

SA Local Government Grants Commission Database Reports 2014-15

This file consists of ten Database Reports containing general and financial information by Council for 2014-15.

If you have any queries or suggestions regarding the reports please do not hesitate to contact the Grants Commission on (08) 7109 7164 or email to: 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 (FTE); Sealed Roads; Sealed Laneways; Unsealed Roads; Unsealed Laneways; Total Roads; Number of Rateable Properties as at 1st January 2014; Number of Rateable Properties as at 1st January 2015; Number of Rateable Properties as at 1 January 2016; Capital Value of Properties within Council Area 1st January 2014; Capital Value of Properties within Council Area 1st January 2015; Capital Value of Properties within Council Area 1st January 2016.
Report 2	<u>Sources of Operating Revenue</u> General Rates; Other Rates; Other Charges; Mandatory and Discretionary Rebates & Remissions and Write-offs; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Revenue; Share of Profit - Joint Ventures & Associates; Total Operating Revenue.
Report 3	<u>Operating Expense Information</u> Employee Costs; Materials, Contracts and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment; Share of Loss - Joint Ventures & Associates; Total Operating Expenses; Operating Surplus/(Deficit).
Report 4	<u>Net Outlays on Non-Financial Assets</u> Capital Expenditure on Renewal/Replacement of 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 2014; Number of Rateable Residential Properties as at 1st January 2014; Rating Basis - Capital, Site or Annual Value; 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 2013-14 to 2014-15; 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 Ratio; Adjusted Operating Surplus Ratio; Net Financial Liabilities Ratio; Asset Sustainability Ratio.
Report 9	<u>Operating Expenses Summary</u> Business Undertakings; Public Order & Safety; Health Services; Community Support; Community Amenities; Library Services; Cultural Services; Economic Development; Agricultural Services; Waste Management; Other Environment; Recreation; Regulatory Services; Transport; Governance/ Finance Charges & Balance of Amounts Not Allocated to Other Functions
Report 10	<u>Operating Income Summary</u> Business Undertakings; Public Order & Safety; Health Services; Community Support; Community Amenities; Library Services; Cultural Services; Economic Development; Agricultural Services; Waste Management; Other Environment; Recreation; Regulatory Services; Transport; Rates & Balance of Amounts Not Allocated to Other Functions

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it often is not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.

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 DPTI Information (as at 30 June 2015)

Note: area data sourced from the Department of Transport, Energy and Infrastructure cadastral database.

Estimated Resident Population

As per ABS Information

Council Employees (FTE)

As per Councils' General Information Returns

(Excluding Agency Staff)

Sealed Roads

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)

Unsealed Roads

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 (as at 30 June 2015)

Roads Sealed plus Sealed Laneways plus Roads Unsealed plus Unsealed Laneways

Number of Rateable Properties (as at 1st January 2014)

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

Number of Rateable Properties (as at 1st January 2015)

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

Number of Rateable Properties (as at 1st January 2016)

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

Capital Value of Properties Within Council Area (as at 1st January 2014)

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 2015)

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 2016)

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 2014-15 Financial Year

	ACLG Code using Population Data as at 30 June 2015	Area (Hectares)	Estimated Resident Population as at 30 June 2015 (excluding unincorporated areas)	Council Employees (FTE)	Sealed Roads (Km)	Sealed Laneways (Km)	Unsealed Roads (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways as at 30 June 2015 (Km)	Number of Rateable Properties as at 1st January 2014	(3) Number of Rateable Properties as at 1st January 2015	Number of Rateable Properties as at 1st January 2016	Capital Value of Properties within Council Area as at 1st January 2014 (\$ mill)	(4) Capital Value of Properties within Council Area as at 1st January 2015 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2016 (\$ mill)
Adelaide	UCC	1,524	23,169	792	123	4.0	0	0.0	127	22,159	22,512	22,829	14,251	14,283	14,392
Adelaide Hills	UFM	79,246	40,031	155	613	2.8	388	0.7	1,005	17,578	17,253	17,286	8,449	8,767	8,830
Alexandrina	UFS	182,558	25,449	177	554	2.1	817	0.0	1,374	18,145	18,040	18,171	6,386	6,677	6,704
Barossa	UFS	89,138	23,104	129	346	0.1	628	0.0	974	12,477	12,437	12,507	4,338	4,512	4,631
Barunga West	RAM	158,149	2,434	21	72	0.0	854	0.0	926	2,669	2,681	2,684	1,038	1,024	1,053
Berri Barmera	RAV	50,736	10,419	64	272	1.4	198	12.7	485	6,225	6,140	6,152	1,184	1,195	1,192
Burnside	UDM	2,742	45,034	161	229	5.4	5	0.0	240	21,564	20,676	20,709	13,988	14,457	14,873
Campbelltown	UDM	2,428	51,889	144	255	0.1	0	0.0	255	23,263	22,831	23,007	9,516	9,866	10,260
Ceduna	RAM	543,306	3,716	36	77	0.0	1,638	0.0	1,715	2,260	2,257	2,260	519	531	535
Charles Sturt	UDL	5,550	114,209	459	576	2.8	1	0.0	580	56,463	54,896	55,269	24,278	24,660	25,538
Clare & Gilbert Valleys	RAL	188,560	9,057	53	234	0.4	1,598	0.0	1,832	6,727	6,702	6,742	2,305	2,350	2,358
Cleve	RAS	499,952	1,795	23	101	0.1	1,445	0.0	1,546	1,449	1,503	1,513	496	547	549
Coober Pedy	URS	7,752	1,801	55	30	0.0	391	0.2	421	1,575	1,577	1,575	173	174	175
Coorong	RAL	886,280	5,556	55	361	0.1	1,532	0.0	1,894	4,199	4,271	4,320	1,300	1,303	1,402
Copper Coast	RAV	77,601	14,114	89	275	2.9	675	4.2	957	11,694	11,591	11,681	3,167	3,267	3,299
Ellistown	RAS	667,874	1,066	13	44	0.0	1,104	0.0	1,148	1,289	1,270	1,277	363	372	372
Flinders Ranges	RAS	410,645	1,608	27	38	0.0	1,225	0.0	1,262	1,711	1,645	1,653	234	233	230
Franklin Harbour	RAS	276,676	1,234	18	76	0.0	707	0.0	783	1,206	1,153	1,145	292	260	261
Gawler	UFS	4,102	22,618	104	176	1.0	20	2.7	200	10,746	10,675	10,857	3,106	3,247	3,330
Goyder	RAM	668,787	4,232	38	160	0.3	3,088	0.0	3,248	4,338	4,326	4,324	1,062	1,076	1,094
Grant	RAL	191,704	8,235	69	492	0.1	1,077	0.0	1,569	5,258	5,272	5,329	2,039	1,971	1,887
Holdfast Bay	UDM	1,445	37,263	324	172	6.9	0	0.5	179	21,436	20,167	20,235	10,311	10,747	11,065
Kangaroo Island	RAM	443,438	4,611	18	256	0.0	1,107	0.2	1,362	5,468	5,427	5,450	1,440	1,443	1,451
Karoonda East Murray	RAS	440,868	1,014	59	130	0.0	1,169	0.0	1,299	1,110	1,100	1,098	254	255	250
Kimba	RAS	396,640	1,097	17	100	0.0	1,615	0.0	1,716	885	884	884	273	282	282
Kingston	RAM	335,110	2,363	18	125	0.2	618	0.0	744	2,578	2,576	2,587	998	1,002	1,001
Light	RAV	127,273	14,841	71	176	0.0	1,283	1.7	1,461	7,583	7,616	7,665	2,979	3,044	3,059
Lower Eyre Peninsula	RAL	475,525	5,087	35	144	0.0	1,200	0.0	1,344	3,934	3,960	3,990	1,696	1,750	1,756
Loxton Waikerie	RAV	796,386	11,462	81	415	0.0	1,889	0.0	2,304	7,690	7,555	7,573	1,679	1,717	1,717
Mallala	RAL	93,184	8,750	55	156	0.0	805	0.1	961	4,749	4,767	4,804	1,542	1,600	1,619
Marion	UDL	5,605	88,983	326	474	0.6	0	0.0	475	42,839	41,419	41,707	15,991	16,593	17,260
Mid Murray	RAL	625,242	8,243	98	331	2.2	3,060	0.0	3,394	10,272	10,106	10,148	2,049	2,081	2,083
Mitcham	UDM	7,551	66,347	256	402	2.9	1	4.5	411	29,131	28,457	28,517	14,157	14,473	15,057
Mount Barker	URM	59,345	32,558	149	352	0.5	423	0.0	776	15,433	15,377	15,656	5,688	6,060	6,198
Mount Gambier	URS	3,420	26,348	116	222	0.4	2	0.0	224	14,145	13,957	14,078	3,170	3,225	3,212
Mount Remarkable	RAM	344,116	2,773	35	110	0.0	1,958	0.0	2,067	3,099	3,094	3,112	610	607	615
Murray Bridge	URS	182,434	20,971	180	440	0.1	536	0.2	976	11,688	11,640	11,698	2,703	2,788	2,796
Naracoorte Lucindale	RAL	453,117	8,390	71	476	0.6	1,138	0.0	1,615	6,146	6,091	6,124	2,099	2,103	2,074
Northern Areas	RAM	297,409	4,488	51	137	0.0	2,065	0.0	2,202	4,122	4,104	4,123	1,327	1,348	1,363
Norwood, Payneham & St Peters	UDM	1,512	37,350	127	160	12.5	0	0.0	172	20,558	19,545	19,592	10,664	10,942	11,378
Onkaparinga	UFV	51,887	168,798	664	1,276	7.8	194	0.1	1,478	77,293	76,897	77,425	24,973	25,698	25,829
Orroroo Carrieton	RAS	330,629	852	14	59	0.0	1,569	0.0	1,628	1,292	1,288	1,297	178	179	177
Peterborough	RAS	300,616	1,673	33	40	0.0	1,191	0.0	1,231	1,678	1,672	1,673	177	178	178
Playford	UFL	34,434	88,222	432	730	3.8	97	0.0	830	38,109	38,055	38,569	9,675	9,792	9,810
Port Adelaide Enfield	UDV	9,388	123,754	417	680	1.7	4	0.0	686	61,826	60,584	61,005	22,583	23,059	23,707
Port Augusta	URS	118,855	14,522	222	195	0.7	216	0.0	411	7,556	7,629	7,634	1,613	1,649	1,644
Port Lincoln	URS	3,204	14,984	53	151	0.5	8	0.0	159	8,393	8,149	8,177	2,358	2,376	2,387
Port Pirie	RAV	179,230	17,540	95	309	0.1	1,045	0.0	1,354	10,207	10,076	10,090	2,129	2,118	2,141
Prospect	UDS	779	21,416	74	87	3.5	0	0.0	91	10,050	9,656	9,684	4,685	4,826	5,026
Renmark Paringa	RAL	90,003	9,230	49	307	0.4	173	0.0	480	5,323	5,313	5,323	1,205	1,239	1,263
Robe	RAS	109,837	1,428	26	41	0.2	394	0.0	435	2,313	2,322	2,323	922	938	940
Roxby Downs	URS	11,000	5,078	44	34	0.0	4	0.0	39	1,982	1,977	1,976	702	686	617
Salisbury	UDV	15,920	138,535	464	816	2.1	6	0.0	824	58,888	58,462	58,856	17,700	18,516	18,650
Southern Mallee	RAM	570,227	2,058	37	115	0.0	1,216	0.8	1,332	1,736	1,698	1,696	429	423	426
Streaky Bay	RAM	624,070	2,249	25	96	0.0	1,637	0.0	1,733	2,316	2,295	2,300	490	503	504

SA Local Government Grants Commission
Report 1 - General Information By Council for 2014-15 Financial Year

	ACLG Code using Population Data as at 30 June 2015	Area (Hectares)	Estimated Resident Population as at 30 June 2015 (excluding unincorporated areas)	Council Employees (FTE)	Sealed Roads (Km)	Sealed Laneways (Km)	Unsealed Roads (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways as at 30 June 2015 (Km)	Number of Rateable Properties as at 1st January 2014	(3) Number of Rateable Properties as at 1st January 2015	Number of Rateable Properties as at 1st January 2016	Capital Value of Properties within Council Area as at 1st January 2014 (\$ mill)	(4) Capital Value of Properties within Council Area as at 1st January 2015 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2016 (\$ mill)
Tatiara	RAL	652,519	6,631	55	519	0.0	1,413	0.0	1,932	4,735	4,703	4,704	1,551	1,536	1,534
Tea Tree Gully	UDL	9,508	98,861	353	578	2.4	16	0.0	597	41,913	41,499	41,648	15,083	15,637	15,995
Tumby Bay	RAM	266,988	2,668	21	52	0.2	1,057	0.0	1,110	2,336	2,302	2,305	942	974	973
Unley	UDM	1,437	39,324	189	165	5.7	0	0.0	170	19,470	18,662	18,721	11,529	11,649	12,371
Victor Harbor	URS	38,633	15,169	100	256	0.6	145	0.0	402	10,719	10,469	10,473	3,748	3,746	3,703
Wakefield	RAL	347,894	6,886	55	206	0.0	2,480	0.0	2,686	5,342	5,331	5,342	1,717	1,770	1,818
Walkerville	UDS	356	7,673	32	35	0.7	0	0.0	36	3,606	3,861	3,887	2,463	2,651	2,770
Wattle Range	RAV	394,602	11,460	96	516	1.7	1,927	2.4	2,447	8,958	8,921	8,938	2,849	2,846	2,776
West Torrens	UDM	3,710	58,964	272	290	3.1	0	0.2	293	31,129	29,604	29,713	12,459	12,868	13,216
Whyalla	URS	107,168	22,759	121	221	3.0	60	67.6	352	12,095	12,024	12,027	2,402	2,494	2,500
Wudinna	RAS	536,908	1,282	20	82	0.0	1,608	0.0	1,690	1,072	1,054	1,061	259	267	268
Yankalilla	RAM	75,693	4,700	47	129	0.0	415	0.0	544	5,576	5,473	5,506	1,787	1,799	1,812
Yorke Peninsula	RAV	594,610	11,018	111	474	0.0	3,416	0.0	3,891	13,811	13,730	13,765	5,204	5,335	5,346
State Total		15,565,031	1,691,443	8,887	18,345	88.9	56,553	98.8	75,086	895,585	881,256	886,449	329,925	338,584	345,580

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Number of Rateable Properties from 1st January 2015 was extracted from the new South Australian Integrated Land Information System (SAILIS) and was reviewed to reflect current LGGC business rules.
4. Capital Value of Properties within Council Area from 1st January 2015 was reviewed to reflect current LGGC business rules.

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 *less* Other Rates: Write-offs and discretionary rebates and remissions

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

Mandatory and Discretionary Rebates & Remissions and Write-offs

Includes: General Rates: Mandatory rebates; General Rates: Write-offs and discretionary rebates and remissions Other Rates: 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 Revenue

As per SA LGGC Supplementary Return/Financial Statements

Share of Profit - Joint Ventures & Associates

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; Share of Profit - Joint Ventures & Associates (as above).

SA Local Government Grants Commission
Report 2 - Sources of Operating Revenues by Council for 2014-15 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 Revenue (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Revenue (\$000)
Adelaide	94,486	4,919	218	(4,811)	94,812	17,482	61,222	6,387	433	915	545	0	181,796
Adelaide Hills	30,235	2,162	231	(316)	32,312	911	1,258	4,515	38	307	321	50	39,712
Alexandrina	28,675	4,504	157	(328)	33,008	951	2,090	3,389	48	436	633	56	40,611
Barossa	21,656	5,232	170	(558)	26,500	579	2,421	3,296	281	464	907	6	34,454
Barunga West	3,391	459	20	(63)	3,807	51	293	695	38	6	86	0	4,976
Berri Barmera	7,218	3,805	143	(206)	10,960	171	198	3,313	89	1,037	539	0	16,307
Burnside	33,740	1,350	102	(204)	34,988	1,329	910	4,417	50	489	317	71	42,571
Campbelltown	31,114	997	144	(669)	31,586	977	1,069	4,542	472	695	762	69	40,172
Ceduna	3,987	1,121	28	(119)	5,017	80	1,156	3,815	21	439	371	0	10,899
Charles Sturt	91,549	2,262	599	(1,690)	92,720	4,019	2,413	9,835	279	188	382	708	110,544
Clare & Gilbert Valleys	9,535	1,953	67	(158)	11,397	235	1,380	2,059	225	144	221	0	15,661
Cleve	2,482	445	18	(52)	2,893	25	179	2,046	108	185	177	0	5,613
Coorong Pedy	1,335	554	33	(24)	1,898	16	6,097	5,864	17	107	263	0	14,262
Coorong	5,822	1,383	61	(113)	7,153	136	183	5,120	1	427	122	7	13,149
Copper Coast	13,526	4,339	118	(174)	17,809	667	2,665	2,879	248	471	438	0	25,177
Elliston	1,746	336	14	(38)	2,058	16	74	2,046	73	25	32	0	4,324
Flinders Ranges	1,582	502	23	(56)	2,051	35	311	1,620	96	104	157	0	4,374
Franklin Harbour	1,029	58	4	(15)	1,076	30	271	5,766	45	14	89	0	7,291
Gawler	17,429	2,207	80	(1,152)	18,564	702	1,276	3,547	140	349	18	135	24,731
Goyder	4,288	772	60	(20)	5,100	130	655	5,603	134	82	239	0	11,943
Grant	7,131	1,117	48	(432)	7,864	206	2,315	2,653	55	228	353	0	13,674
Holdfast Bay	30,207	1,620	102	(649)	31,280	2,134	6,254	13,290	498	1,571	2,354	493	57,874
Kangaroo Island	5,677	2,764	98	(81)	8,458	198	932	3,529	22	4,399	130	23	17,691
Karoonda East Murray	1,101	103	7	(32)	1,179	15	54	3,273	17	33	61	0	4,632
Kimba	1,369	182	4	(19)	1,536	14	99	2,217	47	152	95	0	4,160
Kingston	3,018	794	10	(56)	3,766	105	158	1,285	58	159	63	0	5,594
Light	13,319	2,658	123	(414)	15,685	428	147	1,524	68	76	230	0	18,158
Lower Eyre Peninsula	5,167	891	33	(63)	6,028	164	2,088	1,712	80	620	38	1	10,731
Loxton Waikerie	8,712	2,916	56	(369)	11,315	301	1,581	7,178	188	127	1,435	0	22,125
Mallala	6,770	675	95	(50)	7,490	355	87	1,973	5	330	129	0	10,369
Marion	66,701	1,523	203	(962)	67,465	1,749	1,689	7,694	888	874	800	817	81,976
Mid Murray	10,532	1,240	49	(177)	11,644	328	1,814	6,599	21	720	419	0	21,545
Mitcham	46,839	1,360	144	(990)	47,353	1,725	568	4,191	362	209	723	224	55,355
Mount Barker	23,056	7,725	203	(324)	30,660	1,057	3,423	2,944	78	709	574	4	39,449
Mount Gambier	17,183	559	65	(166)	17,641	417	3,706	3,604	29	350	363	0	26,110
Mount Remarkable	2,236	777	36	(5)	3,044	91	517	2,702	174	119	265	0	6,912
Murray Bridge	18,900	1,619	242	(786)	19,975	553	2,278	10,607	177	188	552	4	34,334
Naracoorte Lucindale	9,943	1,187	50	(126)	11,054	176	2,357	4,685	249	109	373	0	19,003
Northern Areas	4,963	1,286	44	(43)	6,250	106	133	3,092	81	185	571	0	10,418
Norwood, Payneham & St Peters	31,014	1,238	107	(767)	31,592	1,749	3,228	3,310	97	497	214	57	40,744
Onkaparinga	110,410	5,703	959	(1,260)	115,812	3,370	4,976	22,826	70	1,339	1,550	1,486	151,429
Orroroo Carrieton	753	278	7	(22)	1,016	12	149	1,929	32	221	0	0	3,359
Peterborough	1,208	245	22	(25)	1,450	27	361	2,484	84	60	407	0	4,873
Playford	66,670	930	707	(4,094)	64,213	2,171	2,837	20,526	188	1,195	1,307	482	92,919
Port Adelaide Enfield	87,000	2,239	284	(2,587)	86,936	2,706	1,908	10,093	862	3,869	0	0	106,374
Port Augusta	14,621	2,455	224	(812)	16,488	238	4,967	13,084	132	675	2,040	0	37,624
Port Lincoln	9,655	2,371	87	(213)	11,900	258	1,284	2,236	119	502	1,392	0	17,691
Port Pirie	13,169	2,320	160	(325)	15,324	328	1,531	6,759	70	539	21	0	24,572

SA Local Government Grants Commission
Report 2 - Sources of Operating Revenues by Council for 2014-15 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 Revenue (\$000)	Share of Profit - Joint Ventures & Associates (\$000)	(3) Total Operating Revenue (\$000)
Prospect	17,505	446	118	(355)	17,714	528	208	2,032	271	167	318	16	21,254
Renmark Paringa	5,272	2,179	48	(149)	7,350	238	556	4,757	161	117	233	0	13,412
Robe	3,369	1,252	15	(15)	4,621	83	691	850	23	26	206	0	6,500
Roxby Downs	4,456	845	21	(108)	5,214	63	11,029	1,053	60	124	122	0	17,665
Salisbury	83,107	1,903	215	(1,296)	83,929	2,741	5,898	18,001	520	561	1,309	859	113,818
Southern Mallee	3,081	443	33	(82)	3,474	34	447	2,327	17	135	135	0	6,569
Streaky Bay	2,738	464	18	(16)	3,204	67	1,758	3,388	68	50	173	0	8,708
Tatiara	8,218	1,511	46	(161)	9,614	105	431	4,898	232	181	367	0	15,828
Tea Tree Gully	66,614	3,777	0	(1,236)	69,155	2,745	3,901	7,748	189	52	1,984	0	85,774
Tumby Bay	3,175	912	19	(40)	4,066	64	120	1,680	29	39	115	1	6,114
Unley	35,174	1,412	122	(806)	35,902	1,395	1,537	3,933	16	294	1,014	202	44,293
Victor Harbor	18,231	361	63	(176)	18,479	446	2,057	1,775	197	667	256	53	23,930
Wakefield	6,569	1,859	82	(135)	8,375	214	477	3,509	28	148	44	0	12,795
Walkerville	7,096	241	14	(192)	7,159	196	513	404	85	118	147	94	8,716
Wattle Range	13,953	2,553	58	(249)	16,315	232	1,722	4,419	27	493	287	0	23,495
West Torrens	48,438	1,212	173	(754)	49,069	1,675	8,877	4,183	618	302	738	300	65,762
Whyalla	14,766	3,997	108	(510)	18,361	406	4,070	6,980	38	115	1,536	0	31,506
Wudinna	1,480	158	4	(24)	1,618	20	55	2,781	165	113	182	0	4,934
Yankalilla	9,055	1,843	117	(173)	10,842	195	1,150	778	132	83	160	29	13,369
Yorke Peninsula	14,524	4,600	97	(111)	19,110	391	2,866	4,227	184	610	351	0	27,739
State Totals	1,388,970	120,103	7,830	(33,203)	1,483,698	61,361	185,925	328,476	10,647	31,334	32,755	6,247	2,140,443

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Total Operating Revenue is consistent with the calculation of Operating Revenue in the LGA's 2015 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; Allowance for Bad and Doubtful Debts; Carbon Tax; 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

Share of Loss - Joint Ventures & Associates

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.

Operating Surplus / (Deficit)

Total Operating Revenue (see report 2) *minus* Total Operating Expenses

As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 3 - Operating Expense Information by Council for 2014-15 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)	Operating Surplus/(Deficit) (\$000)
Adelaide	64,458	71,160	483	36,558	30	172,689	9,107
Adelaide Hills	13,382	16,932	859	7,375	12	38,560	1,152
Alexandrina	12,768	15,827	1,498	9,547	0	39,640	971
Barossa	11,428	14,053	1,191	7,465	40	34,177	277
Barunga West	1,635	2,630	101	1,608	0	5,975	(999)
Berri Barmera	4,538	7,129	305	3,043	0	15,015	1,292
Burnside	15,151	17,762	131	8,135	249	41,428	1,143
Campbelltown	12,018	15,286	7	8,539	10	35,860	4,312
Ceduna	2,768	4,304	233	2,494	0	9,799	1,100
Charles Sturt	37,600	39,809	1,414	24,528	30	103,381	7,163
Clare & Gilbert Valleys	3,953	6,629	666	4,237	192	15,677	(16)
Cleve	1,494	1,527	51	1,267	0	4,339	1,274
Cooper Pedy	5,358	10,337	236	1,360	0	17,291	(3,029)
Coorong	4,382	5,342	179	3,816	0	13,719	(570)
Copper Coast	6,484	8,889	1,190	7,791	0	24,354	823
Elliston	1,112	1,904	0	1,114	0	4,130	194
Flinders Ranges	1,526	1,520	95	1,337	0	4,478	(104)
Franklin Harbour	1,000	2,956	45	910	0	4,911	2,380
Gawler	8,849	10,175	741	3,323	65	23,153	1,578
Goyder	2,694	3,620	62	4,598	0	10,974	969
Grant	5,173	3,882	311	4,885	0	14,251	(577)
Holdfast Bay	27,257	20,517	881	8,539	0	57,194	680
Kangaroo Island	4,584	6,496	670	4,478	0	16,228	1,463
Karoonda East Murray	740	897	0	1,326	4	2,967	1,665
Kimba	1,283	1,535	22	1,097	0	3,937	223
Kingston	1,317	2,391	41	1,572	0	5,321	273
Light	6,231	6,572	463	5,090	36	18,392	(234)
Lower Eyre Peninsula	2,242	4,445	341	2,981	0	10,009	722
Loxton Waikerie	5,952	7,323	106	6,405	0	19,786	2,339
Mallala	4,257	3,071	446	2,334	105	10,213	156
Marion	31,757	26,418	800	12,974	0	71,949	10,027
Mid Murray	7,709	8,250	403	5,617	5	21,984	(439)
Mitcham	20,738	19,175	516	12,328	0	52,757	2,598
Mount Barker	12,665	17,777	64	8,297	0	38,803	646
Mount Gambier	9,197	8,920	299	6,649	0	25,065	1,045
Mount Remarkable	1,747	3,031	50	2,018	0	6,846	66
Murray Bridge	14,375	11,329	534	6,170	0	32,408	1,926
Naracoorte Lucindale	5,242	5,290	235	6,114	0	16,881	2,122
Northern Areas	3,329	2,734	450	4,247	0	10,760	(342)
Norwood, Payneham & St Peters	12,009	16,277	983	7,403	207	36,879	3,865
Onkaparinga	56,648	60,965	3,230	27,509	0	148,352	3,077
Orroroo Carrieton	1,083	1,023	67	1,177	0	3,350	9
Peterborough	1,848	1,602	15	1,207	0	4,672	201
Playford	33,721	32,987	4,027	16,643	125	87,503	5,416
Port Adelaide Enfield	35,128	38,547	765	25,223	0	99,663	6,711
Port Augusta	17,419	15,644	1,440	5,741	0	40,244	(2,620)
Port Lincoln	4,320	9,378	22	3,280	0	17,000	691
Port Pirie	6,292	10,973	209	5,917	0	23,391	1,181
Prospect	7,005	10,091	495	3,348	2	20,941	313
Renmark Paringa	3,514	5,101	65	3,049	0	11,729	1,683
Robe	2,184	2,132	21	2,156	0	6,493	7
Roxby Downs	3,548	11,731	22	2,563	0	17,864	(199)

SA Local Government Grants Commission
Report 3 - Operating Expense Information by Council for 2014-15 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)	Operating Surplus/(Deficit) (\$000)
Salisbury	34,832	45,683	1,431	23,421	20	105,387	8,431
Southern Mallee	2,710	2,256	202	2,348	0	7,517	(948)
Streaky Bay	1,671	3,464	98	2,436	0	7,669	1,039
Tatiara	4,055	4,646	175	4,624	0	13,500	2,328
Tea Tree Gully	31,640	34,191	1,592	11,749	20	79,192	6,582
Tumby Bay	1,753	2,725	42	1,669	0	6,189	(75)
Unley	15,840	18,150	531	6,448	0	40,969	3,324
Victor Harbor	8,214	7,991	792	5,331	0	22,328	1,602
Wakefield	3,404	5,311	150	4,525	0	13,390	(595)
Walkerville	2,687	3,604	408	1,985	3	8,687	29
Wattle Range	7,168	7,894	678	4,455	0	20,195	3,300
West Torrens	25,723	21,529	829	10,850	0	58,931	6,831
Whyalla	10,332	12,792	390	6,312	0	29,826	1,680
Wudinna	1,270	881	0	1,926	0	4,077	857
Yankalilla	4,079	5,189	458	3,500	0	13,226	143
Yorke Peninsula	8,006	12,599	300	8,511	0	29,416	(1,677)
State Totals	726,496	823,200	35,556	447,472	1,155	2,033,881	106,562

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Total Operating Expenses are consistent with the calculation of Operating Expenses in the LGA's 2015 Model Financial Statements.
4. An Operating Surplus arises when Operating Revenue exceeds Operating Expenses. An Operating Deficit arises when Operating Expenses exceed Operating Revenue.

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 2014-15 Financial Year

	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)	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)
Adelaide	32,855	(36,558)	(534)	(4,237)	19,479	(938)	(4,860)	13,681
Adelaide Hills	9,091	(7,375)	(17)	1,699	-142	(920)	(400)	(1,462)
Alexandrina	4,754	(9,547)	(521)	(5,314)	8,763	(1,834)	(69)	6,860
Barossa	6,933	(7,465)	(964)	(1,496)	2,099	(553)	(140)	1,406
Barunga West	471	(1,608)	(6)	(1,143)	460	(110)	0	350
Berri Barmera	1,463	(3,133)	(68)	(1,738)	6,137	(1,082)	(58)	4,997
Burnside	8,978	(8,135)	(333)	510	7,079	(304)	0	6,775
Campbelltown	6,625	(8,539)	(136)	(2,050)	3,947	(820)	0	3,127
Ceduna	1,466	(2,494)	(24)	(1,052)	732	(509)	0	223
Charles Sturt	22,854	(24,528)	(1,002)	(2,676)	9,557	(1,925)	0	7,632
Clare & Gilbert Valleys	2,474	(4,337)	(268)	(2,131)	1,097	0	(72)	1,025
Cleve	1,350	(1,267)	(20)	63	781	(807)	(43)	(69)
Cooper Pedy	0	(1,360)	0	(1,360)	2,361	(1,280)	0	1,081
Coorong	4,973	(3,816)	(978)	179	2,356	(420)	(1,215)	721
Copper Coast	3,374	(7,791)	(28)	(4,445)	11,170	(676)	(1,859)	8,635
Elliston	1,296	(1,114)	(98)	84	183	(108)	0	75
Flinders Ranges	205	(1,337)	(51)	(1,183)	3,625	(1,905)	0	1,720
Franklin Harbour	1,029	(910)	(99)	20	1,775	0	0	1,775
Gawler	2,607	(3,323)	(174)	(890)	3,623	(1,199)	1	2,425
Goyder	4,234	(5,021)	(98)	(885)	1,179	(129)	0	1,050
Grant	2,009	(4,885)	(589)	(3,465)	4,150	(1,621)	(4)	2,525
Holdfast Bay	5,797	(8,539)	(456)	(3,198)	8,449	(1,016)	(1,569)	5,864
Kangaroo Island	4,393	(4,478)	(102)	(187)	1,216	(799)	1	418
Karoonda East Murray	981	(1,326)	(94)	(439)	1,515	0	0	1,515
Kimba	823	(1,121)	(166)	(464)	176	0	7	183
Kingston	1,451	(1,572)	(117)	(238)	233	(180)	0	53
Light	4,019	(5,090)	(385)	(1,456)	2,498	(8,503)	(157)	(6,162)
Lower Eyre Peninsula	2,402	(2,999)	(219)	(816)	2,301	(20)	(11)	2,270
Loxton Waikerie	3,740	(6,405)	(456)	(3,121)	2,490	(397)	(39)	2,054
Mallala	1,214	(2,478)	(113)	(1,377)	3,697	(277)	0	3,420
Marion	13,133	(13,015)	202	320	16,747	(1,831)	(884)	14,032
Mid Murray	2,853	(5,617)	18	(2,746)	4,655	(3,005)	(187)	1,463
Mitcham	9,587	(12,328)	(1,639)	(4,380)	5,212	(1,501)	35	3,746
Mount Barker	5,895	(8,297)	(160)	(2,562)	13,163	(3,391)	(361)	9,411
Mount Gambier	5,155	(6,649)	(298)	(1,792)	4,091	(796)	(612)	2,683
Mount Remarkable	2,433	(2,018)	(86)	329	1,509	0	0	1,509
Murray Bridge	3,305	(6,170)	(25)	(2,890)	7,936	(4,989)	(315)	2,632
Naracoorte Lucindale	5,688	(6,114)	(95)	(521)	1,847	(887)	(262)	698
Northern Areas	3,172	(4,247)	(162)	(1,237)	365	(312)	(126)	(73)
Norwood, Payneham & St Peters	4,435	(7,403)	(27)	(2,995)	5,019	(441)	0	4,578
Onkaparinga	21,120	(27,509)	(5,824)	(12,213)	15,306	(2,898)	0	12,408
Orroroo Carrieton	749	(1,177)	1	(427)	338	0	0	338
Peterborough	119	(1,207)	(41)	(1,129)	760	(179)	0	581
Playford	17,445	(16,643)	(493)	309	15,666	(9,174)	(104)	6,388
Port Adelaide Enfield	18,222	(25,223)	(698)	(7,699)	18,181	(4,218)	(53)	13,910
Port Augusta	1,175	(5,741)	(97)	(4,663)	9,128	(1,390)	0	7,738
Port Lincoln	2,467	(3,280)	(92)	(905)	824	(163)	0	661
Port Pirie	5,085	(6,052)	(209)	(1,176)	1,403	(803)	12	612
Prospect	3,855	(3,348)	(158)	349	839	(85)	0	754
Renmark Paringa	1,656	(3,049)	(28)	(1,421)	1,590	(584)	(555)	451
Robe	1,368	(2,156)	(86)	(874)	1,408	(20)	(227)	1,161
Roxby Downs	63	(2,563)	(32)	(2,532)	4,270	(56)	0	4,214
Salisbury	9,774	(23,421)	(141)	(13,788)	21,144	(1,536)	(10,875)	8,733
Southern Mallee	1,109	(2,348)	(98)	(1,337)	395	(166)	0	229
Streaky Bay	965	(2,613)	(130)	(1,778)	3,228	(1,905)	0	1,323
Tatiara	3,447	(4,624)	(322)	(1,499)	1,732	(667)	0	1,065
Tea Tree Gully	9,956	(11,749)	(756)	(2,549)	3,685	(896)	(579)	2,210
Tumby Bay	1,423	(1,746)	(174)	(497)	68	(276)	(92)	(300)
Unley	6,587	(6,448)	(386)	(247)	3,313	(1,477)	735	2,571

SA Local Government Grants Commission
Report 4 - Net Outlays on Non-Financial Assets by Council for 2014-15 Financial Year

	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)	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)
Victor Harbor	2,378	(5,331)	(123)	(3,076)	2,126	(457)	0	1,669
Wakefield	5,406	(4,738)	(488)	180	-44	(245)	0	(289)
Walkerville	648	(1,985)	(35)	(1,372)	976	(50)	(132)	794
Wattle Range	3,348	(4,455)	(51)	(1,158)	971	(688)	(314)	(31)
West Torrens	11,570	(10,850)	(616)	104	10,040	(1,521)	(695)	7,824
Whyalla	6,325	(6,383)	(28)	(86)	3,070	(1,147)	0	1,923
Wudinna	1,677	(1,926)	(372)	(621)	176	(15)	0	161
Yankalilla	1,592	(3,500)	(191)	(2,099)	164	(80)	(137)	(53)
Yorke Peninsula	4,863	(8,511)	(387)	(4,035)	4,405	(1,204)	0	3,201
State Totals	343,909	(448,985)	(22,443)	(127,519)	298,692	(77,385)	(26,215)	195,092

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets. Interested readers are encouraged to contact individual Councils for further information.
3. 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 2015 Model Financial Statements.
4. 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; Rates Postponed for State Seniors; 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; Available-for-sale Investments Reserve, Other Reserves and Net Assets Transferred –
Council Restructure

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 2014-15 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)
Adelaide	6,149	6,414	1,455	1,210	528,892	253,589	493,948	15,726	157	41,420	1,348,960	21,537	10,500	13,994	46,031	476,763	826,166	1,302,929
Adelaide Hills	1,672	3,973	0	17	66,770	23,248	191,896	6,840	1,271	14,672	310,359	8,951	16,806	1,464	27,221	149,392	133,746	283,138
Alexandrina	1,118	4,032	0	19	104,319	45,096	252,577	6,805	457	3,345	417,768	5,155	25,782	4,633	35,570	225,679	156,519	382,198
Barossa	6,506	3,132	7	333	56,529	41,399	229,412	6,079	1,689	845	345,931	3,174	16,841	3,172	23,187	250,580	72,164	322,744
Barunga West	955	316	0	54	3,785	11,443	44,929	791	0	0	62,272	567	1,498	465	2,530	59,815	-72	59,743
Berri Barmera	3,519	2,732	0	54	18,836	25,200	72,189	2,580	0	1,971	127,081	2,992	5,732	1,807	10,531	92,666	23,884	116,550
Burnside	2,198	1,470	0	26	254,349	51,518	195,799	9,302	176	3,577	518,415	3,912	8,311	4,376	16,599	286,085	215,731	501,816
Campbelltown	15,628	4,936	0	0	199,162	18,783	293,854	4,711	225	4,797	542,096	10,162	454	3,605	14,221	380,713	147,162	527,875
Ceduna	2,003	1,069	0	223	17,730	8,035	64,459	2,672	0	91	96,282	600	3,177	742	4,519	69,924	21,839	91,763
Charles Sturt	9,538	7,111	0	53	276,963	119,714	687,745	10,529	235	9,988	1,121,876	22,333	29,470	8,928	60,731	630,628	430,517	1,061,145
Clare & Gilbert Valleys	9,168	1,169	0	263	12,725	35,757	109,623	3,777	0	428	172,910	920	9,063	1,313	11,296	143,651	17,963	161,614
Cleve	5,005	307	0	727	2,504	3,771	27,381	2,088	0	3,771	45,554	174	1,083	462	1,719	23,413	20,422	43,835
Coober Pedy	44	1,880	0	1,681	1,149	5,152	21,504	2,143	0	0	33,553	3,405	4,790	589	8,784	12,959	11,810	24,769
Coorong	1,614	1,093	0	26	10,145	17,262	166,168	3,931	47	1,543	201,829	3,124	3,291	1,020	7,435	166,073	28,321	194,394
Copper Coast	14,644	3,156	0	860	30,752	44,669	187,255	3,817	0	226	285,379	2,048	32,509	8,722	43,279	215,666	26,434	242,100
Elliston	2,678	295	0	11	10,402	1,910	22,413	934	0	1,363	40,006	150	0	111	261	31,545	8,200	39,745
Flinders Ranges	3,858	389	0	291	0	18,154	36,253	1,780	0	0	60,725	1,086	1,661	846	3,593	38,775	18,356	57,131
Franklin Harbour	3,253	509	0	53	4,646	3,177	9,068	1,826	0	2,085	24,617	1,415	877	322	2,614	10,654	11,348	22,002
Gawler	4,899	1,472	0	20	28,895	8,408	198,403	3,196	3,527	4,097	252,917	3,994	10,821	2,283	17,098	187,696	48,123	235,819
Goyder	4,714	972	0	526	2,939	11,681	84,019	6,278	0	1,898	113,027	662	1,036	525	2,223	96,417	14,387	110,804
Grant	3,254	984	0	281	9,133	8,031	123,349	4,347	0	36,901	186,280	1,046	5,889	1,032	7,967	140,431	37,882	178,313
Holdfast Bay	11,810	4,828	0	11	302,109	83,030	243,289	6,532	2,517	4,326	658,452	27,660	15,147	4,231	47,038	441,684	169,730	611,414
Kangaroo Island	1,760	1,817	0	243	34,146	14,420	146,256	2,962	97	817	202,518	1,250	12,280	1,383	14,913	176,602	11,004	187,606
Karoonda East Murray	1,736	208	0	454	1,669	1,645	29,486	1,805	95	200	37,298	1,039	0	342	1,381	21,020	14,897	35,917
Kimba	2,291	160	0	51	2,714	6,994	28,071	2,510	0	0	42,791	107	141	327	575	30,073	12,143	42,216
Kingston	2,398	3,162	0	5	10,929	14,349	34,921	1,970	0	62	67,796	350	3,527	404	4,281	37,425	26,091	63,516
Light	7,640	2,776	0	12	25,334	22,683	142,298	2,858	1,639	1,648	206,887	3,188	6,545	1,824	11,556	173,085	22,246	195,331
Lower Eyre Peninsula	1,796	796	0	25	12,899	16,583	69,244	3,439	255	0	105,037	614	6,411	834	7,859	64,772	32,406	97,178
Loxton Waikerie	9,116	1,490	0	79	15,869	48,799	135,821	6,556	0	1,016	218,746	10,784	646	1,871	13,301	135,233	70,212	205,445
Mallala	920	1,346	0	269	13,167	10,763	60,400	3,050	4,838	803	95,556	1,405	9,284	1,162	11,851	54,558	29,147	83,705
Marion	19,688	4,036	2750	166	342,635	92,075	615,285	7,522	5,120	56,381	1,145,658	7,278	11,900	6,012	25,190	740,335	380,133	1,120,468
Mid Murray	2,144	3,465	0	223	25,195	25,815	105,843	6,664	95	9,947	179,391	1,982	8,729	3,228	13,939	142,009	23,443	165,452
Mitcham	10,391	2,657	0	65	178,954	43,731	294,426	7,425	11,023	2,402	551,074	4,361	7,022	5,154	16,537	206,495	328,042	534,537
Mount Barker	3,166	4,934	0	15	82,664	43,097	328,396	4,133	776	2,404	469,585	3,919	8,098	2,486	14,503	283,206	171,876	455,081
Mount Gambier	969	1,676	0	40	40,818	87,891	94,772	4,648	0	2,220	233,034	5,436	4,709	2,308	4,543	165,034	58,547	222,582
Mount Remarkable	5,008	878	0	13	4,563	14,071	34,823	3,413	0	0	62,769	1,593	560	308	2,461	30,067	30,241	60,308
Murray Bridge	8,046	3,899	0	196	33,672	48,162	166,111	7,768	388	11,160	279,402	9,189	6,781	1,619	17,589	174,723	87,090	261,813
Naracoorte Lucindale	9,593	988	0	1,034	12,325	25,600	233,090	4,422	0	1,407	288,459	1,909	3,686	1,378	6,973	234,727	46,759	281,486
Northern Areas	3,640	910	0	72	8,311	12,966	107,804	2,674	0	0	136,377	441	8,680	968	10,089	116,850	9,439	126,289
Norwood, Payneham & St Peters	2,015	2,130	0	0	330,472	41,221	200,909	3,265	248	2,693	582,953	3,189	14,287	5,398	22,874	522,233	37,843	560,076
Onkaparinga	3,526	7,730	0	56	562,333	165,365	961,417	13,408	9,302	19,499	1,742,636	20,834	64,580	8,715	94,129	1,101,718	546,789	1,648,507
Ororo Carrieton	1,386	224	0	6	641	2,533	25,838	1,318	0	158	32,104	164	799	715	1,678	28,119	2,307	30,426
Peterborough	4,462	270	0	4	1,445	1,907	7,762	3,413	0	684	19,947	2,674	252	473	3,399	21,962	-5,413	16,549
Playford	6,131	7,165	0	123	362,330	68,749	522,931	11,703	7,614	15,766	1,002,512	18,153	83,040	4,795	105,988	481,382	415,142	896,524
Port Adelaide Enfield	26,010	5,240	0	212	313,138	169,350	872,285	11,564	0	14,561	1,412,360	9,488	9,692	10,886	30,066	608,243	774,051	1,382,294
Port Augusta	4,690	2,497	0	249	10,059	65,046	104,658	4,159	0	23,461	214,819	6,135	32,515	3,110	41,760	178,044	-4,984	173,060
Port Lincoln	4,156	1,496	0	0	76,694	21,209	63,688	1,490	0	1,593	170,326	1,637	370	3,423	5,430	133,232	31,663	164,895
Port Pirie	4,483	3,553	0	102	24,088	22,844	179,705	4,791	0	990	240,556	4,381	4,328	4,260	12,969	171,833	55,754	227,587
Prospect	3,770	3,344	0	1	52,722	13,934	68,040	1,915	85	3,123	146,934	3,545	6,996	1,606	12,147	57,535	77,252	134,787
Renmark Paringa	5,629	860	0	24	22,976	12,933	103,482	1,810	0	192	147,906	688	897	757	2,342	109,365	36,200	145,565
Robe	207	595	0	210	25,291	10,214	58,316	1,597	0	163	96,593	3,109	146	598	3,853	79,302	13,438	92,740
Roxby Downs	1,872	3,237	0	21	15,258	12,428	98,680	1,080	0	751	133,327	1,873	0	1,678	3,551	100,756	29,020	129,776
Salisbury	19,460	4,867	988	12,429	480,916	77,783	725,179	7,558	3,323	31,562	1,364,065	14,517	19,539	8,209	42,265	996,706	325,094	1,321,800
Southern Mallee	976	659	0	64	2,678	4,822	37,828	3,184	0	52	50,262	1,368	2,650	794	4,811	36,723	8,728	45,451
Streaky Bay	3,691	557	0	938	8,070	21,422	36,733	2,345	0	664	74,420	790	1,189	862	2,841	44,452	27,127	71,579
Tatiara	8,783	811	0	657	11,557	18,348	125,786	3,421	0	98	169,461	933	1,607	1,094	3,634	157,399	8,428	165,827
Tea Tree Gully	4,006	4,331	0	2,663	476,287	78,846	793,154	11,317	102	41,435	1,412,141	12,419	22,597	3,680	38,696	1,024,425	349,020	1,373,445
Tumby Bay	1,404	629	0	221	10,135	9,889	34,744	2,341	255	0	59,618	315	766	477	1,558	54,291	3,769	58,060
Unley	1,091	2,300	0	0	198,633	35,773	307,490	6,458	10,977	9,546	572,268	5,042	11,398	2,562	19,002	426,610	126,656	553,266
Victor Harbor	4,701	2,673	0	271	46,678	32,318	172,029	5,384	225	2,338	266,617	2,503	11,495	2,666	16,664	192,144	57,809	249,953
Wakefield	485	878	0	210	12,117	7,610	136,964	5,028	0	786	164,078	2,174	1,753	1,142	5,069	138,870	20,139	159,009
Walkerville	2,327	488	1641	0	55,150	12,534	29,704	778	89	5,631	108,342	1,098	8,435	2,621	12,154	64,463	31,725	96,188

SA Local Government Grants Commission
Report 5 - Summary Balance Sheet Information by Council for 2014-15 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)
Wattle Range	3,610	1,377	0	405	12,686	32,300	115,339	4,417	0	247	170,381	2,047	9,650	1,829	13,526	94,706	62,149	156,855
West Torrens	17,680	3,207	1065	12,187	228,719	60,407	258,082	7,032	0	4,869	593,248	8,516	11,003	20,050	39,569	487,728	65,951	553,679
Whyalla	653	3,118	0	3,310	58,150	25,584	155,142	4,103	0	3,529	253,589	2,012	7,564	4,029	13,605	205,883	34,101	239,984
Wudinna	8,286	152	0	17	1,185	4,561	29,505	2,474	0	13	46,193	179	0	495	674	49,899	-4,380	45,519
Yankalilla	3,459	1,283	0	61	11,936	6,274	84,726	2,211	108	2,056	112,114	1,201	6,953	509	8,663	71,625	31,825	103,450
Yorke Peninsula	7,469	1,687	0	777	73,855	45,617	193,843	7,808	0	12,767	343,823	2,497	7,590	2,118	12,205	335,455	-3,837	331,618
State Totals	360,947	154,795	7,906	44,919	6,274,797	2,450,492	12,886,539	317,875	66,955	427,038	22,992,260	310,393	645,828	195,801	1,152,020	14,892,526	6,947,714	21,840,240

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
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 2014)

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

Number of Rateable Residential Properties (as at 1st January 2014)

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 2014-15

As per Government Gazette

Fixed Charge

Fixed Charge declared by Council for 2014-15

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 2013-14 to 2014-15

Total Rates 2014-15 **minus** Total Rates 2013-14 **divide by** Total Rates 2013-14 **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 2014-15 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2014 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2014	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 2013-14 to 2014-15 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)
Adelaide	14,251	10,078	AV	0	0	94,812	52	3.2	18,718	1,857
Adelaide Hills	8,449	12,456	CV	0	418	32,312	81	2.9	23,848	1,915
Alexandrina	6,386	11,996	CV	0	330	33,008	81	6.3	20,503	1,709
Barossa	4,338	8,240	CV	0	284	26,500	77	5.3	13,405	1,627
Barunga West	1,038	1,489	CV	0	325	3,807	77	5.5	1,407	945
Berri Barmera	1,184	4,176	CV	601	0	10,960	67	1.0	4,805	1,151
Burnside	13,988	18,546	CV	780	0	34,988	82	5.1	31,976	1,724
Campbelltown	9,516	20,554	CV	843	0	31,586	79	5.3	29,967	1,458
Ceduna	519	1,318	SV	0	700	5,017	46	4.2	2,416	1,833
Charles Sturt	24,278	48,967	CV	980	0	92,720	84	4.1	63,493	1,297
Clare & Gilbert Valleys	2,305	3,205	CV	600	0	11,397	73	3.7	4,300	1,342
Cleve	496	647	CV	0	410	2,893	52	14.1	683	1,056
Cooper Pedy	173	1,225	CV	0	360	1,898	13	6.7	1,113	909
Coorong	1,300	1,952	CV	0	300	7,153	54	9.8	2,814	1,442
Copper Coast	3,167	8,166	CV	0	479	17,809	71	5.6	11,377	1,393
Elliston	363	494	CV	0	256	2,058	48	2.1	838	1,696
Flinders Ranges	234	747	CV	663	0	2,051	47	8.3	932	1,248
Franklin Harbour	292	626	CV	0	270	1,076	15	(8.1)	462	738
Gawler	3,106	8,731	CV	900	0	18,564	75	8.1	14,711	1,685
Goyder	1,062	1,486	CV	0	311	5,100	43	4.4	1,809	1,217
Grant	2,039	2,188	CV	525	0	7,864	58	4.8	1,607	734
Holdfast Bay	10,311	17,302	CV	864	0	31,280	54	4.4	26,222	1,516
Kangaroo Island	1,440	2,421	CV	0	290	8,458	48	3.4	2,734	1,129
Karoonda East Murray	254	273	CV	190	0	1,179	25	5.9	162	593
Kimba	273	336	SV	300	0	1,536	37	4.6	490	1,458
Kingston	998	1,203	CV	487	0	3,766	67	3.1	1,785	1,484
Light	2,979	4,418	CV	785	0	15,685	86	5.6	6,943	1,572
Lower Eyre Peninsula	1,696	1,924	CV	0	350	6,028	56	6.4	2,453	1,275
Loxton Waikerie	1,679	4,216	CV	0	250	11,315	51	2.8	5,449	1,292
Mallala	1,542	2,684	CV	0	100	7,490	72	5.0	4,258	1,586
Marion	15,991	37,747	CV	938	0	67,465	82	5.8	53,576	1,419
Mid Murray	2,049	5,296	CV	568	0	11,644	54	5.3	6,381	1,205
Mitcham	14,157	25,465	CV	917	0	47,353	86	5.0	40,843	1,604
Mount Barker	5,688	10,688	CV	660	0	30,660	78	7.1	18,368	1,719
Mount Gambier	3,170	11,586	CV	0	566	17,641	68	4.8	13,246	1,143
Mount Remarkable	610	1,140	CV	0	263	3,044	44	6.7	1,131	992
Murray Bridge	2,703	7,707	CV	844	0	19,975	58	7.3	12,152	1,577
Naracoorte Lucindale	2,099	2,693	CV	325	0	11,054	58	2.0	4,221	1,567
Northern Areas	1,327	1,641	CV	0	320	6,250	60	7.2	1,919	1,169
Norwood, Payneham & St Peters	10,664	16,428	CV	897	0	31,592	78	4.4	25,029	1,524
Onkaparinga	24,973	65,549	CV	0	350	115,812	76	5.8	94,645	1,444
Orroroo Carrieton	178	332	CV	0	230	1,016	30	8.8	1,016	3,060
Peterborough	177	953	CV	0	320	1,450	30	4.6	996	1,045
Playford	9,675	32,243	CV	0	845	64,213	69	7.3	49,736	1,543
Port Adelaide Enfield	22,583	51,255	CV	750	0	86,936	82	3.9	49,897	974
Port Augusta	1,613	6,311	SV	1,165	0	16,488	44	9.1	10,028	1,589
Port Lincoln	2,358	6,385	SV	0	360	11,900	67	8.8	9,507	1,489
Port Pirie	2,129	7,731	CV	0	415	15,324	62	8.4	9,980	1,291
Prospect	4,685	8,685	CV	1,050	0	17,714	83	5.2	14,341	1,651
Renmark Paringa	1,205	3,422	CV	0	380	7,350	55	5.8	3,355	980
Robe	922	1,306	CV	620	0	4,621	71	2.9	2,213	1,694

SA Local Government Grants Commission
Report 6 - Council Rating Arrangements for 2014-15 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2014 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2014	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 2013-14 to 2014-15 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property (\$)
Roxby Downs	702	1,817	CV	0	590	24	5,214	30	7.6	4,083	2,247
Salisbury	17,700	52,721	CV	903	0	0	83,929	74	4.5	63,945	1,213
Southern Mallee	429	642	CV	515	0	0	3,474	53	2.8	576	897
Streaky Bay	490	919	SV	0	475	16	3,204	37	5.4	706	768
Tatiara	1,551	1,983	CV	550	0	0	9,614	61	2.8	2,963	1,494
Tea Tree Gully	15,083	38,253	CV	1,064	0	0	69,155	81	5.1	57,953	1,515
Tumby Bay	942	1,103	SV	0	564	20	4,066	67	4.1	1,617	1,466
Unley	11,529	16,346	CV	716	0	0	35,902	81	5.2	27,951	1,710
Victor Harbor	3,748	7,864	CV	0	315	14	18,479	77	5.8	14,131	1,797
Wakefield	1,717	2,290	CV	0	320	11	8,375	65	7.7	2,550	1,114
Walkerville	2,463	3,168	CV	1,069	0	0	7,159	82	7.5	6,151	1,942
Wattle Range	2,849	4,463	CV	595	0	0	16,315	69	5.4	5,791	1,298
West Torrens	12,459	25,753	CV	826	0	0	49,069	75	5.6	28,599	1,111
Whyalla	2,402	10,653	SV	0	410	30	18,361	58	6.8	14,904	1,399
Wudinna	259	367	CV	375	0	0	1,618	33	7.7	302	823
Yankalilla	1,787	3,237	CV	850	0	0	10,842	81	8.9	5,696	1,760
Yorke Peninsula	5,204	8,415	CV	0	400	23	19,110	69	6.5	10,920	1,298
State Totals	329,925	686,621					1,483,698	69		973,098	
State Average				727	380	19			5.4		1,417

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. Capital values as at 1st January 2014 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2014-15 predominately would have been based on January 2014 data.
4. In relation to Coober Pedy, 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; Rates Postponed for State Seniors; 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 2014-15 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)
Adelaide	46,031	6,149	6,414	1,455	14,018	32,013
Adelaide Hills	27,221	1,672	3,973	0	5,645	21,576
Alexandrina	35,570	1,118	4,032	0	5,150	30,420
Barossa	23,187	6,506	3,132	7	9,645	13,542
Barunga West	2,530	955	316	0	1,271	1,259
Berri Barmera	10,531	3,519	2,732	0	6,251	4,280
Burnside	16,599	2,198	1,470	0	3,668	12,931
Campbelltown	14,221	15,628	4,936	0	20,564	(6,343)
Ceduna	4,519	2,003	1,069	0	3,072	1,447
Charles Sturt	60,731	9,538	7,111	0	16,649	44,082
Clare & Gilbert Valleys	11,296	9,168	1,169	0	10,337	959
Cleve	1,719	5,005	307	0	5,312	(3,593)
Coober Pedy	8,784	44	1,880	0	1,924	6,860
Coorong	7,435	1,614	1,093	0	2,707	4,728
Copper Coast	43,279	14,644	3,156	0	17,800	25,479
Elliston	261	2,678	295	0	2,973	(2,712)
Flinders Ranges	3,593	3,858	389	0	4,247	(654)
Franklin Harbour	2,614	3,253	509	0	3,762	(1,148)
Gawler	17,098	4,899	1,472	0	6,371	10,727
Goyder	2,223	4,714	972	0	5,686	(3,463)
Grant	7,967	3,254	984	0	4,238	3,729
Holdfast Bay	47,038	11,810	4,828	0	16,638	30,400
Kangaroo Island	14,913	1,760	1,817	0	3,577	11,336
Karoonda East Murray	1,381	1,736	208	0	1,944	(563)
Kimba	575	2,291	160	0	2,451	(1,876)
Kingston	4,281	2,398	3,162	0	5,560	(1,279)
Light	11,556	7,640	2,776	0	10,416	1,140
Lower Eyre Peninsula	7,859	1,796	796	0	2,592	5,267
Loxton Waikerie	13,301	9,116	1,490	0	10,606	2,695
Mallala	11,851	920	1,346	0	2,266	9,585
Marion	25,190	19,688	4,036	2750	26,474	(1,284)
Mid Murray	13,939	2,144	3,465	0	5,609	8,330
Mitcham	16,537	10,391	2,657	0	13,048	3,489
Mount Barker	14,503	3,166	4,934	0	8,100	6,403
Mount Gambier	9,453	969	1,676	0	2,645	6,808
Mount Remarkable	2,461	5,008	878	0	5,886	(3,425)
Murray Bridge	17,589	8,046	3,899	0	11,945	5,644
Naracoorte Lucindale	6,973	9,593	988	0	10,581	(3,608)
Northern Areas	10,089	3,640	910	0	4,550	5,539
Norwood, Payneham & St Peters	22,874	2,015	2,130	0	4,145	18,729
Onkaparinga	94,129	3,526	7,730	0	11,256	82,873
Orroroo Carrieton	1,678	1,386	224	0	1,610	68

SA Local Government Grants Commission
Report 7 - Net Financial Liabilities by Council for 2014-15 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	3,399	4,462	270	0	4,732	(1,333)
Playford	105,988	6,131	7,165	0	13,296	92,692
Port Adelaide Enfield	30,066	26,010	5,240	0	31,250	(1,184)
Port Augusta	41,760	4,690	2,497	0	7,187	34,573
Port Lincoln	5,430	4,156	1,496	0	5,652	(222)
Port Pirie	12,969	4,483	3,553	0	8,036	4,933
Prospect	12,147	3,770	3,344	0	7,114	5,033
Renmark Paringa	2,342	5,629	860	0	6,489	(4,147)
Robe	3,853	207	595	0	802	3,051
Roxby Downs	3,551	1,872	3,237	0	5,109	(1,558)
Salisbury	42,265	19,460	4,867	988	25,315	16,950
Southern Mallee	4,811	976	659	0	1,635	3,176
Streaky Bay	2,841	3,691	557	0	4,248	(1,407)
Tatiara	3,634	8,783	811	0	9,594	(5,960)
Tea Tree Gully	38,696	4,006	4,331	0	8,337	30,359
Tumby Bay	1,558	1,404	629	0	2,033	(475)
Unley	19,002	1,091	2,300	0	3,391	15,611
Victor Harbor	16,664	4,701	2,673	0	7,374	9,290
Wakefield	5,069	485	878	0	1,363	3,706
Walkerville	12,154	2,327	488	1641	4,456	7,698
Wattle Range	13,526	3,610	1,377	0	4,987	8,539
West Torrens	39,569	17,680	3,207	1065	21,952	17,617
Whyalla	13,605	653	3,118	0	3,771	9,834
Wudinna	674	8,286	152	0	8,438	(7,764)
Yankalilla	8,663	3,459	1,283	0	4,742	3,921
Yorke Peninsula	12,205	7,469	1,687	0	9,156	3,049
State Totals	1,152,020	360,947	154,795	7,906	523,648	628,372

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
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 Ratio

Operating Surplus / (Deficit) (see report 3) *divide* General and Other Rates (excluding revenue from Natural Resource Management Levy) *multiply by* 100

As per SA LGGC Supplementary Return/Financial Statements

Adjusted Operating Surplus Ratio

Operating Surplus / (Deficit) (see report 3) *plus* Total Brought Forward Payment 2013-14 *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 Ratio

Net Financial Liabilities (see report 7) *divide* Total Operating Revenue (excluding revenue from Natural Resource Management Levy) *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* Optimal Level of Capital Expenditure on Renewal and Replacing Assets

As per SA LGGC Supplementary Return/Financial Statements

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2014-15 Financial Year

	Operating Surplus Ratio (%)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	Asset Sustainability Ratio (%)
Adelaide	10%	9%	18%	92%
Adelaide Hills	4%	1%	55%	91%
Alexandrina	3%	1%	76%	50%
Barossa	1%	-1%	40%	230%
Barunga West	-27%	-35%	26%	52%
Berri Barmera	12%	0%	26%	54%
Burnside	3%	1%	31%	127%
Campbelltown	14%	11%	-16%	200%
Ceduna	22%	-4%	13%	
Charles Sturt	8%	6%	41%	96%
Clare & Gilbert Valleys	0%	-5%	6%	66%
Cleve	45%	21%	-65%	106%
Coober Pedy	-166%	-189%	48%	0%
Coorong	-8%	-31%	36%	41%
Copper Coast	5%	-1%	103%	
Elliston	10%	-21%	-64%	92%
Flinders Ranges	-5%	-5%	-15%	8%
Franklin Harbour	234%	169%	-16%	35%
Gawler	9%	5%	44%	140%
Goyder	19%	-15%	-29%	90%
Grant	-8%	-16%	28%	
Holdfast Bay	2%	0%	53%	
Kangaroo Island	18%	6%	65%	197%
Karoonda East Murray	144%	75%	-12%	
Kimba	15%	-30%	-46%	77%
Kingston	7%	-4%	-23%	
Light	-2%	-4%	6%	84%
Lower Eyre Peninsula	12%	4%	50%	
Loxton Waikerie	21%	1%	12%	92%
Mallala	2%	-7%	94%	210%
Marion	15%	13%	-2%	
Mid Murray	-4%	-21%	39%	
Mitcham	6%	3%	6%	62%
Mount Barker	2%	0%	16%	106%
Mount Gambier	6%	-2%	27%	53%
Mount Remarkable	2%	2%	-50%	
Murray Bridge	10%	0%	17%	
Naracoorte Lucindale	20%	7%	-19%	
Northern Areas	-6%	-21%	54%	
Norwood, Payneham & St Peters	13%	11%	47%	94%
Onkaparinga	3%	-1%	56%	56%
Orroroo Carrieton	1%	-63%	2%	
Peterborough	14%	-43%	-27%	8%
Playford	9%	1%	101%	103%
Port Adelaide Enfield	8%	6%	-1%	87%
Port Augusta	-16%	-25%	92%	
Port Lincoln	6%	0%	-1%	313%
Port Pirie	8%	-7%	20%	
Prospect	2%	0%	24%	118%
Renmark Paringa	23%	4%	-31%	129%
Robe	0%	-2%	48%	

SA Local Government Grants Commission
Report 8 - Financial Indicators for 2014-15 Financial Year

	Operating Surplus Ratio (%)	(4) Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	Asset Sustainability Ratio (%)
Roxby Downs	-4%	-6%	-9%	1%
Salisbury	10%	5%	15%	49%
Southern Mallee	-28%	-51%	49%	
Streaky Bay	34%	1%	-16%	32%
Tatiara	25%	9%	-38%	66%
Tea Tree Gully	10%	7%	36%	77%
Tumby Bay	-2%	-13%	-8%	92%
Unley	10%	8%	36%	85%
Victor Harbor	9%	7%	39%	58%
Wakefield	-7%	-22%	30%	
Walkerville	0%	-1%	91%	53%
Wattle Range	21%	13%	37%	
West Torrens	14%	12%	27%	99%
Whyalla	10%	-3%	32%	87%
Wudinna	54%	1%	-159%	107%
Yankalilla	1%	0%	30%	50%
Yorke Peninsula	-9%	-16%	11%	54%
State Totals	7%	2%	30%	100%

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. The Operating Surplus Ratio, Net Financial Liabilities Ratio and Asset Sustainability Ratio financial indicators displayed in this report have been calculated in accordance with the detailed methods set out in Note 15 of the LGA's 2015 Model Financial Statements. Note that the Optimal Level of Capital Expenditure on Renewal and Replacing Assets (as per Infrastructure and Asset Management Plan) is used as the denominator in calculating the Asset Sustainability Ratio indicator as reported in Council's submitted Supplementary Return. An Asset Sustainability Ratio is not displayed where depreciation has been used as the denominator.
4. To ensure a focus on Councils' underlying operating result, the Adjusted Operating Surplus Ratio includes deducting the amount associated with two 2015-16 quarterly instalments of Federal Financial Assistance Grants received by Councils in June 2015 and recorded as income in 2014-15 (in accordance with AASB 1004). Where a Council did not comply with AASB 1004, no adjustment to this ratio is required.

Report 9 – Operating Expenses Summary
Glossary

Business Undertakings - Total Operating Expenses
As per SA LGGC Supplementary Return

Public Order and Safety - Total Operating Expenses
As per SA LGGC Supplementary Return

Health Services - Total Operating Expenses
As per SA LGGC Supplementary Return

Community Support - Total Operating Expenses
As per SA LGGC Supplementary Return

Community Amenities - Total Operating Expenses
As per SA LGGC Supplementary Return

Library Services - Total Operating Expenses
As per SA LGGC Supplementary Return

Cultural Services - Total Operating Expenses
As per SA LGGC Supplementary Return

Economic Development - Total Operating Expenses
As per SA LGGC Supplementary Return

Agricultural Services - Total Operating Expenses
As per SA LGGC Supplementary Return

Waste Management - Total Operating Expenses
As per SA LGGC Supplementary Return

Other Environment - Total Operating Expenses
As per SA LGGC Supplementary Return

Recreation - Total Operating Expenses
As per SA LGGC Supplementary Return

Regulatory Services - Total Operating Expenses
As per SA LGGC Supplementary Return

Transport - Total Operating Expenses
As per SA LGGC Supplementary Return

Governance/ Finance Charges & Balance of Amounts Not Allocated to Other Functions –
Total Operating Expenses
As per SA LGGC Supplementary Return

SA Local Government Grants Commission
Report 9 - Operating Expenses Summary for 2014-15 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	(3) Governance / Finance Charges & Balance of Amounts Not Allocated to Other Functions (\$000)
Adelaide	40,614	685	1,110	7,567	2,071	4,405	4,437	16,959	434	1,929	22,780	34,530	8,112	24,866	2,190
Adelaide Hills	1,577	1,699	922	3,850	951	4,370	33	961	886	1,923	2,874	3,988	3,311	8,891	2,324
Alexandrina	3,620	310	550	2,089	696	2,258	584	1,705	300	2,483	3,795	3,178	2,355	12,237	3,480
Barossa	3,973	151	426	2,212	776	1,983	461	918	803	2,042	2,431	4,426	2,640	6,604	4,331
Barunga West	270	49	0	305	165	36	0	145	4	541	275	437	356	2,229	1,163
Berri Barmera	3,139	51	19	787	560	1,020	48	429	0	1,308	675	1,955	933	2,716	1,375
Burnside	69	372	8	6,850	135	3,494	876	34	6	5,101	9,757	5,072	6,142	2,179	1,333
Campbelltown	182	64	547	2,396	840	3,336	171	248	181	4,526	5,767	7,205	2,300	6,995	1,102
Ceduna	1,999	386	27	141	148	29	146	576	0	507	607	925	337	2,674	1,297
Charles Sturt	0	2	721	8,801	6,029	8,705	698	4,685	0	1,024	15,869	17,218	17,090	21,008	1,531
Clare & Gilbert Valleys	922	77	37	1,035	338	797	83	597	0	900	1,101	2,695	807	4,478	1,810
Cleve	154	22	0	106	73	16	2	87	0	241	321	400	161	2,050	706
Coober Pedy	12,198	0	0	1,689	33	38	0	204	78	104	120	1,015	327	989	496
Coorong	736	108	36	894	379	107	0	160	1,468	1,226	334	1,185	845	5,779	462
Copper Coast	3,272	106	558	1,104	533	740	93	1,078	1	1,971	1,507	3,046	1,406	5,453	3,486
Ellistown	155	35	0	256	235	25	40	125	12	728	261	161	105	1,666	326
Flinders Ranges	400	47	0	125	197	17	10	382	5	370	217	1,018	104	1,039	547
Franklin Harbour	1,823	30	0	70	65	10	406	28	0	272	102	309	90	1,404	302
Gawler	164	23	311	2,191	364	1,846	45	1,089	0	2,876	2,655	5,406	862	4,217	1,104
Goyder	1,266	72	0	357	198	0	31	169	142	362	525	783	220	5,329	1,520
Grant	1,575	100	142	259	432	210	279	181	10	1,100	401	643	1,010	6,663	1,246
Holdfast Bay	2,231	1,019	13,534	9,406	263	2,830	1,053	1,583	0	3,797	5,065	4,439	4,914	4,870	2,190
Kangaroo Island	2,223	50	127	1,285	466	169	52	31	2	1,400	525	1,058	935	4,969	2,936
Karoonda East Murray	120	41	5	178	105	11	16	51	0	143	117	171	38	1,298	673
Kimba	316	34	37	146	142	17	0	68	0	225	147	404	41	1,379	981
Kingston	422	21	37	54	108	32	0	60	0	437	175	1,211	179	1,684	901
Light	1,254	58	179	496	155	929	285	1,233	0	1,435	1,110	2,028	2,155	6,149	926
Lower Eyre Peninsula	825	112	16	416	263	67	4	60	19	1,172	426	267	453	5,568	341
Loxton Waikerie	2,025	65	27	2,207	515	687	69	1,165	0	2,044	774	2,203	1,149	5,183	1,673
Mallala	187	64	66	649	249	332	146	219	80	1,101	940	763	1,672	2,983	762
Marion	487	1,075	183	9,019	937	6,887	3,213	1,039	117	7,211	8,405	14,307	7,390	10,613	1,066
Mid Murray	2,320	129	138	1,249	964	263	210	1,262	0	2,133	1,762	1,891	2,093	6,416	1,154
Mitcham	94	1,180	156	5,247	200	4,061	644	0	553	5,564	6,519	7,319	5,169	11,588	4,463
Mount Barker	7,056	1,505	181	3,191	346	1,960	0	873	0	3,504	2,375	3,928	4,942	8,032	910
Mount Gambier	28	28	118	981	2,419	2,835	1,304	2,213	0	1,707	2,785	2,829	1,792	3,341	2,685
Mount Remarkable	760	10	151	406	197	75	0	97	0	662	413	644	181	2,670	580
Murray Bridge	743	252	8,959	3,215	2,177	966	992	989	0	2,509	1,399	746	2,342	5,988	1,131
Naracoorte Lucindale	1,563	160	12	533	548	360	98	291	8	1,722	802	874	257	6,113	3,540
Northern Areas	689	32	270	398	180	342	0	90	52	667	270	1,028	862	4,817	1,063
Norwood, Payneham & St Peters	135	0	0	7,050	99	2,127	960	583	0	3,868	6,433	5,660	3,563	4,944	1,457
Onkaparinga	6,993	4,166	1,364	12,508	2,457	13,765	2,560	12,540	1,346	16,614	16,618	17,492	1,529	33,815	4,585
Orroroo Carrieton	227	17	0	76	141	13	19	75	31	290	120	304	206	1,750	81
Peterborough	9	77	4	331	165	131	7	833	0	352	230	459	109	952	1,013
Playford	2,071	594	1,926	10,610	204	3,757	1,848	5,072	64	10,481	14,831	13,201	6,465	10,021	6,359
Port Adelaide Enfield	21	660	1,158	6,996	1,779	7,857	525	2,607	316	11,628	20,483	15,863	6,941	20,107	2,722
Port Augusta	1,260	295	11,690	3,242	1,417	700	707	1,564	1,786	1,707	1,481	4,285	1,106	6,201	2,803
Port Lincoln	149	36	19	389	458	884	726	469	0	3,252	1,995	3,394	1,714	3,450	65
Port Pirie	252	196	9	902	463	1,058	0	1,286	0	3,433	2,269	2,739	1,216	7,946	1,622

SA Local Government Grants Commission
Report 9 - Operating Expenses Summary for 2014-15 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	(3) Governance / Finance Charges & Balance of Amounts Not Allocated to Other Functions (\$000)
Prospect	131	93	301	1,922	2,142	1,283	1,235	831	0	2,881	2,717	2,500	1,511	2,150	1,244
Renmark Paringa	976	23	139	554	291	421	211	467	0	1,278	1,130	1,662	499	2,733	1,345
Robe	649	12	3	951	59	154	9	162	0	618	205	830	361	2,089	391
Roxby Downs	7,066	0	0	397	68	36	1,784	1	0	1,306	1,693	3,417	109	1,029	958
Salisbury	783	1,159	1,887	9,503	1,185	7,953	671	2,618	25	12,706	15,171	21,902	6,416	20,933	2,475
Southern Mallee	391	50	52	1,427	120	59	87	417	0	375	237	693	157	2,497	955
Streaky Bay	1,675	77	135	181	212	20	96	236	0	541	289	806	311	1,870	1,220
Tatiara	597	20	31	560	400	494	53	300	142	1,281	689	1,733	647	5,378	1,175
Tea Tree Gully	2,541	901	580	6,016	397	4,136	884	1,043	501	9,367	9,264	22,083	7,752	10,553	3,174
Tumby Bay	744	123	19	225	215	32	10	76	75	436	264	862	381	2,276	451
Unley	142	0	497	3,911	531	2,204	576	1,581	0	4,385	6,348	4,876	2,267	7,875	5,776
Victor Harbor	333	95	59	916	526	873	69	2,817	0	1,343	1,974	2,861	2,449	7,169	844
Wakefield	905	74	32	378	301	95	194	1,105	0	920	646	1,053	734	5,529	1,424
Walkerville	27	22	140	1,099	24	555	0	20	46	998	853	380	773	2,537	1,213
Wattle Range	1,669	119	0	1,541	389	896	86	683	0	2,527	985	2,847	892	5,702	1,859
West Torrens	0	154	9,250	2,276	113	3,111	775	129	0	5,301	9,978	5,096	4,175	11,201	7,372
Whyalla	0	28	319	2,107	792	1,185	423	1,409	0	3,366	3,558	5,680	1,872	7,897	1,190
Wudinna	128	57	47	183	67	62	0	143	53	199	214	251	263	2,253	157
Yankalilla	2,879	9	0	809	267	259	3	507	0	735	773	535	804	5,006	640
Yorke Peninsula	4,074	195	5	2,652	819	164	30	458	0	2,981	1,818	3,153	1,755	9,536	1,776
State Totals	138,278	19,476	59,276	161,872	41,553	110,549	31,077	82,116	9,546	174,136	229,648	288,322	143,054	428,526	116,452

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. Care should be taken when comparing or interpreting the figures of individual Councils. Also, it is often not meaningful to view data without an understanding or explanation of the differing financial and asset management strategies and targets of each Council. Interested readers are encouraged to contact individual Councils for further information.
3. 'Governance/ Finance Charges & Balance of Amounts not allocated to Other Functions' includes plant hire & depot/indirect exp, council administration & governance, unclassified activities.

Report 10 – Operating Income Summary

Glossary

Business Undertakings - Total Operating Income

As per SA LGGC Supplementary Return

Public Order and Safety - Total Operating Income

As per SA LGGC Supplementary Return

Health Services - Total Operating Income

As per SA LGGC Supplementary Return

Community Support - Total Operating Income

As per SA LGGC Supplementary Return

Community Amenities - Total Operating Income

As per SA LGGC Supplementary Return

Library Services - Total Operating Income

As per SA LGGC Supplementary Return

Cultural Services - Total Operating Income

As per SA LGGC Supplementary Return

Economic Development - Total Operating Income

As per SA LGGC Supplementary Return

Agricultural Services - Total Operating Income

As per SA LGGC Supplementary Return

Waste Management - Total Operating Income

As per SA LGGC Supplementary Return

Other Environment - Total Operating Income

As per SA LGGC Supplementary Return

Recreation - Total Operating Income

As per SA LGGC Supplementary Return

Regulatory Services - Total Operating Income

As per SA LGGC Supplementary Return

Transport - Total Operating Income

As per SA LGGC Supplementary Return

Rates & Balance of Amounts Not Allocated to Other Functions- Total Operating Income

As per SA LGGC Supplementary Return

SA Local Government Grants Commission
Report 10 - Operating Income Summary for 2014-15 Financial Year

	Business Undertakings (\$000)	Public Order and Safety (\$000)	Health Services (\$000)	Community Support (\$000)	Community Amenities (\$000)	Library Services (\$000)	Cultural Services (\$000)	Economic Development (\$000)	Agricultural Services (\$000)	Waste Management (\$000)	Other Environment (\$000)	Recreation (\$000)	Regulatory Services (\$000)	Transport (\$000)	(3) Rates & Balance of Amounts Not Allocated to Other Functions (\$000)
Adelaide	67,298	0	31	1,308	0	83	1,271	1,378	0	15	1,622	6,972	2,558	416	98,844
Adelaide Hills	1,420	32	19	1,507	178	317	0	809	612	54	911	40	867	48	32,898
Alexandrina	4,807	3	25	513	115	205	172	125	32	355	759	426	955	436	31,683
Barossa	4,257	6	17	1,304	125	219	44	248	570	1,730	436	280	600	432	24,186
Barunga West	416	0	0	109	13	1	0	0	0	18	144	23	72	8	4,172
Berri Barmera	3,312	1	13	229	55	404	0	144	0	970	165	496	184	142	10,192
Burnside	631	6	0	2,128	38	315	185	65	3	179	1,546	321	829	490	35,835
Campbelltown	285	0	4	1,183	398	846	42	96	154	232	1,050	519	696	446	34,221
Ceduna	1,689	0	58	9	14	1	3	67	0	272	125	64	90	601	7,906
Charles Sturt	1,723	3	132	3,206	1,104	447	13	130	0	580	2,830	640	2,442	808	96,486
Clare & Gilbert Valleys	1,385	6	11	247	62	39	12	156	0	791	339	811	235	401	11,166
Cleve	354	3	0	6	14	1	0	0	7	268	72	23	27	19	4,819
Coober Pedy	10,014	0	0	609	7	0	0	2	0	98	71	247	17	158	3,039
Coorong	877	2	1	321	23	7	1	0	0	565	270	24	136	0	10,922
Copper Coast	3,783	0	183	328	71	36	0	179	0	397	455	159	783	82	18,721
Elliston	87	0	0	5	3	0	0	0	0	231	65	16	16	293	3,608
Flinders Ranges	254	1	0	25	19	12	0	223	0	250	33	32	99	30	3,396
Franklin Harbour	2,642	0	0	6	2	0	0	1,228	0	151	58	88	30	0	3,086
Gawler	344	0	17	679	130	102	0	85	0	1,778	302	776	653	225	19,640
Goyder	830	0	0	2	30	0	2	35	0	362	126	9	130	567	9,850
Grant	1,853	2	2	22	7	0	0	0	7	500	177	170	557	1,513	8,864
Holdfast Bay	3,530	0	11,848	3,951	204	242	211	153	0	36	1,266	918	1,063	921	33,531
Kangaroo Island	2,753	0	0	189	21	37	69	98	4	1,492	144	65	190	3,908	8,721
Karoonda East Murray	86	31	9	31	13	1	7	0	0	5	29	2	15	105	4,298
Kimba	226	0	7	3	9	7	0	24	0	73	43	15	20	216	3,517
Kingston	540	0	12	4	22	0	0	15	0	381	147	30	120	5	4,318
Light	1,084	3	13	22	46	101	0	36	0	1,198	316	6	462	278	14,593
Lower Eyre Peninsula	823	8	2	88	9	7	0	0	12	82	224	18	179	2,630	6,649
Loxton Waikerie	2,171	0	14	1,248	117	47	37	157	0	1,541	178	238	305	524	15,548
Mallala	102	1	5	4	27	27	4	7	0	557	335	2	396	10	8,892
Marion	418	3	35	2,541	0	558	295	77	3	53	1,708	1,381	1,621	853	72,430
Mid Murray	2,144	19	18	309	92	17	68	527	5	291	457	125	334	462	16,677
Mitcham	473	16	23	344	160	55	40	0	0	139	1,396	134	1,297	93	51,185
Mount Barker	7,203	28	53	1,338	0	476	0	8	0	2,898	586	182	1,384	22	25,271
Mount Gambier	58	5	11	26	903	133	304	407	0	2,056	559	112	377	(173)	21,332
Mount Remarkable	662	0	53	368	14	0	0	84	36	434	86	37	91	260	4,787
Murray Bridge	367	5	6,078	594	320	78	160	89	0	1,132	301	265	590	0	24,355
Naracoorte Lucindale	1,786	36	5	140	101	56	5	49	0	1,381	188	4	174	386	14,692
Northern Areas	632	0	63	51	30	114	0	20	0	461	188	182	106	313	8,258
Norwood, Payneham & St Peters	1,025	0	0	3,382	0	165	323	78	0	4	1,158	618	782	261	32,948
Onkaparinga	5,306	61	72	3,986	142	2,262	190	561	0	226	2,830	2,776	3,443	3,006	126,568
Orroroo Carrieton	219	0	0	0	0	0	0	0	0	246	25	0	12	0	2,857
Peterborough	14	0	1	73	26	9	6	302	0	236	368	22	28	0	3,788
Playford	594	0	179	4,753	3	327	426	1,519	0	0	1,205	872	1,744	845	80,452
Port Adelaide Enfield	359	0	89	2,493	106	851	165	582	0	309	2,412	1,851	2,474	1,230	93,453
Port Augusta	754	43	9,339	2,163	386	69	181	1,002	799	1,489	240	609	262	916	19,372
Port Lincoln	176	0	9	125	69	65	280	19	0	2,878	564	491	270	177	12,568
Port Pirie	197	0	0	58	195	15	0	155	0	2,850	296	194	312	15	20,285

SA Local Government Grants Commission
Report 10 - Operating Income Summary for 2014-15 Financial Year

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Prospect	200	0	0	799	0	205	104	88	0	137	446	92	430	0	18,753
Renmark Paringa	1,403	0	13	26	394	6	11	120	0	870	289	227	246	169	9,638
Robe	851	5	9	690	7	9	0	42	0	412	134	405	84	78	3,774
Roxby Downs	9,465	0	0	42	0	29	3	0	0	856	101	1,505	60	131	5,473
Salisbury	316	28	98	3,225	633	660	73	581	0	1,438	2,044	1,505	2,610	1,479	99,128
Southern Mallee	438	5	5	242	16	9	10	154	0	113	45	63	34	16	5,419
Streaky Bay	1,939	5	103	66	26	1	9	0	0	37	110	41	67	342	5,962
Tatiara	884	59	5	156	46	29	6	57	3	630	159	146	165	411	13,072
Tea Tree Gully	3,523	90	136	1,798	60	515	358	0	52	208	1,631	2,977	1,569	870	71,987
Tumby Bay	528	0	254	18	19	11	0	29	9	304	120	67	64	200	4,491
Unley	429	0	0	1,484	0	67	53	40	0	74	2,240	1,125	1,419	90	37,272
Victor Harbor	451	8	6	1,185	349	47	12	1,160	0	21	361	185	336	220	19,589
Wakefield	1,024	1	7	6	38	1	0	351	0	667	250	117	228	40	10,065
Walkerville	504	0	0	24	0	8	0	0	0	97	241	13	155	52	7,622
Wattle Range	1,893	0	42	632	116	39	19	187	0	1,240	350	298	255	621	17,803
West Torrens	661	1	7,860	875	0	448	174	41	0	222	1,222	300	1,003	765	52,190
Whyalla	(186)	11	37	1,110	351	205	12	190	0	5,104	752	227	457	890	22,346
Wudinna	157	0	21	6	22	0	0	0	0	2	45	0	30	63	4,588
Yankalilla	2,674	3	1	235	6	13	3	87	0	0	266	4	198	110	9,769
Yorke Peninsula	4,128	0	0	975	45	19	0	39	0	2,467	906	234	395	114	18,417
State Totals	173,245	540	37,048	55,624	7,551	11,075	5,363	14,105	2,308	47,143	40,517	32,816	39,832	31,039	1,642,237

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

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3. 'Rates & Balance of Amounts not allocated to Other Functions' includes plant hire & depot/indirect exp, council administration & governance, special revenues (LGGC General Purpose, LGGC Roads Component, Separate and Special Rates) and unclassified activities.