

County: Dutchess  
MuniCode: 130759300100

## Northeast Central School District

Fiscal Year: 2018  
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	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%	2018	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) Gross Expenditures	0.00				
				1,487,444 19,596,352					
				<b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures					
				7.59%					
	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%	2018	<b>Data Required</b> Total Fund Balance (code 8029) Gross Expenditures	0.00				
				5,736,201 19,596,352					
				<b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures					
				29.27%					
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	2016	<b>Data Required</b> Gross Revenues Gross Expenditures	0.00				
				18,854,513 18,165,106					
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures					
				3.80%					
			2017	<b>Data Required</b> Gross Revenues Gross Expenditures		19,583,313 19,374,724			
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures					
				1.08%					
				2018		<b>Data Required</b> Gross Revenues Gross Expenditures	20,063,687 19,596,352		
			<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures						
			2.38%						
			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%	2018	<b>Data Required</b> Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626 & 631-668)
				5,895,206 2,036,938					
<b>Calculation</b> Cash and Investments ÷ Net Current Liability									
289.42%									
	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%	2018	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)	0.00				
				5,892,490 1,633,029					
				<b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures					
				360.83%					
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	2017	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	0.00				
				0					
			2018	<b>Data Required</b> Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)		0			
				<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%			
			Total <sup>1</sup> :					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)

<sup>1</sup>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