

Otselic Valley 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) 438,213 Gross Expenditures 10,707,488 Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.09%	0.00	
			2019	Data Required Total Fund Balance (code 8029) 4,166,578 Gross Expenditures 10,707,488 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 38.91%	0.00	
	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 10,258,812 Gross Expenditures 9,602,711 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.83%	0.00
				2018	Data Required Gross Revenues 10,445,351 Gross Expenditures 10,226,841 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.14%	
2019				Data Required Gross Revenues 11,231,741 Gross Expenditures 10,707,488 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.90%		
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
	2019	Data Required Cash and Investments (codes 200, 201, 450, 451) 651,804 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 892,291 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 73.05%	3.33			
	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 0 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0.00
				2019	Data Required Short-Term Cash-Flow Debt Issued 0 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
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 :					6.7	

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