

County: Washington  
MuniCode: 530703000100

## Argyle Central School District

Fiscal Year: 2020  
Stress Level: No Designation

Fiscal Year											
Category	Indicator	Scoring	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%	2020	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) Gross Expenditures <b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures	1,486,826 12,530,302 11.87%	0.00					
	2 Total Fund Balance	<b>General Fund</b> 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2020	<b>Data Required</b> Total Fund Balance (code 8029) Gross Expenditures <b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures	3,799,796 12,530,302 30.32%	0.00					
Operating Deficits	3 Operating Deficit	<b>General Fund</b> 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	<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	11,989,455 11,619,496 3.18%	0.00					
				2019	<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures		12,352,586 12,282,735 0.57%				
					2020		<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	12,811,579 12,530,302 2.24%			
			Cash Position				4 Cash Ratio	2020	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626 & 631-668) <b>Calculation</b> Cash and Investments ÷ Net Current Liability	2,207,415 781,068 282.61%	0.00
				5 Cash % of Monthly Expenditures					2020	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures	
					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	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)
				2020					<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 12/30/2020

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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