



EXAMPLE CITY

FISCAL YEAR 2020

A Financial Statement Analysis Tool Using Indicators of Financial
Health and Success



WHAT IS THE PERFORMETER®?

- An analysis that takes a government's financial statements and converts them into useful and understandable measures of financial performance
- Financial ratios and a copyrighted analysis methodology are used to arrive at ratings from 0-10.
- The overall rating is a barometer of the entity's financial health and performance.

HOW TO USE THE PERFORMETER®

- Use the individual ratios to identify financial warning signals.
- Use the overall rating as a collective benchmark of financial health and success of the entity as a whole.
- Use the comparisons to prior years to monitor trends in financial indicators.

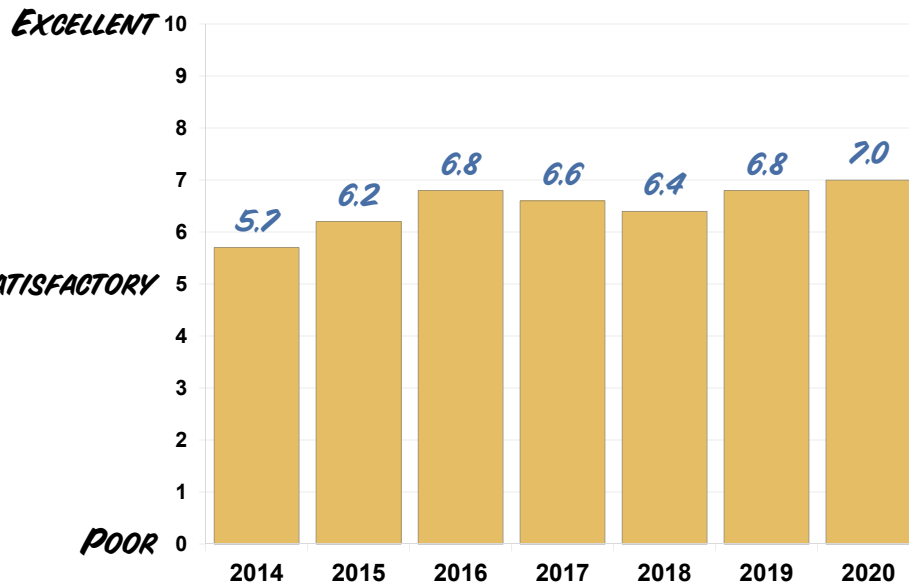
LIMITATIONS OF THE PERFORMETER®

- The Performer® should not be used as the only source of financial information to evaluate the entity's performance and condition.
- The analysis is an overall rating of the entity as a whole and not of specific activities, funds, or units.
- The Performer® is based on Crawford & Associates' professional judgment and is limited as to its intended use

PERFORMETER® RATING

WHAT IS THE STATE OF OUR OVERALL FINANCIAL CONDITION?

OVERALL RATING



For the 2020 fiscal year, the ratings by ratio category were as follows:

Financial Position	6.3
Financial Performance	8.9
Financial Capability	<u>4.8</u>
Overall Rating	7.0

The strongest component of the ratings was the City’s overall financial performance category over the past year, while the City’s overall financial position category rating was above satisfactory. The City’s overall financial capability category rating at June 30, 2020 was slightly below a satisfactory. The 2020 overall rating of 7.0 indicates the evaluator’s opinion that the City’s overall financial health improved when compared to the prior period and remains above satisfactory.

FY 20 OVERALL PERFORMETER® RATING: 7.0