



Utah Financial Health Indicators

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Financial Ratios Groups

Summary of Indicators	
Indicator Benchmarking Results	
Indicator 1: Unassigned Fund Balance Ratio	Cautionary Outlook
Indicator 2: Total Fund Balance to Expenditures Ratio	Satisfactory Outlook
Indicator 3: Total Governmental Revenue to Expenditures Ratio	Cautionary Outlook
Indicator 4: Cash to Expenditures Ratio	Critical Outlook
Indicator 5: Debt Service to Expenditures Ratio	Satisfactory Outlook
Indicator 6: Proprietary Fund Transfers to General Fund Revenue	Satisfactory Outlook
Indicator 7: Accumulated Depreciation of Capital Assets	Satisfactory Outlook
Number of indicators that met the benchmark	4

Cushion Ratios

Indicator 3: Governmental Revenues/Governmental Expenditures

Year 1:	2011	Inputs (below)		Calculated Result in Days
		Total Governmental Revenues	\$ 36,820,305	396
		Total Governmental Expenditures	\$ 33,909,462	
Year 2:	2012	Total Governmental Revenues	\$ 49,574,722	383
		Total Governmental Expenditures	\$ 47,197,236	
Year 3:	2013	Total Governmental Revenues	\$ 56,014,154	361
		Total Governmental Expenditures	\$ 56,632,289	
Below Benchmark?				Cautionary Outlook

Liquidity Ratio

Indicator 4: Cash & Cash Equivalents/Governmental Fund Expenditures

Year 1:	2011	Inputs (below)		Calculated Result in Days	
		Cash & Cash Equivalents	\$ 6,374,675	69	
		Governmental Fund Expenditures	33,554,830		
Year 2:	2012	Cash & Cash Equivalents	\$ 6,792,816	51	
		Governmental Fund Expenditures	48,787,390		
Year 3:	2013	Cash & Cash Equivalents	\$ 5,930,534	65	
		Governmental Fund Expenditures	33,554,830		
				Below Benchmark?	Critical Outlook

Flexibility Ratio

Indicator 5: Debt Service/Total Expenditures

Year 1:	2011	Inputs (below)		Calculated Result as Percentage	
		Debt Service =	\$ 1,488,766	4%	
		Total Expenditures =	\$ 33,909,462		
Year 2:	2012	Debt Service =	\$ 2,712,248	6%	
		Total Expenditures =	\$ 47,197,236		
Year 3:	2013	Debt Service =	\$ 2,425,984	4%	
		Total Expenditures =	\$ 56,632,289		
				Below Benchmark?	Satisfactory Outlook

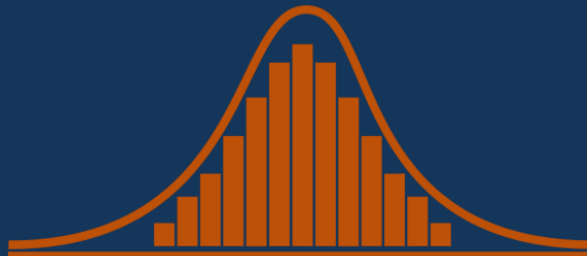
Behavioral Ratios

Indicator 7: Accumulated Depreciation/Depreciable Capital Assets

Year 1:	2011	Inputs (below)		Calculated Result as Percentage	
		Accumulated Depreciation =	\$ 22,589,142	40%	
		Depreciable Capital Assets =	\$ 56,130,880		
Year 2:	2012	Accumulated Depreciation =	\$ 24,733,742	43%	
		Depreciable Capital Assets =	\$ 58,134,504		
Year 3:	2013	Accumulated Depreciation =	\$ 26,892,045	45%	
		Depreciable Capital Assets =	\$ 59,964,284		
				Above Benchmark?	Satisfactory Outlook

Benchmarking

- GFOA Recommendations
- Roundtable
- Standard Distribution Adjustments



Limitations

- * No statutory authority
- * Lack of resources
- * Data collection methods prone to error