

ALLEN PARK PUBLIC SCHOOLS

Riley Education Center ▪ 9601 Vine Avenue
Allen Park, MI 48101
313-827-2150 ▪ 313-827-2151 (FAX)

ALLEN PARK BOARD OF EDUCATION VIRTUAL WORK SESSION MINUTES ▪ NOVEMBER 9, 2020

DRAFT ☐

APPROVED ☒

The virtual work session of the Allen Park Board of Education was held on Monday, November 9, 2020. The district live streamed the meeting via the district YouTube account.

Virtual work session called to order: Mr. Gordon Miller

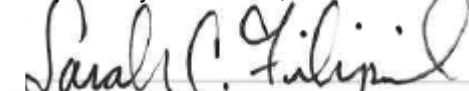
Pledge of Allegiance

Roll Call/Present: Filipiak, Klein, MacDonald, Miller, Moynihan, Shearer, Warren

Absent: None

2020-113	Motion by Warren, supported by Klein, that the November 9 work session agenda be approved as presented: Yeas: Filipiak, Klein, MacDonald, Miller, Moynihan, Shearer, Warren Nays: None Absent: None Motion carried.
	<i>Board Work Session:</i> <ul style="list-style-type: none">2019-20 School District Audit Report Nathan Baldermann, CPA, CGFM – Rehmann Mr. Baldermann introduced the audit team and provided board members with the following report: <ul style="list-style-type: none">Independent Auditors' Report – Unmodified ("clean") opinionReport on Internal Controls – No material weaknesses or significant deficiencies identifiedSingle Audit – Report on Major Program – Unmodified "clean" opinion on Special Education Cluster (IDEA)Single Audit – Report on Internal Controls – No material weaknesses or significant deficiencies identified Financial Statement Elements discussed: <ul style="list-style-type: none">Management's Discussion & AnalysisBasic Financial Statements (Government-wide financial statements, Fund financial statements and Notes to the financial statements)Required Supplementary Information (MPSERS Cost-Sharing Multiple-Employer Plan Schedules)Supplementary InformationFund Financial Statements – Net Position: \$6,225,761 (12.18%) The PowerPoint is incorporated into the November 9 Work Session minutes.
2020-114	Motion by Warren, supported by Moynihan, that the meeting adjourn at 6:32 p.m.

Respectfully Submitted,



Sarah C. Filipiak, Board Secretary



The Audit Team

2



Doug Deeter

Concurring Principal



Nate Baldermann

Engagement Principal



Corrin Day

Audit Manager

Audit Results

- 1 Independent Auditors' Report**
Unmodified ("clean") opinion
- 2 Report on Internal Controls**
No material weaknesses or significant deficiencies identified
- 3 Single Audit – Report on Major Program**
Unmodified "clean" opinion on Special Education Cluster (IDEA)
- 4 Single Audit – Report on Internal Controls**
No material weaknesses or significant deficiencies identified

Financial Statement Elements

1

Management's Discussion & Analysis

2

Basic Financial Statements

Government-wide financial statements
Fund financial statements
Notes to the financial statements

3

Required Supplementary Information

MPSERS Cost-Sharing Multiple-Employer Plan Schedules (Pension and OPEB)

4

Supplementary Information

Government-wide Financial Statements

Statement of Net Position

	June 30, 2020	June 30, 2019
Total assets	\$65,246,573	\$63,750,618
Deferred outflows	28,837,644	28,804,514
Liabilities	162,694,927	161,605,903
Deferred inflows	11,524,921	13,896,377
Net position	\$(80,135,631)	\$(82,947,148)

Fund Financial Statements

Total Fund Balance

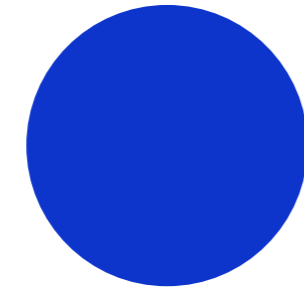
	June 30, 2020	June 30, 2019
General fund	\$4,659,338	\$4,070,629
Debt service fund	5,285	55,869
Capital projects fund	1,542,343	176,500
Cafeteria fund	18,795	61,934
Net position	\$6,225,761	\$4,634,932

General Fund

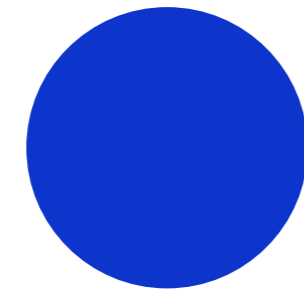
Budget to Actual Comparison

	Original	Final	Actual
Total revenues	\$37,660,284	\$39,823,115	\$39,170,441
Total expenditures	38,082,981	38,892,819	38,229,332
Other financing sources (uses)	(100,000)	(559,782)	(352,400)
Net change in fund balance	(522,697)	370,514	588,709
Fund balance, beginning of year	4,070,629	4,070,629	4,070,629
Fund balance, end of year	\$3,547,932	\$4,441,143	\$4,659,338

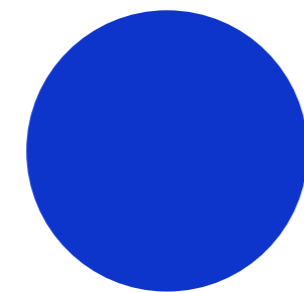
Significant Items



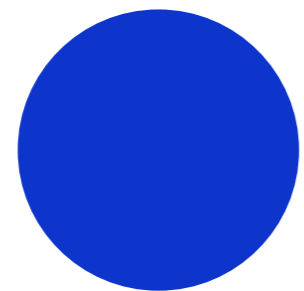
Remote Audit



Coronavirus (COVID-19) Note Disclosure

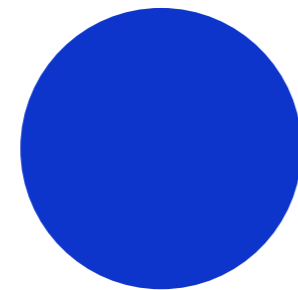


CARES Act Funding

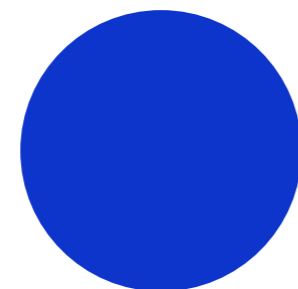


2020/21 State Funding Changes

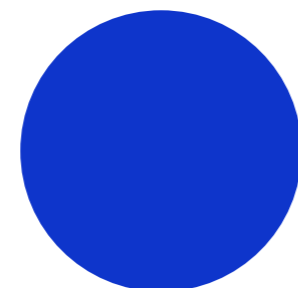
Significant Items



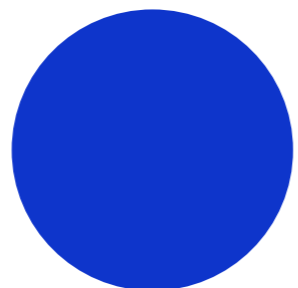
Remote Audit



Coronavirus (COVID-19) Note Disclosure



CARES Act Funding



2020/21 State Funding Changes



QUESTIONS