Thousands of state and local governments participate each year in the Government Finance Officers Association’s (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program (Certificate Program). The comprehensive annual financial reports (CAFRs) that they submit to the Certificate Program constitute an incomparable source of information on state and local government finance.

For almost 20 years, the GFOA has collected key data elements from the CAFRs submitted to the Certificate Program for the benefit of researchers and others interested in identifying trends in state and local government finance or points of reference for evaluating data in individual reports. The GFOA makes this information available each year in spreadsheet form on CD for municipalities, counties, and school districts. These CDs can be purchased either by year, type of government, or as a set. Detail on specific data elements is included in the following databases:

- Financial Indicators Database for municipalities
- Financial Indicators Database for counties
- Financial Indicators Database for school districts

Users can access the Financial Indicators Database to address the perennial question of “how do we compare?”

The CD spreadsheet format allows users broad flexibility in tailoring the scope of their comparisons (e.g., comparisons with all similarly sized governments in the same state or region) to this broad national spectrum of data elements from comprehensive annual financial reports that were awarded the GFOA’s Certificate of Achievement for Excellence in Financial Reporting.

For more information, go to www.gfoa.org/financial-indicators-database.

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