

SA Local Government Grants Commission Database Reports 2006-07

This file consists of eight Database Reports containing general and financial information by Council for 2006-07.

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@saugov.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 2006; Capital Value of Properties within Council Area 1st January 2006; Capital Value of Properties within Council Area 1st January 2007; Capital Value of Properties within Council Area 1st January 2008;
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.
Report 3	<u>Operating Expense Information</u> Employee Costs; Materials, Contractual and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment.
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; Number of Rateable Residential Properties; 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 2005-06 to 2006-07; 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; Asset Consumption 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 2006.

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

- Notes
1. These reports may include differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
 2. The information contained in this report is exclusively for Council internal use only. Any other use, disclosure or reproduction of this document is unauthorised.

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 2007)

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

Estimated Resident Population

As per ABS Information (as at 30 June 2007)

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 2006)

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

Number of Rateable Properties (as at 1st January 2007)

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

Number of Rateable Properties (as at 1st January 2008)

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

Capital Value of Properties Within Council Area (as at 1st January 2006)

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

Capital Value of Properties Within Council Area (as at 1st January 2007)

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

Capital Value of Properties Within Council Area (as at 1st January 2008)

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 2006/07 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2007 (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 2006	Number of Rateable Properties as at 1st January 2007	Number of Rateable Properties as at 1st January 2008	Capital Value of Properties within Council Area as at 1st January 2006 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2007 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2008 (\$ mill)	
Urban, Urban Fringe and Urban Regional															
Adelaide	UCC	1,522	18,575	721	130	4.1	0	134	19,838	19,945	20,285	8,183	8,987	10,831	
Adelaide Hills	UFM	79,246	39,691	152	602	2.8	486	1,091	17,077	17,170	17,247	6,012	6,422	7,057	
Alexandrina	UFS	182,570	22,026	139	499	1.9	828	0	1,329	16,293	16,663	17,003	4,590	4,716	5,228
Barossa	UFS	89,138	21,806	103	328	0.3	635	0	963	11,123	11,336	11,551	3,298	3,492	3,592
Burnside	UDM	2,741	43,888	142	228	5.3	5	0	239	21,057	21,126	21,170	9,699	10,374	12,516
Campbelltown	UDM	2,428	48,287	116	252	0.8	0	0	253	21,616	21,806	21,997	6,020	6,551	7,771
Charles Sturt	UDL	5,549	104,464	407	560	1.6	5	0	567	51,658	51,981	52,367	15,060	16,101	18,737
Cooper Pedy	URS	7,752	1,962	43	27	0.0	394	0	421	1,556	1,566	80	80	116	
Gawler	UFS	4,102	19,841	84	153	0.5	27	0	180	9,273	9,525	9,664	1,941	2,139	2,438
Holdfast Bay	UDM	1,445	35,037	233	172	2.4	0	0	175	20,439	20,708	20,851	7,048	7,598	8,714
Marion	UDL	5,606	82,229	300	468	0.6	0	0	469	39,362	39,759	40,113	10,401	10,980	12,762
Mitcham	UDM	7,551	64,717	227	388	0.5	3	0.0	392	28,330	28,327	28,468	9,200	9,869	11,829
Mount Barker	URS	59,346	28,270	113	323	1.8	397	0	721	13,013	13,301	13,569	3,406	3,736	4,241
Norwood, Payneham & St Peters	UDM	1,512	35,571	138	157	12.2	0	0	170	19,834	20,008	20,134	6,953	7,429	8,789
Onkaparinga	UFV	51,890	155,919	558	1,197	6.0	223	0	1,427	69,199	70,175	71,362	15,861	17,073	20,126
Playford	UFL	34,427	73,162	306	644	1	116	0	761	30,940	31,642	32,297	5,578	6,242	7,278
Port Adelaide Enfield	UDL	9,353	107,970	436	651	1.7	5	0	658	55,463	56,072	56,916	13,696	14,838	17,784
Prospect	UDS	778	20,354	67	87	3.4	0	0	90	9,758	9,782	9,821	3,056	3,321	3,957
Roxby Downs	URS	11,009	4,383	20	30	0	4	0	34	1,417	1,485	1,734	351	451	562
Salisbury	UDV	15,776	124,825	399	728	2.0	7	0	737	51,731	52,723	54,152	10,832	11,857	14,173
Tea Tree Gully	UDL	9,507	99,564	362	567	2.3	16	0	585	39,985	40,066	40,194	10,577	11,139	12,854
Unley	UDM	1,437	38,104	160	164	5.5	0	0	170	18,879	18,984	19,035	7,295	7,951	9,594
Victor Harbor	URS	38,648	12,811	78	237	1	137	0.0	375	9,510	9,796	9,919	2,517	2,765	3,073
Walkerville	UDS	356	7,286	27	35	0.7	0	0	36	3,437	3,477	3,491	1,646	1,826	2,128
West Torrens	UDM	3,712	54,896	255	290	3.1	0	0.0	293	29,658	29,783	29,932	7,946	8,482	10,305
Provincial Cities															
Mount Gambier	URS	2,714	24,640	98	193	0.4	1	0	194	12,379	12,565	12,802	2,174	2,397	2,496
Murray Bridge	RAV	182,433	18,595	145	377	0.1	591	0	968	10,151	10,446	10,624	1,832	1,963	2,123
Port Augusta	URS	118,856	14,215	202	175	0.7	233	0	409	7,016	7,116	7,216	861	1,078	1,333
Port Lincoln	URS	3,207	14,298	43	148	0.5	9	0	158	7,837	7,976	8,022	1,725	1,869	2,018
Port Pirie	RAV	178,281	17,869	83	309	0	862	0.0	1,171	9,562	9,632	9,748	1,271	1,424	1,630
Whyalla	URS	107,180	22,612	124	206	2.9	66	66.2	341	11,088	11,181	11,444	1,258	1,502	2,003
Rural - Small and Medium															
Barunga West	RAM	158,149	2,622	18	72	0	983	0	1,056	2,486	2,507	2,547	727	749	777
Ceduna	RAM	543,265	3,675	39	71	0.0	1,638	0	1,709	1,994	2,006	2,011	285	304	322
Cleve	RAS	448,847	1,976	21	57	0	1,338	0	1,396	1,353	1,368	1,382	346	358	371
Elliston	RAS	667,874	1,170	12	44	0	1,103	0.0	1,147	1,155	1,169	1,217	259	271	284
Flinders Ranges	RAS	410,644	1,810	17	18	0.0	1,244	0	1,261	1,609	1,635	1,667	135	151	185
Franklin Harbour	RAS	327,782	1,337	15	61	0.0	874	0	935	1,064	1,076	1,100	176	195	216
Goyder	RAM	668,788	4,302	48	144	0.3	3,104	0	3,248	4,149	4,166	4,184	786	797	820
Kangaroo Island	RAM	443,310	4,469	58	237	0.0	1,125	0	1,362	5,139	5,201	5,256	893	1,072	1,428
Karoonda East Murray	RAS	440,868	1,199	14	87	0.0	1,211	0	1,298	1,033	1,040	1,053	180	182	204
Kimba	RAS	396,640	1,148	14	59	0	1,656	0	1,716	853	860	861	192	197	201
Kingston	RAM	335,106	2,435	16	119	0.1	615	0	735	2,273	2,302	2,319	631	673	727
Le Hunte	RAS	536,908	1,331	20	81	0.0	1,621	0	1,702	1,014	1,019	1,025	176	180	185
Lower Eyre Peninsula	RAM	475,524	4,631	29	113	0	1,253	0	1,367	3,120	3,304	3,338	1,094	1,165	1,215
Mount Remarkable	RAM	341,192	2,935	31	86	0.0	1,978	0	2,063	2,831	2,869	2,908	414	438	455
Northern Areas	RAM	297,409	4,883	46	120	0.0	2,077	0	2,197	3,799	3,852	3,918	1,051	1,031	1,039
Orroroo Carrieton	RAS	330,629	954	15	40	0	1,587	0	1,628	1,236	1,242	1,250	138	140	147
Peterborough	RAS	300,616	1,987	22	40	0	1,191	0	1,230	1,676	1,677	1,682	131	141	152
Robe	RAS	109,837	1,457	27	41	0.2	393	0	435	2,086	2,140	2,226	654	687	743

SA Local Government Grants Commission
Report 1 - General Information By Council for 2006/07 Financial Year

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Southern Mallee	RAM	570,227	2,243	35	92	0.0	1,238	1	1,330	1,687	1,693	1,701	344	358	406
Streaky Bay	RAM	624,070	2,165	20	61	0.0	1,664	0	1,725	1,876	1,975	2,095	287	311	342
Tumby Bay	RAM	266,988	2,664	21	49	0.2	1,058	0	1,107	2,054	2,089	2,126	600	636	667
Yankalilla	RAM	75,693	4,439	41	126	0.0	416	0	542	4,919	5,011	5,279	1,185	1,263	1,463
Rural - Large and Very Large															
Berri Barmera	RAV	50,736	11,372	70	257	0	156	0	413	5,918	5,957	6,015	1,077	1,168	1,176
Clare & Gilbert Valleys	RAL	188,558	8,590	59	209	0.4	1,615	0	1,824	6,202	6,234	6,371	1,725	1,767	1,907
Coorong	RAL	886,260	5,835	57	332	0	1,552	0	1,884	3,951	4,005	4,056	1,106	1,183	1,295
Copper Coast	RAV	77,601	12,238	90	251	3	682	4	940	9,517	9,897	10,410	1,860	1,999	2,138
Grant	RAL	192,420	8,405	64	450	0	1,148	0	1,598	5,173	5,252	5,299	1,767	1,860	1,980
Light	RSG	127,288	13,160	50	150	0.0	1,298	0	1,448	6,665	6,802	6,934	2,011	2,108	2,343
Loxton Waikerie	RAV	796,386	12,111	80	376	0.0	1,939	0	2,315	7,266	7,319	7,406	1,381	1,509	1,497
Mallala	RAL	93,171	8,360	44	122	0.0	832	0	954	4,412	4,434	4,464	1,014	1,081	1,134
Mid Murray	RAL	625,242	8,381	89	309	2.2	3,071	0	3,382	9,317	9,459	9,600	1,532	1,645	1,805
Naracoorte Lucindale	RAL	453,123	8,435	75	488	1	1,126	0	1,614	5,881	5,926	6,026	1,822	1,960	2,069
Renmark Paringa	RAL	90,014	9,892	39	305	0.3	190	0	496	5,015	5,044	5,073	1,092	1,165	1,109
Tatiara	RAL	652,512	7,176	50	499	0.0	1,432	0.0	1,932	4,452	4,501	4,569	1,676	1,591	1,648
Wakefield	RAL	346,155	6,660	57	191	0.0	2,490	0	2,681	4,840	5,023	5,080	1,340	1,393	1,462
Wattle Range	RAV	394,602	12,408	86	498	1.7	1,957	2.4	2,460	8,700	8,736	8,860	2,638	2,800	2,939
Yorke Peninsula	RAV	592,771	11,567	103	446	0	3,438	0	3,884	12,708	12,778	12,903	3,746	3,882	4,098
State Total		15,557,274	1,578,289	7,872	17,030	75.4	57,346	74.8	74,526	817,902	827,686	838,905	216,840	233,064	269,006

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

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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 2006/07 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Other Charges (\$ 000)	Rate Write-offs & Discretionary Rebates & Remissions (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants Subsidies & Contributions (\$ 000)	Investment Income (\$ 000)	Reimburse- ments (\$ 000)	Other Revenues (\$ 000)	(3) Total Operating Revenue (Excluding Share of Profit - Joint Ventures & Associates) (\$ 000)
Urban, Urban Fringe and Urban Regional												
Adelaide	59,830	2,357	127	(4,314)	58,000	9,419	46,114	3,299	382	818	8,330	126,362
Adelaide Hills	18,959	1,530	87	(220)	20,356	700	1,129	3,619	97	74	875	26,850
Alexandrina	15,964	2,175	68	(107)	18,100	805	1,713	2,900	379	381	767	25,045
Barossa	11,919	3,297	70	(224)	15,062	471	1,582	3,175	883	180	106	21,459
Burnside	22,772	640	37	(279)	23,170	617	982	2,887	223	330	289	28,498
Campbelltown	19,293	428	36	(429)	19,328	635	1,665	2,345	318	112	309	24,712
Charles Sturt	56,421	1,119	240	(1,008)	56,772	2,340	1,797	6,449	435	300	95	68,188
Coober Pedy	810	340	60	(5)	1,205	17	4,401	6,433	39	260	193	12,548
Gawler	9,327	185	62	(254)	9,320	426	750	2,470	118	377	1,410	14,871
Holdfast Bay	18,539	917	27	0	19,483	2,158	4,608	8,590	940	375	1,038	37,192
Marion	39,036	734	92	0	39,862	1,604	1,552	5,271	538	626	425	49,878
Mitcham	28,377	575	76	(104)	28,924	1,126	328	4,403	979	84	443	36,287
Mount Barker	12,763	3,833	142	(167)	16,571	922	490	1,959	415	791	2,353	23,501
Norwood, Payneham & St Peters	19,057	484	49	(11)	19,579	974	2,241	2,222	327	446	16	25,805
Onkaparinga	64,615	3,950	284	(51)	68,798	2,584	672	16,662	298	1,654	2,166	92,834
Playford	33,142	484	181	(2,766)	31,041	1,276	1,681	13,914	612	410	347	49,281
Port Adelaide Enfield	62,328	1,044	204	(1,348)	62,228	2,286	2,626	9,112	1,248	2,926	0	80,426
Prospect	10,675	233	71	(173)	10,806	574	131	1,164	189	193	1,255	14,312
Roxby Downs	1,574	5,200	10	0	6,784	66	203	1,442	139	52	777	9,463
Salisbury	48,476	1,041	89	(585)	49,021	2,121	4,796	14,337	576	450	1,024	72,325
Tea Tree Gully	41,958	2,537	0	(587)	43,908	1,534	2,680	4,813	434	172	1,405	54,946
Unley	22,891	573	89	0	23,553	930	1,167	2,705	570	172	510	29,607
Victor Harbor	9,545	45	53	(39)	9,604	381	2,155	1,255	455	237	428	14,515
Walkerville	3,995	124	9	(105)	4,024	165	419	532	115	12	80	5,346
West Torrens	29,771	498	117	(910)	29,476	1,340	2,272	7,370	952	291	405	42,106
Provincial Cities												
Mount Gambier	10,268	615	27	(56)	10,854	355	1,187	1,914	475	654	212	15,651
Murray Bridge	10,548	218	78	(641)	10,203	399	1,323	7,498	353	824	1,328	21,928
Port Augusta	7,394	374	90	(274)	7,584	285	2,749	8,453	224	564	1,291	21,151
Port Lincoln	6,503	264	43	(81)	6,729	293	531	1,280	345	433	787	10,398
Port Pirie	6,611	225	86	(117)	6,805	293	711	5,731	513	150	139	14,342
Whyalla	7,838	1,234	40	(213)	8,899	483	1,392	5,905	455	234	866	18,233
Rural - Small and Medium												
Barunga West	2,047	259	5	(5)	2,306	46	236	715	87	27	161	3,578
Ceduna	2,168	666	0	(66)	2,768	48	866	2,106	59	186	234	6,267
Cleve	1,565	227	8	(28)	1,772	22	61	1,427	63	56	57	3,458
Elliston	1,228	103	4	(0)	1,335	22	30	1,174	49	61	60	2,730
Flinders Ranges	791	150	3	(14)	930	32	54	1,482	115	53	111	2,778
Franklin Harbour	789	49	3	(7)	834	33	101	1,148	23	40	15	2,194
Goyder	2,842	365	11	(58)	3,160	71	321	3,593	130	142	1,212	8,629
Kangaroo Island	3,391	1,886	41	(44)	5,274	176	880	2,568	181	399	260	9,738
Karoonda East Murray	749	36	0	0	785	14	39	1,174	121	187	109	2,429
Kimba	915	111	2	(24)	1,005	8	232	1,111	53	493	59	2,962
Kingston	2,330	465	4	(43)	2,756	66	45	1,171	70	241	470	4,819
Le Hunte	988	91	3	(18)	1,064	19	66	1,685	132	415	74	3,455
Lower Eyre Peninsula	2,839	541	12	(50)	3,342	131	1,187	1,060	248	54	507	6,529
Mount Remarkable	1,519	318	11	(55)	1,794	71	267	1,495	126	163	181	4,096
Northern Areas	2,555	277	12	(61)	2,783	78	692	1,654	144	1,272	637	7,260
Orroroo Carrieton	482	51	3	(10)	526	6	47	1,387	85	258	8	2,317

SA Local Government Grants Commission
Report 2 - Sources of Operating Revenues By Council for 2006/07 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Other Charges (\$ 000)	Rate Write-offs & Discretionary Rebates & Remissions (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants Subsidies & Contributions (\$ 000)	Investment Income (\$ 000)	Reimburse- ments (\$ 000)	Other Revenues (\$ 000)	(3) Total Operating Revenue (Excluding Share of Profit - Joint Ventures & Associates) (\$ 000)
Peterborough	849	64	9	(86)	835	26	151	2,476	104	41	32	3,666
Robe	2,037	525	4	(8)	2,558	66	417	582	53	47	259	3,982
Southern Mallee	2,055	145	9	(21)	2,188	49	209	2,242	53	32	261	5,034
Streaky Bay	1,638	184	8	(9)	1,821	57	1,178	1,662	82	224	46	5,070
Tumby Bay	1,875	547	0	0	2,422	57	561	919	126	69	73	4,227
Yankalilla	5,085	725	53	(40)	5,823	191	682	472	77	4	437	7,686
Rural - Large and Very Large												
Berri Barmera	5,400	1,270	50	(104)	6,616	162	261	2,885	159	265	259	10,607
Clare & Gilbert Valleys	5,891	1,031	29	(127)	6,824	520	1,394	1,145	320	75	218	10,496
Coorong	3,910	320	25	(39)	4,216	122	131	4,046	121	211	226	9,073
Copper Coast	6,571	865	52	(38)	7,450	379	4,225	2,120	230	671	297	15,372
Grant	4,616	596	20	(30)	5,202	341	1,524	1,728	441	473	209	9,918
Light	7,617	1,459	68	0	9,144	339	279	1,076	410	181	335	11,764
Loxton Waikerie	6,659	958	36	(219)	7,433	184	892	2,778	401	137	877	12,702
Mallala	4,251	17	25	(48)	4,245	256	126	1,697	42	358	65	6,789
Mid Murray	6,106	728	39	(60)	6,813	280	1,193	3,221	169	1,019	59	12,754
Naracoorte Lucindale	7,076	352	16	(77)	7,367	160	1,187	1,834	49	228	354	11,178
Renmark Paringa	3,534	623	40	(95)	4,102	92	384	2,258	253	51	108	7,248
Tatiara	6,097	651	30	(23)	6,755	85	225	1,744	197	68	264	9,338
Wakefield	3,928	673	17	(141)	4,477	189	432	2,030	94	1,080	165	8,467
Wattle Range	13,077	855	60	(3,050)	10,942	265	1,459	2,798	160	166	264	16,054
Yorke Peninsula	8,632	960	39	(85)	9,545	357	3,339	3,729	299	778	116	18,164
State Total	845,302	56,416	3,395	(19,852)	885,261	42,599	121,419	228,501	19,551	24,808	38,748	1,360,889

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

Notes:

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3. Total Operating Revenue is consistent with the calculation of Operating Revenue in the LGA's 2008 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;

Finance Lease Payments, Premiums and Discounts

Minus;

Capitalised Interest

As per SA LGGC Supplementary Return/Financial Statements

Depreciation, Amortisation and Impairment

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 (as above)

SA Local Government Grants Commission
Report 3 - Operating Expense Information By Council for 2006/07 Financial Year

	Employee Costs (\$ 000)	Materials, Contracts and Other Expenses (\$ 000)	Finance Costs (\$ 000)	Depreciation, Amortisation and Impairment (\$ 000)	(3) Total Operating Expenses (Excluding Share of Loss - Joint Ventures & Associates) (\$ 000)
Urban, Urban Fringe and Urban Regional					
Adelaide	44,125	47,966	1,679	17,754	111,524
Adelaide Hills	8,993	15,381	216	6,475	31,065
Alexandrina	7,970	9,498	768	6,438	24,674
Barossa	6,171	8,690	1,117	4,041	20,019
Burnside	10,282	11,268	268	6,399	28,217
Campbelltown	6,960	12,093	70	7,025	26,148
Charles Sturt	23,473	27,325	1,063	19,240	71,101
Cooper Pedy	2,865	8,527	92	1,216	12,700
Gawler	5,490	6,851	613	2,567	15,521
Holdfast Bay	14,371	14,455	1,071	6,956	36,853
Marion	19,438	18,827	482	9,077	47,824
Mitcham	13,942	13,184	538	8,848	36,512
Mount Barker	7,153	11,136	114	4,517	22,920
Norwood, Payneham & St Peters	9,194	12,646	1,243	4,151	27,234
Onkaparinga	34,153	41,585	1,188	16,542	93,468
Playford	19,670	18,110	2,394	10,453	50,627
Port Adelaide Enfield	26,683	33,501	1,978	14,738	76,900
Prospect	4,159	7,239	167	2,514	14,079
Roxby Downs	1,325	6,651	18	1,637	9,631
Salisbury	25,184	30,971	1,709	14,844	72,708
Tea Tree Gully	21,893	21,592	1,103	12,256	56,844
Unley	10,112	12,789	972	4,958	28,831
Victor Harbor	4,995	8,662	818	4,253	18,728
Walkerville	1,570	2,222	104	1,548	5,445
West Torrens	16,810	14,445	1,456	7,420	40,131
Provincial Cities					
Mount Gambier	5,203	5,840	276	4,017	15,336
Murray Bridge	7,929	9,459	948	4,123	22,459
Port Augusta	10,486	9,166	435	2,486	22,572
Port Lincoln	2,444	5,120	46	2,277	9,887
Port Pirie	3,749	4,693	105	3,464	12,011
Whyalla	7,064	7,161	247	4,151	18,622
Rural - Small and Medium					
Barunga West	790	1,151	175	1,094	3,210
Ceduna	1,952	2,498	113	1,513	6,076
Cleve	990	1,208	18	740	2,956
Elliston	510	879	13	511	1,914
Flinders Ranges	814	1,374	108	527	2,823
Franklin Harbour	450	865	4	893	2,212
Goyder	2,073	2,883	119	3,068	8,143
Kangaroo Island	2,724	3,871	268	3,487	10,350
Karoonda East Murray	457	769	0	706	1,932
Kimba	618	891	46	1,362	2,916
Kingston	789	2,322	150	1,214	4,475
Le Hunte	977	927	0	2,819	4,723
Lower Eyre Peninsula	1,191	2,915	163	1,487	5,756
Mount Remarkable	854	2,126	75	1,249	4,303
Northern Areas	1,946	2,518	278	1,971	6,713
Orroroo Carrieton	591	908	37	614	2,150
Peterborough	1,026	1,470	21	738	3,255
Robe	1,393	2,023	409	1,178	5,003
Southern Mallee	1,901	1,461	130	1,444	4,936
Streaky Bay	995	2,335	77	1,579	4,986
Tumby Bay	931	1,977	43	1,168	4,119

SA Local Government Grants Commission
Report 3 - Operating Expense Information By Council for 2006/07 Financial Year

	Employee Costs (\$ 000)	Materials, Contracts and Other Expenses (\$ 000)	Finance Costs (\$ 000)	Depreciation, Amortisation and Impairment (\$ 000)	(3) Total Operating Expenses (Excluding Share of Loss - Joint Ventures & Associates) (\$ 000)
Yankalilla	2,330	3,459	309	1,208	7,306
Rural - Large and Very Large					
Berri Barmera	4,268	4,763	169	3,237	12,437
Clare & Gilbert Valleys	3,008	3,584	579	3,909	11,081
Coorong	2,691	3,314	53	3,418	9,476
Copper Coast	4,227	5,989	122	5,111	15,449
Grant	2,804	3,525	154	3,180	9,663
Light	3,345	5,015	579	4,137	13,076
Loxton Waikerie	3,826	4,271	264	3,730	12,092
Mallala	2,315	2,589	201	1,447	6,552
Mid Murray	4,528	4,104	364	3,760	12,756
Naracoorte Lucindale	3,928	4,120	156	6,634	14,837
Renmark Paringa	2,122	3,138	36	2,683	7,979
Tatiara	2,456	3,027	158	3,759	9,400
Wakefield	2,611	3,413	165	2,910	9,099
Wattle Range	4,580	6,895	462	4,702	16,639
Yorke Peninsula	5,083	7,569	508	14,527	27,687
State Total	461,950	563,198	29,824	314,098	1,369,071

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

Notes:

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3. Total Operating Expenses are consistent with the calculation of Operating Expenses in the LGA's 2008 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, Buildings, Infrastructure, Plant/ Equipment/ Furniture/ Fittings and Other Assets (Library Books, W.I.P etc)

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/ Equipment/ Furniture/ Fittings and 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, Buildings, Infrastructure, Plant/ Equipment/ Furniture/ Fittings and 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 and 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 2006/07 Financial Year

	(3) Capital Expenditure on Renewal/ Replacement of Existing Assets (\$ 000)	Depreciation, Amortisation and Impairment of Assets (\$ 000)	Proceeds from Sale of Replaced Assets (\$ 000)	Sub Total Net Outlays on Existing Assets (\$ 000)	(3) Capital Expenditure on New/ Upgraded Assets (\$ 000)	Amounts Specifically Received for New/ Upgraded Assets (\$ 000)	Proceeds from Sale of Surplus Assets (\$ 000)	Sub Total Net Outlays on New/ Upgraded Assets (\$ 000)	(4) Net Outlays on Non- Financial Assets (\$ 000)
Urban, Urban Fringe and Urban Regional									
Adelaide	18,150	(17,754)	(818)	(422)	37,265	(5,147)	0	32,118	31,696
Adelaide Hills	0	(6,475)	(255)	(6,730)	6,694	(265)	(228)	6,201	(529)
Alexandrina	7,647	(6,438)	(1,369)	(160)	3,462	(1,536)	(538)	1,388	1,228
Barossa	6,642	(4,041)	(1,212)	1,389	7,513	(1,799)	0	5,714	7,103
Burnside	0	(6,399)	(300)	(6,699)	5,898	0	(5,000)	898	(5,801)
Campbelltown	4,606	(7,025)	(545)	(2,964)	7,453	(227)	(6)	7,220	4,256
Charles Sturt	13,592	(19,240)	(589)	(6,237)	3,569	(1,686)	(4,583)	(2,700)	(8,937)
Coober Pedy	0	(1,216)	(28)	(1,244)	949	(33)	0	916	(328)
Gawler	0	(2,567)	(431)	(2,998)	2,729	0	0	2,729	(269)
Holdfast Bay	3,957	(6,956)	(560)	(3,559)	2,080	(1,361)	0	719	(2,840)
Marion	7,320	(9,077)	(576)	(2,333)	2,558	(688)	0	1,870	(463)
Mitcham	6,792	(8,848)	(715)	(2,771)	507	0	0	507	(2,264)
Mount Barker	5,327	(4,517)	(350)	460	1,947	(1,657)	(38)	252	712
Norwood, Payneham & St Peters	0	(4,151)	(22)	(4,173)	5,488	(536)	0	4,952	779
Onkaparinga	11,257	(16,542)	(1,182)	(6,467)	16,606	(1,803)	(2,966)	11,837	5,370
Playford	10,087	(10,453)	(1,199)	(1,565)	7,698	(2,046)	(286)	5,366	3,801
Port Adelaide Enfield	11,653	(14,738)	(609)	(3,694)	5,451	(387)	(349)	4,715	1,021
Prospect	1,955	(2,514)	(194)	(753)	467	0	0	467	(286)
Roxby Downs	1,601	(1,637)	0	(36)	0	(392)	0	(392)	(428)
Salisbury	5,214	(14,844)	(340)	(9,970)	18,191	(7,229)	(930)	10,032	62
Tea Tree Gully	7,081	(12,256)	(1,818)	(6,993)	5,033	(2,173)	0	2,860	(4,133)
Unley	5,393	(4,958)	(357)	78	0	(218)	0	(218)	(140)
Victor Harbor	4,869	(4,253)	(277)	339	5,720	(272)	0	5,448	5,787
Walkerville	0	(1,548)	(1)	(1,549)	566	0	0	566	(983)
West Torrens	8,508	(7,420)	(780)	308	5,063	(626)	0	4,437	4,745
Provincial Cities									
Mount Gambier	1,562	(4,017)	(148)	(2,603)	1,448	(501)	0	947	(1,656)
Murray Bridge	0	(4,123)	(572)	(4,695)	5,438	(317)	0	5,121	426
Port Augusta	0	(2,486)	(335)	(2,821)	5,663	(1,615)	(278)	3,770	950
Port Lincoln	949	(2,277)	(146)	(1,474)	1,714	(362)	(10)	1,342	(132)
Port Pirie	4,769	(3,464)	(120)	1,185	660	(2,072)	(1,497)	(2,909)	(1,724)
Whyalla	4,268	(4,151)	(179)	(61)	3,845	(834)	(763)	2,248	2,187
Rural - Small and Medium									
Barunga West	26	(1,094)	0	(1,068)	959	0	0	959	(109)
Ceduna	1,515	(1,513)	(392)	(390)	2,361	(654)	0	1,707	1,317
Cleve	695	(740)	(52)	(97)	394	(60)	(171)	163	66
Elliston	343	(511)	(36)	(204)	1,110	(7)	(193)	910	706
Flinders Ranges	0	(527)	(137)	(664)	612	(141)	0	472	(193)
Franklin Harbour	290	(893)	(53)	(656)	912	(1,354)	0	(442)	(1,098)
Goyder	2,081	(3,068)	(305)	(1,292)	1,718	0	0	1,718	426
Kangaroo Island	0	(3,487)	(630)	(4,117)	4,863	(273)	(775)	3,815	(302)
Karoonda East Murray	574	(706)	(114)	(246)	1,087	0	(72)	1,015	769
Kimba	1,284	(1,362)	(75)	(152)	655	(724)	(85)	(154)	(307)
Kingston	0	(1,214)	(233)	(1,447)	1,820	(353)	0	1,467	20
Le Hunte	779	(2,819)	(231)	(2,270)	681	0	0	681	(1,589)
Lower Eyre Peninsula	737	(1,487)	(44)	(794)	1,976	(685)	0	1,291	497
Mount Remarkable	836	(1,249)	(53)	(466)	144	(252)	0	(108)	(574)
Northern Areas	0	(1,971)	(351)	(2,322)	3,606	(635)	(184)	2,787	465
Orroroo Carrieton	0	(614)	0	(614)	1,154	(537)	(104)	513	(101)
Peterborough	0	(738)	(767)	(1,505)	1,631	0	0	1,631	126
Robe	477	(1,178)	(42)	(743)	4,248	(219)	(342)	3,687	2,944
Southern Mallee	672	(1,444)	(255)	(1,027)	1,354	0	(3)	1,351	324
Streaky Bay	815	(1,579)	0	(764)	2,195	(363)	(2,199)	(367)	(1,131)
Tumby Bay	1,211	(1,168)	(157)	(114)	847	(133)	0	714	600
Yankalilla	2,210	(1,208)	(311)	691	17	(481)	0	(464)	227
Rural - Large and Very Large									

SA Local Government Grants Commission
Report 4 - Net Outlays on Non-financial Assets By Council for 2006/07 Financial Year

	(3) Capital Expenditure on Renewal/ Replacement of Existing Assets (\$ 000)	Depreciation, Amortisation and Impairment of Assets (\$ 000)	Proceeds from Sale of Replaced Assets (\$ 000)	Sub Total Net Outlays on Existing Assets (\$ 000)	(3) Capital Expenditure on New/ Upgraded Assets (\$ 000)	Amounts Specifically Received for New/ Upgraded Assets (\$ 000)	Proceeds from Sale of Surplus Assets (\$ 000)	Sub Total Net Outlays on New/ Upgraded Assets (\$ 000)	(4) Net Outlays on Non-Financial Assets (\$ 000)
Berri Barmera	0	(3,237)	(72)	(3,309)	3,496	(3,936)	(669)	(1,109)	(4,418)
Clare & Gilbert Valleys	2,758	(3,909)	(110)	(1,262)	5,504	(505)	0	4,999	3,737
Coorong	1,577	(3,418)	(1,276)	(3,117)	2,753	0	(53)	2,700	(417)
Copper Coast	4,700	(5,111)	(189)	(600)	57	(46)	0	11	(589)
Grant	2,506	(3,180)	(697)	(1,371)	822	(796)	0	26	(1,345)
Light	0	(4,137)	(702)	(4,839)	3,892	(1,426)	(505)	1,961	(2,878)
Loxton Waikerie	2,820	(3,730)	(284)	(1,195)	2,055	(1,461)	(316)	277	(918)
Mallala	565	(1,447)	(528)	(1,410)	2,735	(718)	0	2,017	607
Mid Murray	2,540	(3,760)	(286)	(1,506)	1,830	(746)	0	1,084	(422)
Naracoorte Lucindale	4,807	(6,634)	(996)	(2,823)	1,328	(166)	(207)	955	(1,868)
Renmark Paringa	2,133	(2,683)	(409)	(959)	3,668	(38)	(1,540)	2,090	1,131
Tatiara	3,375	(3,759)	(221)	(605)	1,467	(779)	0	688	83
Wakefield	0	(2,910)	(338)	(3,248)	3,372	(43)	(124)	3,205	(43)
Wattle Range	2,011	(4,702)	(407)	(3,098)	2,570	(3,977)	0	(1,407)	(4,505)
Yorke Peninsula	1,545	(14,527)	(422)	(13,404)	3,836	(40)	0	3,796	(9,608)
State Total	199,080	(314,098)	(27,203)	(142,221)	245,402	(57,328)	(25,015)	163,059	20,839

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

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3. Some 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 2008 Model Financial Statements, although this report (Report 4) benefits from the capture of capital expenditure on an accrual basis as provided by councils in their Supplementary Returns.
5. Totals may not balance due to rounding.

Report 5 – Summary Balance Sheet Information by Council
Glossary

Cash and Cash Equivalents

Includes:

Cash 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 assets, Loans to Community Groups, Prepayments, Other Debtors / Receivables / Accrued Income

As per SA LGGC Supplementary Return/Financial Statements

Other Financial Assets

Includes:

Securities with Government Authorities, Shares/stocks and Other 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 Fixed 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 per SA LGGC Supplementary Return/Financial Statements

Trade and Other Payables

Includes:

Current and Non-Current - Accounts Payable/Accrued Expenses, Interest Payable, Payments Received in Advance, Deposits/Retentions and Bonds Received

As per SA LGGC Supplementary Return/Financial Statements

Borrowings

Includes:

Overdraft and short term draw down facility 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, 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 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 2006/07 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)	TOTAL ASSETS (\$000)	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	TOTAL LIABILITIES (\$000)	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	TOTAL EQUITY (\$000)
Urban, Urban Fringe and Urban Regional																		
Adelaide	2,623	8,546	0	22,072	491,318	155,987	317,753	12,732	0	82,209	1,093,240	20,354	40,600	9,534	70,488	286,342	736,410	1,022,752
Adelaide Hills	1,347	1,826	0	101	39,201	25,883	156,564	3,335	294	533	229,084	5,911	4,913	2,893	13,717	91,206	124,161	215,367
Alexandrina	4,377	2,632	0	67	51,059	24,500	140,850	5,436	43	1,234	230,198	3,600	11,400	1,604	16,604	92,949	120,645	213,594
Barossa	13,574	2,698	0	21	53,646	22,756	99,511	5,000	911	0	198,117	3,230	19,690	1,179	24,099	133,356	40,662	174,018
Burnside	4,656	639	0	110	158,615	38,491	118,480	6,569	372	0	327,932	1,004	2,778	1,281	5,063	105,127	217,742	322,869
Campbelltown	2,016	1,517	0	5	115,808	15,247	119,515	4,137	125	1,653	260,023	3,433	920	1,002	5,355	119,573	135,095	254,668
Charles Sturt	4,858	3,516	0	315	165,543	55,105	432,303	8,655	0	3,427	673,722	12,173	15,209	12,646	40,028	304,933	328,761	633,694
Coober Pedy	268	1,193	0	854	663	3,750	11,853	2,692	0	0	21,273	1,732	1,406	139	3,277	4,478	13,518	17,996
Gawler	1,193	1,609	0	0	13,222	26,909	53,786	2,422	1,823	0	100,964	1,799	7,790	633	10,222	70,306	20,436	90,742
Holdfast Bay	12,811	4,592	0	21	164,047	38,161	139,867	4,058	1,118	83	364,758	9,033	16,873	1,595	27,501	178,953	158,304	337,257
Marion	6,127	2,719	6	7,552	133,356	34,599	269,745	6,506	2,235	3,981	466,826	3,507	7,091	3,994	14,592	150,137	302,097	452,234
Mitcham	12,675	2,366	0	81	119,905	29,134	243,988	5,060	4,516	0	417,725	3,294	8,496	1,295	13,085	134,294	270,346	404,640
Mount Barker	6,295	3,094	0	74	55,745	20,454	105,523	3,749	1,220	0	196,361	3,074	1,545	1,080	5,699	83,753	106,909	190,662
Norwood, Payneham & St Peters	2,651	1,108	0	0	261,747	31,856	155,963	4,313	361	1,198	459,197	3,267	18,521	1,116	22,904	404,704	31,589	436,293
Onkaparinga	4,242	5,599	0	69	316,844	67,948	623,416	12,811	4,099	10,801	1,045,829	19,028	19,239	4,204	42,471	590,655	412,793	1,003,358
Playford	7,277	2,782	0	127	116,715	37,769	238,110	13,777	3,007	1,875	421,439	14,276	34,649	2,137	51,062	135,467	234,910	370,377
Port Adelaide Enfield	19,959	3,252	0	332	391,866	92,076	356,654	10,604	0	5,465	880,208	9,689	30,530	6,707	46,926	139,843	693,439	833,282
Prospect	2,176	871	0	0	33,554	10,300	68,575	1,242	58	911	117,687	1,665	2,458	334	4,457	41,206	72,024	113,230
Roxby Downs	2,536	4,199	0	24	1,512	8,453	35,262	636	0	0	52,622	1,562	37	88	1,687	31,557	19,378	50,935
Salisbury	7,199	3,802	0	547	268,011	44,486	459,056	4,352	2,236	4,167	793,856	9,653	28,652	5,941	44,246	575,593	174,017	749,610
Tea Tree Gully	6,172	1,893	0	1,039	470,992	35,701	390,588	7,188	12	21,043	934,628	5,412	14,120	2,555	22,087	603,050	309,491	912,541
Unley	7,995	1,789	0	37	63,743	25,552	184,897	5,181	4,507	4,376	298,077	2,186	13,800	2,378	18,364	178,720	100,993	279,713
Victor Harbor	2,764	714	0	252	31,661	20,348	71,082	5,436	0	232	132,489	2,172	16,112	3,007	21,291	60,420	50,778	111,198
Walkerville	2,157	415	0	6	37,564	4,443	20,529	1,710	74	585	67,483	797	1,272	326	2,395	30,046	35,043	65,089
West Torrens	5,479	5,030	1,094	19	157,594	34,138	217,064	5,019	0	745	426,182	16,719	18,969	3,336	39,024	381,440	5,718	387,158
Provincial Cities																		
Mount Gambier	8,495	986	0	45	27,502	47,201	40,640	3,299	0	1,765	129,933	1,303	3,926	1,203	6,432	78,230	45,271	123,501
Murray Bridge	4,282	1,688	0	61	12,037	18,313	59,025	5,939	0	1,614	102,959	1,900	13,917	1,521	17,338	27,496	58,125	85,621
Port Augusta	1,744	1,586	0	132	5,550	24,718	27,806	3,365	0	2,579	67,480	1,968	7,542	2,055	11,565	51,711	4,204	55,915
Port Lincoln	4,947	1,065	0	20	64,469	9,023	53,479	2,161	0	526	135,690	1,211	691	484	2,386	110,016	23,288	133,304
Port Pirie	8,060	2,344	0	1	6,894	12,154	40,806	2,249	0	745	73,253	2,164	0	1,233	3,397	11,595	58,260	69,855
Whyalla	4,923	2,487	0	202	35,915	12,171	102,289	2,706	0	940	161,633	1,042	5,182	1,004	7,228	141,503	12,902	154,404
Rural - Small and Medium																		
Barunga West	1,150	238	0	6	11,056	5,663	14,561	860	0	26	33,560	209	1,798	194	2,201	27,589	3,770	31,359
Ceduna	745	493	0	11	5,245	4,101	22,361	1,997	0	0	34,953	914	2,249	222	3,385	16,494	15,074	31,568
Cleve	1,183	162	0	200	1,962	2,663	17,850	1,127	0	0	25,147	177	376	151	704	18,633	5,810	24,443
Ellistown	982	83	0	473	8,191	1,508	12,162	961	0	521	24,880	115	201	36	352	19,317	5,211	24,528
Flinders Ranges	2,005	103	0	107	0	4,368	13,359	1,466	0	64	21,471	354	1,555	182	2,092	8,704	10,676	19,379
Franklin Harbour	589	1,090	0	428	1,271	1,916	9,229	1,868	0	0	16,391	179	197	139	515	8,793	7,083	15,876
Goyder	1,441	814	0	408	4,117	11,500	30,108	4,039	0	36	52,463	761	1,966	224	2,951	49,465	47	49,512
Kangaroo Island	4,816	811	0	120	6,876	6,898	35,081	2,636	0	251	57,489	3,118	3,938	304	7,360	37,499	12,630	50,129
Karoonda East Murray	1,740	230	0	102	392	1,504	14,243	1,646	0	153	20,010	593	0	128	721	11,760	7,529	19,289
Kimba	538	495	0	62	783	3,537	9,212	2,111	0	0	16,737	245	743	62	1,050	10,244	5,444	15,688
Kingston	1,153	303	0	18	13,585	5,380	14,118	1,318	0	0	35,875	80	4,400	236	4,716	14,780	16,379	31,159
Le Hunte	2,689	148	0	14	1,820	3,453	15,311	2,603	0	41	26,078	205	0	143	348	33,157	(7,428)	25,730
Lower Eyre Peninsula	3,353	742	0	17	8,978	4,475	40,555	1,944	239	0	60,303	522	2,714	167	3,403	39,124	17,776	56,900
Mount Remarkable	1,773	290	0	14	911	1,920	59,581	1,530	0	113	66,131	130	1,045	248	1,423	39,739	24,969	64,708
Northern Areas	1,032	1,086	0	616	4,470	7,831	24,801	1,848	0	896	42,580	1,298	2,818	293	4,409	30,720	7,451	38,171
Orroroo Carrieton	1,235	175	0	14	641	2,366	24,320	950	0	0	29,701	74	400	198	632	29,083	(14)	29,069
Peterborough	1,483	349	0	1	404	2,608	8,485	1,248	0	501	15,079	360	267	94	721	14,051	307	14,358
Robe	568	592	0	773	25,463	2,921	23,280	1,226	0	40	54,863	2,841	6,316	261	9,418	37,218	8,227	45,445
Southern Mallee	906	302	0	64	1,580	5,410	22,920	2,636	0	416	34,234	496	2,193	184	2,873	22,488	8,874	31,362
Streaky Bay	1,824	435	0	802	4,661	4,269	20,590	1,899	0	0	34,480	398	859	213	1,470	14,652	18,358	33,010
Tumby Bay	1,796	237	0	525	6,253	4,340	68,681	1,123	238	0	83,193	399	640	217	1,256	80,959	978	81,937
Yankalilla	823	985	0	16	5,647	2,443	32,785	3,043	0	465	46,207	770	4,233	526	5,529	7,149	33,529	40,678

SA Local Government Grants Commission
Report 5 - Summary Balance Sheet Information by Council for 2006/07 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)	TOTAL ASSETS (\$000)	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	TOTAL LIABILITIES (\$000)	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	TOTAL EQUITY (\$000)
Rural - Large and Very Large																		
Berri Barmera	2,558	4,214	0	404	11,647	21,960	18,752	3,028	0	0	62,563	1,173	3,525	334	5,032	30,932	26,599	57,531
Clare & Gilbert Valleys	4,796	858	0	146	11,301	21,998	43,473	3,947	0	1,043	87,562	1,521	10,984	352	12,856	66,470	8,236	74,706
Coorong	1,994	644	0	19	4,944	3,411	47,440	4,470	0	2,233	65,155	373	825	523	1,721	37,812	25,622	63,434
Copper Coast	4,390	512	0	89	13,573	14,181	56,346	3,569	0	177	92,837	1,134	2,723	1,232	5,089	68,083	19,665	87,748
Grant	7,523	1,133	0	104	7,689	8,323	34,292	3,836	0	1,059	63,959	926	2,613	517	4,056	24,458	35,445	59,903
Light	16,368	1,781	0	68	12,726	14,206	56,845	2,584	911	520	106,009	10,759	8,697	328	19,784	74,733	11,492	86,225
Loxton Waikerie	6,659	1,242	0	106	15,075	20,825	61,709	4,494	0	7,370	117,479	8,631	3,877	756	13,264	47,993	56,223	104,216
Mallala	1,285	822	227	66	8,658	4,709	27,960	3,073	3,038	240	50,078	830	3,956	236	5,022	21,574	23,482	45,056
Mid Murray	3,118	1,191	0	90	7,422	8,940	42,713	4,772	67	0	68,313	2,220	5,587	727	8,534	46,987	12,792	59,779
Naracoorte Lucindale	1,004	468	0	901	7,162	11,899	70,875	4,030	0	539	96,877	1,193	3,523	841	5,557	56,680	34,640	91,320
Renmark Paringa	3,844	258	0	16	15,747	11,580	76,290	1,210	0	135	109,080	553	576	389	1,518	73,819	33,743	107,562
Tatiara	2,607	960	0	326	6,272	13,695	31,231	2,711	0	70	57,872	352	2,084	529	2,965	59,331	(4,424)	54,907
Wakefield	1,517	1,017	0	46	2,276	4,068	34,837	3,807	0	227	47,795	1,394	2,270	512	4,176	26,058	17,561	43,619
Wattle Range	4,674	1,646	0	354	16,543	15,230	62,594	3,718	0	269	105,028	1,992	6,104	1,371	9,467	48,253	47,308	95,561
Yorke Peninsula	5,449	1,356	0	123	37,121	34,821	176,688	6,329	0	0	261,888	1,515	7,626	734	9,875	257,319	(5,307)	252,012
State Total	277,487	106,821	1,327	41,835	4,158,759	1,328,545	6,730,617	257,995	30,491	171,311	13,105,188	216,961	472,206	92,267	781,434	6,860,688	5,463,066	12,323,753

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

Notes:

1. There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
2. The information contained in this report is exclusively for Council internal use only. Any other use, disclosure or reproduction of this document is unauthorised.
3. Totals may not balance due to rounding.

Report 6– Council Rating Arrangements

Glossary

Capital Value of Properties Within Council Area (as at 1st January 2006)

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

Number of Rateable Residential Properties (as at 1st January 2006)

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 2006-07

As per Government Gazette

Fixed Charge

Fixed Charge declared by Council for 2006-07

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 1*) **multiply by** 100

As per SA LGGC Supplementary Return/Financial Statements

Total Rate Revenue Increase/(Decrease) from 2005-06 to 2006-07

Total Rates 2006/2007 **minus** Total Rates 2005-06 **divide by** Total Rates 2005-06 **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 2006/07 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2006 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2006	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 2005-06 to 2006-07 (%)	Total Residential Rates (excluding CWMS Rates) (\$'000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)	
Urban, Urban Fringe and Urban Regional											
Adelaide	8,183	8,267	AV			58,000	46	7.2	10,675	1,291	
Adelaide Hills	6,012	12,135	CV		230	20,356	75	4.6	14,289	1,178	
Alexandrina	4,590	10,062	CV	540		18,100	72	7.7	10,070	1,001	
Barossa	3,298	7,079	CV		215	15,062	68	9.7	6,595	932	
Burnside	9,699	18,181	CV	550		23,170	81	5.9	21,636	1,190	
Campbelltown	6,020	19,707	CV	586		19,328	78	5.6	18,135	920	
Charles Sturt	15,060	45,649	CV	680		56,772	83	4.1	41,426	907	
Coober Pedy	80	1,238	CV		285	44	10	30.8	640	517	
Gawler	1,941	7,955	CV	600		9,320	58	7.4	6,188	778	
Holdfast Bay	7,048	16,787	CV	620		19,483	52	7.8	16,473	981	
Marion	10,401	34,706	CV	637		39,862	80	6.3	31,827	917	
Mitcham	9,200	24,762	CV	613		28,924	79	5.5	25,863	1,044	
Mount Barker	3,406	8,700	CV	474		16,571	71	10.0	9,663	1,111	
Norwood, Payneham & St Peters	6,953	16,110	CV	567		19,579	75	5.5	15,737	977	
Onkaparinga	15,861	58,798	CV		210	19	68,798	74	6.0	58,067	988
Playford	5,578	25,956	CV		427	33	31,041	61	6.4	19,911	767
Port Adelaide Enfield	13,696	46,350	CV	600		62,228	77	7.3	35,381	763	
Prospect	3,056	8,549	CV	630		10,806	75	5.6	9,413	1,101	
Roxby Downs	351	1,277	CV		250	20	6,784	72	7.7	4,344	3,402
Salisbury	10,832	46,420	CV	625		49,021	68	8.6	38,005	819	
Tea Tree Gully	10,577	36,927	CV	774		43,908	80	4.9	38,244	1,036	
Unley	7,295	15,947	CV	489		23,553	79	5.9	17,889	1,122	
Victor Harbor	2,517	6,299	CV		195	13	9,604	66	8.2	9,559	1,518
Walkerville	1,646	3,035	CV	668		4,024	75	3.9	3,679	1,212	
West Torrens	7,946	25,017	CV	526		29,476	70	4.8	18,031	721	
Provincial Cities											
Mount Gambier	2,174	10,296	CV		382	38	10,854	69	8.7	8,114	788
Murray Bridge	1,832	6,872	CV	572		10,203	47	10.0	6,414	933	
Port Augusta	861	6,092	SV	737		7,584	36	10.5	5,631	924	
Port Lincoln	1,725	5,976	SV		270	25	6,729	65	3.9	5,124	857
Port Pirie	1,271	7,249	CV		255	28	6,805	47	10.3	4,230	584
Whyalla	1,258	10,184	SV		267	35	8,899	49	8.2	7,239	711
Rural - Small and Medium											
Barunga West	727	1,350	CV		200	13	2,306	64	6.1	777	576
Ceduna	285	1,174	SV		418	23	2,768	44	11.0	1,656	1,411
Cleve	346	594	SV	322		1,772	51	10.1	512	862	
Elliston	259	495	CV		320	13	1,335	49	7.2	422	853
Flinders Ranges	135	704	CV	380		930	33	22.3	382	543	
Franklin Harbour	176	532	SV	265		834	38	7.9	167	314	
Goyder	786	1,364	CV		210	10	3,160	37	3.4	1,048	768
Kangaroo Island	893	2,529	CV		270	20	5,274	54	-4.7	1,703	673
Karoonda East Murray	180	240	CV	130		785	32	9.8	112	467	
Kimba	192	319	SV	125		1,005	34	8.5	325	1,019	
Kingston	631	1,132	CV	382		2,756	57	3.3	1,033	913	
Le Hunte	176	363	CV	248		1,064	31	7.2	189	519	
Lower Eyre Peninsula	1,094	1,498	CV		250	13	3,342	51	7.1	1,190	794
Mount Remarkable	414	1,288	SV		200	17	1,794	44	6.3	654	508
Northern Areas	1,051	1,483	CV		120	7	2,783	38	12.8	1,632	1,100
Orroroo Carrieton	138	336	CV		150	10	526	23	6.0	116	344

SA Local Government Grants Commission
Report 6 - Council Rating Arrangements for 2006/07 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2006 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2006	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 2005-06 to 2006-07 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
Peterborough	131	944	CV		260	29	835	23	5.8	468	496
Robe	654	1,069	CV	481			2,558	64	11.6	1,968	1,841
Southern Mallee	344	615	CV	290			2,188	43	5.1	342	556
Streaky Bay	287	880	SV		360	19	1,821	36	10.0	824	936
Tumby Bay	600	967	SV		294	15	2,422	57	7.2	805	832
Yankalilla	1,185	2,630	CV	575		0	5,823	76	10.1	3,544	1,348
Rural - Large and Very Large											
Berri Barmera	1,077	3,806	CV	500			6,616	62	7.6	3,214	844
Clare & Gilbert Valleys	1,725	2,657	CV	460			6,824	65	13.5	2,226	838
Coorong	1,106	1,867	CV		295	14	4,216	46	3.5	935	501
Copper Coast	1,860	6,317	CV		224	22	7,450	48	13.3	4,535	718
Grant	1,767	2,172	CV	398			5,202	52	8.5	914	421
Light	2,011	3,479	CV	570			9,144	74	7.4	3,714	1,068
Loxton Waikerie	1,381	3,886	CV	350			7,433	59	6.2	2,734	703
Mallala	1,014	2,372	CV	500			4,245	48	5.6	2,576	1,086
Mid Murray	1,532	4,758	CV	380			6,813	53	11.1	4,206	884
Naracoorte Lucindale	1,822	2,555	CV	200			7,367	66	8.0	2,462	964
Renmark Paringa	1,092	3,010	SV	375			4,102	57	1.0	1,179	392
Tatiara	1,676	1,812	CV	260			6,755	72	7.0	1,741	961
Wakefield	1,340	2,091	CV		174	9	4,477	53	9.9	1,247	596
Wattle Range	2,638	4,315	CV	425			10,942	68	9.2	3,435	796
Yorke Peninsula	3,746	8,323	CV		255	25	9,545	53	11.0	4,944	594
State Total	216,840	628,508					885,261			578,423	
State Average				478	259	19		65	6.8		920

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

Notes:

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3. Capital values as at 1st January 2006 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2006-07 predominately would have been based on January 2006 data.

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 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 assets, Loans to Community Groups, Prepayments, Other Debtors / Receivables / Accrued Income

As per SA LGGC Supplementary Return/Financial Statements

Other Financial Assets

Includes:

Securities with Government Authorities, Shares/stocks and Other Investments (excluding Equity Accounted Investments in Council Businesses and Inventories)

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 2006/07 Financial Year

	Total Liabilities (\$000)	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$ 000)	Total Financial Assets (\$ 000)	(3) Net Financial Liabilities (\$ 000)
Urban, Urban Fringe and Urban Regional						
Adelaide	70,488	2,623	8,546	0	11,169	59,319
Adelaide Hills	13,717	1,347	1,826	0	3,173	10,544
Alexandrina	16,604	4,377	2,632	0	7,009	9,595
Barossa	24,099	13,574	2,698	0	16,272	7,827
Burnside	5,063	4,656	639	0	5,295	(232)
Campbelltown	5,355	2,016	1,517	0	3,533	1,822
Charles Sturt	40,028	4,858	3,516	0	8,374	31,654
Coober Pedy	3,277	268	1,193	0	1,461	1,816
Gawler	10,222	1,193	1,609	0	2,802	7,420
Holdfast Bay	27,501	12,811	4,592	0	17,403	10,098
Marion	14,592	6,127	2,719	6	8,852	5,740
Mitcham	13,085	12,675	2,366	0	15,041	(1,956)
Mount Barker	5,699	6,295	3,094	0	9,389	(3,690)
Norwood, Payneham & St Peters	22,904	2,651	1,108	0	3,759	19,145
Onkaparinga	42,471	4,242	5,599	0	9,841	32,630
Playford	51,062	7,277	2,782	0	10,059	41,003
Port Adelaide Enfield	46,926	19,959	3,252	0	23,211	23,715
Prospect	4,457	2,176	871	0	3,047	1,410
Roxby Downs	1,687	2,536	4,199	0	6,735	(5,048)
Salisbury	44,246	7,199	3,802	0	11,001	33,245
Tea Tree Gully	22,087	6,172	1,893	0	8,065	14,022
Unley	18,364	7,995	1,789	0	9,784	8,580
Victor Harbor	21,291	2,764	714	0	3,478	17,813
Walkerville	2,395	2,157	415	0	2,572	(178)
West Torrens	39,024	5,479	5,030	1,094	11,603	27,421
Provincial Cities						
Mount Gambier	6,432	8,495	986	0	9,481	(3,049)
Murray Bridge	17,338	4,282	1,688	0	5,970	11,368
Port Augusta	11,565	1,744	1,586	0	3,330	8,235
Port Lincoln	2,386	4,947	1,065	0	6,012	(3,626)
Port Pirie	3,397	8,060	2,344	0	10,404	(7,007)
Whyalla	7,228	4,923	2,487	0	7,409	(181)
Rural - Small and Medium						
Barunga West	2,201	1,150	238	0	1,388	813
Ceduna	3,385	745	493	0	1,238	2,147
Cleve	704	1,183	162	0	1,345	(641)
Ellistown	352	982	83	0	1,065	(713)
Flinders Ranges	2,092	2,005	103	0	2,108	(16)
Franklin Harbour	515	589	1,090	0	1,679	(1,164)
Goyder	2,951	1,441	814	0	2,255	696
Kangaroo Island	7,360	4,816	811	0	5,627	1,733
Karoonda East Murray	721	1,740	230	0	1,970	(1,249)
Kimba	1,050	538	495	0	1,033	17
Kingston	4,716	1,153	303	0	1,456	3,260
Le Hunte	348	2,689	148	0	2,836	(2,488)
Lower Eyre Peninsula	3,403	3,353	742	0	4,095	(692)
Mount Remarkable	1,423	1,773	290	0	2,062	(640)
Northern Areas	4,409	1,032	1,086	0	2,118	2,291
Orroroo Carrieton	632	1,235	175	0	1,410	(778)

SA Local Government Grants Commission
Report 7 - Net Financial Liabilities By Council for 2006/07 Financial Year

	Total Liabilities (\$000)	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$ 000)	Total Financial Assets (\$ 000)	(3) Net Financial Liabilities (\$ 000)
Peterborough	721	1,483	349	0	1,832	(1,111)
Robe	9,418	568	592	0	1,160	8,258
Southern Mallee	2,873	906	302	0	1,208	1,665
Streaky Bay	1,470	1,824	435	0	2,259	(789)
Tumby Bay	1,256	1,796	237	0	2,033	(777)
Yankalilla	5,529	823	985	0	1,808	3,721
Rural - Large and Very Large						
Berri Barmera	5,032	2,558	4,214	0	6,772	(1,740)
Clare & Gilbert Valleys	12,856	4,796	858	0	5,654	7,203
Coorong	1,721	1,994	644	0	2,638	(917)
Copper Coast	5,089	4,390	512	0	4,902	187
Grant	4,056	7,523	1,133	0	8,656	(4,600)
Light	19,784	16,368	1,781	0	18,149	1,635
Loxton Waikerie	13,264	6,659	1,242	0	7,901	5,363
Mallala	5,022	1,285	822	227	2,334	2,688
Mid Murray	8,534	3,118	1,191	0	4,309	4,225
Naracoorte Lucindale	5,557	1,004	468	0	1,472	4,085
Renmark Paringa	1,518	3,844	258	0	4,102	(2,584)
Tatiara	2,965	2,607	960	0	3,567	(602)
Wakefield	4,176	1,517	1,017	0	2,534	1,642
Wattle Range	9,467	4,674	1,646	0	6,320	3,147
Yorke Peninsula	9,875	5,449	1,356	0	6,805	3,070
State Total	781,434	277,487	106,821	1,327	385,635	395,799

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

Asset Consumption Ratio

Written down value of Infrastructure, Property, Plant and Equipment (excluding Land, including Investment Property) *multiply by* 100 *divide by*
Written down value *plus* Accumulated depreciation of Infrastructure, Property, Plant and Equipment (excluding Land and Investment Property)
As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2006/07 Financial Year

	Operating Surplus / (Deficit) (Excluding Share of Profit/Loss - Joint Ventures and Associates) (\$ 000)	Operating Surplus Ratio (%)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(4) Asset Sustainability Ratio (%)	(4) Asset Consumption Ratio (%)
Urban, Urban Fringe and Urban Regional							
Adelaide	14,838	26	59,319	47	1.0	98	79
Adelaide Hills	(4,215)	(21)	10,544	40	0.5	(4)	71
Alexandrina	371	2	9,595	39	1.6	98	66
Barossa	1,440	10	7,827	36	1.1	134	58
Burnside	281	1	(232)	(1)	0.2	(5)	95
Campbelltown	(1,436)	(8)	1,822	7	(1.0)	58	49
Charles Sturt	(2,913)	(5)	31,654	47	0.9	68	58
Coober Pedy	(152)	(13)	1,816	14	0.4	(2)	88
Gawler	(650)	(7)	7,420	47	3.1	(17)	75
Holdfast Bay	339	2	10,098	27	0.4	49	69
Marion	2,054	5	5,740	12	(0.1)	74	73
Mitcham	(225)	(1)	(1,956)	(5)	(1.3)	69	67
Mount Barker	581	4	(3,690)	(16)	(1.3)	110	74
Norwood, Payneham & St Peters	(1,429)	(7)	19,145	75	3.6	(1)	64
Onkaparinga	(634)	(1)	32,630	36	1.0	61	77
Playford	(1,346)	(4)	41,003	81	3.6	85	61
Port Adelaide Enfield	3,526	6	23,715	30	0.9	75	96
Prospect	233	2	1,410	10	(0.2)	70	68
Roxby Downs	(168)	(2)	(5,048)	(53)	(1.3)	98	64
Salisbury	(383)	(1)	33,245	47	1.6	33	62
Tea Tree Gully	(1,898)	(4)	14,022	26	1.2	43	63
Unley	776	3	8,580	29	1.4	102	69
Victor Harbor	(4,213)	(44)	17,813	123	2.6	108	66
Walkerville	(98)	(3)	(178)	(3)	(0.2)	(0)	57
West Torrens	1,975	7	27,421	66	1.2	104	63
Provincial Cities							
Mount Gambier	315	3	(3,049)	(20)	(1.3)	35	96
Murray Bridge	(531)	(5)	11,368	52	2.8	(14)	95
Port Augusta	(1,422)	(19)	8,235	39	1.0	(13)	92
Port Lincoln	511	8	(3,626)	(36)	(3.1)	35	68
Port Pirie	2,331	35	(7,007)	(49)	(3.0)	134	47
Whyalla	(388)	(4)	(181)	(1)	(1.2)	99	61
Rural - Small and Medium							
Barunga West	368	16	813	23	2.5	2	95
Ceduna	191	7	2,147	35	0.9	74	87
Cleve	502	30	(641)	(19)	(1.4)	87	92
Ellistown	816	64	(713)	(27)	(1.4)	60	86
Flinders Ranges	(45)	(5)	(16)	(1)	(0.3)	(26)	100
Franklin Harbour	(18)	(2)	(1,164)	(54)	(0.9)	27	100
Goyder	486	16	696	8	(0.1)	58	77
Kangaroo Island	(612)	(12)	1,733	18	0.9	(18)	93
Karoonda East Murray	497	64	(1,249)	(52)	(5.3)	65	96
Kimba	46	5	17	1	(0.3)	89	84
Kingston	344	13	3,260	68	1.7	(19)	57
Le Hunte	(1,268)	(125)	(2,488)	(73)	(4.0)	19	80
Lower Eyre Peninsula	773	24	(692)	(11)	(1.4)	47	70
Mount Remarkable	(208)	(12)	(640)	(16)	(1.3)	63	98
Northern Areas	547	20	2,291	32	1.9	(18)	37
Orroroo Carrieton	167	32	(778)	(34)	(2.2)	0	78
Peterborough	411	50	(1,111)	(30)	(2.3)	(104)	61
Robe	(1,021)	(41)	8,258	210	9.2	37	64

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2006/07 Financial Year

	Operating Surplus / (Deficit) (Excluding Share of Profit/Loss - Joint Ventures and Associates) (\$ 000)	Operating Surplus Ratio (%)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(4) Asset Sustainability Ratio (%)	(4) Asset Consumption Ratio (%)
Southern Mallee	98	5	1,665	33	1.6	29	54
Streaky Bay	84	5	(789)	(16)	(0.1)	52	89
Tumby Bay	108	5	(777)	(19)	(2.1)	90	83
Yankalilla	380	7	3,721	49	3.1	157	88
Rural - Large and Very Large							
Berri Barmera	(1,830)	(28)	(1,740)	(17)	0.1	(2)	100
Clare & Gilbert Valleys	(585)	(9)	7,203	69	2.6	68	60
Coorong	(403)	(10)	(917)	(10)	(0.8)	9	87
Copper Coast	(77)	(1)	187	1	(0.7)	88	76
Grant	255	5	(4,600)	(47)	(3.1)	57	61
Light	(1,312)	(15)	1,635	13	1.4	(17)	67
Loxton Waikerie	610	8	5,363	43	(1.1)	68	78
Mallala	237	6	2,688	31	1.8	3	57
Mid Murray	(2)	(0)	4,225	33	1.6	60	80
Naracoorte Lucindale	(3,659)	(51)	4,085	37	1.0	57	81
Renmark Paringa	(731)	(18)	(2,584)	(36)	(3.1)	64	81
Tatiara	(62)	(1)	(602)	(7)	(0.4)	84	57
Wakefield	(632)	(14)	1,642	20	0.9	(12)	55
Wattle Range	(585)	(5)	3,147	20	1.9	34	54
Yorke Peninsula	(9,523)	(102)	3,070	17	1.2	8	54
State Total	(8,182)		395,799				
State Average		(1)		29	(1.4)	55	69

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 2008 Model Financial Statements.
4. Until all councils finalise their Infrastructure and Asset Management Plans (scheduled for 30 November 2008), there are likely to be errors and inconsistencies in this data. At a point in time, some councils have set the pre-depreciated value of their assets on a 'net' rather than 'gross' basis. This distorts (upwards) the Asset Consumption Ratio. Comparison of indicators between councils is not recommended at this stage. In addition, 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.