Half Hollow Hills Central School District

Fiscal Year: 2019
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	Data Required / Calculation		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%	2019	**Data Required** Unassigned Fund Balance (codes 916 & 917) Gross Expenditures **Calculation** Unassigned Fund Balance ÷ Gross Expenditures	10,394,358 238,825,202 4.35%	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%	2019	**Data Required** Total Fund Balance (code 8029) Gross Expenditures **Calculation** Total Fund Balance (code 8029) ÷ Gross Expenditures	49,845,261 238,825,202 20.87%	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	2017	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	235,097,901 230,939,891 1.80%	0.00
			2018	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	240,112,178 234,113,766 2.56%	
			2019	**Data Required** Gross Revenues Gross Expenditures **Calculation** (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	248,349,026 238,825,202 3.99%	
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%	2019	**Data Required** Cash and Investments (codes 200-223, 450, 451) Net Current Liability (codes 600-626 & 631-668) **Calculation** Cash and Investments ÷ Net Current Liability	22,911,475 16,629,337 137.78%	0.00
	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%	2019	**Data Required** Cash and Investments (codes 200, 201, 450, 451) Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) **Calculation** Cash and Investments ÷ Average Monthly Gross Expenditures	22,911,475 19,902,100 115.12%	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	2018	**Data Required** Short-Term Cash-Flow Debt Issued (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)	41,000,000	0.00
			2019	**Data Required** Short-Term Cash-Flow Debt Issued (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	41,000,000 0.00%	

	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 12/31/2019
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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