

General Brown Central School District

Category	Indicator	Scoring	Fiscal Year 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%	2017	Data Required Unassigned Fund Balance (codes 916 & 917) 1,695,476 Gross Expenditures 19,447,298 Calculation Unassigned Fund Balance ÷ Gross Expenditures 8.72%	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%	2017	Data Required Total Fund Balance (code 8029) 4,853,044 Gross Expenditures 19,447,298 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 24.95%	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	2015	Data Required Gross Revenues 20,796,808 Gross Expenditures 19,037,037 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.24%	0.00
			2016	Data Required Gross Revenues 20,928,175 Gross Expenditures 19,137,060 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 9.36%	
			2017	Data Required Gross Revenues 21,186,812 Gross Expenditures 19,447,298 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 8.94%	
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%	2017	Data Required Cash and Investments (codes 200-223, 450, 451) 2,802,722 Net Current Liability (codes 600-626 & 631-668) 1,028,174 Calculation Cash and Investments ÷ Net Current Liability 272.59%	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%	2017	Data Required Cash and Investments (codes 200, 201, 450, 451) 2,802,722 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 1,620,608 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 172.94%	0.00
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	2016	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0	0.00
			2017	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%	
Total¹:				0.0	

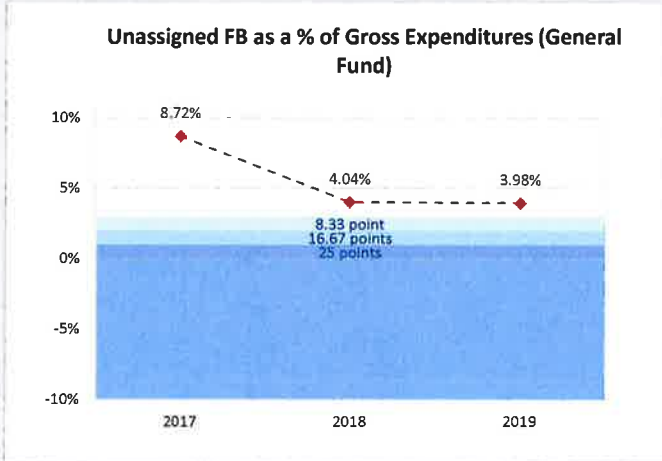
Gross Revenues = General Fund's Revenues and Other Sources (Transfer Activity)
 Gross Expenditures = General Fund's Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Project's Fund)

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

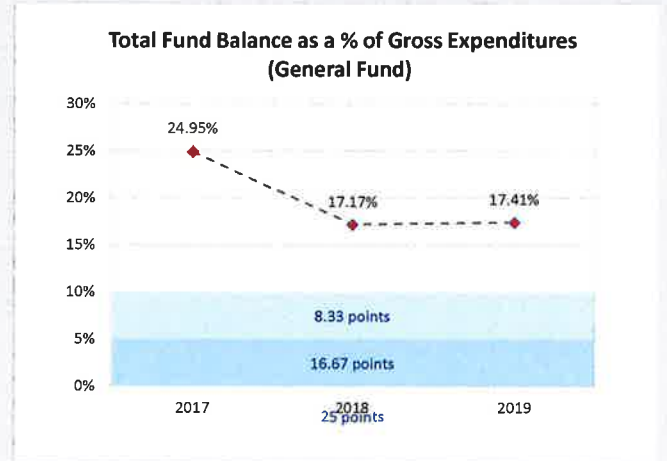
¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.

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 Projected data for 2018 and 2019 is based on Projection Worksheet

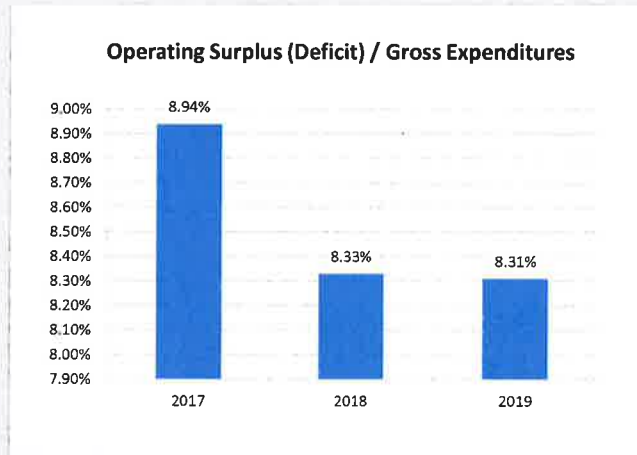
Indicator 1



Indicator 2



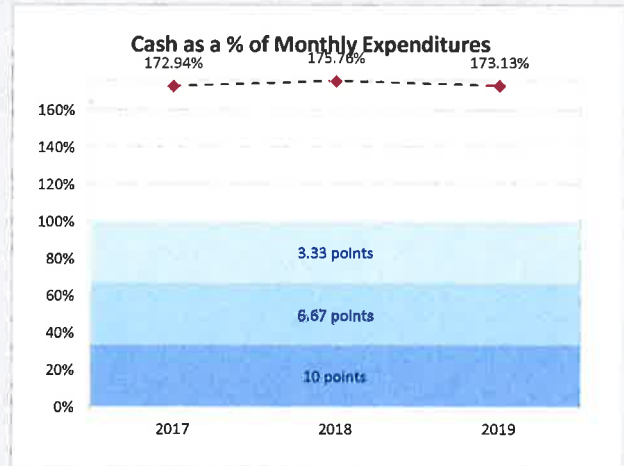
Indicator 3



Indicator 4



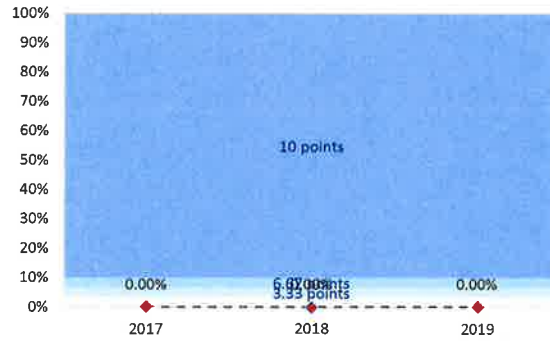
Indicator 5



Indicator 6

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% Change in Short-Term Cash-Flow Issuance



*Current year short-term cash-flow debt issued with no prior year issuance is a figure that is divided by zero, but displays as 0.00% on this graph due to programming limitations. It also receives a score of 10 points, but displays as 0 points on this graph.

These graphs are provided for informational purposes. Calculations are based on the financial information provided by the school district. The last two data points of each graph are based on projection numbers entered by the user. OSC takes no responsibility for the accuracy of the projection or the submitted financial information.

Data as of 12/29/2017