

County: Delaware
MuniCode: 120702300200

Andes Central School District

Fiscal Year: 2020
Stress Level: No Designation

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%	2020	Data Required Unassigned Fund Balance (codes 916 & 917) 629,857 Gross Expenditures 3,666,210	0.00				
				Calculation Unassigned Fund Balance ÷ Gross Expenditures 17.18%					
				2 Total Fund Balance		General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2020	Data Required Total Fund Balance (code 8029) 2,543,852 Gross Expenditures 3,666,210	0.00
								Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 69.39%	
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	2018		Data Required Gross Revenues 4,020,324 Gross Expenditures 3,793,908			0.00	
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.97%					
				2019	Data Required Gross Revenues 4,170,164 Gross Expenditures 3,671,782				
			Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 13.57%						
			2020		Data Required Gross Revenues 4,122,639 Gross Expenditures 3,666,210				
				Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 12.45%					
				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%	2020		Data Required Cash and Investments (codes 200-223, 450, 451) 1,315,649 Net Current Liability (codes 600-626 & 631-668) 176,890
			Calculation Cash and Investments ÷ Net Current Liability 743.77%						
			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%
Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 430.60%									
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		2019	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00			
					2020		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 :					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 12/30/2020

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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