

Odessa-Montour Central 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) 691,488 Gross Expenditures 15,399,378	0.00			
				Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.49%				
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2019	Data Required Total Fund Balance (code 8029) 4,342,929 Gross Expenditures 15,399,378	0.00			
				Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 28.20%				
Operating Deficits	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	2017	Data Required Gross Revenues 15,555,557 Gross Expenditures 14,740,671	0.00			
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.53%				
				2018		Data Required Gross Revenues 15,577,591 Gross Expenditures 15,058,182		
			Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.45%					
			2019			Data Required Gross Revenues 16,375,207 Gross Expenditures 15,399,378		
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.34%				
				Cash Position		4 Cash Ratio	2019	Data Required Cash and Investments (codes 200-223, 450, 451) 1,082,303 Net Current Liability (codes 600-626 & 631-668) 808,333
			Calculation Cash and Investments ÷ Net Current Liability 133.89%					
			5 Cash % of Monthly Expenditures					2019
Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 84.34%								
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	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 (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%				
Total ¹ :					3.3			

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