit of targeted information technology opportunities.	Working group established.	WSMRSP Strategic Direction 5 Wimmera Mallee ICT Plan	Chief Executive Officer	2011/12
1.5 Thriving, resilient, diverse and economically viable towns	1.5.1 Active involvement in Rural Councils Victoria and the Wimmera Development Association.	Active participation in Rural Councils Victoria and Wimmera Development Association activities.	WSMRSP Strategic Direction 2	Chief Executive Officer, Councillors	Ongoing
	1.5.2 Explore options that attract visitors to our towns, commencing with Dimboola.	Increased visitor numbers in our towns.		Director Community Development	2012/13

Council Plan Strategies

Strategic objectives, actions and indicators — Competitive and Innovative Economy

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
1.6 Transport infrastructure that supports the needs of our communities and businesses	1.6.1 Develop and implement a Master plan for the Nhill Aerodrome to strengthen its capacity to support the community, emergency services and aviation requirements.	Master plan completed.	WSMRSP– Strategic Direction 6	Director Infrastructure Services	2011/12
	1.6.2 Advocate for and explore flexible and responsive public transport, and freight transport.	Active participation in Wimmera Regional Transport Group.		Director Community Development	2013/14
	1.6.3 Continue Council’s representation on transport related external working groups.	Active participation in: ·Western Highway Action Committee; ·Rail Freight Alliance; ·Wimmera Mallee Rail Service Association; and ·Wimmera Regional Transport Group.		Chief Executive Officer and Councillors	Ongoing
1.7 Public spaces, open space and appealing tourism facilities that promote visitation and meet visitor needs	1.7.1 Review and upgrade current caravan and camping accommodation in the Shire.	Upgrades and refurbishment of caravan parks and camping sites completed.	WSMRSP Strategic Direction 2	Director Infrastructure Services	2011/12 and 2012/13
		Increased overnight stays.			
	Provision of cabins and additional shower facilities, unique accommodation at Four Mile Beach (ie old barn or shearing shed).				
	1.7.2 Construction of Nhill Aviation Heritage Centre to promote Nhill’s unique aviation heritage and link to a regional tourism trail, subject to available funding.	Funding acquired and construction of the Nhill Aviation Heritage Centre underway.		Director Infrastructure Services	2011/12

Council Plan Strategies

Strategic objectives, actions and indicators — Community Liveability

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
2.1 An actively engaged community	2.1.1 Review Community Action Plans for Dimboola, Jeparit, Nhill and Rainbow. Follow up on Community Action Plans and their working group projects.	Community workshops held.	WSMRSP Strategic Directions 13 and 14	Director Community Development	Ongoing
	2.1.2 Develop a community engagement strategy aiming to increase community participation in Community Planning Workshops, in particular participation by young people.	An increase of 20% in participation rates overall and for young people specifically.	Dimboola, Jeparit, Nhill and Rainbow Community Action Plans	Director Community Development	2011/12
	2.1.3 Update current communication activities in response to a changing media environment.	Further improvements to Council's website. Develop a social media policy.		Director Corporate Services	2012/13
	2.1.4 Support and assist the Community Plan Working Groups on an ongoing basis.	Number of assisted community projects underway.		Director Community Development	Ongoing
	2.1.5 Work with all communities to assist them with their goals and aspirations on an ongoing basis.	Contact with community groups, increase of rating for community engagement in customer satisfaction survey.	WSMRSP Strategic Directions 13 and 14 Dimboola, Jeparit, Nhill and Rainbow Community Action Plans	Director Community Development	Ongoing
2.2 Attractive streetscapes and thriving business precincts in each of our towns	2.2.1 Redevelop and beautify the Lochiel St/Lloyd St corner, Dimboola, subject to available funding.	Redevelopment of the Lochiel St/Lloyd St corner.	WSMRSP Strategic Directions 2, 12 and 13	Director Community Development	2011/12
	2.2.2 Run "Open for Business" pilot project in Nhill.	Well attended and locally supported "Open for Sale" event.	Dimboola, Jeparit, Nhill and Rainbow Community Action Plans	Director Community Development	2011/12
	2.2.3 Develop and implement a program promoting the Shire's liveability to attract and retain residents.	Program developed.	Y - Z - A Youth Action Driven Strategy for the Shire of Hindmarsh	Director Community Development	2013/14

Council Plan Strategies

Strategic objectives, actions and indicators — Competitive and Innovative Economy

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
2.3 A municipality where young people are actively engaged in community affairs, gainfully employed and / or undertaking full time study	2.3.1 Continue the scheme for cadetships/traineeships (1 per year) to retain young people in our community and promote the Victorian Government's Young Professionals Provincial Cadetship Program.	Employment of 5 cadets throughout the municipality.	WSMRSP Strategic Directions 12 and 13	Director Community Development	2012/13
	2.3.2 Develop and implement a youth inclusion framework to increase young people's engagement in Council and community activities, subject to available funding.	Youth inclusion framework established.	Y - Z – A Youth Action Driven Strategy for the Shire of Hindmarsh	Director Community Development	2011/12
	2.3.3 Review and implement activities and recommendations of Y - Z – A Youth Action Driven Strategy for the Shire of Hindmarsh.	Strategy reviewed and adopted by Council.		Director Community Development	2011/12
2.4 Sustainable services and opportunities for the elderly, disabled and disadvantaged	2.4.1 Review Positive Ageing Plan and implement activities and recommendations from this review.	Plan reviewed and adopted by Council.	WSMRSP Strategic Directions 12 and 13	Director Community Development	2011/12
	2.4.2 Review Disability Action Plan and implement activities and recommendations of this review.	Plan reviewed and adopted by Council.	Hindmarsh Recreation Strategy	Director Community Development	2011/12
	2.4.3 Implement the Active Service Model (ASM) and Assessment Framework initiatives as part of "The Way Forward" strategic directions for community care.	Assessment and Active Service Model action plans developed and strategies completed.	Opportunities for All Ages, the Shire of Hindmarsh Positive Ageing Plan Hindmarsh Shire Council Disability Action Plan Framework for assessment in the Home and Community care program in Victoria. Victorian HACC ASM Implementation Plan	Director Community Development	Ongoing

Council Plan Strategies

Strategic objectives, actions and indicators — Community Liveability

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
2.5 A community that is physically active with access to a wide range of sporting and recreation facilities	2.5.1 Develop a master plan and business case for the redevelopment of the Rainbow Recreation Reserve, including adjoining caravan park, scouts, hospital and parking.	Master plan completed.	Rainbow Community Action Plan	Director Community Development	2011/12
	2.5.2 Implement first stage of Rainbow Recreation Reserve redevelopment, including Rainbow Caravan Park, subject to available funding.	Works underway.	WSMRSP Strategic Direction 13	Director Infrastructure Services	2012/13
	2.5.3 Review Council's Recreation Strategy.		Dimboola, Jeparit, Nhill and Rainbow Community action plans	Director Community Development	2013/14
2.6 Strong community and Council ties between City of Port Phillip Council and Hindmarsh Shire Council	2.6.1 Continue to develop the friendship alliance with City of Port Phillip.	Two shared activities underway. Cultural, professional, business, educational and community interchange.	Friendship Agreement (5 June 2010)	Chief Executive Officer	2011/12

Council Plan Strategies

Strategic objectives, actions and indicators — Built and natural environment

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed	
3.1 A community that reduces its reliance on water and manages this resource wisely	3.1.1 Develop integrated water management plans for all towns in the Shire.	Four integrated water plans developed.	WSMRSP Strategic Direction 10	Chief Executive Officer	2011/12	
3.2 Well-maintained physical assets and infrastructure to meet community and organisational needs	3.2.1 Review Roads Hierarchy, including bridges.	Roads Hierarchy adopted by Council.	Roads Hierarchy	Director Infrastructure Services	2011/12	
	3.2.2 Prepare drainage studies across each of the four major towns.	2 studies completed.	Dimboola, Jeparit, Nhill, Rainbow Community Action Plans	Director Infrastructure Services	2011/12	
	3.2.3 Prepare footpath strategy, including a hierarchy.	Footpath strategy adopted by Council.		Director Infrastructure Services	2011/12	
	3.2.4 Prioritise infrastructure funding, taking into account community input, across all assets: <ul style="list-style-type: none"> · Roads; · Drainage; · Buildings – including public halls; and · Recreational assets – playgrounds, toilets, weirs. 			Director Infrastructure Services	2012/13	
	3.2.5 Redevelopment of Shire Office in Nhill.	Compliance with OHS standard. Complete a building that is fit for purpose and completed on time and on budget.			Director Infrastructure Services	2011/12
	3.2.6 Complete migration of data into new asset management system.	Population of all asset information into new system.			Director Infrastructure Services	

Strategic objectives, actions and indicators — Built and natural environment

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
3.3 A healthy natural environment	3.3.1 Continue to support the Hindmarsh Landcare Network and local Landcare groups to help improve extent and quality of native vegetation and promote awareness and adoption of sustainable farming practices.	Annual Planting Weekend continues. Farmers assisted to take up sustainable land management practices.	WSMRSP Strategic Direction 11	Director Community Development	Ongoing
	3.3.2 Implement the Minyip Road Restoration Pilot Project in partnership with Greening Australia and the community.	1.3 ha of complex grassland mix sowed, 1km of roadside managed by GA. Funding secured for expansion of the program.	Implementation Plan for the Restoration of the Dimboola-Minyip 5-Chain Road	Chief Executive Officer	2011/12
3.4 A community living more sustainably	3.4.1 Continue to support and lobby for WMSA.	Continuation of WMSA and employment of WMSA officer.	WSMRSP Strategic Direction 12	Chief Executive Officer, Councillors	2014/15
	3.4.2 Implement activities and recommendations of the Hindmarsh Environmental Strategy, subject to available funding.	Two activities undertaken.		Director Community Development	Ongoing

Council Plan Strategies

Strategic objectives, actions and indicators — Our people, our processes

What we will achieve	How we will achieve this	How we will measure success	Key Documents	Lead Responsibility	Year to be completed
4.1 An equitable, efficient and transparent rating strategy	4.1.1 Prepare a Rating Strategy.	Community acceptance of new Rating model.	Rating Strategy	Director Corporate Services	2011/12
4.2 An organisation that has the right people and skills in the right places at the right times	4.2.1 Develop and implement the actions of the organisational development plan.	Lower staff turnover. Minimal number of vacant positions. Minimal time taken to fill positions.	Organisational Development Plan	Director Corporate Services	2012/13
4.3 Long term financial sustainability	4.3.1 Further develop the Council's 10-year financial plan.	Financial models (VAGO, MAV, and Whelan) demonstrate our long term financial sustainability.	10-year financial plan	Director Corporate Services	2011/12
	4.3.2 Prepare a 10-year capital replacement plan.		10-year capital replacement plan	Director Corporate Services	2011/12
4.4. An efficient and effective information system	4.4.1 Develop an information technology strategy.	Productivity improvements resulting from information technology enhancements.	Information Technology Strategy	Director Corporate Services	2012/13
4.5 An organisation that implements projects efficiently and effectively	4.5.1 Implement a Project Management System, including software and training for key staff.	Key people in the organisation trained in the model.		Chief Executive Officer	2012/13

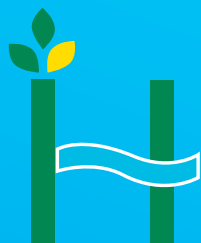
Victoria Local Government Indicators

	2012	2011	2010	2009	2008
Affordability/Cost of Governance					
1 Average Rates and Charges per Assessment (\$)	1,216.10	1,120.28	1,037.61	954.08	897.13
2 Average Rates and Charges per Residential Assessment (\$)	824.36	749.21	699.26	647.98	625.05
Sustainability					
3 Average Liabilities Per Assessment (\$)	1,177.94	498.26	454.51	488.75	447.00
4 Operating Result Per Assessment (\$)	(446.22)	(109.18)	115.40	13.83	(42.66)
Services					
5 Average Operating Expenditure per Assessment (\$)	3,788.03	3,042.99	2,627.18	2,571.30	2,394.97
6 Community Satisfaction Rating for Overall Performance Generally of the Council*	53	59	62	66	67
Infrastructure					
7 Average Capital Expenditure Per Assessment (\$)	1,305.30	792.66	1,133.76	1,133.20	1,104.94
8 Renewal Gap	129%	93%	111%	122%	122%
Ratio of current spending on renewal to the long term Average Annual Asset Consumption (AAAC)					
9 Renewal and Maintenance Gap	112%	96%	107%	113%	113%
Ratio of current spending on renewal plus Maintenance to the (AAAC)					
Governance					
10 Community Satisfaction Rating for Council's Advocacy and Community Representation on Key Local Issues*	50	61	65	68	68
11 Community Satisfaction Rating for Council's Engagement in Decision Making on Key Local Issues*	57	56	61	65	65

*In response to feedback from local councils, Local Government Victoria introduced methodological and content changes to the Community Satisfaction Survey (CSS) in 2012 to provide the sector with more reliable and meaningful results to inform decision making and support strategic planning. The survey provides core questions as well as optional questions which councils can pick and choose from, depending on their particular information and reporting needs. Councils are also able to include their own tailored questions and sampling requirements.

Methodological improvements to the CSS in 2012 included increasing the sample size from the previous minimum of 350 respondents per municipality up to 400 respondents and ensuring that the sample reflects the demographic composition of a municipality. The survey also allows for respondents to be "resident over 18 years of age" instead of restricting respondents to "head of household". These changes together with revisions to the performance scale and scoring have improved the useability of the survey.

For these reasons, direct comparison with previous CSS results is not possible.



Hindmarsh
Shire Council

Financial Statements
For the Year Ended 30 June 2012

Comprehensive Income Statement For the Year Ended 30 June 2012

	Note	2012 \$	2011 \$
INCOME			
Rates and charges	2	6,109,573	5,609,233
Statutory fees and fines	3	104,449	87,518
User fees	4	863,027	916,653
Contributions - cash	6	107,678	117,327
Grants - recurrent	5(a)	8,065,378	6,377,165
Grants - non-recurrent	5(b)	13,522,493	996,048
Other revenue	7	1,676,940	1,556,257
Net gain/(loss) on disposal of property, plant and equipment and infrastructure	14	(6,187)	5,182
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	15	(29,671)	57,168
Total income		30,413,680	15,722,551
EXPENSES			
Employee benefits	8	(5,156,987)	(5,094,935)
Employee benefits - additional unfunded superannuation call	8	(1,259,679)	(220,535)
Materials and services	9	(6,683,776)	(5,190,368)
Bad and doubtful debts	10	-	(1,473)
Depreciation and amortisation	11	(4,141,391)	(3,760,430)
Finance costs	12	(19,314)	(18,160)
Other expenses	13	(1,781,222)	(950,354)
Total expenses		(19,042,369)	(15,236,255)
PROFIT/(LOSS)		11,371,311	486,296
Other comprehensive income			
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	15	(4,746)	7,179
Net asset revaluation increment /(decrement)	24	(11,393,048)	(9,680,065)
Comprehensive result		(26,483)	(9,186,589)

The above statement should be read with the accompanying notes.

Balance Statement as at 30 June 2012

	Note	2012 \$	2011 \$
ASSETS			
Current assets			
Cash and cash equivalents	16	12,447,897	4,417,520
Trade and other receivables	17	2,806,715	1,251,023
Inventories	19	91,169	233,332
Other assets	18	207,403	216,718
Total current assets		15,553,184	6,118,593
Non-current assets			
Trade and other receivables	17	8,427	12,261
Investments in associates accounted for using the equity method	15	318,861	353,278
Property, plant and equipment, infrastructure	20	84,744,210	90,701,653
Total non-current assets		85,071,498	91,067,192
Total assets		100,624,682	97,185,785
LIABILITIES			
Current liabilities			
Trade and other payables	21a	3,001,382	926,879
Trust funds and deposits	22	52,048	13,365
Provisions	23	1,543,197	1,409,291
Total current liabilities		4,596,627	2,349,535
Non-current liabilities			
Trade and other payables	21b	1,259,679	-
Provisions	23	117,221	158,613
Total non-current liabilities		1,376,900	158,613
Total liabilities		5,973,527	2,508,148
NET ASSETS		94,651,155	94,677,637
EQUITY			
Accumulated surplus		42,634,549	31,267,984
Asset revaluation reserve	24	52,016,606	63,409,653
Total Equity		94,651,155	94,677,637

The above statement should be read with the accompanying notes.

Statement of Changes in Equity For the Year Ended 30 June 2012

	Note	Accumulated surplus	Asset revaluation reserve
	Total		
2012	2012	2012	2012
	\$	\$	\$
Balance at beginning of the financial year	94,677,638	31,267,984	63,409,654
Comprehensive result for the year	(26,483)	11,366,565	(11,393,048)
Balance at end of the financial year	94,651,155	42,634,549	52,016,606

	Total	Accumulated surplus	Asset revaluation reserve
2011	2011	2011	2011
	\$	\$	\$
Balance at beginning of the financial year	103,864,228	30,774,509	73,089,719
Comprehensive result for the year	(9,186,589)	493,475	(9,680,065)
Balance at end of the financial year	94,677,638	31,267,984	63,409,654

The above statement should be read with the accompanying notes.

Cash Flow Statement For the Year Ended 30 June 2012

	Note	2012 Inflows/ (outflows)	2011 Inflows/ (outflows)
Cash flows from operating activities			
Rates		6,059,849	5,508,221
Statutory fees and fines		90,120	97,992
User fees (inclusive of GST)		1,407,620	770,989
Grants (inclusive of GST)		20,263,666	7,530,953
Contributions (inclusive of GST)		112,186	124,036
Interest		530,508	279,790
Other receipts (inclusive of GST)		1,167,393	1,300,253
Net GST refund/(payment)		823,392	628,504
Payments to suppliers (inclusive of GST)		(7,301,254)	(6,777,248)
Payments to employees		(5,082,481)	(5,131,208)
Bank charges		(19,314)	(18,160)
Net cash flows from operating activities	25	18,051,685	4,314,122
Cash flows from investing activities			
Payments for property, plant and equipment, infrastructure (inclusive of GST)		(10,361,239)	(4,259,579)
Proceeds from sale of property, plant and equipment, infrastructure (inclusive of GST)		339,932	292,304
Net cash flows from investing activities		(10,021,307)	(3,967,275)
Net increase/(decrease) in cash and cash equivalents		8,030,378	346,846
Cash and cash equivalents at the beginning of the financial year		4,417,520	4,070,673
Cash and cash equivalents at the end of the financial year	26	12,447,897	4,417,520
Restrictions on cash assets	27		

The above statement should be read with the accompanying notes.

Introduction

- (a) The Hindmarsh Shire Council was established by an Order of the Governor in Council on 20 January 1995 and is a body corporate. Council's main office is located at 92 Nelson St, Nhill, Victoria.
- (b) The purpose of the Council is to:
- provide for the peace, order and good government of its municipal district;
 - to promote the social, economic and environmental viability and sustainability of the municipal district;
 - to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
 - to improve the overall quality of life of people in the local community;
 - to promote appropriate business and employment opportunities;
 - to ensure that services and facilities provided by the Council are accessible and equitable;
 - to ensure the equitable imposition of rates and charges; and
 - to ensure transparency and accountability in Council decision making.

External Auditors - Auditor General of Victoria

Internal Auditors - Richmond Sinnott and Delahunty - Bendigo

Bankers - National Australia Bank

Website - www.hindmarsh.vic.gov.au

This financial report is a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1989, and the Local Government (Finance and Reporting) Regulations 2004.

Note 1 Significant accounting policies

(a) Basis of accounting

This financial report has been prepared on the accrual and going concern basis.

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 1(g), 1(j) and 1(t).

All accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, have been included in this financial report. All transactions between these entities and the Council have been eliminated in full.

(b) Revenue recognition

Rates, grants and contributions

Rates, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Income is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably.

Note 1 Significant accounting policies (cont.)

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 5.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date.

User fees and fines

User fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for doubtful debts is recognised when collection in full is no longer probable.

Sale of property, plant and equipment, infrastructure

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and rents

Interest and rents are recognised as revenue on a proportional basis when the payment is due, the value of the payment is notified, or the payment is received, whichever first occurs.

(c) Trade and other receivables, and inventories

Receivables are carried at amortised cost using the effective interest rate method. A provision for doubtful debts is recognised when there is objective evidence that an impairment loss has occurred.

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value.

(d) Depreciation and amortisation of property, plant and equipment, infrastructure, intangibles

Buildings, land improvements, plant and equipment, infrastructure, heritage assets, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where infrastructure assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Road earthworks are not depreciated.

Artworks are not depreciated.

Straight line depreciation is charged based on the residual useful life as determined each year.

Note 1 Significant accounting policies (cont.)

Major depreciation periods used are listed below and are consistent with the prior year unless otherwise stated:

Property	Period
Buildings	Up to 75 years
Plant and Equipment	
Plant, machinery and equipment	1 to 30 years
Fixtures, fittings and furniture	1 to 50 years
Infrastructure	
Roads	
Substructure	100 years
Unsealed roads	11 to 30 years
Sealed roads	12 to 16 years
Sealed road pavement	60 years
Bridges	70 to 100 years
Footpaths and cycleways	1 to 87 years
Kerb and channel	1 to 87 years
Drains	80 years
Other infrastructure	10 to 45 years

(e) Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

(f) Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

(g) Recognition and measurement of assets

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

Note 1 Significant accounting policies (cont.)

(g) Recognition and measurement of assets (cont.)

The following classes of assets have been recognised in Note 20. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

Property	Threshold limit
Land	\$1,000
Land under roads	\$1,000
Land improvements	\$1,000
Buildings	\$1,000
Plant and Equipment	
Plant, machinery and equipment	\$1,000
Fixtures, fittings and furniture	\$1,000
Infrastructure	
Roads	\$1,000
Bridges	\$1,000
Footpaths and cycleways	\$1,000
Drains	\$1,000
Kerb and channel	\$1,000
Other infrastructure	\$1,000

Revaluation

Subsequent to the initial recognition of assets, non-current physical assets, other than plant, furniture and equipment, are measured at their fair value, being the amount for which the assets could be exchanged between knowledgeable willing parties in an arm's length transaction. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 2 to 3 years. The valuation is performed either by experienced council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense, in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Land under roads

Land under roads acquired after 30 June 2008 is brought to account using the cost basis. Council does not recognise land under roads that is controlled prior to that period in its financial report.

(h) Cash and cash equivalents

For the purposes of the cash flow statement, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

Note 1 Significant accounting policies (cont.)

(i) Investments

Investments, other than investments in associates, are measured at cost.

(j) Accounting for investments in associates

Council's investment in associates is accounted for by the equity method as the Council has the ability to influence rather than control the operations of the entities. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in the Council's share of the net assets of the entities. Council's share of the financial result of the entities is recognised in the comprehensive income statement.

(k) Tender deposits

Amounts received as tender deposits and retention amounts controlled by Council are recognised as trust funds until they are returned or forfeited (see Note 22).

(l) Employee benefits

Wages and salaries

Liabilities for wages and salaries, and rostered days off are recognised and are measured as the amount unpaid at balance date and include appropriate oncosts such as workcover charges.

Annual leave

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees up to balance date. Annual leave expected to be paid within 12 months is measured at nominal value based on the amount, including appropriate oncosts, expected to be paid when settled. Annual leave expected to be paid later than one year has been measured at the present value of the estimated future cash outflows to be made for these accrued entitlements. Commonwealth bond rates are used for discounting future cash flows.

Long service leave

Long service leave entitlements payable are assessed at balance date having regard to expected employee remuneration rates on settlement, employment related oncosts and other factors including accumulated years of employment, on settlement, and experience of employee departure per year of service. Long service leave expected to be paid within 12 months is measured at nominal value based on the amount expected to be paid when settled. Long service leave expected to be paid later than one year has been measured at the present value of the estimated future cash outflows to be made for these accrued entitlements. Commonwealth bond rates are used for discounting future cash flows.

Classification of employee benefits

An employee benefit liability is classified as a current liability if the Council does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the period. This would include all annual leave and unconditional long service leave entitlements.

Superannuation

A liability is recognised in respect of Council's present obligation to meet the unfunded obligations of defined benefit superannuation scheme to which its employees are members. The liability is defined as the Council's share of the scheme's unfunded position, being the difference between the present value of employees' accrued benefits and the net market value of the scheme's assets at balance date. The liability also includes applicable contributions tax of 17.65%.

Note 1 Significant accounting policies (cont.)

(l) Employee benefits (cont.)

The superannuation expense for the reporting year is the amount of the statutory contribution the Council makes to the superannuation plan which provides benefits to its employees together with any movements (favourable/unfavourable) in the position of any defined benefits schemes. Details of these arrangements are recorded in Note 28.

(m) Leases

Operating leases

Lease payments for operating leases are recognised as an expense in the years in which they are incurred as this reflects the pattern of benefits derived by the Council.

(n) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being the Council's operational cycle, or if the Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(o) Agreements equally proportionately unperformed

The Council does not recognise assets and liabilities arising from agreements that are equally proportionately unperformed in the balance sheet. Such agreements are recognised on an 'as incurred' basis.

(p) Website costs

Costs in relation to websites are charged as an expense in the period in which they are incurred.

(q) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the cash flow statement on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(r) Impairment of assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell, and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 1 Significant accounting policies (cont.)

(s) Rounding

Unless otherwise stated, amounts in the financial report have been rounded to the nearest dollar. Figures in the financial statement may not equate due to rounding.

(t) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 Provisions, Contingent Liabilities and Contingent Assets and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(u) Pending accounting standards

The following Australian Accounting Standards have been issued or amended and are applicable to the Council but are not yet effective.

They have not been adopted in preparation of the financial statements at reporting date.

Standard/ Interpretation	Summary	Applicable for annual reporting periods beginning or ending on	Impact on Local Government financial statements
AASB 9: Financial Instruments and AASB 20010-11: Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12]	<p>These standards are applicable retrospectively and amend the classification and measurement of financial assets. Council has not yet determined the potential impact on the financial statements. Specific changes include:</p> <ul style="list-style-type: none"> * simplifying the classifications of financial assets into those carried at amortised cost and those carried at fair value; * removing the tainting rules associated with held-to-maturity assets; * simplifying the requirements for embedded derivatives; * removing the requirements to separate and fair value embedded derivatives for financial assets carried at amortised cost; * allowing an irrevocable election on initial recognition to present gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. Dividends in respect of these investments that are a return on investment can be recognised in profit or loss and there is no impairment or recycling on disposal of the instrument; and * reclassifying financial assets where there is a change in an entity's business model as they are initially classified based on: <ol style="list-style-type: none"> a. the objective of the entity's business model for managing the financial assets; and b. the characteristics of the contractual cash flows. 	Applicable for annual reporting periods commencing on or after 1 January 2013.	These changes are expected to provide some simplification in the accounting for and disclosure of financial instruments.

(v) Contingent assets, liabilities and commitments

Contingent assets and liabilities are not recognised in the Balance Sheet, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and inclusive of the GST payable.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 2 Rates and charges

2012
\$

2011
\$

Council uses capital improved value (C.I.V.) as the basis of valuation of all properties within the municipal district. The C.I.V. of a property is its estimated value including improvements at the date of valuation.

The valuation base used to calculate general rates for 2011/12 was \$960.586 million (2010/11 was \$955.079 million). The 2011/12 general rate in the dollar on the C.I.V. was 0.0050252 cents, farm rate was 0.0050252 cents, cultural/recreation rate was 0.0025126 cents (2010/11, general rate in the dollar on the C.I.V. was 0.004653 cents, farm rate was 0.004653 cents and cultural/recreation rate was 0.0023265 cents.)

General rates	4,839,264	4,444,655
Municipal charge	670,736	622,396
Garbage charge	599,573	542,182
	6,109,573	5,609,233

The date of the last revaluation of land for rating purposes within the municipal district was 1 January 2010 and the valuation was first applied in the rating year that commenced 1 July 2010.

Note 3 Statutory fees and fines

Building fees	60,835	49,488
Town planning fees	19,851	11,875
Health fees	16,565	14,073
Parking, election, fire prevention and animal control fines	7,198	12,082
	104,449	87,518

Note 4 User fees

Aged services fees	315,544	368,094
Private works	225,073	228,110
Transfer station fees	69,440	71,506
Environmental health services	53,673	58,599
Animal registration fees	49,911	51,818
Saleyard fees	4,028	1,930
Recreation fees	1,733	1,880
Other fees and charges	143,625	134,716
	863,027	916,653

Notes to the Financial Report For the Year Ended 30 June 2012

Note 5 Grants	2012 \$	2011 \$
Grants were received in respect of the following :		
(a) Recurrent grants		
Victoria Grants Commission - general purpose grant	3,059,408	2,405,711
Local Roads and Bridges Fund	2,000,000	-
Victorian Grants Commission-road funding	1,921,397	1,476,414
Home care services	427,476	385,731
Roads-to-Recovery	350,491	1,128,849
Wimmera Regional Library	76,006	-
Youth Participation Project	29,400	29,700
State Emergency Service	24,468	23,872
Senior citizens	23,565	20,325
Rural skills cadetship	23,250	1,000
Building Capacity of Local Governments	23,000	-
Diesel fuel grant	19,196	8,922
Delivered meals	17,645	16,973
HACC minor capital	12,440	-
Youth services	11,665	2,140
Drum disposal cost recovery	10,819	-
Volunteer Week	8,911	-
Western Highway- median maintenance	7,544	7,544
Tobacco funding	4,539	-
School crossings	4,161	4,050
Immunisation	2,921	-
Landcare Coordinator : Future Farming Initiative	2,451	15,654
Sustainability Action grant	2,278	111,442
Children's week	500	-
Child Care Centre, Nhill	-	2,600
Community planning	-	30,839
Fire control/prevention	-	17,545
Flood emergency relief	-	235,272
Flood Recovery Activities grant	-	101,000
FReeZA	-	11,665
HACC assessment	-	2,272
Home maintenance	-	38,403
Jeparit Bowling Club	-	54,000
Rainbow multipurpose tennis facility	-	35,877
Seniors Go for Your Life	-	1,000
STDF - Federal Street, Rainbow	-	90,000
Wimmera Mallee Sustainability Alliance	-	90,000
Other	1,846	28,365
	8,065,377	6,377,165

Notes to the Financial Report For the Year Ended 30 June 2012

Note 5 Grants (cont.)	2012 \$	2011 \$
(b) Non-recurrent		
Flood recovery grants	12,305,781	-
Nhill Medical Centre project	275,825	225,675
Small Town Development Fund	239,398	181,000
Roads to Market program	219,313	291,250
Strengthening Basin Communities	120,000	-
Jeparit Visitor Amenities Improvement	80,000	-
Fairway Sprinkler Irrigation	77,249	-
Information and Lifelong Learning	60,000	-
Hindmarsh Community Partners project	35,000	-
Wimmera River navigational aids	22,076	-
Liveability of Older People	20,000	-
Regional Victoria Living Expo	20,000	-
Dimboola Rowing Club	19,910	-
Schulzes Beach	15,000	-
Sustainable Tees Program	9,986	-
Community War Memorial	1,800	-
Community enterprise centre	750	-
Dimboola Netball Club	405	-
Community Facility Funding Program 2009/2010 - swimming area	-	35,198
Community Facility Funding Program 2010/2011 - Jeparit Bowling Club	-	6,000
Community Facility Funding Program 2010/2011 - Rainbow Tennis Courts	-	3,986
Dimboola Netball Club - all weather shelter	-	8,446
Jeparit Rainbow Netball Club toilets	-	11,993
Memorial Hall, Jeparit	-	71,500
Regional and Local Community Infrastructure Program	-	161,000
	13,522,493	996,048

Notes to the Financial Report For the Year Ended 30 June 2012

Note 5 Grants (cont.)	2012 \$	2011 \$
Conditions on grants		
Grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:		
Flood recovery grants	6,000,000	-
Victoria Grants Commission - general purpose grant	2,036,044	987,786
Jeparit Visitor Amenities Improvement	80,000	-
Fairway Sprinkler Irrigation	77,249	-
Information and Lifelong Learning	60,000	-
Floods Community Recovery activities	56,450	101,000
Nine Creeks Reserve	30,000	-
Sustainable Tees Program	9,986	-
Local Government Floods Clean Up Fund	-	144,129
Nhill Medical Centre project	-	225,675
Regional and Local Community Infrastructure Program	-	161,000
Small Town Development Fund - Jeparit Memorial Hall refurbishment	-	39,500
	8,349,729	1,659,090
Note 6 Contributions - cash		
Wimmera Mallee Sustainability Alliance	32,500	-
Rainbow tennis court	25,349	-
Jeparit-Rainbow netball club	15,000	-
Youth services	11,969	-
Nine Creeks Reserve	9,932	-
Yanac Hall committee	5,455	-
Gypsum Roads	3,543	-
Rainbow Civic Centre	3,000	-
Jeparit Swimming Pool	750	-
Hindmarsh Tourism Association	180	-
Recreational, leisure and community facilities	-	45,840
Other	-	71,487
	107,678	117,327
Note 7 Other revenue		
Interest	530,508	279,790
Plant operations	454,434	529,637
Quarry operations	388,214	327,887
Concrete works	84,067	123,206
Sale of revaluation data	63,183	-
Recoupments	57,624	15,020
Sales	18,840	25,114
Donations	50	3,000
Section 86 Committee revenue	-	161,129
Other	80,020	91,474
	1,676,940	1,556,257

Notes to the Financial Report For the Year Ended 30 June 2012

Note 8 Employee benefits	2012 \$	2011 \$
Wages and salaries	4,275,330	4,703,556
Superannuation - additional call*	1,259,679	220,535
Superannuation	428,291	189,034
Annual leave, sick leave and long service leave	425,856	174,932
Fringe benefits tax	27,510	27,413
	6,416,666	5,315,470

* during the prior period (2011) Council was required to make an additional contribution to Vision Super to meet its obligations in relation to members of the defined benefit plan.

Note 9 Materials and services		
Flood recovery expenditure	2,448,296	703,803
Fuels and lubricants	504,315	453,238
Parts for equipment	215,196	229,558
Bituminous surfacing works	211,050	105,864
Information technology	198,395	169,449
Garbage collection	181,762	177,030
Building services	168,961	101,455
Swimming pool management	164,950	151,996
Business development	150,822	44,410
Rating and valuation	147,304	29,369
Recycling collection	130,542	129,863
Lighting and power	125,891	119,285
Quarry operations	124,342	19,568
Delivered meals	97,442	86,199
Waste disposal	90,960	108,857
Non-Council capital expenditure	89,045	156,631
Water and sewage	79,305	69,243
Vehicle registrations	57,220	78,256
Concrete plant	56,347	69,746
Administrative services	35,192	39,120
Audit expenses - external	27,837	32,000
Animal control	14,825	5,410
Audit expenses - internal	9,723	19,412
Engineering services	4,039	119,479
Council election	3,357	1,333
Wimmera Mallee Sustainability Alliance projects	2,496	62,489
Section 86 Committees of Council	344	378,465
Quarry materials	(4,281)	47,165
Other materials and contractors	1,348,099	1,481,675
	6,683,776	5,190,368

Notes to the Financial Report For the Year Ended 30 June 2012

Note 10 Bad and doubtful debts	2012	2011
	\$	\$
Other debtors	-	1,473
	-	1,473

Note 11 Depreciation and amortisation		
Property		
Buildings	462,004	458,528
Plant and Equipment		
Plant, machinery and equipment	485,443	478,234
Fixtures, fittings and furniture	52,328	38,717
Infrastructure		
Roads	2,402,223	2,319,248
Bridges	188,082	33,969
Footpaths	140,510	94,341
Kerb and channel	127,511	87,824
Drains	63,757	61,814
Other	219,533	187,755
	4,141,391	3,760,430

Note 12 Finance costs		
Bank charges	19,314	18,160
	19,314	18,160

Note 13 Other expenses		
Council contributions	821,473	228,180
Insurance	267,184	238,265
Lease payments	170,354	10,548
Councillor/Mayor allowances	141,285	147,299
Landfill charges	115,252	84,739
Subscriptions	77,519	69,672
Telecommunication costs	65,746	63,003
Quarry compensation	35,862	35,431
Advertising	35,608	43,349
Legal costs	32,621	13,907
Other	18,318	15,961
	1,781,222	950,354

Notes to the Financial Report For the Year Ended 30 June 2012

Note 14 Net gain/(loss) on disposal of property, plant and equipment, infrastructure	2012	2011
	\$	\$
Proceeds of sale	306,614	265,731
Written down value of assets disposed	(312,801)	(260,549)
Net gain/(loss) on disposal of property, plant and equipment	(6,187)	5,182

Note 15 Investment in associates

Investments in associates accounted for by the equity method are:

Wimmera Regional Library Corporation	318,861	353,278
	318,861	353,278

Hindmarsh Shire Council, in conjunction with Horsham Rural City Council, Buloke Shire Council, Northern Grampians Shire Council, West Wimmera Shire Council, Yarriambiack Shire Council, have an interest in the Wimmera Regional Library Corporation. Hindmarsh Shire has a 12.16% equity interest (12.32% in 2010/11).

Council's share of accumulated surplus

Council's share of accumulated surplus/(deficit) at start of year	189,651	115,100
Reported surplus/(deficit) for year	(29,671)	57,168
Transfers to reserves	(1,694)	14,524
Variation-change in equity	(2,548)	2,860
Council's share of accumulated surplus at end of year	155,738	189,652

Council's share of reserves

Council's share of reserves at start of year	163,627	173,831
Transfers to reserves	1,694	(14,524)
Variation-change in equity	(2,198)	4,319
Council's share of reserves at end of year	163,123	163,626

Movement in carrying value of specific investment

Carrying value of investment at start of year	353,278	288,931
Share of surplus/(deficit) for year	(29,671)	57,168
Variation-change in equity	(4,746)	7,179
Carrying value of investment at end of year	318,861	353,278

Notes to the Financial Report For the Year Ended 30 June 2012

Note 16 Cash and cash equivalents	2012	2011
	\$	\$
Cash at bank and on hand	12,447,897	3,567,520
Term deposits	-	850,000
	12,447,897	4,417,520

(a) Council has imposed the following restriction on cash at bank:

Cash - restricted (long service leave) *	-	724,136
Cash - restricted (Twigg Family Appeal Trust account)	36,955	-
Cash - restricted (deductable gift recipient- Wimmera Mallee Pioneer Museum)	518	52,845
Cash - Nhill Medical Centre project	-	69,449
	37,473	846,430

(b) Total unrestricted cash and cash equivalents **12,410,424** **3,571,090**

* These monies are required by legislation to fund employee long service leave entitlements. (See Note 27)
Users of the financial report should see Note 27 for details of restrictions on cash assets and Note 29 for details of existing Council commitments.

Note 17 Trade and other receivables

Current

Rates debtors	672,632	622,908
Sundry debtors	1,855,905	555,565
Less provision for doubtful debts	(13,778)	(13,778)
Home help debtors	36,676	38,090
State deficit Levy	2,267	2,267
Net GST refund/(payment)	229,916	37,203
Other debtors	23,097	8,768
	2,806,715	1,251,023

Non-current

Street scheme debtors	8,427	12,261
	8,427	12,261
Total	2,815,142	1,263,284

Note 18 Other assets

Accrued income	67,755	185,159
Prepayments	135,815	29,059
Other current assets	3,833	2,500
	207,403	216,718

Note 19 Inventories

Inventories for distribution	91,169	233,332
	91,169	233,332

Notes to the Financial Report For the Year Ended 30 June 2012

Note 20 Property, plant and equipment and infrastructure	2012 \$	2011 \$
SUMMARY		
At cost	9,159,081	14,094,633
At valuation	141,385,561	152,906,614
Work in progress	635,129	131,100
Less accumulated depreciation	(66,435,561)	(64,038,149)
Less impairment loss	-	(12,392,545)
	84,744,210	90,701,653
PROPERTY		
Land		
at valuation as at 30 June 2010	2,382,400	2,382,400
	2,382,400	2,382,400
Buildings		
At valuation as at 30 June 2010	11,469,100	11,469,100
At cost	669,306	364,700
Work in progress	626,247	60,608
Less accumulated depreciation	(1,240,250)	(458,532)
	11,524,403	11,435,876
Total property	13,906,803	13,818,276
<p>The valuation of land and buildings is based on fair value of the asset where the fair value of the asset is reliably determined using market based methods. Where this method is not able to be reliably measured, depreciated replacement cost is used. The valuation of land and buildings was undertaken as at 30 June 2010 by a qualified independent valuer Mr Ian Wilson AVLE, qualified valuer of Wilson Valuers.</p>		
PLANT AND EQUIPMENT		
Plant, machinery and equipment		
At cost	7,284,111	6,829,281
Less accumulated depreciation	(2,632,393)	(2,632,394)
	4,651,718	4,196,887
Fixtures, fittings and furniture		
At cost	664,378	556,802
Less accumulated depreciation	(420,101)	(367,773)
	244,277	189,029
Total plant and equipment	4,895,995	4,385,916

Notes to the Financial Report For the Year Ended 30 June 2012

Note 20 Property, plant and equipment and infrastructure (cont.)	2012 \$	2011 \$
INFRASTRUCTURE		
Sealed and unsealed roads		
At valuation as at 30 June 2012	101,636,854	-
At valuation as at 31 August 2008	-	113,157,907
At cost	-	6,343,850
Less impairment loss	-	(12,392,545)
Less accumulated depreciation	(52,522,876)	(51,699,187)
	49,113,978	55,410,025
Bridges		
At valuation as at 30 June 2011	3,365,056	3,365,056
At cost	104,652	-
Less accumulated depreciation	(1,037,008)	(848,926)
	2,432,700	2,516,130
Footpaths		
At valuation as at 30 June 2011	5,582,983	5,582,983
At cost	74,823	-
Less accumulated depreciation	(2,426,552)	(2,286,042)
	3,231,254	3,296,941
Kerb and channel		
At valuation as at 30 June 2011	7,304,936	7,304,936
At cost	165,742	-
Work in progress	-	70,492
Less accumulated depreciation	(3,454,349)	(3,326,838)
	4,016,329	4,048,590
Drains		
At valuation as at 30 June 2011	5,046,612	5,046,612
At cost	107,860	-
Less accumulated depreciation	(1,640,027)	(1,576,270)
	3,514,445	3,470,342
Other not classified		
At valuation as at 30 June 2011	4,597,620	4,597,620
At cost	88,209	-
Work in progress	8,882	-
Less accumulated depreciation	(1,062,005)	(842,187)
	3,632,706	3,755,433
Total infrastructure	65,941,412	72,497,461
Total property, plant and equipment and infrastructure	84,744,210	90,701,653

The valuation of roads was performed at 30 June 2012, based on estimates of full replacement cost less accumulated depreciation. The valuations of bridges, footpath, kerb and channel, drains and other infrastructure assets were performed at 30 June 2011 based on estimates of full replacement cost less written down replacement value. The valuations were performed by Mr. Douglas Gowans, Director of Infrastructure, Hindmarsh Shire Council. The valuations are at fair value based on replacement cost less accumulated depreciation as at the date of valuation.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 20 Property, plant and equipment, infrastructure (cont.)

2012	Balance at beginning of financial year	Acquisition of assets	Revaluation increment (decrement) (Note 24)	Depreciation and amortisation (Note 11)	Written down value of disposals	(Net impairment)/ reversal (a)	Transfers	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$	\$
Property								
Land	2,382,400	-	-	-	-	-	-	2,382,400
Buildings	11,375,268	287,584	-	(462,004)	-	(320,000)	17,308	10,898,156
Total property	13,757,668	287,584	-	(462,004)	-	(320,000)	17,308	13,280,556
Plant and equipment								
Plant, machinery and equipment	4,196,887	1,253,075	-	(485,443)	(312,801)	-	-	4,651,718
Fixtures, fittings and furniture	189,029	107,576	-	(52,328)	-	-	-	244,277
Total plant and equipment	4,385,916	1,360,651	-	(537,771)	(312,801)	-	-	4,895,995
Infrastructure								
Roads	55,410,025	3,851,150	(11,073,048)	(2,402,223)	-	3,328,074	-	49,113,978
Footpaths	3,296,941	74,823	-	(140,510)	-	-	-	3,231,254
Drains	3,470,342	171,614	-	(127,511)	-	-	-	3,514,445
Kerb and channel	3,978,098	31,496	-	(63,757)	-	-	70,492	4,016,329
Bridges	2,516,130	104,652	-	(188,082)	-	-	-	2,432,700
Other	3,755,433	87,924	-	(219,533)	-	-	-	3,623,824
Total infrastructure	72,426,969	4,321,659	(11,073,048)	(3,141,616)	-	3,328,074	70,492	65,932,530
Works in progress								
Buildings	60,608	582,947	-	-	-	-	(17,308)	626,247
Kerb and channel	70,492	-	-	-	-	-	(70,492)	-
Other	-	8,882	-	-	-	-	-	8,882
Total works in progress	131,100	591,829	-	-	-	-	(87,800)	635,129
Total property, plant and equipment, and infrastructure	90,701,653	6,561,723	(11,073,048)	(4,141,391)	(312,801)	(3,008,074)	-	84,744,210

(a) Impairment losses

Impairment losses are recognised in the Comprehensive Income Statement under other expenses. Reversals of impairment losses are recognised in the Comprehensive Income Statement under other revenue.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 20 Property, plant and equipment, infrastructure (cont.)

2011	Balance at beginning of financial year	Acquisition of assets	Revaluation increment (decrement) (Note 24)	Depreciation and amortisation (Note 11)	Written down value of disposals	(Net impairment)/ reversal (a)	Transfers	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$	\$
Property								
Land	2,382,400	-	-	-	-	-	-	2,382,400
Buildings	11,469,100	227,451	-	(458,528)	-	-	137,245	11,375,268
Total property	13,851,500	227,451	-	(458,528)	-	-	137,245	13,757,668
Plant and equipment								
Plant, machinery and equipment	4,047,637	888,033	-	(478,234)	(260,549)	-	-	4,196,887
Fixtures, fittings and furniture	170,185	57,561	-	(38,717)	-	-	-	189,029
Total plant and equipment	4,217,822	945,594	-	(516,951)	(260,549)	-	-	4,385,916
Infrastructure								
Roads	68,592,694	1,529,125	(1)	(2,319,248)	-	(12,392,545)	-	55,410,025
Footpaths	2,324,886	124,307	942,089	(94,341)	-	-	-	3,296,941
Drains	3,461,831	-	70,324	(61,814)	-	-	-	3,470,342
Kerb and channel	2,885,736	59,457	1,120,729	(87,824)	-	-	-	3,978,098
Bridges	1,819,622	320,733	409,744	(33,969)	-	-	-	2,516,130
Other	2,811,800	648,380	169,595	(187,755)	-	-	313,413	3,755,433
Total infrastructure	81,896,569	2,682,002	2,712,480	(2,784,951)	-	(12,392,545)	313,413	72,426,969
Works in progress								
Buildings	337,453	43,300	-	-	-	-	(320,145)	60,608
Kerb and channel	-	70,492	-	-	-	-	-	70,492
Other	130,513	-	-	-	-	-	(130,513)	-
Total works in progress	467,967	113,792	-	-	-	-	(450,659)	131,100
Total property, plant and equipment, and infrastructure	100,433,858	3,968,839	2,712,480	(3,760,430)	(260,549)	(12,392,545)	-	90,701,653

(a) Impairment losses

Impairment losses are recognised in the Comprehensive Income Statement under other expenses.

Reversals of impairment losses are recognised in the Comprehensive Income Statement under other revenue.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 21 Trade and other payables	2012 \$	2011 \$
a) Current		
Trade payables	2,490,702	506,446
Accrued expenses	496,087	415,433
Other payables	14,593	5,000
	3,001,382	926,879
b) Non-current		
Additional defined benefit call	1,259,679	-
	1,259,679	-

Note 22 Trust funds and deposits		
Refundable deposits	52,048	13,365
	52,048	13,365

Note 23 Provisions					
	Annual leave /Time in Lieu	Long service leave	Landfill restoration	Quarry restoration	Total
	\$	\$	\$	\$	\$
2012					
Balance at beginning of the financial year	635,867	836,374	32,000	63,663	1,567,904
Additional provisions	338,125	122,826	-	19,796	480,747
Amounts used	(310,909)	(64,584)	(12,740)	-	(388,233)
Balance at the end of the financial year	663,083	894,616	19,260	83,459	1,660,418
2011					
Balance at beginning of the financial year	524,209	755,194	24,250	71,575	1,375,228
Additional provisions	267,036	81,180	7,750	-	355,966
Amounts used	(155,378)	-	-	(7,912)	(163,290)
Balance at the end of the financial year	635,867	836,374	32,000	63,663	1,567,904

Notes to the Financial Report For the Year Ended 30 June 2012

Note 23 Provisions (cont.)	2012 \$	2011 \$
(a) Employee benefits		
(i) Current		
Annual leave	663,083	589,058
Rostered days off	-	46,809
Long service leave	781,728	688,515
	1,444,811	1,324,382
(ii) Non Current		
Long service leave	112,888	147,859
	112,888	147,859
Aggregate carrying amount of employee benefits:		
Current	1,444,811	1,324,382
Non-current	112,888	147,859
	1,557,699	1,472,241
(i) Current		
- All annual leave and the long service leave entitlements representing 7 or more years of continuous service.		
- Short-term employee benefits, that fall due within 12 months after the end of the period measured at nominal value.		
(ii) Non-current		
Long service leave representing less than 7 years of continuous service measured at present value.		
Other long-term employee benefits that do not fall due within 12 months after the end of the period measured at present value.		
(b) Quarry restoration		
Current	79,126	52,909
Non-current	4,333	10,754
	83,459	63,663
(c) Landfill restoration		
Current	19,260	32,000
	19,260	32,000
(d) Provisions		
Current	1,543,197	1,409,291
Non-current	117,221	158,613
	1,660,418	1,567,904

Notes to the Financial Report For the Year Ended 30 June 2012

Note 24 Asset revaluation reserve

	Balance at beginning of reporting period	Increment/ (decrement)	Balance at end of reporting period
	\$	\$	\$
2012			
Property			
Land	1,662,210	-	1,662,210
Buildings	3,618,513	(320,000)	3,298,513
	5,280,723	(320,000)	4,960,723
Infrastructure			
Roads	49,930,507	(11,073,048)	38,857,459
Footpaths	1,479,166	-	1,479,166
Drains	2,415,701	-	2,415,701
Bridges	978,437	-	978,437
Kerb and channel	2,722,683	-	2,722,683
Other	602,436	-	602,436
	58,128,930	(11,073,048)	47,055,882
Total asset revaluation reserve	63,409,653	(11,393,048)	52,016,605
2011			
Property			
Land	1,662,211	-	1,662,210
Buildings	3,618,513	-	3,618,513
	5,280,724	-	5,280,723
Infrastructure			
Roads	62,323,053	(12,392,546)	49,930,507
Footpaths	537,077	942,089	1,479,166
Drains	2,345,377	70,324	2,415,701
Bridges	568,693	409,744	978,437
Kerb and channel	1,601,954	1,120,729	2,722,683
Other	432,841	169,595	602,436
	67,808,995	(9,680,065)	58,128,930
Total asset revaluation reserve	73,089,719	(9,680,065)	63,409,653

The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 25 Reconciliation of cash flows from operating activities to profit/(loss)	2012	2011
	\$	\$
Profit /(loss)	11,371,311	486,296
Depreciation and amortisation	4,141,391	3,760,430
(Profit)/loss on disposal of property, plant and equipment, infrastructure	6,187	(5,182)
Share of (profit)/loss on investments in associates accounted for using equity method	29,671	(57,168)
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(1,113,734)	(34,612)
(Increase)/decrease in prepayments and other assets	(108,089)	(10,093)
(Increase)/decrease in accrued income	117,406	55,354
(Increase)/decrease in inventories	142,163	(106,713)
Increase/(decrease) in trade and other payables	3,334,182	32,754
(Decrease)/increase in provisions	92,514	192,676
(Decrease)/increase in other liabilities	38,683	380
Net cash provided by operating activities	18,051,685	4,314,122
Note 26 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see Note 16)	12,447,897	4,417,520
	12,447,897	4,417,520
Note 27 Restricted assets		
Council has cash and cash equivalents (see Note 16) that are subject to restrictions.		
Long service leave (see Note 23)	-	724,136
	-	724,136

Notes to the Financial Report For the Year Ended 30 June 2012

Note 28 Superannuation	2012	2011
	\$	\$
Council made contributions to the following funds:		
Defined benefit funds		
Employer contributions to local authorities superannuation fund (Vision Super)	1,341,345	362,780
	1,341,345	362,780
Accumulation funds		
Employer contributions to local authorities superannuation fund (Vision Super)	177,746	329,734
Employer contributions to other superannuation funds	66,251	91,422
	243,997	421,156
Employer contributions payable to Local Authorities Superannuation Fund (Vision Super) at reporting date	70,213	-
Employer contributions payable to other superannuation funds	29,627	-
	99,840	-

The local authorities superannuation fund latest 31 December 2011 actuarial investigation identified an unfunded liability of \$406 million excluding the contributions tax in the defined benefit fund of which Council is a member. Council was made aware of the expected short fall during the year and was informed formally of its share on 31 July 2012 which amounted to \$1,259,679. Council has elected to pay this shortfall by lump sum on 1 July 2013. Council has accounted for this shortfall in the Comprehensive Income Statement in employee benefits (see Note 8) and in the Balance Sheet in payables (see Note 21).

Notes to the Financial Report For the Year Ended 30 June 2012

Note 29 Commitments

The Council has entered into the following commitments

2012	Not later than	Later than 1	Later than	Total
	1 year	year and not	5 years	
	\$	\$	\$	\$
Operating				
Recycling collection	74,311	-	-	74,311
Garbage collection	102,871	-	-	102,871
Recyclables - accept and sort	30,412	-	-	30,412
Cartage of waste - Dooen landfill	21,367	-	-	21,367
Disposal of waste - Dooen landfill	136,919	735,550	2,136,903	3,009,372
Managed services - IT	158,397	40,985	-	199,382
Meals on Wheels - Wimmera Health Care Group	37,368	-	-	37,368
Meals on Wheels - Wimmera Health Service	113,513	-	-	113,513
Building surveyor	165,236	28,365	-	193,601
Town planning services: Jewell Partnership	55,176	37,752	-	92,928
	895,570	842,652	2,136,903	3,875,125
Capital				
Nhill office refurbishment:				-
Behmer & Wright Pty Ltd	2,793,752	500,000	-	3,293,752
Flood restoration: P Miller Contractors Pty Ltd	583,576	-	-	583,576
	3,377,328	500,000	-	3,877,328
Total commitments	4,272,898	1,342,652	2,136,903	7,752,453
2011				
	Not later than	Later than 1	Later than	Total
	1 year	year and not	5 years	
	\$	\$	\$	\$
Operating				
Recycling collection	67,204	-	-	67,204
Garbage collection	91,268	-	-	91,268
Recyclables - accept and sort	26,816	-	-	26,816
Recyclables - accept and sort	1,789	-	-	1,789
Cartage of waste - Dooen landfill	29,517	-	-	29,517
Disposal of waste - Dooen landfill	91,518	491,648	1,428,325	2,011,491
Managed services - IT	138,943	181,015	-	319,958
Meals on Wheels - Wimmera Health Care Group	32,982	33,971	-	66,952
Meals on Wheels - Wimmera Health Service	98,280	103,194	-	201,474
Building surveyor	19,827	-	-	19,827
Pre school services	35,000	-	-	35,000
Tertiary cadetship	16,000	40,000	-	56,000
Cleaning public toilets	10,210	44,542	-	54,753
	659,354	894,371	1,428,325	2,982,049
Capital				
Plant	339,531	-	-	339,531
	339,531	-	-	339,531
Total commitments	998,885	894,371	1,428,325	3,321,580

Notes to the Financial Report For the Year Ended 30 June 2012

Note 30 Operating leases

2012

2011

\$

\$

(a) Operating lease receivables

The Council has entered into commercial property leases. These properties held under operating leases have remaining non-cancellable lease terms of between 1 and 15 years. All leases include a CPI based revision of the rental charge annually.

Future minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	42,989	37,275
Later than one year and not later than five years	159,634	146,027
Later than five years	127,287	150,003

329,910

333,305

Note 31 Contingent liability

During the financial year, Council commenced action in the Horsham Magistrates' Court against the owner of the Dimboola Hotel for failing to comply with a building order. This matter is not expected to settle before December 2012. Council's liability is limited to the other party's legal costs.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 32 Financial instruments

(a) Accounting policy, terms and conditions

Recognised financial instruments	Note	Accounting policy	Terms and conditions
Financial assets			
Cash and cash equivalents	16	<p>Cash on hand and at bank, and money market call accounts are valued at face value.</p> <p>Interest is recognised as it accrues.</p> <p>Investments are valued at cost.</p> <p>Investments are held to maximise interest returns of surplus cash.</p> <p>Interest revenues are recognised as they accrue.</p> <p>Managed funds are measured at market value.</p>	<p>On call deposits returned a floating interest return of 3% to 4.5% (2010/11 4% to 4.5%). The interest rate at balance date was 3% to 4% (2010/11 4% to 4.5%).</p> <p>Funds returned fixed interest rate of between 4.50% and 6.35% (2010/11 between 5% and 6.1%).</p>
Trade and other receivables			
Other debtors	17	<p>Receivables are carried at amortised cost using the effective interest method. A provision for doubtful debts is recognised when there is objective evidence that an impairment loss has occurred.</p> <p>Collectibility of overdue accounts is assessed on an ongoing basis.</p>	<p>General debtors are unsecured and interest is charged at 10.50%. (10.50% in 2010/11) Credit terms are based on 30 days.</p>
Financial liabilities			
Trade and other payables	21	<p>Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.</p>	<p>General creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.</p>

Notes to the Financial Report For the Year Ended 30 June 2012

Note 32 Financial instruments (cont.) (b) Interest rate risk

The exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

2012	Fixed interest maturing in:					Total \$
	Floating interest rate \$	1 year or less \$	Over 1 to 5 years \$	More than 5 years \$	Non- interest bearing \$	
Financial assets						
Cash and cash equivalents	12,447,897	-	-	-	-	12,447,897
Trade and other receivables	229,916	(6,117)	-	-	2,062,200	2,285,999
Total financial assets	12,677,813	(6,117)	-	-	2,062,200	14,733,896
Weighted average interest rate	4.00%	10.50%	-	-		
Financial liabilities						
Trade and other payables	-	-	-	-	3,001,382	3,001,382
Trust funds and deposits	-	-	-	-	52,048	52,048
Total financial liabilities	-	-	-	-	3,053,430	3,053,430
Weighted average interest rate	-	-	-	-		
Net financial assets/(liabilities)	12,677,813	(6,117)	-	-	(991,230)	11,680,466

2011	Fixed interest maturing in:					Total \$
	Floating interest rate \$	1 year or less \$	Over 1 to 5 years \$	More than 5 years \$	Non- interest bearing \$	
Financial assets						
Cash and cash equivalents	3,567,520	850,000	-	-	-	4,417,520
Trade and other receivables	37,203	548,281	-	-	58,614	644,098
Total financial assets	3,604,723	1,398,281	-	-	58,614	5,061,618
Weighted average interest rate	4.00%	7.48%	-	-		
Financial liabilities						
Trade and other payables	-	-	-	-	926,879	926,879
Trust funds and deposits	-	-	-	-	12,611	13,365
Total financial liabilities	-	-	-	-	939,490	940,244
Weighted average interest rate	-	-	-	-		
Net financial assets/(liabilities)	3,604,723	1,398,281	-	-	(880,876)	4,121,374

Notes to the Financial Report For the Year Ended 30 June 2012

Note 32 Financial instruments (cont.) (c) Net fair values

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

Financial instruments	Total carrying amount as per balance sheet		Aggregate net fair value	
	2012 \$	2011 \$	2012 \$	2011 \$
Financial assets				
Cash and cash equivalents	12,447,897	4,417,520	12,447,897	4,417,520
Trade and other receivables	2,285,999	644,098	2,285,999	644,098
Total financial assets	14,733,896	5,061,618	14,733,896	5,061,618
Financial liabilities				
Trade and other payables	3,001,382	926,879	3,001,382	926,879
Trust funds and deposits	52,048	13,365	52,048	13,365
Total financial liabilities	3,053,430	940,244	3,053,430	940,244

(d) Credit risk

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Balance Sheet.

(e) Risk and mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities that we use. Non derivative interest bearing assets are predominantly short term liquid assets.

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1989. We manage interest rate risk by adopting an investment policy that ensures:

- > conformity with State and Federal regulations and standards,
- > adequate safety,
- > appropriate liquidity,
- > diversification by credit rating, financial institution and investment product,
- > monitoring of return on investment,
- > benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

Note 32 Financial instruments (cont.)

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause us to make a financial loss. We have exposure to credit risk on all financial assets included in our balance sheet. To help manage this risk:

- > we have a policy for establishing credit limits for the entities we deal with;
- > we may require collateral where appropriate; and
- > we only invest surplus funds with financial institutions which have a recognised credit rating specified in our investment policy.

Trade and other receivables consist of a large number of customers, spread across the consumer, business and government sectors. Credit risk associated with the Council's financial assets is minimal because the main debtor is the Victorian Government. Apart from the Victorian Government we do not have any significant credit risk exposure to a single customer or groups of customers. Ongoing credit evaluation is performed on the financial condition of our customers and, where appropriate, an allowance for doubtful debts is raised.

We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 31.

Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- > we will not have sufficient funds to settle a transaction on the date;
- > we will be forced to sell financial assets at a value which is less than what they are worth; or
- > we may be unable to settle or recover a financial assets at all.

To help reduce these risks we:

- > have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- > have readily accessible standby facilities and other funding arrangements in place;
- > have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- > monitor budget to actual performance on a regular basis; and
- > set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Councils exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 32 Financial instruments (cont.)

(f) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

- > A parallel shift of +2% and -1% in market interest rates (AUD) from year-end rates of 4%

The table below discloses the impact on net operating result and equity for each category of financial instruments held by the Council at year-end, if the above movements were to occur.

Market risk exposure	Carrying amount subject to interest	Interest rate risk			
		-1% 100 basis points		2% 200 basis points	
		Profit	Equity	Profit	Equity

2012

Financial assets:

Cash and cash equivalents	12,447,897	(124,479)	(124,479)	248,958	248,958
Trade and other receivables	223,799	(2,238)	(2,238)	4,476	4,476

Market risk exposure	Carrying amount subject to interest	Interest rate risk			
		-1% 100 basis points		2% 200 basis points	
		Profit	Equity	Profit	Equity

2011

Financial assets:

Cash and cash equivalents	4,417,520	(44,175)	(44,175)	88,350	88,350
Trade and other receivables	585,484	(5,855)	(5,855)	11,710	11,710

Note 33 Auditors' remuneration

	2012	2011
	\$	\$
Audit fee to conduct external audit - Victorian Auditor-General	27,837	32,000
Internal audit fees - Richmond Sinnott and Delahunty	9,723	19,412
	37,560	51,412

Note 34 Events occurring after balance date

No matters have occurred after the balance sheet date that warrant disclosure in this report.

Note 35

(i) Responsible persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors

Councillor C.F.Unger
 Councillor M.J.Gawith
 Councillor R.L. Gersch
 Councillor R.E. Lowe
 Councillor K.D. Colbert
 Councillor W.I. Lovett
 Chief Executive Officer D.P. Miller

(ii) Remuneration of responsible persons

The numbers of Responsible Officers, whose total remuneration from Council and any related entities fall within the following bands:

	2012 No.	2011 No.
\$0 - \$9,999	1	-
\$10,000 - \$19,999	4	4
\$50,000 - \$59,999	1	2
\$150,000 - 159,999	-	1
\$170,000 - 179,999	1	-
	7	7
Total remuneration for the reporting year for responsible persons included above, amounted to	\$313,027	\$293,985

(iii) No retirement benefits have been made by the Council to a Responsible Person.

(iv) No loans have been made, guaranteed or secured by the Council to a Responsible Person during the reporting year.

(v) Other Transactions - Cr. Wayne Lovett is partner in Dimboola Courier Services that provides advertisement services on normal and commercial terms and conditions.

(vi) Senior officers' remuneration

A Senior Officer other than a Responsible Person, is an officer of Council who has management responsibilities and reports directly to the Chief Executive Officer or whose total annual remuneration exceeds \$127,000.

The number of Senior Officers other than the Responsible Persons, are shown below in their relevant income bands:

Income range:	2012 No.	2011 No.
< \$127,000	3	4
	3	4
Total remuneration for the reporting year for senior officers included above, amounted to	\$339,469	\$271,923

Notes to the Financial Report For the Year Ended 30 June 2012

Note 36 Income, expenses and assets by functions/activities

	Income		Expenses		Surplus/(Deficit)	
	2012 \$,000	2011 \$,000	2012 \$,000	2011 \$,000	2012 \$,000	2011 \$,000
Corporate services	9,882	8,370	3,071	2,876	6,811	5,494
Public order and safety	12,402	460	379	327	12,023	133
Community services	1,281	1,195	1,426	1,036	(145)	159
Recreation and culture	212	468	1,352	1,389	(1,140)	(921)
Transport services	5,077	3,511	8,915	6,775	(3,838)	(3,264)
Waste and environment	108	149	1,072	1,086	(964)	(937)
Economic development	681	776	836	878	(155)	(102)
Economic services	768	740	551	383	217	357
Unclassified	2	53	1,439	487	(1,437)	(434)
	30,413	15,722	19,042	15,236	11,371	486
Assets					2012 \$,000	2011 \$,000
Corporate services					16,608	6,998
Public order and safety					266	289
Community services					1,433	1,336
Recreation and culture					8,494	9,070
Transport services					71,005	77,222
Waste and environment					734	698
Economic development					892	912
Economic services					205	177
Unclassified					353	352
Work in progress					635	131
					100,625	97,186

The activities of the Council are categorised into the following broad functions:

Corporate Services

Operation and maintenance of Council Chambers and administration offices, administration of Council finances, preparation of budgets and raising and collection of rates.

Public Order and Safety

Services to control animals, local laws, parking, fire hazards and supporting emergency services.

Community Services

Operation and maintenance of maternal and child health service, senior citizens centres, meals on wheels, home care, pre schools, youth services and voluntary services.

Environment

Operation and maintenance of sanitation services, street cleaning, trade waste, rubbish collection and disposal, environmental and agricultural services.

Recreation and Culture

Operation and maintenance of parks and gardens, sporting and natural reserves and other recreation facilities, library services and swimming facilities.

Transport Services

Construction, maintenance and clearing of roads, footpaths, drainage, bridges, parking facilities, aerodrome, traffic signs and street furniture.

Economic Development

Administration of the town planning schemes and implementation of building controls, tourism, industrial business and area promotion, caravan parks and camping grounds.

Economic Services

Operation of concrete plant and quarrying activities and private works for other parties.

Unclassified

Other services and activities provided or operated by the Shire.

Notes to the Financial Report For the Year Ended 30 June 2012

Note 37 Financial ratios (performance indicators)	2012 \$	2012 (%)	2011 \$	2011 (%)	2010 \$	2010 (%)
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(a) Revenue ratio (to identify Council's dependence on non-rate income)

<u>Rate revenue</u>	6,109,573	= 20.09%	5,609,233	= 35.68%	5,177,484	= 35.24%
<u>Total revenue</u>	30,413,680		15,722,551		14,693,465	

The level of Council's reliance on rate revenue is determined by assessing rate revenue as a proportion of the total revenue of Council.

(b) Debt exposure ratio (to identify Council's exposure to debt)

<u>Total indebtedness</u>	5,973,527	= 17.38%	1,784,012	= 7.53%	1,599,995	= 7.37%
<u>Total realisable assets</u>	34,373,291		23,681,402		21,697,245	

For the purposes of the calculation of financial ratios, realisable assets are those assets which can be sold and which are not subject to any restriction on realisation or use.

Any liability represented by a restricted asset is excluded from total indebtedness.

The following assets are excluded from total assets when calculating Council's realisable assets: land and buildings on Crown land; restricted assets; heritage assets; total infrastructure assets; and Council's investment in associates.

This ratio enables assessment of Council's solvency and exposure to debt. Total indebtedness refers to the total liabilities of Council. Total liabilities are compared to total realisable assets which are all Council assets not subject to any restriction and are able to be realised. The ratio expresses the percentage of total liabilities for each dollar of realisable assets.

(c) Working capital ratio (to assess Council's ability to meet current commitments)

<u>Current assets</u>	15,553,184	= 338.36%	6,118,593	= 260.42%	5,404,278	= 253.90%
<u>Current liabilities</u>	4,596,627		2,349,535		2,128,507	

The ratio expresses the level of current assets the Council has available to meet its current liabilities.

(d) Debt servicing ratio (to identify the capacity of a Council to service its outstanding debt)

<u>Debt servicing costs</u>	0	= 0.00%	0	= 0.00%	0	= 0.00%
<u>Total revenue</u>	30,413,680		15,722,551		14,693,465	

(e) Debt commitment ratio (to identify a Council's debt redemption strategy)

<u>Debt servicing & redemption costs</u>	0	= 0.00%	0	= 0.00%	0	= 0.00%
<u>Total revenue</u>	30,413,680		15,722,551		14,693,465	

Notes to the Financial Report For the Year Ended 30 June 2012

Note 38 Capital expenditure	Note	2012 \$	2011 \$
Capital expenditure areas			
Roads		3,851,150	1,529,125
Drains		171,614	-
Land and buildings		287,584	227,451
Plant and equipment		1,253,075	888,033
Furniture and equipment		107,576	57,561
Other infrastructure		298,895	1,152,877
Work in progress		591,829	113,792
		6,561,723	3,968,839
Represented by			
Renewal of infrastructure		4,649,942	3,068,966
Upgrade of infrastructure		1,136,771	354,518
New assets		183,181	431,562
Work in progress		591,829	113,793
		6,561,723	3,968,839

Property, plant and equipment, infrastructure movement

The movement between the previous year and the current year in property, plant and equipment, infrastructure as shown in the Balance Sheet links to the net of the following items:

Total capital works		6,561,723	3,968,839
Asset revaluation movement	24	(11,073,048)	(9,680,065)
Depreciation/amortisation	20	(4,141,391)	(3,760,430)
(Net impairment)/Impairment reversal		3,008,074	-
Written down value of assets sold	20	(312,801)	(260,549)
Net movement in property, plant and equipment, infrastructure		(5,957,443)	(9,732,205)

(a) Renewal

Expenditure on an existing asset which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time.

(b) Upgrade

Expenditure which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the Council's asset base.

(c) Expansion

Expenditure which extends an existing asset, at the same standard as is currently enjoyed by residents, to a new group of users. It is discretionary expenditure which increases future operating and maintenance costs, because it increases Council's asset base, but may be associated with additional revenue from the new user group.

Certification of the Financial Report

In my opinion the accompanying Financial Statements have been prepared in accordance with the Local Government Act 1989, the Local Government (Finance and Reporting) Regulations 2004, Australian Accounting Standards and other mandatory professional reporting requirements.

Mr Vikram Jaggi
Finance and IT Coordinator

Dated: 26-Sep-12
Location: Nhill



In our opinion the accompanying financial statements present fairly the financial transactions of Hindmarsh Shire Council for the year ended 30 June 2012 and the financial position of the Council as at that date.

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

We have been authorised by the Council on 26 September 2012 to certify the Financial Statements in their final form.

Councillor R.L. Gersch

Dated: 26-Sep-12
Location: Nhill



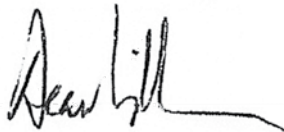
Councillor K.D. Colbert

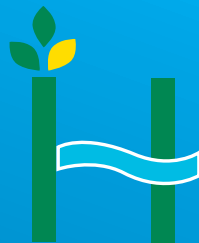
Dated: 26-Sep-12
Location: Nhill



Mr Dean Miller
Chief Executive Officer

Dated: 26-Sep-12
Location: Nhill





Hindmarsh
Shire Council

Standard Statements
For the Year Ended 30 June 2012

Notes to the Standard Statements

1(a) Basis of preparation of Standard Statements

These statements and supporting notes form a special purpose financial report prepared to meet the requirements of the Local Government Act 1989 and the Local Government (Finance and Reporting) Regulations 2004.

The Standard Statements have been prepared on accounting basis consistent with those used for the General Purpose Financial Statements and the Budget. The results reported in these statements are consistent with those reported in the General Purpose Financial Statements.

The Standard Statements are not a substitute for the General Purpose Financial Statements.

They have not been prepared in accordance with all Australian Accounting Standards or other authoritative professional pronouncements.

The Standard Statements compare Council's financial plan, expressed through its budget, with actual performance.

The Local Government Act 1989 requires explanation of any material variances. The Council has not adopted a materiality threshold, however an explanation has been provided if the variance is considered to be material because of its nature, ie more than 10% and \$10,000.

The revised budget figures included in the Statements are those adopted by Council on 21 December 2011.

The budget was based on assumptions that were relevant at the time of adoption of the budget. The Council set guidelines and parameters for revenue and expense targets in this budget in order to meet Council's business plan and financial performance targets for both the short and long term.

Detailed information on the actual financial results are contained in the General Purpose Financial Statements.

The detailed budget can be obtained by contacting Council or through the Council's website.

The Standard Statements must be read with reference to the Revised Budget 2011/12.

1(b) Comparison between Standard Statements and Financial Statements

The Standard Income Statement compares the actual result with the revised budget 2011/12, while the Comprehensive Income Statement compares the actual result for 2011/12 with the previous year, has been prepared to give a comparison with the previous year.

The Standard Statement of Balance Sheet compares actual results with the revised budget 2011/12, while the Balance Sheet in the Financial Statements compares the actual result for 2011/12 with the previous year.

The Standard Statement of Cash Flows compares actual results with the revised budget 2011/12, while the cash Flow Statement compares the actual result for 2011/12 with the previous year.

The Standard Statements include a Statement of Capital Works and the Financial Statements include a Statement of Changes in Equity.

Standard Income Statement as at 30 June 2012

	Actual 2012	Budget 2012	Variances		
	\$	\$	\$	%	Ref
REVENUE					
Rates and charges	6,109,573	6,074,500	35,073	0.58	
Statutory fees and fines	104,449	100,300	4,149	4.14	
User fees	863,027	764,150	98,877	12.94	1
Contributions and donations	107,678	123,950	(16,272)	(13.13)	2
Grants - operating	8,065,378	4,458,835	3,606,543	80.89	3
Grants - capital	13,522,493	11,583,985	1,938,508	16.73	4
Net gain/(loss) on disposal of property, plant and equipment and infrastructure	(6,187)	25,000	(31,187)	(124.75)	6
Other revenue	1,647,269	1,703,149	(55,880)	(3.28)	
Total revenue	30,413,680	24,833,869	5,579,811	22.47	
EXPENSES					
Employee benefits	5,156,987	4,960,683	196,304	3.96	
Employee benefits - additional unfunded superannuation call	1,259,679	-	1,259,679	100.00	5
Materials and services	6,683,776	6,947,428	(263,652)	(3.79)	
Depreciation and amortisation	4,141,391	4,129,561	11,830	0.29	
Finance costs	19,314	15,000	4,314	28.76	
Other expenses	1,781,222	1,670,950	110,272	6.60	
Total expenses	19,042,369	17,723,622	1,318,747	7.44	
Surplus/(deficit) for the year	11,371,311	7,110,247	4,261,064	59.93	

Standard Income Statement Comparison Report as at 30 June 2012

Variation Explanation Report

Ref	Item	Commentary
1	User fees	The variance in the user fees is primarily due to the external private works of \$225,073 compared to \$70,000 budgeted for 2011/12.
2	Contribution and donations	Council did not receive the contributions of \$60,000 for Mackay Street special charge scheme due to the project being carried forward to 2012/13. Council received \$25k and \$15k for Rainbow Tennis Court Lightening Project and Jeparit Rainbow Netball Court Construction project respectively. These projects were not budgeted for 2011/12.
3	Grants - operating	The variance in operating grants is primarily due to following reasons: a) \$2 million received under Local Roads and Bridges Fund. This was not budgeted as an operating grant for 2011/12. b) \$2.04 million received in advance in June 2012 from Victoria Grant Commission (VGC). This is a part of 2012/13 VGC allocation for general purpose and local road grants.
4	Grants - capital	Council received \$12.16 million for the flood restoration works compared to the \$10 million budgeted for 2011/12.
5	Employee benefits - additional unfunded superannuation call	The variance is mainly due to Council's share of \$1,259,679 in the unfunded liability of the defined benefit superannuation scheme fund of Vision Super.
6	Net gain/(loss) on disposal of property, plant and equipment and infrastructure	Revenue from trade-ins was lower than budgeted due to falling demand for second-hand vehicles.

Standard Balance Sheet as at 30 June 2012

	Actual 2012 \$	Budget 2012 \$	Variance \$	Variance %	Ref
CURRENT ASSETS					
Cash and cash equivalents	12,447,897	3,922,518	8,525,379	217.34	1
Trade and other receivables	2,806,715	1,060,965	1,745,750	164.54	2
Other assets	298,572	522,012	(223,440)	(42.80)	3
Total current assets	15,553,184	5,505,495	10,047,689	182.50	
NON-CURRENT ASSETS					
Trade and other receivables	8,427	7,761	666	8.58	
Property, plant and equipment and infrastructure	84,744,210	100,739,741	(15,995,531)	(15.88)	4
Investments in associate entities	318,861	370,942	(52,081)	(14.04)	5
Total non-current assets	85,071,498	101,118,444	(16,046,946)	(15.87)	
Total Assets	100,624,682	106,623,939	(5,999,257)	(5.63)	
CURRENT LIABILITIES					
Trade and other payables	3,001,382	1,157,905	1,843,477	159.21	6
Provisions	1,543,197	1,442,713	100,484	6.96	
Other liabilities	52,048	99,445	(47,397)	(47.66)	7
Total current liabilities	4,596,627	2,700,063	1,896,564	70.24	
NON-CURRENT LIABILITIES					
Trade and other payables	1,259,679	-	1,259,679	100.00	8
Other non-current liabilities	-	997,864	(997,864)	(100.00)	9
Provisions	117,221	166,087	(48,866)	(29.42)	10
Total non-current liabilities	1,376,900	1,163,951	212,949	18.30	
Total Liabilities	5,973,527	3,864,013	2,109,514	54.59	
Net Assets	94,651,155	102,759,926	(8,108,771)	(7.89)	
EQUITY					
Accumulated surplus	42,634,549	38,378,231	4,256,318	11.09	11
Asset revaluation reserves	52,016,606	64,381,695	(12,365,089)	(19.21)	12
Total Equity	94,651,155	102,759,926	(8,108,771)	(7.89)	

Standard Balance Sheet Comparison Report Year Ended 30 June 2012

Variation Explanation Report

Ref	Item	Commentary
1	Cash and cash equivalents	The variance in cash balance is primarily due to following reasons: a) Capital expenditure of \$6.56 million compared to the budget of \$9.45 million. b) \$2.04 million received in advance in June 2012 from Victoria Grant Commission (VGC). This is a part of 2012/13 VGC allocation for general purpose and local road grants. c) \$12.16 million grant money received for the flood restoration works compared to the \$10 million budgeted for 2011/12.
2	Trade and other receivables	The variance is primarily due to the following reasons: a) Next year's allocation of \$1.1 million for Local Roads and Bridges Fund grant invoiced in 2011/12. b) \$241k invoiced for Roads to Market Project grant which was not budgeted for 2011/12. This is in relation to the Belcher Street Project and Rainbow Rises Road Bridge Project.
3	Other assets	Increase in quarry material stock was budgeted due to flood restoration works expected to be done by the Council in 2011/12 and future years. There is no increase in the quarry material inventory in 2011/12 due to all the flood restoration works being contracted out.
4	Property, infrastructure, plant and equipment	The variance in the value is due to following reasons: a) Revaluation decrement of \$11 million compared to the revaluation increment of \$1 million budgeted for 2011/12. b) Capital expenditure of \$6.56 million compared to the budget of \$9.45 million. c) Net impairment reversal of \$0.6 million compared to \$4.1 million budgeted for 2011/12.
5	Investments in associate entities	Council budgeted a surplus of \$17.664 for share in Wimmera Regional Library Corporation's operating result compared to an actual share of loss of \$34.417.
6	Trade and other payables (current)	The variance in payables is primarily due to \$1.32 million payable due to flood restoration works and \$280k payable for Nhill Rainbow seal widening project. These works were not budgeted for 2011/12.
7	Other liabilities	This is primarily due to Twigg Family Appeal Trust Account of \$36,552 which was not budgeted for 2011/12.
8	Trade and other payables (non-current)	a) Council accrued a liability of \$1.25 million due to a shortfall in the defined benefit plan of Vision Super. Council intends to pay this amount in 2013/14. b) Council budgeted \$1.08 million to be borrowed in relation to the Nhill office redevelopment project in 2011/12 which is being deferred to 2012/13.
9	Other non-current liabilities	a) Council accrued a liability of \$1.25 million due to a shortfall in the defined benefit plan of Vision Super. Council intends to pay this amount in 2013/14.
10	Provisions	This is due to a shift of long service leave provision from non-current to current liability. Current long service leave liability has increased to \$788k from \$681k. This shift is due to employees now entitled to long service leave after seven completed years of service compared to ten in the past.
11	Accumulated surplus	The variance is due to the increase in the surplus to \$11.4 million compared to \$7.1 million budgeted for 2011/12.
12	Asset revaluation reserves	The variance is due to the net asset revaluation decrement of \$11.4 million compared to an increment of \$1 million budgeted for 2011/12.

Standard Cash Flows Statement as at 30 June 2012

Cash Flows from Operating Activities	Actual 2012 \$	Budget 2012 \$	Variance \$	%	Ref
Receipts					
General rates and charges	6,059,849	6,089,958	(30,109)	(0.5)	
Grants - operating	8,065,378	4,458,835	3,606,543	80.9	1
Grants - capital	12,198,288	11,583,985	614,303	5.3	
Contributions	112,186	123,950	(11,764)	(9.5)	
Interest	530,508	341,150	189,358	55.5	2
User charges	1,407,620	1,261,719	145,901	11.6	3
Statutory fees	90,120	89,008	1,112	1.2	
Other revenue	1,167,393	1,270,552	(103,159)	(8.1)	
Net GST refund	823,392	1,254,880	(431,488)	(34.4)	4
Total receipts	30,454,734	26,474,037	3,980,697	15.04	
Payments					
Employee costs	(5,082,481)	(4,890,015)	(192,466)	3.9	
Materials and consumables	(7,301,254)	(9,266,322)	1,965,067	(21.2)	5
Other expenses	(19,314)	(15,000)	(4,314)	28.8	
Total payments	(12,403,049)	(14,171,337)	1,768,288	(-12.48)	
Net cash provided by operating activities	18,051,685	12,302,699	5,748,985	46.73	
Cash Flows from Investing Activities					
Proceeds from sale of property, plant and equipment	339,932	435,000	(95,068)	(21.9)	6
Restoration of flood impairment	(3,328,074)	(4,158,376)	830,302	(20.0)	7
Payments for property, plant and equipment	(7,033,165)	(10,155,774)	3,122,609	(30.7)	8
Other investing	-	(2,495)	2,495	(100.0)	
Net cash outflow from investment activities	(10,021,307)	(13,881,645)	3,860,338	(27.81)	
Cash Flows from Financing Activities					
Proceeds from borrowings	-	1,163,500	(1,163,500)	(100.0)	9
Repayment of borrowings	-	(79,556)	79,556	(100.0)	9
Net cash provided by financing activities	-	1,083,944	(1,083,944)	(100.00)	
Net increase/(decrease) in cash and cash equivalents	8,030,378	(495,002)	8,525,379	(1,722.3)	10
Cash and cash equivalents at beginning of year	4,417,520	4,417,520	-	-	
Cash and cash equivalents at end of year	12,447,897	3,922,518	8,525,379	217.34	10

Standard Balance Sheet Comparison Report Year Ended 30 June 2012

Variation Explanation Report

Ref	Item	Commentary
1	Operating grants	The variance in operating grants is primarily due to following reasons: a) \$2 million received under Local Roads and Bridges Fund. This was not budgeted as an operating grant for 2011/12. b) \$2.04 million received in advance in June 2012 from Victoria Grant Commission (VGC). This is a part of 2012/13 VGC allocation for general purpose and local road grants.
2	Interest	The variance is due to money received in advance for the flood restoration works.
3	User charges	The variance in the user fees is primarily due to the external private works of \$225,073 compared to \$70,000 budgeted for 2011/12.
4	Net GST refund	The variance in GST refund is due to less cash expenditure of \$7.3 million on materials and consumables compared to \$9.3 million budgeted for 2011/12.
5	Materials and services	The variance is primarily due to the increase in the trade and other payables by \$1.8 million.
6	Proceeds from sale of property, plant and equipment	Revenue from trade-ins was lower than budgeted due to falling demand for second-hand vehicles.
7	Restoration of flood impairment	The variance is due to total flood restoration expenditure of \$6.66 million compared to \$8.32 million budgeted for 2011/12. Council treats 50% of the total flood restoration expenditure as impairment restoration expenditure.
8	Payments for property, plant and equipment	The variance is due to capital expenditure of \$6.56 million compared to a budget of \$9.45 million.
9	Proceeds and repayment of borrowings	Council did not borrow any amount for Nhill office redevelopment project.
10	Net increase/ (decrease) in cash and cash equivalents	The variance is primarily due to following reasons: a) Capital expenditure of \$6.56 million compared to the budget of \$9.45 million. b) \$2.04 million received in advance in June 2012 from Victoria Grant Commission (VGC). This is a part of 2012/13 VGC allocation for general purpose and local road grants. c) \$12.16 million grant money received for the flood restoration works compared to \$10 million budgeted for 2011/12.

Standard Statement of Capital Works as at 30 June 2012

Capital works:	Actual 2012 \$	Budget 2012 \$	Variance \$	%	Ref
Roads	4,062,121	5,156,468	1,094,347	21.22	1
Drains	171,614	275,984	104,370	37.82	1
Buildings	870,531	1,652,000	781,469	47.30	2
Plant, equipment and other	1,253,075	1,618,500	365,425	22.58	3
Other infrastructure	204,382	744,280	539,898	72.54	4
	6,561,723	9,447,232	2,885,510	30.54	
Represented by:					
Asset renewal	4,649,942	5,842,732	1,192,790	20.41	5
Asset expansion/upgrade	1,136,771	3,232,500	2,095,729	64.83	5
New assets	183,181	372,000	188,819	50.76	5
Work in progress	591,829	-	(591,829)	100.00	
	6,561,723	9,447,232	2,885,509	30.54	

Standard Statement of Capital Works Comparison Report

Year Ended 30 June 2012

Variation Explanation Report

Ref	Item	Commentary
1	Roads and drains	<p>The variance in roads and drains capital expenditure is due to the following reasons:</p> <p>a) Carried forward project as below:</p> <ol style="list-style-type: none"> 1. MacKay Street, Nhill: \$69k - this project will be completed in 2012/13 under the flood recovery works. 2. Flood recovery works: \$415k 3. Bothe's Road Bridge: \$327k <p>b) Projects finished under-budget as below:</p> <ol style="list-style-type: none"> 1. Nhill Rainbow Road: \$144k under-budget 2. Lorquon Station Road: \$54k under-budget 3. Yanac Netherby: \$84k under-budget
2	Buildings	<p>The variance is primarily due to less expenditure on Nhill office redevelopment project. Council budgeted \$1.163 million against an actual expenditure of \$582k in 2011/12 and the balance is carried forward to 2012/13. Part of the variance is due to \$150k budgeted for Nhill SES building project. This was a grant funded project and could not be completed due to the grant being unsuccessful.</p>
3	Plant, equipment and other	<p>The budgeted capital expenditure could not be achieved due to two items of plant being carried forward to 2012/13 as a result of longer delivery period than expected.</p>
4	Other infrastructure	<p>The variance is caused by the deferral of several projects including the Pyrolysis Plant and Transfer Station upgrades (\$122k), Quarry Work Authorities due to consultancy delays (\$60k), Town signage (\$62k) and Dimboola caravan Park Amenities repair being claimed under flood damage (\$42k). Several other smaller projects were completed under budget; were not carried out due to lack of contributions; or were carried over.</p>
5	Asset renewal, expansion/upgrade and new assets	<p>Upgrade: The variance is accounted for by ongoing works to Council offices (\$1,163k), and the carry-over of Bothes Road Bridge (\$340k) and Diapur swamp project (\$195k) and the lack of grant funding for SES shed (\$150k)</p> <p>Renewal: The variance is largely due to flood recovery works (\$415k), several major road work projects coming in under budget (\$282k), carry-over projects including rural drainage (\$100k) and Yurunga Homestead and Jeparit Memorial Hall projects (\$231k)</p> <p>New: Variance due to pyrolysis plant (\$71k), quarry work authorities (\$60k) and several projects carried over (\$30k)</p>
6	Work in progress	<p>Council spent \$582k against a budget of \$1,163 million on the first stage of the Nhill office redevelopment project. The first stage will be completed and ready to use in 2012/13.</p>

Description of Financial Performance

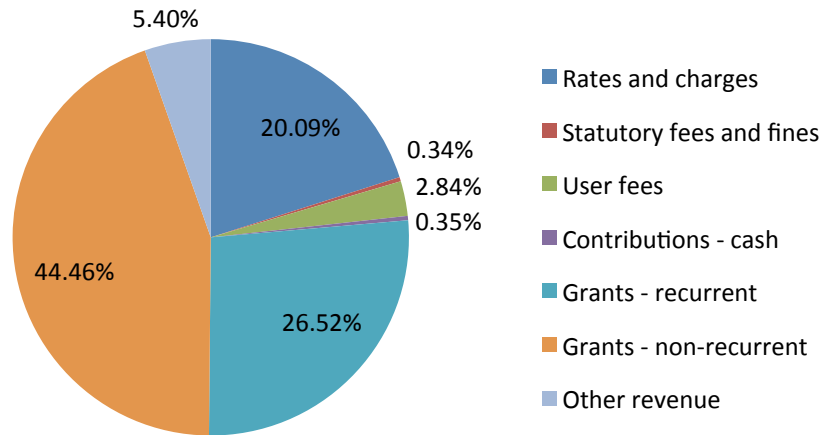
The end of the 2011/12 financial year has Hindmarsh Shire Council in a sound and financially stable environment. Council produced a net surplus from operations of \$11,371,311 compared to \$486,296 for the previous year. This large surplus is primarily due to the one-off funding received from the Commonwealth's Natural Disaster Recovery arrangements. The operating surpluses are used to fund the renewal and expansion of Council's asset base including essential infrastructure. The forecasted operating surplus at the time of the budget was \$7,110,247.

A summary of revenue and expenses compared to last year is shown below.

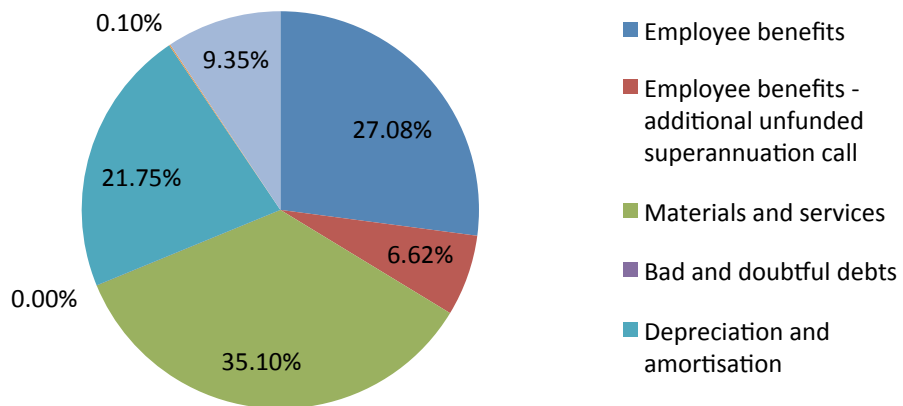
Comprehensive Income Statement For the Year Ended 30 June 2012

INCOME	2012 \$	2011 \$
Rates and charges	6,109,573	5,609,233
Statutory fees and fines	104,449	87,518
User fees	863,027	916,653
Contributions - cash	107,678	117,327
Grants - recurrent	8,065,378	6,377,165
Grants - non-recurrent	13,522,493	996,048
Other revenue	1,676,940	1,556,257
Net gain/(loss) on disposal of property, plant and equipment and infrastructure	(6,187)	5,182
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	(29,671)	57,168
Total income	30,413,680	15,722,551
EXPENSES		
Employee benefits	(5,156,987)	(5,094,935)
Employee benefits - additional unfunded superannuation call	(1,259,679)	(220,535)
Materials and services	(6,683,776)	(5,190,368)
Bad and doubtful debts -	(1,473)	
Depreciation and amortisation	(4,141,391)	(3,760,430)
Finance costs	(19,314)	(18,160)
Other expenses	(1,781,222)	(950,354)
Total expenses	(19,042,369)	(15,236,255)
PROFIT/(LOSS)	11,371,311	486,296
Other comprehensive income		
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	(4,746)	7,179
Net asset revaluation increment /(decrement)	(11,393,048)	(9,680,065)
Comprehensive result	(26,483)	(9,186,589)

Operating Income



Operating Expenditure



Description of Financial Performance (continued)

Hindmarsh Shire Council relies heavily on government grants for financial support, like most rural councils in Australia. With the exception of flood recovery grants, approximately 48% of Council's income comes from government grants. One-third of Council's income comes from rates. The overall cash balance at 30 June 2012 is \$12,447,897 as per the following table;

	2012	2011
	\$	\$
Cash and cash equivalents		
Cash at bank and on hand	12,447,897	3,567,520
Term deposits	-	850,000
	12,447,897	4,417,520
(a) Council has imposed the following restriction on cash at bank :		
Cash - restricted (Long Service Leave) *	-	724,136
Cash - restricted (Twigg Family Appeal Trust Account)	36,955	-
Cash - restricted (deductable gift recipient- Wimmera Mallee Pioneer Museum)	518	52,845
Cash - Nhill Medical Centre project	-	69,449
	37,473	846,430
(b) Total unrestricted cash and cash equivalents	12,410,424	3,571,090

- * These monies are required by legislation to fund employee long service leave entitlements. (See Note 27)
Users of the financial report should refer to Note 27 for details of restrictions on cash assets and Note 29 for details of existing Council commitments

Description of Financial Performance (continued)

The 2011/12 Capital Works Program is summarised as follows:

- Total capital works budget was \$9,447,232.
- The total actual capital works expenditure was \$6,561,721 which includes works brought forward from 2010/11. This was a completion rate of approximately 69.45%. This is primarily as a result of strain on the Council's resources due to floods during the year.

The following capital works program summary illustrates that Council is applying significant funds to renew and expand its asset base:

	2012	2011
	\$	\$
Capital expenditure		
Capital expenditure areas		
Roads	3,851,149	1,529,125
Drains	171,614	-
Land and buildings	287,584	227,451
Plant and equipment	1,253,075	888,033
Furniture and equipment	107,576	57,561
Other Infrastructure	298,895	1,152,877
Work in progress	591,829	113,792
	6,561,722	3,968,839
Represented by		
Renewal of infrastructure	4,649,941	3,068,966
Upgrade of infrastructure	1,136,771	354,518
Expansion of infrastructure	-	-
New assets	183,181	431,562
Work in progress	591,829	113,793
	6,561,722	3,968,839

Certification of the Standard Statements

In my opinion the accompanying Standard Statements have been prepared on accounting basis consistent with the Financial Statements, and in accordance with the Local Government Act 1989 and the Local Government (Finance and Reporting) Regulations 2004.

Mr Vikram Jaggi
Finance and IT Coordinator

Dated: 26-Sep-12
Location: Nhill




In our opinion the accompanying Standard Statements have been prepared on accounting basis consistent with the Financial Statements, and in accordance with the Local Government Act 1989 and the Local Government (Finance and Reporting) Regulations 2004.

As at the date of signing, we are not aware of any circumstances which would render any particulars in the Standard Statements to be misleading or inaccurate.

We have been authorised by the Council on 26 September 2012 to certify the Standard Statements in their final form.

Councillor R.L. Gersch

Dated: 26-Sep-12
Location: Nhill



Councillor K.D. Colbert

Dated: 26-Sep-12
Location: Nhill



Mr Dean Miller
Chief Executive Officer

Dated: 26-Sep-12
Location: Nhill



INDEPENDENT AUDITOR'S REPORT

To the Councillors, Hindmarsh Shire Council

The Financial Report and Standard Statements

The accompanying financial report for the year ended 30 June 2012 of Hindmarsh Shire Council which comprises comprehensive income statement, balance sheet statement of changes in equity, cash flow statement, notes comprising a summary of the significant accounting policies and other explanatory information, and the certification of the financial report has been audited.

The accompanying standard statements for the year ended 30 June 2012 of the Council which comprises standard income statement, standard balance sheet, standard cash flows statement, standard statement of capital works, the related notes and the certification of the standard statements have been audited.

The Councillors' Responsibility for the Financial Report and Standard Statements

The Councillors of the Hindmarsh Shire Council are responsible for the preparation and the fair presentation of:

- the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*
- the standard statements in accordance with the basis of preparation as described in Note 1(a) to the statements and the requirements of the *Local Government Act 1989*.

The Councillors are responsible for such internal control as the Councillors determine is necessary to enable the preparation and fair presentation of the financial report and standard statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

As required by the *Audit Act 1994* and the *Local Government Act 1989*, my responsibility is to express an opinion on the financial report and standard statements based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance whether the financial report and standard statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report and standard statements. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report and standard statements, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to the entity's preparation and fair presentation of the financial report and standard statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating:

- the appropriateness of the accounting policies used in the financial report
- the reasonableness of accounting estimates made by the Councillors
- the overall presentation of the financial report and standard statements.

Independent Auditor's Report (continued)

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

Opinion

In my opinion:

- (a) the financial report presents fairly, in all material respects, the financial position of Hindmarsh Shire Council as at 30 June 2012 and of its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Local Government Act 1989*
- (b) the standard statements present fairly, in all material respects, in accordance with the basis of preparation as described in Note 1(a) to the statements and comply with the requirements of the *Local Government Act 1989*.

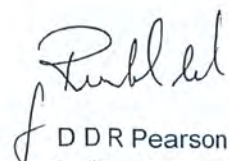
Basis of Accounting for Standard Statements

Without modifying my opinion, I draw attention to Note 1(a) to the standard statements, which describes the basis of accounting. The standard statements are prepared to meet the requirements of the *Local Government Act 1989*. As a result, the standard statements may not be suitable for another purpose.

Matters Relating to the Electronic Publication of the Audited Financial Report and Standard Statements

This auditor's report relates to the financial report and standard statements of the Hindmarsh Shire Council for the year ended 30 June 2012 included both in the Hindmarsh Shire Council's annual report and on the website. The Councillors of the Hindmarsh Shire Council are responsible for the integrity of the Hindmarsh Shire Council's website. The auditor's report refers only to the subject matter described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of the financial report and standard statements are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report and standard statements to confirm the information contained in the website version of the financial report and standard statements.

MELBOURNE
28 September 2012


D D R Pearson
Auditor-General

Notes





Hindmarsh Shire Council

For further information or queries please visit:
www.hindmarsh.vic.gov.au or email info@hindmarsh.vic.gov.au

