

Statistical Table Requirements

GASB Statement No. 44

General Guidelines

Present data for the most recent ten years, unless otherwise indicated.

Identify the sources of all information that does not appear in the basic financial statements.

Explain the methodologies used to produce information.

Identify any significant assumptions upon which the information is based.

When necessary, use narrative explanations to: Explain the five categories of statistical section information, explain basic concepts, identify relationships among the information in various tables, explain atypical trends and anomalous data.

Financial Trend Information

Table 1 – Net Assets

Present the three components of net assets shown separately for governmental and business-type activities with a total for the primary government.

Table 2 – Changes in Net Assets

Expenses by function, program revenues by category, net (expense) revenue, general revenues and other changes in net assets and total changes in net assets shown separately for governmental and business-type activities. Also present most significant charges for services revenue categorized by function.

Table 3 – Fund Balances

Reserved and unreserved fund balances for both the general fund and all other governmental funds. Unreserved fund balances should be presented by fund type.

Table 4 – Changes in Fund Balances

Revenues by source, expenditures by function, other financing sources (uses) and other changes in fund balances, and the total change in fund balances for total governmental funds. Interest and principal expenditures must be shown separately. Also present a ratio of total debt service expenditures to noncapital expenditures.

Revenue Capacity Information

Table 5 – Revenue Base

Revenue base by major components and total direct rate applied to the base. For property tax, show assessed value of taxable property for each component and total estimated actual value of taxable property; describe the frequency with which property is assessed; explain how estimated actual value is determined and how it relates to assessed value.

Table 6 – Revenue Rates

Each individual direct rate as well as the total direct rate. Rates applied to the revenue base by each overlapping government. (May aggregate smaller overlapping governments by type and present their rates as ranges.) Identify legal restrictions on the ability to raise direct rates.

Table 7 – Principal Revenue Payers

For the current year and the year nine years prior, the ten largest payers in terms of revenue base of most significant own-source revenue, and for each major payer the amount of its revenue base, and its percentage of the total revenue base. May be less than ten as long as they reach 50 percent of the total revenue base.

Table 8 – Property Tax Levies and Collections

The amount levied for each year, the amount collected prior to the end of the year and the percentage of the total levy that amount represents, the amount of the levy collected in subsequent years, total amount collected to date and the percentage of the total levy that has been collected to date.

Debt Capacity Information

Table 9 – Ratios of Outstanding Debt

Each type of outstanding debt individually divided between debt related to governmental activities and debt related to business-type activities with a total for the primary government. An outstanding debt ratio calculated by dividing total debt by total personal income. (Include total personal income unless included as part of the demographic and economic information.) Use estimated actual value of taxable property if total personal income is not available. Present per capita ratio of total outstanding debt, unless another basis is more appropriate (number of customers or rate payers for a utility, for instance).

For all debt tables except the Debt Limitations table, debt amounts should tie to the financial statements, i.e. be presented net of premiums, discounts etc.

Table 10 – Ratios of General Bonded Debt

Present each type of general bonded debt (includes general obligation bonds and other bonded debt financed with any general governmental resources – exclude special assessment bonds) individually and a total. Subtract resources restricted to pay principal (this is not the debt service fund balance if the money in the debt service fund could be used to pay principal and interest). Present ratio of net general bonded debt to estimated actual value. If general bonded debt is not paid from property taxes, an alternative base may be used. Present a per capita ratio. If population is not a meaningful base, use something more relevant.

Table 11 – Direct and Overlapping Debt

For each type of debt attributable to governmental activities of an overlapping government, present the following for the current year: total amount outstanding, percentage of overlap between the reporting and overlapping government, and the product of the debt outstanding and the percentage overlap. Present total overlapping, total direct and the sum of the two. Percentage overlap is calculated by dividing the amount of the revenue base from which the debt will be repaid contained within the overlapping area by total revenue base of the overlapping government. Counties are encouraged but not required to present this table. Explain the methodology and the denominator used to calculate the percentage of overlap for each type of debt. If special assessment debt is included as an obligation of governmental activities on the Ratio of Outstanding Debt table, then it should also be included here.

Table 12 – Debt Limitations

Provide the information upon which the legal debt margin is calculated for the current year – revenue base, debt limit amount (explain the nature of the limitation), debt applicable to the limit, deductible reserves, net debt applicable to the limit, amount of legal debt margin. For the last ten years, present the debt limit amount, total net debt applicable to the limit, amount of the legal debt margin and a ratio of either the legal debt margin amount or net debt applicable to the limit divided by the debt limit.

Table 13 – Pledged Revenue Coverage

For each type of non-general obligation debt backed by pledged revenues, present gross revenues, operating expenses, net revenues, principal and interest requirements and a coverage ratio. Explain the nature of the revenues pledged for each type of debt.

Demographic and Economic Information

Table 14 – Demographic and Economic Indicators

Present population, total personal income, per capita personal income, and unemployment rate.

Table 15 – Principal Employers

For the current year and nine years prior, identify the principal employers, the number of persons each employs and the percentage of total employment that each represents. Present ten largest employers in terms of the number of persons employed unless fewer are needed to reach fifty percent of total employment.

Operating Information

Table 16 – Government Employees

The government should present the number of persons it employs by function.

Table 17 – Operating Indicators

Present available indicators of demand or level of service by function.

Table 18 – Capital Assets

Present volume, usage or nature of capital assets by function.

Effective Date

The new statement is effective for statistical sections prepared for periods beginning after June 15, 2005.

Implementation Guidelines

Governments that are preparing a statistical section for the first time or that prepared a statistical section previously but did not present certain information, are encouraged but not required to present all ten years of information retroactively.

Governments are encouraged, but not required, to implement the government-wide information requirements retroactively to the year in which they implemented GASB 34.

If information required by this Statement differs from information previously reported, governments are encouraged but not required to restate or revise the information for prior years. If the prior year information is not restated or revised, clearly indicate the year of implementation of the information required by this Statement and explain the differences from prior year information.