

County: Nassau  
MuniCode: 280638601100

# Oceanside 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	<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) 6,154,532 Gross Expenditures 139,700,713 <b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 4.41%	0.00					
				2018		<b>Data Required</b> Total Fund Balance (code 8029) 21,661,183 Gross Expenditures 139,700,713 <b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 15.51%	0.00			
						2016		<b>Data Required</b> Gross Revenues 141,496,626 Gross Expenditures 139,352,583 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.54%	0.00	
								2017		<b>Data Required</b> Gross Revenues 144,497,891 Gross Expenditures 139,922,717 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.27%
2018	<b>Data Required</b> Gross Revenues 147,314,331 Gross Expenditures 139,700,713 <b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.45%									
	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) 10,838,336 Net Current Liability (codes 600-626 & 631-668) 8,680,518 <b>Calculation</b> Cash and Investments ÷ Net Current Liability 124.86%		0.00			
					2018	<b>Data Required</b> Cash and Investments (codes 200, 201, 450, 451) 10,838,336 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 11,641,726 <b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 93.10%		3.33		
2017						<b>Data Required</b> Short-Term Cash-Flow Debt Issued 26,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)				0.00
						2018				
	<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%									
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 26,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)						
				2018	<b>Data Required</b> Short-Term Cash-Flow Debt Issued 26,000,000 (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%					
Total <sup>1</sup> :					3.3					

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