County: Rensselaer
MuniCode: 380624900100

East Greenbush Central School District

Fiscal Year: 2021
Stress Level: No Designation

Fiscal Year

Category	Indicator	Scoring	End			Points	
Year End Fund Balance	1 Unassigned Fund Balance	General Fund		Data Required		0.00	
		25 Points ≤ 1%	2021	Unassigned Fund Balance (codes 916 & 917)	5,238,758		
		16.67 Points > 1% But ≤ 2%		Gross Expenditures	89,069,802		
		8.33 Points > 2% But ≤ 3%		Calculation			
		0 Points > 3%		Unassigned Fund Balance ÷ Gross Expenditures	5.88%		
		General Fund		Data Required		0.00	
	2 Total Fund Balance	25 Points ≤ 0%	2021	Total Fund Balance (code 8029)	29,989,596		
		16.67 Points > 0% But ≤ 5%		Gross Expenditures	89,069,802		
		8.33 Points > 5% But ≤ 10%		Calculation			
		0 Points > 10%		Total Fund Balance (code 8029) ÷ Gross Expenditures	33.67%		
Operating Deficits	3 Operating Deficit	General Fund		Data Required			
		20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years		Gross Revenues	90,111,514		
		13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years		Gross Expenditures	87,749,603		
		6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years		Calculation	, ,		
		0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years		(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	2.69%		
				Data Required	=:00::		
			2020	Gross Revenues	90,532,953	0.00	
				Gross Expenditures	88,139,019		
				Calculation	55,255,525		
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	2.72%		
				Data Required			
				Gross Revenues	92,652,000		
			2021	Gross Expenditures	89,069,802		
				Calculation	55,555,555		
				(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	4.02%		
		General Fund		Data Required			
Cash Position	4 Cash Ratio	10 Points ≤ 50%		Cash and Investments (codes 200-223, 450, 451)	7,985,315	0.00	
		6.67 Points > 50% But ≤ 75%	2021	Net Current Liability (codes 600-626 & 631-668)	5,930,746		
		3.33 Points > 75% But ≤ 100%	2021	Calculation	3,930,740		
		0 Points > 100%		Cash and Investments ÷ Net Current Liability	424.640/		
				The state of the s	134.64%	 	
	5	General Fund		Data Required	7.004.245	0.00	
	Cash % of	10 Points ≤ 33.33%	2021	Cash and Investments (codes 200, 201, 450, 451)	7,984,315		
	Monthly	6.67 Points > 33.33% But ≤ 66.67%		Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)	7,422,484		
	Expenditures 0 P	3.33 Points > 66.67% But ≤ 100%		Calculation	407.570/		
		0 Points > 100%		Cash and Investments ÷ Average Monthly Gross Expenditures	107.57%		
Reliance on Short-Term Cash-Flow Debt	6 Short-Term Cash-Flow Debt Reliance	All Funds	2020	Data Required	_		
		10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or		Short-Term Cash-Flow Debt Issued	0		
		Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance			ticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)		
		6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued	2024	Data Required	_	0.00	
			2021	Short-Term Cash-Flow Debt Issued	0	0.00	
		3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued		(Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Defici	ency Notes)		
		Points < 3.33% Change in Short-Term		Calculation	0.00-1	0.00%	
		Cash-Flow Debt Issued or No Current Year Issuance		(Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term	0.00%		
				Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued			
					Total ¹ :	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)

 1 Indicator points are rounded to two decimal places. Total points are rounded to one decimal place. Data as of 12/31/2021

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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