

County: Jefferson
MuniCode: 220748900100

Lyme 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 | 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) 1,346,316 Gross Expenditures 7,543,317 | 0.00 |
| | | | | Calculation Unassigned Fund Balance ÷ Gross Expenditures 17.85% | |
| | 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) 4,392,695 Gross Expenditures 7,543,317 | 0.00 |
| | | | | Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 58.23% | |
| 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 7,596,787 Gross Expenditures 6,946,230 | 0.00 |
| | | | | Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.37% | |
| | | | 2019 | Data Required Gross Revenues 7,723,905 Gross Expenditures 7,428,070 | |
| | | | | Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.98% | |
| | | | 2020 | Data Required Gross Revenues 7,936,222 Gross Expenditures 7,543,317 | |
| | | | | Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.21% | |
| 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) 2,100,643 Net Current Liability (codes 600-626 & 631-668) 385,475 | 0.00 |
| | | | | Calculation Cash and Investments ÷ Net Current Liability 544.95% | |
| | 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% | 2020 | Data Required Cash and Investments (codes 200, 201, 450, 451) 2,100,443 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 628,610 | 0.00 |
| | | | | Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 334.14% | |
| Reliance on Short-Term Cash-Flow Debt | 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 | 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 |