

## SA Local Government Grants Commission Database Reports 2010-11

This file consists of eight Database Reports containing general and financial information by Council for 2010-11.

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

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

- Report 1            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 2010; Number of Rateable Properties as at 1st January 2011; Number of Rateable Properties as at 1 January 2012; Capital Value of Properties within Council Area 1st January 2010; Capital Value of Properties within Council Area 1st January 2011; Capital Value of Properties within Council Area 1st January 2012.
- 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, Operating Surplus/(Deficit).
- 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 2010; Number of Rateable Residential Properties as at 1st January 2010; 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 2009-10 to 2010-11; 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 Ratio; Net Financial Liabilities Ratio; Asset Sustainability Ratio.

Explanatory material about financial indicators is available in LGA Information Paper 9 - Financial Indicators which was updated and reissued in February 2012 and published on the LGA's website.

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 intended exclusively for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGGC 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 2011)

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

#### **Estimated Resident Population**

As per ABS Information (as at 30 June 2011)

#### **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 2010)**

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

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

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

#### **Number of Rateable Properties (as at 1st January 2012)**

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 2010)**

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

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

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

#### **Capital Value of Properties Within Council Area (as at 1<sup>st</sup> January 2012)**

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 2010-11 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2011 (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 2010	Number of Rateable Properties as at 1st January 2011	Number of Rateable Properties as at 1st January 2012	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2011 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2012 (\$ mill)	
Adelaide City	UCC	1,524	20,048	678	123	3.8	0	0.0	127	21,426	21,724	21,751	11,955	12,881	13,079
Adelaide Hills	UFM	79,246	40,384	161	607	2.8	480	0.7	1,090	17,340	17,418	17,466	7,917	8,395	8,146
Alexandrina	UFS	182,561	24,171	165	542	2.1	798	0.0	1,342	17,701	17,890	18,030	5,890	6,211	6,422
Barossa	UFS	89,138	23,131	121	340	0.1	628	0.0	968	11,960	12,088	12,222	4,015	4,265	4,284
Barunga West	RAM	158,149	2,581	18	72	0.0	870	0.0	942	2,610	2,650	2,665	883	923	980
Berri Barmera	RAV	50,736	11,279	65	261	0.0	167	0.0	428	6,152	6,172	6,183	1,148	1,179	1,178
Burnside	UDM	2,742	44,424	157	228	5.3	5	0.0	239	21,351	21,391	21,430	13,043	14,255	14,294
Campbelltown	UDM	2,428	49,847	130	254	0.1	0	0.0	254	22,509	22,701	22,858	8,654	9,360	9,472
Ceduna	RAM	543,306	3,828	45	77	0.0	1,638	0.0	1,715	2,183	2,217	2,239	416	449	480
Charles Sturt	UDL	5,550	109,364	452	569	2.8	1	0.0	573	53,824	54,633	55,132	21,746	23,829	22,898
Clare And Gilbert Valleys	RAL	188,560	8,962	61	218	0.4	1,608	0.0	1,826	6,496	6,577	6,617	2,210	2,274	2,285
Cleve District	RAS	448,842	1,889	23	72	0.1	1,324	0.0	1,396	1,417	1,430	1,438	429	447	464
Coober Pedy	URS	7,752	1,933	49	29	0.0	392	0.2	421	1,575	1,578	1,579	138	153	155
Coorong	RAL	886,280	5,813	59	345	0.1	1,543	0.0	1,888	4,070	4,119	4,167	1,291	1,302	1,285
Copper Coast	RAV	77,601	13,221	80	273	2.9	675	4.0	955	11,241	11,472	11,589	2,906	3,073	3,186
Elliston	RAS	667,874	1,153	12	44	0.0	1,103	0.0	1,148	1,258	1,271	1,275	319	326	341
Flinders Ranges	RAS	410,645	1,812	21	22	0.0	1,240	0.0	1,262	1,704	1,729	1,711	216	249	235
Franklin Harbour	RAS	327,786	1,364	15	87	0.0	848	0.0	935	1,140	1,155	1,173	254	262	274
Gawler	UFS	4,102	21,171	107	161	1.5	21	1.9	185	10,033	10,200	10,100	2,770	2,982	2,954
Goyder	RAM	668,787	4,256	45	154	0.3	3,093	0.0	3,248	4,268	4,294	4,304	963	1,053	1,056
Grant	RAL	191,715	8,314	73	464	0.1	1,116	0.0	1,581	5,461	5,194	5,213	2,113	2,046	2,051
Holdfast Bay City	UDM	1,445	36,045	280	171	6.8	0	0.5	179	21,136	21,214	21,311	9,859	10,659	10,655
Kangaroo Island	RAM	443,438	4,666	56	249	0.0	1,113	0.2	1,362	5,404	5,458	5,452	1,520	1,503	1,513
Karoonda East Murray	RAS	440,868	1,161	15	104	0.0	1,195	0.0	1,299	1,082	1,089	1,099	231	234	244
Kimba	RAS	396,640	1,131	16	83	0.0	1,633	0.0	1,716	874	883	882	228	241	253
Kingston District	RAM	335,110	2,477	19	126	0.2	618	0.0	744	2,530	2,537	2,548	796	825	973
Light Regional	RAV	127,274	14,182	72	169	0.0	1,288	0.0	1,458	7,311	7,375	7,453	2,739	2,891	2,893
Lower Eyre Peninsula	RAM	475,524	5,008	34	136	0.0	1,200	0.0	1,336	3,752	3,858	3,881	1,462	1,527	1,577
Loxton Waikerie	RAV	796,385	12,069	90	409	0.0	1,907	0.0	2,316	7,609	7,620	7,624	1,539	1,607	1,618
Mallala	RAL	93,183	8,575	51	136	0.0	821	0.1	957	4,595	4,651	4,684	1,319	1,448	1,489
Marion	UDL	5,605	85,904	324	471	0.6	0	0.0	472	40,997	41,532	41,884	15,101	16,153	15,418
Mid Murray	RAL	625,242	8,606	100	340	2.2	3,043	0.0	3,385	9,788	9,914	10,010	1,941	2,065	2,045
Mitcham	UDM	7,550	65,899	230	394	2.8	3	4.5	404	28,722	28,778	28,923	13,107	14,152	13,721
Mount Barker	URM	59,345	31,068	133	337	1.8	391	0.0	730	14,237	14,768	14,959	5,115	5,543	5,464
Mount Gambier	URS	3,420	26,206	110	214	0.4	4	0.0	219	13,441	13,801	13,937	2,879	3,171	3,209
Mount Remarkable	RAM	341,192	2,998	40	94	0.0	1,970	0.0	2,064	3,006	3,044	3,068	549	567	608
Murray Bridge	RAV	182,434	19,724	172	415	0.1	559	0.2	974	11,187	11,261	11,419	2,488	2,608	2,688
Naracoorte Lucindale	RAL	453,117	8,575	85	487	0.6	1,127	0.0	1,614	6,128	6,146	6,172	2,125	2,137	2,073
Northern Areas	RAM	297,409	4,827	51	134	0.0	2,064	0.0	2,197	4,016	4,053	4,084	1,197	1,300	1,301
Norwood, Payneham & St. Peters	UDM	1,512	36,603	143	160	12.3	0	0.0	172	20,336	20,366	20,450	9,931	10,716	10,417
Onkaparinga	UFV	51,887	164,800	613	1,261	3.3	192	0.0	1,456	74,176	74,842	75,842	23,349	24,700	23,915
Orroroo/Carrieton	RAS	330,629	932	15	45	0.0	1,582	0.0	1,628	1,269	1,285	1,288	151	160	167
Peterborough	RAS	300,616	1,964	26	40	0.0	1,191	0.0	1,230	1,692	1,687	1,683	164	169	169
Playford	UFL	34,432	82,219	345	698	2.8	102	0.0	803	34,657	35,844	36,664	9,061	9,411	9,175
Port Adelaide Enfield	UDL	9,388	114,783	413	663	1.6	4	0.0	669	58,935	59,742	60,338	21,211	22,809	21,961
Port Augusta	URS	118,856	14,725	203	191	0.7	217	0.0	409	7,516	7,472	7,511	1,624	1,612	1,609
Port Lincoln	URS	3,207	14,739	44	149	0.5	9	0.0	158	8,190	8,266	8,271	2,199	2,275	2,291
Port Pirie	RAV	178,281	18,169	94	330	0.1	845	0.0	1,175	10,005	10,039	10,136	1,938	2,024	2,071
Prospect	UDS	779	21,064	102	87	3.4	0	0.0	90	9,922	9,964	9,978	4,436	4,765	4,532
Renmark Paringa	RAL	90,003	9,834	44	307	0.4	189	0.0	496	5,227	5,250	5,279	1,115	1,159	1,159
Robe	RAS	109,837	1,505	27	41	0.2	393	0.0	435	2,294	2,297	2,303	844	911	907
Roxby Downs	URS	10,945	4,479	20	34	0.0	4	0.0	39	2,005	2,033	2,063	685	662	741
Salisbury	UDV	15,921	134,042	437	775	2.0	6	0.0	783	56,064	56,783	57,364	16,896	17,976	17,361
Southern Mallee	RAM	570,227	2,147	41	115	0.0	1,220	0.8	1,336	1,720	1,729	1,729	452	455	447
Streaky Bay	RAM	624,070	2,197	28	79	0.0	1,654	0.0	1,733	2,228	2,267	2,271	422	444	458

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2010-11 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2011 (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 2010	Number of Rateable Properties as at 1st January 2011	Number of Rateable Properties as at 1st January 2012	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2011 (\$ mill)	Capital Value of Properties within Council Area as at 1st January 2012 (\$ mill)	
Tatiara	RAL	652,519	7,173	55	513	0.0	1,418	0.0	1,932	4,630	4,654	4,692	1,548	1,569	1,494
Tea Tree Gully	UDL	9,508	100,474	424	576	2.3	16	0.0	594	40,912	41,185	41,407	14,479	15,404	14,823
Tumby Bay	RAM	266,988	2,786	22	51	0.2	1,058	0.0	1,109	2,206	2,243	2,278	798	846	874
Unley City	UDM	1,437	38,747	172	164	5.5	0	0.0	170	19,162	19,322	19,357	10,732	11,485	11,121
Victor Harbor	URS	38,648	14,219	86	246	0.6	136	0.0	383	10,296	10,424	10,557	3,540	3,739	3,631
Wakefield	RAL	346,154	6,908	57	191	0.0	2,490	0.0	2,681	5,209	5,249	5,274	1,630	1,692	1,698
Walkerville	UDS	356	7,422	31	35	0.7	0	0.0	36	3,538	3,554	3,560	2,282	2,458	2,474
Wattle Range	RAV	394,602	12,512	90	510	1.7	1,946	2.4	2,460	8,995	9,016	9,040	3,125	3,172	2,860
West Torrens	UDM	3,710	56,346	279	289	3.1	0	0.2	292	30,341	30,574	30,709	11,691	12,620	12,032
Whyalla	URS	107,168	23,243	119	217	2.9	63	66.2	349	12,066	11,957	11,984	2,440	2,377	2,332
Wudinna District	RAS	536,908	1,370	23	81	0.0	1,617	0.0	1,698	1,053	1,053	1,057	215	225	233
Yankalilla	RAM	75,693	4,639	43	129	0.0	414	0.0	543	5,405	5,452	5,490	1,661	1,753	1,763
Yorke Peninsula	RAV	592,770	11,795	104	462	0.0	3,426	0.0	3,887	13,314	13,554	13,676	4,633	4,928	4,965
<b>State Total</b>		<b>15,557,553</b>	<b>1,649,902</b>	<b>8,506</b>	<b>17,851</b>	<b>82.3</b>	<b>56,680</b>	<b>81.8</b>	<b>74,695</b>	<b>864,897</b>	<b>873,988</b>	<b>880,783</b>	<b>306,723</b>	<b>327,063</b>	<b>320,944</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 2010-11 Financial Year

Year	General Rates \$'000	Other Rates \$'000	Other Charges \$'000	Mandatory and Discretionary Rebates & Remissions and Write-offs \$'000	Total Rates \$'000	Statutory Charges \$'000	User Charges \$'000	Grants Subsidies & Contributions \$'000	Investment Income \$'000	Reimbursements \$'000	Other Revenues \$'000	Share of Profit - Joint Ventures & Associates \$'000	(3) Total Operating Revenue \$'000	
Adelaide City	2011	79,225	2,997	265	(3,917)	<b>78,570</b>	12,641	56,017	3,879	467	963	663	0	<b>153,200</b>
Adelaide Hills	2011	24,980	1,901	132	(320)	<b>26,693</b>	854	1,422	3,498	71	230	1,012	74	<b>33,854</b>
Alexandrina	2011	21,860	3,195	119	(260)	<b>24,914</b>	785	1,770	3,758	84	476	730	100	<b>32,617</b>
Barossa	2011	17,156	4,756	142	(549)	<b>21,505</b>	590	2,025	2,500	824	340	497	64	<b>28,345</b>
Barunga West	2011	2,733	381	12	(22)	<b>3,104</b>	94	287	786	102	28	129	0	<b>4,530</b>
Berri Barmera	2011	6,418	2,415	81	(154)	<b>8,760</b>	142	547	3,739	72	612	545	0	<b>14,417</b>
Burnside	2011	27,236	1,156	94	(327)	<b>28,159</b>	743	1,122	3,352	455	258	409	0	<b>34,498</b>
Campbelltown	2011	24,240	708	124	(497)	<b>24,575</b>	764	915	3,674	99	189	611	0	<b>30,827</b>
Ceduna	2011	2,993	952	29	(93)	<b>3,881</b>	122	1,337	2,720	17	487	342	0	<b>8,906</b>
Charles Sturt	2011	72,620	1,740	338	(1,088)	<b>73,610</b>	3,037	2,112	8,993	201	30	928	0	<b>88,911</b>
Clare And Gilbert Valleys	2011	8,005	1,720	54	(105)	<b>9,674</b>	304	2,100	2,447	323	93	865	0	<b>15,806</b>
Cleve District	2011	1,905	251	20	(43)	<b>2,133</b>	29	57	1,625	132	55	123	0	<b>4,154</b>
Cooper Pedy	2011	1,052	405	28	(8)	<b>1,477</b>	25	4,421	8,011	3	385	215	0	<b>14,537</b>
Coorong	2011	4,724	473	51	(46)	<b>5,202</b>	117	145	5,066	4	234	170	0	<b>10,938</b>
Copper Coast	2011	9,973	2,103	73	(93)	<b>12,056</b>	487	2,271	2,665	286	299	644	0	<b>18,708</b>
Elliston	2011	1,395	383	9	(18)	<b>1,769</b>	23	62	1,541	105	120	86	0	<b>3,706</b>
Flinders Ranges	2011	1,150	390	13	(115)	<b>1,438</b>	40	100	2,177	139	91	154	0	<b>4,139</b>
Franklin Harbour	2011	930	54	6	(20)	<b>970</b>	19	134	1,635	20	26	46	0	<b>2,850</b>
Gawler	2011	11,718	1,709	78	(222)	<b>13,283</b>	461	1,450	2,276	46	408	431	32	<b>18,387</b>
Goyder	2011	3,657	540	24	(85)	<b>4,136</b>	510	690	3,809	220	138	694	0	<b>10,197</b>
Grant	2011	5,625	803	30	(265)	<b>6,193</b>	214	1,920	2,914	390	561	546	0	<b>12,738</b>
Holdfast Bay City	2011	24,614	1,419	72	(537)	<b>25,568</b>	2,132	4,921	14,253	1,653	720	1,161	251	<b>50,659</b>
Kangaroo Island	2011	4,488	2,511	112	(44)	<b>7,067</b>	158	929	2,354	29	416	98	36	<b>11,087</b>
Karoonda East Murray	2011	872	69	7	0	<b>948</b>	15	54	2,393	68	26	85	2	<b>3,591</b>
Kimba	2011	1,094	134	3	(14)	<b>1,217</b>	17	63	1,588	63	593	51	0	<b>3,592</b>
Kingston District	2011	2,670	675	8	(41)	<b>3,312</b>	132	75	941	98	191	142	0	<b>4,891</b>
Light Regional	2011	10,198	2,136	64	(424)	<b>11,974</b>	352	373	1,712	282	85	434	54	<b>15,266</b>
Lower Eyre Peninsula	2011	3,929	729	25	(50)	<b>4,633</b>	147	1,776	1,300	251	85	48	23	<b>8,263</b>
Loxton Waikerie	2011	7,690	1,541	38	(275)	<b>8,994</b>	221	1,221	4,723	199	164	450	0	<b>15,972</b>
Mallala	2011	5,584	142	64	(52)	<b>5,738</b>	256	88	1,432	68	582	46	3	<b>8,213</b>
Marion	2011	51,908	1,176	179	(634)	<b>52,629</b>	1,608	1,919	6,390	704	920	172	494	<b>64,836</b>
Mid Murray	2011	8,175	1,142	38	(158)	<b>9,197</b>	246	1,455	4,464	95	616	231	2	<b>16,306</b>
Mitcham	2011	36,487	1,010	122	(708)	<b>36,911</b>	1,374	361	4,291	708	95	510	565	<b>44,815</b>
Mount Barker	2011	17,864	6,422	201	(782)	<b>23,705</b>	906	818	2,676	380	865	3,237	60	<b>32,647</b>
Mount Gambier	2011	13,583	480	47	(238)	<b>13,872</b>	340	2,293	2,024	327	502	274	0	<b>19,632</b>
Mount Remarkable	2011	2,047	702	22	(218)	<b>2,553</b>	66	418	2,434	245	396	193	0	<b>6,305</b>
Murray Bridge	2011	14,426	1,153	180	(675)	<b>15,084</b>	452	1,734	8,213	332	388	413	0	<b>26,616</b>
Naracoorte Lucindale	2011	8,695	924	58	(96)	<b>9,581</b>	139	1,514	2,975	209	390	226	0	<b>15,034</b>
Northern Areas	2011	3,235	869	32	(102)	<b>4,034</b>	94	470	2,023	79	225	660	0	<b>7,585</b>
Norwood, Payneham & St. Peters	2011	25,141	951	69	(621)	<b>25,540</b>	1,278	2,682	2,440	189	182	306	0	<b>32,617</b>
Onkaparinga	2011	85,494	4,873	764	(701)	<b>90,430</b>	3,014	3,086	17,845	115	2,261	400	906	<b>118,057</b>
Orroroo/Carrieton	2011	563	98	70	(105)	<b>626</b>	9	678	991	24	272	15	0	<b>2,615</b>
Peterborough	2011	1,010	242	15	(21)	<b>1,246</b>	24	265	2,309	114	50	20	0	<b>4,028</b>
Playford	2011	46,177	703	529	(2,246)	<b>45,163</b>	1,965	2,616	14,790	143	814	2,183	116	<b>67,790</b>
Port Adelaide Enfield	2011	77,331	1,692	294	(2,046)	<b>77,271</b>	2,598	2,951	8,837	1,873	4,131	0	0	<b>97,661</b>
Port Augusta	2011	12,139	1,973	162	(1,597)	<b>12,677</b>	225	3,910	10,205	62	496	1,523	0	<b>29,098</b>
Port Lincoln	2011	7,614	765	91	(88)	<b>8,382</b>	285	564	1,505	298	381	1,046	0	<b>12,461</b>
Port Pirie	2011	9,476	507	70	(267)	<b>9,786</b>	266	926	5,317	59	398	178	0	<b>16,930</b>
Prospect	2011	13,783	359	80	(227)	<b>13,995</b>	585	148	1,862	145	368	48	0	<b>17,151</b>

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues by Council for 2010-11 Financial Year

Year	General Rates \$'000	Other Rates \$'000	Other Charges \$'000	Mandatory and Discretionary Rebates & Remissions and Write-offs \$'000	Total Rates \$'000	Statutory Charges \$'000	User Charges \$'000	Grants Subsidies & Contributions \$'000	Investment Income \$'000	Reimbursements \$'000	Other Revenues \$'000	Share of Profit - Joint Ventures & Associates \$'000	(3) Total Operating Revenue \$'000	
Renmark Paringa	2011	4,079	1,200	62	(97)	<b>5,244</b>	159	485	3,009	67	280	18	0	<b>9,262</b>
Robe	2011	2,821	1,050	12	(19)	<b>3,864</b>	67	634	713	83	65	164	0	<b>5,590</b>
Roxby Downs	2011	3,057	6,991	3	(128)	<b>9,923</b>	88	1,459	894	172	123	106	0	<b>12,765</b>
Salisbury	2011	66,068	1,514	163	(800)	<b>66,945</b>	2,554	6,092	15,102	393	369	1,277	218	<b>92,950</b>
Southern Mallee	2011	2,548	313	14	(57)	<b>2,818</b>	35	389	2,238	64	117	125	0	<b>5,786</b>
Streaky Bay	2011	2,203	285	11	(23)	<b>2,476</b>	52	1,462	2,272	134	144	148	0	<b>6,688</b>
Tatiara	2011	7,175	1,268	33	(144)	<b>8,332</b>	87	706	2,664	371	106	314	0	<b>12,580</b>
Tea Tree Gully	2011	51,451	3,113	0	(729)	<b>53,835</b>	2,352	3,437	7,011	139	89	1,096	2	<b>67,961</b>
Tumby Bay	2011	2,349	697	19	(20)	<b>3,045</b>	71	113	1,458	77	311	142	23	<b>5,240</b>
Unley City	2011	29,179	816	101	(750)	<b>29,346</b>	1,096	1,383	2,855	365	262	588	715	<b>36,610</b>
Victor Harbor	2011	13,492	224	61	(108)	<b>13,669</b>	473	2,051	1,520	290	509	309	84	<b>18,905</b>
Wakefield	2011	5,110	1,410	62	(117)	<b>6,465</b>	197	441	2,702	27	565	123	0	<b>10,520</b>
Walkerville	2011	5,459	193	13	(169)	<b>5,496</b>	262	461	741	153	25	34	0	<b>7,172</b>
Wattle Range	2011	14,680	1,865	80	(2,975)	<b>13,650</b>	310	1,448	3,409	155	478	381	0	<b>19,831</b>
West Torrens	2011	38,203	884	184	(611)	<b>38,660</b>	1,471	3,245	7,291	1,491	277	1,055	15	<b>53,505</b>
Whyalla	2011	11,094	2,400	80	(374)	<b>13,200</b>	459	3,002	5,233	244	136	1,115	0	<b>23,389</b>
Wudinna District	2011	1,190	117	5	(19)	<b>1,293</b>	17	42	2,128	193	392	77	0	<b>4,142</b>
Yankalilla	2011	7,078	1,106	109	(67)	<b>8,226</b>	166	313	575	281	131	185	36	<b>9,913</b>
Yorke Peninsula	2011	10,843	3,599	66	(92)	<b>14,416</b>	527	3,889	3,166	348	842	359	0	<b>23,547</b>
<b>State Totals</b>		<b>1,103,961</b>	<b>93,474</b>	<b>6,216</b>	<b>(28,513)</b>	<b>1,175,138</b>	<b>51,348</b>	<b>150,264</b>	<b>268,333</b>	<b>17,919</b>	<b>27,856</b>	<b>31,606</b>	<b>3,875</b>	<b>1,726,339</b>

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

Notes:

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2. The information contained in this report is exclusively intended for Council internal use only. Any other use, disclosure or reproduction of this document with permission from LGGC is unauthorised.
3. Total Operating Revenue is consistent with the calculation of Operating Revenue in the LGA's 2011 Model Financial Statements.

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

#### **Glossary**

##### **Employee Costs**

Salaries / Wages and related payments

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

##### **Finance Costs**

Includes:

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

*Plus;*

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

*Minus;*

Capitalised Interest

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

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

*Minus;*

Capitalised Depreciation

Transfer to non-current assets held for sale

Impairment expense off-set to asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

##### **Total Operating Expenses**

Includes:

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

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

Includes:

Total Operating Revenue – Total Operating Expenses



SA Local Government Grants Commission  
Report 3 - Operating Expense Information by Council for 2010-11 Financial Year

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	(4) Operating Surplus/(Deficit) \$'000	
Adelaide City	2011	51,342	61,536	1,728	22,852	38	137,496	15,704
Adelaide Hills	2011	11,606	14,648	517	6,943	75	33,789	65
Alexandrina	2011	10,570	12,404	1,057	8,329	0	32,360	257
Barossa	2011	8,967	11,649	1,452	6,002	0	28,070	275
Barunga West	2011	1,256	2,407	155	1,814	0	5,632	(1,102)
Berri Barmera	2011	3,986	7,473	238	2,958	0	14,655	(238)
Burnside	2011	11,882	15,095	33	9,260	319	36,589	(2,091)
Campbelltown	2011	8,881	14,209	76	9,365	181	32,712	(1,885)
Ceduna	2011	2,126	4,080	271	2,310	0	8,787	119
Charles Sturt	2011	29,875	35,187	1,315	19,461	27	85,865	3,046
Clare And Gilbert Valleys	2011	3,875	5,961	848	5,085	0	15,769	37
Cleve District	2011	1,194	1,235	15	1,016	0	3,460	694
Coober Pedy	2011	3,542	7,312	183	1,211	0	12,248	2,289
Coorong	2011	3,763	3,590	49	3,041	1	10,444	494
Copper Coast	2011	5,177	8,384	62	4,685	0	18,308	400
Elliston	2011	523	1,511	1	982	0	3,017	689
Flinders Ranges	2011	1,293	2,396	88	772	0	4,549	(410)
Franklin Harbour	2011	960	884	12	1,118	0	2,974	(124)
Gawler	2011	7,907	8,219	950	4,268	0	21,344	(2,957)
Goyder	2011	2,482	3,633	107	3,458	0	9,680	517
Grant	2011	4,356	4,676	167	3,826	0	13,025	(287)
Holdfast Bay City	2011	19,792	17,839	951	8,054	0	46,636	4,023
Kangaroo Island	2011	3,519	5,915	489	5,277	0	15,200	(4,113)
Karoonda East Murray	2011	576	975	0	868	0	2,419	1,172
Kimba	2011	1,008	1,299	39	777	0	3,123	469
Kingston District	2011	1,026	1,658	105	1,317	0	4,106	785
Light Regional	2011	5,404	6,180	746	6,049	0	18,379	(3,113)
Lower Eyre Peninsula	2011	1,782	3,194	191	1,659	0	6,826	1,437
Loxton Waikerie	2011	5,137	6,314	106	4,761	0	16,318	(346)
Mallala	2011	3,394	3,658	265	1,599	0	8,916	(703)
Marion	2011	26,510	27,878	286	9,084	0	63,758	1,078
Mid Murray	2011	6,212	6,735	380	4,566	0	17,893	(1,587)
Mitcham	2011	16,897	15,642	711	9,686	0	42,936	1,879
Mount Barker	2011	9,996	15,824	95	6,716	0	32,631	16
Mount Gambier	2011	7,286	8,136	325	4,995	0	20,742	(1,110)
Mount Remarkable	2011	1,503	2,949	54	2,006	0	6,512	(207)
Murray Bridge	2011	11,397	10,212	805	5,890	0	28,304	(1,688)
Naracoorte Lucindale	2011	5,386	4,712	193	4,975	0	15,266	(232)
Northern Areas	2011	2,858	2,814	334	3,648	0	9,654	(2,069)
Norwood, Payneham & St. Peters	2011	10,869	15,096	992	5,790	291	33,038	(421)
Onkaparinga	2011	45,072	48,883	2,211	21,290	0	117,456	601
Orroroo/Carrieton	2011	558	1,858	55	1,537	0	4,008	(1,393)
Peterborough	2011	1,437	1,931	26	1,799	0	5,193	(1,165)
Playford	2011	25,642	25,079	3,462	14,127	0	68,310	(520)
Port Adelaide Enfield	2011	30,574	37,482	1,680	23,258	0	92,994	4,667
Port Augusta	2011	13,714	12,494	629	6,379	0	33,216	(4,118)
Port Lincoln	2011	3,082	6,426	38	2,338	0	11,884	577
Port Pirie	2011	5,880	7,192	36	7,281	0	20,389	(3,459)
Prospect	2011	6,254	7,772	306	2,643	28	17,003	148

SA Local Government Grants Commission  
Report 3 - Operating Expense Information by Council for 2010-11 Financial Year

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	(4) Operating Surplus/(Deficit) \$'000	
Renmark Paringa	2011	2,919	4,174	85	2,830	0	10,008	(746)
Robe	2011	1,596	1,608	162	1,695	0	5,061	529
Roxby Downs	2011	1,801	9,441	20	2,239	0	13,501	(736)
Salisbury	2011	30,470	39,719	1,978	18,205	0	90,372	2,578
Southern Mallee	2011	2,223	1,846	276	1,765	0	6,110	(324)
Streaky Bay	2011	1,191	3,361	63	2,491	0	7,106	(418)
Tatiara	2011	3,341	4,824	210	3,180	0	11,555	1,025
Tea Tree Gully	2011	29,011	29,295	1,543	8,298	0	68,147	(186)
Tumby Bay	2011	1,219	2,849	43	1,392	0	5,503	(263)
Unley City	2011	12,988	15,874	613	6,293	0	35,768	842
Victor Harbor	2011	6,622	8,784	911	4,158	0	20,475	(1,570)
Wakefield	2011	3,025	3,863	240	3,994	0	11,122	(602)
Walkerville	2011	2,126	3,717	79	1,912	74	7,908	(736)
Wattle Range	2011	5,617	8,725	536	5,060	0	19,938	(107)
West Torrens	2011	22,523	16,172	987	9,713	0	49,395	4,110
Whyalla	2011	8,385	8,925	391	7,054	0	24,755	(1,366)
Wudinna District	2011	1,177	964	0	1,661	0	3,802	340
Yankalilla	2011	3,025	4,668	748	3,253	0	11,694	(1,781)
Yorke Peninsula	2011	6,180	12,531	444	8,751	0	27,906	(4,359)
<b>State Totals</b>		<b>593,767</b>	<b>713,976</b>	<b>34,163</b>	<b>381,069</b>	<b>1,034</b>	<b>1,724,009</b>	<b>2,330</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 2011 and 2012 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 2010-11 Financial Year

Year	(3) Capital Expenditure on Renewal/Replacement of Existing Assets \$'000	(-ve) Depreciation, Amortisation and Impairment of Assets \$'000	(-ve) Proceeds from Sale of Replaced Assets \$'000	Sub Total Net Outlays on Existing Assets \$'000	(3) Capital Expenditure on New/Upgraded Assets \$'000	(-ve) Amounts Specifically Received for New/Upgraded Assets \$'000	(-ve) Proceeds from Sale of Surplus Assets \$'000	Sub Total Net Outlays on New/Upgraded Assets \$'000	(4) Net Outlays on Non-Financial Assets \$'000	
Adelaide City	2011	21,032	-22,852	-742	-2,562	23,960	-1,958	-39,591	-17,589	-20,151
Adelaide Hills	2011	10,525	-6,943	-639	2,943	30	-1,596	0	-1,566	1,377
Alexandrina	2011	2,748	-8,329	-859	-6,440	13,092	-1,631	0	11,461	5,021
Barossa	2011	2,872	-6,002	-503	-3,633	14,236	-2,129	-2,348	9,759	6,126
Barunga West	2011	624	-1,814	0	-1,190	175	0	0	175	-1,015
Berri Barmera	2011	2,692	-2,958	-147	-413	1,855	-543	-73	1,239	826
Burnside	2011	5,468	-9,260	-192	-3,984	1,894	-182	0	1,712	-2,272
Campbelltown	2011	10,300	-9,365	-552	383	3,301	-1,470	-363	1,468	1,851
Ceduna	2011	1,877	-2,310	-146	-579	2,788	-1,144	-24	1,620	1,041
Charles Sturt	2011	10,727	-19,461	-810	-9,544	13,940	-3,266	-594	10,080	536
Clare And Gilbert Valleys	2011	3,646	-5,085	-87	-1,526	1,474	-146	0	1,328	-198
Cleve District	2011	604	-1,016	-72	-484	2,145	-1,206	-40	899	415
Coober Pedy	2011	0	-1,211	-34	-1,245	715	0	0	715	-530
Coorong	2011	2,332	-3,041	-776	-1,485	2,520	-621	-47	1,852	367
Copper Coast	2011	2,285	-4,685	-358	-2,758	9,047	-870	-90	8,087	5,329
Elliston	2011	1,023	-982	-197	-156	1,050	-409	-20	621	465
Flinders Ranges	2011	326	-772	-90	-536	881	-498	0	383	-153
Franklin Harbour	2011	435	-1,118	-164	-847	797	0	-439	358	-489
Gawler	2011	1,222	-4,268	-138	-3,184	5,920	-3,739	-109	2,072	-1,112
Goyder	2011	3,639	-3,458	-314	-133	423	-596	0	-173	-306
Grant	2011	2,529	-3,826	-626	-1,923	4,790	-1,573	0	3,217	1,294
Holdfast Bay City	2011	6,992	-8,054	-460	-1,522	4,484	-1,005	0	3,479	1,957
Kangaroo Island	2011	2,233	-5,277	-176	-3,220	4,274	-3,817	0	457	-2,763
Karoonda East Murray	2011	371	-868	-17	-514	854	0	-35	819	305
Kimba	2011	74	-777	-63	-766	1,045	-577	-76	392	-374
Kingston District	2011	1,182	-1,317	-151	-286	778	-512	0	266	-20
Light Regional	2011	3,908	-6,049	-437	-2,578	7,540	-3,705	0	3,835	1,257
Lower Eyre Peninsula	2011	1,465	-1,659	-40	-234	1,449	-640	0	809	575
Loxton Waikerie	2011	2,588	-4,761	-310	-2,483	5,428	-2,137	0	3,291	808
Mallala	2011	1,539	-1,599	-390	-450	482	-260	0	222	-228
Marion	2011	8,898	-9,084	-648	-834	2,521	-1,465	0	1,056	222
Mid Murray	2011	2,658	-4,566	-235	-2,143	1,715	-352	0	1,363	-780
Mitcham	2011	8,162	-9,686	-682	-2,206	2,409	-164	0	2,245	39
Mount Barker	2011	5,811	-6,716	0	-905	8,111	-3,254	-449	4,408	3,503
Mount Gambier	2011	2,946	-4,995	-390	-2,439	8,121	-2,792	0	5,329	2,890
Mount Remarkable	2011	1,204	-2,006	-267	-1,069	842	-857	0	-15	-1,084
Murray Bridge	2011	1,817	-5,890	-395	-4,468	1,633	-762	0	871	-3,597
Naracoorte Lucindale	2011	1,859	-4,975	-14	-3,130	1,777	-249	0	1,528	-1,602
Northern Areas	2011	3,310	-3,648	-97	-435	2,012	-1,438	-90	484	49
Norwood, Payneham & St. Peters	2011	9,182	-5,790	-12	3,380	2,731	-3,474	-1,993	-2,736	644
Onkaparinga	2011	15,041	-21,290	-963	-7,212	35,112	-12,034	-138	22,940	15,728
Orroroo/Carrieton	2011	0	-1,537	0	-1,537	1,461	-650	0	811	-726
Peterborough	2011	379	-1,799	-91	-1,511	444	0	-4	440	-1,071
Playford	2011	12,038	-14,127	-1,108	-3,197	20,476	-8,841	0	11,635	8,438
Port Adelaide Enfield	2011	19,056	-23,258	-1,276	-5,478	5,012	-1,498	0	3,514	-1,964
Port Augusta	2011	3,757	-6,379	-907	-3,529	2,334	0	-131	2,203	-1,326
Port Lincoln	2011	996	-2,338	-58	-1,400	1,799	-524	0	1,275	-125
Port Pirie	2011	3,836	-7,281	-124	-3,569	1,453	-149	0	1,304	-2,265
Prospect	2011	9,915	-2,643	-98	7,174	789	-4,242	0	-3,453	3,721
Renmark Paringa	2011	1,037	-2,830	-186	-1,979	881	-147	0	734	-1,245
Robe	2011	890	-1,695	-560	-1,365	656	-27	0	629	-736
Roxby Downs	2011	727	-2,239	-16	-1,528	773	-70	0	703	-825
Salisbury	2011	8,999	-18,205	-277	-9,483	25,408	-9,809	-1,426	14,173	4,690
Southern Mallee	2011	1,313	-1,765	-57	-509	407	-280	0	127	-382

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-Financial Assets by Council for 2010-11 Financial Year

Year	(3) Capital Expenditure on Renewal/Replacement of Existing Assets \$'000	(-ve) Depreciation, Amortisation and Impairment of Assets \$'000	(-ve) Proceeds from Sale of Replaced Assets \$'000	Sub Total Net Outlays on Existing Assets \$'000	(3) Capital Expenditure on New/Upgraded Assets \$'000	(-ve) Amounts Specifically Received for New/Upgraded Assets \$'000	(-ve) Proceeds from Sale of Surplus Assets \$'000	Sub Total Net Outlays on New/Upgraded Assets \$'000	(4) Net Outlays on Non-Financial Assets \$'000	
Streaky Bay	2011	1,479	-2,491	-42	-1,054	1,054	-430	0	624	-430
Tatiara	2011	3,171	-3,180	-390	-399	4,979	-1,376	0	3,603	3,204
Tea Tree Gully	2011	18,228	-8,298	-1,380	8,550	9,518	-994	0	8,524	17,074
Tumby Bay	2011	1,259	-1,392	-113	-246	1,045	-267	-2,427	-1,649	-1,895
Unley City	2011	9,858	-6,293	-262	3,303	3,737	-2,754	0	983	4,286
Victor Harbor	2011	2,243	-4,158	-233	-2,148	1,084	-1,108	0	-24	-2,172
Wakefield	2011	3,092	-3,994	-352	-1,254	1,937	-1,521	-124	292	-962
Walkerville	2011	480	-1,912	-27	-1,459	1,747	-327	0	1,420	-39
Wattle Range	2011	4,179	-5,060	-145	-1,026	7,306	-1,086	0	6,220	5,194
West Torrens	2011	10,878	-9,713	-973	192	5,346	-182	-512	4,652	4,844
Whyalla	2011	4,755	-7,054	-157	-2,456	1,702	-1,264	-1,785	-1,347	-3,803
Wudinna District	2011	476	-1,661	-71	-1,256	702	-177	0	525	-731
Yankalilla	2011	3,318	-3,253	-468	-403	387	-109	0	278	-125
Yorke Peninsula	2011	2,013	-8,751	-355	-7,093	3,631	-652	-264	2,715	-4,378
<b>State Totals</b>		<b>296,518</b>	<b>-381,069</b>	<b>-22,919</b>	<b>-107,470</b>	<b>304,419</b>	<b>-101,555</b>	<b>-53,192</b>	<b>149,672</b>	<b>42,202</b>

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

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 intended exclusively for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGGC is unauthorised
3. A few councils do not appear to have correctly distinguished between capital expenditure on renewal/replacement of existing assets on one hand and capital expenditure on new/upgraded assets on the other. Comparison of data between councils is not recommended at this stage
4. Net Outlays on Non-Financial Assets is the sum of Net Outlays on Existing Assets and Net Outlays on New and Upgraded Assets. This approach is consistent with Note 16 of the LGA's 2011 Model Financial Statement
5. Totals may not balance due to rounding

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

**Cash and Cash Equivalents**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Receivables**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Financial Assets**

Includes:

Financial Instruments available for sale, Other Financial Investments.

*As per SA LGGC Supplementary Return/Financial Statements*

**Inventories and Assets Held for Sale**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Land and Land Improvements**

Includes: Land and Land Improvements

*As per SA LGGC Supplementary Return/Financial Statements*

**Buildings**

Includes: Buildings

*As per SA LGGC Supplementary Return/Financial Statements*

**Infrastructure**

Includes: Infrastructure

*As per SA LGGC Supplementary Return/Financial Statements*

**Plant, Equipment, Furniture and Fittings**

Includes: Plant, Equipment, Furniture and fittings

*As per SA LGGC Supplementary Return/Financial Statements*

**Equity Accounted Investments in Council Businesses**

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Assets**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Assets**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Payables**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Borrowings**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Provisions and Other Liabilities**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Liabilities**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Asset Revaluation Reserve**

Includes:

Asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

Accumulated Surplus; Other Reserves

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Equity**

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2010-11 Financial Year

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	Accumulate d Surplus / (Deficit) and Other Reserves \$'000	TOTAL EQUITY \$'000	
Adelaide City	2011	15,568	7,962	0	21,139	548,003	258,262	326,638	15,321	187	108,008	1,301,088	20,505	10,336	11,417	42,258	444,270	814,560	1,258,830
Adelaide Hills	2011	1,257	1,973	0	23	37,840	21,777	173,796	4,773	847	8,420	250,706	9,351	9,362	618	19,331	100,485	130,890	231,375
Alexandrina	2011	1,608	3,640	0	31	91,449	31,861	219,291	6,691	194	6,913	361,678	4,563	20,769	1,746	27,078	189,011	145,589	334,600
Barossa	2011	11,838	2,287	7	2,474	63,699	36,919	169,337	5,604	1605	1,561	295,331	4,119	22,429	1,792	28,340	210,161	56,830	266,991
Barunga West	2011	2,037	296	0	100	7,559	8,911	22,855	791	0	55	42,604	516	2,042	363	2,921	37,572	2,111	39,683
Berri Barmera	2011	2,249	2,315	0	127	20,797	17,809	72,855	2,510	0	1,170	119,832	1,777	4,147	1,257	7,181	93,736	18,915	112,651
Burnside	2011	6,552	1,091	0	21	388,140	44,619	156,124	7,009	53	0	603,609	3,850	1,470	4,209	9,529	382,678	211,402	594,080
Campbelltown	2011	620	2,397	0	1,214	161,340	17,540	303,365	4,913	236	1,173	492,798	5,353	3,102	1,520	9,975	345,102	137,721	482,823
Ceduna	2011	431	693	0	41	5,587	3,768	46,498	2,373	0	184	59,575	951	4,264	389	5,604	34,796	19,175	53,971
Charles Sturt	2011	8,016	6,966	0	63	238,706	81,385	550,639	9,413	186	7,970	903,344	21,359	21,783	8,385	51,527	503,239	348,578	851,817
Clare And Gilbert Valleys	2011	5,499	1,592	0	319	12,785	43,888	91,600	3,979	0	1,519	161,181	1,331	12,331	1,402	15,064	132,443	13,674	146,117
Cleve District	2011	2,648	256	0	206	2,345	6,328	18,205	1,149	0	4,854	35,991	448	227	213	888	23,741	11,363	35,104
Cooper Pedy	2011	1,248	1,206	0	751	1,132	5,650	1,891	1,677	0	17,053	30,608	1,607	1,159	257	3,023	12,962	14,623	27,585
Coorong	2011	105	832	0	21	10,147	18,219	112,809	4,705	23	2,764	149,625	1,126	382	813	2,321	116,704	30,600	147,304
Copper Coast	2011	2,857	2,250	0	391	32,085	22,369	112,752	4,387	0	218	177,309	6,793	116	1,696	8,605	136,925	31,779	168,704
Elliston	2011	2,636	168	0	39	10,402	2,213	19,931	983	0	697	37,069	526	0	97	623	28,809	7,637	36,446
Flinders Ranges	2011	2,802	219	0	344	0	5,759	30,195	1,919	0	0	41,238	1,458	1,227	0	2,685	26,294	12,258	38,552
Franklin Harbour	2011	966	760	0	70	1,196	1,797	13,089	2,030	0	0	19,908	279	253	208	740	8,793	10,375	19,168
Gawler	2011	2,757	2,092	0	0	27,614	22,497	132,416	1,933	2997	2,272	194,578	4,742	14,670	1,081	20,493	154,844	19,241	174,085
Goyder	2011	4,348	1,138	0	546	2,800	22,760	61,705	4,030	0	591	97,918	1,092	1,803	293	3,188	89,190	5,540	94,730
Grant	2011	5,331	1,153	0	108	10,150	18,667	109,846	4,265	0	131	149,651	1,947	2,295	594	4,836	103,685	41,130	144,815
Holdfast Bay City	2011	26,214	8,896	0	17	312,340	70,095	179,873	4,634	1857	6,190	610,116	26,200	12,211	1,955	40,366	403,306	166,444	569,750
Kangaroo Island	2011	230	1,085	0	112	45,194	26,857	102,668	3,633	36	1,386	181,201	1,752	7,169	1,241	10,162	160,188	10,851	171,039
Karoonda East Murray	2011	2,047	152	0	551	1,029	1,766	22,616	1,727	117	404	30,409	718	0	165	883	18,564	10,962	29,526
Kimba	2011	1,518	486	0	12	1,456	6,358	17,764	2,184	0	718	30,496	211	486	68	765	20,423	9,306	29,729
Kingston District	2011	2,115	393	0	37,781	11,179	8,536	17,928	1,459	0	0	79,391	228	4,235	214	4,677	50,148	24,566	74,714
Light Regional	2011	3,874	1,495	0	16	20,456	13,634	117,484	2,901	1561	5,757	167,178	2,390	10,716	792	13,889	135,033	18,247	153,280
Lower Eyre Peninsula	2011	4,152	873	0	73	9,047	4,597	44,182	2,283	348	0	65,555	687	2,282	270	3,483	39,124	22,948	62,072
Loxton Waikerie	2011	4,084	1,564	0	53	12,661	28,595	69,266	5,509	0	834	122,566	12,982	1,444	1,596	16,022	40,933	65,611	106,544
Mallala	2011	1,073	568	0	27	8,768	4,638	34,642	3,353	4876	443	58,388	769	3,551	874	5,194	27,544	25,650	53,194
Marion	2011	12,402	4,698	6	188	318,319	79,893	548,603	7,997	3713	8,784	984,603	6,703	7,470	2,669	16,842	646,576	321,185	967,761
Mid Murray	2011	1,863	1,497	0	295	17,617	15,764	111,164	5,293	117	0	153,610	2,297	5,651	2,028	9,976	125,000	18,634	143,634
Mitcham	2011	10,977	1,932	0	59	179,105	45,793	224,338	6,339	15626	0	484,169	3,960	11,263	2,063	17,286	193,658	273,225	466,883
Mount Barker	2011	5,233	3,345	0	719	62,163	35,478	261,407	4,880	492	7,966	381,683	5,691	954	1,562	8,207	235,564	137,910	373,474
Mount Gambier	2011	8,298	2,520	0	35	28,363	56,215	45,263	4,704	0	2,425	147,823	1,433	9,114	1,987	12,534	78,235	57,054	135,289
Mount Remarkable	2011	5,306	900	0	26	4,501	8,834	58,947	2,681	0	378	81,573	1,135	754	145	2,034	51,781	27,760	79,541
Murray Bridge	2011	6,066	7,150	0	76	22,992	27,693	67,856	8,785	0	467	141,085	2,923	12,569	1,205	16,697	46,779	77,609	124,388
Naracoorte Lucindale	2011	4,385	831	0	1,322	11,719	10,739	232,477	3,015	0	5,189	269,677	1,863	2,713	596	5,172	224,999	39,504	264,503
Northern Areas	2011	1,299	757	273	342	8,941	12,784	26,079	2,618	0	9,843	62,936	987	6,457	411	7,855	44,224	10,856	55,080
Norwood, Payneham & St. Peters	2011	1,042	2,107	0	0	323,626	32,733	193,753	2,901	226	8,773	565,161	4,241	15,575	3,381	23,197	508,764	33,200	541,964
Onkaparinga	2011	4,022	11,271	0	179	499,806	140,808	836,201	12,444	6807	26,032	1,537,570	26,891	41,590	5,986	74,467	953,769	509,334	1,463,103
Orroroo/Carrieton	2011	1,195	427	0	18	641	2,857	23,861	1,333	0	53	30,385	672	1,113	279	2,064	27,954	366	28,320
Peterborough	2011	3,289	187	0	2	480	4,905	11,553	1,863	0	1,318	23,597	2,264	358	162	2,784	24,943	-4,129	20,814
Playford	2011	3,351	4,626	0	369	368,025	70,525	391,825	10,630	5881	10,301	865,533	15,257	62,375	2,984	80,616	451,292	333,625	784,917
Port Adelaide Enfield	2011	32,103	3,952	0	394	345,350	157,494	536,495	11,109	0	6,633	1,093,530	7,630	23,343	7,509	38,482	321,235	733,813	1,055,048
Port Augusta	2011	2,625	1,540	0	153	10,183	69,937	106,565	5,834	0	2,100	198,937	5,287	15,352	1,544	22,183	176,292	462	176,754
Port Lincoln	2011	4,583	1,105	0	0	64,492	11,553	51,528	1,626	0	293	135,180	1,756	544	1,109	3,409	104,325	27,447	131,772
Port Pirie	2011	3,388	1,210	0	1	20,100	19,958	104,269	3,737	0	16,557	169,220	2,203	2,420	3,453	8,076	104,313	56,831	161,144
Prospect	2011	2,791	3,028	0	0	54,057	10,649	65,956	1,348	65	7,848	145,742	3,770	8,700	544	13,014	55,712	77,017	132,729
Renmark Paringa	2011	2,276	387	0	92	16,360	13,808	99,026	1,376	0	135	133,460	1,013	1,102	279	2,394	98,014	33,053	131,067
Robe	2011	609	365	0	193	20,110	10,377	61,517	1,703	0	181	95,055	3,220	825	475	4,520	79,637	10,898	90,535
Roxby Downs	2011	5,138	3,401	0	12	13,092	8,511	84,038	1,124	0	0	115,316	2,309	0	116	2,425	81,946	30,945	112,891
Salisbury	2011	11,347	3,861	867	5,526	462,759	71,829	669,738	5,880	108	20,257	1,252,172	10,900	32,727	3,596	47,223	959,466	245,483	1,204,949
Southern Mallee	2011	959	471	0	68	1,589	4,737	39,036	3,437	0	124	50,421	777	3,975	240	4,992	35,217	10,212	45,429
Streaky Bay	2011	2,902	361	0	898	8,075	21,496	21,072	1,930	0	0	56,734	759	818	368	1,945	34,842	19,948	54,790
Tatiara	2011	5,509	860	0	613	11,503	13,866	62,005	3,388	0	1,770	99,514	554	2,306	745	3,605	91,743	4,166	95,909



SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2010-11 Financial Year

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	Accumulate d Surplus / (Deficit) and Other Reserves \$'000	<b>TOTAL EQUITY \$'000</b>
Tea Tree Gully	2011	3,201	4,728	0	52	478,630	81,820	680,018	10,781	4	34,588	11,078	31,983	2,875	<b>45,936</b>	918,093	329,793	<b>1,247,886</b>
Tumby Bay	2011	2,965	322	0	553	5,920	4,765	70,960	1,792	348	12	371	727	217	<b>1,315</b>	80,959	5,363	<b>86,322</b>
Unley City	2011	3,062	2,182	0	3	187,443	26,061	232,827	4,798	15625	10,110	6,309	8,589	1,531	<b>16,429</b>	353,760	111,922	<b>465,682</b>
Victor Harbor	2011	4,778	1,876	0	253	49,933	25,398	129,676	4,998	84	1,385	3,866	14,207	3,068	<b>21,141</b>	141,936	55,304	<b>197,240</b>
Wakefield	2011	539	1,103	0	97	10,627	10,924	93,808	4,586	0	357	1,689	3,310	675	<b>5,674</b>	93,768	22,599	<b>116,367</b>
Walkerville	2011	2,035	580	0	6	50,219	9,904	24,333	581	59	13,872	854	745	765	<b>2,364</b>	65,401	33,824	<b>99,225</b>
Wattle Range	2011	684	1,622	0	356	7,906	16,176	70,642	4,444	0	1,665	2,388	6,682	1,645	<b>10,715</b>	37,874	54,906	<b>92,780</b>
West Torrens	2011	17,804	3,777	913	11	235,340	75,377	227,783	7,046	0	4,242	29,061	12,914	3,391	<b>45,366</b>	500,090	26,836	<b>526,926</b>
Whyalla	2011	3,794	2,151	0	3,499	65,309	24,318	110,675	2,995	0	6,662	1,241	5,184	2,395	<b>8,820</b>	182,933	27,650	<b>210,583</b>
Wudinna District	2011	5,112	149	0	29	1,185	4,633	20,271	2,209	0	68	357	0	259	<b>616</b>	39,320	-6,279	<b>33,041</b>
Yankalilla	2011	178	1,762	0	105	11,776	8,656	74,061	3,203	41	2,231	1,474	11,579	392	<b>13,445</b>	59,432	29,136	<b>88,568</b>
Yorke Peninsula	2011	4,955	1,513	0	185	69,168	42,467	132,147	6,312	0	6,082	2,193	4,860	1,107	<b>8,160</b>	264,571	-9,902	<b>254,669</b>
<b>State Totals</b>		<b>318,745</b>	<b>141,352</b>	<b>2,066</b>	<b>83,399</b>	<b>6,143,330</b>	<b>2,147,809</b>	<b>10,154,033</b>	<b>289,858</b>	<b>64,319</b>	<b>399,986</b>	<b>317,006</b>	<b>547,353</b>	<b>109,281</b>	<b>973,640</b>	<b>12,565,120</b>	<b>6,206,136</b>	<b>18,771,256</b>

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

Notes:

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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 2010)**

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 2010)**

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 2010-11

*As per Government Gazette*

#### **Fixed Charge**

Fixed Charge declared by Council for 2010-11

*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 2009-10 to 2010-11**

Total Rates 2010-11 **minus** Total Rates 2009-10 **divide by** Total Rates 2009-10 **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 2010-11 Financial Year

Year	(3) Capital Value of Properties within Council Area as at 1st January 2010 (\$mill)	Number of Rateable Residential Properties as at 1st January 2010	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 2009-10 to 2010-11 (%)	Total Residential Rates (excluding CWMS Rates) \$'000	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)	
Adelaide City	2011	12,881	9,323	AV	0	0	0	78,570	51	7.1	15,673	1,681
Adelaide Hills	2011	8,395	12,247	CV	0	350	17	26,693	79	5.8	18,936	1,546
Alexandrina	2011	6,211	11,359	CV	620	0	0	24,914	76	9.8	16,333	1,438
Barossa	2011	4,265	7,886	CV	0	240	11	21,505	76	8.0	10,527	1,335
Barunga West	2011	923	1,465	CV	0	325	17	3,104	69	10.5	1,155	788
Berri Barmera	2011	1,179	4,067	CV	546	0	0	8,760	61	4.1	4,151	1,021
Burnside	2011	14,255	18,409	CV	0	0	0	28,159	82	5.9	25,850	1,404
Campbelltown	2011	9,360	20,052	CV	695	0	0	24,575	80	6.0	22,139	1,104
Ceduna	2011	449	1,264	SV	0	525	22	3,881	44	11.3	2,247	1,778
Charles Sturt	2011	23,829	47,234	CV	825	0	0	73,610	83	8.2	50,982	1,079
Clare And Gilbert Valleys	2011	2,274	3,003	CV	575	0	0	9,674	61	6.5	3,542	1,179
Cleve District	2011	447	637	SV	383	0	0	2,133	51	5.0	581	912
Cooper Pedy	2011	153	1,239	CV	0	330	39	1,477	10	2.2	668	539
Coorong	2011	1,302	1,920	CV	0	310	13	5,202	48	9.7	1,640	854
Copper Coast	2011	3,073	7,645	CV	0	300	23	12,056	64	13.7	6,934	907
Elliston	2011	326	476	CV	178	178	6	1,769	48	9.6	648	1,361
Flinders Ranges	2011	249	740	CV	465	0	0	1,438	35	11.0	589	796
Franklin Harbour	2011	262	587	SV	300	0	0	970	34	2.1	205	349
Gawler	2011	2,982	8,423	CV	728	0	0	13,283	72	2.6	11,222	1,332
Goyder	2011	1,053	1,448	CV	0	31	1	4,136	41	9.1	1,657	1,144
Grant	2011	2,046	2,134	CV	455	0	0	6,193	49	0.9	1,020	478
Holdfast Bay City	2011	10,659	17,206	CV	785	0	0	25,568	50	5.7	21,386	1,243
Kangaroo Island	2011	1,503	2,310	CV	0	290	15	7,067	64	6.4	2,657	1,150
Karoonda East Murray	2011	234	266	CV	150	0	0	948	26	5.1	134	504
Kimba	2011	241	326	SV	150	150	4	1,217	34	5.4	365	1,120
Kingston District	2011	825	1,158	CV	432	0	0	3,312	68	7.6	1,475	1,274
Light Regional	2011	2,891	4,241	CV	660	0	0	11,974	78	8.2	6,937	1,636
Lower Eyre Peninsula	2011	1,527	1,756	CV	0	290	13	4,633	56	10.8	1,930	1,099
Loxton Waikerie	2011	1,607	4,126	CV	0	200	11	8,994	56	4.6	3,849	933
Mallala	2011	1,448	2,634	CV	630	0	0	5,738	70	6.8	3,481	1,322
Marion	2011	16,153	36,724	CV	771	0	0	52,629	81	7.5	42,465	1,156
Mid Murray	2011	2,065	5,161	CV	452	0	0	9,197	56	6.3	6,406	1,241
Mitcham	2011	14,152	25,175	CV	750	0	0	36,911	82	6.3	32,544	1,293
Mount Barker	2011	5,543	9,833	CV	580	0	0	23,705	73	6.9	15,961	1,623
Mount Gambier	2011	3,171	11,276	CV	0	456	38	13,872	71	9.3	10,157	901
Mount Remarkable	2011	567	1,112	SV	0	235	13	2,553	40	15.2	1,226	1,103
Murray Bridge	2011	2,608	7,365	CV	696	0	0	15,084	57	9.2	9,210	1,251
Naracoorte Lucindale	2011	2,137	2,680	CV	230	0	0	9,581	64	8.5	3,566	1,331
Northern Areas	2011	1,300	1,592	CV	0	230	11	4,034	53	9.2	1,432	899
Norwood, Payneham & St. Peters	2011	10,716	16,356	CV	729	0	0	25,540	78	5.3	20,295	1,241
Onkaparinga	2011	24,700	63,855	CV	0	262	20	90,430	77	6.4	76,147	1,192
Orroroo/Carrieton	2011	160	324	CV	0	180	10	626	24	1.6	224	691
Peterborough	2011	169	953	CV	0	310	29	1,246	31	18.6	857	899
Playford	2011	9,411	29,517	CV	0	640	41	45,163	67	11.3	34,083	1,155
Port Adelaide Enfield	2011	22,809	49,412	CV	690	0	0	77,271	79	3.8	43,178	874
Port Augusta	2011	1,612	6,197	SV	955	0	0	12,677	44	15.5	9,934	1,603
Port Lincoln	2011	2,275	6,308	SV	0	310	26	8,382	67	6.1	6,206	984
Port Pirie	2011	2,024	7,533	CV	0	281	22	9,786	58	12.0	5,813	772
Prospect	2011	4,765	8,634	CV	812	0	0	13,995	82	6.6	11,934	1,382
Renmark Paringa	2011	1,159	3,320	SV	0	320	26	5,244	57	6.8	2,315	697
Robe	2011	911	1,256	CV	555	0	0	3,864	69	4.7	1,978	1,575
Roxby Downs	2011	662	1,775	CV	0	425	25	9,923	78	2.2	2,547	1,435
Salisbury	2011	17,976	51,000	CV	758	0	0	66,945	72	6.9	50,669	994
Southern Mallee	2011	455	632	CV	405	0	0	2,818	49	6.5	438	693
Streaky Bay	2011	444	893	SV	0	426	17	2,476	37	7.2	1,184	1,326
Tatiara	2011	1,569	1,895	CV	420	0	0	8,332	66	1.4	2,426	1,280
Tea Tree Gully	2011	15,404	37,535	CV	920	0	0	53,835	79	5.4	47,319	1,261

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2010-11 Financial Year

Year	(3) Capital Value of Properties within Council Area as at 1st January 2010 (\$mill)	Number of Rateable Residential Properties as at 1st January 2010	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 2009-10 to 2010-11 (%)	Total Residential Rates (excluding CWMS Rates) \$'000	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)	
Tumby Bay	2011	846	1,076	SV	0	365	17	3,045	58	4.3	1,013	941
Unley City	2011	11,485	16,246	CV	590	0	0	29,346	80	4.6	22,687	1,396
Victor Harbor	2011	3,739	7,449	CV	0	280	15	13,669	72	11.1	10,345	1,389
Wakefield	2011	1,692	2,205	CV	0	290	13	6,465	61	5.5	2,050	930
Walkerville	2011	2,458	3,132	CV	875	0	0	5,496	77	6.7	4,984	1,591
Wattle Range	2011	3,172	4,340	CV	475	0	0	13,650	69	2.2	4,723	1,088
West Torrens	2011	12,620	25,399	CV	656	0	0	38,660	72	6.8	22,920	902
Whyalla	2011	2,377	10,496	SV	0	315	30	13,200	56	8.5	10,964	1,045
Wudinna District	2011	225	359	CV	301	0	0	1,293	31	6.1	231	643
Yankalilla	2011	1,753	3,042	CV	650	0	0	8,226	83	7.0	4,296	1,412
Yorke Peninsula	2011	4,928	8,145	CV	0	315	24	14,416	61	4.9	8,119	997
State Totals		327,063	665,783					1,175,138	68	6.8	771,759	1,159
State Average					570	311	19					

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

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- Capital values as at 1st January 2010 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2010-11 predominately would have been based on January 2010 data.
- In relation to Coober Pedy and Roxby Downs, the total residential rates excludes charges for electricity and water.

**Report 7 - Net Financial Liabilities**  
**Glossary**

**Total Liabilities**

Includes:

Trade and Other Payables; Borrowings; Provisions and Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

**Cash and Cash Equivalents**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Trade and Other Receivables**

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Financial Assets**

Includes:

Financial Instruments available for sale, Other Financial Investments

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Financial Assets**

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

*As per SA LGGC Supplementary Return/Financial Statements*

**Net Financial Liabilities**

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

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities by Council for 2010-11 Financial Year

	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 City	2011	42,258	15,568	7,962	0	23,530	18,728
Adelaide Hills	2011	19,331	1,257	1,973	0	3,230	16,101
Alexandrina	2011	27,078	1,608	3,640	0	5,248	21,830
Barossa	2011	28,340	11,838	2,287	7	14,132	14,208
Barunga West	2011	2,921	2,037	296	0	2,333	588
Berri Barmera	2011	7,181	2,249	2,315	0	4,564	2,617
Burnside	2011	9,529	6,552	1,091	0	7,643	1,886
Campbelltown	2011	9,975	620	2,397	0	3,017	6,958
Ceduna	2011	5,604	431	693	0	1,124	4,480
Charles Sturt	2011	51,527	8,016	6,966	0	14,982	36,545
Clare And Gilbert Valleys	2011	15,064	5,499	1,592	0	7,091	7,973
Cleve District	2011	888	2,648	256	0	2,904	-2,016
Coober Pedy	2011	3,023	1,248	1,206	0	2,454	569
Coorong	2011	2,321	105	832	0	937	1,384
Copper Coast	2011	8,605	2,857	2,250	0	5,107	3,498
Elliston	2011	623	2,636	168	0	2,804	-2,181
Flinders Ranges	2011	2,685	2,802	219	0	3,021	-336
Franklin Harbour	2011	740	966	760	0	1,726	-986
Gawler	2011	20,493	2,757	2,092	0	4,849	15,644
Goyder	2011	3,188	4,348	1,138	0	5,486	-2,298
Grant	2011	4,836	5,331	1,153	0	6,484	-1,648
Holdfast Bay City	2011	40,366	26,214	8,896	0	35,110	5,256
Kangaroo Island	2011	10,162	230	1,085	0	1,315	8,847
Karoonda East Murray	2011	883	2,047	152	0	2,199	-1,316
Kimba	2011	765	1,518	486	0	2,004	-1,239
Kingston District	2011	4,677	2,115	393	0	2,508	2,169
Light Regional	2011	13,898	3,874	1,495	0	5,369	8,529
Lower Eyre Peninsula	2011	3,483	4,152	873	0	5,025	-1,542
Loxton Waikerie	2011	16,022	4,084	1,564	0	5,648	10,374
Mallala	2011	5,194	1,073	568	0	1,641	3,553
Marion	2011	16,842	12,402	4,698	6	17,106	-264
Mid Murray	2011	9,976	1,863	1,497	0	3,360	6,616
Mitcham	2011	17,286	10,977	1,932	0	12,909	4,377
Mount Barker	2011	8,207	5,233	3,345	0	8,578	-371
Mount Gambier	2011	12,534	8,298	2,520	0	10,818	1,716
Mount Remarkable	2011	2,034	5,306	900	0	6,206	-4,172
Murray Bridge	2011	16,697	6,066	7,150	0	13,216	3,481
Naracoorte Lucindale	2011	5,172	4,385	831	0	5,216	-44
Northern Areas	2011	7,855	1,299	757	273	2,329	5,526
Norwood, Payneham & St. Peters	2011	23,197	1,042	2,107	0	3,149	20,048
Onkaparinga	2011	74,467	4,022	11,271	0	15,293	59,174
Orroroo/Carrieton	2011	2,064	1,195	427	0	1,622	442
Peterborough	2011	2,784	3,289	187	0	3,476	-692
Playford	2011	80,616	3,351	4,626	0	7,977	72,639
Port Adelaide Enfield	2011	38,482	32,103	3,952	0	36,055	2,427
Port Augusta	2011	22,183	2,625	1,540	0	4,165	18,018
Port Lincoln	2011	3,409	4,583	1,105	0	5,688	-2,279

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities by Council for 2010-11 Financial Year

	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
Port Pirie	2011	8,076	3,388	1,210	0	4,598	3,478
Prospect	2011	13,014	2,791	3,028	0	5,819	7,195
Renmark Paringa	2011	2,394	2,276	387	0	2,663	-269
Robe	2011	4,520	609	365	0	974	3,546
Roxby Downs	2011	2,425	5,138	3,401	0	8,539	-6,114
Salisbury	2011	47,223	11,347	3,861	867	16,075	31,148
Southern Mallee	2011	4,992	959	471	0	1,430	3,562
Streaky Bay	2011	1,945	2,902	361	0	3,263	-1,318
Tatiara	2011	3,605	5,509	860	0	6,369	-2,764
Tea Tree Gully	2011	45,936	3,201	4,728	0	7,929	38,007
Tumby Bay	2011	1,315	2,965	322	0	3,287	-1,972
Unley City	2011	16,429	3,062	2,182	0	5,244	11,185
Victor Harbor	2011	21,141	4,778	1,876	0	6,654	14,487
Wakefield	2011	5,674	539	1,103	0	1,642	4,032
Walkerville	2011	2,364	2,035	580	0	2,615	-251
Wattle Range	2011	10,715	684	1,622	0	2,306	8,409
West Torrens	2011	45,366	17,804	3,777	913	22,494	22,872
Whyalla	2011	8,820	3,794	2,151	0	5,945	2,875
Wudinna District	2011	616	5,112	149	0	5,261	-4,645
Yankalilla	2011	13,445	178	1,762	0	1,940	11,505
Yorke Peninsula	2011	8,160	4,955	1,513	0	6,468	1,692
<b>State Totals</b>		<b>973,640</b>	<b>318,745</b>	<b>141,352</b>	<b>2,066</b>	<b>462,163</b>	<b>511,477</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 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 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*

**Asset Sustainability Ratio**

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

*As per SA LGGC Supplementary Return/Financial Statements*



SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2010-11 Financial Year

	Year	Operating Surplus Ratio (%)	Net Financial Liabilities Ratio (%)	(4) Asset Sustainability Ratio (%)
Adelaide City	2011	20	12	89
Adelaide Hills	2011	0	49	142
Alexandrina	2011	1	68	23
Barossa	2011	1	51	39
Barunga West	2011	(37)	13	34
Berri Barmera	2011	(3)	18	86
Burnside	2011	(8)	6	57
Campbelltown	2011	(8)	23	104
Ceduna	2011	3	51	75
Charles Sturt	2011	4	42	51
Clare And Gilbert Valleys	2011	0	51	70
Cleve District	2011	34	(49)	52
Coober Pedy	2011	155	4	(3)
Coorong	2011	10	13	51
Copper Coast	2011	3	19	41
Elliston	2011	40	(60)	84
Flinders Ranges	2011	(29)	(8)	31
Franklin Harbour	2011	(14)	(35)	24
Gawler	2011	(23)	86	25
Goyder	2011	13	(23)	96
Grant	2011	(5)	(13)	50
Holdfast Bay City	2011	16	11	81
Kangaroo Island	2011	(59)	81	39
Karoonda East Murray	2011	126	(37)	41
Kimba	2011	40	(35)	1
Kingston District	2011	24	45	78
Light Regional	2011	(27)	57	57
Lower Eyre Peninsula	2011	32	(19)	86
Loxton Waikerie	2011	(4)	65	48
Mallala	2011	(13)	44	72
Marion	2011	2	(0)	91
Mid Murray	2011	(18)	41	53
Mitcham	2011	5	10	77
Mount Barker	2011	0	(1)	87
Mount Gambier	2011	(8)	9	51
Mount Remarkable	2011	(8)	(67)	47
Murray Bridge	2011	(11)	13	24
Naracoorte Lucindale	2011	(2)	(0)	37
Northern Areas	2011	(53)	74	88
Norwood, Payneham & St. Peters	2011	(2)	63	158
Onkaparinga	2011	1	51	66
Orroroo/Carrieton	2011	(234)	17	0
Peterborough	2011	(95)	(17)	16
Playford	2011	(1)	108	77
Port Adelaide Enfield	2011	6	3	76
Port Augusta	2011	(33)	62	45
Port Lincoln	2011	7	(19)	40
Port Pirie	2011	(36)	21	51
Prospect	2011	1	43	371
Renmark Paringa	2011	(14)	(3)	30
Robe	2011	14	64	19
Roxby Downs	2011	(7)	(48)	32
Salisbury	2011	4	34	48
Southern Mallee	2011	(12)	62	71
Streaky Bay	2011	(18)	(20)	58
Tatiara	2011	13	(22)	87
Tea Tree Gully	2011	(0)	57	203
Tumby Bay	2011	(9)	(38)	82
Unley City	2011	3	31	152
Victor Harbor	2011	(12)	78	48
Wakefield	2011	(10)	39	69
Walkerville	2011	(14)	(4)	24
Wattle Range	2011	(1)	43	80
West Torrens	2011	11	43	102
Whyalla	2011	(11)	13	65
Wudinna District	2011	27	(113)	24
Yankalilla	2011	(22)	117	88
Yorke Peninsula	2011	(32)	7	19
State Totals		0	30	72

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 intended for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGCC is unauthorised.
3. Both the Operating Surplus Ratio and the Net Financial Liabilities Ratio displayed in this report have been calculated in accordance with the detailed methods set out in Note 15 of the LGA's 2011 and 2012 Model Financial Statements. The Asset Sustainability Ratio uses depreciation expenses for 2010-11 as the denominator in the ratio.
4. Until all councils are satisfied with the rigour of their Infrastructure and Asset Management Plans, there are likely to be errors and inconsistencies in this data. Comparison of indicators between councils is not recommended at this stage. Amongst other things, as shown in Report 4, some Councils do not appear to have correctly distinguished between capital expenditure on renewal/replacement of existing assets as compared with capital expenditure on new/upgraded assets. Accordingly, the Asset Sustainability Ratio of these councils is likely to be flawed.