

## SA Local Government Grants Commission Database Reports 2008-09

This file consists of eight Database Reports containing general and financial information by Council for 2008-09.

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

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

Report 1	<u>General Information</u> ACLG Code; Area; Estimated Resident Population; Council Employees; Roads Sealed; Sealed Laneways; Roads Unsealed; Unsealed Laneways; Total Roads; Number of Rateable Properties as at 1st January 2008; Number of Rateable Properties as at 1st January 2009; Number of Rateable Properties as at 1 January 2010; Capital Value of Properties within Council Area 1st January 2008; Capital Value of Properties within Council Area 1st January 2009; Capital Value of Properties within Council Area 1st January 2010.
Report 2	<u>Sources of Operating Revenue</u> General Rates; Other Rates; Other Charges; Write-offs and discretionary rebates and remissions; Total Rates; Statutory Charges; User Charges; Grants, Subsidies and Contributions; Investment Income; Reimbursements; Other Revenue; Total Operating Revenue.
Report 3	<u>Operating Expense Information</u> Employee Costs; Materials, Contractual and Other Expenses; Finance Costs; Depreciation, Amortisation and Impairment; Total Operating Expenses.
Report 4	<u>Net Outlays on Non-Financial Assets</u> Capital Expenditure on Existing Assets; Depreciation, Amortisation and Impairment of Assets; Proceeds from Sale of Replaced Assets; Sub Total - Net Outlays on Existing Assets; Capital Expenditure on New/Upgraded Assets; Amounts Specifically Received for New/Upgraded Assets; Proceeds from Sale of Surplus Assets; Sub Total - Net Outlays on New/Upgraded Assets; Net Outlays on Non-Financial Assets.
Report 5	<u>Summary Balance Sheet Information</u> Cash and Cash Equivalents, Trade and Other Receivables; Other Financial Assets; Inventories and Assets Held for Sale; Land and Land Improvements; Buildings; Infrastructure; Plant, Equipment, Furniture and Fittings; Equity Accounted Investments in Council Businesses, Other Assets; Total Assets; Trade and Other Payables; Borrowings; Provisions and Other Liabilities; Total Liabilities; Asset Revaluation Reserve; Accumulated Surplus/(Deficit) and Other Reserves; Total Equity.
Report 6	<u>Council Rating Arrangements</u> Capital Value of Properties within Council Area as at 1st January 2008; Number of Rateable Residential Properties as at 1st January 2008; 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 2007-08 to 2008-09; Total Residential Rates (excluding CWMS Rates); Total Residential Rates (excluding CWMS Rates) per Rateable Residential Property.
Report 7	<u>Net Financial Liabilities</u> Total Liabilities; Cash and Cash Equivalents; Trade and Other Receivables; Other Financial Assets; Total Financial Assets; Net Financial Liabilities.
Report 8	<u>Financial Indicators</u> Operating Surplus / (Deficit); Operating Surplus Ratio; Net Financial Liabilities; Net Financial Liabilities Ratio; Interest Cover Ratio; Asset Sustainability Ratio.  Explanatory material about financial indicators is available in LGA Information Paper 9 - Financial Indicators which was posted on LGA's Financial Sustainability Program website in November 2007.

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

- Notes
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 2009)

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

**Estimated Resident Population**

As per ABS Information (as at 30 June 2009)

**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 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)

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

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 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)

**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 2008/09 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2009 (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 2008	Number of Rateable Properties as at 1st January 2009	Number of Rateable Properties as at 1st January 2010	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)	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	
<b>Urban, Urban Fringe and Urban Regional</b>															
Adelaide	UCC	1,523	19,444	721	130	4.1	0	0.0	134	20,285	20,528	21,426	10,831	10,923	11,955
Adelaide Hills	UFM	79,246	39,852	166	604	2.8	484	0.7	1091	17,247	17,263	17,340	7,057	7,439	7,917
Alexandrina	UFS	182,570	23,160	165	528	2.1	808	0.0	1338	17,003	17,421	17,701	5,228	5,393	5,890
Barossa	UFS	89,138	22,514	114	335	0.1	628	0.0	964	11,551	11,728	11,960	3,592	3,788	4,015
Burnside	UDM	2,741	44,300	151	228	5.3	5	0.0	239	21,170	21,221	21,351	12,516	12,292	13,043
Campbelltown	UDM	2,428	49,281	127	254	0.8	0	0.0	255	21,997	22,179	22,509	7,771	8,107	8,654
Charles Sturt	UDL	5,550	106,995	436	563	2.8	2	0.0	568	52,367	52,995	53,824	18,737	20,079	21,746
Cooper Pedy	URS	7,752	1,913	48	29	0.0	392	0.2	421	1,566	1,569	1,575	116	143	138
Gawler	UFS	4,102	20,730	105	158	1.5	20	1.9	181	9,664	9,815	10,033	2,438	2,612	2,770
Holdfast Bay	UDM	1,445	35,683	261	171	6.8	0	0.5	179	20,851	21,026	21,136	8,714	9,234	9,859
Marion	UDL	5,605	84,142	308	470	0.6	0	0.0	471	40,113	40,509	40,997	12,762	13,803	15,101
Mitcham	UDM	7,550	65,315	235	392	2.8	4	4.5	403	28,468	28,573	28,722	11,829	12,272	13,107
Mount Barker	URS	59,345	29,864	126	328	1.8	396	0.0	726	13,569	13,887	14,237	4,241	4,815	5,115
Norwood, Payneham & St Peters	UDM	1,512	36,128	144	157	12.2	0	0.0	170	20,134	20,236	20,336	8,789	8,851	9,931
Onkaparinga	UFV	51,887	160,404	578	1234	5.4	202	0.0	1441	71,362	72,716	74,176	20,126	21,304	23,349
Playford	UFL	34,427	77,469	333	669	0.9	107	0.0	777	32,297	33,230	34,657	7,278	7,995	9,061
Port Adelaide Enfield	UDL	9,388	111,455	437	660	1.6	4	0.0	666	56,916	57,932	58,935	17,784	19,461	21,211
Prospect	UDS	778	20,910	80	87	3.4	0	0.0	90	9,821	9,857	9,922	3,957	4,163	4,436
Roxby Downs	URS	10,945	4,484	20	34	0.0	4	0.0	39	1,734	1,887	2,005	562	697	685
Salisbury	UDV	15,775	130,022	419	737	2.0	7	0.0	746	54,152	55,069	56,064	14,173	15,316	16,896
Tea Tree Gully	UDL	9,507	100,155	363	570	2.3	16	0.0	589	40,194	40,520	40,912	12,854	13,516	14,479
Unley	UDM	1,437	38,465	164	164	5.5	0	0.0	170	19,035	19,119	19,162	9,594	9,950	10,732
Victor Harbor	URS	38,648	13,608	93	239	0.6	137	0.0	377	9,919	10,134	10,296	3,073	3,240	3,540
Walkerville	UDS	356	7,338	26	35	0.7	0	0.0	36	3,491	3,512	3,538	2,128	2,074	2,282
West Torrens	UDM	3,710	55,620	238	290	3.1	0	0.0	293	29,932	30,080	30,341	10,305	10,480	11,691
<b>Provincial Cities</b>															
Mount Gambier	URS	2,714	25,216	103	197	0.4	1	0.0	198	12,802	13,186	13,441	2,496	2,731	2,879
Murray Bridge	RAV	182,434	19,402	161	404	0.1	570	0.0	974	10,624	10,998	11,187	2,123	2,326	2,488
Port Augusta	URS	118,856	14,669	204	179	0.7	229	0.0	409	7,216	7,315	7,516	1,333	1,610	1,624
Port Lincoln	URS	3,207	14,593	42	148	0.5	9	0.0	158	8,022	8,091	8,190	2,018	2,127	2,199
Port Pirie	RAV	178,281	18,076	88	322	0.1	851	0.0	1174	9,748	9,915	10,005	1,630	1,769	1,938
Whyalla	URS	107,177	23,028	141	216	2.9	64	66.2	349	11,444	11,891	12,066	2,003	2,452	2,440
<b>Rural - Small and Medium</b>															
Barunga West	RAM	158,149	2,631	18	75	0.0	940	0.0	1015	2,547	2,568	2,610	777	812	883
Ceduna	RAM	543,306	3,797	51	72	0.0	1637	0.0	1709	2,011	2,054	2,183	322	370	416
Cleve	RAS	448,845	1,908	22	62	0.1	1334	0.0	1396	1,382	1,411	1,417	371	389	429
Elliston	RAS	667,874	1,169	13	44	0.0	1103	0.0	1148	1,217	1,256	1,258	284	298	319
Flinders Ranges	RAS	410,644	1,784	19	19	0.0	1243	0.0	1262	1,667	1,688	1,704	185	215	216
Franklin Harbour	RAS	327,782	1,355	16	76	0.0	859	0.0	935	1,100	1,127	1,140	216	249	254
Goyder	RAM	668,787	4,285	43	150	0.3	3097	0.0	3248	4,184	4,240	4,268	820	863	963
Kangaroo Island	RAM	443,438	4,612	60	242	0.0	1121	0.2	1362	5,256	5,352	5,404	1,428	1,492	1,520
Karoonda East Murray	RAS	440,868	1,193	15	95	0.0	1204	0.0	1299	1,053	1,059	1,082	204	214	231
Kimba	RAS	396,640	1,125	15	83	0.0	1633	0.0	1716	861	871	873	201	208	228
Kingston	RAM	335,110	2,469	16	125	0.2	616	0.0	741	2,319	2,480	2,530	727	798	796
Lower Eyre Peninsula	RAM	475,524	4,820	31	136	0.0	1242	0.0	1377	3,338	3,444	3,752	1,215	1,273	1,462
Mount Remarkable	RAM	341,192	2,951	36	91	0.0	1973	0.0	2064	2,908	2,961	3,006	455	477	549
Northern Areas	RAM	297,409	4,866	51	125	0.0	2072	0.0	2197	3,918	3,987	4,016	1,039	1,077	1,197
Orroroo Carrieton	RAS	330,629	938	16	45	0.0	1582	0.0	1628	1,250	1,267	1,269	147	148	151
Peterborough	RAS	300,616	1,973	23	40	0.0	1191	0.0	1230	1,682	1,690	1,692	152	158	164
Robe	RAS	109,837	1,480	27	41	0.2	393	0.0	435	2,226	2,278	2,294	743	798	844
Southern Mallee	RAM	570,227	2,189	37	107	0.0	1228	0.8	1336	1,701	1,703	1,720	406	417	452
Streaky Bay	RAM	624,070	2,181	25	72	0.0	1657	0.0	1728	2,095	2,141	2,228	342	376	422
Tumby Bay	RAM	266,988	2,757	20	51	0.2	1057	0.0	1108	2,126	2,167	2,206	667	706	798
Wudinna	RAS	536,908	1,345	22	81	0.0	1626	0.0	1707	1,025	1,031	1,053	185	189	215

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2008/09 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2009 (exclusing 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 2008	Number of Rateable Properties as at 1st January 2009	Number of Rateable Properties as at 1st January 2010	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)	Capital Value of Properties within Council Area as at 1st January 2010 (\$ mill)	
Yankalilla	RAM	75,693	4,577	42	128	0.0	415	0.0	542	5,279	5,349	5,405	1,463	1,548	1,661
<b>Rural - Large and Very Large</b>															
Berri Barmera	RAV	50,736	11,240	64	259	0.0	155	0.0	414	6,015	6,029	6,152	1,176	1,161	1,148
Clare & Gilbert Valleys	RAL	188,559	8,743	63	218	0.4	1608	0.0	1826	6,371	6,441	6,496	1,907	1,955	2,210
Coorong	RAL	886,260	5,825	57	336	0.1	1548	0.0	1884	4,056	4,080	4,070	1,295	1,303	1,291
Copper Coast	RAV	77,601	12,901	81	265	2.9	678	4.0	950	10,410	10,892	11,241	2,138	2,408	2,906
Grant	RAL	192,420	8,652	64	464	0.1	1134	0.0	1598	5,299	5,397	5,461	1,980	2,047	2,113
Light	RSG	127,288	13,658	67	166	0.0	1287	0.0	1454	6,934	7,179	7,311	2,343	2,512	2,739
Loxton Waikerie	RAV	796,385	12,043	87	399	0.0	1916	0.0	2316	7,406	7,465	7,609	1,497	1,499	1,539
Mallala	RAL	93,171	8,385	45	130	0.0	825	0.1	956	4,464	4,513	4,595	1,134	1,240	1,319
Mid Murray	RAL	625,242	8,511	91	321	2.2	3060	0.0	3383	9,600	9,677	9,788	1,805	1,845	1,941
Naracoorte Lucindale	RAL	453,117	8,489	77	488	0.6	1126	0.0	1614	6,026	6,097	6,128	2,069	2,099	2,125
Renmark Paringa	RAL	90,003	9,882	41	306	0.3	189	0.0	496	5,073	5,137	5,227	1,109	1,101	1,115
Tatiara	RAL	652,519	7,118	52	503	0.0	1429	0.0	1932	4,569	4,611	4,630	1,648	1,658	1,548
Wakefield	RAL	346,155	6,756	56	191	0.0	2490	0.0	2681	5,080	5,193	5,209	1,462	1,509	1,630
Wattle Range	RAV	394,602	12,554	91	510	1.7	1946	2.4	2460	8,860	8,921	8,995	2,939	3,038	3,125
Yorke Peninsula	RAV	592,770	11,736	109	451	0.0	3433	0.0	3884	12,903	13,085	13,314	4,098	4,283	4,633
State Total		15,557,398	1,617,133	8,258	17,499	83.6	56,990	81.4	74,654	838,905	851,243	864,897	269,006	283,696	306,723

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 2008/09 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Other Charges (\$ 000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants Subsidies & Contributions (\$ 000)	Investment Income (\$ 000)	Reimburse-ments (\$ 000)	Other Revenues (\$ 000)	Share of Profit - Joint Ventures & Associates (\$ 000)	(3) Total Operating Revenue (\$ 000)
<b>Urban, Urban Fringe and Urban Regional</b>													
Adelaide	69,499	2,612	205	(3,673)	<b>68,643</b>	11,729	52,753	3,859	204	740	1,198	0	<b>139,126</b>
Adelaide Hills	21,802	1,764	137	(251)	<b>23,452</b>	730	1,376	3,717	46	243	1,193	129	<b>30,887</b>
Alexandrina	18,923	2,481	86	(239)	<b>21,251</b>	744	2,250	3,611	226	758	381	14	<b>29,235</b>
Barossa	14,476	3,589	118	(449)	<b>17,734</b>	521	1,822	2,769	606	338	427	14	<b>24,231</b>
Burnside	24,963	802	63	(304)	<b>25,524</b>	597	1,023	3,721	407	372	495	0	<b>32,139</b>
Campbelltown	21,672	516	101	(483)	<b>21,806</b>	653	661	3,109	256	148	353	23	<b>27,009</b>
Charles Sturt	64,423	1,354	288	(1,007)	<b>65,058</b>	2,308	1,918	8,492	347	214	542	0	<b>78,879</b>
Coober Pedy	903	376	36	(4)	<b>1,311</b>	18	4,214	5,762	9	282	106	0	<b>11,702</b>
Gawler	9,548	1,841	73	(198)	<b>11,264</b>	531	1,292	2,712	43	591	38	39	<b>16,510</b>
Holdfast Bay	21,563	1,113	43	(416)	<b>22,303</b>	2,040	5,050	9,410	1,065	427	1,038	135	<b>41,468</b>
Marion	44,998	895	129	(605)	<b>45,417</b>	1,548	1,815	5,867	523	805	1,153	137	<b>57,265</b>
Mitcham	32,238	722	108	(639)	<b>32,429</b>	1,200	275	5,363	766	65	564	739	<b>41,401</b>
Mount Barker	15,421	10,363	176	(5,464)	<b>20,496</b>	817	917	2,620	441	767	3,150	88	<b>29,296</b>
Norwood, Payneham & St Peters	22,774	735	56	(579)	<b>22,986</b>	1,361	2,489	3,003	253	162	241	19	<b>30,514</b>
Onkaparinga	75,052	4,435	697	(577)	<b>79,607</b>	2,899	2,626	19,622	229	2,154	289	483	<b>107,909</b>
Playford	38,112	566	446	(1,833)	<b>37,291</b>	1,455	2,563	15,738	102	593	369	124	<b>58,235</b>
Port Adelaide Enfield	71,011	1,262	284	(1,806)	<b>70,751</b>	2,798	2,855	9,344	1,334	3,498	0	0	<b>90,580</b>
Prospect	12,053	281	68	(190)	<b>12,212</b>	614	112	1,875	150	315	141	0	<b>15,419</b>
Roxby Downs	2,499	6,510	21	(98)	<b>8,932</b>	102	1,366	1,858	87	70	78	0	<b>12,493</b>
Salisbury	58,048	1,211	111	(1,037)	<b>58,333</b>	2,455	5,576	16,823	560	380	1,197	212	<b>85,536</b>
Tea Tree Gully	46,420	2,727	177	(661)	<b>48,663</b>	1,618	2,765	7,436	462	198	1,239	39	<b>62,420</b>
Unley	26,478	561	71	(677)	<b>26,433</b>	1,092	1,301	2,821	467	214	471	716	<b>33,515</b>
Victor Harbor	11,356	97	70	(144)	<b>11,379</b>	452	1,972	1,418	141	303	394	0	<b>16,059</b>
Walkerville	4,737	152	13	(125)	<b>4,777</b>	158	445	349	142	15	32	3	<b>5,919</b>
West Torrens	34,155	636	106	(1,040)	<b>33,857</b>	1,403	7,052	5,611	951	279	490	9	<b>49,652</b>
<b>Provincial Cities</b>													
Mount Gambier	11,746	444	30	(54)	<b>12,166</b>	418	1,579	2,789	411	944	194	0	<b>18,501</b>
Murray Bridge	12,396	390	160	(694)	<b>12,252</b>	487	1,637	7,689	26	3,618	645	0	<b>26,354</b>
Port Augusta	9,513	1,529	157	(1,124)	<b>10,075</b>	231	7,333	6,360	125	338	1,304	0	<b>25,766</b>
Port Lincoln	7,039	593	39	(73)	<b>7,598</b>	380	493	1,549	302	388	1,321	0	<b>12,031</b>
Port Pirie	7,752	434	77	(208)	<b>8,055</b>	446	778	5,513	384	231	310	0	<b>15,717</b>
Whyalla	9,356	2,130	62	(342)	<b>11,206</b>	526	3,245	6,440	275	146	989	0	<b>22,827</b>
<b>Rural - Small and Medium</b>													
Barunga West	2,279	365	10	(12)	<b>2,642</b>	90	297	907	83	42	137	0	<b>4,198</b>
Ceduna	2,549	762	17	(82)	<b>3,246</b>	160	1,140	3,322	45	133	304	0	<b>8,350</b>
Cleve	1,717	254	15	(29)	<b>1,957</b>	32	66	1,552	84	100	53	0	<b>3,844</b>
Elliston	1,184	351	7	(12)	<b>1,530</b>	29	84	1,666	83	50	25	0	<b>3,467</b>
Flinders Ranges	972	294	10	(90)	<b>1,186</b>	34	56	1,665	169	206	645	0	<b>3,961</b>
Franklin Harbour	863	51	1	(7)	<b>908</b>	26	108	2,312	51	113	23	0	<b>3,541</b>
Goyder	3,285	433	29	(117)	<b>3,630</b>	298	545	4,695	158	490	548	0	<b>10,364</b>
Kangaroo Island	3,881	2,183	79	(46)	<b>6,097</b>	223	1,156	2,730	60	440	128	0	<b>10,834</b>
Karoonda East Murray	817	43	6	0	<b>866</b>	21	43	1,793	56	26	58	0	<b>2,863</b>
Kimba	1,009	126	3	(19)	<b>1,119</b>	10	57	1,725	52	103	52	0	<b>3,118</b>
Kingston	2,457	506	6	(38)	<b>2,931</b>	74	58	979	84	283	447	0	<b>4,856</b>
Lower Eyre Peninsula	3,259	644	19	(49)	<b>3,873</b>	146	1,198	1,348	234	75	9	11	<b>6,894</b>
Mount Remarkable	1,804	429	13	(140)	<b>2,106</b>	80	322	2,266	158	277	226	0	<b>5,435</b>
Northern Areas	2,909	651	23	(111)	<b>3,472</b>	516	601	1,999	134	214	666	0	<b>7,602</b>
Orroroo Carrieton	522	73	6	(9)	<b>592</b>	6	54	975	76	188	10	0	<b>1,901</b>
Peterborough	901	81	11	(20)	<b>973</b>	27	134	2,273	129	107	1,058	0	<b>4,701</b>
Robe	2,589	962	11	(29)	<b>3,533</b>	59	508	655	22	21	138	0	<b>4,936</b>

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues By Council for 2008/09 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Other Charges (\$ 000)	Mandatory and Discretionary Rebates & Remissions and Write-offs (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants Subsidies & Contributions (\$ 000)	Investment Income (\$ 000)	Reimbursements (\$ 000)	Other Revenues (\$ 000)	Share of Profit - Joint Ventures & Associates (\$ 000)	(3) Total Operating Revenue (\$ 000)
Southern Mallee	2,311	231	9	(19)	<b>2,532</b>	38	338	2,444	32	62	258	0	<b>5,704</b>
Streaky Bay	1,938	236	8	(16)	<b>2,166</b>	72	1,240	2,376	78	207	90	0	<b>6,229</b>
Tumby Bay	2,103	665	8	(6)	<b>2,770</b>	55	131	1,293	64	36	100	11	<b>4,460</b>
Wudinna	1,069	110	4	(19)	<b>1,164</b>	14	40	2,370	135	114	157	0	<b>3,994</b>
Yankalilla	6,220	997	134	(66)	<b>7,285</b>	201	64	634	380	106	143	0	<b>8,813</b>
<b>Rural - Large and Very Large</b>													
Berri Barmera	5,997	1,953	59	(142)	<b>7,867</b>	154	192	3,940	77	365	563	0	<b>13,158</b>
Clare & Gilbert Valleys	7,151	1,476	53	(98)	<b>8,582</b>	329	1,758	1,880	370	57	51	0	<b>13,027</b>
Coorong	4,261	342	32	(64)	<b>4,571</b>	128	125	4,998	98	237	101	0	<b>10,258</b>
Copper Coast	8,029	1,609	98	(44)	<b>9,692</b>	429	2,406	3,744	220	233	228	0	<b>16,952</b>
Grant	5,240	757	31	(53)	<b>5,975</b>	357	1,708	1,739	349	1,233	354	0	<b>11,715</b>
Light	8,621	1,809	69	(356)	<b>10,143</b>	357	415	1,536	772	4,366	226	0	<b>17,815</b>
Loxton Waikerie	7,099	1,274	44	(227)	<b>8,190</b>	188	986	4,740	313	329	249	0	<b>14,995</b>
Mallala	4,883	141	66	(51)	<b>5,039</b>	226	136	1,614	43	276	92	0	<b>7,426</b>
Mid Murray	7,166	1,055	49	(151)	<b>8,119</b>	270	1,288	4,526	149	625	195	0	<b>15,172</b>
Naracoorte Lucindale	7,929	558	40	(79)	<b>8,448</b>	180	1,204	3,386	134	472	131	0	<b>13,955</b>
Renmark Paringa	3,617	985	38	(59)	<b>4,581</b>	169	444	2,978	99	241	106	0	<b>8,618</b>
Tatiara	6,858	915	50	(134)	<b>7,689</b>	80	566	2,734	304	95	220	0	<b>11,688</b>
Wakefield	4,598	1,044	43	(142)	<b>5,543</b>	256	636	3,121	103	236	98	0	<b>9,993</b>
Wattle Range	14,625	1,621	76	(3,434)	<b>12,888</b>	240	1,625	3,224	361	294	502	0	<b>19,134</b>
Yorke Peninsula	9,718	2,937	47	(101)	<b>12,601</b>	342	4,086	4,127	308	763	165	0	<b>22,391</b>
<b>State Total</b>	<b>973,356</b>	<b>82,045</b>	<b>5,431</b>	<b>(31,066)</b>	<b>1,029,766</b>	<b>48,246</b>	<b>147,368</b>	<b>267,516</b>	<b>17,408</b>	<b>32,811</b>	<b>28,898</b>	<b>2,945</b>	<b>1,574,958</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 2009 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 2008/09 Financial Year

	Employee Costs (\$ 000)	Materials, Contracts and Other Expenses (\$ 000)	Finance Costs (\$ 000)	Depreciation, Amortisation and Impairment (\$ 000)	Share of Loss - Joint Ventures & Associates (\$ 000)	(3) Total Operating Expenses (\$ 000)
<b>Urban, Urban Fringe and Urban Regional</b>						
Adelaide	49,709	52,949	2,386	22,488	54	127,586
Adelaide Hills	11,056	13,300	660	6,781	0	31,798
Alexandrina	9,479	11,118	629	8,154	3	29,383
Barossa	7,550	10,384	1,141	4,917	12	24,004
Burnside	11,204	12,740	70	7,081	1,883	32,978
Campbelltown	7,672	13,230	45	7,360	91	28,398
Charles Sturt	26,713	31,008	991	17,291	54	76,057
Coober Pedy	3,156	9,398	61	1,122	0	13,737
Gawler	7,219	7,373	696	2,960	33	18,281
Holdfast Bay	16,853	15,997	1,129	6,990	0	40,969
Marion	23,553	22,014	363	10,650	0	56,580
Mitcham	15,984	15,253	601	10,710	0	42,548
Mount Barker	8,632	14,086	172	6,155	0	29,045
Norwood, Payneham & St Peters	9,989	13,968	1,080	6,248	1,584	32,869
Onkaparinga	38,694	45,132	1,631	19,311	0	104,768
Playford	22,017	20,950	2,483	12,117	0	57,567
Port Adelaide Enfield	29,926	38,015	2,004	20,064	0	90,009
Prospect	5,525	6,916	128	2,397	29	14,995
Roxby Downs	1,600	9,131	19	1,888	0	12,638
Salisbury	27,699	38,098	1,727	16,617	0	84,141
Tea Tree Gully	23,457	25,077	858	13,257	0	62,649
Unley	11,484	14,143	793	5,842	0	32,262
Victor Harbor	5,837	6,010	986	4,695	0	17,528
Walkerville	1,615	2,670	70	1,290	363	6,009
West Torrens	19,395	15,340	1,187	8,611	0	44,533
<b>Provincial Cities</b>						
Mount Gambier	6,644	6,443	195	4,243	0	17,525
Murray Bridge	9,393	9,559	827	5,171	0	24,950
Port Augusta	11,573	12,288	561	2,964	0	27,386
Port Lincoln	2,800	6,430	42	2,414	0	11,686
Port Pirie	4,484	8,812	0	3,262	0	16,558
Whyalla	8,014	9,935	315	3,861	0	22,125
<b>Rural - Small and Medium</b>						
Barunga West	872	2,091	136	1,572	0	4,671
Ceduna	2,342	3,887	143	1,666	0	8,038
Cleve	1,092	1,280	15	825	0	3,212
Elliston	469	1,559	10	1,155	0	3,193
Flinders Ranges	985	1,864	99	551	0	3,499
Franklin Harbour	630	831	10	956	0	2,427
Goyder	2,154	2,767	135	3,182	0	8,238
Kangaroo Island	3,498	4,797	291	4,979	0	13,565
Karoonda East Murray	463	988	0	761	9	2,221
Kimba	815	1,159	35	889	0	2,898
Kingston	901	1,916	132	1,127	0	4,076
Lower Eyre Peninsula	1,353	3,153	202	1,528	0	6,236
Mount Remarkable	1,113	2,089	66	2,003	0	5,271
Northern Areas	2,624	2,444	151	3,099	0	8,318
Orroroo Carrieton	840	1,541	62	632	0	3,075
Peterborough	1,342	1,515	22	1,935	0	4,814
Robe	1,381	2,015	259	1,276	0	4,931
Southern Mallee	2,092	1,601	162	1,805	0	5,660

SA Local Government Grants Commission  
Report 3 - Operating Expense Information By Council for 2008/09 Financial Year

	Employee Costs (\$ 000)	Materials, Contracts and Other Expenses (\$ 000)	Finance Costs (\$ 000)	Depreciation, Amortisation and Impairment (\$ 000)	Share of Loss - Joint Ventures & Associates (\$ 000)	(3) Total Operating Expenses (\$ 000)
Streaky Bay	1,227	2,928	42	1,858	0	6,055
Tumby Bay	1,051	1,683	37	1,224	0	3,995
Wudinna	1,094	825	0	1,785	0	3,704
Yankalilla	2,936	3,461	447	2,905	3	9,752
<b>Rural - Large and Very Large</b>						
Berri Barmera	4,134	6,262	199	2,769	0	13,364
Clare & Gilbert Valleys	3,561	5,432	964	3,108	0	13,065
Coorong	3,350	2,977	24	2,761	0	9,112
Copper Coast	4,417	6,198	48	4,049	0	14,712
Grant	3,755	3,495	163	3,763	0	11,176
Light	3,988	8,854	757	6,986	0	20,585
Loxton Waikerie	4,814	4,295	245	4,305	0	13,659
Mallala	2,745	2,437	236	1,685	65	7,168
Mid Murray	5,152	4,134	394	4,276	9	13,965
Naracoorte Lucindale	4,361	4,200	218	4,346	0	13,125
Renmark Paringa	2,539	3,466	86	2,632	0	8,723
Tatiara	3,038	4,018	161	3,006	0	10,223
Wakefield	2,719	3,444	164	3,610	0	9,937
Wattle Range	5,163	6,877	541	4,983	0	17,564
Yorke Peninsula	5,601	10,959	547	8,105	0	25,213
<b>State Total</b>	<b>529,537</b>	<b>641,210</b>	<b>31,054</b>	<b>345,008</b>	<b>4,192</b>	<b>1,551,001</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 2009 Model Financial Statements.

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

### **Glossary**

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

Includes:

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

*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 2008/09 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	22,679	(22,488)	(1,147)	<b>(956)</b>	15,875	(2,097)	(8,865)	<b>4,913</b>	<b>3,957</b>
Adelaide Hills	5,029	(6,781)	0	<b>(1,752)</b>	5,008	(1,124)	(2,255)	<b>1,629</b>	<b>(123)</b>
Alexandrina	4,521	(8,154)	(519)	<b>(4,152)</b>	8,673	(3,911)	(304)	<b>4,458</b>	<b>306</b>
Barossa	2,942	(4,917)	(749)	<b>(2,724)</b>	7,053	(2,237)	(234)	<b>4,582</b>	<b>1,858</b>
Burnside	6,859	(7,081)	(361)	<b>(583)</b>	0	0	0	<b>0</b>	<b>(583)</b>
Campbelltown	4,772	(7,360)	(436)	<b>(3,024)</b>	2,685	(655)	(27)	<b>2,003</b>	<b>(1,021)</b>
Charles Sturt	18,000	(17,291)	(568)	<b>141</b>	7,041	(1,374)	0	<b>5,667</b>	<b>5,808</b>
Coober Pedy	345	(1,122)	(29)	<b>(806)</b>	664	(1,196)	0	<b>(532)</b>	<b>(1,338)</b>
Gawler	1,505	(2,960)	(37)	<b>(1,492)</b>	2,936	(1,056)	0	<b>1,880</b>	<b>388</b>
Holdfast Bay	4,503	(6,990)	(354)	<b>(2,841)</b>	4,021	(1,580)	(151)	<b>2,290</b>	<b>(551)</b>
Marion	4,981	(10,650)	(543)	<b>(6,212)</b>	10,072	(1,318)	0	<b>8,754</b>	<b>2,542</b>
Mitcham	11,250	(10,710)	(552)	<b>(12)</b>	3,947	0	(427)	<b>3,520</b>	<b>3,508</b>
Mount Barker	5,874	(6,155)	0	<b>(281)</b>	7,954	(5,042)	(471)	<b>2,441</b>	<b>2,160</b>
Norwood, Payneham & St Peters	4,224	(6,248)	(45)	<b>(2,069)</b>	(563)	(380)	640	<b>(303)</b>	<b>(2,372)</b>
Onkaparinga	16,758	(19,311)	(1,147)	<b>(3,700)</b>	18,947	(7,333)	(1,071)	<b>10,543</b>	<b>6,843</b>
Playford	17,584	(12,117)	0	<b>5,467</b>	28,499	(13,016)	(3,935)	<b>11,548</b>	<b>17,015</b>
Port Adelaide Enfield	11,770	(20,064)	(1,374)	<b>(9,668)</b>	5,990	(2,457)	0	<b>3,533</b>	<b>(6,135)</b>
Prospect	2,843	(2,397)	(120)	<b>326</b>	818	(50)	0	<b>768</b>	<b>1,094</b>
Roxby Downs	0	(1,888)	(3)	<b>(1,891)</b>	1,280	(102)	0	<b>1,178</b>	<b>(713)</b>
Salisbury	11,014	(16,617)	(117)	<b>(5,720)</b>	15,380	(11,296)	(262)	<b>3,822</b>	<b>(1,898)</b>
Tea Tree Gully	9,253	(13,257)	(922)	<b>(4,926)</b>	11,628	(8,660)	(800)	<b>2,168</b>	<b>(2,758)</b>
Unley	6,397	(5,842)	(331)	<b>224</b>	834	(1,119)	0	<b>(285)</b>	<b>(61)</b>
Victor Harbor	2,786	(4,695)	(28)	<b>(1,937)</b>	1,183	(912)	(499)	<b>(228)</b>	<b>(2,165)</b>
Walkerville	1,203	(1,290)	(55)	<b>(143)</b>	0	0	0	<b>0</b>	<b>(143)</b>
West Torrens	10,436	(8,611)	(911)	<b>914</b>	1,665	(250)	(4,715)	<b>(3,300)</b>	<b>(2,386)</b>
<b>Provincial Cities</b>									
Mount Gambier	3,415	(4,243)	(534)	<b>(1,362)</b>	7,377	(3,539)	0	<b>3,838</b>	<b>2,476</b>
Murray Bridge	2,133	(5,171)	0	<b>(3,038)</b>	8,797	(1,759)	(129)	<b>6,909</b>	<b>3,871</b>
Port Augusta	732	(2,964)	(791)	<b>(3,023)</b>	4,153	(934)	0	<b>3,219</b>	<b>196</b>
Port Lincoln	1,226	(2,414)	(97)	<b>(1,285)</b>	2,658	(749)	(15)	<b>1,894</b>	<b>609</b>
Port Pirie	7,072	(3,262)	0	<b>3,810</b>	904	(2,466)	(471)	<b>(2,033)</b>	<b>1,777</b>
Whyalla	1,448	(3,861)	(230)	<b>(2,643)</b>	17,052	(2,471)	(1,357)	<b>13,224</b>	<b>10,581</b>
<b>Rural - Small and Medium</b>									
Barunga West	976	(1,572)	(187)	<b>(783)</b>	327	0	0	<b>327</b>	<b>(456)</b>
Ceduna	1,637	(1,666)	(97)	<b>(126)</b>	1,162	(293)	(380)	<b>489</b>	<b>363</b>
Cleve	335	(825)	14	<b>(476)</b>	1,360	(616)	(177)	<b>567</b>	<b>91</b>
Elliston	1,367	(1,155)	(36)	<b>176</b>	88	(100)	(20)	<b>(32)</b>	<b>144</b>
Flinders Ranges	559	(551)	(49)	<b>(41)</b>	548	(448)	(382)	<b>(282)</b>	<b>(323)</b>
Franklin Harbour	494	(956)	(154)	<b>(616)</b>	2,120	0	0	<b>2,120</b>	<b>1,504</b>
Goyder	3,040	(3,182)	(222)	<b>(363)</b>	425	(130)	0	<b>295</b>	<b>(69)</b>
Kangaroo Island	1,339	(4,979)	(170)	<b>(3,810)</b>	5,958	(2,373)	0	<b>3,585</b>	<b>(225)</b>
Karoonda East Murray	816	(761)	(92)	<b>(37)</b>	975	0	(34)	<b>941</b>	<b>904</b>
Kimba	87	(889)	(128)	<b>(930)</b>	1,743	(867)	(226)	<b>650</b>	<b>(280)</b>
Kingston	1,443	(1,127)	(210)	<b>106</b>	1,853	(829)	0	<b>1,024</b>	<b>1,130</b>
Lower Eyre Peninsula	1,707	(1,528)	(111)	<b>68</b>	477	(661)	0	<b>(184)</b>	<b>(116)</b>
Mount Remarkable	1,083	(2,004)	(354)	<b>(1,275)</b>	960	(774)	0	<b>186</b>	<b>(1,089)</b>
Northern Areas	2,119	(3,099)	(194)	<b>(1,174)</b>	1,781	(1,810)	0	<b>(29)</b>	<b>(1,203)</b>
Orroroo Carrieton	0	(632)	(94)	<b>(726)</b>	1,719	(1,489)	0	<b>230</b>	<b>(496)</b>
Peterborough	1,012	(1,935)	(124)	<b>(1,047)</b>	0	(56)	(120)	<b>(176)</b>	<b>(1,223)</b>
Robe	582	(1,276)	(127)	<b>(821)</b>	145	(302)	(446)	<b>(603)</b>	<b>(1,424)</b>
Southern Mallee	2,592	(1,805)	(209)	<b>578</b>	991	(687)	0	<b>304</b>	<b>882</b>
Streaky Bay	1,842	(1,858)	(43)	<b>(59)</b>	900	(217)	(601)	<b>82</b>	<b>23</b>
Tumby Bay	1,071	(1,224)	0	<b>(153)</b>	1,702	(200)	(294)	<b>1,208</b>	<b>1,055</b>
Wudinna	1,394	(1,785)	(155)	<b>(546)</b>	626	(392)	0	<b>234</b>	<b>(312)</b>
Yankalilla	1,104	(2,905)	(94)	<b>(1,895)</b>	1,772	(52)	0	<b>1,720</b>	<b>(175)</b>
<b>Rural - Large and Very Large</b>									

SA Local Government Grants Commission  
Report 4 - Net Outlays on Non-financial Assets By Council for 2008/09 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>
Berri Barmera	1,346	(2,769)	(79)	<b>(1,502)</b>	658	(547)	(294)	<b>(183)</b>	<b>(1,685)</b>
Clare & Gilbert Valleys	2,595	(3,108)	(182)	<b>(695)</b>	2,218	(415)	(368)	<b>1,435</b>	<b>740</b>
Coorong	3,338	(2,761)	(1,177)	<b>(600)</b>	2,308	0	0	<b>2,308</b>	<b>1,708</b>
Copper Coast	2,479	(4,049)	(167)	<b>(1,737)</b>	2,336	0	0	<b>2,336</b>	<b>599</b>
Grant	2,284	(3,763)	(650)	<b>(2,129)</b>	5,186	(1,629)	0	<b>3,557</b>	<b>1,428</b>
Light	4,333	(6,986)	(256)	<b>(2,909)</b>	5,314	(659)	(36)	<b>4,619</b>	<b>1,710</b>
Loxton Waikerie	4,016	(4,305)	(323)	<b>(612)</b>	3,309	(1,885)	(1,090)	<b>334</b>	<b>(278)</b>
Mallala	2,045	(1,685)	(314)	<b>46</b>	630	(969)	0	<b>(339)</b>	<b>(293)</b>
Mid Murray	3,623	(4,276)	(158)	<b>(811)</b>	2,867	(770)	0	<b>2,097</b>	<b>1,286</b>
Naracoorte Lucindale	2,447	(4,346)	(62)	<b>(1,961)</b>	1,450	(735)	(42)	<b>673</b>	<b>(1,288)</b>
Renmark Paringa	3,161	(2,632)	(178)	<b>351</b>	1,710	(928)	0	<b>782</b>	<b>1,133</b>
Tatiara	2,366	(3,006)	(293)	<b>(933)</b>	1,262	(1,361)	0	<b>(99)</b>	<b>(1,032)</b>
Wakefield	4,204	(3,610)	(662)	<b>(68)</b>	2,010	(1,223)	0	<b>787</b>	<b>719</b>
Wattle Range	2,022	(4,983)	(245)	<b>(3,206)</b>	3,923	(1,619)	0	<b>2,304</b>	<b>(902)</b>
Yorke Peninsula	3,068	(8,105)	(863)	<b>(5,900)</b>	3,579	(491)	0	<b>3,088</b>	<b>(2,812)</b>
<b>State Total</b>	<b>273,480</b>	<b>(345,009)</b>	<b>(20,445)</b>	<b>(91,974)</b>	<b>268,922</b>	<b>(104,610)</b>	<b>(29,858)</b>	<b>134,455</b>	<b>42,481</b>

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 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 2009 Model Financial Statements, although this report (Report 4) benefits from the capture of capital expenditure on an accrual basis as provided by councils in their Supplementary Returns.
5. Totals may not balance due to rounding.

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

**Cash and Cash Equivalents**

Includes:

Cash 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 2008/09 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>
<b>Urban, Urban Fringe and Urban Regional</b>																		
Adelaide	5,056	6,993	0	25,975	554,742	267,194	328,692	13,323	306	73,667	<b>1,275,948</b>	17,273	38,613	11,262	<b>67,148</b>	450,448	758,352	<b>1,208,800</b>
Adelaide Hills	2,129	1,657	0	19	38,130	21,631	163,491	3,380	629	5,026	<b>236,091</b>	8,126	6,985	2,316	<b>17,427</b>	92,049	126,616	<b>218,664</b>
Alexandrina	3,306	3,954	0	32	51,183	28,255	204,348	5,948	71	4,769	<b>301,866</b>	4,067	10,306	1,573	<b>15,946</b>	147,940	137,980	<b>285,920</b>
Barossa	9,292	2,276	165	2,268	52,984	21,470	107,473	5,994	1,543	0	<b>203,465</b>	2,903	16,594	1,447	<b>20,944</b>	132,704	49,817	<b>182,521</b>
Burnside	6,261	1,485	0	131	159,114	37,087	119,265	5,813	84	164	<b>329,404</b>	2,531	2,149	3,327	<b>8,007</b>	105,127	216,270	<b>321,397</b>
Campbelltown	5,437	2,331	0	1,031	143,819	10,834	347,394	4,292	388	2,164	<b>517,690</b>	6,194	625	1,160	<b>7,979</b>	375,573	134,138	<b>509,711</b>
Charles Sturt	4,217	4,167	0	635	235,971	73,649	527,700	7,729	305	2,734	<b>857,107</b>	15,519	18,975	14,621	<b>49,115</b>	477,757	330,235	<b>807,992</b>
Coober Pedy	1,286	813	0	803	663	3,811	1,333	2,721	0	10,745	<b>22,175</b>	2,712	2,723	215	<b>5,650</b>	4,478	12,047	<b>16,525</b>
Gawler	523	2,473	0	0	26,838	21,615	61,116	1,985	2,900	0	<b>117,450</b>	2,438	11,274	904	<b>14,616</b>	83,283	19,551	<b>102,834</b>
Holdfast Bay	17,460	3,620	2,278	26	297,504	61,843	170,882	4,213	1,498	998	<b>560,322</b>	15,466	15,216	2,196	<b>32,878</b>	367,132	160,312	<b>527,444</b>
Marion	6,841	2,520	0	7,611	280,666	54,882	402,359	7,051	2,996	5,311	<b>770,237</b>	5,921	5,393	2,659	<b>13,973</b>	442,773	313,491	<b>756,264</b>
Mitcham	9,191	2,145	0	76	129,250	38,330	209,710	5,696	14,567	0	<b>408,965</b>	4,144	9,758	1,505	<b>15,407</b>	126,479	267,079	<b>393,558</b>
Mount Barker	10,905	1,705	2,209	43	63,430	41,603	232,529	5,431	346	2,163	<b>360,364</b>	3,712	6,662	1,275	<b>11,649</b>	228,988	119,727	<b>348,715</b>
Norwood, Payneham & St Peters	6,235	1,004	0	0	261,837	30,225	193,152	3,166	361	1,417	<b>497,397</b>	6,301	15,790	2,802	<b>24,893</b>	444,440	28,064	<b>472,504</b>
Onkaparinga	1,505	11,765	23	64	299,524	69,376	752,521	13,184	5,493	23,187	<b>1,176,642</b>	27,164	21,267	4,994	<b>53,425</b>	660,811	462,405	<b>1,123,216</b>
Playford	1,704	7,887	0	127	322,337	79,410	331,681	11,292	5,341	18,193	<b>777,972</b>	14,674	48,097	2,418	<b>65,189</b>	438,505	274,278	<b>712,783</b>
Port Adelaide Enfield	24,483	2,876	2	373	414,427	109,815	486,375	10,986	0	5,193	<b>1,054,530</b>	7,692	28,278	8,447	<b>44,417</b>	296,929	713,184	<b>1,010,113</b>
Prospect	1,815	964	0	0	53,378	11,220	70,332	1,485	106	1,015	<b>140,315</b>	1,300	2,106	1,068	<b>4,474</b>	62,715	73,126	<b>135,841</b>
Roxby Downs	3,682	4,104	0	16	12,622	8,795	56,229	1,332	0	0	<b>86,780</b>	2,046	0	121	<b>2,167</b>	53,594	31,019	<b>84,613</b>
Salisbury	8,866	7,679	52	1,162	352,034	47,261	585,397	4,297	0	11,934	<b>1,018,882</b>	14,828	23,698	4,041	<b>42,567</b>	769,451	206,664	<b>976,115</b>
Tea Tree Gully	6,935	3,906	0	46	472,664	64,843	632,460	7,621	142	36,368	<b>1,224,985</b>	7,390	11,395	2,577	<b>21,362</b>	878,314	325,309	<b>1,203,623</b>
Unley	9,304	1,715	0	4	187,443	26,121	195,681	5,414	14,566	3,272	<b>443,520</b>	5,558	11,149	1,409	<b>18,116</b>	320,212	105,193	<b>425,405</b>
Victor Harbor	1,757	976	0	237	50,153	27,061	127,247	5,268	0	764	<b>213,463</b>	2,877	14,587	3,104	<b>19,968</b>	140,608	52,887	<b>193,495</b>
Walkerville	2,593	214	243	6	37,691	4,311	29,506	479	96	2,054	<b>77,193</b>	950	1,025	617	<b>2,592</b>	40,033	34,568	<b>74,601</b>
West Torrens	18,416	2,139	811	1,187	233,089	77,283	206,231	6,304	0	7,862	<b>553,322</b>	22,496	15,723	4,302	<b>42,521</b>	494,667	16,134	<b>510,801</b>
<b>Provincial Cities</b>																		
Mount Gambier	12,042	2,058	0	31	27,851	50,835	42,802	4,028	0	1,497	<b>141,144</b>	2,208	6,730	1,563	<b>10,501</b>	78,235	52,408	<b>130,643</b>
Murray Bridge	149	1,674	1,375	4,221	12,472	28,312	60,096	5,814	0	814	<b>114,927</b>	5,296	11,601	816	<b>17,713</b>	36,197	61,017	<b>97,214</b>
Port Augusta	2,662	968	7	141	5,374	29,207	29,287	3,609	0	2,100	<b>73,355</b>	4,414	10,584	1,357	<b>16,355</b>	52,119	4,881	<b>57,000</b>
Port Lincoln	4,106	567	93	20	64,469	9,037	50,717	1,915	0	595	<b>131,519</b>	1,350	622	1,583	<b>3,555</b>	104,325	23,639	<b>127,964</b>
Port Pirie	8,114	1,229	0	3,485	19,114	15,496	42,545	3,137	0	12,125	<b>105,245</b>	2,875	0	3,587	<b>6,462</b>	33,311	65,472	<b>98,783</b>
Whyalla	5,811	2,675	265	10,047	34,808	12,956	107,769	3,616	0	1,264	<b>179,211</b>	3,451	14,482	1,098	<b>19,031</b>	140,351	19,829	<b>160,180</b>
<b>Rural - Small and Medium</b>																		
Barunga West	1,577	488	0	0	11,055	5,459	18,751	987	0	1,502	<b>39,819</b>	310	1,849	456	<b>2,615</b>	33,847	3,357	<b>37,204</b>
Ceduna	618	598	0	17	5,350	3,943	23,878	2,253	0	0	<b>36,657</b>	1,023	1,862	328	<b>3,213</b>	16,494	16,950	<b>33,444</b>
Cleve	2,322	246	0	168	2,041	3,088	18,205	1,235	0	0	<b>27,305</b>	443	489	192	<b>1,124</b>	18,632	7,549	<b>26,181</b>
Elliston	2,125	139	0	60	8,171	1,558	16,656	894	0	574	<b>30,177</b>	349	66	68	<b>483</b>	23,736	5,960	<b>29,696</b>
Flinders Ranges	3,241	150	0	198	0	3,809	29,015	1,805	0	0	<b>38,218</b>	697	1,384	193	<b>2,274</b>	23,885	12,059	<b>35,944</b>
Franklin Harbour	1,216	364	0	449	1,271	1,787	11,955	1,971	0	0	<b>19,013</b>	381	258	160	<b>799</b>	8,793	9,421	<b>18,214</b>
Goyder	4,281	716	0	458	4,118	11,077	31,180	3,682	0	290	<b>55,801</b>	579	1,809	362	<b>2,750</b>	49,465	3,586	<b>53,050</b>
Kangaroo Island	1,790	1,081	0	100	43,694	24,313	89,692	3,650	0	6,543	<b>170,863</b>	1,986	5,372	1,383	<b>8,741</b>	150,506	11,616	<b>162,122</b>
Karoonda East Murray	1,251	115	0	479	389	1,524	21,171	1,751	116	181	<b>26,977</b>	621	0	110	<b>731</b>	17,533	8,713	<b>26,246</b>
Kimba	1,108	85	0	54	854	2,108	11,433	1,779	0	1,271	<b>18,692</b>	164	432	70	<b>666</b>	10,181	7,845	<b>18,026</b>
Kingston	1,759	397	0	37,575	11,119	8,066	16,598	1,185	0	0	<b>76,699</b>	211	4,512	143	<b>4,866</b>	49,898	21,935	<b>71,833</b>
Lower Eyre Peninsula	4,258	578	0	65	9,004	4,476	41,929	2,213	351	0	<b>62,874</b>	518	3,010	165	<b>3,693</b>	39,123	20,058	<b>59,181</b>
Mount Remarkable	4,192	391	0	9	4,501	9,844	59,236	2,278	0	373	<b>80,824</b>	673	939	131	<b>1,743</b>	51,781	27,300	<b>79,081</b>
Northern Areas	1,670	957	0	399	8,962	13,073	32,014	1,565	0	0	<b>58,640</b>	731	2,212	323	<b>3,266</b>	44,033	11,341	<b>55,374</b>
Orroroo Carrieton	1,282	257	0	19	641	2,337	26,051	1,451	0	0	<b>32,038</b>	721	763	136	<b>1,620</b>	29,083	1,336	<b>30,419</b>
Peterborough	3,532	129	14	5	489	5,657	13,173	1,493	0	866	<b>25,358</b>	1,274	425	124	<b>1,823</b>	24,943	-1,408	<b>23,535</b>
Robe	556	420	109	463	20,245	9,997	61,654	1,564	0	247	<b>95,255</b>	3,364	3,009	1,893	<b>8,266</b>	79,930	7,059	<b>86,989</b>
Southern Mallee	880	378	0	64	1,577	5,210	25,440	3,349	0	420	<b>37,318</b>	841	2,848	279	<b>3,968</b>	23,357	9,943	<b>33,350</b>
Streaky Bay	1,854	206	145	176	4,833	4,489	22,324	1,761	0	732	<b>36,520</b>	806	574	160	<b>1,540</b>	14,652	20,331	<b>34,983</b>
Tumby Bay	936	223	0	905	6,245	4,350	70,134	1,460	351	51	<b>84,655</b>	425	703	186	<b>1,314</b>	80,959	2,382	<b>83,341</b>
Wudinna	3,928	142	0	21	1,819	1,411	16,049	2,444	0	549	<b>26,363</b>	259	0	189	<b>448</b>	32,799	-6,883	<b>25,916</b>
Yankalilla	554	1,032	0	247	9,454	7,120	53,546	2,666	4	1,756	<b>76,379</b>	1,291	6,788	1,714	<b>9,793</b>	35,113	31,473	<b>66,586</b>



SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2008/09 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>
<b>Rural - Large and Very Large</b>																		
Berri Barmera	2,116	1,881	0	97	21,053	17,204	64,693	2,391	0	0	<b>109,435</b>	1,558	3,099	399	<b>5,056</b>	84,671	19,708	<b>104,379</b>
Clare & Gilbert Valleys	6,763	1,438	0	185	11,042	22,665	44,044	4,022	0	1,972	<b>92,131</b>	1,373	13,664	1,371	<b>16,408</b>	66,101	9,622	<b>75,723</b>
Coorong	1,685	681	0	27	4,978	3,266	47,856	7,454	0	1,172	<b>67,119</b>	767	377	622	<b>1,766</b>	37,812	27,541	<b>65,353</b>
Copper Coast	5,607	634	0	328	32,839	20,291	110,688	4,096	0	202	<b>174,685</b>	1,927	2,385	649	<b>4,961</b>	141,741	27,983	<b>169,724</b>
Grant	6,241	880	757	142	9,019	9,307	59,097	4,008	0	1,064	<b>90,515</b>	1,445	2,064	581	<b>4,090</b>	48,099	38,326	<b>86,425</b>
Light	12,841	1,013	112	157	12,739	13,162	116,856	2,706	1,500	5,110	<b>166,196</b>	8,973	9,891	405	<b>19,269</b>	131,584	15,343	<b>146,927</b>
Loxton Waikerie	6,583	1,465	0	118	14,451	36,063	64,481	4,340	0	829	<b>128,330</b>	10,392	2,319	1,711	<b>14,422</b>	52,933	60,974	<b>113,907</b>
Mallala	851	907	0	162	8,717	4,418	32,354	3,278	4,766	56	<b>55,509</b>	718	3,049	291	<b>4,058</b>	25,132	26,319	<b>51,451</b>
Mid Murray	2,888	1,107	133	97	17,485	14,416	112,319	5,069	116	0	<b>153,630</b>	1,328	6,103	1,701	<b>9,132</b>	126,254	18,244	<b>144,498</b>
Naracoorte Lucindale	4,114	540	127	1,081	8,075	7,594	68,504	3,421	0	516	<b>93,972</b>	1,355	3,133	924	<b>5,412</b>	50,661	37,898	<b>88,559</b>
Renmark Paringa	1,897	560	0	45	16,060	14,081	85,785	1,220	0	135	<b>119,783</b>	1,074	1,367	253	<b>2,694</b>	82,923	34,167	<b>117,090</b>
Tatiara	6,383	607	0	539	11,472	12,673	59,180	2,798	0	75	<b>93,727</b>	541	997	635	<b>2,173</b>	91,743	-189	<b>91,554</b>
Wakefield	1,870	959	0	71	10,782	13,146	71,331	4,233	0	1,559	<b>103,951</b>	2,435	2,068	676	<b>5,179</b>	79,627	19,145	<b>98,772</b>
Wattle Range	6,133	1,014	679	356	7,217	14,155	64,311	5,099	0	0	<b>98,964</b>	1,342	7,283	1,582	<b>10,207</b>	37,874	50,883	<b>88,757</b>
Yorke Peninsula	5,342	1,308	0	124	37,171	33,289	107,305	6,939	0	7,069	<b>198,546</b>	1,739	5,838	1,281	<b>8,858</b>	199,256	-9,569	<b>189,687</b>
<b>State Total</b>	<b>318,328</b>	<b>114,625</b>	<b>9,599</b>	<b>105,276</b>	<b>5,274,511</b>	<b>1,754,194</b>	<b>8,695,207</b>	<b>271,032</b>	<b>58,942</b>	<b>272,510</b>	<b>16,874,224</b>	<b>277,910</b>	<b>485,348</b>	<b>112,210</b>	<b>875,469</b>	<b>10,194,702</b>	<b>5,804,059</b>	<b>15,998,761</b>

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

- Notes:
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  2. The information contained in this report is intended exclusively for Council internal use only. Any other use, disclosure or reproduction of this document without permission from LGGC is unauthorised.
  3. 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 2008)**

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 2008)**

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 2008-09

*As per Government Gazette*

#### **Fixed Charge**

Fixed Charge declared by Council for 2008-09

*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 2007-08 to 2008-09**

Total Rates 2008-09 *minus* Total Rates 2007-08 *divide by* Total Rates 2007-08 *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 2008/09 Financial Year

(3) Capital Value of Properties within Council Area as at 1st January 2008 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2008	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 2007-08 to 2008-09 (%)	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	10,831	8,584	AV	-	-	0	68,643	49	8.5	12,820	1,493
Adelaide Hills	7,057	12,033	CV	-	270	15	23,452	76	9.0	16,421	1,365
Alexandrina	5,228	10,516	CV	580	-	0	21,251	73	9.7	13,820	1,314
Barossa	3,592	7,303	CV	-	225	11	17,734	73	8.4	8,160	1,117
Burnside	12,516	18,282	CV	594	-	0	25,524	79	6.6	22,819	1,248
Campbelltown	7,771	19,506	CV	634	-	0	21,806	81	6.4	19,752	1,013
Charles Sturt	18,737	45,415	CV	740	-	0	65,058	82	8.0	45,210	995
Coober Pedy	116	1,232	CV	-	308	42	1,311	11	4.3	674	547
Gawler	2,438	7,848	CV	624	-	0	11,264	68	10.2	8,784	1,119
Holdfast Bay	8,714	16,947	CV	696	-	0	22,303	54	7.6	18,477	1,090
Marion	12,762	35,188	CV	701	-	0	45,417	79	7.6	36,092	1,026
Mitcham	11,829	24,876	CV	671	-	0	32,429	78	6.2	28,382	1,141
Mount Barker	4,241	9,046	CV	517	-	0	20,496	70	8.3	12,111	1,339
Norwood, Payneham & St Peters	8,789	16,203	CV	661	-	0	22,986	75	8.6	18,228	1,125
Onkaparinga	20,126	59,931	CV	-	232	19	79,607	74	7.8	66,784	1,114
Playford	7,278	26,771	CV	-	520	37	37,291	64	9.2	24,300	908
Port Adelaide Enfield	17,784	47,367	CV	645	-	0	70,751	78	5.8	38,704	817
Prospect	3,957	8,564	CV	700	-	0	12,212	79	7.0	10,483	1,224
Roxby Downs	562	1,392	CV	-	400	22	8,932	71	16.3	2,660	1,911
Salisbury	14,173	48,007	CV	698	-	0	58,333	68	9.2	43,796	912
Tea Tree Gully	12,854	36,942	CV	845	-	0	48,663	78	5.2	42,519	1,151
Unley	9,594	16,087	CV	568	-	0	26,433	79	6.4	20,706	1,287
Victor Harbor	3,073	6,817	CV	-	220	13	11,379	71	8.5	8,702	1,277
Walkerville	2,128	3,089	CV	778	-	0	4,777	81	7.9	4,361	1,412
West Torrens	10,305	24,868	CV	587	-	0	33,857	68	8.0	20,684	832
<b>Provincial Cities</b>											
Mount Gambier	2,496	10,523	CV	-	421	38	12,166	66	6.4	8,757	832
Murray Bridge	2,123	6,942	CV	633	-	0	12,252	46	4.1	7,474	1,077
Port Augusta	1,333	5,972	SV	840	-	0	10,075	39	13.2	6,753	1,131
Port Lincoln	2,018	6,092	SV	-	300	26	7,598	63	8.2	5,613	921
Port Pirie	1,630	7,362	CV	-	255	24	8,055	51	5.6	5,027	683
Whyalla	2,003	10,157	SV	-	280	30	11,206	49	10.7	9,088	895
<b>Rural - Small and Medium</b>											
Barunga West	777	1,388	CV	240	240	15	2,642	63	5.5	945	681
Ceduna	322	1,192	SV	-	525	25	3,246	39	11.7	1,975	1,657
Cleve	371	613	SV	350	-	0	1,957	51	3.4	511	834
Elliston	284	450	CV	-	153	6	1,530	44	8.6	501	1,113
Flinders Ranges	185	709	CV	420	-	0	1,186	30	6.8	504	711
Franklin Harbour	216	550	SV	280	-	0	908	26	3.4	190	345
Goyder	820	1,381	CV	-	278	12	3,630	35	9.8	1,333	966
Kangaroo Island	1,428	2,147	CV	-	280	15	6,097	56	4.9	2,274	1,059
Karoonda East Murray	204	249	CV	145	-	0	866	30	5.6	126	506
Kimba	201	318	SV	150	-	0	1,119	36	5.4	336	1,057
Kingston	727	1,106	CV	410	-	0	2,931	60	3.6	1,164	1,052
Lower Eyre Peninsula	1,215	1,567	CV	-	270	13	3,873	56	7.0	1,675	1,069
Mount Remarkable	455	1,050	SV	-	225	13	2,106	39	9.1	692	659
Northern Areas	1,039	1,521	CV	-	220	12	3,472	46	10.6	1,125	740
Orroroo Carrieton	147	317	CV	-	176	11	592	31	1.9	182	574
Peterborough	152	946	CV	-	300	31	973	21	4.5	620	655
Robe	743	1,138	CV	535	-	0	3,533	72	18.2	1,819	1,598
Southern Mallee	406	617	CV	390	-	0	2,532	44	12.0	432	700
Streaky Bay	342	812	SV	-	370	16	2,166	35	7.9	1,003	1,235
Tumby Bay	667	1,018	SV	-	330	16	2,770	62	7.2	908	892

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2008/09 Financial Year

	(3) Capital Value of Properties within Council Area as at 1st January 2008 (\$ mill)	Number of Rateable Residential Properties as at 1st January 2008	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 2007-08 to 2008-09 (%)	Total Residential Rates (excluding CWMS Rates) (\$'000)	Total Residential Rates (excluding CWMS Rates) per rateable residential property (\$)
Wudinna	185	352	CV	269	-	0	1,164	29	4.9	209	594
Yankalilla	1,463	2,830	CV	700	-	0	7,285	83	12.8	4,424	1,563
<b>Rural - Large and Very Large</b>											
Berri Barmera	1,176	3,853	CV	518	-	0	7,867	60	7.8	3,868	1,004
Clare & Gilbert Valleys	1,907	2,759	CV	500	-	0	8,582	66	11.1	2,936	1,064
Coorong	1,295	1,889	CV	-	295	13	4,571	45	2.1	1,168	618
Copper Coast	2,138	6,782	CV	-	260	22	9,692	57	14.7	5,708	842
Grant	1,980	2,109	CV	435	-	0	5,975	51	5.8	962	456
Light	2,343	3,760	CV	625	-	0	10,143	57	7.1	4,240	1,128
Loxton Waikerie	1,497	3,890	CV	-	150	8	8,190	55	6.0	3,525	906
Mallala	1,134	2,471	CV	570	-	0	5,039	68	7.8	3,026	1,225
Mid Murray	1,805	4,913	CV	406	-	0	8,119	54	10.2	5,520	1,124
Naracoorte Lucindale	2,069	2,561	CV	220	-	0	8,448	61	8.0	2,933	1,145
Renmark Paringa	1,109	3,105	SV	-	295	25	4,581	53	3.8	1,366	440
Tatiara	1,648	1,836	CV	300	-	0	7,689	66	8.2	2,057	1,120
Wakefield	1,462	2,073	CV	-	268	12	5,543	55	9.7	1,648	795
Wattle Range	2,939	4,217	CV	450	-	0	12,888	67	7.5	4,432	1,051
Yorke Peninsula	4,098	7,741	CV	-	285	23	12,601	56	18.9	7,041	910
State Total	269,006	636,092					1,029,766			661,540	
State Average				529	288	19		65	8.0		1,040

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 2008 are shown here (as distinct from later data that is now available) on the basis that Council rating decisions for 2008-09 isions for 2007-08 predominately would have been based on January 2009 data.
4. In relation to Coober Pedy and Roxby Downs, the total residential rates excludes charges for electricity and water.

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

### **Glossary**

#### **Total Liabilities**

Includes:

Trade and Other Payables; Borrowings; Provisions and Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

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

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

Rates debtors; Interest Receivable; Receivables Related to Sale of 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 2008/09 Financial Year

	<b>Total Liabilities (\$000)</b>	<b>Cash and Cash Equivalents (\$000)</b>	<b>Trade and Other Receivables (\$000)</b>	<b>Other Financial Assets (\$ 000)</b>	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
<b>Urban, Urban Fringe and Urban Regional</b>						
Adelaide	67,148	5,056	6,993	0	12,049	55,099
Adelaide Hills	17,427	2,129	1,657	0	3,787	13,640
Alexandrina	15,946	3,306	3,954	0	7,260	8,686
Barossa	20,944	9,292	2,276	165	11,733	9,211
Burnside	8,007	6,261	1,485	0	7,746	261
Campbelltown	7,979	5,437	2,331	0	7,768	211
Charles Sturt	49,115	4,217	4,167	0	8,384	40,731
Coober Pedy	5,650	1,286	813	0	2,099	3,551
Gawler	14,616	523	2,473	0	2,996	11,620
Holdfast Bay	32,878	17,460	3,620	2,278	23,358	9,520
Marion	13,973	6,841	2,520	0	9,361	4,612
Mitcham	15,407	9,191	2,145	0	11,336	4,071
Mount Barker	11,649	10,905	1,705	2,209	14,819	(3,170)
Norwood, Payneham & St Peters	24,893	6,235	1,004	0	7,239	17,654
Onkaparinga	53,425	1,505	11,765	23	13,293	40,132
Playford	65,189	1,704	7,887	0	9,591	55,598
Port Adelaide Enfield	44,417	24,483	2,876	2	27,361	17,056
Prospect	4,474	1,815	964	0	2,779	1,695
Roxby Downs	2,167	3,682	4,104	0	7,786	(5,619)
Salisbury	42,567	8,866	7,679	52	16,597	25,970
Tea Tree Gully	21,362	6,935	3,906	0	10,841	10,521
Unley	18,116	9,304	1,715	0	11,019	7,097
Victor Harbor	19,968	1,757	976	0	2,733	17,235
Walkerville	2,592	2,593	214	243	3,050	(458)
West Torrens	42,521	18,416	2,139	811	21,366	21,155
<b>Provincial Cities</b>						
Mount Gambier	10,501	12,042	2,058	0	14,100	(3,599)
Murray Bridge	17,713	149	1,674	1,375	3,198	14,515
Port Augusta	16,355	2,662	968	7	3,637	12,718
Port Lincoln	3,555	4,106	567	93	4,766	(1,211)
Port Pirie	6,462	8,114	1,229	0	9,343	(2,881)
Whyalla	19,031	5,811	2,675	265	8,751	10,280
<b>Rural - Small and Medium</b>						
Barunga West	2,615	1,577	488	0	2,065	550
Ceduna	3,213	618	598	0	1,216	1,997
Cleve	1,124	2,322	246	0	2,568	(1,444)
Elliston	483	2,125	139	0	2,264	(1,781)
Flinders Ranges	2,274	3,241	150	0	3,391	(1,117)
Franklin Harbour	799	1,216	364	0	1,580	(781)
Goyder	2,750	4,281	716	0	4,997	(2,246)
Kangaroo Island	8,741	1,790	1,081	0	2,871	5,870
Karoonda East Murray	731	1,251	115	0	1,366	(635)
Kimba	666	1,108	85	0	1,193	(527)
Kingston	4,866	1,759	397	0	2,156	2,710
Lower Eyre Peninsula	3,693	4,258	578	0	4,836	(1,143)
Mount Remarkable	1,743	4,192	391	0	4,583	(2,840)
Northern Areas	3,266	1,670	957	0	2,627	639
Orroroo Carrieton	1,620	1,282	257	0	1,539	81
Peterborough	1,823	3,532	129	14	3,675	(1,852)
Robe	8,266	556	420	109	1,085	7,181
Southern Mallee	3,968	880	378	0	1,258	2,710
Streaky Bay	1,540	1,854	206	145	2,205	(665)

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities By Council for 2008/09 Financial Year

	<b>Total Liabilities (\$000)</b>	<b>Cash and Cash Equivalents (\$000)</b>	<b>Trade and Other Receivables (\$000)</b>	<b>Other Financial Assets (\$ 000)</b>	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
Tumby Bay	1,314	936	223	0	1,159	155
Wudinna	448	3,928	142	0	4,070	(3,622)
Yankalilla	9,793	554	1,032	0	1,586	8,207
<b>Rural - Large and Very Large</b>						
Berri Barmera	5,056	2,116	1,881	0	3,997	1,059
Clare & Gilbert Valleys	16,408	6,763	1,438	0	8,201	8,207
Coorong	1,766	1,685	681	0	2,366	(600)
Copper Coast	4,961	5,607	634	0	6,241	(1,280)
Grant	4,090	6,241	880	757	7,878	(3,788)
Light	19,269	12,841	1,013	112	13,966	5,303
Loxton Waikerie	14,422	6,583	1,465	0	8,048	6,374
Mallala	4,058	851	907	0	1,758	2,300
Mid Murray	9,132	2,888	1,107	133	4,128	5,004
Naracoorte Lucindale	5,412	4,114	540	127	4,781	631
Renmark Paringa	2,694	1,897	560	0	2,457	237
Tatiara	2,173	6,383	607	0	6,990	(4,817)
Wakefield	5,179	1,870	959	0	2,829	2,350
Wattle Range	10,207	6,133	1,014	679	7,826	2,381
Yorke Peninsula	8,858	5,342	1,308	0	6,650	2,208
<b>State Total</b>	<b>875,469</b>	<b>318,328</b>	<b>114,625</b>	<b>9,599</b>	<b>442,552</b>	<b>432,917</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 without permission from LGCC is unauthorised.
3. Net Financial Liabilities equals Total Liabilities less Cash and Cash Equivalents, Trade and Other Receivables and Other Financial Assets (with Other Financial Assets excluding Equity Accounted Investments in Council Businesses and Inventories).
4. Totals may not balance due to rounding.

## **Report 8 – Financial Indicators**

### **Glossary**

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

Total Operating Revenue **minus** Total Operating Expenses  
*As per SA LGGC Supplementary Return/Financial Statements*

#### **Operating Surplus Ratio**

Operating Surplus / (Deficit) **divide** General and Other Rates (excluding revenue from Natural Resource Management Levy) **multiply by** 100  
*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities**

Total Liabilities **minus** Total Financial Assets (see report 7)  
*As per SA LGGC Supplementary Return/Financial Statements*

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

Net Financial Liabilities **divide** Total Operating Revenue (excluding revenue from Natural Resource Management Levy) **multiply by** 100  
*As per SA LGGC Supplementary Return/Financial Statements*

#### **Interest Cover Ratio**

Finance Costs (see report 3) **minus** Investment Income (see report 2) **divide by** Total Operating Revenue (excluding revenue from Natural Resource Management Levy and Investment Income) **multiply by** 100  
*As per SA LGGC Supplementary Return/Financial Statements*

#### **Asset Sustainability Ratio**

Capital Expenditure on Renewal/ Replacement of Existing Assets (see report 4) **minus** Proceeds from Sale of Replaced Assets (see report 4) **multiply by** 100 **divide** Depreciation / Amortisation / Impairment of Assets  
*As per SA LGGC Supplementary Return/Financial Statements*



SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2008/09 Financial Year

	Operating Surplus / (Deficit) (\$ 000)	(4) Advance Payments (General Purpose and Local Road Grants) (\$000)	(4) Advance Payments included in Supplementary Return	Adjusted Operating Surplus/(Deficit) (\$000)	Operating Surplus Ratio (%)	Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(5) Asset Sustainability Ratio (%)
<b>Urban, Urban Fringe and Urban Regional</b>										
Adelaide	11,540	144	N	11,540	17	17	55,099	40	1.6	96
Adelaide Hills	(910)	362	Y	(1,272)	(4)	(6)	13,640	45	2.0	74
Alexandrina	(148)	234	Y	(382)	(1)	(2)	8,686	30	1.4	49
Barossa	227	212	Y	15	1	0	9,211	38	2.3	45
Burnside	(839)	324	Y	(1,163)	(3)	(5)	261	1	(1.1)	92
Campbelltown	(1,389)	355	Y	(1,744)	(7)	(8)	211	1	(0.8)	59
Charles Sturt	2,822	772	Y	2,050	4	3	40,731	53	0.8	101
Coober Pedy	(2,035)	209	N	(2,035)	(155)	(155)	3,551	30	0.4	28
Gawler	(1,771)	291	Y	(2,062)	(16)	(19)	11,620	71	4.0	50
Holdfast Bay	499	255	Y	244	2	1	9,520	23	0.2	59
Marion	685	613	N	685	2	2	4,612	8	(0.3)	42
Mitcham	(1,147)	487	Y	(1,634)	(4)	(5)	4,071	10	(0.4)	100
Mount Barker	251	268	Y	(17)	1	(0)	(3,170)	(11)	(0.9)	95
Norwood, Payneham & St Peters	(2,355)	255	Y	(2,610)	(11)	(12)	17,654	59	2.8	67
Onkaparinga	3,141	2,171	Y	970	4	1	40,132	38	1.3	81
Playford	668	2,266	Y	(1,598)	2	(4)	55,598	96	4.1	145
Port Adelaide Enfield	571	815	Y	(244)	1	(0)	17,056	19	0.8	52
Prospect	424	145	N	424	4	4	1,695	11	(0.1)	114
Roxby Downs	(145)	38	Y	(183)	(2)	(2)	(5,619)	(45)	(0.5)	(0)
Salisbury	1,395	2,427	Y	(1,032)	2	(2)	25,970	31	1.4	66
Tea Tree Gully	(229)	745	N	(229)	(0)	(0)	10,521	17	0.6	63
Unley	1,253	272	Y	981	5	4	7,097	22	1.0	104
Victor Harbor	(1,469)	119	Y	(1,588)	(13)	(14)	17,235	108	5.3	59
Walkerville	(90)	53	Y	(142)	(2)	(3)	(458)	(8)	(1.3)	89
West Torrens	5,119	404	Y	4,715	15	14	21,155	43	0.5	111
<b>Provincial Cities</b>										
Mount Gambier	976	457	Y	519	8	4	(3,599)	(20)	(1.2)	68
Murray Bridge	1,404	769	Y	635	12	5	14,515	55	3.1	41
Port Augusta	(1,620)	815	Y	(2,435)	(16)	(24)	12,718	49	1.7	(2)
Port Lincoln	345	237	Y	108	5	1	(1,211)	(10)	(2.3)	47
Port Pirie	(841)	1,022	N	(841)	(11)	(11)	(2,881)	(19)	(2.5)	217
Whyalla	702	1,177	Y	(475)	6	(4)	10,280	45	0.2	32
<b>Rural - Small and Medium</b>										
Barunga West	(473)	118	Y	(591)	(19)	(24)	550	14	1.3	50
Ceduna	312	549	Y	(237)	10	(8)	1,997	24	1.2	92
Cleve	632	285	Y	347	34	19	(1,444)	(38)	(1.9)	42
Elliston	274	258	N	274	18	18	(1,781)	(51)	(2.2)	115
Flinders Ranges	462	304	N	462	39	39	(1,117)	(28)	(1.8)	93
Franklin Harbour	1,114	253	Y	861	130	100	(781)	(22)	(1.2)	36
Goyder	2,126	652	Y	1,473	60	42	(2,246)	(22)	(0.2)	89
Kangaroo Island	(2,731)	450	N	(2,731)	(46)	(46)	5,870	55	2.2	23
Karoonda East Murray	642	318	Y	324	75	38	(635)	(22)	(2.0)	95
Kimba	220	258	N	220	20	20	(527)	(17)	(0.6)	(5)
Kingston	780	185	Y	595	27	21	2,710	57	1.0	109
Lower Eyre Peninsula	658	176	Y	482	18	13	(1,143)	(17)	(0.5)	104
Mount Remarkable	164	406	N	164	8	8	(2,840)	(52)	(1.7)	36
Northern Areas	(716)	335	Y	(1,051)	(22)	(32)	639	9	0.2	62
Orroroo Carrieton	(1,174)	224	N	(1,174)	(207)	(207)	81	4	(0.8)	(15)
Peterborough	(113)	340	N	(113)	(12)	(12)	(1,852)	(39)	(2.3)	46
Robe	5	33	Y	(28)	0	(1)	7,181	147	4.9	36
Southern Mallee	44	316	Y	(272)	2	(11)	2,710	48	2.3	132
Streaky Bay	174	380	N	174	8	8	(665)	(11)	(0.6)	97
Tumby Bay	465	177	Y	288	17	11	155	4	(0.6)	88

SA Local Government Grants Commission  
Report 8 - Financial Indicators for 2008/09 Financial Year

	Operating Surplus / (Deficit) (\$ 000)	(4) Advance Payments (General Purpose and Local Road Grants) (\$000)	(4) Advance Payments included in Supplementary Return	Adjusted Operating Surplus/(Deficit) (\$000)	Operating Surplus Ratio (%)	Adjusted Operating Surplus Ratio (%)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities Ratio (%)	Interest Cover Ratio (%)	(5) Asset Sustainability Ratio (%)
Wudinna	290	388	N	290	25	25	(3,622)	(91)	(3.5)	69
Yankalilla	(939)	59	Y	(998)	(13)	(14)	8,207	94	0.8	35
<b>Rural - Large and Very Large</b>										
Berri Barmera	(206)	519	Y	(725)	(3)	(9)	1,059	8	0.9	46
Clare & Gilbert Valleys	(38)	175	Y	(213)	(0)	(2)	8,207	63	4.7	78
Coorong	1,146	646	N	1,146	25	25	(600)	(6)	(0.7)	78
Copper Coast	2,240	421	Y	1,819	24	19	(1,280)	(8)	(1.0)	57
Grant	539	278	Y	261	9	4	(3,788)	(33)	(1.7)	43
Light	(2,770)	158	N	(2,770)	(28)	(28)	5,303	30	(0.1)	58
Loxton Waikerie	1,336	820	N	1,336	16	16	6,374	43	(0.5)	86
Mallala	258	266	Y	(8)	5	(0)	2,300	31	2.7	103
Mid Murray	1,207	775	Y	432	15	5	5,004	33	1.6	81
Naracoorte Lucindale	830	517	N	830	10	10	631	5	0.6	55
Renmark Paringa	(105)	525	Y	(630)	(2)	(14)	237	3	(0.2)	113
Tatiara	1,465	525	Y	940	19	12	(4,817)	(42)	(1.3)	69
Wakefield	56	417	Y	(361)	1	(7)	2,350	24	0.6	98
Wattle Range	1,570	439	Y	1,131	12	9	2,381	13	1.0	36
Yorke Peninsula	(2,821)	468	Y	(3,290)	(24)	(28)	2,208	10	1.1	27
State Total	23,957	32,128		(143)			432,917			
State Average					2	(0)		28	0.9	73

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

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- 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 2009 Model Financial Statements.
- Advanced Payments made to Councils for General Purpose and Local Road Roads. The Y or N denotes if the Advanced Payments were included by Council in the Income Statement of the Supplementary Return. In the case of "Y" the Advanced Payment has been deducted from the Operating Surplus/(Deficit) to obtain an Adjusted Operating Surplus/(Deficit).
- 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.
- For 2008-09, the LGCC has dispensed with publishing data on the Asset Consumption Ratio. At a point in time, many councils appear to have set the pre-depreciated value of their assets on a 'net' rather than 'gross' basis. This distorts (upwards) the Asset Consumption Ratio. In any event, the LG Financial Management Group has indicated that a current review of Financial Indicators is likely to result in the measure being abolished.