

County: Rockland  
MuniCode: 390616700100

## Clarkstown Central School District

Fiscal Year: 2019  
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%	2019	<b>Data Required</b> Unassigned Fund Balance (codes 916 & 917) 8,678,120 <b>Gross Expenditures</b> 201,183,187		
				<b>Calculation</b> Unassigned Fund Balance ÷ Gross Expenditures 4.31%		
	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%	2019	<b>Data Required</b> Total Fund Balance (code 8029) 38,964,679 <b>Gross Expenditures</b> 201,183,187		
				<b>Calculation</b> Total Fund Balance (code 8029) ÷ Gross Expenditures 19.37%		
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	2017	<b>Data Required</b> Gross Revenues 196,312,710 Gross Expenditures 185,465,275		
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.85%		
				2018	<b>Data Required</b> Gross Revenues 200,740,889 Gross Expenditures 190,051,750	
			<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.62%			
			2019		<b>Data Required</b> Gross Revenues 205,889,526 Gross Expenditures 201,183,187	
				<b>Calculation</b> (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 2.34%		
				Cash Position	4 Cash Ratio	2019
			<b>Calculation</b> Cash and Investments ÷ Net Current Liability 107.71%			
			5 Cash % of Monthly Expenditures			
<b>Calculation</b> Cash and Investments ÷ Average Monthly Gross Expenditures 100.69%						
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance		2018	<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	
			2019		<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 -100.00%	

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 12/31/2019

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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