

## SA Local Government Grants Commission Database Reports 2009-10

This file consists of eight Database Reports containing general and financial information by Council for 2009-10.

If you have any queries or suggestions regarding the reports please do not hesitate to contact the Grants Commission on 8204 8719 or email to: [grants.commission@sa.gov.au](mailto:grants.commission@sa.gov.au)

The worksheets have been ordered from left to right as follows:

Report 1	<u>General Information</u> ACLG Code; Area; Estimated Resident Population; Council Employees; Roads Sealed; Sealed Laneways; Roads Unsealed; Unsealed Laneways; Total Roads; Number of Rateable Properties as at 1st January 2009; Number of Rateable Properties as at 1st January 2010; Number of Rateable Properties as at 1 January 2011; Capital Value of Properties within Council Area 1st January 2009; Capital Value of Properties within Council Area 1st January 2010; Capital Value of Properties within Council Area 1st January 2011.
Report 2	<u>Sources of Operating Revenue</u> General Rates; Other Rates; Other Charges; Write-offs and discretionary rebates and remissions; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Revenue; Total Operating Revenue.
Report 3	<u>Operating Expense Information</u> Employee Costs; Materials, Contractual and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment; Total Operating Expenses.
Report 4	<u>Net Outlays on Non-Financial Assets</u> Capital Expenditure on Existing Assets; Depreciation, Amortisation and Impairment of Assets; Proceeds from Sale of Replaced Assets; Sub Total - Net Outlays on Existing Assets; Capital Expenditure on New/Upgraded Assets; Amounts Specifically Received for New/Upgraded Assets; Proceeds from Sale of Surplus Assets; Sub Total - Net Outlays on New/Upgraded Assets; Net Outlays on Non-Financial Assets.
Report 5	<u>Summary Balance Sheet Information</u> Cash and Cash Equivalents, Trade and Other Receivables; Other Financial Assets; Inventories and Assets Held for Sale; Land and Land Improvements; Buildings; Infrastructure; Plant, Equipment, Furniture and Fittings; Equity Accounted Investments in Council Businesses, Other Assets; Total Assets; Trade and Other Payables; Borrowings; Provisions and Other Liabilities; Total Liabilities; Asset Revaluation Reserve; Accumulated Surplus/(Deficit) and Other Reserves; Total Equity.
Report 6	<u>Council Rating Arrangements</u> Capital Value of Properties within Council Area as at 1st January 2009; Number of Rateable Residential Properties as at 1st January 2009; Rating Basis; Minimum Rate; Fixed Charge; Percentage of General Rates raised by Fixed Charge; Total Rates; Rates as a Proportion of Total Operating Revenue; Total Rate Revenue Increase / (Decrease) from 2008-09 to 2009-10; Total Residential Rates (excluding CWMS Rates); Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property.
Report 7	<u>Net Financial Liabilities</u> Total Liabilities; Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Total Financial Assets; Net Financial Liabilities.
Report 8	<u>Financial Indicators</u> Operating Surplus / (Deficit); Operating Surplus Ratio; Net Financial Liabilities; Net Financial Liabilities Ratio; Interest Cover Ratio; Asset Sustainability Ratio.  Explanatory material about financial indicators is available in LGA Information Paper 9 - Financial Indicators which was posted on LGA's Financial Sustainability Program website in November 2007.
Source	South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.
Notes	<ol style="list-style-type: none"><li>1. These reports may include differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.</li><li>2. The information contained in this report is intended exclusively for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGGC is unauthorised.</li></ol>

## **Report 1 - General Information**

### **Glossary**

#### **ACLG Code**

Australian Classification of Local Governments.

*Compiled Annually by the SA LGGC, updated codes can be found each year in the Local Government National Report - Report on the Operation of the Local Government (Financial Assistance) Act 1995.*

#### **Area (Hectares)**

As per DEH Information (as at 30 June 2010)

*Note: area data sourced from the Department for Environment and Heritage cadastral database.*

#### **Estimated Resident Population**

As per ABS Information (as at 30 June 2010)

#### **Council Employees (FTE)**

As per Councils' General Information Returns

#### **Roads Sealed**

As per Councils' General Information Returns / Road Audit

*(Sealed Roads in Built Up Areas plus Sealed Roads in Non Built Up Areas)*

#### **Sealed Laneways**

As per Councils' General Information Returns / Road Audit

*(Sealed Laneways)*

#### **Roads Unsealed**

As per Councils' General Information Returns / Road Audit

*(Formed Roads in Built Up Areas plus Formed Roads in Non Built Up Areas plus Unformed Roads in Built Up Areas plus Unformed Roads in Non Built Up Areas)*

#### **Unsealed Laneways**

As per Councils' General Information Returns / Road Audit

*(Unsealed Laneways)*

#### **Total Roads Including Laneways**

Roads Sealed plus Sealed Laneways plus Roads Unsealed plus Unsealed Laneways

#### **Number of Rateable Properties (as at 1st January 2009)**

Total Rateable Properties (As per The Office of the Valuer-General)

#### **Number of Rateable Properties (as at 1st January 2010)**

Total Rateable Properties (As per The Office of the Valuer-General)

#### **Number of Rateable Properties (as at 1st January 2011)**

Total Rateable Properties (As per The Office of the Valuer-General)

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2009)**

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2010)**

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2011)**

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2009-10 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2010 (excluding unincorporated areas)	Council Employees (FTE)	Roads Sealed (Km)	Sealed Laneways (Km)	Roads Unsealed (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways (Km)	Number of Rateable Properties as at 1st January 2009	Number of Rateable Properties as at 1st January 2010	Number of Rateable Properties as at 1st January 2011	Capital Value of Properties within Council Area as at 1st January 2009 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2011 (\$ mill)	
Adelaide City	UCC	1,524	19,876	684	123	3.8	0	0.0	127	20,528	21,426	21,724	10,923	11,955	12,881
Adelaide Hills	UFM	79,246	40,072	164	605	2.8	483	0.7	1,091	17,263	17,340	17,418	7,439	7,917	8,395
Alexandrina	UFS	182,561	23,868	154	534	2.1	806	0.0	1,342	17,421	17,701	17,890	5,393	5,890	6,211
Barossa	UFS	89,138	22,908	117	337	0.1	629	0.0	966	11,728	11,960	12,088	3,788	4,015	4,265
Barunga West	RAM	158,149	2,634	18	75	0.0	904	0.0	980	2,568	2,610	2,650	812	883	923
Berri Barmera	RAV	50,736	11,270	67	259	0.0	155	0.0	414	6,029	6,152	6,172	1,161	1,148	1,179
Burnside	UDM	2,742	44,449	154	228	5.3	5	0.0	239	21,221	21,351	21,391	12,292	13,043	14,255
Campbelltown	UDM	2,428	49,716	122	254	0.1	0	0.0	254	22,179	22,509	22,701	8,107	8,654	9,360
Ceduna	RAM	543,306	3,834	44	77	0.0	1,636	0.0	1,714	2,054	2,183	2,217	370	416	449
Charles Sturt	UDL	5,550	108,332	438	566	2.8	2	0.0	570	52,995	53,824	54,633	20,079	21,746	23,829
Clare And Gilbert Valleys	RAL	188,559	8,882	62	218	0.4	1,608	0.0	1,826	6,441	6,496	6,577	1,955	2,210	2,274
Cleve District	RAS	448,842	1,916	22	67	0.1	1,329	0.0	1,396	1,411	1,417	1,430	389	429	447
Coober Pedy	URS	7,752	1,928	48	29	0.0	392	0.2	421	1,569	1,575	1,578	143	138	153
Coorong	RAL	886,281	5,805	56	342	0.1	1,542	0.0	1,884	4,080	4,070	4,119	1,303	1,291	1,302
Copper Coast	RAV	77,601	13,144	79	271	2.9	676	4.0	954	10,892	11,241	11,472	2,408	2,906	3,073
Elliston	RAS	667,874	1,154	13	44	0.0	1,103	0.0	1,148	1,256	1,258	1,271	298	319	326
Flinders Ranges	RAS	410,645	1,793	20	21	0.0	1,241	0.0	1,262	1,688	1,704	1,729	215	216	249
Franklin Harbour	RAS	327,786	1,369	18	82	0.0	853	0.0	935	1,127	1,140	1,155	249	254	262
Gawler	UFS	4,102	21,041	100	159	1.5	21	1.9	183	9,815	10,033	10,200	2,612	2,770	2,982
Goyder	RAM	668,787	4,287	43	154	0.3	3,093	0.0	3,248	4,240	4,268	4,294	863	963	1,053
Grant	RAL	191,715	8,270	73	469	0.1	1,129	0.0	1,598	5,397	5,461	5,194	2,047	2,113	2,046
Holdfast Bay City	UDM	1,445	35,923	268	171	6.8	0	0.5	179	21,026	21,136	21,214	9,234	9,859	10,659
Kangaroo Island	RAM	443,438	4,661	58	242	0.0	1,121	0.2	1,362	5,352	5,404	5,458	1,492	1,520	1,503
Karoonda East Murray	RAS	440,868	1,172	16	97	0.0	1,202	0.0	1,299	1,059	1,082	1,089	214	231	234
Kimba	RAS	396,640	1,133	16	83	0.0	1,633	0.0	1,716	871	874	883	208	228	241
Kingston District	RAM	335,110	2,477	16	125	0.2	618	0.0	744	2,480	2,530	2,537	798	796	825
Light Regional	RAV	127,286	13,984	72	167	0.0	1,290	0.0	1,457	7,179	7,311	7,375	2,512	2,739	2,891
Lower Eyre Peninsula	RAM	475,524	4,921	31	135	0.0	1,233	0.0	1,368	3,444	3,752	3,858	1,273	1,462	1,527
Loxton Waikerie	RAV	796,385	12,073	89	409	0.0	1,907	0.0	2,316	7,465	7,609	7,620	1,499	1,539	1,607
Mallala	RAL	93,171	8,535	47	134	0.0	823	0.1	957	4,513	4,595	4,651	1,240	1,319	1,448
Marion	UDL	5,605	85,398	309	470	0.6	0	0.0	471	40,509	40,997	41,532	13,803	15,101	16,153
Mid Murray	RAL	625,242	8,599	94	335	2.2	3,047	0.0	3,384	9,677	9,788	9,914	1,845	1,941	2,065
Mitcham	UDM	7,550	65,692	238	393	2.8	4	4.5	404	28,573	28,722	28,778	12,272	13,107	14,152
Mount Barker	URS	59,345	30,540	133	330	1.8	395	0.0	726	13,887	14,237	14,768	4,815	5,115	5,543
Mount Gambier	URS	3,420	26,128	107	197	0.4	1	0.0	198	13,186	13,441	13,801	2,731	2,879	3,171
Mount Remarkable	RAM	341,192	2,966	38	91	0.0	1,973	0.0	2,064	2,961	3,006	3,044	477	549	567
Murray Bridge	RAV	182,434	19,577	169	407	0.1	567	0.2	975	10,998	11,187	11,261	2,326	2,488	2,608
Naracoorte Lucindale	RAL	453,117	8,530	85	486	0.6	1,128	0.0	1,614	6,097	6,128	6,146	2,099	2,125	2,137
Northern Areas	RAM	297,409	4,843	49	134	0.0	2,064	0.0	2,197	3,987	4,016	4,053	1,077	1,197	1,300
Norwood, Payneham & St. Peters	UDM	1,512	36,498	145	157	12.2	0	0.0	170	20,236	20,336	20,366	8,851	9,931	10,716
Onkaparinga	UFV	51,887	162,925	588	1,240	5.4	200	0.0	1,446	72,716	74,176	74,842	21,304	23,349	24,700
Orroroo/Carrieton	RAS	330,629	931	15	45	0.0	1,582	0.0	1,628	1,267	1,269	1,285	148	151	160
Peterborough	RAS	300,616	1,969	25	40	0.0	1,191	0.0	1,230	1,690	1,692	1,687	158	164	169
Playford	UFL	34,434	79,850	331	685	2.8	103	0.0	792	33,230	34,657	35,844	7,995	9,061	9,411
Port Adelaide Enfield	UDL	9,388	113,257	434	661	1.6	4	0.0	667	57,932	58,935	59,742	19,461	21,211	22,809
Port Augusta	URS	118,856	14,784	199	180	0.7	228	0.0	409	7,315	7,516	7,472	1,610	1,624	1,612
Port Lincoln	URS	3,207	14,726	47	148	0.5	9	0.0	158	8,091	8,190	8,266	2,127	2,199	2,275
Port Pirie	RAV	178,281	18,255	96	330	0.1	845	0.0	1,175	9,915	10,005	10,039	1,769	1,938	2,024
Prospect	UDS	778	21,105	80	87	3.4	0	0.0	90	9,857	9,922	9,964	4,163	4,436	4,765
Renmark Paringa	RAL	90,003	9,897	41	307	0.4	189	0.0	496	5,137	5,227	5,250	1,101	1,115	1,159
Robe	RAS	109,837	1,502	26	41	0.2	393	0.0	435	2,278	2,294	2,297	798	844	911
Roxby Downs	URS	10,945	4,478	19	34	0.0	4	0.0	39	1,887	2,005	2,033	697	685	662
Salisbury	UDV	15,775	132,473	429	741	2.0	7	0.0	750	55,069	56,064	56,783	15,316	16,896	17,976
Southern Mallee	RAM	570,227	2,172	40	115	0.0	1,220	0.8	1,336	1,703	1,720	1,729	417	452	455
Streaky Bay	RAM	624,070	2,203	26	76	0.0	1,655	0.0	1,731	2,141	2,228	2,267	376	422	444
Tatiara	RAL	652,519	7,194	52	503	0.0	1,428	0.0	1,932	4,611	4,630	4,654	1,658	1,548	1,569

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2009-10 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2010 (excluding unincorporated areas)	Council Employees (FTE)	Roads Sealed (Km)	Sealed Laneways (Km)	Roads Unsealed (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways (Km)	Number of Rateable Properties as at 1st January 2009	Number of Rateable Properties as at 1st January 2010	Number of Rateable Properties as at 1st January 2011	Capital Value of Properties within Council Area as at 1st January 2009 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2011 (\$ mill)	
Tea Tree Gully	UDL	9,507	100,593	393	577	2.3	16	0.0	595	40,520	40,912	41,185	13,516	14,479	15,404
Tumby Bay	RAM	266,988	2,762	20	51	0.2	1,057	0.0	1,108	2,167	2,206	2,243	706	798	846
Unley City	UDM	1,437	38,767	167	164	5.5	0	0.0	170	19,119	19,162	19,322	9,950	10,732	11,485
Victor Harbor	URS	38,648	13,971	92	240	0.6	136	0.0	377	10,134	10,296	10,424	3,240	3,540	3,739
Wakefield	RAL	346,154	6,856	55	191	0.0	2,490	0.0	2,681	5,193	5,209	5,249	1,509	1,630	1,692
Walkerville	UDS	356	7,408	25	35	0.7	0	0.0	36	3,512	3,538	3,554	2,074	2,282	2,458
Wattle Range	RAV	394,602	12,623	93	510	1.7	1,946	2.4	2,460	8,921	8,995	9,016	3,038	3,125	3,172
West Torrens	UDM	3,710	56,169	268	289	3.1	0	0.2	292	30,080	30,341	30,574	10,480	11,691	12,620
Whyalla	URS	107,177	23,214	141	217	2.9	63	66.2	349	11,891	12,066	11,957	2,452	2,440	2,377
Wudinna District	RAS	536,908	1,365	22	81	0.0	1,626	0.0	1,707	1,031	1,053	1,053	189	215	225
Yankalilla	RAM	75,693	4,661	42	128	0.0	415	0.0	542	5,349	5,405	5,452	1,548	1,661	1,753
Yorke Peninsula	RAV	592,770	11,782	108	457	0.0	3,429	0.0	3,887	13,085	13,314	13,554	4,283	4,633	4,928
<b>State Total</b>		<b>15,557,416</b>	<b>1,638,090</b>	<b>8,349</b>	<b>17,652</b>	<b>84.5</b>	<b>56,851</b>	<b>81.8</b>	<b>74,669</b>	<b>851,243</b>	<b>864,897</b>	<b>873,988</b>	<b>283,696</b>	<b>306,723</b>	<b>327,063</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

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## **Report 2 - Sources of Operating Revenues**

### **Glossary**

#### **General Rates**

Gross General Rates

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Rates**

Includes:

Separate & Special, Community Wastewater Management System (CWMS), Water Supply, Electricity Supply, Waste Collection, Natural Resource Management Levy.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Charges**

Includes:

Penalties for late payment, Legal and other costs recovered.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Write-offs and discretionary rebates and remissions**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Rates**

General Rates *plus* Other Rates *plus* Other Charges *minus* Write-offs and discretionary rebates and remissions (see above)

#### **Statutory Charges**

Includes:

Development Act Fees, Town Planning Fees, Rate Searches, Animal Registration Fees, Septic Tank/Effluent Drainage Licence/Inspection Fees, Parking Fines/Expiation Fees, Health Regulation Fines, Environmental Control Fines, Litter Control Fines, Library Fines, Other Licences/Fees/Fines.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **User Charges**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Grants, Subsidies and Contributions**

Includes:

Commonwealth Government, State Government, Private Sector and Household - Grants, Subsidies and Contributions.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Investment Income**

Includes:

Interest Received from; LGFA, State and Commonwealth Governments, Banks and other financial institutions. Interest on Loans to Community Groups, Premiums and Discounts, Investment Property Rental Income.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Reimbursements**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Revenues**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Operating Revenue**

Includes:

Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Revenues (as above).

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues by Council for 2009-10 Financial Year

	General Rates (\$000)	Other Rates (\$000)	Other Charges (\$000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$000)	Total Rates (\$000)	Statutory Charges (\$000)	User Charges (\$000)	Grants Subsidies & Contributions (\$000)	Investment Income (\$000)	Reimbursements (\$000)	Other Revenues (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Revenue (\$000)
Adelaide City	74,160	2,784	192	(3,744)	<b>73,392</b>	11,677	54,893	4,831	152	700	513	0	<b>146,158</b>
Adelaide Hills	23,560	1,837	114	(292)	<b>25,219</b>	860	1,348	3,523	37	249	798	151	<b>32,185</b>
Alexandrina	20,056	2,737	91	(184)	<b>22,700</b>	806	2,355	2,676	72	1,216	503	23	<b>30,351</b>
Barossa	15,676	4,649	94	(500)	<b>19,919</b>	588	1,775	1,969	607	359	1,442	8	<b>26,667</b>
Barunga West	2,448	368	10	(18)	<b>2,808</b>	84	290	1,060	77	25	164	0	<b>4,508</b>
Berri Barmera	6,250	2,261	53	(145)	<b>8,419</b>	167	194	3,140	109	608	440	0	<b>13,077</b>
Burnside	25,896	939	62	(298)	<b>26,599</b>	738	1,229	3,186	374	246	260	0	<b>32,632</b>
Campbelltown	22,883	608	98	(415)	<b>23,174</b>	698	768	3,876	210	156	340	0	<b>29,222</b>
Ceduna	2,676	893	22	(105)	<b>3,486</b>	130	1,129	2,650	56	502	284	0	<b>8,237</b>
Charles Sturt	68,102	1,525	248	(1,831)	<b>68,044</b>	2,738	2,102	10,503	298	55	587	0	<b>84,327</b>
Clare And Gilbert Valleys	7,596	1,533	53	(101)	<b>9,081</b>	188	2,110	2,023	283	50	1,750	0	<b>15,485</b>
Cleve District	1,807	253	13	(41)	<b>2,032</b>	39	66	1,406	89	83	80	0	<b>3,795</b>
Cooper Pedy	1,015	392	42	(4)	<b>1,445</b>	22	4,663	3,894	1	264	1,146	0	<b>11,435</b>
Coorong	4,375	373	38	(44)	<b>4,742</b>	108	154	4,220	31	323	234	0	<b>9,812</b>
Copper Coast	8,671	1,921	76	(67)	<b>10,601</b>	486	1,891	3,357	215	195	404	0	<b>17,149</b>
Elliston	1,261	358	7	(12)	<b>1,614</b>	35	54	1,197	70	68	23	0	<b>3,061</b>
Flinders Ranges	1,038	347	9	(98)	<b>1,296</b>	36	161	1,681	132	67	103	0	<b>3,476</b>
Franklin Harbour	899	55	4	(8)	<b>950</b>	26	124	2,290	20	20	64	0	<b>3,494</b>
Gawler	10,666	2,399	66	(182)	<b>12,949</b>	510	1,291	1,991	55	459	282	0	<b>17,537</b>
Goyder	3,389	446	23	(67)	<b>3,791</b>	127	622	3,569	154	133	504	0	<b>8,900</b>
Grant	5,444	790	24	(121)	<b>6,137</b>	296	1,562	2,243	267	641	354	0	<b>11,500</b>
Holdfast Bay City	23,440	1,221	78	(540)	<b>24,199</b>	2,027	5,131	10,112	1,172	536	1,018	178	<b>44,373</b>
Kangaroo Island	4,127	2,471	91	(48)	<b>6,641</b>	217	1,008	2,217	21	424	313	0	<b>10,841</b>
Karoonda East Murray	840	56	6	0	<b>902</b>	20	50	2,231	32	95	62	0	<b>3,392</b>
Kimba	1,057	117	2	(21)	<b>1,155</b>	18	63	1,432	38	157	66	0	<b>2,929</b>
Kingston District	2,594	523	6	(44)	<b>3,079</b>	72	67	1,052	62	151	338	0	<b>4,821</b>
Light Regional	9,430	1,981	39	(380)	<b>11,070</b>	488	426	965	314	2,351	1,436	7	<b>17,057</b>
Lower Eyre Peninsula	3,518	694	17	(49)	<b>4,180</b>	140	1,381	1,274	199	98	40	18	<b>7,330</b>
Loxton Waikerie	7,395	1,379	34	(211)	<b>8,597</b>	187	911	4,167	229	293	1,005	0	<b>15,389</b>
Mallala	5,221	136	66	(52)	<b>5,371</b>	254	135	1,469	38	403	47	0	<b>7,717</b>
Marion	48,294	1,016	117	(466)	<b>48,961</b>	1,679	1,998	5,699	451	818	496	373	<b>60,475</b>
Mid Murray	7,638	1,125	34	(141)	<b>8,656</b>	258	1,300	3,929	80	746	62	0	<b>15,031</b>
Mitcham	34,429	869	97	(684)	<b>34,711</b>	1,266	337	3,922	490	56	560	428	<b>41,770</b>
Mount Barker	16,691	5,564	158	(236)	<b>22,177</b>	908	969	2,366	318	748	2,708	86	<b>30,280</b>
Mount Gambier	12,241	467	32	(51)	<b>12,689</b>	421	1,742	2,315	333	999	234	0	<b>18,733</b>
Mount Remarkable	1,928	459	14	(185)	<b>2,216</b>	69	355	2,078	178	309	269	0	<b>5,474</b>
Murray Bridge	13,372	876	175	(609)	<b>13,814</b>	481	1,586	8,115	26	3,052	819	0	<b>27,893</b>
Naracoorte Lucindale	8,294	589	49	(104)	<b>8,828</b>	172	1,165	2,711	147	191	185	0	<b>13,399</b>
Northern Areas	3,049	741	26	(122)	<b>3,694</b>	215	585	2,160	151	363	640	0	<b>7,808</b>
Norwood, Payneham & St. Peters	23,940	836	52	(570)	<b>24,258</b>	1,346	2,725	2,653	183	170	169	0	<b>31,504</b>
Onkaparinga	80,191	4,664	758	(602)	<b>85,011</b>	3,217	2,779	17,449	102	2,127	306	649	<b>111,640</b>
Orroroo/Carrieton	551	74	10	(19)	<b>616</b>	10	249	1,095	38	377	53	0	<b>2,438</b>
Peterborough	951	116	9	(25)	<b>1,051</b>	32	169	1,389	95	88	65	0	<b>2,889</b>
Playford	41,118	634	493	(1,684)	<b>40,561</b>	1,873	2,825	13,640	86	627	1,243	0	<b>60,855</b>
Port Adelaide Enfield	74,807	1,453	224	(2,016)	<b>74,468</b>	2,551	2,967	8,656	1,211	2,848	0	0	<b>92,701</b>
Port Augusta	10,267	1,763	148	(1,198)	<b>10,980</b>	245	3,506	9,605	84	363	1,258	0	<b>26,041</b>
Port Lincoln	7,322	607	51	(79)	<b>7,901</b>	318	529	1,460	201	314	992	0	<b>11,715</b>
Port Pirie	8,457	477	46	(242)	<b>8,738</b>	352	799	4,705	179	331	74	0	<b>15,178</b>
Prospect	12,912	319	83	(188)	<b>13,126</b>	571	138	1,827	82	277	200	0	<b>16,221</b>
Renmark Paringa	3,829	1,100	44	(65)	<b>4,908</b>	196	482	2,745	57	216	27	0	<b>8,631</b>
Robe	2,689	1,002	12	(13)	<b>3,690</b>	67	662	910	45	21	1,630	0	<b>7,025</b>
Roxby Downs	2,875	6,985	19	(168)	<b>9,711</b>	72	1,379	1,412	92	78	50	0	<b>12,794</b>

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues by Council for 2009-10 Financial Year

	General Rates (\$000)	Other Rates (\$000)	Other Charges (\$000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$000)	Total Rates (\$000)	Statutory Charges (\$000)	User Charges (\$000)	Grants Subsidies & Contributions (\$000)	Investment Income (\$000)	Reimbursements (\$000)	Other Revenues (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Revenue (\$000)
Salisbury	61,927	1,333	104	(756)	<b>62,608</b>	2,589	5,771	14,461	393	476	1,152	0	<b>87,450</b>
Southern Mallee	2,393	268	11	(27)	<b>2,645</b>	39	359	2,633	45	125	178	0	<b>6,024</b>
Streaky Bay	2,069	248	8	(15)	<b>2,310</b>	66	1,331	2,150	79	413	91	0	<b>6,440</b>
Tatiara	7,160	1,140	45	(131)	<b>8,214</b>	89	604	2,331	285	94	314	0	<b>11,931</b>
Tea Tree Gully	48,852	2,862	22	(666)	<b>51,070</b>	1,916	2,477	6,751	233	151	1,310	0	<b>63,908</b>
Tumby Bay	2,200	709	16	(6)	<b>2,919</b>	58	138	1,396	46	73	68	18	<b>4,716</b>
Unley City	27,953	688	84	(679)	<b>28,046</b>	1,138	1,390	2,831	353	322	406	501	<b>34,987</b>
Victor Harbor	12,210	160	57	(122)	<b>12,305</b>	442	1,760	1,408	134	374	257	0	<b>16,680</b>
Wakefield	4,827	1,359	47	(105)	<b>6,128</b>	328	549	2,586	67	274	144	0	<b>10,076</b>
Walkerville	5,127	174	13	(163)	<b>5,152</b>	137	449	435	131	91	36	0	<b>6,431</b>
Wattle Range	14,231	1,816	85	(2,775)	<b>13,357</b>	198	1,510	3,280	280	391	387	0	<b>19,403</b>
West Torrens	35,968	758	110	(645)	<b>36,191</b>	1,355	6,977	4,037	1,111	656	470	6	<b>50,803</b>
Whyalla	10,335	2,144	61	(379)	<b>12,161</b>	442	3,405	5,145	259	89	980	0	<b>22,481</b>
Wudinna District	1,127	109	3	(20)	<b>1,219</b>	21	41	1,921	130	246	81	0	<b>3,659</b>
Yankalilla	6,625	1,053	75	(67)	<b>7,686</b>	175	167	591	362	76	111	2	<b>9,170</b>
Yorke Peninsula	10,325	3,472	57	(105)	<b>13,749</b>	474	4,422	2,694	208	662	171	0	<b>22,380</b>
<b>State Totals</b>	<b>1,034,664</b>	<b>86,075</b>	<b>5,127</b>	<b>(25,750)</b>	<b>1,100,117</b>	<b>49,568</b>	<b>148,549</b>	<b>245,695</b>	<b>14,159</b>	<b>30,559</b>	<b>32,796</b>	<b>2,448</b>	<b>1,623,891</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

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3. Total Operating Revenue is consistent with the calculation of Operating Revenue in the LGA's 2010 Model Financial Statements.

## **Report 3 – Operating Expense Information**

### **Glossary**

#### **Employee Costs**

Salaries / Wages and related payments

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Materials, Contracts and Other Expenses**

Includes:

Bad Debts Written Off; Levy Paid to Dog and Cat Management Board; Levy Paid to Environment Protection Authority; Transfer of Natural Resource Management Levy; Grants to Outside Bodies/Persons; Balance of Materials/Contracts and Other Expenses.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Finance Costs**

Includes:

Interest paid to – LGFA; State/Commonwealth Government; Banks and Other Financial Institutions; Private Sector entities; Overdraft/Short Term Borrowings.

*Plus;*

Other Finance Charges - Finance Lease Payments; Premiums and Discounts.

*Minus;*

Capitalised Interest

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Depreciation, Amortisation and Impairment**

Includes:

Depreciation – Land Improvements; Buildings and Other Structures; Infrastructure; Plant and Equipment; Furniture and Fittings; Library Books; Other.

*Minus;*

Capitalised Depreciation

Transfer to non-current assets held for sale

Impairment expense off-set to asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Operating Expenses**

Includes:

Employee Costs; Materials, Contracts and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment, Net Operating Loss – Joint Ventures and Associates.



SA Local Government Grants Commission  
Report 3 - Operating Expense Information by Council for 2009-10 Financial Year

	Employee Costs (\$000)	Materials, Contracts and Other Expenses (\$000)	Finance Costs (\$000)	Depreciation, Amortisation and Impairment (\$000)	Share of Loss - Joint Ventures & Associates (\$000)	(3) Total Operating Expenses (\$000)
Adelaide City	50,406	57,476	2,162	27,602	57	137,703
Adelaide Hills	11,333	13,751	484	6,784	42	32,394
Alexandrina	10,141	10,559	731	7,518	0	28,949
Barossa	8,322	10,202	1,344	5,190	10	25,068
Barunga West	1,060	1,867	113	1,775	0	4,815
Berri Barmera	3,856	7,517	222	3,252	0	14,847
Burnside	12,219	13,303	135	9,161	440	35,258
Campbelltown	8,194	13,540	31	8,832	114	30,711
Ceduna	2,403	3,724	221	1,839	0	8,187
Charles Sturt	28,331	32,655	1,063	19,218	42	81,309
Clare And Gilbert Valleys	3,767	4,649	892	3,155	0	12,463
Cleve District	1,114	1,322	21	850	0	3,307
Coober Pedy	4,066	6,505	144	1,007	0	11,722
Coorong	3,442	3,392	36	2,609	3	9,482
Copper Coast	4,766	7,940	49	4,366	0	17,121
Elliston	503	1,286	10	946	0	2,745
Flinders Ranges	1,070	1,756	93	622	0	3,541
Franklin Harbour	757	808	14	914	0	2,493
Gawler	7,790	7,511	777	4,361	13	20,452
Goyder	2,207	2,963	127	3,327	0	8,624
Grant	3,844	4,717	134	3,679	0	12,374
Holdfast Bay City	17,839	17,178	1,047	7,503	0	43,567
Kangaroo Island	3,097	4,453	353	5,011	0	12,914
Karoonda East Murray	540	933	0	808	1	2,282
Kimba	911	1,178	36	743	0	2,868
Kingston District	910	1,931	123	1,211	0	4,175
Light Regional	5,004	7,900	638	7,162	0	20,704
Lower Eyre Peninsula	1,719	3,560	199	1,591	0	7,069
Loxton Waikerie	4,885	4,858	137	4,820	0	14,700
Mallala	3,027	2,989	217	1,789	19	8,041
Marion	24,765	28,017	316	8,564	0	61,662
Mid Murray	5,581	4,548	384	4,439	1	14,953
Mitcham	17,857	15,492	655	9,210	0	43,214
Mount Barker	9,352	14,376	204	6,431	0	30,363
Mount Gambier	6,610	6,858	369	4,622	0	18,459
Mount Remarkable	1,350	2,399	59	2,003	0	5,811
Murray Bridge	9,794	10,614	660	6,308	0	27,376
Naracoorte Lucindale	4,916	3,390	208	4,241	0	12,755
Northern Areas	2,924	2,855	296	3,298	0	9,373
Norwood, Payneham & St. Peters	10,878	13,707	999	6,086	422	32,092
Onkaparinga	42,108	46,357	1,606	20,798	0	110,869
Orroroo/Carrieton	924	968	42	1,164	0	3,098
Peterborough	1,213	1,441	29	1,705	0	4,388
Playford	23,674	22,979	3,085	13,621	177	63,536
Port Adelaide Enfield	30,393	36,326	1,847	20,189	0	88,755
Port Augusta	12,782	12,229	617	2,831	0	28,459
Port Lincoln	2,938	6,525	39	2,458	0	11,960
Port Pirie	5,365	7,823	0	7,198	0	20,386
Prospect	5,878	7,780	120	2,523	12	16,313
Renmark Paringa	2,693	3,909	95	2,680	0	9,377
Robe	1,466	1,630	194	1,640	0	4,930
Roxby Downs	1,497	8,761	16	1,979	0	12,253

SA Local Government Grants Commission  
Report 3 - Operating Expense Information by Council for 2009-10 Financial Year

	Employee Costs (\$000)	Materials, Contracts and Other Expenses (\$000)	Finance Costs (\$000)	Depreciation, Amortisation and Impairment (\$000)	Share of Loss - Joint Ventures & Associates (\$000)	<b>(3) Total Operating Expenses (\$000)</b>
Salisbury	29,347	39,897	1,558	17,945	200	<b>88,947</b>
Southern Mallee	2,176	1,817	254	1,893	0	<b>6,140</b>
Streaky Bay	1,060	3,493	36	2,422	0	<b>7,011</b>
Tatiara	3,255	4,592	119	3,067	0	<b>11,033</b>
Tea Tree Gully	25,465	28,168	1,215	8,004	140	<b>62,992</b>
Tumby Bay	1,194	1,707	38	1,299	0	<b>4,238</b>
Unley City	12,056	14,921	696	5,653	0	<b>33,326</b>
Victor Harbor	6,233	5,731	948	4,110	0	<b>17,022</b>
Wakefield	2,936	3,778	192	3,888	0	<b>10,794</b>
Walkerville	1,954	2,994	86	1,431	101	<b>6,567</b>
Wattle Range	5,267	7,357	458	5,019	0	<b>18,101</b>
West Torrens	21,223	15,891	1,042	9,458	0	<b>47,614</b>
Whyalla	8,771	9,752	439	4,770	0	<b>23,732</b>
Wudinna District	1,155	770	0	1,835	0	<b>3,760</b>
Yankalilla	3,128	3,037	531	3,197	0	<b>9,893</b>
Yorke Peninsula	5,556	10,947	439	8,551	0	<b>25,493</b>
State Totals	563,257	666,259	31,444	364,175	1,794	<b>1,626,930</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

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3. Total Operating Expenses are consistent with the calculation of Operating Expenses in the LGA's 2010 Model Financial Statements.

## **Report 4 - Net Outlays on Non-financial Assets**

### **Glossary**

#### **Capital Expenditure on Renewal/Replacement of Existing Assets**

Includes:

Capital Expenditure on Renewal/Replacement of Existing Assets – Land Improvements; Buildings; Infrastructure; Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P etc) *minus* Leased assets.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Depreciation, Amortisation and Impairment of Assets**

Depreciation, Amortisation and Impairment.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Proceeds from Sale of Replaced Assets**

Includes:

Cash proceeds from sale of replaced Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P etc).

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Sub Total – Net Outlays on Existing Assets**

Capital Expenditure on Existing Assets *minus* Depreciation, Amortisation and Impairment of Assets

*minus* Proceeds from Sale of Replaced Assets (see above).

#### **Capital Expenditure on New/Upgraded Assets**

Includes:

Capital Expenditure on New/Upgraded Assets – Land; Land Improvements; Buildings; Infrastructure; Plant and Equipment; Furniture and Fittings; Other Assets (Library Books; W.I.P; Investment Property; Real Estate Development etc).

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Amounts Specifically Received for New/Upgraded Assets**

Includes:

Government Grants and Subsidies (Commonwealth and State); Other Monetary Contributions/Donations.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Proceeds from Sale of Surplus Assets**

Includes:

Cash proceeds from sale of surplus Land; Buildings; Infrastructure.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Sub Total – Net Outlays on New/Upgraded Assets**

Capital Expenditure on New/Upgraded Assets *minus* Amounts Specifically Received for New/ Upgraded Assets *minus* Proceeds from Sale of Surplus Assets (see above).

#### **Net Outlays on Non-Financial Assets**

Net Outlays on Existing Assets *plus* Net Outlays on New/Upgraded Assets.

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-Financial Assets by Council for 2009-10 Financial Year

	(3) Capital Expenditure on Renewal/Replacement of Existing Assets (\$ 000)	(-ve) Depreciation, Amortisation and Impairment of Assets (\$ 000)	(-ve) Proceeds from Sale of Replaced Assets (\$ 000)	Sub Total Net Outlays on Existing Assets (\$ 000)	(3) Capital Expenditure on New/Upgraded Assets (\$ 000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$ 000)	(-ve) Proceeds from Sale of Surplus Assets (\$ 000)	Sub Total Net Outlays on New/Upgraded Assets (\$ 000)	(4) Net Outlays on Non-Financial Assets (\$ 000)
Adelaide City	22,234	(27,602)	(1,010)	<b>(6,378)</b>	23,953	(6,298)	(3,129)	<b>14,526</b>	<b>8,148</b>
Adelaide Hills	8,121	(6,784)	(2,533)	<b>(1,196)</b>	3,323	(1,381)	(9)	<b>1,933</b>	<b>737</b>
Alexandrina	4,260	(7,518)	(912)	<b>(4,170)</b>	16,061	(2,231)	0	<b>13,830</b>	<b>9,660</b>
Barossa	4,118	(5,190)	(769)	<b>(1,841)</b>	3,783	(1,124)	(185)	<b>2,474</b>	<b>633</b>
Barunga West	641	(1,775)	(187)	<b>(1,321)</b>	855	0	0	<b>855</b>	<b>(466)</b>
Berri Barmera	1,865	(3,252)	(115)	<b>(1,502)</b>	820	(441)	(255)	<b>124</b>	<b>(1,378)</b>
Burnside	7,828	(9,161)	(209)	<b>(1,542)</b>	507	0	0	<b>507</b>	<b>(1,035)</b>
Campbelltown	8,547	(8,832)	(811)	<b>(1,096)</b>	4,430	(1,687)	0	<b>2,743</b>	<b>1,647</b>
Ceduna	1,709	(1,839)	(128)	<b>(258)</b>	2,893	(807)	(241)	<b>1,845</b>	<b>1,587</b>
Charles Sturt	13,626	(19,218)	(503)	<b>(6,095)</b>	10,188	(1,745)	(718)	<b>7,725</b>	<b>1,630</b>
Clare And Gilbert Valleys	1,951	(3,155)	(253)	<b>(1,457)</b>	5,247	(901)	0	<b>4,346</b>	<b>2,889</b>
Cleve District	535	(850)	(90)	<b>(405)</b>	2,105	(1,441)	(65)	<b>599</b>	<b>194</b>
Cooper Pedy	0	(1,007)	0	<b>(1,007)</b>	1,183	(570)	0	<b>613</b>	<b>(394)</b>
Coorong	4,024	(2,609)	(1,088)	<b>327</b>	2,699	(574)	0	<b>2,125</b>	<b>2,452</b>
Copper Coast	2,392	(4,366)	(364)	<b>(2,338)</b>	2,292	(134)	0	<b>2,158</b>	<b>(180)</b>
Elliston	1,354	(946)	(16)	<b>392</b>	99	(327)	0	<b>(228)</b>	<b>164</b>
Flinders Ranges	754	(622)	(139)	<b>(7)</b>	639	(318)	0	<b>321</b>	<b>314</b>
Franklin Harbour	164	(914)	(138)	<b>(888)</b>	2,066	0	0	<b>2,066</b>	<b>1,178</b>
Gawler	1,209	(4,361)	(51)	<b>(3,203)</b>	3,404	(769)	0	<b>2,635</b>	<b>(568)</b>
Goyder	3,123	(3,327)	(179)	<b>(383)</b>	1,687	(346)	0	<b>1,341</b>	<b>958</b>
Grant	4,612	(3,679)	(778)	<b>155</b>	2,768	(1,994)	(1,210)	<b>(436)</b>	<b>(281)</b>
Holdfast Bay City	3,835	(7,503)	(338)	<b>(4,006)</b>	2,608	(339)	0	<b>2,269</b>	<b>(1,737)</b>
Kangaroo Island	1,544	(5,011)	(6,380)	<b>(9,847)</b>	11,497	(2,141)	0	<b>9,356</b>	<b>(491)</b>
Karoonda East Murray	926	(808)	(113)	<b>5</b>	1,257	0	0	<b>1,257</b>	<b>1,262</b>
Kimba	543	(743)	(245)	<b>(445)</b>	841	(143)	0	<b>698</b>	<b>253</b>
Kingston District	1,367	(1,211)	(115)	<b>41</b>	1,251	(226)	0	<b>1,025</b>	<b>1,066</b>
Light Regional	2,966	(7,162)	(266)	<b>(4,462)</b>	3,490	(3,815)	0	<b>(325)</b>	<b>(4,787)</b>
Lower Eyre Peninsula	1,575	(1,591)	(167)	<b>(183)</b>	1,500	(597)	0	<b>903</b>	<b>720</b>
Loxton Waikerie	3,502	(4,820)	(1,042)	<b>(2,360)</b>	8,621	(2,691)	0	<b>5,930</b>	<b>3,570</b>
Mallala	2,408	(1,789)	(362)	<b>257</b>	556	(184)	0	<b>372</b>	<b>629</b>
Marion	9,872	(8,564)	(838)	<b>470</b>	458	(904)	(5,974)	<b>(6,420)</b>	<b>(5,950)</b>
Mid Murray	2,561	(4,439)	(208)	<b>(2,086)</b>	3,326	(555)	0	<b>2,771</b>	<b>685</b>
Mitcham	8,940	(9,210)	(616)	<b>(886)</b>	1,201	(653)	0	<b>548</b>	<b>(338)</b>
Mount Barker	2,959	(6,431)	(329)	<b>(3,801)</b>	8,168	(5,312)	0	<b>2,856</b>	<b>(945)</b>
Mount Gambier	2,777	(4,622)	(235)	<b>(2,080)</b>	5,748	(2,083)	0	<b>3,665</b>	<b>1,585</b>
Mount Remarkable	982	(2,003)	(170)	<b>(1,191)</b>	634	(253)	0	<b>381</b>	<b>(810)</b>
Murray Bridge	4,094	(6,308)	(297)	<b>(2,511)</b>	5,849	(2,271)	(9,674)	<b>(6,096)</b>	<b>(8,607)</b>
Naracoorte Lucindale	3,777	(4,241)	(86)	<b>(550)</b>	2,020	(650)	0	<b>1,370</b>	<b>820</b>
Northern Areas	3,379	(3,298)	(62)	<b>19</b>	3,115	(1,807)	(120)	<b>1,188</b>	<b>1,207</b>
Norwood, Payneham & St. Peters	7,970	(6,086)	(4)	<b>1,880</b>	504	(1,668)	0	<b>(1,164)</b>	<b>716</b>
Onkaparinga	13,984	(20,798)	(814)	<b>(7,628)</b>	31,170	(19,723)	(57)	<b>11,390</b>	<b>3,762</b>
Orroroo/Carrieton	0	(1,164)	(23)	<b>(1,187)</b>	606	(408)	0	<b>198</b>	<b>(989)</b>
Peterborough	0	(1,705)	(81)	<b>(1,786)</b>	1,387	0	(28)	<b>1,359</b>	<b>(427)</b>
Playford	9,177	(13,621)	(711)	<b>(5,155)</b>	23,150	(8,512)	(4,029)	<b>10,609</b>	<b>5,454</b>
Port Adelaide Enfield	16,340	(20,189)	(696)	<b>(4,545)</b>	4,060	(2,210)	(1,379)	<b>471</b>	<b>(4,074)</b>
Port Augusta	1,786	(2,831)	(1,151)	<b>(2,196)</b>	2,972	(698)	0	<b>2,274</b>	<b>78</b>
Port Lincoln	930	(2,458)	(41)	<b>(1,569)</b>	1,952	(231)	(5)	<b>1,716</b>	<b>147</b>

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-Financial Assets by Council for 2009-10 Financial Year

	(3) Capital Expenditure on Renewal/Replacement of Existing Assets (\$ 000)	(-ve) Depreciation, Amortisation and Impairment of Assets (\$ 000)	(-ve) Proceeds from Sale of Replaced Assets (\$ 000)	Sub Total Net Outlays on Existing Assets (\$ 000)	(3) Capital Expenditure on New/Upgraded Assets (\$ 000)	(-ve) Amounts Specifically Received for New/Upgraded Assets (\$ 000)	(-ve) Proceeds from Sale of Surplus Assets (\$ 000)	Sub Total Net Outlays on New/Upgraded Assets (\$ 000)	(4) Net Outlays on Non-Financial Assets (\$ 000)
Port Pirie	4,325	(7,198)	(389)	<b>(3,262)</b>	5,099	(1,883)	0	<b>3,216</b>	<b>(46)</b>
Prospect	2,901	(2,523)	(261)	<b>117</b>	1,758	(210)	0	<b>1,548</b>	<b>1,665</b>
Renmark Paringa	1,443	(2,680)	(95)	<b>(1,332)</b>	762	(229)	0	<b>533</b>	<b>(799)</b>
Robe	1,247	(1,640)	(160)	<b>(553)</b>	1,428	(114)	(467)	<b>847</b>	<b>294</b>
Roxby Downs	152	(1,979)	(50)	<b>(1,877)</b>	2,050	(34)	0	<b>2,016</b>	<b>139</b>
Salisbury	11,714	(17,945)	(292)	<b>(6,523)</b>	23,195	(13,098)	(976)	<b>9,121</b>	<b>2,598</b>
Southern Mallee	2,639	(1,893)	(90)	<b>656</b>	895	(598)	(60)	<b>237</b>	<b>893</b>
Streaky Bay	1,516	(2,422)	(41)	<b>(947)</b>	219	(50)	(424)	<b>(255)</b>	<b>(1,202)</b>
Tatiara	3,237	(3,067)	(224)	<b>(54)</b>	1,589	(837)	0	<b>752</b>	<b>698</b>
Tea Tree Gully	10,025	(8,004)	(1,028)	<b>993</b>	15,512	(5,230)	0	<b>10,282</b>	<b>11,275</b>
Tumby Bay	1,305	(1,299)	(445)	<b>(439)</b>	824	(223)	(127)	<b>474</b>	<b>35</b>
Unley City	6,888	(5,653)	(308)	<b>927</b>	1,830	(1,511)	0	<b>319</b>	<b>1,246</b>
Victor Harbor	2,329	(4,110)	(190)	<b>(1,971)</b>	710	(878)	(450)	<b>(618)</b>	<b>(2,589)</b>
Wakefield	3,719	(3,888)	(371)	<b>(540)</b>	5,417	(3,446)	(133)	<b>1,838</b>	<b>1,298</b>
Walkerville	880	(1,431)	(37)	<b>(588)</b>	145	(120)	(24)	<b>1</b>	<b>(587)</b>
Wattle Range	3,733	(5,019)	(301)	<b>(1,587)</b>	5,411	(1,795)	0	<b>3,616</b>	<b>2,029</b>
West Torrens	12,556	(9,458)	(969)	<b>2,129</b>	4,187	(576)	(1,404)	<b>2,207</b>	<b>4,336</b>
Whyalla	2,795	(4,770)	(86)	<b>(2,061)</b>	5,006	(4,034)	(5,079)	<b>(4,107)</b>	<b>(6,168)</b>
Wudinna District	1,052	(1,835)	(88)	<b>(871)</b>	948	(138)	0	<b>810</b>	<b>(61)</b>
Yankalilla	2,516	(3,197)	(359)	<b>(1,040)</b>	2,559	(404)	(318)	<b>1,837</b>	<b>797</b>
Yorke Peninsula	2,613	(8,551)	(300)	<b>(6,238)</b>	3,683	(694)	(420)	<b>2,569</b>	<b>(3,669)</b>
<b>State Totals</b>	<b>280,846</b>	<b>(364,175)</b>	<b>(31,747)</b>	<b>(115,076)</b>	<b>302,170</b>	<b>(117,264)</b>	<b>(36,960)</b>	<b>147,946</b>	<b>32,870</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

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2. The information contained in this report is intended exclusively for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGGC is unauthorised.
3. A few councils do not appear to have correctly distinguished between capital expenditure on renewal/replacement of existing assets on one hand and capital expenditure on new/upgraded assets on the other. Comparison of data between councils is not recommended at this stage.
4. Net Outlays on Non-Financial Assets is the sum of Net Outlays on Existing Assets and Net Outlays on New and Upgraded Assets. This approach is consistent with Note 16 of the LGA's 2010 Model Financial Statements.
5. Totals may not balance due to rounding.

**Report 5 – Summary Balance Sheet Information by Council**  
**Glossary**

**Cash and Cash Equivalents**

Includes:

Cash on Hand and at Bank; Cash with LGFA; Deposits / Investment with - LGFA; Banks and other Financial Institutions.

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Receivables**

Includes:

Rates debtors; Interest Receivable; Receivables Related to Sale of fixed Non-Operating Assets; Loans to Community Groups; Prepayments; Other Debtors / Receivables / Accrued Income.

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Financial Assets**

Includes:

Financial Instruments available for sale, Other Financial Investments.

*As per SA LGGC Supplementary Return/Financial Statements*

**Inventories and Assets Held for Sale**

Includes:

Stores, Materials and Trading Stock; Real Estate Development; Non-current Assets Held for Sale.

*As per SA LGGC Supplementary Return/Financial Statements*

**Land and Land Improvements**

Includes: Land and Land Improvements

*As per SA LGGC Supplementary Return/Financial Statements*

**Buildings**

Includes: Buildings

*As per SA LGGC Supplementary Return/Financial Statements*

**Infrastructure**

Includes: Infrastructure

*As per SA LGGC Supplementary Return/Financial Statements*

**Plant, Equipment, Furniture and Fittings**

Includes: Plant, Equipment, Furniture and fittings

*As per SA LGGC Supplementary Return/Financial Statements*

**Equity Accounted Investments in Council Businesses**

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Assets**

Includes:

Library Books; Capital Works in Progress; Other Non-Current Assets; Investment Property (Land, Buildings and Structures).

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Assets**

Includes:

Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Inventories and Assets Held for Sale; Land and Land Improvements; Buildings; Infrastructure; Plant; Equipment; Furniture and fittings; Equity Accounted Investments in Council Businesses; Other Assets (as above).

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Payables**

Includes:

Current and Non-Current - Accounts Payable/Accrued Expenses; Interest Payable; Accounts Payable on Purchase of Non-Current Assets; Payments Received in Advance; Deposits/Retentions and Bonds Received; Aged Care Facility / Nursing Home Deposits; Goods and Services.

*As per SA LGGC Supplementary Return/Financial Statements*

**Borrowings**

Includes:

Overdraft and Draw Down facilities (Short and Long Term) with LGFA/Banks;  
Loans/advances from public sector entities: (Commonwealth, State and LGFA);  
Loans from financial institutions and private sector: (Banks and other financial institutions, Private Sector);  
Finance Leases.

*As per SA LGGC Supplementary Return/Financial Statements*

**Provisions and Other Liabilities**

Includes:

Employee Entitlements; Other Provisions; Insurance Losses; Equity Accounted Entities with Negative Equity;  
Liabilities Relating to Non-Current Assets Held for Sale.

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Liabilities**

Includes:

Trade and Other Payables, Borrowings, Provisions and Other Liabilities (as above).

*As per SA LGGC Supplementary Return/Financial Statements*

**Asset Revaluation Reserve**

Includes:

Asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

**Accumulated Surplus / (Deficit) and Other Reserves**

Includes:

Accumulated Surplus; Other Reserves

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Equity**

*As per SA LGGC Supplementary Return/Financial Statements*





SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2009-10 Financial Year

	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$000)	Inventories and Assets Held for Sale (\$000)	Land and Land Improvements (\$000)	Buildings (\$000)	Infrastructure (\$000)	Plant, Equipment, Furniture and Fittings (\$000)	Equity Accounted Investments in Council Businesses (\$000)	Other Assets (\$000)	<b>TOTAL ASSETS (\$000)</b>	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	<b>TOTAL LIABILITIES (\$000)</b>	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	<b>TOTAL EQUITY (\$000)</b>
Tea Tree Gully	6,435	4,645	0	69	477,063	71,613	640,283	8,032	2	38,203	<b>1,246,345</b>	8,940	20,107	2,795	<b>31,842</b>	885,568	328,935	<b>1,214,503</b>
Tumby Bay	1,485	278	0	760	5,925	4,280	70,663	1,608	347	209	<b>85,555</b>	481	722	200	<b>1,403</b>	80,959	3,193	<b>84,152</b>
Unley City	6,483	2,059	0	3	187,443	26,005	197,041	5,141	14,991	5,062	<b>444,228</b>	4,593	9,736	1,320	<b>15,649</b>	320,212	108,367	<b>428,579</b>
Victor Harbor	3,054	1,976	0	228	49,933	26,193	120,870	5,123	0	1,238	<b>208,615</b>	3,198	13,918	2,894	<b>20,010</b>	135,138	53,467	<b>188,605</b>
Wakefield	984	1,025	0	97	10,660	11,333	86,378	4,420	0	6,963	<b>121,860</b>	1,526	4,142	733	<b>6,401</b>	93,768	21,691	<b>115,459</b>
Walkerville	3,140	597	0	6	50,215	10,406	29,129	505	82	4,010	<b>98,089</b>	1,253	889	671	<b>2,813</b>	60,731	34,546	<b>95,277</b>
Wattle Range	5,530	2,652	0	288	7,363	13,403	67,714	4,571	0	1,495	<b>103,016</b>	3,075	6,549	1,598	<b>11,222</b>	37,874	53,920	<b>91,794</b>
West Torrens	17,196	3,107	810	589	233,089	76,708	214,287	6,065	0	3,914	<b>555,765</b>	25,400	14,265	3,741	<b>43,406</b>	490,917	21,441	<b>512,358</b>
Whyalla	6,162	2,715	0	3,838	45,067	15,183	113,307	3,218	0	1,931	<b>191,421</b>	2,001	11,059	1,144	<b>14,204</b>	150,638	26,577	<b>177,215</b>
Wudinna District	3,887	207	0	38	1,820	2,519	15,499	2,371	0	188	<b>26,529</b>	308	0	222	<b>530</b>	32,799	(6,800)	<b>25,999</b>
Yankalilla	413	1,331	0	19	11,036	8,918	68,072	2,965	5	2,218	<b>94,977</b>	944	9,982	545	<b>11,471</b>	52,882	30,624	<b>83,506</b>
Yorke Peninsula	6,205	1,076	0	138	69,248	43,966	105,344	6,171	0	6,748	<b>238,896</b>	1,693	6,140	1,111	<b>8,944</b>	236,254	(6,303)	<b>229,951</b>
<b>State Totals</b>	<b>314,796</b>	<b>144,599</b>	<b>1,690</b>	<b>97,584</b>	<b>5,731,111</b>	<b>2,022,638</b>	<b>9,368,306</b>	<b>282,013</b>	<b>60,977</b>	<b>353,944</b>	<b>18,377,657</b>	<b>298,754</b>	<b>526,974</b>	<b>106,029</b>	<b>931,757</b>	<b>11,447,381</b>	<b>5,998,512</b>	<b>17,445,893</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

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3. Totals may not balance due to rounding.

## **Report 6– Council Rating Arrangements**

### **Glossary**

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2009)**

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General)

#### **Number of Rateable Residential Properties (as at 1<sup>st</sup> January 2009)**

Total Rateable Residential Properties (as per The Office of the Valuer-General)

#### **Rating Basis - Capital, Site or Annual Value (CV, SV, AV)**

Basis of Valuation adopted by Council

*As per Government Gazette*

#### **Minimum Rate**

Minimum Rate declared by Council for 2009-10

*As per Government Gazette*

#### **Fixed Charge**

Fixed Charge declared by Council for 2009-10

*As per Government Gazette*

#### **Percentage of General Rates Raised by Fixed Charge**

Fixed Charge (*See Above*) **multiply by** Number of Rateable Properties (*See Report 1*) **divide by** General Rates (*See Report 2*) **multiply by** 100

#### **Total Rates**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Rates as a Proportion of Total Operating Revenue**

Total Rates (*See Above*) **divide** Total Operating Revenue (*See Report 2*) **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Rate Revenue Increase/(Decrease) from 2008-09 to 2009-10**

Total Rates 2009-10 **minus** Total Rates 2008-09 **divide by** Total Rates 2008-09 **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Residential Rates (excluding CWMS Rates)**

Total Residential Rates (excluding Residential Community Wastewater Management System Rates)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Residential Rates (excluding CWMS Rates) per rateable residential property**

Total Residential Rates (excluding Residential Community Wastewater Management System Rates)

**divide** Number of Rateable Residential Properties (*See Above*) **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements and The Office of the Valuer-General*

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2009-10 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2009 (\$mill)	Number of Rateable Residential Properties as at 1st January 2009	Rating Basis - Capital Site or Annual Value (CV, SV or AV)	Minimum Rate (\$)	Fixed Charge (\$)	% of General Rates Raised by Fixed Charge (%)	Total Rates (\$000)	Rates as a Proportion of Total Operating Revenue (%)	Total Rate Revenue Increase / (Decrease) from 2008-09 to 2009-10 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
Adelaide City	10,923	8,643	AV	0	0	0	73,392	50	6.9	14,434	1,670
Adelaide Hills	7,439	12,032	CV	0	285	15	25,219	78	7.5	17,722	1,473
Alexandrina	5,393	10,839	CV	600	0	0	22,700	75	6.8	14,823	1,368
Barossa	3,788	7,418	CV	0	225	11	19,919	75	12.3	9,527	1,284
Barunga West	812	1,415	CV	0	325	19	2,808	62	6.3	1,039	734
Berri Barmera	1,161	3,879	CV	533	0	0	8,419	64	7.0	3,891	1,003
Burnside	12,292	18,292	CV	610	0	0	26,599	82	4.2	23,527	1,286
Campbelltown	8,107	19,582	CV	662	0	0	23,174	79	6.3	20,995	1,072
Ceduna	370	1,210	SV	0	525	24	3,486	42	7.4	2,032	1,679
Charles Sturt	20,079	45,853	CV	790	0	0	68,044	81	4.6	48,005	1,047
Clare And Gilbert Valleys	1,955	2,828	CV	500	0	0	9,081	59	5.8	4,408	1,559
Cleve District	389	622	SV	365	0	0	2,032	54	3.8	514	826
Coober Pedy	143	1,232	CV	0	318	39	1,445	13	10.2	811	658
Coorong	1,303	1,901	CV	0	295	13	4,742	48	3.7	1,452	764
Copper Coast	2,408	7,077	CV	0	265	22	10,601	62	9.4	5,994	847
Elliston	298	454	CV	0	150	5	1,614	53	5.5	563	1,240
Flinders Ranges	215	712	CV	420	0	0	1,296	37	9.3	565	794
Franklin Harbour	249	563	SV	290	0	0	950	27	4.6	203	361
Gawler	2,612	8,022	CV	674	0	0	12,949	74	15.0	10,647	1,327
Goyder	863	1,395	CV	0	278	11	3,791	43	4.4	1,422	1,019
Grant	2,047	2,157	CV	435	0	0	6,137	53	2.7	1,311	608
Holdfast Bay City	9,234	17,035	CV	744	0	0	24,199	55	8.5	19,994	1,174
Kangaroo Island	1,492	2,207	CV	0	290	16	6,641	61	8.9	2,426	1,099
Karoonda East Murray	214	257	CV	145	0	0	902	27	4.2	130	506
Kimba	208	320	SV	150	0	0	1,155	39	3.2	341	1,066
Kingston District	798	1,122	CV	410	0	0	3,079	64	5.0	1,199	1,069
Light Regional	2,512	3,859	CV	625	0	0	11,070	65	9.1	6,408	1,661
Lower Eyre Peninsula	1,273	1,619	CV	0	280	13	4,180	57	7.9	1,850	1,143
Loxton Waikerie	1,499	3,948	CV	0	200	11	8,597	56	5.0	1,996	506
Mallala	1,240	2,505	CV	600	0	0	5,371	70	6.6	3,504	1,399
Marion	13,803	35,459	CV	735	0	0	48,961	81	7.8	39,596	1,117
Mid Murray	1,845	4,964	CV	430	0	0	8,656	58	6.6	5,882	1,185
Mitcham	12,272	24,890	CV	710	0	0	34,711	83	7.0	30,451	1,223
Mount Barker	4,815	9,258	CV	560	0	0	22,177	73	8.2	13,789	1,489
Mount Gambier	2,731	10,760	CV	0	429	38	12,689	68	4.3	9,206	856
Mount Remarkable	477	1,077	SV	0	225	13	2,216	40	5.2	805	747
Murray Bridge	2,326	7,048	CV	662	0	0	13,814	50	12.7	8,372	1,188
Naracoorte Lucindale	2,099	2,576	CV	230	0	0	8,828	66	4.5	3,085	1,198
Northern Areas	1,077	1,544	CV	0	220	11	3,694	47	6.4	1,200	777
Norwood, Payneham & St. Peters	8,851	16,265	CV	694	0	0	24,258	77	5.5	19,221	1,182
Onkaparinga	21,304	60,782	CV	0	250	19	85,011	76	6.8	71,394	1,175
Orroroo/Carrieton	148	319	CV	0	180	10	616	25	4.1	198	621
Peterborough	158	948	CV	0	300	30	1,051	36	8.0	676	713
Playford	7,995	27,153	CV	0	640	42	40,561	67	8.8	26,880	990
Port Adelaide Enfield	19,461	48,007	CV	660	0	0	74,468	80	5.3	40,708	848

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2009-10 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2009 (\$mill)	Number of Rateable Residential Properties as at 1st January 2009	Rating Basis - Capital Site or Annual Value (CV, SV or AV)	Minimum Rate (\$)	Fixed Charge (\$)	% of General Rates Raised by Fixed Charge (%)	Total Rates (\$000)	Rates as a Proportion of Total Operating Revenue (%)	Total Rate Revenue Increase / (Decrease) from 2008-09 to 2009-10 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
Port Augusta	1,610	6,046	SV	895	0	0	10,980	42	9.0	8,406	1,390
Port Lincoln	2,127	6,131	SV	0	300	25	7,901	67	4.0	5,827	950
Port Pirie	1,769	7,393	CV	0	260	23	8,738	58	8.5	5,097	689
Prospect	4,163	8,517	CV	745	0	0	13,126	81	7.5	11,162	1,311
Renmark Paringa	1,101	3,162	SV	0	310	26	4,908	57	7.1	2,105	666
Robe	798	1,182	CV	535	0	0	3,690	53	4.4	1,885	1,595
Roxby Downs	697	1,656	CV	0	400	23	9,711	76	8.7	5,698	3,441
Salisbury	15,316	48,980	CV	729	0	0	62,608	72	7.3	47,615	972
Southern Mallee	417	623	CV	405	0	0	2,645	44	4.5	440	706
Streaky Bay	376	837	SV	0	426	17	2,310	36	6.6	1,073	1,282
Tatiara	1,658	1,846	CV	350	0	0	8,214	69	6.8	2,225	1,205
Tea Tree Gully	13,516	37,046	CV	880	0	0	51,070	80	4.9	44,812	1,210
Tumby Bay	706	1,041	SV	0	345	16	2,919	62	5.4	975	937
Unley City	9,950	16,135	CV	590	0	0	28,046	80	6.1	21,901	1,357
Victor Harbor	3,240	6,996	CV	0	230	13	12,305	74	8.1	9,448	1,350
Wakefield	1,509	2,120	CV	0	280	12	6,128	61	10.6	1,944	917
Walkerville	2,074	3,116	CV	832	0	0	5,152	80	7.9	4,672	1,499
Wattle Range	3,038	4,275	CV	450	0	0	13,357	69	3.6	4,508	1,055
West Torrens	10,480	24,980	CV	613	0	0	36,191	71	6.9	21,908	877
Whyalla	2,452	10,421	SV	0	297	30	12,161	54	8.5	10,240	983
Wudinna District	189	354	CV	281	0	0	1,219	33	4.7	218	616
Yankalilla	1,548	2,878	CV	650	0	0	7,686	84	5.5	3,951	1,373
Yorke Peninsula	4,283	7,851	CV	0	300	23	13,749	61	9.1	7,759	988
State Totals	283,696	643,634					1,100,117	68	6.8	717,065	1,114
State Average				558	304	20					

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

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3. Capital values as at 1st January 2009 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2009-10 predominately would have been based on January 2009 data.
4. In relation to Coober Pedy and Roxby Downs, the total residential rates excludes charges for electricity and water.

## **Report 7 - Net Financial Liabilities**

### **Glossary**

#### **Total Liabilities**

Includes:

Trade and Other Payables; Borrowings; Provisions and Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Cash and Cash Equivalents**

Includes:

Cash on Hand and at Bank; Cash with LGFA; Deposits / Investments with – LGFA; Banks and other Financial Institutions.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Trade and Other Receivables**

Includes:

Rates debtors; Interest Receivable; Receivables Related to Sale of fixed Non-Operating Assets; Loans to Community Groups; Prepayments; Other Debtors / Receivables / Accrued Income.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Financial Assets**

Includes:

Financial Instruments available for sale, Other Financial Investments

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Financial Assets**

Cash and Cash Equivalents **plus** Trade and Other Receivables **plus** Other Financial Assets (as above)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities**

Total Liabilities **minus** Total Financial Assets (as above)

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities by Council for 2009-10 Financial Year

	<b>Total Liabilities (\$000)</b>	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$000)	<b>Total Financial Assets (\$000)</b>	<b>(3) Net Financial Liabilities (\$000)</b>
Adelaide City	64,781	3,875	6,266	0	10,141	54,640
Adelaide Hills	18,698	1,487	2,474	0	3,961	14,737
Alexandrina	21,398	1,398	3,025	0	4,423	16,975
Barossa	26,818	16,309	2,198	7	18,514	8,304
Barunga West	3,223	2,121	519	0	2,640	583
Berri Barmera	6,254	2,284	2,515	0	4,799	1,455
Burnside	9,302	6,594	967	0	7,561	1,741
Campbelltown	8,534	2,201	3,044	0	5,245	3,289
Ceduna	5,348	1,115	707	0	1,822	3,526
Charles Sturt	47,994	2,765	6,105	0	8,870	39,124
Clare And Gilbert Valleys	16,386	6,138	2,071	0	8,209	8,177
Cleve District	1,047	2,529	257	0	2,786	(1,739)
Coober Pedy	4,941	793	772	0	1,565	3,376
Coorong	2,976	48	1,415	0	1,463	1,513
Copper Coast	8,214	7,854	1,826	0	9,680	(1,466)
Elliston	400	2,223	139	0	2,362	(1,962)
Flinders Ranges	2,370	2,448	379	0	2,827	(457)
Franklin Harbour	762	837	521	0	1,358	(596)
Gawler	17,458	1,494	2,179	0	3,673	13,785
Goyder	3,304	3,862	1,131	0	4,993	(1,689)
Grant	4,990	6,288	1,932	0	8,220	(3,230)
Holdfast Bay City	35,872	22,451	6,310	0	28,761	7,111
Kangaroo Island	9,564	797	1,324	0	2,121	7,443
Karoonda East Murray	799	1,091	132	0	1,223	(424)
Kimba	875	1,089	122	0	1,211	(336)
Kingston District	4,913	1,515	421	0	1,936	2,977
Light Regional	12,725	7,415	1,074	0	8,489	4,236
Lower Eyre Peninsula	4,077	3,632	1,115	0	4,747	(670)
Loxton Waikerie	15,504	4,534	1,713	0	6,247	9,257
Mallala	5,203	1,260	880	0	2,140	3,063
Marion	13,447	9,765	3,438	6	13,209	238
Mid Murray	9,125	2,097	1,355	0	3,452	5,673
Mitcham	15,846	8,798	1,464	0	10,262	5,584
Mount Barker	7,878	7,599	4,139	0	11,738	(3,860)
Mount Gambier	9,059	9,696	1,638	0	11,334	(2,275)
Mount Remarkable	1,977	4,816	459	0	5,275	(3,298)
Murray Bridge	15,110	3,800	4,568	0	8,368	6,742
Naracoorte Lucindale	6,173	4,087	1,090	0	5,177	996
Northern Areas	6,348	1,714	1,213	0	2,927	3,421
Norwood, Payneham & St. Peters	24,477	4,067	1,489	0	5,556	18,921
Onkaparinga	65,404	5,210	16,574	0	21,784	43,620
Orroroo/Carrieton	1,535	1,375	410	0	1,785	(250)
Peterborough	2,327	2,878	235	0	3,113	(786)
Playford	74,809	2,922	8,301	0	11,223	63,586
Port Adelaide Enfield	42,261	29,461	3,702	0	33,163	9,098

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities by Council for 2009-10 Financial Year

	<b>Total Liabilities (\$000)</b>	<b>Cash and Cash Equivalents (\$000)</b>	<b>Trade and Other Receivables (\$000)</b>	<b>Other Financial Assets (\$000)</b>	<b>Total Financial Assets (\$000)</b>	<b>(3) Net Financial Liabilities (\$000)</b>
Port Augusta	18,989	2,212	1,552	0	3,764	15,225
Port Lincoln	4,326	4,514	642	0	5,156	(830)
Port Pirie	6,276	2,210	1,782	0	3,992	2,284
Prospect	6,997	2,315	1,034	0	3,349	3,648
Renmark Paringa	2,798	2,145	479	0	2,624	174
Robe	6,025	313	335	0	648	5,377
Roxby Downs	1,850	4,223	3,652	0	7,875	(6,025)
Salisbury	47,112	9,210	8,206	867	18,283	28,829
Southern Mallee	5,314	1,130	461	0	1,591	3,723
Streaky Bay	1,608	2,559	353	0	2,912	(1,304)
Tatiara	2,061	6,259	827	0	7,086	(5,025)
Tea Tree Gully	31,842	6,435	4,645	0	11,080	20,762
Tumby Bay	1,403	1,485	278	0	1,763	(360)
Unley City	15,649	6,483	2,059	0	8,542	7,107
Victor Harbor	20,010	3,054	1,976	0	5,030	14,980
Wakefield	6,401	984	1,025	0	2,009	4,392
Walkerville	2,813	3,140	597	0	3,737	(924)
Wattle Range	11,222	5,530	2,652	0	8,182	3,040
West Torrens	43,406	17,196	3,107	810	21,113	22,293
Whyalla	14,204	6,162	2,715	0	8,877	5,327
Wudinna District	530	3,887	207	0	4,094	(3,564)
Yankalilla	11,471	413	1,331	0	1,744	9,727
Yorke Peninsula	8,944	6,205	1,076	0	7,281	1,663
<b>State Totals</b>	<b>931,757</b>	<b>314,796</b>	<b>144,599</b>	<b>1,690</b>	<b>461,085</b>	<b>470,672</b>

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

Notes:

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3. Net Financial Liabilities equals Total Liabilities less Cash and Cash Equivalents, Trade and Other Receivables and Other Financial Assets (with Other Financial Assets excluding Equity Accounted Investments in Council Businesses and Inventories).
4. Totals may not balance due to rounding.

## **Report 8 – Financial Indicators**

### **Glossary**

#### **Operating Surplus / (Deficit)**

Total Operating Revenue **minus** Total Operating Expenses

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Operating Surplus Ratio**

Operating Surplus / (Deficit) **divide** General and Other Rates (excluding revenue from Natural Resource Management Levy) **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities**

Total Liabilities **minus** Total Financial Assets (see report 7)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities Ratio**

Net Financial Liabilities **divide** Total Operating Revenue (excluding revenue from Natural Resource Management Levy) **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Interest Cover Ratio**

Finance Costs (see report 3) **minus** Investment Income (see report 2) **divide by** Total Operating Revenue (excluding revenue from Natural Resource Management Levy and Investment Income) **multiply by** 100

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Asset Sustainability Ratio**

Capital Expenditure on Renewal/ Replacement of Existing Assets (see report 4) **minus** Proceeds from Sale of Replaced Assets (see report 4) **multiply by** 100 **divide** Depreciation / Amortisation / Impairment of Assets

*As per SA LGGC Supplementary Return/Financial Statements*



SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2009-10 Financial Year

	Operating Surplus / (Deficit) (\$000)	Operating Surplus Ratio (%)	Net Financial Liabilities (\$000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(5) Asset Sustainability Ratio (%)
Adelaide City	8,455	12	54,640	38	1.4	77
Adelaide Hills	(209)	(1)	14,737	47	1.4	82
Alexandrina	1,402	6	16,975	56	2.2	45
Barossa	1,599	8	8,304	32	2.9	65
Barunga West	(307)	(11)	583	13	0.8	26
Berri Barmera	(1,770)	(21)	1,455	11	0.9	54
Burnside	(2,626)	(10)	1,741	5	(0.8)	83
Campbelltown	(1,489)	(7)	3,289	11	(0.6)	88
Ceduna	50	1	3,526	43	2.0	86
Charles Sturt	3,018	5	39,124	47	0.9	68
Clare And Gilbert Valleys	3,022	34	8,177	54	4.1	54
Cleve District	488	25	(1,739)	(47)	(1.9)	52
Coober Pedy	(287)	(20)	3,376	30	1.3	0
Coorong	330	7	1,513	16	0.1	113
Copper Coast	28	0	(1,466)	(9)	(1.0)	46
Elliston	316	20	(1,962)	(65)	(2.0)	141
Flinders Ranges	(65)	(5)	(457)	(13)	(1.2)	99
Franklin Harbour	1,001	112	(596)	(17)	(0.2)	3
Gawler	(2,915)	(23)	13,785	80	4.2	27
Goyder	276	7	(1,689)	(19)	(0.3)	88
Grant	(874)	(15)	(3,230)	(28)	(1.2)	104
Holdfast Bay City	806	3	7,111	16	(0.3)	47
Kangaroo Island	(2,073)	(32)	7,443	69	3.1	(97)
Karoonda East Murray	1,110	125	(424)	(13)	(1.0)	101
Kimba	61	5	(336)	(12)	(0.1)	40
Kingston District	646	21	2,977	63	1.3	103
Light Regional	(3,647)	(34)	4,236	25	2.0	38
Lower Eyre Peninsula	261	7	(670)	(9)	0.0	88
Loxton Waikerie	689	8	9,257	61	(0.6)	51
Mallala	(324)	(6)	3,063	40	2.4	114
Marion	(1,187)	(2)	238	0	(0.2)	105
Mid Murray	78	1	5,673	38	2.0	53
Mitcham	(1,444)	(4)	5,584	14	0.4	90
Mount Barker	(83)	(0)	(3,860)	(13)	(0.4)	41
Mount Gambier	274	2	(2,275)	(12)	0.2	55
Mount Remarkable	(337)	(16)	(3,298)	(61)	(2.3)	41
Murray Bridge	517	4	6,742	24	2.3	60
Naracoorte Lucindale	644	7	996	8	0.5	87
Northern Areas	(1,565)	(44)	3,421	45	1.9	101
Norwood, Payneham & St. Peters	(588)	(2)	18,921	61	2.7	131
Onkaparinga	771	1	43,620	40	1.4	63
Orroroo/Carrieton	(660)	(112)	(250)	(10)	0.2	(2)
Peterborough	(1,499)	(146)	(786)	(27)	(2.4)	(5)
Playford	(2,681)	(7)	63,586	106	5.0	62
Port Adelaide Enfield	3,946	5	9,098	10	0.7	77
Port Augusta	(2,418)	(23)	15,225	59	2.1	22
Port Lincoln	(245)	(3)	(830)	(7)	(1.5)	36

SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2009-10 Financial Year

	Operating Surplus / (Deficit) (\$000)	Operating Surplus Ratio (%)	Net Financial Liabilities (\$000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(5) Asset Sustainability Ratio (%)
Port Pirie	(5,208)	(61)	2,284	15	(1.2)	55
Prospect	(92)	(1)	3,648	23	0.2	105
Renmark Paringa	(746)	(15)	174	2	0.4	50
Robe	2,095	58	5,377	77	2.2	66
Roxby Downs	541	6	(6,025)	(47)	(0.6)	5
Salisbury	(1,497)	(2)	28,829	33	1.4	64
Southern Mallee	(116)	(4)	3,723	62	3.5	135
Streaky Bay	(571)	(26)	(1,304)	(21)	(0.7)	61
Tatiara	898	11	(5,025)	(43)	(1.4)	98
Tea Tree Gully	916	2	20,762	33	1.6	112
Tumby Bay	478	17	(360)	(8)	(0.2)	66
Unley City	1,661	6	7,107	21	1.0	116
Victor Harbor	(342)	(3)	14,980	91	5.0	52
Wakefield	(718)	(12)	4,392	45	1.3	86
Walkerville	(136)	(3)	(924)	(15)	(0.7)	59
Wattle Range	1,302	10	3,040	16	0.9	68
West Torrens	3,189	9	22,293	45	(0.1)	123
Whyalla	(1,251)	(11)	5,327	24	0.8	57
Wudinna District	(101)	(9)	(3,564)	(99)	(3.7)	53
Yankalilla	(723)	(10)	9,727	107	1.9	67
Yorke Peninsula	(3,113)	(24)	1,663	8	1.1	27
State Totals	(3,039)	(0)	470,672	29	1.1	68

Source: South Australian Local Government Grants Commission - from Council submitted Supplementary Returns to the Annual Financial Statements.

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3. All Financial Indicators displayed in this report have been calculated in accordance with the detailed methods set out in Note 15 of the LGA's 2010 Model Financial Statements.
4. Until all councils are satisfied with the rigour of their Infrastructure and Asset Management Plans, there are likely to be errors and inconsistencies in this data.  
Comparison of indicators between councils is not recommended at this stage. Amongst other things, as shown in Report 4, some Councils do not appear to have correctly distinguished between capital expenditure on renewal/replacement of existing assets as compared with capital expenditure on new/upgraded assets. Accordingly, the Asset Sustainability Ratio of these councils is likely to be flawed.
5. For 2009-10, the LGGC has dispensed with publishing data on the Asset Consumption Ratio. At a point in time, many councils appear to have set the pre-depreciated value of their assets on a 'net' rather than 'gross' basis. This distorts (upwards) the Asset Consumption Ratio. In any event, the LG Financial Management Group has recommended that this indicator no longer be used.