

County: Delaware
MuniCode: 120702300200

Andes Central School District

Fiscal Year: 2019
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% | 2019 | Data Required Unassigned Fund Balance (codes 916 & 917) 1,192,018 Gross Expenditures 3,671,782 Calculation Unassigned Fund Balance ÷ Gross Expenditures 32.46% | 0.00 | |
| | | | 2019 | Data Required Total Fund Balance (code 8029) 2,547,963 Gross Expenditures 3,671,782 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 69.39% | 0.00 | |
| | 2 Total Fund Balance | General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10% | 2017 | Data Required Gross Revenues 3,989,717 Gross Expenditures 3,649,970 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.31% | 0.00 | |
| | | | 2018 | Data Required Gross Revenues 4,020,324 Gross Expenditures 3,793,908 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.97% | | |
| 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 | 2019 | Data Required Gross Revenues 4,170,164 Gross Expenditures 3,671,782 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 13.57% | | | |
| | | | | | | |
| 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% | 2019 | Data Required Cash and Investments (codes 200-223, 450, 451) 831,457 Net Current Liability (codes 600-626 & 631-668) 195,552 Calculation Cash and Investments ÷ Net Current Liability 425.18% | 0.00 | |
| | | | 2019 | Data Required Cash and Investments (codes 200, 201, 450, 451) 831,357 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 305,982 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 271.70% | 0.00 | |
| | 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% | 2018 | Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0 | 0.00 | |
| | | | 2019 | 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% | | | |
| 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 | | | Total ¹ : | 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)

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

Data as of 12/31/2019

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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