

County: Wayne  
MuniCode: 540663700100

## Palmyra-Macedon Central School District

Fiscal Year: 2019  
Stress Level: No Designation

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) 1,502,798 <b>Gross Expenditures</b> 37,869,967 <b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 3.97%	0.00
			2019	<b>Data Required</b> Total Fund Balance (code 8029) 9,841,267 <b>Gross Expenditures</b> 37,869,967 <b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 25.99%	0.00
	3 Operating Deficit	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 37,847,308 Gross Expenditures 37,231,028 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.66%	0.00
			2018	<b>Data Required</b> Gross Revenues 39,530,870 Gross Expenditures 37,837,308 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.48%	
2019			<b>Data Required</b> Gross Revenues 40,466,301 Gross Expenditures 37,869,967 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 6.86%		
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) 3,819,280 Net Current Liability (codes 600-626 & 631-668) 2,375,243 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 160.80%	0.00
			2019	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 3,816,230 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 3,155,831 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 120.93%	0.00
	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	<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