

County: Sullivan
MuniCode: 480682300100

Monticello Central School District

Fiscal Year: 2018
Stress Level: No Designation

| 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% | 2018 | Data Required Unassigned Fund Balance (codes 916 & 917) 9,019,500 Gross Expenditures 83,010,754 Calculation Unassigned Fund Balance ÷ Gross Expenditures 10.87% | 0.00 | | | | | | | | |
| | | | | 2018 | | Data Required Total Fund Balance (code 8029) 26,025,015 Gross Expenditures 83,010,754 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 31.35% | 0.00 | | | | | | |
| | | | | | | 2016 | | Data Required Gross Revenues 79,689,909 Gross Expenditures 82,675,593 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -3.61% | 6.67 | | | | |
| | | | | | | | | 2017 | | Data Required Gross Revenues 81,340,549 Gross Expenditures 81,134,419 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.25% | | | |
| 2018 | Data Required Gross Revenues 83,212,026 Gross Expenditures 83,010,754 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.24% | | | | | | | | | | | | |
| | 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% | 2018 | Data Required Cash and Investments (codes 200-223, 450, 451) 15,699,581 Net Current Liability (codes 600-626 & 631-668) 7,388,493 Calculation Cash and Investments ÷ Net Current Liability 212.49% | | 0.00 | | | | | | |
| | | | | | 2018 | Data Required Cash and Investments (codes 200, 201, 450, 451) 15,699,206 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 6,917,563 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 226.95% | | 0.00 | | | | | |
| 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 | 2017 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | 0.00 |
| | | | | | | | | | | | 2018 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | |
| | Calculation (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued 0.00% | | | | | | | | | | | | |
| Total ¹ : | | | | | 6.7 | | | | | | | | |

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)

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

Data as of 12/28/2018

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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 |