Skaneateles Central School District

Fiscal Year: 2018
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Data Required / Calculation		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%	2018	**Data Required** Unassigned Fund Balance (codes 916 & 917) Gross Expenditures **Calculation** Unassigned Fund Balance ÷ Gross Expenditures	1,360,389 30,987,932 4.39%	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%	2018	**Data Required** Total Fund Balance (code 8029) Gross Expenditures **Calculation** Total Fund Balance (code 8029) ÷ Gross Expenditures	8,278,547 30,987,932 26.72%	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	2016	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	31,123,221 29,298,299 6.23%	0.00
			2017	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	32,248,093 30,050,232 7.31%	
			2018	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	32,635,240 30,987,932 5.32%	
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%	2018	**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	2,374,955 2,027,688 117.13%	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%	2018	**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	2,374,889 2,582,328 91.97%	3.33
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	2017	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0	0.00
			2018	**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 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)

[1]*Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.*
Data as of 12/28/2018
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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