

County: Suffolk
MuniCode: 470604600300

North Babylon Union Free School District

Fiscal Year: 2018
Stress Level: No Designation

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) 4,189,615 Gross Expenditures 115,059,574	0.00							
				Calculation Unassigned Fund Balance ÷ Gross Expenditures 3.64%								
				2018		Data Required Total Fund Balance (code 8029) 24,500,675 Gross Expenditures 115,059,574	0.00					
								Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 21.29%				
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 109,617,387 Gross Expenditures 106,262,182			6.67				
					Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.16%							
				2017	Data Required Gross Revenues 112,000,998 Gross Expenditures 111,400,723							
					Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 0.54%							
			2018		Data Required Gross Revenues 113,841,553 Gross Expenditures 115,059,574							
					Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures -1.06%							
				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) 10,501,538 Net Current Liability (codes 600-626 & 631-668) 7,008,074	0.00		
									Calculation Cash and Investments ÷ Net Current Liability 149.85%			
			2018						Data Required Cash and Investments (codes 200, 201, 450, 451) 10,499,557 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 9,588,298		0.00	
												Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 109.50%
				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 4,700,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)		0.00
										2018		
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