

County: Suffolk  
MuniCode: 470641100500

## Half Hollow Hills Central School District

Fiscal Year: 2020  
Stress Level: No Designation

| Fiscal Year                           |  |   |   |  |      |  |  |      |   |      |
|---------------------------------------|--|---|---|--|------|--|--|------|---|------|
| Category                              | Indicator  | Scoring   | End   | Points   |      |  |  |      |   |      |
| Year End Fund Balance                 | 1<br>Unassigned Fund Balance   | <b>General Fund</b><br>25 Points ≤ 1%<br>16.67 Points > 1% But ≤ 2%<br>8.33 Points > 2% But ≤ 3%<br>0 Points > 3%   | 2020  | <b>Data Required</b><br>Unassigned Fund Balance (codes 916 & 917)<br>10,584,508<br>Gross Expenditures<br>235,898,442   | 0.00 |  |  |      |   |      |
|                                       |  |   |   | <b>Calculation</b><br>Unassigned Fund Balance ÷ Gross Expenditures<br>4.49%  |      |  |  |      |   |      |
|                                       | 2<br>Total Fund Balance  | <b>General Fund</b><br>25 Points ≤ 0%<br>16.67 Points > 0% But ≤ 5%<br>8.33 Points > 5% But ≤ 10%<br>0 Points > 10%   | 2020  | <b>Data Required</b><br>Total Fund Balance (code 8029)<br>58,343,023<br>Gross Expenditures<br>235,898,442  | 0.00 |  |  |      |   |      |
|                                       |  |   |   | <b>Calculation</b><br>Total Fund Balance (code 8029) ÷ Gross Expenditures<br>24.73%  |      |  |  |      |   |      |
| Operating Deficits                    | 3<br>Operating Deficit   | <b>General Fund</b><br>20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years<br>13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years<br>6.67 Points = Deficit ≤ -1% in 1/3 Last Fiscal Years<br>0 Points = Deficit ≤ -1% in 0/3 Last Fiscal Years   | 2018  | <b>Data Required</b><br>Gross Revenues<br>240,112,178<br>Gross Expenditures<br>234,113,766   | 0.00 |  |  |      |   |      |
|                                       |  |   |   | <b>Calculation</b><br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures<br>2.56%  |      |  |  |      |   |      |
|                                       |  |   |   | 2019   |      | <b>Data Required</b><br>Gross Revenues<br>248,349,026<br>Gross Expenditures<br>238,825,202   |  |      |   |      |
|                                       |  |   |   |  |      | <b>Calculation</b><br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures<br>3.99%  |  |      |   |      |
|                                       |  |   | 2020  | <b>Data Required</b><br>Gross Revenues<br>249,196,207<br>Gross Expenditures<br>235,898,442   |      |  |  |      |   |      |
|                                       |  |   |   | <b>Calculation</b><br>(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures<br>5.64%  |      |  |  |      |   |      |
|                                       |  |   |   | Cash Position  |      | 4<br>Cash Ratio  | <b>General Fund</b><br>10 Points ≤ 50%<br>6.67 Points > 50% But ≤ 75%<br>3.33 Points > 75% But ≤ 100%<br>0 Points > 100% | 2020 | <b>Data Required</b><br>Cash and Investments (codes 200-223, 450, 451)<br>23,447,160<br>Net Current Liability (codes 600-626 & 631-668)<br>12,956,609 | 0.00 |
|                                       |  |   |   |  |      |  |  |      | <b>Calculation</b><br>Cash and Investments ÷ Net Current Liability<br>180.97%   |      |
| 5<br>Cash % of Monthly Expenditures   | <b>General Fund</b><br>10 Points ≤ 33.33%<br>6.67 Points > 33.33% But ≤ 66.67%<br>3.33 Points > 66.67% But ≤ 100%<br>0 Points > 100% | 2020  | <b>Data Required</b><br>Cash and Investments (codes 200, 201, 450, 451)<br>23,447,160<br>Average Monthly Gross Expenditures (Gross Expenditures ÷ 12)<br>19,658,204 |  | 0.00 |  |  |      |   |      |
|                                       |  |   | <b>Calculation</b><br>Cash and Investments ÷ Average Monthly Gross Expenditures<br>119.27%  |  |      |  |  |      |   |      |
| Reliance on Short-Term Cash-Flow Debt | 6<br>Short-Term Cash-Flow Debt Reliance  | <b>All Funds</b><br>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<br>6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued<br>3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued<br>0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance | 2019  | <b>Data Required</b><br>Short-Term Cash-Flow Debt Issued<br>41,000,000<br>(Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) | 3.33 |  |  |      |   |      |
|                                       |  |   |   | 2020   |      | <b>Data Required</b><br>Short-Term Cash-Flow Debt Issued<br>43,000,000<br>(Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)         |  |      |   |      |
|                                       |  |   |   |  |      | <b>Calculation</b><br>(Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued<br>4.88% |  |      |   |      |
|                                       |  |   | 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 12/30/2020

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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  |