

**APPENDIX B**

**LIST OF DATA ELEMENT NEEDED FOR ANALYSIS**

	<b>Data Element</b>	<b>Account Name(s)/Line Item Title</b>	<b>Funds/Activities to Include</b>	<b>Financial Statement Title/Other Source</b>	<b>Indicator #</b>
1	Change in Net Position	Change in Net Position	Government	Government Wide Statement of Activities	1
2	Beginning Net Position	Beginning Net Position	Government	Government Wide Statement of Activities	1
3	Current Cash and Investments	Cash and Investments	General fund	Balance Sheet - Governmental Funds	4
4	Current Cash and Investments	Cash and Investments	Governmental funds	Balance Sheet - Governmental Funds	4, 5
5	Current Liabilities	Total Current Liabilities	General fund	Balance Sheet - Governmental Funds	4
6	Current Liabilities	Total Current Liabilities	Governmental funds	Balance Sheet - Governmental Funds	4, 6
7	Unassigned and Assigned Fund Balance	Unassigned and Assigned Fund Balance	General Fund	Balance Sheet - Governmental Funds	2, 3, 11
8	Unassigned and Assigned Fund Balance	Unassigned and Assigned Fund Balance	Debt Service Fund	Balance Sheet - Governmental Funds	2, 3, 11
9	Unassigned and Assigned Fund Balance	Unassigned and Assigned Fund Balance	Capital Projects Fund	Balance Sheet - Governmental Funds	2, 3, 11
10	Long-Term Debt	Total Long-Term Liabilities	Governmental funds	Notes to the Financial Statements	7
11	Intergovernmental Revenues	Intergovernmental Revenues	Governmental funds	Statement of Revenues, Expenditures and Changes in Fund Balance	10
12	Total Revenues	Total Revenues	Governmental funds	Statement of Revenues, Expenditures, and Changes in Fund Balance	6, 8, 10, 11, 12
13	Debt Service	Debt Service Expenditures	General, Special Revenue & Debt Service funds	Statement of Revenues, Expenditures and Changes in Fund Balance	13
14	Total Expenditures	Total Expenditures	General Fund	Statement of Revenues, Expenditures and Changes in Fund Balance	3
15	Total Expenditures	Total Expenditures	Governmental funds	Statement of Revenues, Expenditures and Changes in Fund Balance	3, 5, 13
16	Excess of Revenues Over (Under) Expenditures	Excess of Revenues Over (Under) Expenditures	Governmental funds	Statement of Revenues, Expenditures and Changes in Fund Balance	8
17	Current Cash and Investments	Cash and Investments	Proprietary funds	Statement of Net Position - Proprietary Funds	4, 5
18	Current Liabilities	Total Current Liabilities	Proprietary funds	Statement of Net Position - Proprietary Funds	4, 6
19	Unrestricted Net Position	Unrestricted Net Position	Proprietary funds	Statement of Net Position - Proprietary Funds	2, 11
20	Intergovernmental Revenues	Intergovernmental Revenues	Proprietary funds	Statement of Revenues, Expenses, and Changes in Net Position	10
21	Total Operating Revenues	Total Operating Revenues	Proprietary funds	Statement of Revenues, Expenses, and Changes in Net Position	6, 9, 10, 11
22	Total Operating Expenses	Total Operating Expenses	Proprietary funds	Statement of Revenues, Expenses, and Changes in Net Position	5
23	Operating Income (Loss)	Operating Income (Loss)	Proprietary funds	Statement of Revenues, Expenses, and Changes in Net Position	9
24	Total All Revenues	Total All Revenues			6, 8, 10, 11
25	Total All Expenditures/Expenses	Total All Expenditures/Expenses			3, 5, 13, 14
26	Capital Assets	Total Capital Assets, Depreciable	Governmental Type Activities	Notes to the Financial Statements	15
27	Accumulated Depreciation	Accumulated Depreciation	Governmental Type Activities	Notes to the Financial Statements	15
28	Capital Assets	Total Capital Assets, Depreciable	Business Type Activities	Notes to the Financial Statements	15
29	Accumulated Depreciation	Accumulated Depreciation	Business Type Activities	Notes to the Financial Statements	15

30	Pension Plan Ratio (General) *			Required Supplementary Information (Pension)	16
31	Pension Plan Ratio (Fire) *			Required Supplementary Information (Pension)	16
32	Pension Plan Ratio (Police) *			Required Supplementary Information (Pension)	16
33	Pension Plan Ratio (Combined Police/Fire) *			Required Supplementary Information (Pension)	16
34	OPEB Funded Ratio			Required Supplementary Information or Notes to the Financial Statements (OPEB)	17
35	Taxable Property Value			Department of Revenue	(A)
36	Population			Bureau of Economic and Business Research	7, 12, 14
37	Millage Rate			Department of Revenue	18
38	Price Index			September Municipal Cost Index from American City and County Magazine	7, 12, 14 (B)

(A) - This information is not used in financial indicator calculations and is provided as additional information for analytical purposes.

(B) - The price index is calculated annually using the earliest year as the base year.

\* With the implementation of GASB Statements 67 and 68, the calculation of "Plan Fiduciary Net Position as a Percentage of Total Penion Liability" replaced "Funded Ratio".