

New Rochelle City School District

Category	Indicator	Scoring	Fiscal Year End	Data Required	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%	2017	Data Required Unassigned Fund Balance (codes 916 & 917) 10,353,243 Gross Expenditures 243,751,717 Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.25%	0.00
	2 Total Fund Balance	General Fund 25 Points ≤ 0% 16.67 Points > 0% But ≤ 5% 8.33 Points > 5% But ≤ 10% 0 Points > 10%	2017	Data Required Total Fund Balance (code 8029) 29,015,362 Gross Expenditures 243,751,717 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 11.90%	0.00
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	2015	Data Required Gross Revenues 245,954,044 Gross Expenditures 241,408,407 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 1.88%	0.00
			2016	Data Required Gross Revenues 247,208,141 Gross Expenditures 239,973,679 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.01%	
			2017	Data Required Gross Revenues 255,205,317 Gross Expenditures 243,751,717 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 4.70%	
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%	2017	Data Required Cash and Investments (codes 200-223, 450, 451) 22,873,189 Net Current Liability (codes 600-626 & 631-668) 38,026,442 Calculation Cash and Investments ÷ Net Current Liability 60.15%	6.67
	5 Cash % of Monthly Expenditures	General Fund 10 Points ≤ 33.33% 6.67 Points > 33.33% But ≤ 66.67% 3.33 Points > 66.67% But ≤ 100% 0 Points > 100%	2017	Data Required Cash and Investments (codes 200, 201, 450, 451) 22,870,515 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 20,312,643 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 112.59%	0.00
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	2016	Data Required Short-Term Cash-Flow Debt Issued 5,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	10.00
			2017	Data Required Short-Term Cash-Flow Debt Issued 12,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	
			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 140.00%		
Total¹:					16.7

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)

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

¹Indicator points are rounded to two decimal places. Total points are rounded to one decimal place.