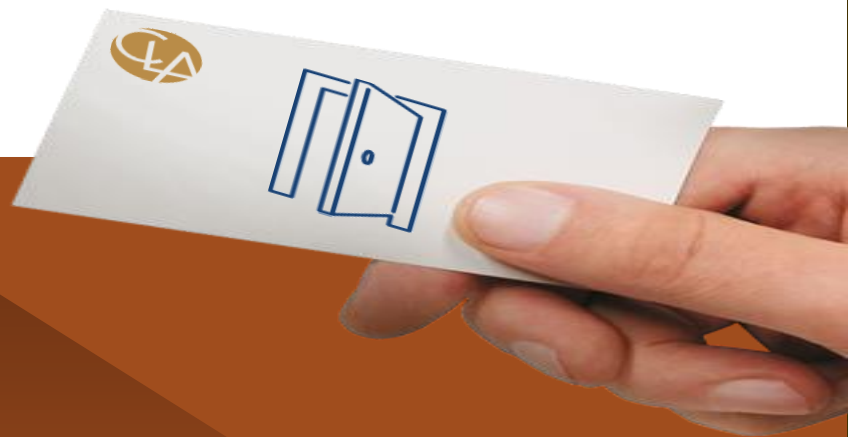


# Executive Audit Summary for Burnsville–Eagan–Savage Public Schools (ISD #191)

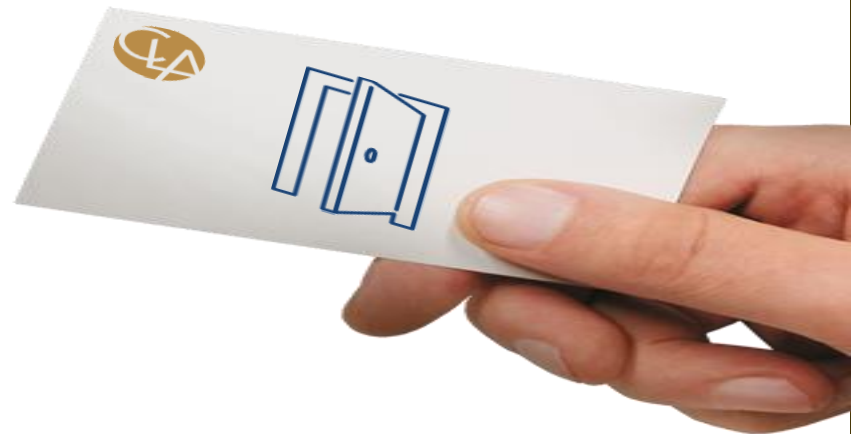


Presented by:  
CliftonLarsonAllen

Dennis Hoogeveen, Principal

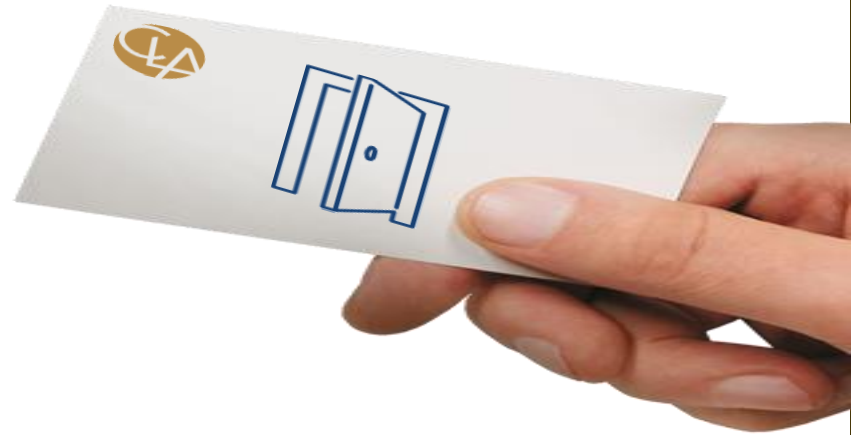
# Audit Results Year Ended 6/30/20

- 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 – No “material weaknesses” in internal controls over financial reporting were reported.



# Audit Results Year Ended 6/30/20 (continued)

- Single Audit – Due to delays with the issuance of audit guidance by the OMB for the CRF the single audit will need to be issued separately.
- Legal Compliance – One compliance issue was reported with respect to Minnesota Statutes related to unclaimed property requirements.



# Audited Fund Balances – General Fund

## ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
<b>GENERAL FUND</b>					
<b>A. UNASSIGNED</b>	\$7,833,268	\$101,515,050	\$96,424,675	(\$2,647,110)	\$10,276,533
<b>B. NONSPENDABLE</b>	\$469,392	\$0	\$33,935	\$0	\$435,457
<b>C. COMMITTED</b>	\$1,550,194	\$2,599,192	\$2,414,177	\$0	\$1,735,209
<b>D. RESTRICTED</b>	\$5,526,161	\$28,131,955	\$28,426,398	\$2,647,110	\$7,878,828
<b>TOTAL GENERAL FUND</b>	\$15,379,015	\$132,246,197	\$127,299,185	\$0	\$20,326,027
BUDGET		\$131,557,739	\$132,732,345		\$14,204,409
DIFFERENCE		\$688,458	(\$5,433,160)		\$6,121,618
% VARIANCE		0.52%	-4.09%		

# Audited Fund Balances – Other Funds (continued)

## ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

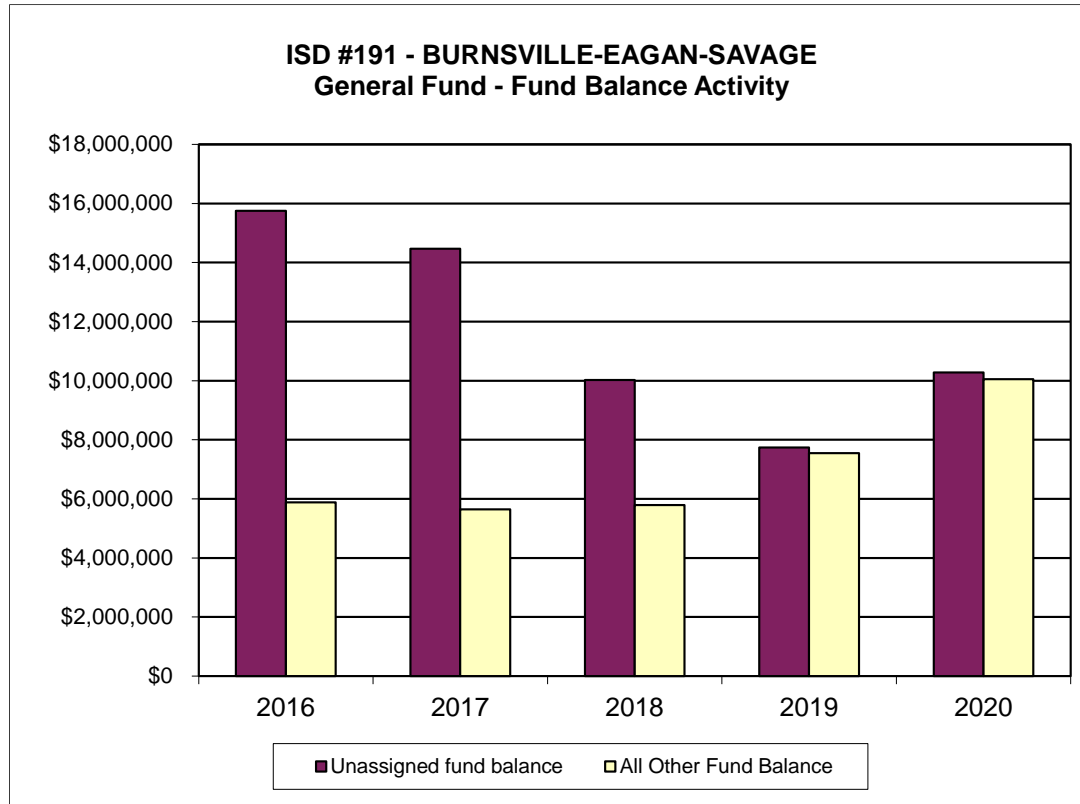
FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
<b>TOTAL FOOD SERVICE</b>	<b>\$1,014,178</b>	<b>\$5,620,475</b>	<b>\$5,609,449</b>	<b>\$0</b>	<b>\$1,025,204</b>
BUDGET		\$5,727,678	\$5,870,433		\$871,423
DIFFERENCE		(\$107,203)	(\$260,984)		\$153,781
% VARIANCE		-1.87%	-4.45%		
<b>TOTAL COMMUNITY EDUCATION</b>	<b>\$319,842</b>	<b>\$6,889,843</b>	<b>\$6,066,435</b>	<b>\$0</b>	<b>\$1,143,250</b>
BUDGET		\$6,965,473	\$6,854,178		\$431,137
DIFFERENCE		(\$75,630)	(\$787,743)	\$0	\$712,113
% VARIANCE		-1.09%	-11.49%		
<b>TOTAL CAPITAL PROJECTS</b>	<b>\$2,800,813</b>	<b>\$30,886</b>	<b>\$740,436</b>	<b>\$0</b>	<b>\$2,091,263</b>
BUDGET		\$30,000	\$600,000		\$2,230,813
DIFFERENCE		\$886	\$140,436		(\$139,550)
% VARIANCE		2.95%	23.41%		
<b>TOTAL DEBT SERVICE</b>	<b>\$3,464,971</b>	<b>\$12,489,274</b>	<b>\$11,657,035</b>	<b>\$0</b>	<b>\$4,297,210</b>
BUDGET		\$12,813,093	\$13,061,198		\$3,216,866
DIFFERENCE		(\$323,819)	(\$1,404,163)		\$1,080,344
% VARIANCE		-2.53%	-10.75%		

# Audited Fund Balances – Other Funds

## ISD #191 - BURNSVILLE-EAGAN-SAVAGE AUDITED FUND BALANCES THROUGH JUNE 30, 2020 (UFARS basis)

FUND DESCRIPTION	6/30/2019 AUDITED BALANCE	2019-20 AUDITED REVENUES	2019-20 AUDITED EXPENDITURES	2019-20 APPROVED TRANSFER	6/30/2020 AUDITED BALANCE
<b>INTERNAL SERVICE FUNDS</b>					
DENTAL SELF-INSURANCE	\$251,637	\$957,112	\$759,594		\$449,155
HEALTH BENEFITS SELF-INSURANCE	\$8,097,402	\$21,262,967	\$20,293,814		\$9,066,555
SEVERANCE BENEFITS	\$2,650,120	\$278,846	\$139,732		\$2,789,234
OTHER POST-EMPLOYMENT BENEFITS	\$12,165,739	\$470,616	\$783,210		\$11,853,145
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$23,164,898</b>	<b>\$22,969,541</b>	<b>\$21,976,350</b>	<b>\$0</b>	<b>\$24,158,089</b>
<b>TRUST FUNDS</b>					
CUSTODIAL FUND	\$135,831	\$6,951	\$78,710		\$64,072

# General Fund – Fund Balance Activity

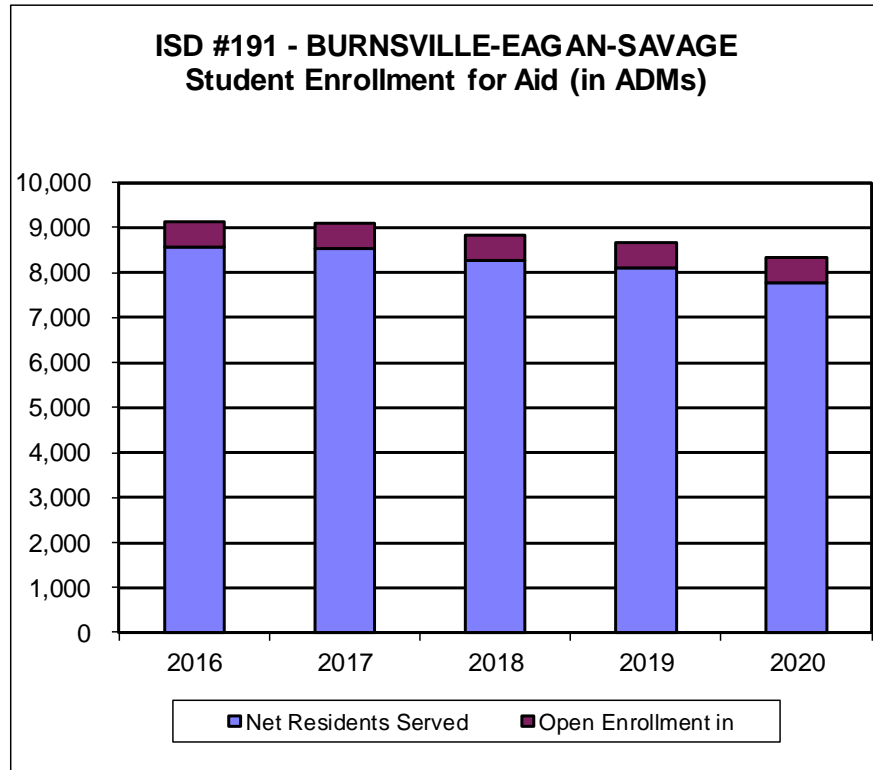


<u>UFARS Basis</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Unassigned Fund Balance	\$ 15,748,008	\$ 14,467,081	\$ 10,024,458	\$ 7,738,652	\$ 10,276,533
All Other Fund Balance	5,881,689	5,649,650	5,790,746	7,545,747	10,049,494
Total Fund Balance	<u>\$ 21,629,697</u>	<u>\$ 20,116,731</u>	<u>\$ 15,815,204</u>	<u>\$ 15,284,399</u>	<u>\$ 20,326,027</u>
Total Expenditures	<u>\$ 120,269,787</u>	<u>\$ 126,130,083</u>	<u>\$ 130,123,536</u>	<u>\$ 132,076,288</u>	<u>\$ 127,299,185</u>
Unassigned Fund Balance as a % of Total Expenditures	<u>13.09%</u>	<u>11.47%</u>	<u>7.70%</u>	<u>5.86%</u>	<u>8.07%</u>

# Student Enrollment – Open Enrollment

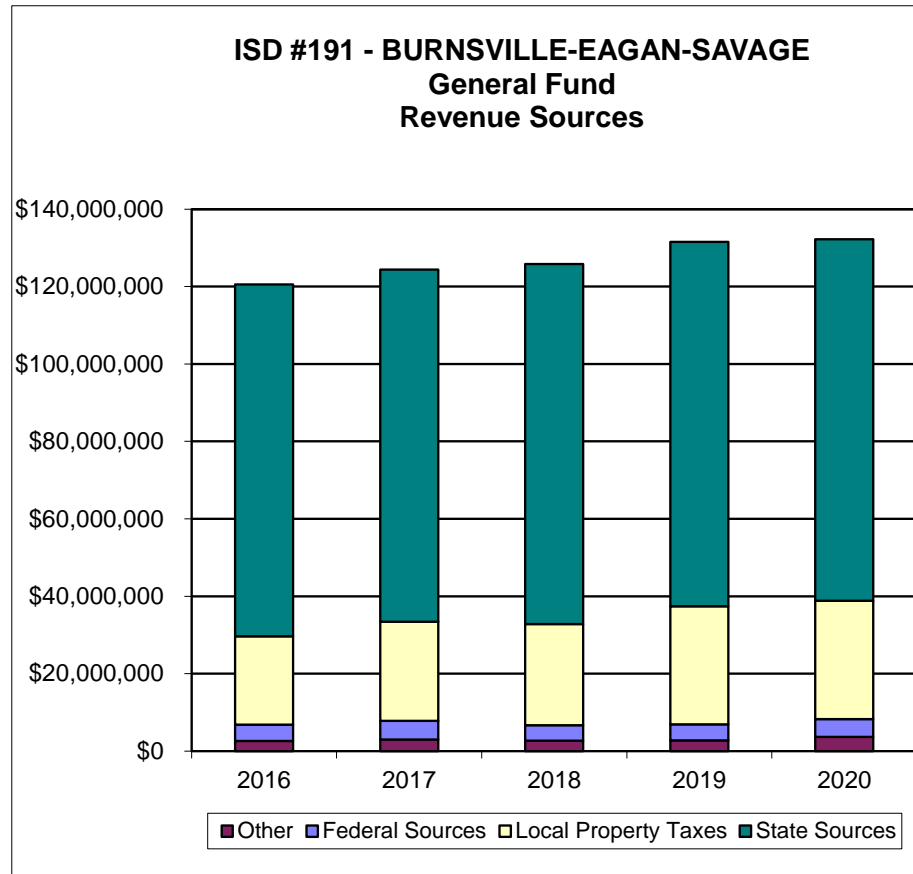
	2016	2017	2018	2019	2020
Total Residents	10,652.86	10,708.91	10,548.77	10,635.48	10,548.49
Open Enrollment Out *	(2,092.06)	(2,169.47)	(2,281.84)	(2,536.98)	(2,762.69)
Net Residents Served	8,560.80	8,539.44	8,266.93	8,098.50	7,785.80
Open Enrollment In	560.01	569.96	565.59	574.10	564.77
Net ADM Served	9,120.81	9,109.40	8,832.52	8,672.60	8,350.57
Net Pupil Units Served	9,932.59	9,931.97	9,634.79	9,467.74	9,126.75

\* - includes enrolled in charter schools





# General Fund – Revenue Sources

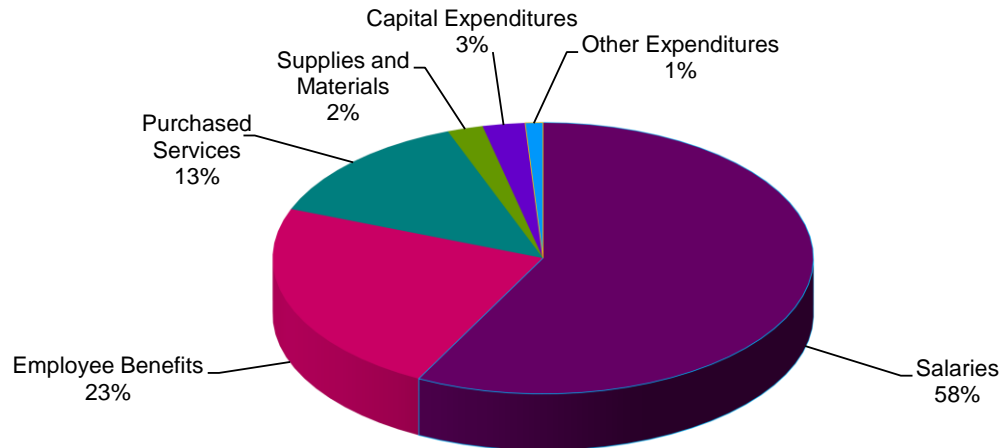


	2016	2017	2018	2019	2020
Local Property Taxes	\$ 22,874,885	\$ 25,663,259	\$ 26,115,688	\$ 30,501,788	\$ 30,562,243
State Sources	90,837,480	90,931,906	92,932,943	94,084,001	93,374,496
Federal Sources	4,170,967	4,763,107	4,008,431	4,154,299	4,602,284
Other	2,659,840	3,044,658	2,724,031	2,799,031	3,707,174
<b>Total Revenues</b>	<b>\$ 120,543,172</b>	<b>\$ 124,402,930</b>	<b>\$ 125,781,093</b>	<b>\$ 131,539,119</b>	<b>\$ 132,246,197</b>

# General Fund – Expenditures by Object

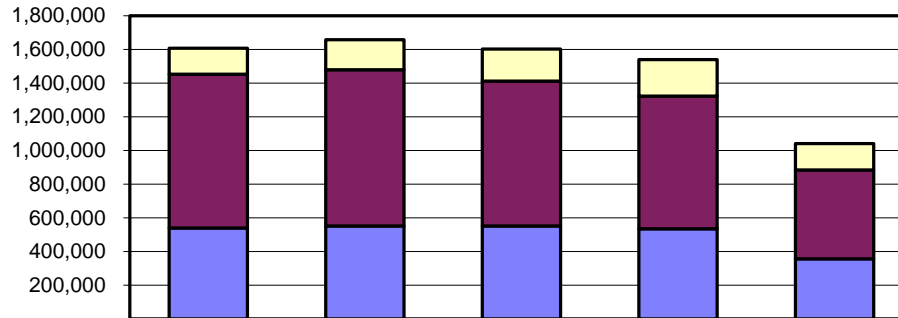
	2020				2019	2018
	Final Amended Budget	Actual	Over (Under) Budget	Var %	Actual	Actual
Salaries	\$ 76,437,643	\$ 73,307,987	\$ (3,129,656)	(4.09)%	\$ 75,009,494	\$ 74,097,361
Employee Benefits	29,904,266	29,675,127	(229,139)	(0.77)	29,783,336	29,360,147
Purchased Services	18,107,193	17,020,334	(1,086,859)	(6.00)	18,286,055	17,854,686
Supplies and Materials	2,963,834	2,718,323	(245,511)	(8.28)	3,212,980	3,636,499
Capital Expenditures	4,097,566	3,230,989	(866,577)	(21.15)	4,643,582	3,796,740
Other Expenditures	1,221,843	1,346,425	124,582	10.20	1,140,841	1,378,103
<b>Total Expenditures</b>	<b>\$ 132,732,345</b>	<b>\$ 127,299,185</b>	<b>\$ (5,433,160)</b>	<b>(4.09)%</b>	<b>\$ 132,076,288</b>	<b>\$ 130,123,536</b>

**General Fund Expenditures by Object Series for Fiscal 2019-2020**



# Food Service Fund – Meals Served

MEALS SERVED TO STUDENTS (INCLUDING BREAKFAST)



	2016	2017	2018	2019	2020
Reduced Meals	154,021	176,725	189,423	216,418	157,532
Free Meals	913,873	927,641	861,558	786,736	528,258
Full-Price Meals	539,304	552,259	550,686	535,922	355,991
<b>Total meals served</b>	<b>1,607,198</b>	<b>1,656,625</b>	<b>1,601,667</b>	<b>1,539,076</b>	<b>1,041,781</b>

■ Full-Price Meals ■ Free Meals ■ Reduced Meals

	Year Ended June 30,				
	2016	2017	2018	2019	2020
Percentage of Total Meals Served by Type (including Breakfast):					
Full Price Meals	33.6 %	33.3 %	34.4 %	34.8 %	34.2 %
Reduced Price Meals	9.6	10.7	11.8	14.1	15.1
Free Meals	56.9	56.0	53.8	51.1	50.7
<b>Total</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>	<b>100.0 %</b>

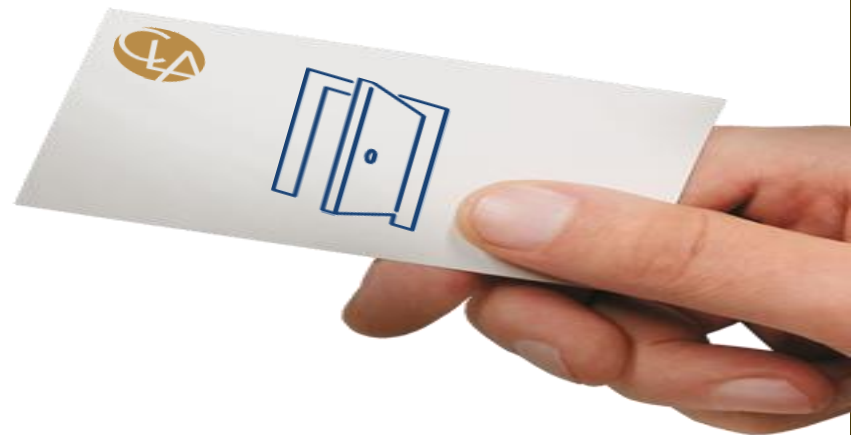
# Expenditures per ADM - Comparison

Expenditures Per Student (ADM) Served						
	Statewide			ISD No. 191		
	All	Seven County	Enrollment	Burnsville-Eagan-Savage		
	Districts	Metro Area	> than 4,000	2018	2019	2020
	2019	2019	2019			
District and School Admin and Support Services	\$ 1,123	\$ 1,079	\$ 1,022	\$ 1,186	\$ 1,032	\$ 1,172
Regular Instruction (including Co- & Extra-Curricular)	5,743	6,112	5,932	6,134	6,283	6,197
Vocational Instruction (Career & Technical)	168	165	170	238	229	248
Special Education Instruction	2,403	2,505	2,546	2,742	2,859	2,855
Instructional Support Services	650	751	746	1,206	1,374	1,277
Pupil Support Services (Including Transportation)	1,182	1,282	1,231	1,315	1,338	1,405
Operations and Maintenance and Other	950	907	917	1,167	1,179	1,181
General Fund Subtotal	12,219	12,801	12,564	13,987	14,294	14,335
Food Service	559	556	553	646	664	642
Community Service	638	799	747	824	824	702
Capital Expenditure (excluding Building Constr Fund)	806	675	714	444	527	385
Debt Service	1,354	1,454	1,433	1,306	1,300	1,403
Total Pre-K - 12						
Operating Expenditures	\$ 15,576	\$ 16,285	\$ 16,011	\$ 17,207	\$ 17,610	\$ 17,467
Percent Change from Prior Year				7.15%	2.34%	-0.81%

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.



# Thank You!

**Dennis Hoogeveen**

**Principal**

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**CliftonLarsonAllen**