

## Cato-Meridian Central School District

Category	Indicator	Scoring	Fiscal Year End	Points				
Year End Fund Balance	1 Unassigned Fund Balance	<b>General Fund</b> 25 Points ≤ 1% 16.67 Points > 1% But ≤ 2% 8.33 Points > 2% But ≤ 3% 0 Points > 3%	2019	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) 873,699 Gross Expenditures 20,032,379	0.00			
				<b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 4.36%				
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2019	<b>Data Required</b> Total Fund Balance (code 8029) 4,104,246 Gross Expenditures 20,032,379	0.00			
				<b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 20.49%				
Operating Deficits	3 Operating Deficit	<b>General Fund</b> 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	2017	<b>Data Required</b> Gross Revenues 19,781,453 Gross Expenditures 18,999,908	0.00			
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.11%				
				2018		<b>Data Required</b> Gross Revenues 20,141,489 Gross Expenditures 19,523,443		
			<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.17%					
			2019			<b>Data Required</b> Gross Revenues 21,020,720 Gross Expenditures 20,032,379		
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.93%				
				Cash Position		4 Cash Ratio	2019	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 1,042,568 Net Current Liability (codes 600-626 & 631-668) 1,306,675
			<b>Calculation</b> Cash and Investments ÷ Net Current Liability 79.79%					
			5 Cash % of Monthly Expenditures			2019	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 1,042,468 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 1,669,365	6.67
<b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 62.45%								
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	<b>All Funds</b> 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	2018	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00			
			2019	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0				
			<b>Calculation</b> (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 <sup>1</sup> :					10.0			

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)

<sup>1</sup>Indicator 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