

County: Suffolk
MuniCode: 470641100500

Half Hollow Hills Central School District

Fiscal Year: 2021
Stress Level: No Designation

Category	Indicator	Scoring	Fiscal Year End	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%	2021	Data Required Unassigned Fund Balance (codes 916 & 917) 10,886,536 Gross Expenditures 246,820,189 Calculation Unassigned Fund Balance ÷ Gross Expenditures 4.41%	0.00																																																																																																																																																																																																																																																																																																																																																											
				Data Required Total Fund Balance (code 8029) 64,792,901 Gross Expenditures 246,820,189 Calculation Total Fund Balance (code 8029) ÷ Gross Expenditures 26.25%		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%	2021	Data Required Gross Revenues 248,349,026 Gross Expenditures 238,825,202 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.99%	0.00																																																																																																																																																																																																																																																																																																																																																						
									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	2019	Data Required Gross Revenues 249,196,207 Gross Expenditures 235,898,442 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 5.64%	0.00																																																																																																																																																																																																																																																																																																																																																		
2020	Data Required Gross Revenues 255,225,065 Gross Expenditures 246,820,189 Calculation (Gross Revenues - Gross Expenditures) ÷ Gross Expenditures 3.41%	0.00																																																																																																																																																																																																																																																																																																																																																														
	2021		Data Required Cash and Investments (codes 200-223, 450, 451) 27,882,509 Net Current Liability (codes 600-626 & 631-668) 16,562,830 Calculation Cash and Investments ÷ Net Current Liability 168.34%		0.00																																																																																																																																																																																																																																																																																																																																																											
			4 Cash Ratio	General Fund 10 Points ≤ 50% 6.67 Points > 50% But ≤ 75% 3.33 Points > 75% But ≤ 100% 0 Points > 100%		2021	Data Required Cash and Investments (codes 200, 201, 450, 451) 27,882,509 Average Monthly Gross Expenditures (Gross Expenditures ÷ 12) 20,568,349 Calculation Cash and Investments ÷ Average Monthly Gross Expenditures 135.56%	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%	2021	Data Required Short-Term Cash-Flow Debt Issued 43,000,000 (Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes) Data Required Short-Term Cash-Flow Debt Issued 50,000,000 (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 16.28%	10.00																																																																																																																																																																																																																																																																																																																																																				
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									2020		2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021	2021

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)

¹Indicator 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