## **EXHIBIT B**

## <u>Description of Annual Financial Information</u>

The following information is referred to in PART 14 of this Ordinance.

## **Annual Financial Statements and Operating Data**

The financial information and operating data with respect to the City to be provided annually in accordance with PART 14 are as specified (and included in the Appendix or under the headings of the Official Statement referred to) below:

The quantitative financial information and operating data with respect to the City of the general type included in the main text of the Official Statement under the subcaptions: "Tax Valuation" with respect to the appraised value as of January 1 during the fiscal year as to which such annual report relates; "Current Investments;" "Valuation and Funded Debt History;" "Tax Rates, Levy and Collection History;" "Ten Largest Taxpayers;" "Property Tax Rate Distribution;" "General Fund Revenues and Expenditures and Changes in Fund Balance;" "Municipal Sales Tax;" and "Transfers from Utility Fund."

The portions of the financial statements of the City appended to the Official Statement as Appendix B, but for the most recently concluded fiscal year.

## **Accounting Principles**

The accounting principles referred to in PART 14 are the accounting principles described in the notes to the financial statements referred to in the third paragraph under the heading "Annual Financial Statements and Operating Data" above.