

# North Shore Central School District

Category	Indicator	Scoring	Fiscal Year End	Data Required	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%	2017	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) 4,084,541 Gross Expenditures 96,415,167	0.00
				<b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 4.24%	
Year End Fund Balance	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%	2017	<b>Data Required</b> Total Fund Balance (code 8029) 30,701,995 Gross Expenditures 96,415,167	0.00
				<b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 31.84%	
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	2015	<b>Data Required</b> Gross Revenues 98,196,515 Gross Expenditures 91,584,575	0.00
			2016	<b>Data Required</b> Gross Revenues 95,955,089 Gross Expenditures 93,307,873	
			2017	<b>Data Required</b> Gross Revenues 99,422,500 Gross Expenditures 96,415,167	
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 7.22%	
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.84%	
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.12%	
Cash Position	4 Cash Ratio	<b>General Fund</b> 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%	2017	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) 19,166,413 Net Current Liability (codes 600-626 & 631-668) 9,081,053	0.00
				<b>Calculation</b> Cash and Investments ÷ Net Current Liability 211.06%	
Cash Position	5 Cash % of Monthly Expenditures	<b>General Fund</b> 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2017	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 19,166,413 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 8,034,597	0.00
				<b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 238.55%	
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	<b>All Funds</b> 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	<b>Data Required</b> Short-Term Cash-Flow Debt Issued 5,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0.00
			2017	<b>Data Required</b> Short-Term Cash-Flow Debt Issued 5,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
			<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%		
<b>Total<sup>1</sup>:</b>					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

<sup>1</sup>Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.