

Altmar-Parish-Williamstown Central School District

Category	Indicator	Scoring	Fiscal Year End	Points										
Year End Fund Balance	1 Unassigned Fund Balance	General Fund 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2020	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Unassigned Fund Balance (codes 916 & 917)</td> <td style="text-align: right;">4,001,875</td> </tr> <tr> <td>Gross Expenditures</td> <td style="text-align: right;">30,134,586</td> </tr> <tr> <td colspan="2">Calculation</td> </tr> <tr> <td>Unassigned Fund Balance ÷ Gross Expenditures</td> <td style="text-align: right;">13.28%</td> </tr> </table>	Data Required		Unassigned Fund Balance (codes 916 & 917)	4,001,875	Gross Expenditures	30,134,586	Calculation		Unassigned Fund Balance ÷ Gross Expenditures	13.28%
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2 Total Fund Balance	General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2020	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Total Fund Balance (code 8029)</td> <td style="text-align: right;">22,664,891</td> </tr> <tr> <td>Gross Expenditures</td> <td style="text-align: right;">30,134,586</td> </tr> <tr> <td colspan="2">Calculation</td> </tr> <tr> <td>Total Fund Balance (code 8029) ÷ Gross Expenditures</td> <td style="text-align: right;">75.21%</td> </tr> </table>	Data Required		Total Fund Balance (code 8029)	22,664,891	Gross Expenditures	30,134,586	Calculation		Total Fund Balance (code 8029) ÷ Gross Expenditures	75.21%	
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Operating Deficits	3 Operating Deficit	General Fund 20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years 13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years 6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years 0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years	2018	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Gross Revenues</td> <td style="text-align: right;">31,973,000</td> </tr> <tr> <td>Gross Expenditures</td> <td style="text-align: right;">30,774,987</td> </tr> <tr> <td colspan="2">Calculation</td> </tr> <tr> <td>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures</td> <td style="text-align: right;">3.89%</td> </tr> </table>	Data Required		Gross Revenues	31,973,000	Gross Expenditures	30,774,987	Calculation		(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3.89%
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Cash Position	4 Cash Ratio	General Fund 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2020	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Cash and Investments (codes 200-223, 450, 451)</td> <td style="text-align: right;">3,271,185</td> </tr> <tr> <td>Net Current Liability (codes 600-626 & 631-668)</td> <td style="text-align: right;">1,317,958</td> </tr> <tr> <td colspan="2">Calculation</td> </tr> <tr> <td>Cash and Investments ÷ Net Current Liability</td> <td style="text-align: right;">248.20%</td> </tr> </table>	Data Required		Cash and Investments (codes 200-223, 450, 451)	3,271,185	Net Current Liability (codes 600-626 & 631-668)	1,317,958	Calculation		Cash and Investments ÷ Net Current Liability	248.20%
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5 Cash % of Monthly Expenditures	General Fund 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2020	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Cash and Investments (codes 200, 201, 450, 451)</td> <td style="text-align: right;">3,271,185</td> </tr> <tr> <td>Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)</td> <td style="text-align: right;">2,511,216</td> </tr> <tr> <td colspan="2">Calculation</td> </tr> <tr> <td>Cash and Investments ÷ Average Monthly Gross Expenditures</td> <td style="text-align: right;">130.26%</td> </tr> </table>	Data Required		Cash and Investments (codes 200, 201, 450, 451)	3,271,185	Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)	2,511,216	Calculation		Cash and Investments ÷ Average Monthly Gross Expenditures	130.26%	
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Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	All Funds 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance	2019	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">Data Required</td> </tr> <tr> <td style="width: 70%;">Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)</td> <td style="text-align: right;">0</td> </tr> </table>	Data Required		Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0						
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Total¹:				0.0										

Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)
Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

Point Range (Out of 100 total pts)	
Significant Fiscal Stress	65 - 100
Moderate Fiscal Stress	45 - 64.9
Susceptible Fiscal Stress	25 - 44.9
No Designation	0 - 24.9

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

Data as of 12/30/2020

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