

## 2013 Financial Indicators Database for School Districts

The data are drawn from the comprehensive annual financial reports (CAFRs) of the school districts that received GFOA's Certificate of Achievement for Excellence in Financial Reporting for their 2013 fiscal year CAFR.

The data is in a spreadsheet format, a Microsoft Excel (FI 2013 school districts.XLS) file; it can be read by Microsoft Excel version 5.0 or higher. If a copy of Microsoft Excel is not available, the spreadsheet file may be read by any spreadsheet software that is capable of importing an Excel file.

A zero value or a blank for any field indicates that the data element is either not applicable or not available.

The file includes the following data:

Field	Description
GAINVCAP	Net investment in capital assets of the governmental activities
GARESNET	Total restricted net position of the governmental activities
GAUNRESNET	Unrestricted net position of the governmental activities
GADIRECT EXP	Total direct program costs of the governmental activities
GAFEES	Total fees and charges program revenues of the governmental activities
GAOPGRTS	Total operating grants and contributions program revenues of the governmental activities
GACAPGRTS	Total capital grants and contributions program revenues of the governmental activities
GASPEEXT	Total special and extraordinary items of the governmental activities
GACHANGENET	Total change in net assets of the governmental activities
BTAINVCAP	Net investment in capital assets of the business-type activities
BTARESNET	Total restricted net position of the business-type activities
BTAUNRESNET	Unrestricted net position of the business-type activities
BTADIRECTEXP	Total direct program costs of the business-type activities
BTAFEES	Total fees and charges program revenues of the business-type activities
BTAOPGRTS	Total operating grants and contributions program revenues of the business-type activities
BTACAPGRTS	Total capital grants and contributions program revenues of the business-type activities
BTACHANGENET	Total change in net assets of the business-type activities
GFCASH	Total cash and investments of the school district's general fund
GFTOTASSETS	Total assets of the school district's general fund
GFNONFB	Total non-spendable fund balance of the school district's general fund
GFRESFB	Total restricted fund balance of the school district's general fund
GFCOMFB	Total committed fund balance of the school district's general fund
GFASSIGNFB	Total assigned fund balance of the school district's general fund
GFUNASSIGNEDFB	Total unassigned fund balance of the school district's general fund
OGFTOTASSETS	Total assets of governmental funds other than the school district's general fund
OGFTOTALFB	Total fund balance of governmental funds other than the school district's general fund
GFTAXREV	The total of all tax revenues reported in the school district's general fund
GFINTGOVRE	The total of all intergovernmental revenues reported in the school district's general fund
GFREVENUE	The total revenues of the school district's general fund

GFEXPEND	The total expenditures of the school district's general fund
GFOFSU	The net amount of other financing sources and uses reported in the school district's general fund
GFSPECEXT	Total special and extraordinary items of the school district's general fund
OGFREVENUE	The total revenues of governmental funds other than the school district's general fund
OGFEXPEND	The total expenditures of governmental funds other than the school district's general fund
OGFOFSU	The net amount of other financing sources and uses reported in governmental funds other than the school district's general fund
OGFSPECEXT	The total special and extraordinary items of governmental funds other than the school district's general fund
EFCURASSETS	Total current assets of enterprise funds
EFCURLIAB	Total current liabilities of enterprise funds
EFOPINC	Total operating income of enterprise funds
EFCHANGENET	Total change in net assets for enterprise funds
PERSAAL	The actuarial accrued liability for one of the school district's single or agent multiple-employer pension plans
PERSSAVPA	The actuarial value of plan assets for one of the school district's single or agent multiple-employer pension plans
PERSVAL	The actuarial cost method used in the actuarial valuation of one of the school district's single or agent multiple-employer pension plans
PERSCOVPAY	The covered payroll of one of the school district's single or agent multiple-employer pension plans
PERSEMPCONT	The employer contributions as a percentage of the annual pension cost (APC) for one of the school district's single or agent multiple-employer pension plans
PERSAAL1	The actuarial accrued liability for a second single or agent multiple-employer pension plan of the school district
PERSSAVPA1	The actuarial value of plan assets for a second single or agent multiple-employer pension plan of the school district
PERSVAL1	The actuarial cost method used in the actuarial valuation for a second single or agent multiple-employer pension plan of the school district
PERSCOVPAY1	The covered payroll for a second single or agent multiple-employer pension plan of the school district
PERSEMPCONT1	The employer contributions as a percentage of the annual pension cost (APC) for a second single or agent multiple-employer pension plan of the school district
TOTALPLANS	The total number of single and agent multiple-employer pension plans in which the school district participates.
OPEBAAL	The actuarial accrued liability for one of the school district's single or agent multiple-employer OPEB plans
OPEBAVPA	The actuarial value of plan assets for one of the school district's single or agent multiple-employer OPEB plans
OPEBVAL	The actuarial cost method used in the actuarial valuation of one of the school district's single or agent multiple-employer OPEB plans
OPEBCOVPAY	The covered payroll of one of the school district's single or agent multiple-employer OPEB plans
OPEBEMPCONT	The employer contributions as a percentage of the annual OPEB cost (AOPEBC) for one of the school district's single or agent multiple-employer OPEB plans
OPEBAAL1	The actuarial accrued liability for a second single or agent multiple-employer OPEB plan of the school district

OPEBAVPA1	The actuarial value of plan assets for a second single or agent multiple-employer OPEB plan of the school district
OPEBVAL1	The actuarial cost method used in the actuarial valuation for a second single or agent multiple-employer OPEB plan of the school district
OPEBCOVPAY1	The covered payroll for a second single or agent multiple-employer OPEB plan of the school district
OPEBEMPCONT1	The employer contributions as a percentage of the annual OPEB cost (AOPEBC) for a second single or agent multiple-employer OPEB plan of the school district
OPEBAAL2	The actuarial accrued liability for a third single or agent multiple-employer OPEB plan of the school district
OPEBAVPA2	The actuarial value of plan assets for a third single or agent multiple-employer OPEB plan of the school district
OPEBVAL2	The actuarial cost method used in the actuarial valuation for a third single or agent multiple-employer OPEB plan of the school district
OPEBCOVPAY2	The covered payroll for a third single or agent multiple-employer OPEB plan of the school district
OPEBEMPCONT2	The employer contributions as a percentage of the annual OPEB cost (AOPEBC) for a third single or agent multiple-employer OPEB plan of the school district
TOTALOPEBPLANS	The total number of single and agent multiple-employer OPEB plans in which the school district participates.
GENGOVDEBSVC	Total debt service expenditures of the governmental funds from the appropriate statistical table
GENGOVTOTEXP	Total governmental funds expenditures from the appropriate statistical table
PROPERTEAV	The total estimated actual value of all property (i.e., real and personal property) taxable by the school district
TAXLEVY	The total amount of the school district's property tax levy for the current year
DIRECTDEBT	The general bonded debt of the governmental activities
OVRLAPDEBT	The overlapping debt of the school district from the appropriate statistical table
ENROLLMENT	The school district's enrollment from the appropriate statistical table.
OWN SOURCE REV	The own-source revenue that the school district identifies in the statistical section as its largest