

## SA Local Government Grants Commission Database Reports 2004-05

This file consists of eight Database Reports containing general and financial information by council for 2004-05.

If you have any queries or suggestions regarding the reports please do not hesitate to contact Jane Gascoigne (Executive Officer) on 8204 8719 or Alex Sgro (Project Officer) on 8204 8732 or email to: [grants@saugov.sa.gov.au](mailto:grants@saugov.sa.gov.au)

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

- Report 1                    General Information  
Australian Classification of Local Governments Code; Area; Estimated Resident Population; Council Employees; Roads Sealed; Sealed Laneways; Roads Unsealed; Unsealed Laneways; Total Roads; Number of Rateable Properties; Operating Surplus / (Deficit) (with the difference to the AAS27 measure explained in a footnote to the Report);
- Report 2                    Sources of Operating Revenue  
General Rates; Other Rates; Total Rates; Statutory Charges; User Charges; Grants and Subsidies; Interest; Reimbursement Revenue; Commercial Revenue; Other Operating Revenue; Total Operating Revenue (Excluding Gains on Disposal of Assets);
- Report 3                    Operating Expense Information  
Employee Costs; Contractual Services; Materials; Interest; Depreciation / Amortisation; Other Expenses; Total Operating Expenses (Excluding Losses on Revaluation of Assets and/or Disposal of Assets);
- Report 4                    Capital Transactions Associated with Net Outlays on Non-Financial Assets  
Capital Investment Expenditure, Depreciation/ Amortisation of Assets; Proceeds from Sale of Assets; Capital Grants for New Assets: Commonwealth, State, Local Government; Other Capital Subsidies and Monetary Contributions for New Assets; Subtotal; Net Outlays on Non-Financial Assets;
- Report 5                    Summary Balance Sheet Information  
Cash, Investments and Loans to Community Groups; Receivables - Rates and Other; Inventories; Land; Buildings; Infrastructure; Plant, Equipment, Furniture and Fittings; Equity Type Assets, Other Financial Assets; Other Assets; Total Assets; Creditors/Payables; Employee Entitlements; Borrowings, Overdraft, Finance Leases, Deposits Held; 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; Number of Rateable Residential Properties; Rating Basis; Minimum Rate; Percentage of Residential Properties subject to Minimum Rate; Fixed Charge; Percentage of General Rates raised by Fixed Charge; General & Other Rates; General and Other Rates as a Percentage of Capital Value of Properties within Council Area; General and Other Rates as a Percentage of Total Operating Revenue; Residential General and Residential Other Rates; Total Residential General Rates and Residential Other Rates per Rateable Residential Property ; Operating Surplus / (Deficit); Operating Surplus / (Deficit) as a Percentage of General and Other Rates;
- Report 7                    Net Financial Liabilities  
Total Liabilities; Cash, Investments and Loans to Community Groups; Receivables-Rates and Other; Other Financial Assets; Total Financial Assets; Net Financial Liabilities;

Report 8

Key Financial Performance and Position Measures / Indicators

General and Other Rate Revenue Increase/(Decrease) from 2003-04 to 2004-05;  
Operating Surplus / (Deficit);  
Operating Surplus / (Deficit) as Percentage of General and Other Rates;  
Net Outlays on Non-Financial Assets; Net Lending/ (Borrowing);  
Net Financial Liabilities;  
Net Financial Liabilities as Percentage of Total Operating Revenue;  
Net Interest Expenses as Percentage of Total Operating Revenue;

Explanatory material about the key financial position and performance measures and indicators is available in Chapters 2 and 4 of Volume 2 of the final report of the Financial Sustainability Review Board. Similar material was provided in the Review Board's Discussion Paper issued on 8th March 2005, the Review Board's Interim Report issued on 30th May 2005, and a draft technical report assembled by Access Economics for the Review Board at the time of the Interim Report in May 2005 (all available on the LGA's website under the Financial Sustainability Program).

For those interested, a comprehensive description and explanation of the background and definition of financial sustainability measures/indicators is available in a document prepared by Access Economics which is displayed under "Resources" on the LGA's Website under Financial Sustainability Program. (Access Economics "Defining Fiscal Sustainability". State and Territory Budget Monitor No. 56 (April 2003), Chapter 12.)

- Source South Australian Local Government Grants Commission - from councils submitted Supplementary Returns to the Annual Financial Statements.
- Notes
1. These reports include differences from councils Financial Statements and amounts provided in Supplementary Return so as to enhance data consistency and comparability.
  2. The information contained in this report is exclusively for council internal use only. Any other use, disclosure or reproduction of this document is unauthorised.

## **Report 1 - General Information**

### **Glossary**

#### **ACLG Code**

Australian Classification of Local Governments.

*Compiled Annually by the SA LGGC, summary can be found in the Local Government National Report (2003-04) - Report on the Operation of the Local Government (Financial Assistance) Act 1995. pg 250.*

#### **Area (Hectares)**

As per ABS Information

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

#### **Estimated Resident Population**

As per ABS Information (as at 30 June 2005)

#### **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**

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

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

Total Operating Revenue (Excluding Gain on Disposal of Assets) minus Total Operating Expenses (Excluding Book Losses on Revaluation of Assets and/ or Disposal of Assets)

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2004/05 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2005	Council Employees (FTE)	Roads Sealed (Km)	Sealed Laneways (Km)	Roads Unsealed (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways (Km)	Number of Rateable Properties	(3) Operating Surplus / (Deficit) (\$ '000)	
<b>Urban, Urban Fringe and Urban Regional</b>											
Adelaide	UCC	1,527	14,725	733	130	4.1	0	0	134	19,838	11,985
Adelaide Hills	UFM	79,246	39,028	154	601	2.8	486	0.7	1,091	17,077	(344)
Alexandrina	UFS	182,571	20,408	132	483	1.9	834	0	1,318	16,293	492
Barossa	UFS	89,136	20,757	93	324	0.3	636	0	960	11,123	1,497
Burnside	UDM	2,741	42,940	146	228	5.3	5	0	239	21,057	(1,049)
Campbelltown	UDM	2,428	47,266	102	252	0.8	0	0	253	21,616	(519)
Charles Sturt	UDL	5,546	103,453	413	558	1.6	7	0	567	51,658	(5,372)
Coober Pedy	URS	7,752	2,091	43	27	0	394	0.2	421	1,556	(1,371)
Gawler	UFS	4,102	19,390	84	148	0.5	29	0	178	9,273	47
Holdfast Bay	UDM	1,447	34,274	223	172	2.4	0	0	175	20,439	1,365
Marion	UDL	5,607	80,909	287	466	0.6	0	0	467	39,362	(801)
Mitcham	UDM	7,551	62,358	216	388	0.5	4	0	392	28,330	(1,910)
Mount Barker	URS	59,346	26,186	109	317	1.8	399	0	717	13,013	503
Norwood, Payneham And St. Peters	UDM	1,512	34,033	145	157	12.2	0	0	170	19,834	(2,085)
Onkaparinga	UFV	51,890	154,514	534	1,186	6.0	226	0	1,418	69,199	(3,045)
Playford	UFL	34,427	71,390	269	620	0.9	126	0	747	30,940	(3,103)
Port Adelaide Enfield	UDL	9,308	104,180	459	650	1.7	5	0	657	55,463	(1,570)
Prospect	UDS	778	19,191	69	87	3.6	0	0	91	9,758	178
Roxby Downs	URS	11,009	3,571	13	30	0	3	0	33	1,417	(756)
Salisbury	UDV	15,776	121,276	403	709	2.0	7	0	718	51,731	(648)
Tea Tree Gully	UDL	9,507	99,939	342	566	2.3	16	0	584	39,985	24
Unley	UDM	1,437	36,331	149	164	5.5	0	0	170	18,879	(1,600)
Victor Harbor	URS	38,649	12,355	85	232	0.6	137	0	370	9,510	(1,170)
Walkerville	UDS	356	7,077	26	35	0.7	0	0	36	3,437	23
West Torrens	UDM	3,709	52,622	251	289	3.1	0	0	292	29,658	(1,921)
<b>Provincial Cities</b>											
Mount Gambier	URS	2,713	23,895	95	189	0.4	1	0	190	12,379	(1,865)
Murray Bridge	RAV	182,433	17,959	128	366	0.3	601	0	968	10,151	(674)
Port Augusta	URS	119,093	13,735	185	171	0.7	237	0	409	7,016	(611)
Port Lincoln	URS	3,234	14,563	41	146	0.5	11	0	157	7,837	780
Port Pirie	RAV	178,055	17,480	80	303	0.1	868	0	1,171	9,562	(908)
Whyalla	URS	103,715	21,306	131	205	2.9	62	66.2	336	11,088	(1,159)
<b>Rural - Small and Medium</b>											
Barunga West	RAM	157,996	2,579	19	58	0.3	995	0	1,053	2,486	(189)
Ceduna	RAM	543,382	3,536	41	66	0	1,643	0	1,709	1,994	(143)
Cleve	RAS	448,851	1,885	21	57	0.1	1,338	0	1,396	1,353	104
Elliston	RAS	667,750	1,143	13	39	0	1,109	0	1,147	1,155	386
Flinders Ranges	RAS	410,644	1,692	18	17	0	1,244	0	1,261	1,609	11
Franklin Harbour	RAS	327,660	1,324	15	51	0	884	0	935	1,064	91
Goyder	RAM	668,788	4,126	44	136	0.3	3,111	0	3,247	4,149	(223)
Kangaroo Island	RAM	443,176	4,556	59	236	0	1,125	0.2	1,361	5,139	(1,417)
Karoonda East Murray	RAS	440,868	1,168	14	81	0	1,217	0	1,298	1,033	405
Kimba	RAS	396,640	1,166	15	49	0	1,665	0	1,714	853	(635)
Kingston	RAM	335,139	2,344	17	110	0.2	624	0.1	734	2,273	(431)
Lehunte	RAS	536,908	1,391	21	80	0	1,805	0	1,886	1,014	(1,554)
Lower Eyre Pen	RAM	475,447	4,330	26	101	0.4	1,264	0	1,366	3,120	544
Mount Remarkable	RAM	340,949	2,837	29	78	0	1,985	0	2,063	2,831	118
Northern Areas	RAM	297,409	4,628	46	108	0	2,089	0	2,197	3,799	(639)
Orroroo/Carrieton	RAS	330,629	950	9	29	0	1,599	0	1,628	1,236	89
Peterborough	RAS	300,616	1,843	20	40	0	1,191	0	1,230	1,676	(1,038)
Robe	RAS	109,805	1,406	27	38	0.2	397	0	435	2,086	(116)
Southern Mallee	RAM	570,232	2,197	34	84	0	1,245	1	1,330	1,687	(386)
Streaky Bay	RAM	623,742	2,014	20	52	0	1,670	0	1,721	1,876	590
Tumby Bay	RAM	266,829	2,685	17	48	0.2	1,058	0	1,107	2,054	(447)
Yankalilla	RAM	75,693	4,104	33	121	0	418	0	539	4,919	40

SA Local Government Grants Commission  
Report 1 - General Information By Council for 2004/05 Financial Year

ACLG Code	Area (Hectares)	Estimated Resident Population as at 30 June 2005	Council Employees (FTE)	Roads Sealed (Km)	Sealed Laneways (Km)	Roads Unsealed (Km)	Unsealed Laneways (Km)	Total Roads Including Laneways (Km)	Number of Rateable Properties	(3) Operating Surplus / (Deficit) (\$ 000)	
<b>Rural - Large and Very Large</b>											
Berri Barmera	RAV	50,736	11,213	71	255	0	158	0	413	5,918	(431)
Clare And Gilbert Valleys	RAL	188,558	8,275	50	197	0.4	1,624	0	1,822	6,202	(1,242)
Coorong	RAL	886,025	5,746	55	321	0.1	1,563	0	1,884	3,951	373
Copper Coast	RAV	77,601	11,640	75	248	2.9	685	4.1	940	9,517	(814)
Grant	RAL	192,399	8,128	63	441	0.1	1,156	0	1,597	5,173	(1,779)
Light Regional	RAV	127,290	12,016	49	145	0.2	1,300	1.5	1,446	6,665	(2,370)
Loxton Waikerie	RAV	796,386	12,172	81	348	0	1,967	0	2,315	7,266	787
Mallala	RAL	93,161	7,902	45	112	0	842	0.1	954	4,412	359
Mid Murray	RAL	625,242	8,415	87	300	2.2	3,077	0	3,379	9,317	(217)
Naracoorte Lucindale	RAL	452,990	8,289	75	488	0.6	1,123	0	1,611	5,881	(3,886)
Renmark Paringa	RAL	90,014	9,755	34	299	0.3	191	0	490	5,015	(461)
Tatiara	RAL	652,776	7,071	46	492	0	1,439	0	1,930	4,452	(1,132)
Wakefield Regional	RAL	346,154	6,567	54	182	0	2,498	0	2,680	4,840	155
Wattle Range	RAV	394,691	12,366	90	489	1.8	1,966	2.3	2,460	8,700	(4,357)
Yorke Peninsula	RAV	592,771	11,720	95	434	0	3,448	0	3,882	12,708	(3,736)
<b>State Total</b>		<b>15,552,545</b>	<b>1,534,381</b>	<b>7,673</b>	<b>16,628</b>	<b>76.4</b>	<b>57,811</b>	<b>76.3</b>	<b>74,591</b>	<b>817,902</b>	<b>(39,175)</b>

Source  
Notes

- South Australian Local Government Grants Commission - from council submitted Supplementary Returns to the Annual Financial
- There may be differences from council Financial Statements and amounts shown in Supplementary Returns so as to enhance data consistency and comparability.
  - The information contained in this report is exclusively for council's internal use only. Any other use, disclosure or reproduction of this document is unauthorised.
  - The Operating Surplus/(Deficit) shown here is different from the AAS27 calculation of that measure in that it excludes revenue from gains on the disposal of assets as well as expenses from losses on the revaluation or disposal of assets.

## **Report 2 - Sources of Operating Revenues**

### **Glossary**

#### **General Rates**

Net General Rates

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Rates**

Includes:

Separate & Special, Common Effluent Drainage, Water Supply, Garbage, Stormwater Levy.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Rates**

General Rates (*See Above*) **plus** Other Rates (*See Above*)

#### **Statutory Charges**

Includes:

Development Act Fees, Town Planning Fees, Rate Searches, Cemetery/Crematoria Fees, Animal Registration Fees, Septic Tank/Effluent Drain

Licence/Inspection Fees, Parking Fines/Expiation Fees, Health Regulation Fines, Environmental Control Fines, Litter Control Fines, Library Fines, Road Moieties & Other Licences/Fees/Fines.

*As per SA LGGC Supplementary Return/Financial Statements*

#### **User Charges**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Grants and Subsidies (Commonwealth Government, State and Local Government)**

Includes Commonwealth Roads to Recovery Grants where Councils have discretion on the use of those Grants.

Includes LGGC General Purpose and Road Grants

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Interest**

Interest Includes:

Interest Received from Public Sector: Commonwealth, State & Other Councils;

Interest Received from Deposits with: LGFA, Other Financial Institutions, Banks & Private Sector,

Interest Received from Loans to Community Groups; Other Investment Income: Dividends & Other

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Reimbursement Revenue**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Commercial Revenue**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Operating Revenue**

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Operating Revenue (Excluding Gains on Disposal of Assets)**

Total Operating Revenue before Capital Revenues (Excluding Gain on Disposal of Non Current Assets)

Total Operating Revenue Includes:

Rate Revenue, Statutory Charges, User Charges, Grants and Subsidies, Interest,

Reimbursement Revenue, Commercial Revenue, Donations & Contributions, Other Operating Revenue

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues By Council for 2004/05 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants & Subsidies (\$ 000)	Interest (\$ 000)	Reimb. Revenue (\$ 000)	Commercial Revenue (\$ 000)	Other Operating Revenue (\$ 000)	(3) Total Operating Revenue (Excluding Gains on Disposal of Assets) (\$ 000)
<b>Urban, Urban Fringe and Urban Regional</b>											
Adelaide	50,021	2,015	52,036	8,743	50,108	1,871	283	219	390	1,256	114,906
Adelaide Hills	17,211	1,142	18,354	770	948	2,637	77	92	0	1,681	24,559
Alexandrina	13,758	1,449	15,207	694	1,693	1,255	351	224	452	421	20,297
Barossa	10,293	2,390	12,683	456	505	2,179	710	214	818	1,123	18,688
Burnside	20,462	629	21,091	470	695	2,261	127	290	393	354	25,671
Campbelltown	16,644	350	16,994	488	581	2,251	464	64	0	163	21,005
Charles Sturt	50,106	1,111	51,217	2,249	1,816	5,952	290	226	135	185	62,070
Coober Pedy	775	110	885	20	4,223	4,047	27	0	0	120	9,322
Gawler	8,015	204	8,219	442	645	2,028	107	371	203	1,055	13,070
Holdfast Bay	16,416	788	17,204	1,938	7,493	4,058	618	481	0	1,480	33,272
Marion	34,420	714	35,134	1,145	1,268	4,171	359	530	0	350	42,957
Mitcham	25,502	543	26,045	1,022	276	3,400	646	56	0	424	31,869
Mount Barker	11,136	3,181	14,317	1,103	452	1,361	267	901	1,731	82	20,214
Norwood, Payneham And St. Peters	16,874	423	17,297	793	1,516	1,747	232	165	0	346	22,096
Onkaparinga	57,656	3,502	61,158	2,187	653	12,797	295	1,443	1,262	1,416	81,211
Playford	26,510	407	26,917	1,077	1,018	10,429	265	454	245	420	40,825
Port Adelaide Enfield	52,006	957	52,963	1,829	2,499	6,021	893	3,523	0	0	67,728
Prospect	9,637	235	9,872	313	139	893	110	164	0	132	11,623
Roxby Downs	1,269	4,098	5,367	45	0	950	86	0	17	455	6,920
Salisbury	41,004	931	41,935	1,663	4,152	13,423	476	770	133	661	63,213
Tea Tree Gully	37,773	2,329	40,102	1,357	2,295	5,755	349	157	0	1,452	51,457
Unley	21,453	521	21,974	914	1,066	2,142	373	120	0	762	27,351
Victor Harbor	8,129	0	8,129	352	2,200	818	456	226	0	198	12,379
Walkerville	3,580	123	3,703	134	77	298	35	81	361	19	4,709
West Torrens	23,989	485	24,474	1,059	4,287	2,919	779	626	0	1,614	35,758
<b>Provincial Cities</b>											
Mount Gambier	9,272	159	9,431	284	1,324	1,420	362	1,067	0	117	14,005
Murray Bridge	8,423	98	8,521	334	893	4,957	80	737	0	546	16,068
Port Augusta	6,011	283	6,294	210	5,533	5,003	168	273	0	593	18,074
Port Lincoln	5,904	242	6,146	315	542	1,411	194	389	0	116	9,113
Port Pirie	5,661	112	5,773	226	591	4,328	177	101	113	266	11,575
Whyalla	7,090	842	7,932	340	1,160	4,694	341	260	0	702	15,429
<b>Rural - Small and Medium</b>											
Barunga West	1,827	223	2,050	57	68	436	49	126	85	205	3,076
Ceduna	1,996	377	2,373	68	634	1,826	55	143	0	176	5,275
Cleve	1,395	123	1,518	19	22	907	55	105	0	29	2,655
Elliston	1,136	14	1,150	18	19	857	19	48	0	55	2,165
Flinders Ranges	693	0	693	25	186	1,605	105	216	20	27	2,877
Franklin Harbour	717	0	717	33	46	814	46	133	0	78	1,867
Goyder	2,643	259	2,902	276	324	2,936	44	235	0	312	7,030
Kangaroo Island	3,828	421	4,249	127	714	1,850	141	388	0	250	7,719
Karoonda East Murray	701	0	701	24	58	985	75	3	2	120	1,968
Kimba	821	32	853	12	35	936	34	73	0	191	2,135
Kingston	2,223	292	2,515	64	44	577	37	82	76	292	3,687
Lehunte	909	55	964	16	460	1,575	89	53	0	89	3,246
Lower Eyre Pen	2,544	387	2,931	80	1,066	978	174	68	0	161	5,458
Mount Remarkable	1,350	304	1,654	58	246	1,234	54	1,060	0	98	4,403
Northern Areas	2,250	90	2,340	87	129	1,122	120	222	588	514	5,122
Orroroo/Carrieton	417	39	456	9	67	1,184	73	86	0	25	1,900
Peterborough	666	55	721	22	60	1,291	67	193	51	71	2,477
Robe	1,721	282	2,003	48	134	769	22	12	124	145	3,257
Southern Mallee	1,913	0	1,913	30	268	1,460	22	145	0	178	4,016
Streaky Bay	1,431	79	1,510	37	1,007	1,394	75	100	0	70	4,192
Tumby Bay	1,809	311	2,120	50	68	854	104	118	0	400	3,714
Yankalilla	4,230	406	4,636	158	731	412	57	31	0	10	6,035

SA Local Government Grants Commission  
Report 2 - Sources of Operating Revenues By Council for 2004/05 Financial Year

	General Rates (\$ 000)	Other Rates (\$ 000)	Total Rates (\$ 000)	Statutory Charges (\$ 000)	User Charges (\$ 000)	Grants & Subsidies (\$ 000)	Interest (\$ 000)	Reimb. Revenue (\$ 000)	Commercial Revenue (\$ 000)	Other Operating Revenue (\$ 000)	(3) Total Operating Revenue (Excluding Gains on Disposal of Assets) (\$ 000)
<b>Rural - Large and Very Large</b>											
Berri Barmera	5,096	605	5,700	65	168	1,839	132	367	860	595	9,727
Clare And Gilbert Valleys	5,104	327	5,431	297	1,619	805	215	104	0	259	8,730
Coorong	3,679	213	3,892	126	119	3,174	120	412	0	760	8,603
Copper Coast	5,563	360	5,923	410	626	1,628	124	709	2,814	271	12,505
Grant	4,056	388	4,444	261	1,475	1,257	380	347	0	377	8,541
Light Regional	6,586	1,074	7,660	291	128	611	242	184	237	615	9,968
Loxton Waikerie	6,314	679	6,992	154	638	2,870	234	315	157	555	11,916
Mallala	3,759	17	3,776	245	119	915	46	202	0	36	5,339
Mid Murray	5,301	445	5,746	257	367	3,035	127	495	614	50	10,691
Naracoorte Lucindale	6,393	71	6,464	188	259	1,765	79	207	917	520	10,400
Renmark Paringa	3,164	449	3,613	202	262	2,019	125	120	200	15	6,556
Tatiara	5,376	420	5,796	89	106	1,762	171	108	21	562	8,615
Wakefield Regional	3,358	0	3,358	190	858	1,788	58	699	344	872	8,167
Wattle Range	8,919	594	9,513	212	812	1,870	70	874	60	116	13,527
Yorke Peninsula	7,481	565	8,046	417	275	2,559	251	1,091	2,628	520	15,787
<b>State Total</b>	<b>734,366</b>	<b>40,331</b>	<b>774,697</b>	<b>37,692</b>	<b>114,849</b>	<b>171,376</b>	<b>13,889</b>	<b>24,099</b>	<b>16,052</b>	<b>28,128</b>	<b>1,180,780</b>

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

- Notes
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  3. Total Operating Revenue excludes gains on disposal of assets (which are included in the AAS27 calculation of Operating Revenue)



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

### **Glossary**

#### **Employee Costs**

Salaries and Wages and related payments

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Contractual Services**

Contractual Services Expenses

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Materials**

Materials Expenses

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Interest**

Interest Expense Includes:

LGFA, Commonwealth, State Authorities, Other Councils, Financial Institutions, Banks, Other (Private Sector),  
Overdraft & Finance Lease Payments

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Depreciation / Amortisation Expense**

Depreciation

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Expenses**

Includes:

Levies Paid to State Government Authorities, Grants / Contributions / Donations, Other Expenses (Balance of  
expenses not in other expense categories on this report)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Operating Expenses (Excluding Book Losses on Revaluation of Non Current Assets and/or Disposal of Non Current Assets)**

Total Operating Expenses *minus* Book Losses on Revaluation of Non Current Assets  
and/or Disposal of Non Current Assets

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 3 - Operating Expense Information By Council for 2004/05 Financial Year

	Employee Costs (\$ 000)	Contractual Services (\$ 000)	Materials (\$ 000)	Interest (\$ 000)	Depreciation / Amortisation (\$ 000)	Other Expenses (\$ 000)	(3) Total Operating Expenses (Excluding Losses on Revaluation and/or Disposal of Assets) (\$ 000)
<b>Urban, Urban Fringe and Urban Regional</b>							
Adelaide	39,265	25,411	7,628	1,096	15,953	13,568	102,921
Adelaide Hills	8,087	5,411	3,537	265	4,294	3,309	24,903
Alexandrina	6,434	3,006	2,076	778	5,226	2,285	19,805
Barossa	5,046	4,185	1,688	784	4,129	1,359	17,191
Burnside	9,188	5,500	2,292	314	6,525	2,901	26,720
Campbelltown	5,530	5,970	2,076	54	5,785	2,109	21,524
Charles Sturt	20,963	16,086	6,147	1,271	15,283	7,331	67,442
Cooper Pedy	2,043	4,553	1,551	157	1,713	676	10,693
Gawler	4,231	2,613	1,372	725	2,459	1,623	13,023
Holdfast Bay	11,814	7,943	2,075	1,189	5,350	3,536	31,907
Marion	16,342	10,412	3,431	582	8,518	4,473	43,758
Mitcham	12,745	7,845	2,161	596	9,812	620	33,779
Mount Barker	6,133	4,347	2,180	232	3,974	2,845	19,711
Norwood, Payneham And St. Peters	7,786	6,718	1,781	893	3,978	3,025	24,181
Onkaparinga	28,382	19,742	9,187	1,231	14,475	11,239	84,256
Playford	15,953	7,872	4,577	2,071	8,801	4,654	43,928
Port Adelaide Enfield	24,061	17,462	7,193	2,005	13,163	5,414	69,298
Prospect	3,818	2,993	1,057	192	2,158	1,227	11,445
Roxby Downs	635	2,824	2,421	23	1,327	446	7,676
Salisbury	22,559	18,296	5,356	1,676	11,104	4,870	63,861
Tea Tree Gully	19,065	11,034	4,771	1,187	12,014	3,362	51,433
Unley	8,988	7,330	2,517	1,205	6,903	2,008	28,951
Victor Harbor	3,726	2,521	1,262	725	4,003	1,312	13,549
Walkerville	1,335	1,266	376	70	1,080	558	4,685
West Torrens	12,559	6,169	723	1,451	8,220	8,557	37,679
<b>Provincial Cities</b>							
Mount Gambier	4,541	2,381	2,299	320	4,196	2,063	15,870
Murray Bridge	6,146	3,312	1,698	346	3,444	1,796	16,742
Port Augusta	8,635	2,871	2,313	339	2,455	2,072	18,685
Port Lincoln	1,807	1,759	844	0	2,145	1,778	8,333
Port Pirie	3,864	1,242	1,896	157	3,645	1,679	12,483
Whyalla	5,979	2,278	2,024	313	3,816	2,178	16,589
<b>Rural - Small and Medium</b>							
Barunga West	760	751	267	139	789	559	3,265
Ceduna	1,488	907	757	122	1,586	558	5,418
Cleve	847	293	446	30	682	253	2,551
Elliston	618	270	239	18	431	204	1,779
Flinders Ranges	668	389	355	108	1,087	260	2,866
Franklin Harbour	475	243	293	5	894	(134)	1,776
Goyder	1,904	945	1,286	111	1,932	1,076	7,252
Kangaroo Island	2,914	1,134	1,072	242	3,050	724	9,136
Karoonda East Murray	443	193	403	1	586	(63)	1,563
Kimba	701	416	339	0	1,018	295	2,769
Kingston	763	634	238	155	1,639	689	4,118
Lehunte	869	293	349	0	3,129	160	4,800
Lower Eyre Pen	1,383	1,233	536	165	1,312	285	4,914
Mount Remarkable	745	1,267	716	78	1,221	257	4,285
Northern Areas	1,516	488	1,003	116	1,945	692	5,761
Orroroo/Carrieton	496	509	463	7	538	(204)	1,811
Peterborough	979	509	394	5	1,156	472	3,515
Robe	1,236	327	434	135	511	730	3,373
Southern Mallee	1,646	410	732	97	1,350	167	4,402
Streaky Bay	890	991	660	37	664	359	3,602
Tumby Bay	842	560	463	29	1,605	662	4,161
Yankalilla	1,800	1,366	820	244	1,013	752	5,995

SA Local Government Grants Commission  
Report 3 - Operating Expense Information By Council for 2004/05 Financial Year

	Employee Costs (\$ 000)	Contractual Services (\$ 000)	Materials (\$ 000)	Interest (\$ 000)	Depreciation / Amortisation (\$ 000)	Other Expenses (\$ 000)	(3) Total Operating Expenses (Excluding Losses on Revaluation and/or Disposal of Assets) (\$ 000)
<b>Rural - Large and Very Large</b>							
Berri Barmera	3,714	887	1,374	195	2,330	1,658	10,158
Clare And Gilbert Valleys	2,625	1,592	1,004	67	3,563	1,120	9,972
Coorong	2,504	1,137	737	72	2,194	1,585	8,230
Copper Coast	3,646	1,726	1,559	163	4,554	1,671	13,319
Grant	2,346	1,046	877	137	4,583	1,331	10,320
Light Regional	2,609	2,581	874	530	4,150	1,594	12,338
Loxton Waikerie	3,577	1,437	1,683	165	2,968	1,299	11,129
Mallala	1,867	1,072	446	197	1,053	345	4,980
Mid Murray	3,925	1,623	1,953	270	2,792	345	10,908
Naracoorte Lucindale	3,609	1,759	1,219	133	6,671	895	14,285
Renmark Paringa	1,711	1,480	800	40	2,258	728	7,017
Tatiara	1,973	1,643	601	200	3,622	1,708	9,747
Wakefield Regional	2,383	1,328	1,160	106	1,743	1,292	8,012
Wattle Range	4,377	3,336	1,795	522	6,087	1,767	17,884
Yorke Peninsula	4,508	2,626	2,982	365	7,222	1,820	19,523
<b>State Total</b>	<b>397,020</b>	<b>260,754</b>	<b>121,836</b>	<b>27,253</b>	<b>279,876</b>	<b>132,786</b>	<b>1,219,955</b>

Source  
Notes

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**Report 4 - Capital Transactions Associated with Net Outlays on Non-financial Assets**  
**Glossary**

**Capital Investment Expenditure**

Includes:

Purchase Land, Purchase Buildings, Purchase/ Upgrading/ Renewal / Replacement of Buildings,  
Infrastructure, Plant, Furniture, Equipment, Books

*As per SA LGGC Supplementary Return/Financial Statements*

**Depreciation / Amortisation of Assets**

Depreciation

*As per SA LGGC Supplementary Return/Financial Statements*

**Proceeds from Sale of Assets**

Includes:

Sale of Land, Sale of Buildings, Sale of infrastructure, Sale of Furniture / Equipment / Books

*As per SA LGGC Supplementary Return/Financial Statements*

**Capital Grants for New Assets: Cwlth, State, L/Govt**

Includes:

Capital Grants – Commonwealth, Capital Grants – State, Capital Grants – Other Councils

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Capital Subsidies and Monetary Contributions for New Assets**

Includes:

Other Capital Subsidies and Monetary Contributions

*As per SA LGGC Supplementary Return/Financial Statements*

**Sub Total**

Depreciation / Amortisation of Assets **plus** Proceeds from Sale of Assets **plus** Capital Grants for  
New Assets: Cwlth, State, L/Govt **plus** Other Capital Subsidies and Monetary Contributions for  
New Assets

*As per SA LGGC Supplementary Return/Financial Statements*

**Net Outlays on Non-Financial Assets**

Capital Investment Expenditure (as above) **minus** Sub Total (as above)

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 4 - Capital Transactions Associated with Net Outlays on Non-financial Assets By Council for 2004/05 Financial Year <sup>(3)</sup>

	Capital Investment Expenditure (\$ 000)	Depreciation / Amortisation of Assets (\$ 000)	Proceeds from Sale of Assets (\$ 000)	Capital Grants for New Assets: C/wth, State, L/Govt (\$ 000)	Other Capital Subsidies and Monetary Contributions for New Assets (\$ 000)	Sub Total (\$ 000)	<sup>(3)</sup> Net Outlays on Non-Financial Assets (\$ 000)
<b>Urban, Urban Fringe and Urban Regional</b>							
Adelaide	34,921	15,953	1,012	2,723	1	19,689	15,232
Adelaide Hills	4,075	4,294	595	355	9	5,253	(1,177)
Alexandrina	11,252	5,226	4,108	2,028	693	12,055	(803)
Barossa	7,533	4,129	1,435	1,458	43	7,065	468
Burnside	6,543	6,525	449	102	0	7,076	(533)
Campbelltown	9,244	5,785	848	578	0	7,211	2,033
Charles Sturt	12,626	15,283	2,760	453	0	18,496	(5,870)
Coober Pedy	1,100	1,713	274	44	0	2,031	(931)
Gawler	2,986	2,459	1,314	77	0	3,850	(864)
Holdfast Bay	9,923	5,350	481	969	0	6,800	3,123
Marion	7,941	8,518	659	1,527	0	10,704	(2,763)
Mitcham	8,196	9,812	627	0	0	10,439	(2,243)
Mount Barker	2,630	3,974	453	188	742	5,357	2,727
Norwood, Payneham And St. Peters	5,456	3,978	0	21	0	3,999	1,457
Onkaparinga	19,344	14,475	1,849	2,348	884	19,556	(212)
Playford	9,331	8,801	4,768	161	3,020	16,750	(7,419)
Port Adelaide Enfield	18,444	13,163	1,184	4,573	0	18,920	(476)
Prospect	2,271	2,158	141	40	0	2,339	(68)
Roxby Downs	694	1,327	49	149	892	2,417	(1,723)
Salisbury	14,423	11,104	1,865	1,991	1,303	16,263	(1,840)
Tea Tree Gully	8,957	12,014	1,179	895	0	14,088	(5,131)
Unley	4,825	6,903	1,141	0	0	8,044	(3,219)
Victor Harbor	4,911	4,003	4,129	589	146	8,867	(3,956)
Walkerville	1,881	1,080	1	0	0	1,082	799
West Torrens	11,211	8,220	1,083	70	0	9,373	1,838
<b>Provincial Cities</b>							
Mount Gambier	4,324	4,196	209	435	21	4,861	(537)
Murray Bridge	8,978	3,444	774	1,293	34	5,545	3,433
Port Augusta	2,967	2,455	1,027	435	0	3,916	(949)
Port Lincoln	4,977	2,145	281	1,239	0	3,665	1,312
Port Pirie	2,253	3,645	1,170	7	0	4,822	(2,569)
Whyalla	3,312	3,816	488	1,337	0	5,641	(2,329)
<b>Rural - Small and Medium</b>							
Barunga West	2,118	789	155	1,226	0	2,170	(52)
Ceduna	2,107	1,586	583	876	0	3,045	(938)
Cleve	1,868	682	246	0	0	928	940
Elliston	581	431	8	0	0	439	142
Flinders Ranges	2,249	1,087	68	365	0	1,520	729
Franklin Harbour	2,294	894	243	450	0	1,587	707
Goyder	1,325	1,932	449	0	0	2,381	(1,056)
Kangaroo Island	2,141	3,050	277	111	0	3,438	(1,297)
Karoonda East Murray	1,035	586	59	295	0	941	94
Kimba	1,213	1,018	228	450	0	1,696	(484)
Kingston	1,310	1,639	679	127	0	2,445	(1,135)
Lehunte	1,753	3,129	183	0	0	3,312	(1,559)
Lower Eyre Pen	2,170	1,312	160	823	0	2,295	(125)
Mount Remarkable	1,315	1,221	202	376	0	1,799	(484)
Northern Areas	3,156	1,945	553	261	0	2,759	397
Orroroo/Carrieton	669	538	118	0	0	656	13
Peterborough	419	1,156	272	0	0	1,428	(1,008)
Robe	850	511	128	11	0	650	200
Southern Mallee	1,879	1,350	553	0	0	1,903	(24)
Streaky Bay	2,520	664	600	90	0	1,354	1,165
Tumby Bay	1,521	1,605	1,153	0	0	2,758	(1,237)
Yankalilla	3,160	1,013	330	19	365	1,727	1,433

SA Local Government Grants Commission  
Report 4 - Capital Transactions Associated with Net Outlays on Non-financial Assets By Council for 2004/05 Financial Year <sup>(3)</sup>

	<b>Capital Investment Expenditure (\$ 000)</b>	Depreciation / Amortisation of Assets (\$ 000)	Proceeds from Sale of Assets (\$ 000)	Capital Grants for New Assets: Cwith, State, L/Govt (\$ 000)	Other Capital Subsidies and Monetary Contributions for New Assets (\$ 000)	<b>Sub Total (\$ 000)</b>	<b><sup>(3)</sup> Net Outlays on Non-Financial Assets (\$ 000)</b>
<b>Rural - Large and Very Large</b>							
Berri Barmera	1,678	2,330	260	42	0	2,632	(955)
Clare And Gilbert Valleys	4,665	3,563	630	257	0	4,450	215
Coorong	3,730	2,194	1,359	428	0	3,980	(250)
Copper Coast	4,686	4,554	1,054	155	905	6,668	(1,982)
Grant	4,052	4,583	876	1,636	6	7,101	(3,049)
Light Regional	3,409	4,150	704	192	313	5,359	(1,950)
Loxton Waikerie	5,403	2,968	791	1,130	0	4,890	513
Mallala	2,308	1,053	635	405	35	2,128	180
Mid Murray	4,346	2,792	699	498	449	4,438	(92)
Naracoorte Lucindale	5,209	6,671	1,907	286	0	8,864	(3,655)
Renmark Paringa	2,465	2,258	762	265	85	3,370	(905)
Tatiara	2,805	3,622	705	657	0	4,984	(2,179)
Wakefield Regional	2,916	1,743	836	30	0	2,609	307
Wattle Range	2,880	6,087	568	386	0	7,041	(4,161)
Yorke Peninsula	6,402	7,222	758	998	0	8,979	(2,577)
State Total	342,135	279,876	56,145	38,930	9,946	384,897	(42,762)

Source  
Notes

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  3. Net Outlays on Non Financial Assets equals Capital Investment Expenditure, minus Depreciation, minus Proceeds from Sale of Assets, minus Capital Grants and Other Subsidies/Contributions for New Assets. At this stage, most councils do not provide data distinguishing capital investment expenditure on the renewal and replacement of existing assets on one hand, and capital investment expenditure on new and upgraded assets on the other. Therefore, no attempt has been made to show here the two separate measures recommended by the Financial Sustainability Review Board (i.e. "Net outlays on existing non-financial assets" and "Net acquisition of new and upgraded assets"). It is proposed to collect relevant data in the future to enable these two measures to be included in the Commission's Database reports. In the meantime, it should be noted that the sum of these two measures equals the Net Outlays on Non-Financial Assets measure used here.
  4. Totals may not balance due to rounding.

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

**Glossary**

**Cash, Investments and Loans to Community Groups**

Includes:

Cash at Bank, Cash with LGFA, Loans to Community Groups, Deposits / Investment with - LGFA, Banks and other Financial Institutions, Securities with Government authorities, Other Investments

*As per SA LGGC Supplementary Return/Financial Statements*

**Receivables - Rates and Other**

Includes:

Rates debtors, Interest Receivable, Receivables related to sale of Non Current Assets, Other Debtors / Receivables / Accrued Income

*As per SA LGGC Supplementary Return/Financial Statements*

**Inventories**

Includes:

Land held for Resale, Stores and Materials, Other

*As per SA LGGC Supplementary Return/Financial Statements*

**Land**

Includes: Land

*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 Type Assets**

Includes: Equity in Joint Ventures

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Financial Assets**

Includes: Prepayments, Other Current Assets

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Assets (including Library Books and Works In Progress)**

Includes: Library Books, Other Fixed Assets

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Assets**

Includes:

Cash, Investments and Loans to Community Groups, Receivables (Rates and Other), Inventories, Land, Buildings, Infrastructure, Plant, Equipment, Furniture and fittings, Equity Type Assets, Other Financial Assets & Other Assets (including Library Books and Works In Progress)

*As per SA LGGC Supplementary Return/Financial Statements*

**Creditors / Payables**

Includes:

Current and Non Current Creditors / Accounts Payable / Accrued Expenses

*As per SA LGGC Supplementary Return/Financial Statements*

**Employee Entitlements**

Includes:

Current and Non Current Employee provisions

*As per SA LGGC Supplementary Return/Financial Statements*

**Borrowings, Overdraft, Finance Leases, Deposits Held**

Includes:

Current and Non Current Loans/advances from Public Sector Entities: Commonwealth, State & LGFA, Loans from financial institutions and private sector: Banks and other Financial Institutions & Private Sector and Finance Leases. Overdraft / Cash Advance Facility, Deposits held / Trust Funds, Overdraft

*As per SA LGGC Supplementary Return/Financial Statements*

**Other Liabilities**

Includes:

Current and Non Current Other provisions, Interest payable, Accounts payable on purchase of fixed assets, Amounts received in advance, Deposits held / trust funds

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Liabilities**

Includes:

Creditors / Payables, Employee Provisions, Borrowings, Overdraft, Finance Leases, Deposits Held & Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

**Asset Revaluation Reserve**

Includes:

Asset revaluation reserve

*As per SA LGGC Supplementary Return/Financial Statements*

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

Includes:

Accumulated Surplus, Other reserves

*As per SA LGGC Supplementary Return/Financial Statements*

**Total Equity**

*As per SA LGGC Supplementary Return/Financial Statements*



SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2004/05 Financial Year

	Cash, Investments and Loans to Community Groups (\$000)	Receivables - Rates and Other (\$000)	Inventories (\$000)	Land (\$000)	Buildings (\$000)	Infrastructure (\$000)	Plant, Equipment, Furniture and Fittings (\$000)	Equity Type Assets (\$ 000)	Other Financial Assets (\$ 000)	Other Assets (including Library Books and W.I.P.) (\$000)	TOTAL ASSETS (\$000)	Creditors / Payables (\$000)	Employee Entitlements (\$000)	Borrowings, Overdraft, Finance Leases, Deposits held (\$000)	Other Liabilities (\$000)	TOTAL LIABILITIES (\$000)	Asset Revaluation Reserve (\$000)	Accumulated Surplus / (Deficit) and other Reserves (\$000)	TOTAL EQUITY (\$000)
<b>Urban, Urban Fringe and Urban Regional</b>																			
Adelaide	1,274	6,059	12,773	418,226	227,257	219,671	13,261	0	374	51,064	949,959	11,675	7,460	18,091	4,993	42,219	193,449	714,291	907,740
Adelaide Hills	877	1,207	118	33,455	12,772	152,178	3,604	0	92	704	205,007	1,288	1,831	6,594	646	10,359	67,633	127,016	194,649
Alexandrina	4,891	2,895	329	50,817	15,294	118,407	4,960	0	0	10,878	208,471	2,683	1,359	12,510	0	16,552	80,669	111,250	191,919
Barossa	13,259	803	9	17,305	17,418	90,850	4,178	0	572	0	144,394	2,180	1,400	11,815	407	15,802	97,585	31,005	128,590
Burnside	508	483	115	157,595	40,221	106,712	5,897	0	15	199	311,745	672	1,645	5,023	109	7,449	91,873	212,422	304,295
Campbelltown	5,905	1,016	27	108,997	14,871	96,337	3,200	0	0	4,874	235,227	1,831	1,358	467	32	3,688	95,575	135,964	231,539
Charles Sturt	361	1,975	847	166,674	56,455	324,338	9,426	0	229	0	560,305	5,702	5,041	20,922	7,017	38,682	188,807	332,816	521,623
Cooper Pedy	333	522	479	662	3,624	13,081	2,733	0	243	0	21,677	1,409	289	2,340	0	4,038	35	17,604	17,639
Gawler	862	1,564	0	13,352	16,043	30,502	2,706	0	0	0	65,019	899	486	8,799	179	10,363	37,145	17,511	54,656
Holdfast Bay	11,387	2,464	32	163,955	40,034	103,703	4,080	936	200	82	326,873	1,643	1,983	20,732	3,073	27,431	143,554	155,888	299,442
Marion	4,496	1,013	5,026	132,823	33,966	248,557	6,602	0	951	2,477	435,911	4,274	3,504	9,064	211	17,053	0	418,858	418,858
Mitcham	9,104	2,451	119	66,543	28,333	249,893	4,398	10,961	89	0	373,891	2,749	2,239	8,601	0	13,589	85,362	274,940	369,302
Mount Barker	6,495	1,858	203	26,289	10,146	101,248	3,741	319	58	1,264	151,621	1,037	1,377	2,351	79	4,844	48,554	100,223	146,777
Norwood, Payneham And St. Peters	6,819	452	0	74,133	19,086	156,498	1,788	262	419	1,000	260,457	2,189	1,927	15,052	345	19,513	206,143	34,801	240,944
Onkaparinga	1,719	6,012	450	121,732	51,973	526,205	12,966	3,431	400	13,584	738,472	9,389	6,612	18,768	205	34,974	308,357	397,141	703,498
Playford	6,100	2,791	141	110,701	33,314	150,775	12,526	400	371	0	317,119	5,105	2,542	31,770	2,250	41,667	61,778	213,674	275,452
Port Adelaide Enfield	14,387	4,358	893	336,101	70,413	286,041	10,847	0	363	2,283	725,686	5,296	9,258	29,316	1,856	45,726	250,529	429,701	678,960
Prospect	849	486	0	33,506	10,878	71,592	1,007	0	319	914	119,551	764	683	2,746	6	4,199	43,961	71,391	115,352
Roxby Downs	1,223	2,093	0	1,512	9,270	16,568	3,031	0	1,703	0	35,400	800	101	49	142	1,092	14,931	19,377	34,308
Salisbury	6,940	2,129	389	115,127	30,024	349,108	3,632	769	63	1,647	509,828	3,461	3,852	27,072	1,993	36,378	331,636	141,814	473,500
Tea Tree Gully	4,836	1,433	49	469,233	36,214	256,644	4,379	0	90	21,697	794,575	3,460	3,808	13,591	114	20,973	467,860	305,742	773,602
Unley	5,818	1,259	82	64,610	27,851	119,668	5,556	10,805	53	3,798	239,500	1,801	1,842	16,569	407	20,619	112,760	106,121	218,881
Victor Harbor	7,396	688	207	31,661	13,203	69,655	3,192	0	2	168	126,172	1,840	432	10,604	219	13,095	60,983	52,094	113,077
Walkerville	1,773	35	7	28,185	5,160	21,430	384	50	90	242	57,356	446	562	2,361	217	3,586	0	53,770	53,770
West Torrens	6,640	1,799	21	160,019	30,733	212,102	4,815	0	136	1,027	417,292	2,940	2,182	21,512	3,581	30,215	386,755	322	387,077
<b>Provincial Cities</b>																			
Mount Gambier	7,187	580	41	38,065	40,459	27,360	3,537	0	50	1,775	119,054	1,002	1,103	5,265	303	7,673	66,718	44,663	111,381
Murray Bridge	5,358	909	100	12,036	17,824	55,382	4,831	0	386	2,162	98,988	1,743	1,188	9,917	1,907	14,755	25,864	58,369	84,233
Port Augusta	2,635	1,001	136	5,609	21,600	28,713	3,066	0	10	2,814	65,573	826	1,481	6,161	232	8,689	52,779	4,095	58,874
Port Lincoln	1,860	744	30	12,950	10,879	44,572	1,512	0	72	230	72,849	770	342	856	27	1,795	0	71,054	71,054
Port Pirie	3,924	545	73	6,837	13,911	35,787	2,084	0	131	3,799	67,091	411	1,233	1,915	147	3,706	2,849	60,536	63,385
Whyalla	6,588	1,141	149	11,690	16,418	73,392	2,152	0	19	575	112,125	176	1,238	4,458	724	6,596	93,851	11,678	105,529
<b>Rural - Small and Medium</b>																			
Barunga West	1,092	81	27	1,927	1,744	14,620	1,104	0	35	0	20,630	58	231	2,261	8	2,558	14,910	3,162	18,072
Ceduna	1,014	235	315	5,243	4,305	18,985	1,709	0	12	0	31,818	353	301	1,586	17	2,257	16,494	13,067	29,561
Cleve	497	82	331	1,817	2,414	17,531	1,140	0	7	0	23,819	206	240	557	0	1,003	0	22,816	22,816
Ellistown	418	100	83	8,330	2,437	4,771	1,137	0	0	491	17,766	81	77	181	0	338	13,990	3,438	17,428
Flinders Ranges	1,731	72	30	0	3,415	8,174	923	0	3	83	14,430	188	175	1,732	38	2,132	1,719	10,579	12,298
Franklin Harbour	344	146	394	605	1,427	8,430	1,734	0	32	0	13,112	195	249	68	0	512	7,348	5,252	12,600
Goyder	1,179	182	347	4,118	12,006	27,988	4,275	0	124	1,568	51,786	402	339	1,435	79	2,254	49,465	67	49,532
Kangaroo Island	1,675	601	106	6,685	5,554	34,657	2,368	0	15	119	51,780	294	538	3,483	0	4,315	37,499	9,966	47,465
Karoonda East Murray	1,447	67	91	316	12,485	15,514	1,514	0	7	111	17,054	61	162	429	0	651	10,692	5,710	16,402
Kimba	478	47	10	837	3,944	10,821	1,807	0	8	0	17,951	129	104	461	0	694	13,104	4,154	17,258
Kingston	776	128	83	3,591	4,073	15,814	1,160	0	0	0	25,624	105	176	3,250	60	3,592	6,876	15,156	22,032
Lehunte	1,763	244	152	1,820	3,745	18,504	2,411	0	0	0	28,640	51	203	40	0	293	33,342	(4,995)	28,347
Lower Eyre Pen	3,229	386	14	3,738	3,832	28,173	2,182	0	0	0	41,554	310	339	2,905	35	3,289	24,329	13,936	38,265
Mount Remarkable	1,173	108	9	911	1,915	59,370	1,229	0	0	115	64,830	231	182	39,799	0	1,567	39,799	23,524	63,324
Northern Areas	2,815	430	375	4,748	8,078	16,400	1,817	0	0	3,712	38,374	2,455	512	2,069	37	5,074	30,720	2,581	33,300
Ororo/Carrieton	1,369	54	18	641	2,636	23,152	812	0	17	0	28,699	299	115	178	0	592	28,906	(799)	28,107
Peterborough	1,297	71	5	310	3,015	7,965	944	0	89	1,038	14,733	15	157	317	80	569	14,248	(85)	14,164
Robe	195	87	291	25,464	3,149	20,063	1,230	0	0	55	50,534	72	289	2,074	325	2,760	37,235	10,539	47,774
Southern Mallee	721	191	33	702	4,081	23,382	2,404	0	1	88	31,603	210	250	2,047	51	2,660	20,581	8,362	28,943
Streaky Bay	931	122	975	5,061	17,163	1,871	1,871	0	11	0	31,140	125	290	1,442	0	1,857	13,909	15,374	29,283
Tumby Bay	2,225	191	169	3,154	4,175	12,745	1,230	0	0	0	23,889	166	354	675	0	1,195	21,850	844	22,694
Yankalilla	1,349	461	33	5,630	2,099	30,391	2,723	0	1	497	43,184	756	500	4,495	158	5,909	7,149	30,126	37,275

SA Local Government Grants Commission  
Report 5 - Summary Balance Sheet Information by Council for 2004/05 Financial Year

	Cash, Investments and Loans to Community Groups (\$000)	Receivables - Rates and Other (\$000)	Inventories (\$000)	Land (\$000)	Buildings (\$000)	Infrastructure (\$000)	Plant, Equipment, Furniture and Fittings (\$000)	Equity Type Assets (\$ 000)	Other Financial Assets (\$ 000)	Other Assets (including Library Books and W.I.P.) (\$000)	<b>TOTAL ASSETS (\$000)</b>	Creditors / Payables (\$000)	Employee Entitlements (\$000)	Borrowings, Overdraft, Finance Leases, Deposits held (\$000)	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	3,204	767	170	11,178	17,306	22,545	3,110	0	73	0	<b>58,352</b>	619	633	2,718	526	<b>4,497</b>	29,780	24,076	<b>53,856</b>
Clare And Gilbert Valleys	4,411	356	128	6,129	10,121	33,765	3,749	0	0	208	<b>58,866</b>	453	678	3,149	196	<b>4,476</b>	45,634	8,756	<b>54,390</b>
Coorong	2,281	502	22	5,072	3,710	21,926	3,961	0	19	1,810	<b>39,303</b>	326	650	1,392	22	<b>2,390</b>	11,344	25,569	<b>36,913</b>
Copper Coast	2,314	622	411	13,597	13,870	53,627	3,192	0	25	136	<b>87,794</b>	917	1,005	2,755	345	<b>5,022</b>	68,016	14,756	<b>82,772</b>
Grant	6,997	710	113	5,026	7,209	34,632	3,993	0	17	576	<b>59,273</b>	326	833	1,852	386	<b>3,397</b>	20,118	35,758	<b>55,876</b>
Light Regional	4,510	470	354	6,261	13,386	53,109	2,381	0	55	0	<b>80,526</b>	473	624	8,055	0	<b>9,152</b>	61,605	9,768	<b>71,373</b>
Loxton Waikerie	4,209	450	176	8,939	19,606	46,648	4,421	0	153	0	<b>84,602</b>	958	1,209	11,319	0	<b>13,487</b>	20,144	50,972	<b>71,115</b>
Mallala	1,416	258	61	4,272	3,546	14,870	2,371	0	262	129	<b>27,185</b>	174	429	3,633	29	<b>4,265</b>	2,823	20,097	<b>22,920</b>
Mid Murray	3,047	781	310	7,495	8,555	40,134	4,605	0	31	0	<b>64,958</b>	820	1,169	4,913	274	<b>7,176</b>	46,987	10,795	<b>57,782</b>
Naracoorte Lucindale	245	633	504	7,039	11,819	75,482	3,945	0	13	535	<b>100,214</b>	868	633	1,744	49	<b>3,295</b>	56,680	40,239	<b>96,919</b>
Renmark Paringa	2,184	475	26	4,880	7,936	77,070	1,238	0	36	869	<b>94,714</b>	615	371	381	71	<b>1,438</b>	60,654	32,622	<b>93,276</b>
Tatiara	3,332	248	300	6,176	12,794	32,033	2,170	0	42	72	<b>57,167</b>	292	583	2,706	36	<b>3,617</b>	59,331	(5,781)	<b>53,550</b>
Wakefield Regional	2,176	559	172	1,764	3,832	19,827	3,792	0	96	7	<b>32,225</b>	338	595	2,349	96	<b>3,378</b>	0	28,847	<b>28,847</b>
Wattle Range	1,698	987	271	11,134	17,994	31,824	2,855	0	0	180	<b>66,943</b>	882	1,312	8,148	266	<b>10,608</b>	9,934	46,401	<b>56,335</b>
Yorke Peninsula	4,107	679	145	37,196	36,901	61,016	6,228	0	228	6,597	<b>153,096</b>	485	1,416	6,871	101	<b>8,873</b>	137,769	6,454	<b>144,223</b>
<b>State Total</b>	<b>225,652</b>	<b>65,337</b>	<b>29,900</b>	<b>3,214,148</b>	<b>1,248,348</b>	<b>5,407,060</b>	<b>239,816</b>	<b>27,933</b>	<b>8,911</b>	<b>148,252</b>	<b>10,615,358</b>	<b>95,768</b>	<b>88,383</b>	<b>439,613</b>	<b>34,706</b>	<b>658,471</b>	<b>4,688,647</b>	<b>5,268,237</b>	<b>9,956,883</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 exclusively for council's internal use only. Any other use, disclosure or reproduction of this document is unauthorised.
  3. Totals may not balance due to rounding.

## Report 6– Council Rating Arrangements

### Glossary

#### **Capital Value of Properties Within Council Area**

Capital Value of Properties Within Council Area (as per The Office of the Valuer-General as at 1<sup>st</sup> January 2006)

#### **Number of Rateable Residential Properties**

Total Rateable Residential Properties (as per The Office of the Valuer-General as at 1<sup>st</sup> January 2006)

#### **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 2004-05

*As per Government Gazette*

#### **Percentage of Residential Properties subject to Minimum Rate**

Number of Residential Properties on Minimum Rate *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*

#### **Fixed Charge**

Fixed Charge declared by Council for 2004-05

*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*

#### **General & Other Rates**

Net General Rates and Other Rates

*As per SA LGGC Supplementary Return/Financial Statements*

#### **General & Other Rates as a Percentage of Total Operating Revenue**

General & Other Rates (*See Above*) *divide* Total Operating Revenue (*See Report 1*) *multiply by 100*

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Residential General Rates and Residential Other Rates**

Residential General Rates and Residential Other Rates

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Residential General Rates and Residential Other Rates per rateable residential property**

Residential General Rates and Residential other Rates (*See Above*) *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*

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

Total Operating Revenue (Excluding Gain on Disposal of Assets) *minus* Total Operating Expenses (Excluding Book Losses on Revaluation of Assets and/ or Disposal of Assets)

#### **Operating Surplus / (Deficit) as a Percentage of General and Other Rates**

Operating Surplus / (Deficit) (*See Above*) *divide* General and Other Rates (*See Above*) *multiply by 100*

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2004/05 Financial Year

(3) Capital Value of Properties within Council Area (\$ mill)	Number of Rateable Residential Properties	Rating Basis - Capital, Site or Annual Value (CV, SV or AV )	Minimum Rate (\$)	% of Residential Properties subject to Minimum Rate (%)	Fixed Charge (\$)	% of General Rates raised by Fixed Charge (%)	General and Other Rates (\$000)	General and Other Rates as a % Total Operating Revenue (%)	Total Residential General Rates and Residential Other Rates (\$000)	Total Residential General Rates and Residential Other Rates per rateable residential property (\$)	(4) Operating Surplus / (Deficit) (\$ 000)	Operating Surplus / (Deficit) as % of General and Other Rates (%)
<b>Urban, Urban Fringe and Urban Regional</b>												
Adelaide	8,183	8,267	AV				52,036	45	8,709	1,053	11,985	23
Adelaide Hills	6,012	12,135	CV		200	20	18,354	75	13,623	1,123	(344)	(2)
Alexandrina	4,590	10,062	CV	507	13		15,207	75	9,071	902	492	3
Barossa	3,298	7,079	CV		150	16	12,683	68	6,215	878	1,497	12
Burnside	9,699	18,181	CV	509	16		21,091	82	19,278	1,060	(1,049)	(5)
Campbelltown	6,020	19,707	CV	526	7		16,994	81	15,812	802	(519)	(3)
Charles Sturt	15,060	45,649	CV	565	28		51,217	83	37,414	820	(5,372)	(10)
Coober Pedy	80	1,238	CV		275	55	885	9	460	372	(1,371)	(155)
Gawler	1,941	7,955	CV	600	15		8,219	63	6,066	763	47	1
Holdfast Bay	7,048	16,787	CV	565	32		17,204	52	14,629	871	1,365	8
Marion	10,401	34,706	CV	587	21		35,134	82	28,389	818	(801)	(2)
Mitcham	9,200	24,762	CV	556			26,045	82	23,389	945	(1,910)	(7)
Mount Barker	3,406	8,700	CV	445	3		14,317	71	9,656	1,110	503	4
Norwood, Payneham And St. Peters	6,953	16,110	CV	500	22		17,297	78	14,116	876	(2,085)	(12)
Onkaparinga	15,861	58,798	CV		200	24	61,158	75	52,868	899	(3,045)	(5)
Playford	5,578	25,956	CV		390	46	26,917	66	17,671	681	(3,103)	(12)
Port Adelaide Enfield	13,696	46,350	CV	525	36		52,963	78	31,521	680	(1,570)	(3)
Prospect	3,056	8,549	CV	587	19		9,872	85	8,862	1,037	178	2
Roxby Downs	351	1,277	CV		150	17	5,367	78	3,654	2,861	(756)	(14)
Salisbury	10,832	46,420	CV	560	17		41,935	66	32,869	708	(648)	(2)
Tea Tree Gully	10,577	36,927	CV	724	27		40,102	78	36,150	979	24	0
Unley	7,295	15,947	CV	475	15		21,974	80	16,722	1,049	(1,600)	(7)
Victor Harbor	2,517	6,299	CV		185	22	8,129	66	6,142	975	(1,170)	(14)
Walkerville	1,646	3,035	CV	615	25		3,703	79	3,371	1,111	23	1
West Torrens	7,946	25,017	CV	482	26		24,474	68	16,445	657	(1,921)	(8)
<b>Provincial Cities</b>												
Mount Gambier	2,174	10,296	CV		365	49	9,431	67	6,946	675	(1,865)	(20)
Murray Bridge	1,832	6,872	CV	520	22		8,521	53	5,137	748	(674)	(8)
Port Augusta	861	6,092	SV	640	38		6,294	35	4,867	799	(611)	(10)
Port Lincoln	1,725	5,976	SV		260	35	6,146	67	4,677	783	780	13
Port Pirie	1,271	7,249	CV		260	44	5,773	50	3,752	518	(908)	(16)
Whyalla	1,258	10,184	SV		225	35	7,932	51	6,392	628	(1,159)	(15)
<b>Rural - Small and Medium</b>												
Barunga West	727	1,350	CV		200	27	2,050	67	875	648	(189)	(9)
Ceduna	285	1,174	SV		418	42	2,373	45	2,373	2,021	(143)	(6)
Cleve	346	594	SV	295	10		1,518	57	454	764	104	7
Elliston	259	495	CV		290	29	1,150	53	381	770	386	34
Flinders Ranges	135	704	CV	345	33		693	24	306	435	11	2
Franklin Harbour	176	532	SV	246	42		717	38	120	226	91	13
Goyder	786	1,364	CV		175	27	2,902	41	1,045	766	(223)	(8)
Kangaroo Island	893	2,529	CV		250	34	4,249	55	1,769	699	(1,417)	(33)
Karoonda East Murray	180	240	CV	100	10		701	36	87	363	405	58
Kimba	192	319	SV	115	29		853	40	246	770	(635)	(74)
Kingston	631	1,132	CV	370	23		2,515	68	1,246	1,100	(431)	(17)
Lehunte	176	363	CV	230	32		964	30	176	486	(1,554)	(161)
Lower Eyre Pen	1,094	1,498	CV		230	28	2,931	54	1,405	938	544	19
Mount Remarkable	414	1,288	SV		200	42	1,654	38	668	518	118	7
Northern Areas	1,051	1,483	CV		120	20	2,340	46	899	606	(639)	(27)
Orroroo/Carrieton	138	336	CV		150	44	456	24	110	326	89	20
Peterborough	131	944	CV		160	40	721	29	493	522	(1,038)	(144)
Robe	654	1,069	CV	426	27		2,003	61	1,230	1,151	(116)	(6)
Southern Mallee	344	615	CV	270	24		1,913	48	310	504	(386)	(20)
Streaky Bay	287	880	SV		330	43	1,510	36	773	878	590	39

SA Local Government Grants Commission  
Report 6 - Council Rating Arrangements for 2004/05 Financial Year

	(3) Capital Value of Properties within Council Area (\$ mill)	Number of Rateable Residential Properties	Rating Basis - Capital, Site or Annual Value (CV, SV or AV )	Minimum Rate (\$)	% of Residential Properties subject to Minimum Rate (%)	Fixed Charge (\$)	% of General Rates raised by Fixed Charge (%)	General and Other Rates (\$000)	General and Other Rates as a % Total Operating Revenue (%)	Total Residential General Rates and Residential Other Rates (\$000)	Total Residential General Rates and Residential Other Rates per rateable residential property (\$)	(4) Operating Surplus / (Deficit) (\$ 000)	Operating Surplus / (Deficit) as % of General and Other Rates (%)
Tumby Bay	600	967	SV			270	31	2,120	57	942	974	(447)	(21)
Yankalilla	1,185	2,630	CV	485	23			4,636	77	3,300	1,255	40	1
<b>Rural - Large and Very Large</b>													
Berri Barmera	1,077	3,806	CV	485	25			5,700	59	3,346	879	(431)	(8)
Clare And Gilbert Valleys	1,725	2,657	CV	413	26			5,431	62	1,840	693	(1,242)	(23)
Coorong	1,106	1,867	CV			195	21	3,892	45	1,055	565	373	10
Copper Coast	1,860	6,317	CV			210	36	5,923	47	4,009	635	(814)	(14)
Grant	1,767	2,172	CV	360	36			4,444	52	929	428	(1,779)	(40)
Light Regional	2,011	3,479	CV	500	27			7,660	77	3,295	947	(2,370)	(31)
Loxton Waikerie	1,381	3,886	CV	320	7			6,992	59	3,193	822	787	11
Mallala	1,014	2,372	CV	450	26			3,776	71	2,339	986	359	10
Mid Murray	1,532	4,758	CV	340	21			5,746	54	4,374	919	(217)	(4)
Naracoorte Lucindale	1,822	2,555	CV	320	6			6,464	62	2,045	800	(3,886)	(60)
Renmark Paringa	1,092	3,010	SV	325	44			3,613	55	1,473	489	(461)	(13)
Tatiara	1,676	1,812	CV	190	11			5,796	67	1,715	946	(1,132)	(20)
Wakefield Regional	1,340	2,091	CV			150	22	3,358	41	855	409	155	5
Wattle Range	2,638	4,315	CV	375	22			9,513	70	3,255	754	(4,357)	(46)
Yorke Peninsula	3,746	8,323	CV			220	37	8,046	51	4,467	537	(3,736)	(46)
State Total	216,840	628,508						774,697		522,270		(39,175)	
State Average				436	16	231	33		66		819		(5)

Source  
Notes

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

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3. Total Operating Revenue excludes gains on disposal of assets (which are included in the AAS27 calculation of Operating Revenue)

4. The Operating Surplus/(Deficit) shown here is different from the AAS27 calculation of that measure in that it excludes revenue from gains on the disposal of assets as well as expenses from losses on the revaluation or disposal of assets.

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

### **Glossary**

#### **Total Liabilities**

Includes:

Creditors / Payables, Employee Provisions, Borrowings, Overdraft, Finance Leases, Deposits Held & Other Liabilities

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Cash, Investments and Loans to Community Groups**

Includes:

Cash at Bank, Loans to Community Groups, Deposits / Investment with - LGFA, Banks and other Financial Institutions, Securities with Government authorities, Other Investments

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Receivables - Rates and Other**

Includes:

Rates debtors, Interest Receivable, Receivables related to sale of Non Current Assets, Other Debtors / Receivables / Accrued Income

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Other Financial Assets**

Includes: Prepayments, Other Current Assets (excluding Inventories)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Total Financial Assets**

Cash, Investments and Loans to Community Groups (as above) **plus** Receivables - Rates and Other (as above) **plus** Other Financial Assets (as above)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities**

Total Liabilities (as above) **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 2004/05 Financial Year

	<b>Total Liabilities (\$000)</b>	Cash, Investments and Loans to Community Groups (\$ 000)	Receivables- Rates and Other (\$ 000)	Other Financial Assets (\$ 000)	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
<b>Urban, Urban Fringe and Urban Regional</b>						
Adelaide	42,219	1,274	6,059	374	7,707	34,512
Adelaide Hills	10,359	877	1,207	92	2,176	8,183
Alexandrina	16,552	4,891	2,895	0	7,786	8,766
Barossa	15,802	13,259	803	572	14,634	1,168
Burnside	7,449	508	483	15	1,006	6,443
Campbelltown	3,688	5,905	1,016	0	6,921	(3,233)
Charles Sturt	38,682	361	1,975	229	2,565	36,117
Coober Pedy	4,038	333	522	243	1,098	2,940
Gawler	10,363	862	1,554	0	2,416	7,947
Holdfast Bay	27,431	11,387	2,464	200	14,051	13,380
Marion	17,053	4,496	1,013	951	6,460	10,593
Mitcham	13,589	9,104	2,451	89	11,644	1,945
Mount Barker	4,844	6,495	1,858	58	8,411	(3,567)
Norwood, Payneham And St. Peters	19,513	6,819	452	419	7,690	11,823
Onkaparinga	34,974	1,719	6,012	400	8,131	26,843
Playford	41,667	6,100	2,791	371	9,262	32,405
Port Adelaide Enfield	45,726	14,387	4,358	363	19,108	26,618
Prospect	4,199	849	486	319	1,654	2,545
Roxby Downs	1,092	1,223	2,093	1,703	5,019	(3,927)
Salisbury	36,378	6,940	2,129	63	9,132	27,246
Tea Tree Gully	20,973	4,836	1,433	90	6,359	14,614
Unley	20,619	5,818	1,259	53	7,130	13,489
Victor Harbor	13,095	7,396	688	2	8,086	5,009
Walkerville	3,586	1,773	35	90	1,898	1,688
West Torrens	30,215	6,640	1,799	136	8,575	21,640
<b>Provincial Cities</b>						
Mount Gambier	7,673	7,187	580	50	7,817	(144)
Murray Bridge	14,755	5,358	909	386	6,653	8,102
Port Augusta	8,699	2,635	1,001	10	3,645	5,053
Port Lincoln	1,795	1,860	744	72	2,676	(881)
Port Pirie	3,706	3,924	545	131	4,600	(894)
Whyalla	6,596	6,588	1,141	19	7,749	(1,153)
<b>Rural - Small and Medium</b>						
Barunga West	2,558	1,092	81	35	1,208	1,350
Ceduna	2,257	1,014	235	12	1,261	996
Cleve	1,003	497	82	7	586	417
Elliston	338	418	100	0	518	(180)
Flinders Ranges	2,132	1,731	72	3	1,805	327
Franklin Harbour	512	344	146	32	522	(10)
Goyder	2,254	1,179	182	124	1,486	769
Kangaroo Island	4,315	1,675	601	15	2,291	2,024
Karoonda East Murray	651	1,447	67	7	1,522	(870)
Kimba	694	478	47	8	532	161
Kingston	3,592	776	128	0	903	2,688
Lehunte	293	1,763	244	0	2,008	(1,715)
Lower Eyre Pen	3,289	3,229	386	0	3,615	(326)
Mount Remarkable	1,567	1,173	108	0	1,281	285
Northern Areas	5,074	2,815	430	0	3,245	1,828
Orroroo/Carrieton	592	1,369	54	17	1,440	(848)
Peterborough	569	1,297	71	89	1,457	(888)
Robe	2,760	195	87	0	282	2,478
Southern Mallee	2,660	721	191	1	913	1,747
Streaky Bay	1,857	931	122	11	1,064	793
Tumby Bay	1,195	2,225	191	0	2,416	(1,221)
Yankalilla	5,909	1,349	461	1	1,811	4,098

SA Local Government Grants Commission  
Report 7 - Net Financial Liabilities By Council for 2004/05 Financial Year

	<b>Total Liabilities (\$000)</b>	Cash, Investments and Loans to Community Groups (\$ 000)	Receivables- Rates and Other (\$ 000)	Other Financial Assets (\$ 000)	<b>Total Financial Assets (\$ 000)</b>	<b>(3) Net Financial Liabilities (\$ 000)</b>
<b>Rural - Large and Very Large</b>						
Berri Barmera	4,497	3,204	767	73	4,043	454
Clare And Gilbert Valleys	4,476	4,411	356	0	4,767	(291)
Coorong	2,390	2,281	502	19	2,802	(412)
Copper Coast	5,022	2,314	622	25	2,961	2,061
Grant	3,397	6,997	710	17	7,724	(4,327)
Light Regional	9,152	4,510	470	55	5,035	4,117
Loxton Waikerie	13,487	4,209	450	153	4,812	8,675
Mallala	4,265	1,416	258	262	1,936	2,329
Mid Murray	7,176	3,047	781	31	3,859	3,317
Naracoorte Lucindale	3,295	245	633	13	890	2,405
Renmark Paringa	1,438	2,184	475	36	2,695	(1,257)
Tatiara	3,617	3,332	248	42	3,622	(5)
Wakefield Regional	3,378	2,176	559	96	2,831	547
Wattle Range	10,608	1,698	987	0	2,685	7,923
Yorke Peninsula	8,873	4,107	679	228	5,014	3,860
State Total	658,471	225,652	65,337	8,911	299,900	358,570

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 Non-Equity Financial Assets (being cash, investments, loans to community groups, receivables, prepayments etc.)
  4. Totals may not balance due to rounding.



## **Report 8 – Key Financial Performance and Position Measures/ Indicators**

### **Glossary**

#### **Total Rate Revenue Inc/Dec from 2003-04 to 2004-05**

Total Rates 2003-2004 *minus* Total Rates 2004-2005 *divide by* Total Operating Revenue 2003-2004

*Multiply by 100*

*As per SA LGGC Supplementary Return/Financial Statements*

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

Total Operating Revenue (Excluding Gain on Disposal of Assets) *minus* Total Operating Expenses (Excluding Book Losses on Revaluation of Assets and/ or Disposal of Assets)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Operating Surplus / (Deficit) as a Percentage of General and Other Rates**

Operating Surplus / (Deficit) (*See Above*) *divide* General and Other Rates (*See Above*) *multiply by 100*

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Outlays on Non-Financial Assets**

Capital Investment Expenditure (see report 4) *minus* Sub Total (see report 4)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Lending/ (Borrowing)**

Operating Surplus / (Deficit) *minus* Net Outlays on Non-Financial Assets

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities**

Total Liabilities (see report 7) *minus* Total Financial Assets (see report 7)

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Financial Liabilities as % of Total Operating Revenue**

Net Financial Liabilities (see report 7) *divide* Total Operating Revenue (Excluding Gains on Disposal of Assets) (See Report 2) *multiply by 100*

*As per SA LGGC Supplementary Return/Financial Statements*

#### **Net Interest Expenses as % of Operating Revenue**

Interest Expense (see report 3) *minus* Interest Revenue (see report 2) *divide by*

Total Operating Revenue (see report 2)

*As per SA LGGC Supplementary Return/Financial Statements*

SA Local Government Grants Commission  
Report 8 - Key Financial Performance and Position Measures/ Indicators for 2004/05 Financial Year

	Total Rate Revenue Increase / (Decrease) from 2003-04 to 2004-05 (%)	(3) Operating Surplus / (Deficit) (\$ 000)	Operating Surplus / (Deficit) as % of General and Other Rates (%)	(4) Net Outlays on Non- Financial Assets (\$ 000)	(5) Net Lending/ (Borrowing) (\$000)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities as % of Total Operating Revenue (%)	Net Interest Expenses as % of Total Operating Revenue (%)
<b>Urban, Urban Fringe and Urban Regional</b>								
Adelaide	14.6	11,985	23	15,232	(3,247)	34,512	30	0.7
Adelaide Hills	7.6	(344)	(2)	(1,177)	834	8,183	33	0.8
Alexandrina	10.6	492	3	(803)	1,295	8,766	43	2.1
Barossa	8.0	1,497	12	468	1,029	1,168	6	0.4
Burnside	9.5	(1,049)	(5)	(533)	(516)	6,443	25	0.7
Campbelltown	7.1	(519)	(3)	2,033	(2,552)	(3,233)	(15)	(2.0)
Charles Sturt	7.5	(5,372)	(10)	(5,870)	498	36,117	58	1.6
Cooper Pedy	0.6	(1,371)	(155)	(931)	(440)	2,940	32	1.4
Gawler	6.2	47	1	(864)	911	7,947	61	4.7
Holdfast Bay	9.4	1,365	8	3,123	(1,758)	13,380	40	1.7
Marion	6.7	(801)	(2)	(2,763)	1,962	10,593	25	0.5
Mitcham	8.4	(1,910)	(7)	(2,243)	333	1,945	6	(0.2)
Mount Barker	10.6	503	4	(2,727)	3,230	(3,567)	(18)	(0.2)
Norwood, Payneham And St. Peters	6.3	(2,085)	(12)	1,457	(3,542)	11,823	54	3.0
Onkaparinga	6.3	(3,045)	(5)	(212)	(2,833)	26,843	33	1.2
Playford	8.2	(3,103)	(12)	(7,419)	4,316	32,405	79	4.4
Port Adelaide Enfield	5.3	(1,570)	(3)	(476)	(1,094)	26,618	39	1.6
Prospect	7.7	178	2	(68)	246	2,545	22	0.7
Roxby Downs	5.4	(756)	(14)	(1,723)	967	(3,927)	(57)	(0.9)
Salisbury	8.6	(648)	(2)	(1,840)	1,192	27,246	43	1.9
Tea Tree Gully	6.8	24	0	(5,131)	5,155	14,614	28	1.6
Unley	5.9	(1,600)	(7)	(3,219)	1,619	13,489	49	3.0
Victor Harbor	8.2	(1,170)	(14)	(3,956)	2,786	5,009	40	2.2
Walkerville	9.0	23	1	799	(776)	1,688	36	0.7
West Torrens	6.6	(1,921)	(8)	1,838	(3,759)	21,640	61	1.9
<b>Provincial Cities</b>								
Mount Gambier	7.0	(1,865)	(20)	(537)	(1,328)	(144)	(1)	(0.3)
Murray Bridge	10.2	(674)	(8)	3,433	(4,107)	8,102	50	1.7
Port Augusta	8.7	(611)	(10)	(949)	339	5,053	28	0.9
Port Lincoln	4.7	780	13	1,312	(532)	(881)	(10)	(2.1)
Port Pirie	8.3	(908)	(16)	(2,569)	1,661	(894)	(8)	(0.2)
Whyalla	11.4	(1,159)	(15)	(2,329)	1,170	(1,153)	(7)	(0.2)
<b>Rural - Small and Medium</b>								
Barunga West	11.8	(189)	(9)	(52)	(137)	1,350	44	2.9
Ceduna	14.6	(143)	(6)	(938)	795	996	19	1.3
Cleve	11.5	104	7	940	(836)	417	16	(0.9)
Elliston	12.1	386	34	142	244	(180)	(8)	(0.0)
Flinders Ranges	1.2	11	2	729	(718)	327	11	0.1
Franklin Harbour	4.7	91	13	707	(616)	(10)	(1)	(2.2)
Goyder	8.2	(223)	(8)	(1,056)	833	769	11	1.0
Kangaroo Island	15.2	(1,417)	(33)	(1,297)	(120)	2,024	26	1.3
Karoonda East Murray	6.3	405	58	94	311	(870)	(44)	(3.8)
Kimba	4.6	(635)	(74)	(484)	(151)	161	8	(1.6)
Kingston	7.0	(431)	(17)	(1,135)	704	2,688	73	3.2
Lehunte	1.9	(1,554)	(161)	(1,559)	6	(1,715)	(53)	(2.8)
Lower Eyre Pen	8.6	544	19	(125)	669	(326)	(6)	(0.2)
Mount Remarkable	26.3	118	7	(484)	602	285	6	0.6
Northern Areas	6.7	(639)	(27)	397	(1,036)	1,828	36	(0.1)
Orroroo/Carrieton	0.4	89	20	13	76	(848)	(45)	(3.5)
Peterborough	4.5	(1,038)	(144)	(1,008)	(30)	(888)	(36)	(2.5)
Robe	7.3	(116)	(6)	200	(316)	2,478	76	3.5
Southern Mallee	2.2	(386)	(20)	(24)	(362)	1,747	44	1.9
Streaky Bay	7.5	590	39	1,165	(575)	793	19	(0.9)
Tumby Bay	6.9	(447)	(21)	(1,237)	790	(1,221)	(33)	(2.0)
Yankalilla	16.1	40	1	1,433	(1,393)	4,098	68	3.1

SA Local Government Grants Commission  
Report 8 - Key Financial Performance and Position Measures/ Indicators for 2004/05 Financial Year

	Total Rate Revenue Increase / (Decrease) from 2003-04 to 2004-05 (%)	(3) Operating Surplus / (Deficit) (\$ 000)	Operating Surplus / (Deficit) as % of General and Other Rates (%)	(4) Net Outlays on Non-Financial Assets (\$ 000)	(5) Net Lending/ (Borrowing) (\$000)	Net Financial Liabilities (\$ 000)	Net Financial Liabilities as % of Total Operating Revenue (%)	Net Interest Expenses as % of Total Operating Revenue (%)
<b>Rural - Large and Very Large</b>								
Berri Barmera	9.1	(431)	(8)	(955)	524	454	5	0.7
Clare And Gilbert Valleys	14.7	(1,242)	(23)	215	(1,457)	(291)	(3)	(1.7)
Coorong	5.3	373	10	(250)	624	(412)	(5)	(0.6)
Copper Coast	12.3	(814)	(14)	(1,982)	1,168	2,061	16	0.3
Grant	6.9	(1,779)	(40)	(3,049)	1,270	(4,327)	(51)	(2.8)
Light Regional	12.1	(2,370)	(31)	(1,950)	(420)	4,117	41	2.9
Loxton Waikerie	7.4	787	11	513	274	8,675	73	(0.6)
Mallala	8.5	359	10	180	179	2,329	44	2.8
Mid Murray	8.7	(217)	(4)	(92)	(125)	3,317	31	1.3
Naracoorte Lucindale	5.3	(3,886)	(60)	(3,655)	(231)	2,405	23	0.5
Renmark Paringa	10.5	(461)	(13)	(905)	444	(1,257)	(19)	(1.3)
Tatiara	6.6	(1,132)	(20)	(2,179)	1,047	(5)	(0)	0.3
Wakefield Regional	(2.4)	155	5	307	(152)	547	7	0.6
Wattle Range	10.4	(4,357)	(46)	(4,161)	(196)	7,923	59	3.3
Yorke Peninsula	10.5	(3,736)	(46)	(2,577)	(1,160)	3,860	24	0.7
State Total		(39,175)		(42,762)	3,588	358,570		
State Average	8.2		(5)				30	1.1

Source  
Notes

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

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3. The Operating Surplus/(Deficit) shown here is different from the AAS27 calculation of that measure in that it excludes revenue from gains on the disposal of assets as well as expenses from losses on the revaluation or disposal of assets.
4. Net Outlays on Non-Financial Assets equals Capital investment Expenditure on Existing and New Assets, minus Depreciation, minus Proceeds from Sale of Assets, minus Capital Grants and Other Subsidies/Contributions for New Assets. At this stage, many councils do not provide data distinguishing capital investment expenditure on the renewal and replacement of existing assets on one hand, and capital investment expenditure on new and upgraded assets on the other. Therefore, no attempt has been made to show here the two separate measures (and related financial indicators) recommended by the Financial Sustainability Review Board (i.e. "Net outlays on existing non-financial assets" and "Net acquisition of new and upgraded assets"). Subject to the agreement of councils, it is proposed to collect relevant data in the future to enable these two measures (and related financial indicators) to be included in the Commission's Database reports.
5. Net Lending/(Borrowing) equals Operating Surplus/ (Deficit) less Net Outlays on Non-Financial Assets