

Ardsley Union Free 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%	2018	Data Required Unassigned Fund Balance (codes 916 & 917) 2,791,692 Gross Expenditures 63,538,669 Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.39%	0.00									
				2018		Data Required Total Fund Balance (code 8029) 19,055,412 Gross Expenditures 63,538,669 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 29.99%	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 62,795,196 Gross Expenditures 61,337,232 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.38%	6.67		
											2017		Data Required Gross Revenues 63,320,762 Gross Expenditures 63,977,370 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -1.03%	
2018	Data Required Gross Revenues 65,221,949 Gross Expenditures 63,538,669 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.65%													
	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) 7,904,896 Net Current Liability (codes 600-626 & 631-668) 4,099,225 Calculation Cash and Investments ÷ Net Current Liability 192.84%		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) 7,904,896 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 5,294,889 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 149.29%	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	2017	Data Required Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) 0
2018														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 :					6.7							

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 12/28/2018

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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