



Executive Audit summary for Burnsville-Eagan-Savage Public Schools (ISD #191)

Presented by: CLA

Dennis Hoogeveen, Principal

WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor

Audit Results Year Ended 6/30/21

- Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or “unmodified” audit report.
- Yellow Book Compliance – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District
- Internal Controls:
 - Material Weakness for Meals Claimed for Food Service Fund – District missed claiming meals during some of the months where operations were affected due to operational changes due to the pandemic.



Audit Results Year Ended 6/30/21 (continued)

- Single Audit:
 - Special Education Cluster: No compliance issues or internal control over compliance issues noted.
 - Coronavirus Relief Fund: No compliance issues or internal control over compliance issues noted.
 - Education Stabilization Fund (GEER/ESSER): No compliance issues or internal control over compliance issues noted.
- Legal Compliance – No compliance issues were reported with respect to Minnesota Statutes.



Audited Fund Balances – General Fund

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2021 (UFARS basis)

FUND DESCRIPTION	6/30/2020 AUDITED BALANCE	2020-21 AUDITED REVENUES	2020-21 AUDITED EXPENDITURES	2020-21 APPROVED TRANSFER	6/30/2021 AUDITED BALANCE
GENERAL FUND					
A. UNASSIGNED	\$10,276,533	\$99,209,936	\$94,209,302	(\$2,089,721)	\$13,187,446
B. NONSPENDABLE	\$435,457	\$0	\$53,119	\$0	\$382,338
C. COMMITTED	\$1,735,209	\$2,402,029	\$2,287,747	\$0	\$1,849,491
D. RESTRICTED	\$7,878,828	\$27,952,599	\$28,900,366	\$2,089,721	\$9,020,782
E. ASSIGNED	\$0	\$5,081,823	\$0	\$0	\$5,081,823
BUDGET		\$133,743,862	\$132,586,567		\$21,483,322
TOTAL GENERAL FUND	\$20,326,027	\$134,646,387	\$125,450,534	\$0	\$29,521,880
DIFFERENCE		\$902,525	(\$7,136,033)		\$8,038,558
% VARIANCE		0.67%	-5.38%		



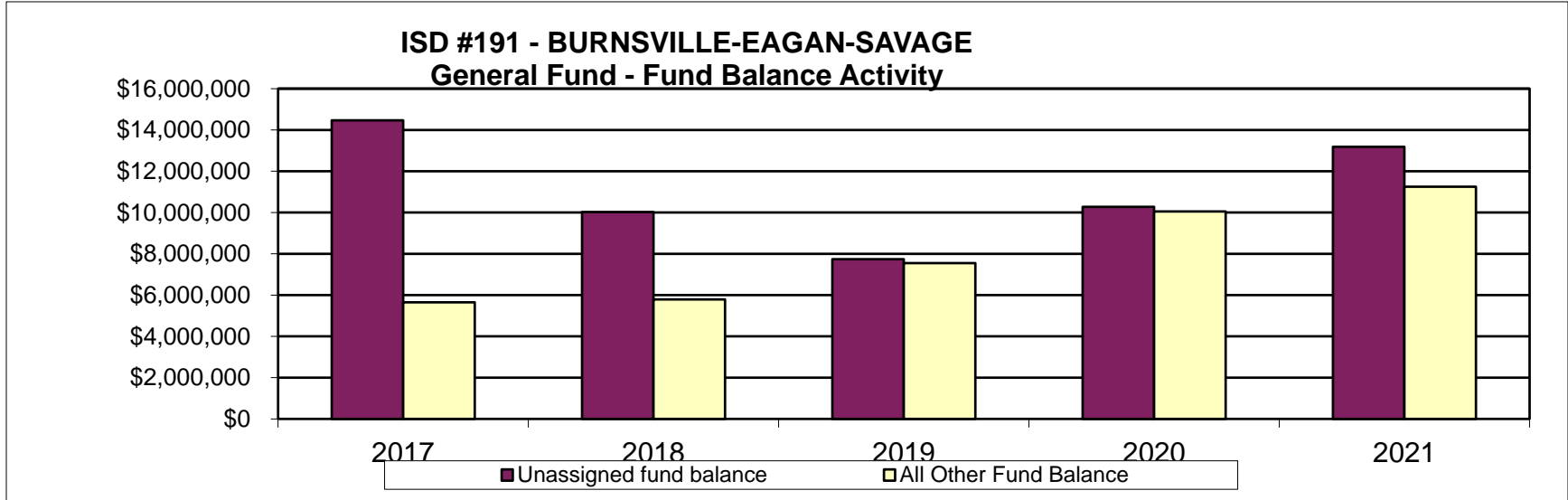
Audited Fund Balances – Other Funds (Continued)

ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2021 (UFARS basis)

FUND DESCRIPTION	6/30/2020 AUDITED BALANCE	2020-21 AUDITED REVENUES	2020-21 AUDITED EXPENDITURES	2020-21 APPROVED TRANSFER	6/30/2021 AUDITED BALANCE
TOTAL FOOD SERVICE	\$1,025,204	\$4,458,269	\$4,364,348	\$0	\$1,119,125
BUDGET		\$4,288,562	\$4,126,863		\$1,186,903
DIFFERENCE		\$169,707	\$237,485		(\$67,778)
% VARIANCE		3.96%	5.75%		
TOTAL COMMUNITY EDUCATION	\$1,143,250	\$6,114,709	\$5,185,327	\$0	\$2,072,632
BUDGET		\$5,949,005	\$5,680,596		\$1,411,659
DIFFERENCE		\$165,704	(\$495,269)	\$0	\$660,973
% VARIANCE		2.79%	-8.72%		
TOTAL CAPITAL PROJECTS	\$2,091,263	\$246	\$433,814	\$0	\$1,657,695
BUDGET		\$30,000	\$350,000		\$1,771,263
DIFFERENCE		(\$29,754)	\$83,814		(\$113,568)
% VARIANCE		-99.18%	23.95%		
TOTAL DEBT SERVICE	\$4,297,210	\$24,385,233	\$24,558,728	\$0	\$4,123,715
BUDGET		\$24,564,645	\$24,565,816		\$4,296,039
DIFFERENCE		(\$179,412)	(\$7,088)		(\$172,324)
% VARIANCE		-0.73%	-0.03%		
TOTAL INTERNAL SERVICE FUNDS	\$24,158,089	\$23,618,352	\$23,991,329	\$0	\$23,785,112
TOTAL TRUST FUNDS	\$230,447	\$0	\$64,072	\$0	\$0



General Fund – Fund Balance Activity



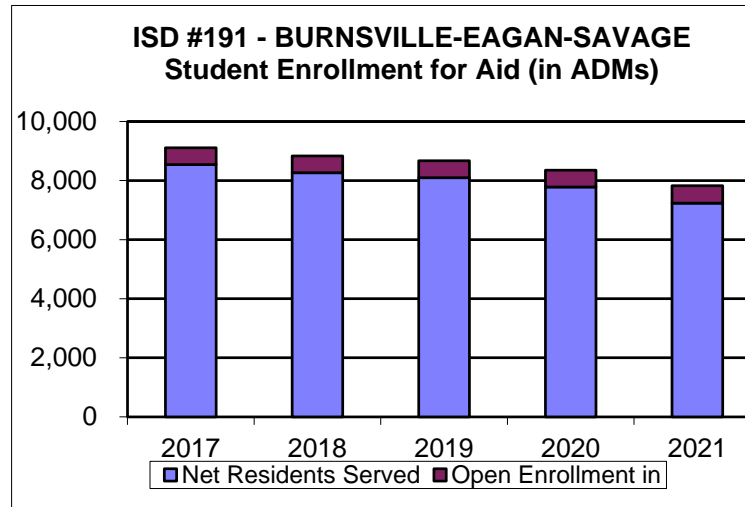
UFARS Basis	2017	2018	2019	2020	2021
Unassigned Fund Balance	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652	\$ 10,276,533	\$ 13,187,446
All Other Fund Balance	5,649,650	5,790,746	7,545,747	10,049,494	16,334,434
Total Fund Balance	\$ 20,116,731	\$ 15,815,204	\$ 15,284,399	\$ 20,326,027	\$ 29,521,880
Total Expenditures	\$ 126,130,083	\$ 130,123,536	\$ 132,076,288	\$ 127,299,185	\$ 125,450,534
Unassigned Fund Balance as a % of Total Expenditures	11.47%	7.70%	5.86%	8.07%	10.51%



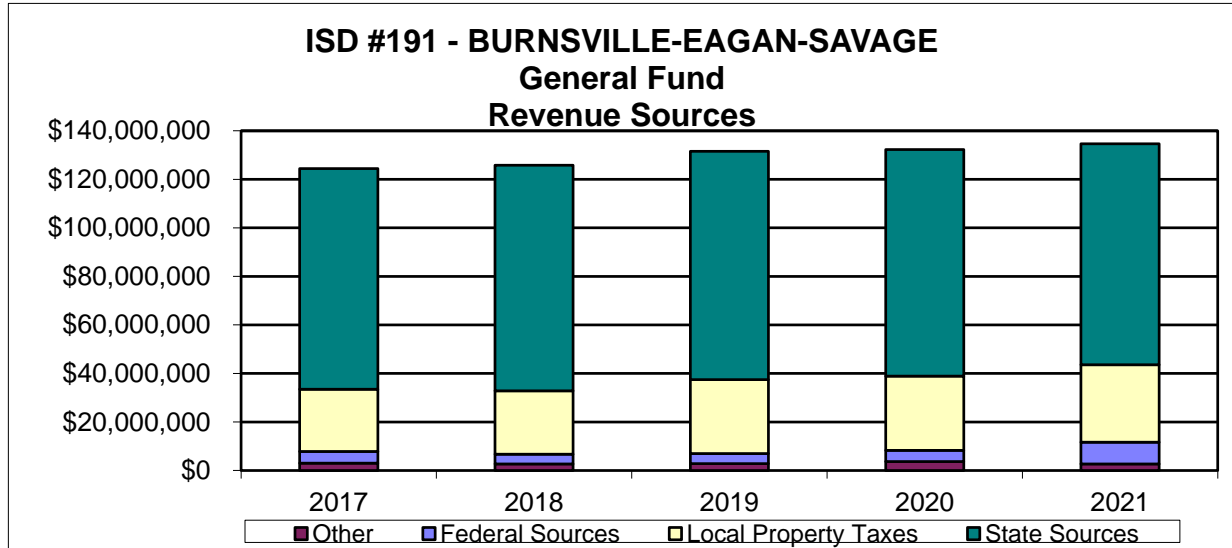
Student Enrollment – Open Enrollment

	2017	2018	2019	2020	2021
Total Residents	10,708.91	10,548.77	10,635.48	10,548.49	10,305.87
Open Enrollment Out *	(2,169.47)	(2,281.84)	(2,536.98)	(2,762.69)	(3,067.20)
Net Residents Served	8,539.44	8,266.93	8,098.50	7,785.80	7,238.67
Open Enrollment In	569.96	565.59	574.10	564.77	586.89
Net ADM Served	9,109.40	8,832.52	8,672.60	8,350.57	7,825.56
Net Pupil Units Served	9,931.97	9,634.79	9,467.74	9,126.75	8,554.38

* - includes enrolled in charter schools



General Fund – Revenue Sources



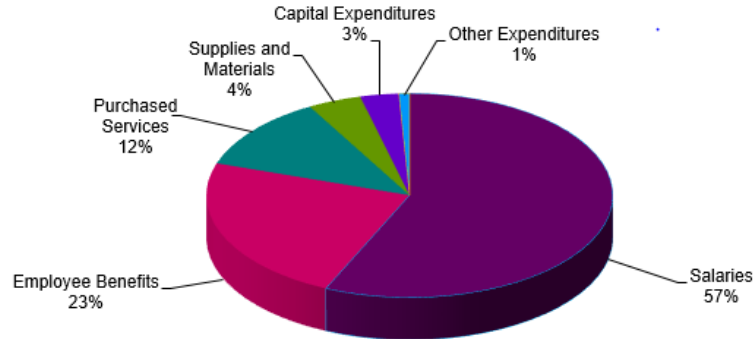
	2017	2018	2019	2020	2021
Local Property Taxes	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788	\$ 30,562,243	\$ 31,896,090
State Sources	90,931,906	92,932,943	94,084,001	93,374,496	91,092,466
Federal Sources	4,763,107	4,008,431	4,154,299	4,602,284	8,950,841
Other	3,044,658	2,724,031	2,799,031	3,707,174	2,706,990
Total Revenues	\$124,402,930	\$125,781,093	\$131,539,119	\$132,246,197	\$134,646,387



General Fund – Expenditures by Object

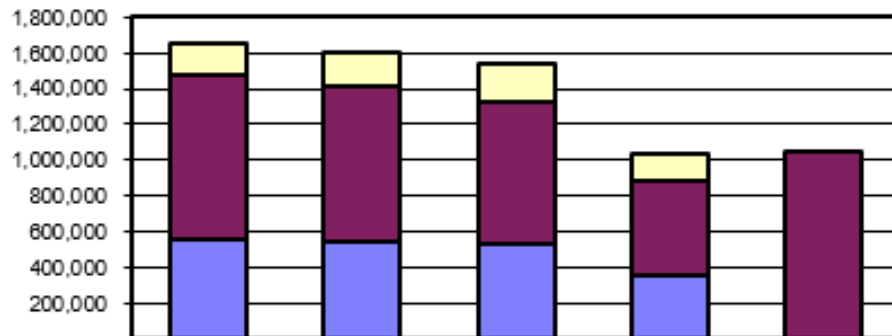
	2021				2020	2019
	Final		Over			
	Amended		(Under)	Var		
	Budget	Actual	Budget	%	Actual	Actual
Salaries	\$ 73,290,880	\$ 71,179,407	\$ (2,111,473)	(2.88)%	\$ 73,307,987	\$ 75,009,494
Employee Benefits	29,614,136	29,301,361	(312,775)	(1.06)	29,675,127	29,783,336
Purchased Services	17,959,192	14,700,502	(3,258,690)	(18.14)	17,020,334	18,286,055
Supplies and Materials	4,744,714	5,343,363	598,649	12.62	2,718,323	3,212,980
Capital Expenditures	6,024,771	3,865,715	(2,159,056)	(35.84)	3,230,989	4,643,582
Other Expenditures	952,874	1,060,186	107,312	11.26	1,346,425	1,140,841
Total Expenditures	\$ 132,586,567	\$ 125,450,534	\$ (7,136,033)	(5.38)%	\$ 127,299,185	\$ 132,076,288

General Fund Expenditures by Object Series for Fiscal 2020-2021



Food Service Fund – Meals Served

MEALS SERVED TO STUDENTS (INCLUDING BREAKFAST)



	2017	2018	2019	2020	2021
Reduced Meals	176,725	189,423	216,418	157,532	-
Free Meals	927,641	861,558	786,736	528,258	1,046,078
Full-Price Meals	552,259	550,686	535,922	355,991	-
Total meals served	1,656,625	1,601,667	1,539,076	1,041,781	1,046,078

■ Full-Price Meals
 ■ Free Meals
 ■ Reduced Meals



Expenditures per ADM – Comparison

	Expenditures Per Student (ADM) Served					
	Statewide			ISD No. 191		
	All Districts	Seven County Metro Area	Enrollment > than 4,000	Burnsville-Eagan-Savage		
	2020	2020	2020	2019	2020	2021
District and School Admin and Support Services	\$ 1,154	\$ 1,100	\$ 1,049	\$ 1,032	\$ 1,172	\$ 1,148
Regular Instruction (including Co- & Extra-Curricular)	5,830	6,231	6,033	6,283	6,197	6,565
Vocational Instruction (Career & Technical)	174	171	174	229	248	264
Special Education Instruction	2,510	2,626	2,664	2,859	2,855	3,070
Instructional Support Services	662	787	769	1,374	1,277	1,706
Pupil Support Services (Including Transportation)	1,205	1,317	1,272	1,338	1,405	1,242
Operations and Maintenance and Other	941	910	910	1,179	1,181	1,325
General Fund Subtotal	12,476	13,142	12,871	14,294	14,335	15,320
Food Service	554	548	543	664	642	549
Community Service	622	774	733	824	702	655
Capital Expenditure (excluding Building Constr Fund)	838	717	715	527	385	491
Debt Service	1,345	1,472	1,440	1,300	1,403	1,520
Total Pre-K - 12						
Operating Expenditures	<u>\$ 15,835</u>	<u>\$ 16,653</u>	<u>\$ 16,302</u>	<u>\$ 17,610</u>	<u>\$ 17,467</u>	<u>\$ 18,534</u>
Percent Change from Prior Year				2.34%	-0.81%	6.11%
Source of Statewide Data: School District Profiles published by the Minnesota Department of Education						



Questions and Feedback

- We welcome any questions pertaining to the audit, Governance Communication Letter, Internal Control Communication or other matters related to the engagement.
- We appreciate the opportunity to serve as the auditors for Burnsville-Eagan-Savage Public Schools and welcome any feedback relative to our performance.



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