GASB CODIFICATION · FINANCIAL REPORTING

Section 2800

Statistical Section

The ten-year, five-category supplement that gives readers historical perspective the basic statements can't — financial trends, revenue and debt capacity, demographics, and operations. Plain-language reference only; not a substitute for the authoritative text.

GARS 2800

¶.104 – .106

Five Categories, Ten Years of Data

Financial trends.
How the government's financial position has changed over time.

Revenue capacity.
The factors affecting the government's ability to generate its own-source revenue.

Debt capacity.
Debt burden and the ability to issue more.

Demographic & economic, and operating information.
The socioeconomic environment the government operates in, and contextual detail about its operations and resources — each typically presented for the most recent ten years.

¶.107 – .111

Financial Trends, in Detail

Net position, in three pieces.
Net investment in capital assets, restricted, and unrestricted — shown separately for governmental activities, business-type activities, and the total primary government.

Changes in net position by function.
Expenses and program revenues by function or program, general revenues by type, and total change in net position.

Governmental funds get their own trend data.
Fund balance classifications, plus revenues by source, expenditures by function, and other financing sources/uses for total governmental funds.

¶.112 – .129

Revenue & Debt Capacity

Revenue capacity means base, rates, and payers.
The revenue base by major component, the direct rate applied, the principal payers, and — for property tax — levy and collection history.

Debt capacity spans four angles.
Ratios of outstanding debt (to income and per capita), direct and overlapping debt, legal debt limitations, and pledged-revenue coverage for debt secured by a specific revenue stream.

¶.130 – .137

Demographic, Economic & Operating Information

Baseline indicators.
Population, total personal income, per capita income, and unemployment rate, plus the ten largest principal employers.

Operating information rounds it out.
Government employees by function, indicators of service demand or level (like crime rates or 911 responses), and indicators of capital asset volume or usage (like lane-miles of roads or miles of water main).

Paraphrased for plain-language reference from GASB's Codification of Governmental Accounting and Financial Reporting Standards, Section 2800, "Statistical Section." Principal source: GASB Statement 44. This summary is not authoritative — consult the current Codification (GARS-Online) or your auditor for application to a specific district.