

County: Otsego  
MuniCode: 360725600100

## Edmeston 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) 1,584,174 Gross Expenditures 10,258,837	0.00			
				<b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 15.44%				
	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) 2,921,806 Gross Expenditures 10,258,837	0.00			
				<b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 28.48%				
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 10,550,417 Gross Expenditures 10,160,476	0.00			
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.84%				
				2019		<b>Data Required</b> Gross Revenues 10,777,446 Gross Expenditures 10,232,564		
			<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.32%					
			2020			<b>Data Required</b> Gross Revenues 10,788,289 Gross Expenditures 10,258,837		
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.16%				
				Cash Position		4 Cash Ratio	2020	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 784,106 Net Current Liability (codes 600-626 & 631-668) 483,408
			<b>Calculation</b> Cash and Investments ÷ Net Current Liability 162.20%					
			5 Cash % of Monthly Expenditures					2020
<b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 91.71%								
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	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> :					3.3			

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