

## Berlin Central School District

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	3,613,320 19,132,741 18.89%	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	4,930,137 19,132,741 25.77%	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	19,990,280 18,418,723 8.53%	0.00								
				2019	<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures		20,351,330 18,648,769 9.13%							
					2020		<b>Data Required</b> Gross Revenues Gross Expenditures <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	20,537,982 19,132,741 7.34%						
			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%		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	7,415,839 1,898,030 390.71%	0.00				
								5 Cash % of Monthly Expenditures	<b>General Fund</b> 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%		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	7,415,764 1,594,395 465.11%	0.00
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	<b>All Funds</b> 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)	0	0.00								
			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