

## SA Local Government Grants Commission Database Reports 2007-08

This file consists of eight Database Reports containing general and financial information by Council for 2007-08.

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](mailto:grants@saugov.sa.gov.au)

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

- Report 1                    General Information  
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 2007; Number of Rateable Properties as at 1st January 2008; Number of Rateable Properties as at 1 January 2009; Capital Value of Properties within Council Area 1st January 2007; Capital Value of Properties within Council Area 1st January 2008; Capital Value of Properties within Council Area 1st January 2009.
- Report 2                    Sources of Operating Revenue  
General Rates; Other Rates; Other Charges; Write-offs and discretionary rebates and remissions; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Revenue; Total Operating Revenue.
- Report 3                    Operating Expense Information  
Employee Costs; Materials, Contractual and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment; Total Operating Expenses.
- Report 4                    Net Outlays on Non-Financial Assets  
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                    Summary Balance Sheet Information  
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                    Council Rating Arrangements  
Capital Value of Properties within Council Area as at 1st January 2007; Number of Rateable Residential Properties as at 1st January 2007; 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 2006-07 to 2007-08; Total Residential Rates (excluding CWMS Rates); Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property.
- Report 7                    Net Financial Liabilities  
Total Liabilities; Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Total Financial Assets; Net Financial Liabilities.
- Report 8                    Financial Indicators  
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 2008)

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

**Estimated Resident Population**

As per ABS Information (as at 30 June 2008)

**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 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)

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

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

**Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 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 1<sup>st</sup> January 2008)**

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

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

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 2007/08 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2008 (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 2007	Number of Rateable Properties as at 1st January 2008	Number of Rateable Properties as at 1st January 2009	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)	Capital Value of Properties within Council Area as at 1st January 2009 (\$ mill)	
<b>Urban, Urban Fringe and Urban Regional</b>															
Adelaide	UCC	1,523	18,990	699	133	4.4	0	0.0	138	19,945	20,285	20,528	8,987	10,831	10,923
Adelaide Hills	UFM	79,246	39,703	152	607	2.9	487	0.7	1,098	17,170	17,247	17,263	6,422	7,057	7,439
Alexandrina	UFS	182,570	22,613	153	524	1.9	817	0.0	1,342	16,663	17,003	17,421	4,716	5,228	5,393
Barossa	UFS	89,138	22,172	102	336	0.1	631	0.1	967	11,336	11,551	11,728	3,492	3,592	3,788
Burnside	UDM	2,741	44,010	147	234	5.5	5	0.0	245	21,126	21,170	21,221	10,374	12,516	12,292
Campbelltown	UDM	2,428	48,593	113	260	0.8	0	0.0	262	21,806	21,997	22,179	6,551	7,771	8,107
Charles Sturt	UDL	5,550	105,573	419	576	1.6	3	0.0	582	51,981	52,367	52,995	16,101	18,737	20,079
Coober Pedy	URS	7,752	1,942	45	28	0.0	394	0.2	423	1,562	1,566	1,569	80	116	143
Gawler	UFS	4,102	20,257	105	157	0.6	26	0.0	184	9,525	9,664	9,815	2,139	2,438	2,612
Holdfast Bay	UDM	1,445	35,525	245	176	7.0	0	0.5	183	20,708	20,851	21,026	7,598	8,714	9,234
Marion	UDL	5,605	82,971	304	479	0.7	0	0.0	480	39,759	40,113	40,509	10,980	12,762	13,803
Mitcham	UDM	7,550	64,891	228	400	2.9	4	4.5	411	28,327	28,468	28,573	9,869	11,829	12,272
Mount Barker	URS	59,345	29,149	123	323	1.8	396	0.0	721	13,301	13,569	13,887	3,736	4,241	4,815
Norwood, Payneham & St Peters	UDM	1,512	35,893	132	161	12.6	0	0.0	174	20,008	20,134	20,236	7,429	8,789	8,851
Norparkinga	UFV	51,887	158,061	560	1,217	6.2	224	0.0	1,447	70,175	71,362	72,716	17,073	20,126	21,304
Playford	UFL	34,427	75,323	320	669	1.0	109	0.0	779	31,642	32,297	33,230	6,242	7,278	7,995
Port Adelaide Enfield	UDL	9,388	109,922	435	671	1.7	4	0.0	677	56,072	56,916	57,932	14,838	17,784	19,461
Prospect	UDS	778	20,710	74	89	3.5	0	0.0	92	9,782	9,821	9,857	3,321	3,957	4,163
Roxby Downs	URS	10,945	4,453	19	35	0.0	4	0.0	39	1,485	1,734	1,887	451	562	697
Salisbury	UDV	15,775	127,514	418	742	2.1	7	0.0	751	52,723	54,152	55,069	11,857	14,173	15,316
Tea Tree Gully	UDL	9,507	99,886	369	580	2.5	16	0.0	598	40,066	40,194	40,520	11,139	12,854	13,516
Unley	UDM	1,437	38,146	162	168	5.8	0	0.0	174	18,984	19,035	19,119	7,951	9,594	9,950
Victor Harbor	URS	38,648	13,247	84	241	0.6	138	0.0	380	9,796	9,919	10,134	2,765	3,073	3,240
Walkerville	UDS	356	7,258	23	36	0.8	0	0.0	37	3,477	3,491	3,512	1,826	2,128	2,074
West Torrens	UDM	3,710	55,064	222	297	3.2	0	0.0	300	29,783	29,932	30,080	8,482	10,305	10,480
<b>Provincial Cities</b>															
Mount Gambier	URS	2,714	24,928	100	200	0.4	1	0.0	201	12,565	12,802	13,186	2,397	2,496	2,731
Murray Bridge	RAV	182,434	19,101	168	393	0.1	583	0.0	977	10,446	10,624	10,998	1,963	2,123	2,326
Port Augusta	URS	118,856	14,542	198	179	0.7	233	0.0	412	7,116	7,216	7,315	1,078	1,333	1,610
Port Lincoln	URS	3,207	14,452	43	151	0.5	9	0.0	161	7,976	8,022	8,091	1,869	2,018	2,127
Port Pirie	RAV	178,281	17,950	79	319	0.1	860	0.0	1,178	9,632	9,748	9,915	1,424	1,630	1,769
Whyalla	URS	107,177	22,801	133	211	3.0	66	69.3	349	11,181	11,444	11,891	1,502	2,003	2,452
<b>Rural - Small and Medium</b>															
Barunga West	RAM	158,149	2,614	18	74	0.0	985	0.0	1,059	2,507	2,547	2,568	749	777	812
Ceduna	RAM	543,306	3,731	43	72	0.0	1,639	0.0	1,711	2,006	2,011	2,054	304	322	370
Cleve	RAS	448,845	1,921	21	58	0.1	1,340	0.0	1,398	1,368	1,382	1,411	358	371	389
Ellistown	RAS	667,874	1,161	13	45	0.0	1,104	0.0	1,149	1,169	1,217	1,256	271	284	298
Flinders Ranges	RAS	410,644	1,827	18	18	0.0	1,245	0.0	1,263	1,635	1,667	1,688	151	185	215
Franklin Harbour	RAS	327,782	1,339	15	71	0.0	865	0.0	936	1,076	1,100	1,127	195	216	249
Goyder	RAM	668,787	4,284	43	150	0.3	3,104	0.0	3,255	4,166	4,184	4,240	797	820	863
Kangaroo Island	RAM	443,438	4,536	61	238	0.0	1,126	0.2	1,365	5,201	5,256	5,352	1,072	1,428	1,492
Karoonda East Murray	RAS	440,868	1,186	15	91	0.0	1,208	0.0	1,299	1,040	1,053	1,059	182	204	214
Kimba	RAS	396,640	1,139	15	80	0.0	1,638	0.0	1,718	860	861	871	197	201	208
Kingston	RAM	335,110	2,442	16	124	0.1	614	0.1	738	2,302	2,319	2,480	673	727	798
Lower Eyre Peninsula	RAM	475,524	4,731	31	126	0.4	1,253	0.0	1,380	3,304	3,338	3,444	1,165	1,215	1,273
Mount Remarkable	RAM	341,192	2,957	32	89	0.0	1,979	0.0	2,068	2,869	2,908	2,961	438	455	477
Northern Areas	RAM	297,409	4,856	48	126	0.0	2,077	0.0	2,203	3,852	3,918	3,987	1,031	1,039	1,077
Orroroo Carrieton	RAS	330,629	949	15	43	0.0	1,587	0.0	1,630	1,242	1,250	1,267	140	147	148
Peterborough	RAS	300,616	2,004	23	40	0.0	1,192	0.0	1,233	1,677	1,682	1,690	141	152	158
Robe	RAS	109,837	1,453	20	42	0.2	394	0.0	436	2,140	2,226	2,278	687	743	798
Southern Mallee	RAM	570,227	2,198	39	101	0.0	1,320	0.8	1,332	1,693	1,701	1,703	358	406	417
Streaky Bay	RAM	624,070	2,159	26	65	0.0	1,664	0.0	1,729	1,975	2,095	2,141	311	342	376

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2007/08 Financial Year

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Tumby Bay	RAM	266,988	2,706	21	51	0.2	1,058	0.0	1,110	2,089	2,126	2,167	636	667	706
Wudinna	RAS	536,908	1,333	21	81	0.0	1,623	0.0	1,704	1,019	1,025	1,031	180	185	189
Yankalilla	RAM	75,693	4,497	42	128	0.0	416	0.0	543	5,011	5,279	5,349	1,263	1,463	1,548
<b>Rural - Large and Very Large</b>															
Berri Barmera	RAV	50,736	11,283	67	259	0.0	157	0.0	416	5,957	6,015	6,029	1,168	1,176	1,161
Clare & Gilbert Valleys	RAL	188,559	8,653	67	216	0.4	1,616	0.0	1,832	6,234	6,371	6,441	1,767	1,907	1,955
Coorong	RAL	886,260	5,831	57	335	0.1	1,552	0.0	1,887	4,005	4,056	4,080	1,183	1,295	1,303
Copper Coast	RAV	77,601	12,496	73	260	3.0	685	4.4	952	9,897	10,410	10,892	1,999	2,138	2,408
Grant	RAL	192,420	8,542	63	456	0.1	1,146	0.0	1,602	5,252	5,299	5,397	1,860	1,980	2,047
Light	RSG	127,288	13,318	59	156	0.0	1,300	0.0	1,456	6,802	6,934	7,179	2,108	2,343	2,512
Loxton Waikerie	RAV	796,385	12,068	79	391	0.0	1,930	0.0	2,320	7,319	7,406	7,465	1,509	1,497	1,499
Mallala	RAL	93,171	8,365	43	125	0.0	833	0.1	958	4,434	4,464	4,513	1,081	1,134	1,240
Mid Murray	RAL	625,242	8,451	90	319	2.2	3,069	0.0	3,390	9,459	9,600	9,677	1,645	1,805	1,845
Naracoorte Lucindale	RAL	453,117	8,440	76	490	0.7	1,127	0.0	1,618	5,926	6,026	6,097	1,960	2,069	2,099
Renmark Paringa	RAL	90,003	9,868	38	308	0.3	190	0.0	498	5,044	5,073	5,137	1,165	1,109	1,101
Tatiara	RAL	652,519	7,089	52	504	0.0	1,432	0.0	1,935	4,501	4,569	4,611	1,591	1,648	1,658
Wakefield	RAL	346,155	6,679	59	192	0.0	2,496	0.0	2,688	5,023	5,080	5,193	1,393	1,462	1,509
Wattle Range	RAV	394,602	12,508	88	509	1.7	1,954	2.5	2,467	8,736	8,860	8,921	2,800	2,939	3,038
Yorke Peninsula	RAV	592,770	11,670	107	451	0.0	3,443	0.0	3,894	12,778	12,903	13,085	3,882	4,098	4,283
<b>State Total</b>		<b>15,557,398</b>	<b>1,596,924</b>	<b>7,986</b>	<b>17,477</b>	<b>85.1</b>	<b>57,288</b>	<b>83.3</b>	<b>74,933</b>	<b>827,686</b>	<b>838,905</b>	<b>851,243</b>	<b>233,064</b>	<b>269,006</b>	<b>283,696</b>

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 2007/08 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)
<b>Urban, Urban Fringe and Urban Regional</b>												
Adelaide	64,068	2,388	134	(3,311)	<b>63,279</b>	9,588	49,873	3,776	745	361	1,886	<b>129,508</b>
Adelaide Hills	19,994	1,652	107	(233)	<b>21,520</b>	749	1,302	3,957	50	146	1,265	<b>28,989</b>
Alexandrina	17,104	2,282	92	(98)	<b>19,380</b>	886	2,753	3,818	421	458	364	<b>28,080</b>
Barossa	13,101	3,410	84	(228)	<b>16,367</b>	579	1,794	2,506	964	275	169	<b>22,654</b>
Burnside	23,497	669	51	(269)	<b>23,948</b>	688	934	2,859	570	252	314	<b>29,565</b>
Campbelltown	20,472	442	82	(498)	<b>20,498</b>	675	1,018	2,323	319	112	343	<b>25,288</b>
Charles Sturt	59,928	1,172	229	(1,069)	<b>60,260</b>	2,602	1,796	6,638	389	397	116	<b>72,198</b>
Coober Pedy	869	356	32	0	<b>1,257</b>	25	4,488	5,709	50	260	124	<b>11,913</b>
Gawler	8,406	1,745	105	(37)	<b>10,219</b>	461	1,179	2,197	84	117	635	<b>14,892</b>
Holdfast Bay	19,700	1,002	31	0	<b>20,733</b>	2,109	4,562	8,686	1,222	425	707	<b>38,444</b>
Marion	41,693	762	112	(343)	<b>42,224</b>	1,431	1,749	7,170	827	572	450	<b>54,423</b>
Mitcham	29,890	579	83	(10)	<b>30,542</b>	1,211	277	5,316	1,131	81	547	<b>39,105</b>
Mount Barker	14,108	4,809	223	(216)	<b>18,924</b>	934	604	2,145	584	878	2,875	<b>26,944</b>
Norwood, Payneham & St Peters	20,620	501	49	(11)	<b>21,159</b>	1,258	2,221	2,728	335	236	292	<b>28,229</b>
Onkaparinga	69,083	4,214	602	(59)	<b>73,840</b>	3,248	2,281	16,952	303	3,608	146	<b>100,378</b>
Playford	35,531	503	407	(2,298)	<b>34,143</b>	1,639	2,206	14,503	315	534	169	<b>53,509</b>
Port Adelaide Enfield	67,095	1,082	262	(1,587)	<b>66,852</b>	2,404	2,686	7,983	1,756	2,955	0	<b>84,636</b>
Prospect	11,273	242	75	(174)	<b>11,416</b>	555	116	1,202	187	365	137	<b>13,978</b>
Roxby Downs	1,986	5,797	12	(113)	<b>7,682</b>	146	181	1,777	123	51	1,053	<b>11,013</b>
Salisbury	52,547	1,058	90	(290)	<b>53,405</b>	2,488	5,085	14,854	914	302	1,261	<b>78,309</b>
Tea Tree Gully	44,129	2,603	166	(625)	<b>46,273</b>	1,457	2,774	6,611	641	175	1,422	<b>59,353</b>
Unley	24,324	447	73	0	<b>24,844</b>	1,001	1,233	2,434	675	212	461	<b>30,860</b>
Victor Harbor	10,410	37	44	(1)	<b>10,490</b>	457	2,160	1,302	259	676	233	<b>15,577</b>
Walkerville	4,397	130	8	(108)	<b>4,427</b>	157	441	403	132	13	40	<b>5,612</b>
West Torrens	31,740	517	134	(1,042)	<b>31,349</b>	1,555	2,820	7,616	797	159	573	<b>44,869</b>
<b>Provincial Cities</b>												
Mount Gambier	11,027	430	29	(55)	<b>11,431</b>	339	1,505	1,835	586	537	399	<b>16,632</b>
Murray Bridge	11,416	229	128	0	<b>11,773</b>	451	1,558	7,396	284	705	526	<b>22,693</b>
Port Augusta	8,040	1,258	108	(507)	<b>8,899</b>	305	3,037	9,117	154	486	1,197	<b>23,195</b>
Port Lincoln	6,761	302	36	(76)	<b>7,023</b>	339	535	1,369	360	342	938	<b>10,906</b>
Port Pirie	7,128	419	82	(3)	<b>7,626</b>	335	839	4,735	616	345	260	<b>14,756</b>
Whyalla	8,459	1,925	49	(309)	<b>10,124</b>	492	2,572	5,276	373	135	1,180	<b>20,152</b>
<b>Rural - Small and Medium</b>												
Barunga West	2,143	356	6	0	<b>2,505</b>	39	298	884	112	52	124	<b>4,014</b>
Ceduna	2,241	733	11	(78)	<b>2,907</b>	128	998	2,169	57	206	357	<b>6,822</b>
Cleve	1,642	265	12	(27)	<b>1,892</b>	24	61	1,316	98	50	50	<b>3,491</b>
Elliston	1,105	296	8	0	<b>1,409</b>	27	36	1,340	103	92	10	<b>3,017</b>
Flinders Ranges	845	277	5	(17)	<b>1,110</b>	31	75	2,352	212	281	64	<b>4,125</b>
Franklin Harbour	823	52	3	0	<b>878</b>	43	93	1,146	74	11	53	<b>2,298</b>
Goyder	2,953	404	14	(66)	<b>3,305</b>	107	363	3,557	145	471	1,077	<b>9,025</b>
Kangaroo Island	3,696	2,078	77	(41)	<b>5,810</b>	291	1,052	2,490	281	433	132	<b>10,489</b>
Karoonda East Murray	775	40	5	0	<b>820</b>	17	35	1,373	119	43	30	<b>2,437</b>
Kimba	955	119	2	(14)	<b>1,062</b>	6	50	1,251	66	103	140	<b>2,679</b>
Kingston	2,391	476	4	(41)	<b>2,830</b>	144	42	817	91	234	506	<b>4,664</b>
Lower Eyre Peninsula	3,049	599	15	(45)	<b>3,618</b>	123	1,148	1,017	247	180	13	<b>6,346</b>
Mount Remarkable	1,581	383	15	(48)	<b>1,931</b>	71	284	2,075	167	269	267	<b>5,064</b>
Northern Areas	2,664	555	17	(97)	<b>3,139</b>	84	809	2,359	152	203	836	<b>7,581</b>
Orroroo Carrieton	508	69	6	(2)	<b>581</b>	9	56	1,919	153	795	7	<b>3,520</b>
Peterborough	842	98	10	(19)	<b>931</b>	28	120	1,419	115	36	26	<b>2,675</b>
Robe	2,309	673	7	0	<b>2,989</b>	79	435	786	28	65	222	<b>4,604</b>

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues By Council for 2007/08 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)
Southern Mallee	2,130	153	8	(31)	<b>2,260</b>	52	269	2,119	54	59	210	<b>5,023</b>
Streaky Bay	1,790	218	9	(10)	<b>2,007</b>	73	1,309	1,655	150	473	84	<b>5,751</b>
Tumby Bay	1,987	590	9	(2)	<b>2,584</b>	65	129	944	122	39	156	<b>4,039</b>
Wudinna	1,024	102	3	(19)	<b>1,110</b>	14	110	1,762	189	32	60	<b>3,277</b>
Yankalilla	5,548	872	75	(39)	<b>6,456</b>	198	733	680	98	4	115	<b>8,284</b>
<b>Rural - Large and Very Large</b>												
Berri Barmera	5,740	1,616	58	(113)	<b>7,301</b>	193	281	2,413	206	680	317	<b>11,391</b>
Clare & Gilbert Valleys	6,489	1,340	40	(147)	<b>7,722</b>	404	1,726	1,336	332	43	270	<b>11,833</b>
Coorong	4,096	350	34	(1)	<b>4,479</b>	131	151	4,505	157	230	91	<b>9,744</b>
Copper Coast	7,116	1,337	38	(43)	<b>8,448</b>	511	2,724	2,315	327	446	266	<b>15,037</b>
Grant	4,989	683	25	(47)	<b>5,650</b>	254	1,557	1,578	576	235	146	<b>9,996</b>
Light	8,028	1,708	76	(345)	<b>9,467</b>	376	340	810	1,209	2,997	278	<b>15,477</b>
Loxton Waikerie	6,865	1,122	39	(302)	<b>7,724</b>	221	1,061	3,681	462	156	468	<b>13,773</b>
Mallala	4,544	131	52	(52)	<b>4,675</b>	224	124	1,463	75	214	26	<b>6,801</b>
Mid Murray	6,496	884	43	(57)	<b>7,366</b>	286	1,229	3,445	184	738	41	<b>13,289</b>
Naracoorte Lucindale	7,481	377	33	(68)	<b>7,823</b>	197	1,082	2,477	115	275	403	<b>12,372</b>
Renmark Paringa	3,704	770	39	(99)	<b>4,414</b>	206	383	2,309	232	156	12	<b>7,712</b>
Tatiara	6,500	694	38	(124)	<b>7,108</b>	90	435	2,177	284	97	273	<b>10,464</b>
Wakefield	4,248	973	45	(211)	<b>5,055</b>	263	547	2,026	155	289	342	<b>8,677</b>
Wattle Range	13,889	1,297	68	(3,267)	<b>11,987</b>	211	1,388	2,505	389	299	310	<b>17,089</b>
Yorke Peninsula	9,171	1,491	43	(103)	<b>10,602</b>	379	3,708	3,707	429	803	289	<b>19,916</b>
<b>State Total</b>	<b>901,154</b>	<b>67,142</b>	<b>4,711</b>	<b>(19,145)</b>	<b>953,862</b>	<b>46,164</b>	<b>131,821</b>	<b>237,370</b>	<b>24,130</b>	<b>27,958</b>	<b>28,153</b>	<b>1,449,456</b>

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

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

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

*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 2007/08 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)
<b>Urban, Urban Fringe and Urban Regional</b>					
Adelaide	44,968	53,953	3,032	20,886	<b>122,839</b>
Adelaide Hills	10,345	14,654	421	6,291	<b>31,711</b>
Alexandrina	8,628	9,442	690	7,541	<b>26,301</b>
Barossa	6,632	10,003	1,246	4,725	<b>22,606</b>
Burnside	11,070	11,350	182	6,633	<b>29,235</b>
Campbelltown	6,603	11,596	58	6,291	<b>24,548</b>
Charles Sturt	25,247	29,600	887	19,284	<b>75,018</b>
Coober Pedy	2,942	8,458	54	1,089	<b>12,543</b>
Gawler	6,373	7,178	569	2,806	<b>16,926</b>
Holdfast Bay	15,627	15,516	1,141	6,358	<b>38,642</b>
Marion	20,761	21,297	428	9,783	<b>52,269</b>
Mitcham	14,686	14,524	590	8,869	<b>38,669</b>
Mount Barker	8,019	12,537	151	6,262	<b>26,969</b>
Norwood, Payneham & St Peters	9,506	13,088	1,172	5,384	<b>29,150</b>
Onkaparinga	35,805	43,272	1,412	17,714	<b>98,203</b>
Playford	20,341	19,843	2,114	11,068	<b>53,366</b>
Port Adelaide Enfield	28,023	36,365	2,003	17,197	<b>83,588</b>
Prospect	4,740	5,982	146	2,322	<b>13,190</b>
Roxby Downs	1,340	8,340	15	1,835	<b>11,530</b>
Salisbury	25,060	36,643	1,876	15,249	<b>78,828</b>
Tea Tree Gully	22,192	23,801	903	12,327	<b>59,223</b>
Unley	10,560	13,015	883	5,109	<b>29,567</b>
Victor Harbor	5,484	6,470	1,050	4,202	<b>17,206</b>
Walkerville	1,506	2,731	96	1,297	<b>5,630</b>
West Torrens	17,862	15,281	1,260	7,510	<b>41,913</b>
<b>Provincial Cities</b>					
Mount Gambier	5,453	6,034	231	4,056	<b>15,774</b>
Murray Bridge	8,487	9,456	855	4,814	<b>23,612</b>
Port Augusta	11,216	10,868	546	2,924	<b>25,554</b>
Port Lincoln	2,303	5,711	44	3,712	<b>11,770</b>
Port Pirie	3,837	5,643	0	3,507	<b>12,987</b>
Whyalla	6,834	9,777	236	3,853	<b>20,700</b>
<b>Rural - Small and Medium</b>					
Barunga West	985	1,972	130	931	<b>4,018</b>
Ceduna	1,857	3,005	145	1,613	<b>6,620</b>
Cleve	869	1,486	16	739	<b>3,110</b>
Elliston	536	1,055	14	1,442	<b>3,047</b>
Flinders Ranges	875	2,319	101	526	<b>3,821</b>
Franklin Harbour	574	691	13	919	<b>2,197</b>
Goyder	2,207	3,127	132	2,750	<b>8,216</b>
Kangaroo Island	3,264	5,879	234	4,474	<b>13,851</b>
Karoonda East Murray	472	797	0	688	<b>1,957</b>
Kimba	771	1,099	38	967	<b>2,875</b>
Kingston	867	1,915	145	1,157	<b>4,084</b>
Lower Eyre Peninsula	1,432	2,748	179	1,536	<b>5,895</b>
Mount Remarkable	934	1,929	69	1,268	<b>4,200</b>
Northern Areas	2,337	2,187	178	2,027	<b>6,728</b>
Orroroo Carrieton	674	1,715	44	572	<b>3,005</b>
Peterborough	1,141	1,224	23	1,939	<b>4,327</b>
Robe	1,610	2,701	417	1,322	<b>6,050</b>
Southern Mallee	1,966	1,417	142	1,710	<b>5,235</b>
Streaky Bay	1,143	2,631	32	1,813	<b>5,619</b>
Tumby Bay	955	1,511	38	1,163	<b>3,667</b>
Wudinna	982	767	0	1,751	<b>3,500</b>

SA Local Government Grants Commission  
Report 3 - Operating Expense Information By Council for 2007/08 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	2,799	4,586	300	2,785	<b>10,470</b>
<b>Rural - Large and Very Large</b>					
Berri Barmera	3,869	5,406	218	3,586	<b>13,079</b>
Clare & Gilbert Valleys	3,368	4,609	682	3,003	<b>11,662</b>
Coorong	2,637	3,179	37	2,636	<b>8,489</b>
Copper Coast	4,339	5,673	84	3,819	<b>13,915</b>
Grant	3,504	2,975	170	3,469	<b>10,118</b>
Light	3,975	7,334	614	3,992	<b>15,915</b>
Loxton Waikerie	4,306	3,891	240	4,437	<b>12,874</b>
Mallala	2,621	2,541	248	1,532	<b>6,942</b>
Mid Murray	4,762	4,101	363	3,700	<b>12,926</b>
Naracoorte Lucindale	4,150	4,078	253	4,342	<b>12,823</b>
Renmark Paringa	2,239	3,773	35	2,411	<b>8,458</b>
Tatiara	2,799	3,477	179	3,984	<b>10,439</b>
Wakefield	2,620	3,077	161	3,261	<b>9,119</b>
Wattle Range	5,047	7,277	573	4,793	<b>17,690</b>
Yorke Peninsula	5,067	8,547	533	8,088	<b>22,235</b>
State Total	487,003	609,127	31,072	322,042	<b>1,449,244</b>

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

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3. Total Operating Expenses are consistent with the calculation of Operating Expenses in the LGA's 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 Improvements; Buildings; Infrastructure; Plant and Equipment; Furniture and Fittings; 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 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 2007/08 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)	<b>Sub Total Net Outlays on Existing Assets (\$ 000)</b>	(3) Capital Expenditure on New/ Upgraded Assets (\$ 000)	Amounts Specifically Received for New/ Upgraded Assets (\$ 000)	Proceeds from Sale of Surplus Assets (\$ 000)	<b>Sub Total Net Outlays on New/ Upgraded Assets (\$ 000)</b>	(4) <b>Net Outlays on Non- Financial Assets (\$ 000)</b>
<b>Urban, Urban Fringe and Urban Regional</b>									
Adelaide	20,348	(20,886)	(491)	<b>(1,029)</b>	17,781	(1,777)	(1,777)	<b>14,227</b>	<b>13,198</b>
Adelaide Hills	6,934	(6,291)	(1,234)	<b>(591)</b>	2,967	(305)	0	<b>2,662</b>	<b>2,071</b>
Alexandrina	4,793	(7,541)	(989)	<b>(3,737)</b>	7,152	(1,112)	(1,863)	<b>4,177</b>	<b>440</b>
Barossa	2,739	(4,725)	(950)	<b>(2,936)</b>	5,582	(1,656)	(1,285)	<b>2,641</b>	<b>(295)</b>
Burnside	27	(6,633)	(250)	<b>(6,856)</b>	6,679	0	(91)	<b>6,588</b>	<b>(268)</b>
Campbelltown	5,152	(6,291)	(697)	<b>(1,836)</b>	1,036	(603)	0	<b>433</b>	<b>(1,403)</b>
Charles Sturt	15,657	(19,284)	(716)	<b>(4,343)</b>	4,884	(770)	0	<b>4,114</b>	<b>(229)</b>
Coober Pedy	819	(1,089)	(94)	<b>(364)</b>	861	(39)	0	<b>822</b>	<b>458</b>
Gawler	2,539	(2,806)	(871)	<b>(1,138)</b>	1,856	(687)	0	<b>1,169</b>	<b>31</b>
Holdfast Bay	6,099	(6,358)	(395)	<b>(654)</b>	1,528	(921)	0	<b>607</b>	<b>(47)</b>
Marion	14,136	(9,783)	(695)	<b>3,658</b>	505	(4,935)	0	<b>(4,430)</b>	<b>(772)</b>
Mitcham	8,533	(8,869)	(788)	<b>(1,124)</b>	2,878	0	(764)	<b>2,114</b>	<b>990</b>
Mount Barker	4,072	(6,262)	(197)	<b>(2,387)</b>	3,302	(1,638)	(1,660)	<b>4</b>	<b>(2,383)</b>
Norwood, Payneham & St Peters	3,452	(5,384)	(20)	<b>(1,952)</b>	487	(1,590)	0	<b>(1,103)</b>	<b>(3,055)</b>
Onkaparinga	13,743	(17,714)	(1,024)	<b>(4,995)</b>	15,178	(4,237)	0	<b>10,941</b>	<b>5,946</b>
Playford	5,388	(11,068)	(735)	<b>(6,415)</b>	11,885	(5,001)	(2,213)	<b>4,671</b>	<b>(1,744)</b>
Port Adelaide Enfield	13,943	(17,197)	(1,556)	<b>(4,810)</b>	6,527	(662)	0	<b>5,865</b>	<b>1,055</b>
Prospect	2,656	(2,322)	(133)	<b>201</b>	328	(89)	0	<b>239</b>	<b>440</b>
Roxby Downs	0	(1,835)	(43)	<b>(1,878)</b>	1,397	0	0	<b>1,397</b>	<b>(481)</b>
Salisbury	8,623	(15,249)	(179)	<b>(6,805)</b>	16,151	(10,157)	(1,455)	<b>4,539</b>	<b>(2,266)</b>
Tea Tree Gully	11,633	(12,327)	(2,049)	<b>(2,743)</b>	3,489	(4,349)	(1,780)	<b>(2,640)</b>	<b>(5,383)</b>
Unley	5,400	(5,109)	(578)	<b>(287)</b>	1,126	(355)	0	<b>771</b>	<b>484</b>
Victor Harbor	2,532	(4,202)	(291)	<b>(1,961)</b>	1,043	(578)	0	<b>465</b>	<b>(1,496)</b>
Walkerville	811	(1,297)	(17)	<b>(502)</b>	120	0	0	<b>120</b>	<b>(382)</b>
West Torrens	8,652	(7,510)	(626)	<b>516</b>	1,940	0	0	<b>1,940</b>	<b>2,456</b>
<b>Provincial Cities</b>									
Mount Gambier	1,843	(4,056)	(226)	<b>(2,439)</b>	1,997	(736)	0	<b>1,261</b>	<b>(1,178)</b>
Murray Bridge	0	(4,814)	(314)	<b>(5,128)</b>	6,849	(551)	0	<b>6,298</b>	<b>1,170</b>
Port Augusta	971	(2,924)	(1,876)	<b>(3,828)</b>	6,261	(2,133)	0	<b>4,128</b>	<b>300</b>
Port Lincoln	3,493	(3,712)	(95)	<b>(314)</b>	2,354	(701)	0	<b>1,653</b>	<b>1,339</b>
Port Pirie	3,885	(3,507)	(150)	<b>228</b>	5,621	(774)	(1,797)	<b>3,050</b>	<b>3,278</b>
Whyalla	3,842	(3,853)	(1,078)	<b>(1,089)</b>	2,949	(1,905)	0	<b>1,043</b>	<b>(46)</b>
<b>Rural - Small and Medium</b>									
Barunga West	726	(931)	(47)	<b>(252)</b>	31	0	0	<b>31</b>	<b>(221)</b>
Ceduna	1,370	(1,613)	(289)	<b>(532)</b>	1,370	(723)	0	<b>647</b>	<b>115</b>
Cleve	889	(739)	(104)	<b>46</b>	192	0	(115)	<b>77</b>	<b>123</b>
Elliston	1,295	(1,442)	(114)	<b>(261)</b>	193	(50)	(864)	<b>(721)</b>	<b>(982)</b>
Flinders Ranges	341	(526)	(29)	<b>(214)</b>	318	(205)	0	<b>113</b>	<b>(101)</b>
Franklin Harbour	63	(919)	(29)	<b>(885)</b>	2,093	(1,134)	0	<b>959</b>	<b>74</b>
Goyder	3,059	(2,750)	(472)	<b>(163)</b>	370	(195)	0	<b>175</b>	<b>12</b>
Kangaroo Island	1,602	(4,474)	(65)	<b>(2,937)</b>	3,910	(2,686)	0	<b>1,224</b>	<b>(1,713)</b>
Karoonda East Murray	681	(688)	(152)	<b>(159)</b>	826	0	0	<b>826</b>	<b>667</b>
Kimba	234	(967)	(87)	<b>(820)</b>	1,826	(1,105)	0	<b>721</b>	<b>(99)</b>
Kingston	1,061	(1,157)	(78)	<b>(174)</b>	736	(763)	(110)	<b>(137)</b>	<b>(311)</b>
Lower Eyre Peninsula	1,251	(1,536)	(141)	<b>(426)</b>	1,500	(462)	0	<b>1,038</b>	<b>612</b>
Mount Remarkable	891	(1,268)	(315)	<b>(692)</b>	714	(100)	0	<b>614</b>	<b>(78)</b>
Northern Areas	1,614	(2,027)	(187)	<b>(600)</b>	2,178	(1,834)	0	<b>344</b>	<b>(256)</b>
Orroroo Carrieton	0	(572)	(263)	<b>(835)</b>	1,914	(384)	0	<b>1,530</b>	<b>695</b>
Peterborough	0	(1,939)	(106)	<b>(2,045)</b>	779	(20)	0	<b>759</b>	<b>(1,286)</b>
Robe	44	(1,322)	(532)	<b>(1,810)</b>	737	(38)	0	<b>699</b>	<b>(1,111)</b>
Southern Mallee	1,520	(1,710)	(305)	<b>(495)</b>	1,138	(642)	(9)	<b>487</b>	<b>(8)</b>
Streaky Bay	2,645	(1,813)	(115)	<b>717</b>	1,226	(640)	(898)	<b>(312)</b>	<b>405</b>
Tumby Bay	990	(1,163)	(90)	<b>(263)</b>	1,021	(130)	0	<b>891</b>	<b>628</b>
Wudinna	956	(1,751)	(77)	<b>(872)</b>	161	(50)	0	<b>111</b>	<b>(761)</b>
Yankalilla	1,777	(2,785)	(355)	<b>(1,363)</b>	3,420	(474)	(46)	<b>2,900</b>	<b>1,537</b>
<b>Rural - Large and Very Large</b>									

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-financial Assets By Council for 2007/08 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	1,378	(3,586)	(64)	<b>(2,272)</b>	711	(345)	(153)	213	<b>(2,059)</b>
Clare & Gilbert Valleys	0	(3,003)	(509)	<b>(3,512)</b>	4,335	(515)	0	3,820	308
Coorong	0	(2,636)	(1,170)	<b>(3,806)</b>	4,826	0	(16)	4,810	1,004
Copper Coast	4,389	(3,819)	(247)	323	978	(47)	0	931	1,254
Grant	3,174	(3,469)	(432)	<b>(727)</b>	1,355	(865)	0	490	(237)
Light	0	(3,992)	(432)	<b>(4,424)</b>	5,195	(797)	(1,304)	3,094	<b>(1,330)</b>
Loxton Waikerie	4,383	(4,437)	(399)	<b>(453)</b>	6,022	(1,600)	(446)	3,976	3,523
Mallala	1,578	(1,532)	(557)	<b>(511)</b>	672	0	0	672	161
Mid Murray	2,074	(3,700)	(363)	<b>(1,989)</b>	3,665	(615)	(46)	3,004	1,015
Naracoorte Lucindale	2,142	(4,342)	(26)	<b>(2,226)</b>	222	(22)	0	200	<b>(2,026)</b>
Renmark Paringa	2,150	(2,411)	(149)	<b>(410)</b>	1,607	(389)	0	1,218	808
Tatiara	2,079	(3,984)	(218)	<b>(2,123)</b>	1,539	(1,197)	(125)	217	<b>(1,906)</b>
Wakefield	3,043	(3,261)	(364)	<b>(582)</b>	407	(222)	(113)	72	<b>(510)</b>
Wattle Range	4,863	(4,793)	(959)	<b>(889)</b>	3,157	(965)	(200)	1,992	1,103
Yorke Peninsula	1,864	(8,088)	(447)	<b>(6,672)</b>	3,621	(140)	0	3,481	<b>(3,190)</b>
<b>State Total</b>	<b>238,840</b>	<b>(322,042)</b>	<b>(29,645)</b>	<b>(112,847)</b>	<b>207,677</b>	<b>(67,615)</b>	<b>(19,130)</b>	<b>120,932</b>	<b>8,085</b>

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

Notes:

- There may be differences from Council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
- The information contained in this report is exclusively for Council internal use only. Any other use, disclosure or reproduction of this document is unauthorised.
- A few councils do not appear to have correctly distinguished between capital expenditure on renewal/replacement of existing assets on one hand and capital expenditure on new/upgraded assets on the other. Comparison of data between councils is not recommended at this stage.
- 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.
- Totals may not balance due to rounding.

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

**Cash and Cash Equivalents**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Receivables**

Includes:

Rates debtors; Interest Receivable; Receivables Related to Sale of Non-Current 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 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.

*As per SA LGGC Supplementary Return/Financial Statements*

**Borrowings**

## Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Provisions and Other Liabilities**

## Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Liabilities**

## Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Asset Revaluation Reserve**

## Includes:

Asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

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

## Includes:

Accumulated Surplus; Other Reserves

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Equity**

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2007/08 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)
<b>Urban, Urban Fringe and Urban Regional</b>																		
Adelaide	4,486	8,398	0	26,825	488,804	176,397	325,924	12,403	360	66,418	1,110,015	20,897	44,693	10,143	75,733	285,666	748,616	1,034,282
Adelaide Hills	917	2,218	0	60	38,879	28,459	143,638	3,358	444	1,978	219,951	7,311	6,873	4,247	18,431	79,113	122,407	201,520
Alexandrina	4,950	2,819	0	45	50,870	25,989	196,419	5,851	60	2,226	289,229	4,153	10,300	1,550	16,003	142,187	131,039	273,226
Barossa	12,872	2,600	0	26	53,648	21,827	102,230	5,559	1,541	0	200,303	3,579	18,148	1,233	22,960	133,000	44,343	177,343
Burnside	4,684	1,062	0	147	158,615	37,854	118,995	6,438	113	0	327,908	1,523	2,066	2,207	5,796	105,127	216,985	322,112
Campbelltown	3,486	2,389	0	2	133,819	16,895	148,709	4,302	479	2,412	312,493	4,010	813	943	5,766	170,502	136,225	306,727
Charles Sturt	1,427	4,025	0	636	234,499	64,962	526,647	7,941	359	1,696	842,192	11,666	15,410	16,176	43,252	474,926	324,014	798,940
Cooper Pedy	508	1,146	0	1,095	663	3,711	12,135	2,940	0	0	22,198	1,793	2,839	168	4,800	4,478	12,920	17,398
Gawler	458	1,505	0	0	12,894	24,336	53,413	2,525	2,933	3,694	101,758	2,359	8,191	907	11,457	69,544	20,757	90,301
Holdfast Bay	15,520	6,345	0	20	297,840	53,969	151,175	4,176	984	1,040	531,069	14,366	15,913	2,146	32,425	339,575	159,069	498,644
Marion	9,779	2,937	10	7,578	280,573	55,612	290,191	6,704	1,969	9,802	665,155	5,310	6,102	4,154	15,566	340,516	309,073	649,589
Mitcham	13,457	2,502	0	85	120,524	29,010	209,655	5,550	13,344	0	394,127	4,047	9,129	1,490	14,666	107,617	271,844	379,461
Mount Barker	8,397	3,012	0	67	55,529	20,200	224,714	5,690	257	3,271	321,137	3,054	2,048	1,163	6,265	205,326	109,546	314,872
Norwood, Payneham & St Peters	2,570	1,304	0	0	261,831	31,072	154,485	3,645	449	2,413	457,769	2,517	17,201	1,911	21,629	405,063	31,077	436,140
Onkaparinga	4,258	8,552	0	646	320,833	69,679	680,238	12,621	3,610	10,344	1,110,781	20,903	23,489	4,362	48,754	621,528	440,499	1,062,027
Playford	2,865	3,841	0	2,805	117,827	35,229	250,749	12,916	5,207	5,489	436,928	13,930	29,696	2,217	45,843	138,999	252,086	391,085
Port Adelaide Enfield	20,815	3,806	0	390	412,276	99,522	459,543	10,741	0	5,319	1,012,412	10,076	30,529	7,796	48,401	265,403	698,608	964,011
Prospect	2,041	922	0	0	53,378	11,554	69,293	1,294	134	1,044	139,660	957	2,197	863	4,017	62,715	72,928	135,643
Roxby Downs	3,265	3,571	0	20	1,512	8,771	48,274	879	0	0	66,292	1,712	5	103	1,820	33,444	31,028	64,472
Salisbury	6,635	6,199	0	541	311,772	45,224	493,301	4,277	0	9,202	877,151	11,984	26,257	3,870	42,111	646,887	188,153	835,040
Tea Tree Gully	7,659	3,623	0	32	471,684	35,654	393,279	26,745	103	1,982	940,761	6,152	13,381	2,655	22,188	602,754	315,819	918,573
Unley	8,107	2,049	0	3	63,743	24,855	185,921	5,316	13,344	4,860	307,898	2,857	12,467	2,569	17,893	187,160	102,845	290,005
Victor Harbor	1,762	843	0	272	50,153	23,429	126,420	5,484	0	869	209,232	2,473	15,053	3,045	20,571	137,409	51,252	188,661
Walkerville	2,335	417	0	6	37,691	4,394	29,181	549	116	1,993	76,682	741	1,152	475	2,368	39,584	34,730	74,314
West Torrens	7,734	3,202	1,019	27	157,626	33,801	219,213	5,066	0	6,110	433,798	18,441	17,237	4,731	40,409	385,413	7,976	393,389
<b>Provincial Cities</b>																		
Mount Gambier	9,369	1,190	0	29	27,502	46,470	41,374	3,065	0	1,623	130,622	956	3,212	1,290	5,458	78,235	46,929	125,164
Murray Bridge	2,046	2,151	0	2	12,132	19,129	59,242	6,544	0	1,662	102,908	3,587	12,360	1,648	17,595	27,496	57,817	85,313
Port Augusta	2,132	2,005	0	158	5,394	29,357	27,833	3,411	0	2,100	72,391	3,223	9,617	2,218	15,057	52,119	5,215	57,333
Port Lincoln	4,401	1,061	0	20	64,469	8,881	49,603	2,002	0	655	131,092	1,882	658	1,499	4,039	104,326	22,727	127,053
Port Pirie	7,430	1,471	0	3,412	19,024	15,283	29,520	2,433	0	21,698	100,271	2,840	0	562	3,402	33,312	63,557	96,869
Whyalla	3,163	2,697	0	201	35,585	12,753	103,475	3,167	0	1,368	162,408	1,574	3,608	999	6,180	141,503	14,726	156,229
<b>Rural - Small and Medium</b>																		
Barunga West	1,229	369	0	3	11,055	5,495	14,529	774	0	58	33,512	135	1,762	296	2,193	27,589	3,730	31,319
Ceduna	935	428	0	36	5,350	4,039	22,963	2,215	0	0	35,966	605	2,581	262	3,448	16,494	16,024	32,518
Cleve	1,423	184	0	152	1,962	2,642	17,862	1,362	0	0	25,587	309	252	151	712	18,632	6,243	24,875
Elliston	2,028	156	0	59	8,191	1,645	16,297	978	0	516	29,870	351	131	49	531	23,736	5,603	29,339
Flinders Ranges	3,050	99	0	177	0	4,264	13,547	1,503	0	50	22,690	1,142	1,466	187	2,795	8,706	11,189	19,895
Franklin Harbour	1,539	257	0	433	1,271	1,859	10,561	1,796	0	0	17,716	331	146	132	609	8,794	8,313	17,107
Goyder	1,800	961	0	687	4,118	11,273	30,795	3,951	0	28	53,612	434	2,081	424	2,938	49,465	1,209	50,674
Kangaroo Island	1,986	1,072	0	116	25,216	20,422	90,145	3,967	0	3,296	146,220	1,830	3,413	1,193	6,436	127,834	11,950	139,784
Karoonda East Murray	1,653	141	0	245	392	1,566	14,799	1,638	0	143	20,577	659	0	121	780	11,760	8,037	19,797
Kimba	708	96	0	42	782	3,160	10,544	1,971	0	0	17,303	174	522	63	759	10,049	6,494	16,543
Kingston	1,898	375	0	3,759	9,632	5,877	15,084	1,142	0	0	37,767	75	4,272	291	4,638	14,590	18,539	33,129
Lower Eyre Peninsula	3,508	638	0	69	9,004	4,566	41,430	2,046	225	0	61,486	510	3,007	138	3,655	39,124	18,707	57,831
Mount Remarkable	2,665	460	0	31	914	1,920	59,477	1,652	0	362	67,481	398	1,018	144	1,560	39,739	26,181	65,920
Northern Areas	1,930	832	0	555	4,508	7,866	26,634	1,682	0	840	44,847	1,168	2,524	287	3,979	30,720	10,148	40,868
Orroroo Carrieton	1,680	214	0	23	641	2,355	25,011	1,463	0	0	31,387	61	830	415	1,306	29,083	998	30,081
Peterborough	2,496	217	0	0	489	6,026	14,454	1,411	0	454	25,547	1,400	456	111	1,967	24,943	(1,362)	23,581
Robe	193	338	0	537	25,603	2,781	22,430	1,047	0	396	53,325	2,612	4,785	1,771	9,168	37,218	6,939	44,157
Southern Mallee	1,001	393	0	87	1,577	5,134	24,667	2,863	0	169	35,891	579	2,386	323	3,288	23,357	9,246	32,603
Streaky Bay	1,449	520	0	745	4,674	4,098	22,178	1,933	0	0	35,597	562	688	196	1,446	14,652	19,499	34,151
Tumby Bay	1,397	274	0	749	6,253	4,369	69,036	1,339	225	0	83,642	242	614	242	1,098	80,959	1,585	82,544
Wudinna	3,251	136	0	49	1,820	1,473	16,367	2,465	0	38	25,599	249	0	147	396	32,799	(7,596)	25,203
Yankalilla	221	968	0	20	8,928	6,211	54,888	3,059	7	681	74,983	763	6,249	1,625	8,637	34,385	31,961	66,346
<b>Rural - Large and Very Large</b>																		
Berri Barmera	1,745	1,880	0	530	21,053	30,105	67,309	2,763	0	0	125,385	2,242	3,148	787	6,177	99,253	19,956	119,209
Clare & Gilbert Valleys	7,677	798	0	264	11,302	22,335	43,625	3,879	0	1,334	91,214	1,078	14,478	391	15,947	66,470	8,797	75,267



SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2007/08 Financial Year

	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$ 000)	Inventories and Assets Held for Sale (\$000)	Land and Land Improvements (\$000)	Buildings (\$000)	Infrastructure (\$000)	Plant, Equipment, Furniture and Fittings (\$000)	Equity Accounted Investments in Council Businesses (\$ 000)	Other Assets (\$000)	<b>TOTAL ASSETS (\$000)</b>	Trade and Other Payables (\$000)	Borrowings (\$000)	Provisions and Other Liabilities (\$000)	<b>TOTAL LIABILITIES (\$000)</b>	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and Other Reserves (\$000)	<b>TOTAL EQUITY (\$000)</b>
Coorong	2,486	606	0	23	4,983	3,374	47,962	6,758	0	167	<b>66,359</b>	1,119	406	402	<b>1,927</b>	37,812	26,619	<b>64,431</b>
Copper Coast	4,283	1,158	0	243	32,915	20,302	108,341	3,720	0	190	<b>171,152</b>	1,821	2,921	1,175	<b>5,917</b>	141,741	23,494	<b>165,235</b>
Grant	7,833	1,058	0	199	7,873	9,539	34,435	3,765	0	217	<b>64,919</b>	932	2,278	1,061	<b>4,271</b>	24,458	36,190	<b>60,648</b>
Light	18,790	1,345	0	56	12,389	13,550	57,046	2,758	1,509	1,178	<b>108,621</b>	9,082	11,424	360	<b>20,866</b>	73,813	13,942	<b>87,755</b>
Loxton Waikerie	5,125	1,753	0	106	16,039	32,848	65,137	4,800	0	0	<b>125,808</b>	10,286	3,536	1,562	<b>15,384</b>	51,753	58,672	<b>110,425</b>
Mallala	886	554	57	143	8,681	4,529	27,596	3,402	4,831	146	<b>50,825</b>	596	3,710	258	<b>4,564</b>	21,203	25,058	<b>46,261</b>
Mid Murray	2,821	1,401	0	138	7,400	9,224	45,712	4,682	75	0	<b>71,453</b>	2,322	5,997	828	<b>9,147</b>	46,987	15,319	<b>62,306</b>
Naracoorte Lucindale	1,962	524	0	1,023	7,745	7,595	69,102	3,626	0	530	<b>92,107</b>	984	3,255	898	<b>5,137</b>	50,661	36,309	<b>86,970</b>
Renmark Paringa	2,991	454	0	13	15,689	12,226	84,481	1,221	0	142	<b>117,217</b>	760	1,222	431	<b>2,413</b>	81,418	33,386	<b>114,804</b>
Tatiara	3,855	1,130	0	380	6,277	13,183	31,165	2,624	0	76	<b>58,690</b>	454	1,452	600	<b>2,506</b>	59,331	(3,147)	<b>56,184</b>
Wakefield	2,088	1,086	0	68	10,805	13,889	70,673	3,752	0	94	<b>102,455</b>	2,049	2,225	584	<b>4,858</b>	79,627	17,970	<b>97,597</b>
Wattle Range	4,791	1,546	0	475	7,180	14,418	62,909	5,600	0	0	<b>96,919</b>	2,132	7,698	1,479	<b>11,309</b>	37,874	47,736	<b>85,610</b>
Yorke Peninsula	5,894	1,321	0	158	37,147	33,764	116,396	6,482	0	0	<b>201,161</b>	1,435	7,260	753	<b>9,448</b>	199,256	(7,543)	<b>191,713</b>
<b>State Total</b>	<b>290,795</b>	<b>115,604</b>	<b>1,086</b>	<b>57,544</b>	<b>4,691,446</b>	<b>1,464,199</b>	<b>7,490,376</b>	<b>285,680</b>	<b>52,678</b>	<b>182,072</b>	<b>14,631,481</b>	<b>242,754</b>	<b>470,836</b>	<b>109,475</b>	<b>823,065</b>	<b>8,197,212</b>	<b>5,611,205</b>	<b>13,808,416</b>

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

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  3. Totals may not balance due to rounding.

## Report 6– Council Rating Arrangements

### Glossary

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2007)**

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

#### **Number of Rateable Residential Properties (as at 1<sup>st</sup> January 2007)**

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 2007-08

*As per Government Gazette*

#### **Fixed Charge**

Fixed Charge declared by Council for 2007-08

*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 2006-07 to 2007-08**

Total Rates 2007-08 *minus* Total Rates 2006-07 *divide by* Total Rates 2006-07 *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 2007/08 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2007 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2007	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 2006-07 to 2007-08 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
<b>Urban, Urban Fringe and Urban Regional</b>										
Adelaide	8,987	8,359	AV			63,279	49	9.1	11,524	1,379
Adelaide Hills	6,422	12,201	CV		250	21,520	74	5.7	15,185	1,245
Alexandrina	4,716	10,178	CV	560		19,380	69	7.1	10,648	1,046
Barossa	3,492	7,336	CV		220	16,367	72	8.7	7,143	974
Burnside	10,374	18,250	CV	564		23,948	81	3.4	22,091	1,210
Campbelltown	6,551	19,863	CV	609		20,498	81	6.1	18,912	952
Charles Sturt	16,101	45,867	CV	705		60,260	83	6.1	42,550	928
Coober Pedy	80	1,224	CV		303	1,257	11	4.3	534	436
Gawler	2,139	8,105	CV	600		10,219	69	9.6	7,634	942
Holdfast Bay	7,598	16,959	CV	660		20,733	54	6.4	16,878	995
Marion	10,980	34,925	CV	701		42,224	78	5.9	33,374	956
Mitcham	9,869	24,799	CV	641		30,542	78	5.6	26,854	1,083
Mount Barker	3,736	8,868	CV	494		18,924	70	14.2	10,781	1,216
Norwood, Payneham & St Peters	7,429	16,233	CV	612		21,159	75	8.1	16,327	1,006
Onkaparinga	17,073	59,488	CV		220	73,840	74	7.3	61,572	1,035
Playford	6,242	26,359	CV	469		34,143	64	10.0	21,251	806
Port Adelaide Enfield	14,838	46,700	CV	630		66,852	79	7.4	37,269	798
Prospect	3,321	8,554	CV	661		11,416	82	5.6	9,894	1,157
Roxby Downs	451	1,351	CV		300	7,682	70	13.2	1,413	1,046
Salisbury	11,857	47,218	CV	655		53,405	68	8.9	40,709	862
Tea Tree Gully	11,139	36,995	CV	811		46,273	78	5.4	40,301	1,089
Unley	7,951	16,058	CV	513		24,844	81	5.5	19,315	1,203
Victor Harbor	2,765	6,627	CV		210	10,490	67	9.2	7,921	1,195
Walkerville	1,826	3,076	CV	730		4,427	79	10.0	4,057	1,319
West Torrens	8,482	25,092	CV	556		31,349	70	6.4	19,293	769
<b>Provincial Cities</b>										
Mount Gambier	2,397	10,464	CV		400	11,431	69	5.3	8,319	795
Murray Bridge	1,963	6,939	CV	600		11,773	52	15.4	6,890	993
Port Augusta	1,078	5,930	SV	840		8,899	38	17.3	6,690	1,128
Port Lincoln	1,869	6,051	SV		280	7,023	64	4.4	5,165	854
Port Pirie	1,424	7,341	CV		255	7,626	52	12.1	4,692	639
Whyalla	1,502	10,285	SV		286	10,124	50	13.8	8,346	811
<b>Rural - Small and Medium</b>										
Barunga West	749	1,368	CV		220	2,505	62	8.6	881	644
Ceduna	304	1,192	SV		545	2,907	43	5.0	1,718	1,441
Cleve	358	610	SV	335		1,892	54	6.8	515	844
Elliston	271	498	CV		150	1,409	47	5.6	496	996
Flinders Ranges	151	722	CV	385		1,110	27	19.4	460	637
Franklin Harbour	195	540	SV	270		878	38	5.3	182	337
Goyder	797	1,378	CV		225	3,305	37	4.6	1,124	816
Kangaroo Island	1,072	2,571	CV		270	5,810	55	10.2	2,144	834
Karoonda East Murray	182	251	CV	140		820	34	4.5	116	462
Kimba	197	318	SV	140		1,062	40	5.7	324	1,019
Kingston	673	1,152	CV	400		2,830	61	2.7	1,114	967
Lower Eyre Peninsula	1,165	1,551	CV		260	3,618	57	8.3	1,259	812
Mount Remarkable	438	1,308	SV		200	1,931	38	7.7	721	551
Northern Areas	1,031	1,504	CV		190	3,139	41	12.8	1,050	698
Orroroo Carrieton	140	337	CV		170	581	17	10.5	166	493
Peterborough	141	944	CV		260	931	35	11.5	596	631
Robe	687	1,116	CV	515		2,989	65	16.8	1,611	1,444
Southern Mallee	358	619	CV	300		2,260	45	3.3	373	603
Streaky Bay	311	892	SV		370	2,007	35	10.2	956	1,072

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2007/08 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2007 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2007	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 2006-07 to 2007-08 (%)	Total Residential Rates (excluding CWMS Rates) (\$000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
Tumby Bay	636	991	SV		310	15	2,584	64	6.7	846	854
Wudinna	180	373	CV	257			1,110	34	4.3	199	534
Yankalilla	1,263	2,751	CV	600			6,456	78	10.9	3,880	1,410
<b>Rural - Large and Very Large</b>											
Berri Barmera	1,168	3,840	CV	500			7,301	64	10.4	2,314	603
Clare & Gilbert Valleys	1,767	2,688	CV	500			7,722	65	13.2	2,685	999
Coorong	1,183	1,875	CV		295	14	4,479	46	6.2	1,410	752
Copper Coast	1,999	6,504	CV		235	21	8,448	56	13.4	5,132	789
Grant	1,860	2,231	CV	415			5,650	57	8.6	987	442
Light	2,108	3,682	CV	600			9,467	61	3.5	4,017	1,091
Loxton Waikerie	1,509	3,947	CV		100	6	7,724	56	3.9	3,147	797
Mallala	1,081	2,416	CV	530			4,675	69	10.1	2,769	1,146
Mid Murray	1,645	4,848	CV	396			7,366	55	8.1	4,678	965
Naracoorte Lucindale	1,960	2,569	CV	200			7,823	63	6.2	2,625	1,022
Renmark Paringa	1,165	3,267	SV		295	26	4,414	57	7.6	1,338	410
Tatiara	1,591	1,839	CV	280			7,108	68	5.2	1,676	911
Wakefield	1,393	2,173	CV		250	13	5,055	58	12.9	1,390	640
Wattle Range	2,800	4,335	CV	425			11,987	70	9.6	3,925	905
Yorke Peninsula	3,882	8,424	CV		270	25	10,602	53	11.1	5,503	653
State Total	233,064	635,319					953,862			607,858	
State Average				509	269	20		65.8	7.7		957

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

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3. Capital values as at 1st January 2006 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2006-07 (decisions for 2007-08 predominately would have been based on January 2007 data).
4. In relation to Coober Pedy and Roxby Downs, the total residential rates excludes charges for electricity and water.

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

### **Glossary**

#### **Total Liabilities**

Includes:

Trade and Other Payables; Borrowings; Provisions and Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

Rates debtors; Interest Receivable; Receivables Related to Sale of Non-Current 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; 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 2007/08 Financial Year

	<b>Total Liabilities (\$000)</b>	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$ 000)	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
<b>Urban, Urban Fringe and Urban Regional</b>						
Adelaide	75,733	4,486	8,398	0	12,884	62,849
Adelaide Hills	18,431	917	2,218	0	3,135	15,296
Alexandrina	16,003	4,950	2,819	0	7,769	8,234
Barossa	22,960	12,872	2,600	0	15,472	7,488
Burnside	5,796	4,684	1,062	0	5,746	50
Campbelltown	5,766	3,486	2,389	0	5,875	(109)
Charles Sturt	43,252	1,427	4,025	0	5,452	37,800
Coober Pedy	4,800	508	1,146	0	1,654	3,146
Gawler	11,457	458	1,505	0	1,963	9,494
Holdfast Bay	32,425	15,520	6,345	0	21,865	10,560
Marion	15,566	9,779	2,937	10	12,726	2,840
Mitcham	14,666	13,457	2,502	0	15,959	(1,293)
Mount Barker	6,265	8,397	3,012	0	11,409	(5,144)
Norwood, Payneham & St Peters	21,629	2,570	1,304	0	3,874	17,755
Onkaparinga	48,754	4,258	8,552	0	12,810	35,944
Playford	45,843	2,865	3,841	0	6,706	39,137
Port Adelaide Enfield	48,401	20,815	3,806	0	24,621	23,780
Prospect	4,017	2,041	922	0	2,963	1,054
Roxby Downs	1,820	3,265	3,571	0	6,836	(5,016)
Salisbury	42,111	6,635	6,199	0	12,834	29,277
Tea Tree Gully	22,188	7,659	3,623	0	11,282	10,906
Unley	17,893	8,107	2,049	0	10,156	7,737
Victor Harbor	20,571	1,762	843	0	2,605	17,966
Walkerville	2,368	2,335	417	0	2,753	(385)
West Torrens	40,409	7,734	3,202	1,019	11,955	28,454
<b>Provincial Cities</b>						
Mount Gambier	5,458	9,369	1,190	0	10,559	(5,101)
Murray Bridge	17,595	2,046	2,151	0	4,197	13,398
Port Augusta	15,057	2,132	2,005	0	4,137	10,921
Port Lincoln	4,039	4,401	1,061	0	5,462	(1,423)
Port Pirie	3,402	7,430	1,471	0	8,901	(5,499)
Whyalla	6,180	3,163	2,697	0	5,861	319
<b>Rural - Small and Medium</b>						
Barunga West	2,193	1,229	369	0	1,598	595
Ceduna	3,448	935	428	0	1,363	2,085
Cleve	712	1,423	184	0	1,607	(895)
Elliston	531	2,028	156	0	2,184	(1,653)
Flinders Ranges	2,795	3,050	99	0	3,149	(354)
Franklin Harbour	609	1,539	257	0	1,796	(1,187)
Goyder	2,938	1,800	961	0	2,761	178
Kangaroo Island	6,436	1,986	1,072	0	3,058	3,378
Karoonda East Murray	780	1,653	141	0	1,794	(1,014)
Kimba	759	708	96	0	804	(45)
Kingston	4,638	1,898	375	0	2,273	2,365
Lower Eyre Peninsula	3,655	3,508	638	0	4,146	(491)
Mount Remarkable	1,560	2,665	460	0	3,125	(1,565)
Northern Areas	3,979	1,930	832	0	2,762	1,217
Orroroo Carrieton	1,306	1,680	214	0	1,894	(588)
Peterborough	1,967	2,496	217	0	2,713	(746)
Robe	9,168	193	338	0	531	8,637
Southern Mallee	3,288	1,001	393	0	1,394	1,894
Streaky Bay	1,446	1,449	520	0	1,969	(523)

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities By Council for 2007/08 Financial Year

	<b>Total Liabilities (\$000)</b>	Cash and Cash Equivalents (\$000)	Trade and Other Receivables (\$000)	Other Financial Assets (\$ 000)	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
Tumby Bay	1,098	1,397	274	0	1,671	(573)
Wudinna	396	3,251	136	0	3,387	(2,991)
Yankalilla	8,637	221	968	0	1,189	7,448
<b>Rural - Large and Very Large</b>						
Berri Barmera	6,177	1,745	1,880	0	3,625	2,552
Clare & Gilbert Valleys	15,947	7,677	798	0	8,475	7,472
Coorong	1,927	2,486	606	0	3,092	(1,165)
Copper Coast	5,917	4,283	1,158	0	5,441	476
Grant	4,271	7,833	1,058	0	8,891	(4,620)
Light	20,866	18,790	1,345	0	20,135	731
Loxton Waikerie	15,384	5,125	1,753	0	6,878	8,506
Mallala	4,564	886	554	57	1,497	3,067
Mid Murray	9,147	2,821	1,401	0	4,222	4,925
Naracoorte Lucindale	5,137	1,962	524	0	2,486	2,651
Renmark Paringa	2,413	2,991	454	0	3,445	(1,032)
Tatiara	2,506	3,855	1,130	0	4,985	(2,479)
Wakefield	4,858	2,088	1,086	0	3,174	1,684
Wattle Range	11,309	4,791	1,546	0	6,337	4,972
Yorke Peninsula	9,448	5,894	1,321	0	7,215	2,233
<b>State Total</b>	<b>823,065</b>	290,795	115,604	1,086	<b>407,485</b>	<b>415,580</b>

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

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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 2007/08 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 (%)
<b>Urban, Urban Fringe and Urban Regional</b>							
Adelaide	6,669	11	62,849	49	1.8	95	69
Adelaide Hills	(2,722)	(13)	15,296	54	1.3	91	68
Alexandrina	1,779	9	8,234	30	1.0	50	73
Barossa	48	0	7,488	33	1.3	38	58
Burnside	330	1	50	0	(1.4)	(3)	44
Campbelltown	740	4	(109)	(0)	(1.1)	71	52
Charles Sturt	(2,820)	(5)	37,800	53	0.7	77	60
Cooper Pedy	(630)	(50)	3,146	26	0.0	67	84
Gawler	(2,034)	(20)	9,494	65	3.3	59	60
Holdfast Bay	(198)	(1)	10,560	28	(0.2)	90	61
Marion	2,154	5	2,840	5	(0.8)	137	70
Mitcham	436	1	(1,293)	(3)	(1.4)	87	46
Mount Barker	(25)	(0)	(5,144)	(19)	(1.7)	62	79
Norwood, Payneham & St Peters	(921)	(4)	17,755	64	3.1	64	63
Onkaparinga	2,175	3	35,944	36	1.1	72	76
Playford	143	0	39,137	74	3.4	42	60
Port Adelaide Enfield	1,048	2	23,780	28	0.3	72	56
Prospect	788	7	1,054	8	(0.3)	109	61
Roxby Downs	(517)	(7)	(5,016)	(46)	(1.0)	(2)	70
Salisbury	(519)	(1)	29,277	38	1.3	55	61
Tea Tree Gully	130	0	10,906	19	0.5	78	62
Unley	1,293	5	7,737	25	0.7	94	68
Victor Harbor	(1,629)	(16)	17,966	116	5.2	53	75
Walkerville	(18)	(0)	(385)	(7)	(0.7)	61	54
West Torrens	2,956	10	28,454	64	1.1	107	63
<b>Provincial Cities</b>							
Mount Gambier	858	8	(5,101)	(31)	(2.3)	40	92
Murray Bridge	(919)	(8)	13,398	59	2.6	(7)	95
Port Augusta	(2,359)	(27)	10,921	47	1.7	(31)	89
Port Lincoln	(864)	(13)	(1,423)	(13)	(3.1)	92	67
Port Pirie	1,769	24	(5,499)	(38)	(4.4)	107	50
Whyalla	(548)	(6)	319	2	(0.7)	72	61
<b>Rural - Small and Medium</b>							
Barunga West	(4)	(0)	595	15	0.5	73	84
Ceduna	202	7	2,085	31	1.3	67	83
Cleve	381	21	(895)	(26)	(2.5)	106	89
Elliston	(30)	(2)	(1,653)	(56)	(3.1)	82	93
Flinders Ranges	304	28	(354)	(9)	(2.9)	59	93
Franklin Harbour	101	12	(1,187)	(53)	(2.8)	4	75
Goyder	809	25	178	2	(0.1)	94	74
Kangaroo Island	(3,362)	(59)	3,378	33	(0.5)	34	65
Karoonda East Murray	480	59	(1,014)	(42)	(5.2)	77	93
Kimba	(197)	(19)	(45)	(2)	(1.1)	15	79
Kingston	580	21	2,365	51	1.2	85	57
Lower Eyre Peninsula	451	13	(491)	(8)	(1.1)	72	69
Mount Remarkable	864	46	(1,565)	(31)	(2.0)	45	98
Northern Areas	854	29	1,217	16	0.4	70	37
Orroroo Carrieton	515	92	(588)	(17)	(3.3)	(46)	78
Peterborough	(1,652)	(182)	(746)	(28)	(3.6)	(5)	45
Robe	(1,446)	(49)	8,637	189	8.6	(37)	62
Southern Mallee	(212)	(9)	1,894	38	1.8	71	52

SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2007/08 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 (%)
Streaky Bay	132	7	(523)	(9)	(2.1)	140	85
Tumby Bay	372	15	(573)	(15)	(2.2)	77	83
Wudinna	(223)	(21)	(2,991)	(93)	(6.2)	50	65
Yankalilla	(2,186)	(34)	7,448	90	2.5	51	68
<b>Rural - Large and Very Large</b>							
Berri Baramba	(1,688)	(23)	2,552	23	0.1	37	64
Clare & Gilbert Valleys	171	2	7,472	65	3.1	(17)	100
Coorong	1,255	28	(1,165)	(12)	(1.3)	(44)	84
Copper Coast	1,122	14	476	3	(1.7)	108	95
Grant	(122)	(2)	(4,620)	(47)	(4.4)	79	58
Light	(438)	(5)	731	5	(4.2)	(11)	65
Loxton Waikerie	899	12	8,506	62	(1.7)	90	64
Mallala	(141)	(3)	3,067	46	2.6	67	56
Mid Murray	363	5	4,925	37	1.4	46	77
Naracoorte Lucindale	(451)	(6)	2,651	22	1.1	49	80
Renmark Paringa	(746)	(17)	(1,032)	(13)	(2.7)	83	75
Tatiara	25	0	(2,479)	(24)	(1.0)	47	54
Wakefield	(442)	(9)	1,684	20	0.1	82	63
Wattle Range	(601)	(5)	4,972	30	1.1	81	52
Yorke Peninsula	(2,319)	(23)	2,233	12	0.6	18	51
State Total	213		415,580				
State Average		0		29	0.5	65	64

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. 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.