County: Suffolk
MuniCode: 470641100500

Half Hollow Hills Central School District

Fiscal Year: 2021
Stress Level: No Designation

Fiscal Year

Content Fund Balance Company Content	Category	Indicator	Scoring	End			Points	
Unaversigned Found Ballome Bal	Year End	Unassigned Fund	General Fund		Data Required			
Calculation			25 Points ≤ 1%	2021	Unassigned Fund Balance (codes 916 & 917)	10,886,536	0.00	
Position			16.67 Points > 1% But ≤ 2%		Gross Expenditures	246,820,189		
Calculation			8.33 Points > 2% But ≤ 3%		Calculation			
2 \$7 S Points CRM Fort F			0 Points > 3%		Unassigned Fund Balance ÷ Gross Expenditures	4.41%		
Total Fund Balance 16.77 Points > 10 Mars 15 % East 10% One On	und Balance	Total	General Fund		Data Required		0.00	
Fund Balance General Fund 20 20 20 20 20 20 20 2			25 Points ≤ 0%	2021	Total Fund Balance (code 8029)	64,792,901		
OPOINTS > 10% Security Total Fund Balance (code 8029) + Gross Expenditures 26.23%			16.67 Points > 0% But ≤ 5%		Gross Expenditures	246,820,189		
Content Cont			8.33 Points > 5% But ≤ 10%		Calculation			
20 Points = Deficits < 1-1% in 3/3 of the Last Fiscal Years 2138 Points = Deficit S < 1/8 in 3/3 of the Last Fiscal Years 20 Points = Deficit S < 1/8 in 3/3 of the Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/3 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last Fiscal Years 20 Points = Deficit S < 1/8 in 1/4 Last F			0 Points > 10%		Total Fund Balance (code 8029) ÷ Gross Expenditures	26.25%		
13.33 Points = Deficit s - 1% in /3 Last Fiscal Years C6.67 Points = Deficit s - 1% in /3 Last Fiscal Years Dolitic s Deficit s - 1% in /3 Last Fiscal Years Dolitic s Deficit s - 1% in /3 Last Fiscal Years Dolitic s Deficit s - 1% in /3 Last Fiscal Years Dolitic s Deficit s - 1% in /3 Last Fiscal Years Dolitic s Data Required Gross Revenues - Gross Expenditures 249,196,207 Gross Revenues - Gross Expenditures 249,196,207 Gross Revenues - Gross Expenditures 249,196,207 Gross Revenues - Gross Expenditures 5,64% Data Required Gross Revenues - Gross Expenditures 4,6820,189 Calculation Gross Expenditures 4,6820,189 Calculation Gross Expenditures 4,6820,189 Calculation Gross Expendi		Operating	General Fund		Data Required		0.00	
Departing Deficits Operating Deficits Operat			20 Points = Deficits ≤ -1% in 3/3 of the Last Fiscal Years	2019	Gross Revenues	248,349,026		
Derating Deficits Perfect Portion Perfect Perfect Portion Perfect Portion Perfect Perfect Perfect Portion Perfect Pe	Operating Deficits		13.33 Points = Deficits ≤ -1% in 2/3 of the Last Fiscal Years		Gross Expenditures	238,825,202		
Data Required Gross Revenues Cast Revenu			· ·		Calculation			
Parating Deficits Policits Deficits Deficits Deficits Deficits Deficits Deficit					(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3.99%		
Operating Deficits					Data Required			
Deficit				2020	Gross Revenues	249,196,207		
Deficit Deficit Calculation (Gross Revenues - Gross Expenditures) + Gross Expenditures 5.64%					Gross Expenditures	235,898,442		
Data Required Gross Revenues Gross Revenues 255,225,065 Gross Revenues Gross Re					Calculation			
Goneral Fund 10 Points ≤ 50% 201 10 Points ≤ 50% 246,820,189					(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	5.64%		
Cash Ratio Cash Flow Cash-Flow Cas					Data Required			
Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.41%				2021	Gross Revenues	255,225,065		
General Fund Cash Aatio Data Required Cash Aatio Cash and Investments (codes 200-223, 450, 451) 27,882,509 Net Current Liability (codes 600-626 & 631-668) 16,562,830 0.00					Gross Expenditures	246,820,189		
A Cash Ratio 10 Points ≤ 50% But ≤ 100% 27,882,509 6.67 Points > 50% But ≤ 100% 27,882,509 2021 202					Calculation			
## Position ## P					(Gross Revenues - Gross Expenditures) ÷ Gross Expenditures	3.41%	<u> </u>	
A Cash Ratio Sh Position Sh P	Cash Position		General Fund		Data Required		0.00	
Sch Position Sh			10 Points ≤ 50%		Cash and Investments (codes 200-223, 450, 451)	27,882,509		
3.33 Points > 75% But ≤ 100% O points > 100% Cash of Monthly Expenditures Figure 1 bet Reliance on hort-Term Cash-Flow Debt Reliance Debt Reliance O points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued O points ≥ 100% Change in Short-Term			6.67 Points > 50% But ≤ 75%	2021	Net Current Liability (codes 600-626 & 631-668)	16,562,830		
Sh Position Sach % of Monthly Expenditures Short-Term Cash-Flow Debt Issued on hort-Term Cash-Flow Debt Reliance on hort-Term Cash-Flow Debt Reliance on hort-Term Cash-Flow Debt Reliance on hort-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance O Points ≥ 3.33% Change in Short-Term Cash-Flow Debt Issued O Points ≥ 3.33% Change in Short-Ter			3.33 Points > 75% But ≤ 100%		Calculation	, ,		
She Position 5			0 Points > 100%		Cash and Investments ÷ Net Current Liability	168.34%		
Cash w of Monthly Expenditures Cash w of Monthly Expenditures 10 Points ≤ 33.33% But ≤ 66.67% But ≤ 100% 2021 20,568,349 20,568,349 2021 20,568,349 20,568,349 20,568,349 20,568,349 20,568,349 20,568,349 20,568,349 20		_	General Fund		,	10010 170		
Cash % of Monthly Expenditures 6.67 Points > 33.33 % But ≤ 66.67% Beliance on hort-Term Cash-Flow Debt Issued or Cash-Flow Debt Reliance Cash-Flow Debt Reliance Cash-Flow Debt Reliance Cash-Flow Debt Issued or No Current Year Issuance Cash-Flow Debt Issued or No Current Year Short-Term Cash-Flow Debt Issued or No Current Year Issuance Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued						27.882.509		
Monthly Expenditures 3.33 Points > 66.67% But ≤ 100% Points > 100% All Funds 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued Cash-Flow Debt Reliance Debt All Funds 10 Points ≥ 10% Change in 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 > 66.67% But ≤ 100% Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 10 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued Current Year Short-Term Cash-Flow Debt Issued 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 3.33 Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued 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 Cash-Flow Debt Issued 7.000 Calculation Carbination Cash and Investments ÷ Average Monthly Gross Expenditures 135.56% Data Required Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Change in Short-Term Cash-Flow Debt Issued For Points ≥ 10% Ch				2021			0.00	
eliance on hort-Term Cash-Flow Debt Reliance Debt Reliance Debt Reliance On Debt Reliance On Debt Reliance Debt R		, ·				20,500,515		
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 Short-Term Cash-Flow Debt Debt Debt All Funds 10 Points ≥ 10% Change in 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 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued Cash-Flow Debt Reliance 0 Points < 3.33% Dints ≥ 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 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 0 Points < 3.33%						135 56%		
eliance on hort-Term Cash-Flow Debt Issued or Current Year Short-Term Cash-Flow Debt Issued and No Prior Year Issuance Short-Term Cash-Flow Debt Issued 6.67 Points ≥ 6.67% But < 10% Change in 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 6.67 Points ≥ 6.67% But < 10% Change in Short-Term Cash-Flow Debt Issued 50,000,000 Debt Reliance Debt Reliance O Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 6.67% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued 70 Points < 3.33% Change in Sh		Short-Term Cash-Flow				155.5070		
eliance on hort-Term Cash-Flow Debt Short-Term Cash-Flow				2020	•	43 000 000		
ellance on hort-Term Cash-Flow Debt Short-Term Cash-Flo								
Tash-Flow Debt Reliance Debt Reliance Debt Issued	Reliance on		Surrent real Short retill cash-rlow pept issued and No Frior Teal issuance					
Cash-Flow DebtCash-Flow Debt Reliance3.33 Points ≥ 3.33% But < 6.67% Change in Short-Term Cash-Flow Debt Issued(Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes)Cash-Flow Debt Issued or No Current Year IssuanceCalculation (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued	Short-Term Cash-Flow Debt		-	2021	•	50.000.000	10.00	
Calculation O Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance Cash-Flow Debt Issued or No Current Year Issuance Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued Cash-Flow Debt Issued Cash-Flow Debt Issued								
0 Points < 3.33% Change in Short-Term Cash-Flow Debt Issued or No Current Year Issuance (Current Year Short-Term Cash-Flow Debt Issued - Prior Year Short-Term Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued			<u> </u>			, ., ., .,		
Cash-Flow Debt Issued or No Current Year Issuance Cash-Flow Debt Issued) ÷ Prior Year Short-Term Cash-Flow Debt Issued						16.28%		
						10.20/0		
Total ¹ : 10.0		1	1	ı	Cash flow Debt issued) - flor feat short-ferm cash-flow Debt issued			
						Total ¹ :	10.0	

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

Copyright © 2013 The New York State Office of the State Comptroller

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