

Financial Health Indicators Calculations

12/31/2019 - GAAP

Negative Amounts or Declining Trend			Negative Percentage or Declining Trend										Less Than 100% or Declining Trend	Ratio More Than Average or Increasing Trend			Negative Number of Days				
# 1	# 2	# 3	# 4	# 5	# 6	# 7	# 8	# 9	# 10	# 11	# 12	# 13	# 14								
Filing Year	Net Position Unrestricted Deficit Less Pension & OPEB(1)	1 Year Change in Unrestricted Net Assets/Positions - GTA	General Fund Unassigned Fund Balance	1 Year Change in General Fund Unassigned Fund Balances	3 Year Change in Unrestricted Net Assets/Positions - GTA	3 year Change in General Fund Unassigned Fund Balances	General Fund Balance as a % of General Fund Revenues	Change in % Revenues - 3 years	General Fund Property Tax Revenue as a % of Total General Fund Revenue	One Year Change in General Fund Property Tax Revenue	3 year Change in General Fund Property Tax Revenue	General Fund Income Tax Revenue as a % of Total General Fund Revenue	One Year Change in General Fund Income Tax Revenue	3 year Change in General Fund Income Tax Revenue	% of General Fund Revenues that Exceed General Fund Expenditures	General Revenues of GTA / Net Expenses of GTA	General Fund Intergovernmental Revenue as a % of Total General Fund Revenue	Condition of Capital Assets Accumulated Depreciation as a % of Depreciable Capital Assets	Total Governmental Debt Service Expenditures / Total Governmental Revenues	Unrestricted Net Assets(Positive) of GTA Less Pension & OPEB	# of days based on Expenses or Excesses of General Fund Balance
2019	\$906,017	121.44%	\$473,253	13.08%	-43.53 %	-14.16 %	19.73 %	-16.3%	7.21%	0.35 %	2%	58%	5.13 %	16%	-8.62 %	153.98 %	12.60 %	55.22 %	4.23 %	46	
2018	\$1,105,420	-33.17%	\$418,490	-47.04%	-56.33 %	-64.33 %	25.26 %	-22.1%	7.47%	-0.77 %	-8%	57%	0.56 %	-1%	-8.05 %	78.62 %	9.24 %	52.90 %	7.02 %	42	
2017	\$1,654,125	3.09%	\$790,303	43.34%	-23.41 %	-20.94 %	35.08 %	-6.2%	7.63%	2.16 %	-10%	57%	9.57 %	3%	-2.04 %	83.06 %	9.90 %	50.81 %	7.24 %	64	
2016	\$1,604,544	-36.62%	\$551,341	-53.01%	-23.65 %	-52.65 %	36.05 %	-2.6%	7.84%	-8.78 %	-11%	55%	-10.22 %	-2%	-18.36 %	74.89 %	10.73 %	48.26 %	9.61 %	65	

Financial Health Indicators Data

			Balance Sheet - Governmental Funds				Statement of Activities - Governmental Type Activities				Statement of Net Position - Governmental Funds								
Audit Status	Audit Opinion Type	Filing Year	General Fund Unassigned Fund Balance	General Fund Total Fund Balance	General Fund Cash & Cash Equivalents	General Fund Investments	Total Expenses	Program Revenues	General Revenues	Net Position Unrestricted Deficit	Net Position Unrestricted Deficit Less Pension & OPEB (1)	Total Net Assets	Total Net Position Less Pension & OPEB(3)	Accumulated Depreciation	Depreciable Capital Assets	Total Liabilities	Total Liabilities Less Pension & OPEB(4)	Net Pension Assets	Deferred Outflows Of Resources Pension Related
Audited	Unmodified	2019	\$473,253	\$886,328	\$760,916	\$0	\$7,207,397	\$2,978,303	\$6,512,271	(\$8,184,475)	\$906,017	\$17,458,493	\$26,548,985	(\$29,546,353)	\$53,505,051	\$15,789,071	\$3,821,553	\$9,404	\$2,668,033
Audited	Unmodified	2018	\$418,490	\$1,090,886	\$938,646	\$0	\$9,562,135	\$1,936,200	\$5,996,002	(\$10,617,413)	\$1,105,420	\$14,884,761	\$26,607,594	(\$27,702,920)	\$52,364,874	\$15,823,666	\$3,327,889	\$13,128	\$1,218,311
Audited	Unmodified	2017	\$790,303	\$1,495,612	\$1,232,060	\$0	\$9,419,047	\$1,908,556	\$6,238,825	(\$4,468,776)	\$1,654,125	\$21,377,746	\$27,500,647	(\$25,944,609)	\$51,056,266	\$11,166,082	\$3,315,489	\$0	\$2,054,169
Audited	Unmodified	2016	\$551,341	\$1,464,726	\$1,210,442	\$0	\$9,050,882	\$1,393,579	\$5,735,160	(\$3,932,829)	\$1,604,544	\$22,651,912	\$28,189,285	(\$24,482,679)	\$50,727,607	\$11,349,657	\$3,608,380	\$0	\$2,278,420
Audited	Unmodified	2015	\$1,173,552	\$2,029,077	\$1,470,164	\$0	\$8,580,298	\$2,545,623	\$5,659,732	(\$2,507,776)	\$2,531,638	\$24,576,555	\$29,615,969	(\$22,858,221)	\$49,603,720	\$9,997,189	\$4,142,559	\$0	\$848,213
Audited	Unmodified	2014	\$999,680	\$1,726,726	\$1,336,508	\$0	\$8,056,362	\$2,281,782	\$5,475,306	\$2,159,898	\$2,159,898	\$29,976,589	\$29,976,589	(\$21,354,137)	\$48,468,942	\$3,984,936	\$3,984,936	\$0	\$0
Audited	Unmodified	2013	\$1,164,537	\$1,590,826	\$1,318,369	\$0	\$8,004,819	\$2,139,947	\$5,070,432	\$2,101,712	\$2,101,712	\$29,979,074	\$29,979,074	(\$19,888,199)	\$47,233,394	\$4,053,038	\$4,053,038	\$0	\$0

- (1) Net Position Unrestricted Deficit Less Pension = Governmental Type Activities Net Position Unrestricted Deficit - \$ of Pension & OPEB Related Net Assets Position Unrestricted
- (2) Total Pension Related Net Position = (Governmental Type Activities Net Pension Assets + Governmental Typed Activities Deferred Outflows of Resources Pension Related + Governmental Type Activities Deferred Outflows Of Resources Other Post Employment Benefits (OPEB)) - (Governmental Type Activities Long Term Liabilities Due in More Than One Year Net Pension Liability + Governmental Type Activities Deferred Inflows of Resources Pension Related + Governmental Type Activities Long Term Liabilities Due In More Than One Year OPEB Liability + Governmental Type Activities Deferred Inflows Of Resources OPEB Related)
- (3) Total Net Position Less Pension & OPEB = Governmental Type Activities Total Net Position - Total Pension & OPEB Related Net Position
- (4) Total Liabilities Less Pension = Governmental Type Activities Total Liabilities - Long Term Liabilities Due in More Than One Year Net Pension Liability - Liabilities Long Term Liabilities Due In More Than One Year OPEB Liability
- (5) % of Pension Net Asset allocation collected from Hinkle System filings beginning 2016 - all prior distribution was 100% to unrestricted net pension - this allocation % is also applied to the OPEB liability.
- (6) Total Pension & OPEB Related Net Position x Percentage of Unrestricted/Restricted Net Assets Position Pension Related

Days or Less Than 30	Ratio More Than Average or Increasing
# 15	# 16
Average Daily expenditures	Total Liabilities Less Pension & OPEB / Net Assets (Position) Less Pension & OPEB
35	57
33	73
66	103
42	92

Governmental Type Activities											Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds								
Deferred Outflows Of Resources Other Post Employment Benefits (OPEB)	Liabilities Long Term Liabilities Due In More Than One Year Net Pension Liability	Liabilities Long Term Liabilities Due In More Than One Year OPEB Liability	Deferred Inflows Of Resources Pension Related	Deferred Inflows Of Resources OPEB Related	Total Pension & OPEB Related Net Position (2)	Percentage Restricted Net Assets Position - Pension & OPEB Related (5)	\$ Pension & OPEB Related Net Assets Position Restricted (6)	Percentage Unrestricted Net Assets Position - Pension & OPEB Related (5)	\$ Pension & OPEB Related Net Assets Position Unrestricted (6)	General Fund Property Tax Revenues	General Fund Total Revenues	General Fund Total Expenditures	General Fund Income Tax Revenue	General Fund Intergovernmental Revenues	Total Governmental Funds Debt Service Principal Retirement	Total Governmental Funds Debt Service Interest and Fiscal Charges	Total Governmental Funds Total Revenues	Total Governmental Funds Total Expenditures	
\$544,921	\$9,695,784	\$2,271,734	\$128,954	\$216,378	(\$9,090,492)	0%	\$0	100%	(\$9,090,492)	\$324,054	\$4,490,258	\$4,877,623	\$2,590,106	\$566,186	\$347,417	\$52,454	\$9,452,913	\$10,449,722	
\$547,226	\$6,772,731	\$5,723,046	\$851,854	\$153,867	(\$11,722,833)	0%	\$0	100%	(\$11,722,833)	\$322,904	\$4,318,151	\$4,665,955	\$2,463,667	\$399,408	\$513,352	\$59,559	\$8,157,445	\$8,779,746	
\$0	\$7,850,593	\$0	\$326,477	\$0	(\$6,122,901)	0%	\$0	100%	(\$6,122,901)	\$325,427	\$4,262,408	\$4,349,522	\$2,449,823	\$422,380	\$514,418	\$72,338	\$8,102,873	\$8,372,363	
\$0	\$7,741,277	\$0	\$74,516	\$0	(\$5,537,373)	0%	\$0	100%	(\$5,537,373)	\$318,531	\$4,062,243	\$4,808,115	\$2,235,729	\$435,890	\$675,992	\$82,230	\$7,884,793	\$8,444,184	
\$0	\$5,854,630	\$0	\$32,997	\$0	(\$5,039,414)	0%	\$0	100%	(\$5,039,414)	\$349,219	\$4,288,597	\$4,667,415	\$2,490,305	\$473,881	\$476,410	\$85,703	\$8,130,858	\$8,859,144	
\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	100%	\$0	\$362,299	\$4,183,051	\$3,970,917	\$2,371,679	\$420,123	\$407,930	\$81,164	\$7,878,146	\$7,828,053	
\$0	\$0	\$0	\$0	\$0	\$0	0%	\$0	100%	\$0	\$358,020	\$4,118,748	\$3,789,317	\$2,284,369	\$452,937	\$486,215	\$90,358	\$7,282,753	\$7,157,308	