

County: Wayne
MuniCode: 540663700100

Palmyra-Macedon 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) Gross Expenditures Calculation Unassigned Fund Balance ÷ Gross Expenditures	1,496,454 38,302,011 3.91%	0.00													
	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) Gross Expenditures Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures	12,341,829 38,302,011 32.22%	0.00													
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 Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	39,530,870 37,837,308 4.48%	0.00													
				2019	Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures		40,466,301 37,869,967 6.86%												
					2020		Data Required Gross Revenues Gross Expenditures Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	40,921,994 38,302,011 6.84%											
			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) Net Current Liability (codes 600-626 & 631-668) Calculation Cash and Investments ÷ Net Current Liability	2,569,356 2,116,582 121.39%	0.00							
				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) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) Calculation Cash and Investments ÷ Average Monthly Gross Expenditures	2,566,306 3,191,834 80.40%	3.33				
					Reliance on Short-Term Cash-Flow Debt								6 Short-Term Cash-Flow Debt Reliance	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)	
							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 :					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)

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