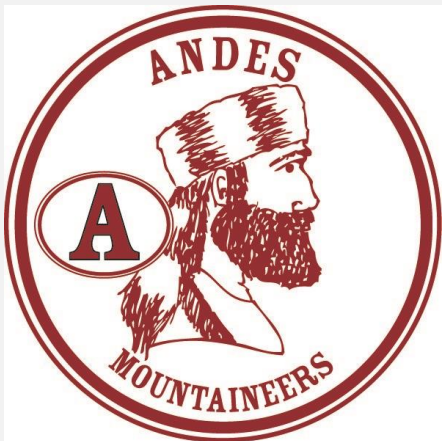


**ANDES CENTRAL SCHOOL
BOARD OF EDUCATION MEETING
JANUARY 26, 2023**

**NYS COMPTROLLER'S REPORTS
FISCAL AND ENVIROMENTAL STRESS REPORTS
AND RELATED COST SUMMARY OF
TITLE IX INVESTIGATIONS**



Fiscal Stress Monitoring System

Upcoming School District Release

Division of Local Government and School Accountability

Joe Testa, Auditor 1, Data Management Unit

Kevin Dufresne, Auditor 2, Research Unit



Fiscal Stress Monitoring System 101

Fiscal Stress Score

Environmental Stress Score

New York State Comptroller
THOMAS P. DiNAPOLI

New York State Comptroller
THOMAS P. DiNAPOLI

Environmental Stress Score

Indicators	Fiscal Stress Environmental Indicators	Maximum Points
1	Percentage of Economically Disadvantaged Students	25
2	Student to Teacher Ratio	15
3	Turnover Rate of All Teachers	15
4	Percent Change in Property Value	15
5	Budget Vote Approval Percent	15
6	Percent of English Language Learners	15
		100

Environmental Stress Classification	Point Range (Out of 100 total pts)
Significant	60 - 100
Moderate	45 - 59.9
Susceptible	30 - 44.9
No Designation	0 - 29.9



Name: Andes Central School District

Fiscal Year End: 30-Jun

MuniCode: 120702300200

Year Last Filed: 2022

County: Delaware

Fiscal Stress Environmental Indicators		Value		Score	
		2021	2022	2021	2022
1	Percentage of Economically Disadvantaged Students	52%	41%	0	0
2	Student to Teacher Ratio	4.96	3.59	0	0
3	Turnover Rate of All Teachers	18%	0%	15	0
4	Percent Change in Property Value	0.85%	0.82%	0	0
5	Budget Vote Approval Percent	84.62%	75.64%	0	0
6	Percent of English Language Learners	0%	0%	0	0

Total Points*

15.0

0.0

Score Classification

No Designation

No Designation

Environmental Stress Classification	Point Range (Out of 100 total pts)
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Significant 60 - 100

Moderate 45 - 59.9

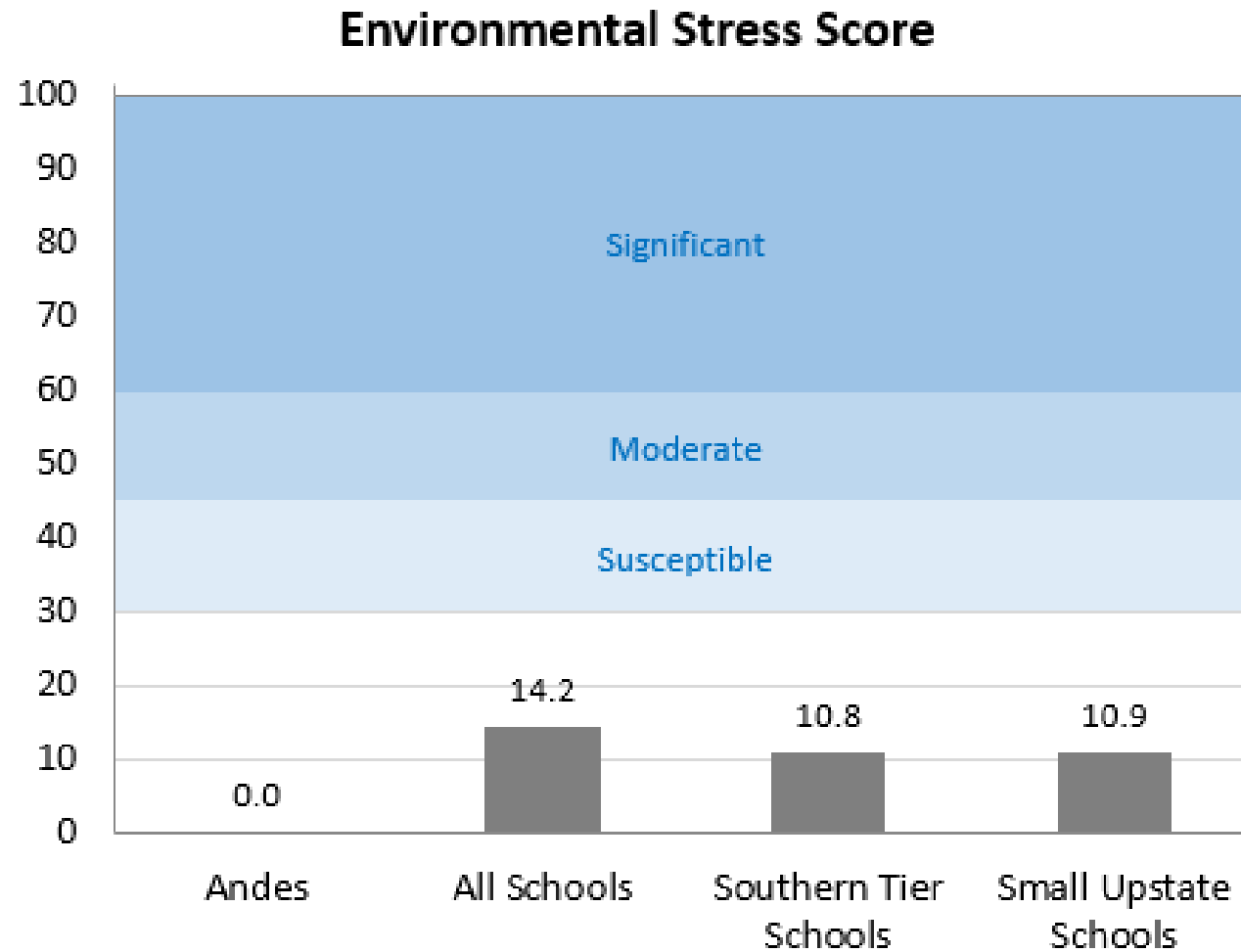
Susceptible 30 - 44.9

No Designation 0 - 29.9

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

Data as of 12/30/2022

Environmental Stress Score



Peer Group Size*:

669

74

208

Fiscal Stress Score

Financial Indicators	Fiscal Stress Financial Indicators	Maximum Points
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	25
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	25
3	Operating Deficits	20
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	10
5	Cash as a Percentage (%) of Monthly Gross Expenditures	10
6	% Change in Short-Term Cash-Flow Debt Issuance	10
		100

Classification	Point Range (Out of 100 total pts)
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9

Financial indicators 1 through 5 only use data from the General (A) Fund, but indicator 6 looks for short term cash-flow debt in all funds.



Name: Andes Central School District

Fiscal Year End: 30-Jun

MuniCode: 120702300200

Year Last Filed: 2022

County: Delaware

Fiscal Stress Financial Indicator Data Inputs				Data		
Financial Indicators	Components	Account Code(s)	Fund(s)	2020	2021	2022
1	Unassigned Fund	916 & 917	General Fund	629,857	1,543,232	2,157,157
2	Total Fund Balance	8029		2,543,852	2,940,434	3,371,944
1, 2, 3, 5	Gross Expenditures			3,666,210	3,744,642	3,804,464
5	Monthly Expenditures (Gross Expenditures ÷ 12)			305,518	312,054	317,039
3	Gross Revenues			4,122,639	4,141,225	4,239,075
4	Cash and Investments	200-223, 450 & 451		1,315,649	1,616,910	2,048,989
5		200, 201, 450 & 451		1,315,549	1,616,810	2,048,889
4	Current Liabilities	600-626, 631-668		176,890	178,907	223,893
6	Short-Term Cash-Flow Debt	Revenue Anticipation Notes, Tax Anticipation Notes, Budget Notes, and Deficiency Notes Only	All Funds	0	0	0

		Public Scores		
Financial Indicators	Fiscal Stress Financial Indicators	2020	2021	2022
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
3	Operating Deficits	0	0	0
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0
6	% Change in Short-Term Cash-Flow Debt Issuance	0	0	0

Total Points*	0.0	0.0	0.0
Score Classification	No Designation	No Designation	No Designation

Financial Indicators	Fiscal Stress Financial Indicators	Public Scores		
		2020	2021	2022
1	Unassigned Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
2	Total Fund Balance as a Percentage (%) of Gross Expenditures	0	0	0
3	Operating Deficits	0	0	0
4	Cash Ratio - Cash and Investments as a Percentage (%) of Current Liabilities	0	0	0
5	Cash as a Percentage (%) of Monthly Gross Expenditures	0	0	0
6	% Change in Short-Term Cash-Flow Debt Issuance	0	0	0

Total Points*	0.0	0.0	0.0
Score Classification	No Designation	No Designation	No Designation

Revenue and Expenditure Definitions

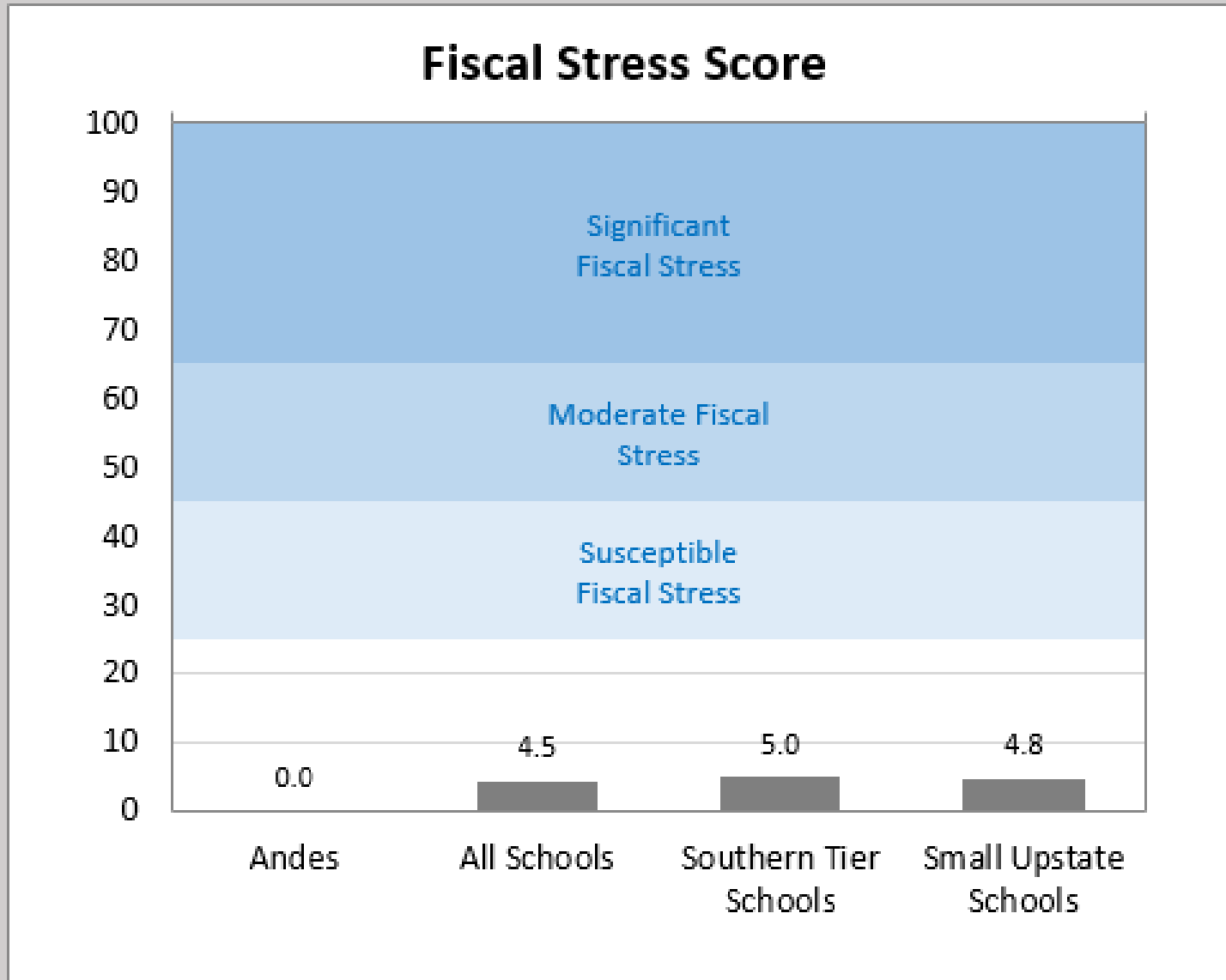
Gross Revenues = Revenues and Other Sources (Transfer Activity)

Gross Expenditures = Expenditures and Other Uses (Transfer Activity) - 9950.9 (Transfers to Capital Projects Fund)

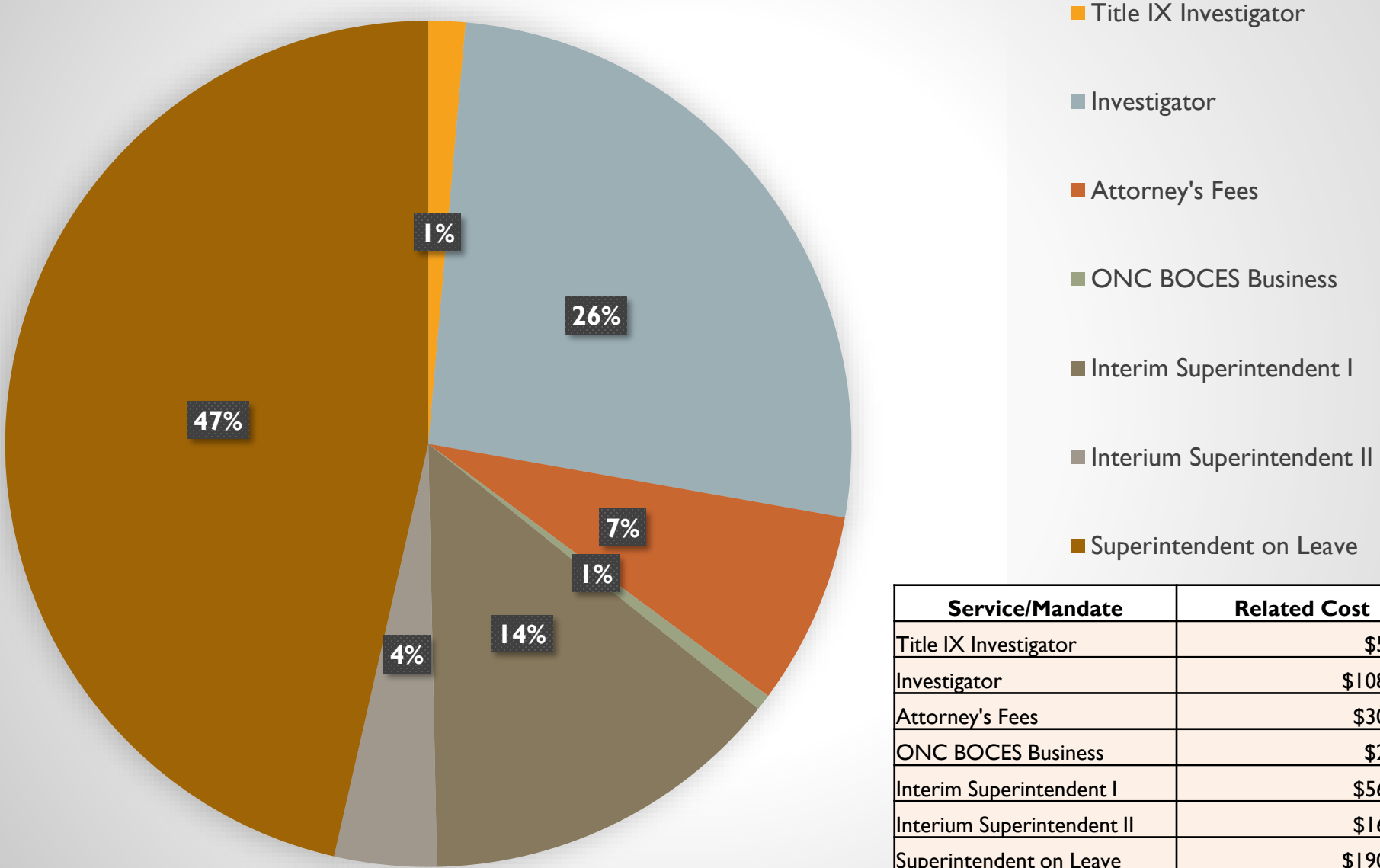
<u>Classification</u>	<u>Point Range (Out of 100 total pts)</u>
Significant	65 - 100
Moderate	45 - 64.9
Susceptible	25 - 44.9
No Designation	0 - 24.9

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

Fiscal Stress Score



Related Cost to Title IX Investigations Summary as of January 26, 2023



Service/Mandate	Related Cost
Title IX Investigator	\$5,779
Investigator	\$108,072
Attorney's Fees	\$30,188
ONC BOCES Business	\$2,500
Interim Superintendent I	\$56,950
Interium Superintendent II	\$16,000
Superintendent on Leave	\$190,170