

Montauk Union Free 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%	2019	Data Required Unassigned Fund Balance (codes 916 & 917) 2,891,912 Gross Expenditures 17,196,502 Calculation Unassigned Fund Balance ÷ Gross Expenditures 16.82%	0.00
			2019	Data Required Total Fund Balance (code 8029) 6,865,994 Gross Expenditures 17,196,502 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 39.93%	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 17,883,823 Gross Expenditures 17,149,016 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.28%	0.00
			2018	Data Required Gross Revenues 17,881,563 Gross Expenditures 17,104,438 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.54%	
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 18,012,628 Gross Expenditures 17,196,502 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.75%		
		2019	Data Required Cash and Investments (codes 200-223, 450, 451) 3,412,168 Net Current Liability (codes 600-626 & 631-668) 749,546 Calculation Cash and Investments ÷ Net Current Liability 455.23%	0.00	
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, 201, 450, 451) 3,412,068 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 1,433,042 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 238.10%	0.00
			2019	Data Required Short-Term Cash-Flow Debt Issued 3,800,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	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 2,400,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
			2019	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 -36.84%	
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	2018	Data Required Short-Term Cash-Flow Debt Issued 3,800,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0.00
			2019	Data Required Short-Term Cash-Flow Debt Issued 2,400,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
			2019	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 -36.84%	
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