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CPAs | CONSULTANTS | WEALTH ADVISORS

# Austin Public Schools (ISD #492)

Year Ended June 30, 2025

Presented by:  
CliftonLarsonAllen  
Craig Popenhagen, Principal  
Sterling Shatek, Senior

# Audit Summary

Audit Opinion – The financial statements are fairly stated. We issued what is known as a “clean” or unmodified audit report.

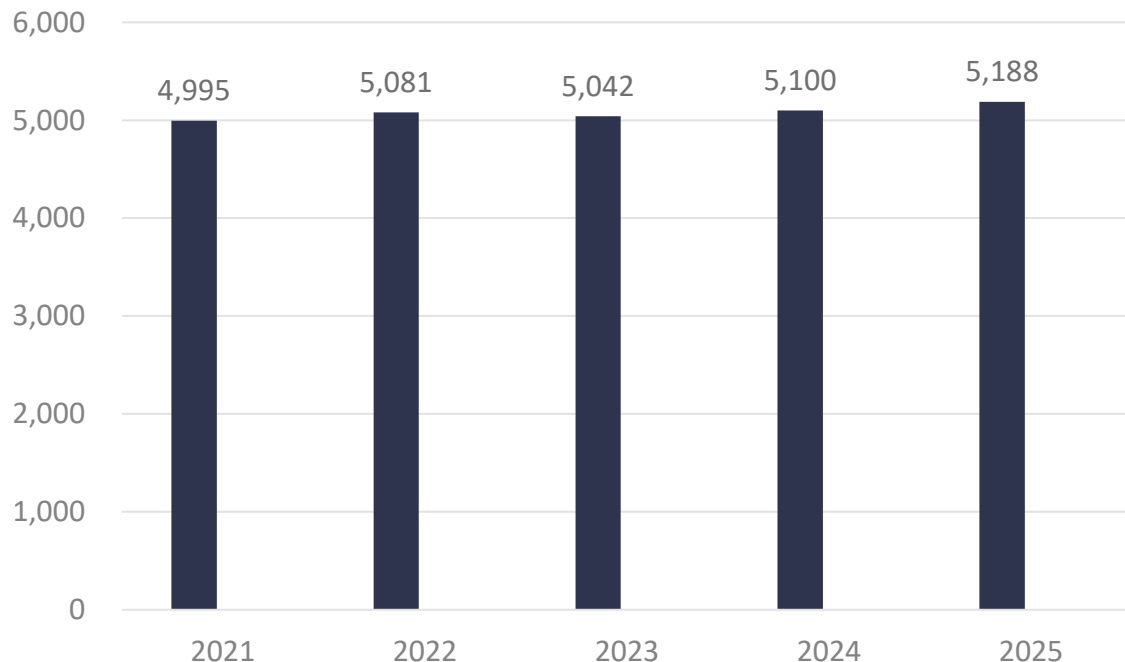
Yellow Book Compliance Findings – No compliance issues were noted in our review of laws, regulations, contracts and grants that could have significant financial implications to the District.

Internal Controls – No material weaknesses in internal controls over financials reporting were reported.

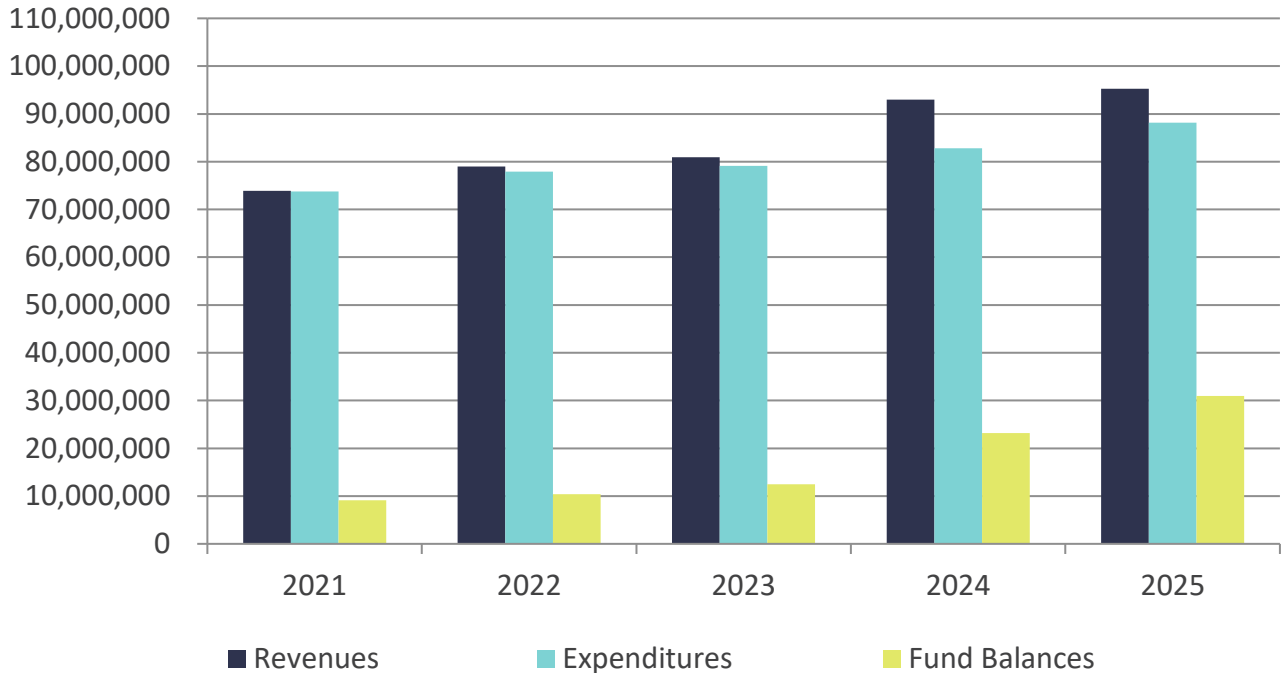
MN Legal Compliance – No findings were reported



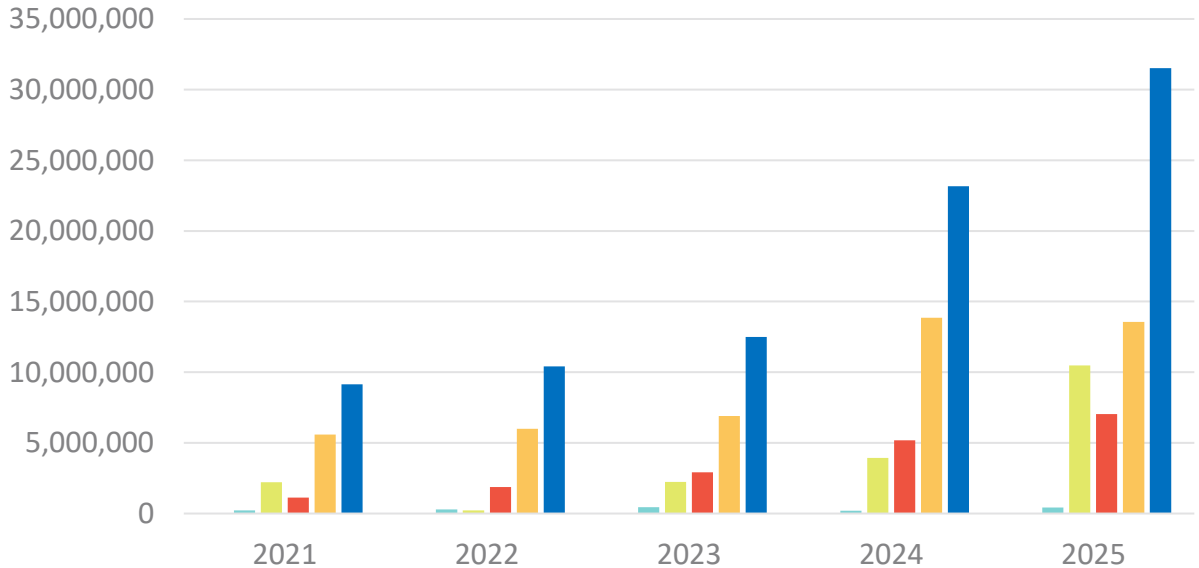
# District Enrollment ADM's (5 Year Trend)



# General Fund- Operating Results



# General Fund - Fund Balances



■ Nonspendable Fund Balance

■ Assigned Fund Balance

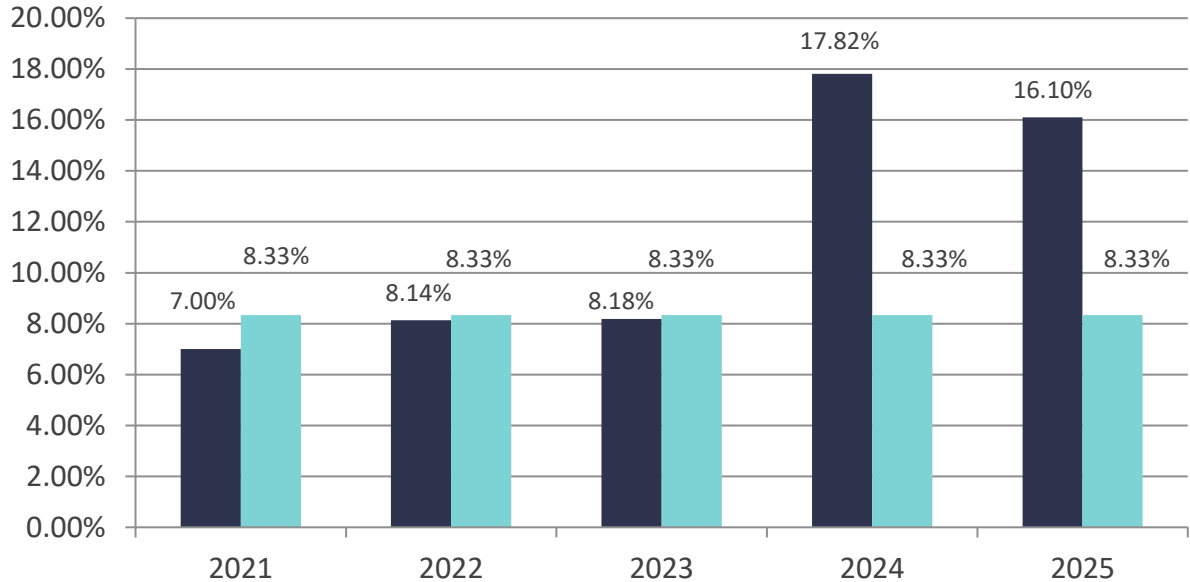
■ Restricted Fund Balance

■ Unassigned Fund Balance

■ Total Fund Balance



# Unassigned General Fund Balances

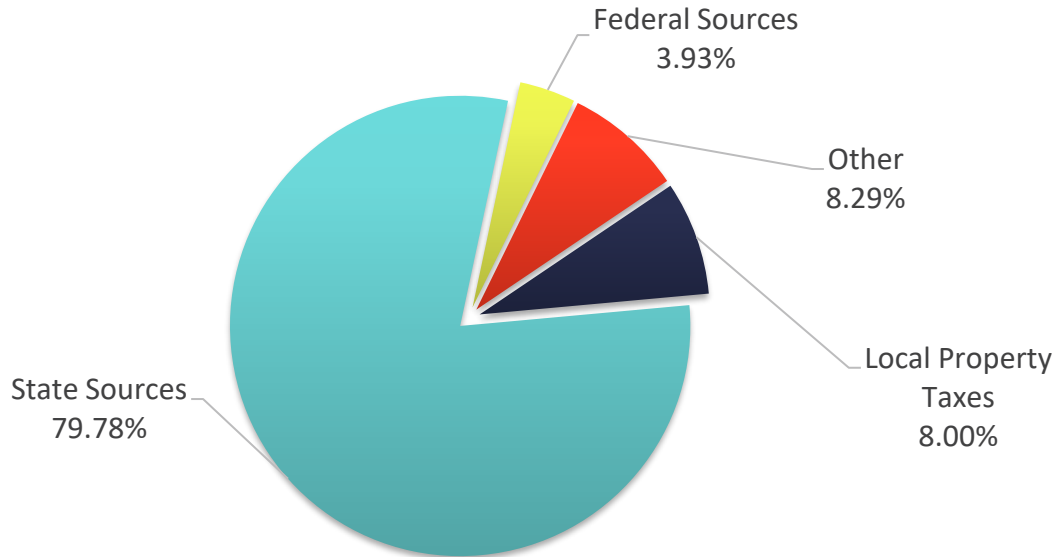


■ Unassigned Fund Balance as a % of Fund Balance Policy Expenditures

■ Unassigned General Fund Balance Policy %

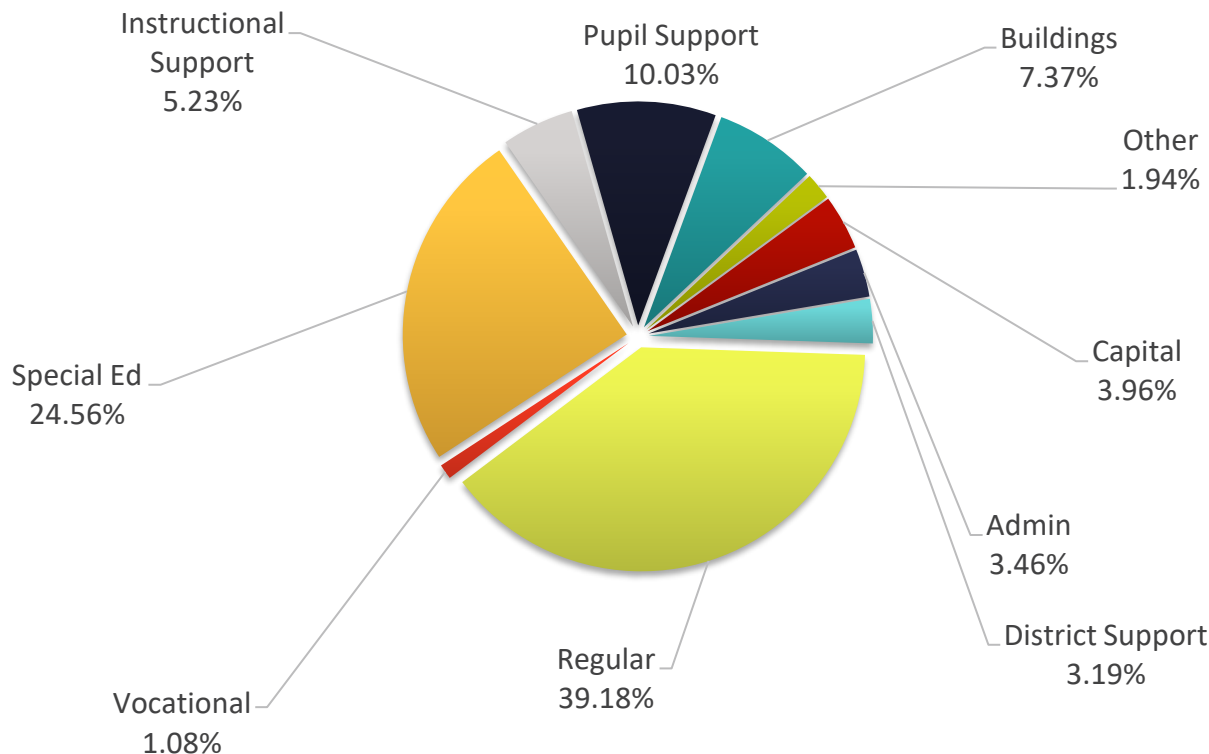
# General Fund Revenue

\$96,491,566



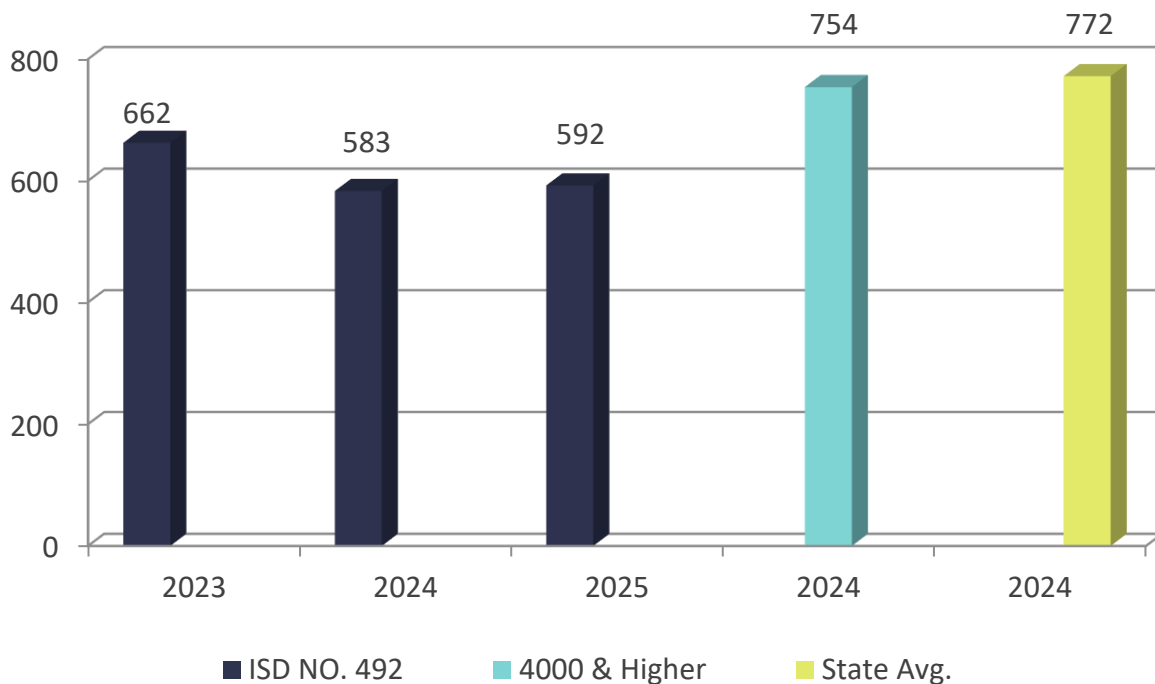
# General Fund Expenditures by Program

\$88,773,122

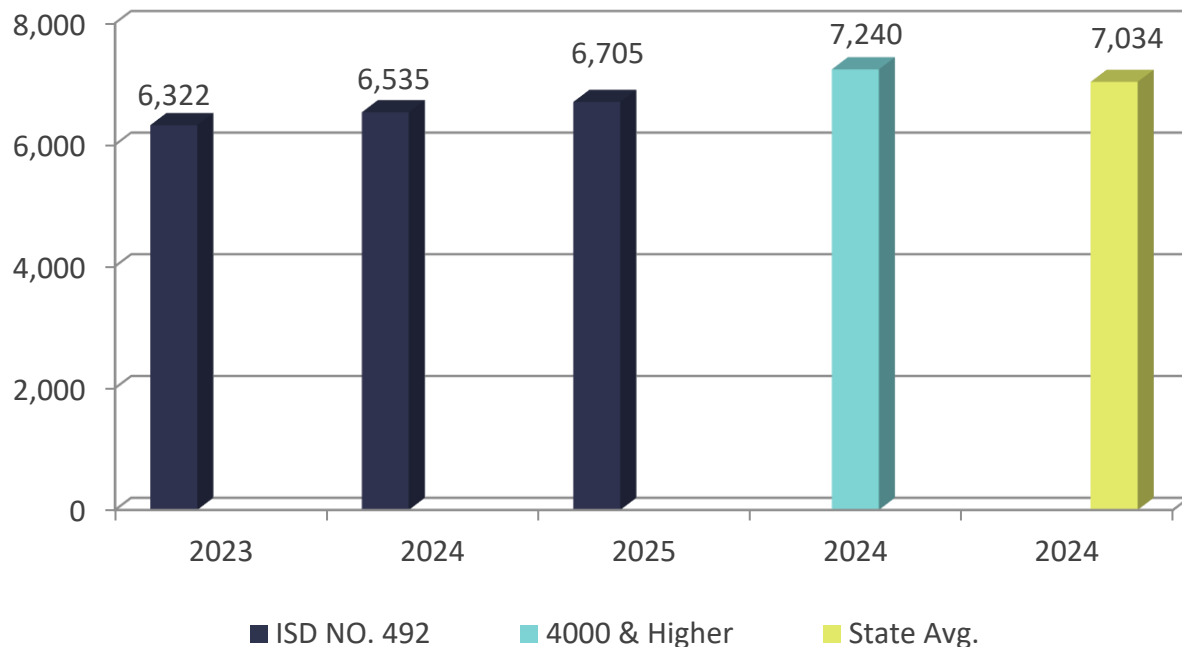




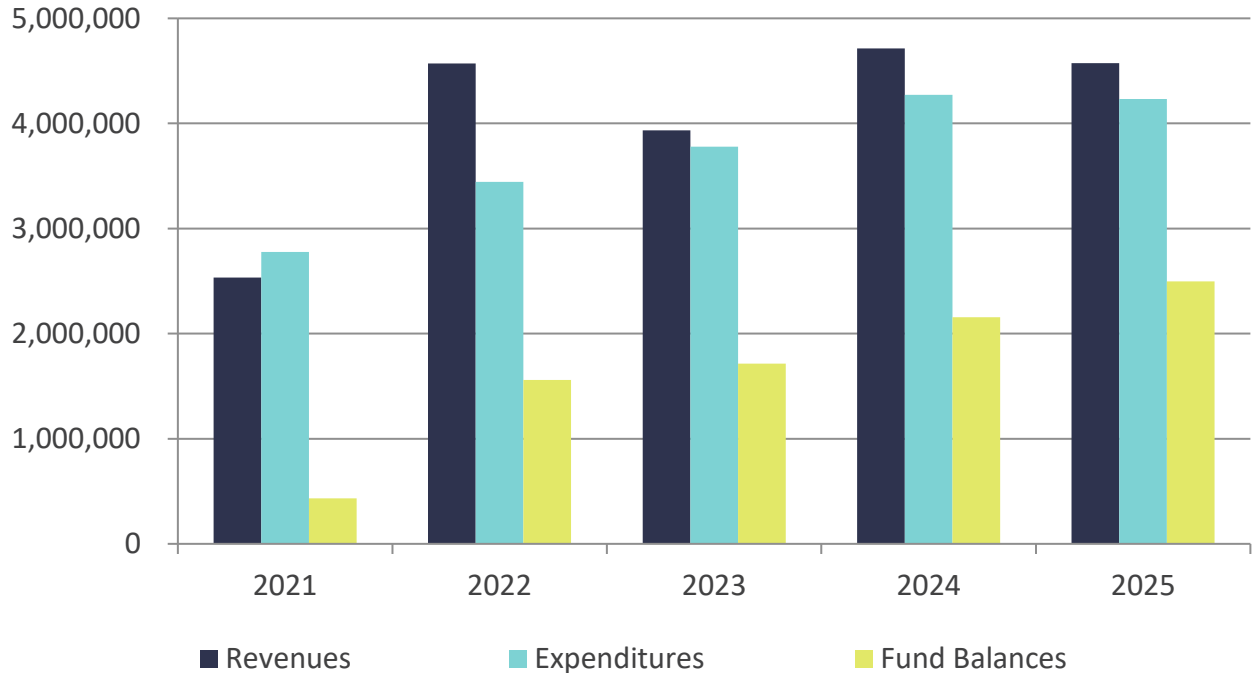
# Administrative Expenditures Per ADM



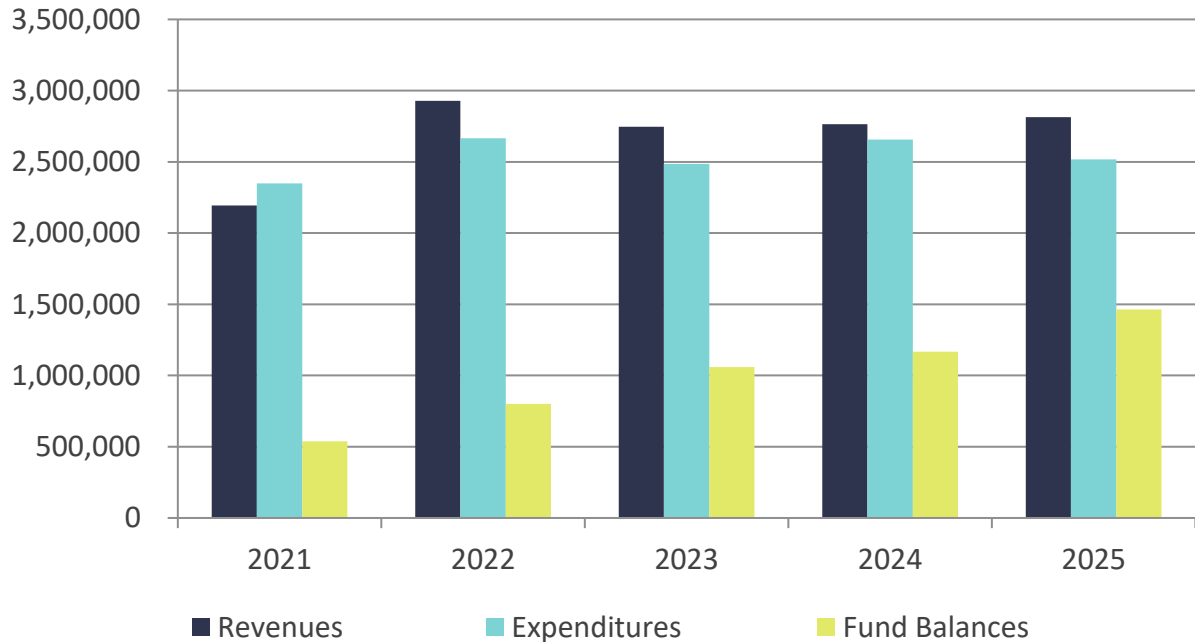
# Regular Instruction Expenditures / ADM



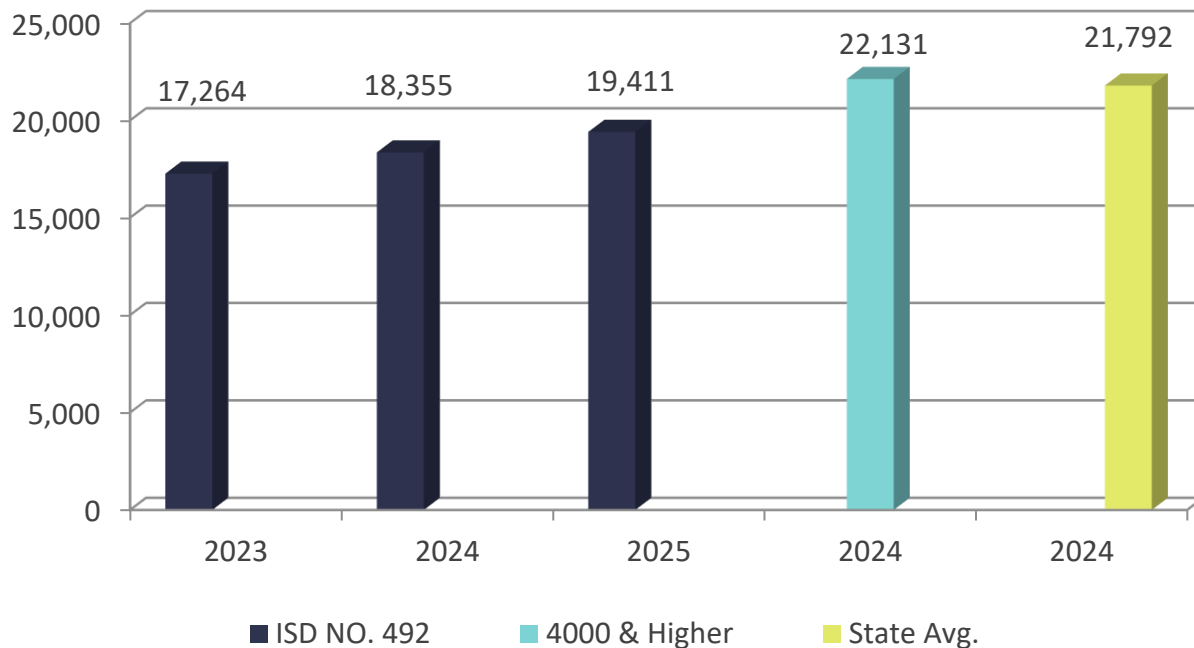
# Food Service Fund- Operating Results



# Community Service Fund- Operating Results



# Total Expenditures Per ADM



# Thank You!

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