

## Katonah-Lewisboro Union Free 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) 4,199,036 <b>Gross Expenditures</b> 105,511,908 <b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 3.98%	0.00					
	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) 17,702,257 <b>Gross Expenditures</b> 105,511,908 <b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 16.78%	0.00					
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 103,536,996 Gross Expenditures 102,966,621 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.55%	0.00					
				2018		<b>Data Required</b> Gross Revenues 105,281,573 Gross Expenditures 102,972,993 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.24%				
						2019	<b>Data Required</b> Gross Revenues 107,611,345 Gross Expenditures 105,511,908 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.99%			
			Cash Position				4 Cash Ratio	<b>General Fund</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2019	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 11,575,892 Net Current Liability (codes 600-626 & 631-668) 6,792,265 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 170.43%
				5 Cash % of Monthly Expenditures		<b>General Fund</b> 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2019	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 11,575,892 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 8,792,659 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 131.65%	0.00	
			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> :					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)

<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