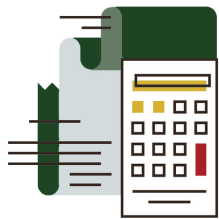


2019 UPDATES

Financial Health Indicators



»» The first page of the FHI reports have been updated to better caption the information provided and to explain how to analyze FHIs.



»» The final FHI reports have been modified to include not only a five-year snapshot of the entity's FHIs at a glance, but also a new current-year FHI analysis — an easy-to-understand visual representation of the FHI results in color-order to identify when an entity is likely experiencing fiscal stress or will likely experience fiscal stress in two to three years without a course correction.



»» In relation to the new FHI analysis, a new “heat map” has been added to reflect the current year analysis by entity type and accounting basis as the audit for the period has been completed.



»» To provide counties and cities the opportunity to analyze their FHI reports, the preliminary and final FHI reports will be publicly reflected on our website 14 days after submission of the entity's unaudited financial statements via the Hinkle System (preliminary FHI) and after release of the entity's audit report (final FHI). The summary and analysis heat maps now reflect the “countdown” of the hold period in the “Filing Status” column.