



AAPS MONTHLY BUDGET MONITORING REPORT FEBRUARY 2025

Comparison of Cash and Investments Report

February 28, 2024 and February 28, 2025

	CASH & INVESTMENTS 2/28/2024	CASH & INVESTMENTS 2/28/2025	CASH & INVESTMENTS CHANGE
General Fund	\$ 40,904,109	\$ 57,108,950	\$ 16,204,841
Community Services Fund	915,752	951,806	36,054
Food Service Fund	1,128,068	134,721	(993,347)
Student /School Activity	1,347,681	1,486,239	138,558
TOTAL	\$ 44,295,610	\$ 59,681,716	\$ 15,386,106

Report of Monthly Expenditures for February 28, 2025

General Fund	\$	24,891,126
Community Services Fund		382,327
Food Service Fund		766,064
Student /School Activity		151,155
TOTAL	\$	<u>26,190,672</u>

Comparison of Summary of All Funds Report

YTD February 28, 2024 and February 28, 2025

	Prior Year-to-Date 2023-2024	Year-to-Date 2024-2025	Income Statement Comparison	Percent Changes
Revenue				
General Fund	\$ 203,158,746	\$ 206,587,607	\$ 3,428,861	1.7%
Community Services Fund	3,108,127	3,732,737	624,610	20.1%
Food Service Fund	4,611,442	4,521,985	(89,457)	-1.9%
Student /School Activity	794,014	794,274	260	0.0%
	\$ 211,672,329	\$ 215,636,603	\$ 3,964,274	1.9%
Expenditures				
General Fund	\$ 179,115,864	\$ 165,999,238	\$ (13,116,626)	-7.3%
Community Services Fund	3,144,510	3,431,663	287,153	9.1%
Food Service Fund	4,405,001	4,533,469	128,468	2.9%
Student /School Activity	734,571	622,317	(112,254)	-15.3%
	\$ 187,399,946	\$ 174,586,687	\$ (12,813,259)	-6.8%

Comparison of Summary of All Funds Report

YTD February 28, 2024 and February 28, 2025 (cont'd)

	Prior Year-to-Date 2023-2024	Year-to-Date 2024-2025	Income Statement Comparison	Percent Changes
Addition (Reduction) to Fund Balance				
General Fund	\$ 24,042,882	\$ 40,588,369	\$ 16,545,487	68.8%
Community Services Fund	(36,383)	301,074	337,457	927.5%
Food Service Fund	206,441	(11,484)	(217,925)	-105.6%
Student /School Activity	59,443	171,957	112,514	189.3%
	\$ 24,272,383	\$ 41,049,916	\$ 16,777,533	69.1%
Beginning Fund Balance				
General Fund	\$ 12,875,365	\$ 7,142,192	\$ (5,733,173)	-44.5%
Community Services Fund	1,239,203	768,100	(471,103)	-38.0%
Food Service Fund	583,906	616,022	32,116	5.5%
Student /School Activity	1,295,050	1,301,650	6,600	0.5%
	\$ 15,993,524	\$ 9,827,964	\$ (6,165,560)	-38.6%
Ending Fund Balance				
General Fund	\$ 36,918,247	\$ 47,730,561	\$ 10,812,314	29.3%
Community Services Fund	1,202,820	1,069,174	(133,646)	-11.1%
Food Service Fund	790,347	604,538	(185,809)	-23.5%
Student /School Activity	1,354,493	1,473,607	119,114	8.8%
	\$ 40,265,907	\$ 50,877,880	\$ 10,611,973	26.4%

Summary of All Funds Reports

Revenues and Expenditures for Month Ending February 2025

	Budget 2024-2025	Month-to-Date 2024-2025	Year-to-Date 2024-2025	Balance 2024-2025	YTD Percent
Revenue					
General Fund	\$ 315,060,566	\$ 31,065,534	\$ 206,587,607	\$ 108,472,959	65.6%
Community Services Fund	6,550,429	1,098,795	3,732,737	2,817,692	57.0%
Food Service Fund	8,973,981	1,044,229	4,521,985	4,451,996	50.4%
Student /School Activity	924,624	137,688	794,274	130,350	85.9%
	\$ 331,509,600	\$ 33,346,246	\$ 215,636,603	\$ 115,872,997	65.0%
Expenditures					
General Fund	\$ 305,303,207	\$ 24,891,126	\$ 165,999,238	\$ 139,303,969	54.4%
Community Services Fund	6,550,429	382,327	3,431,663	3,118,766	52.4%
Food Service Fund	8,973,981	766,064	4,533,469	4,440,512	50.5%
Student /School Activity	924,624	151,155	622,317	302,307	67.3%
	\$ 321,752,241	\$ 26,190,672	\$ 174,586,687	\$ 147,165,554	54.3%

Summary of All Funds Reports

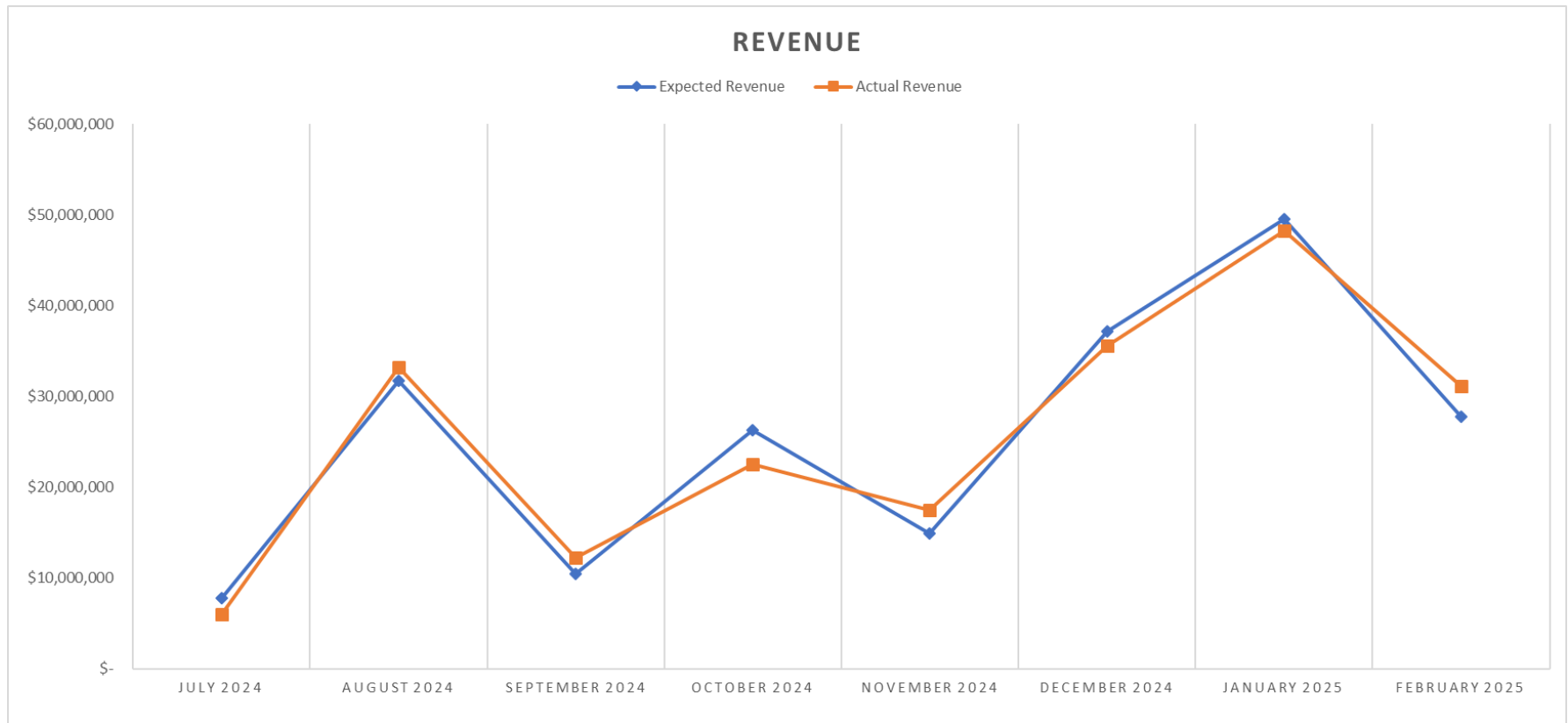
Revenues and Expenditures for Month Ending February 2025 (cont'd)

	Budget 2024-2025	Month-to-Date 2024-2025	Year-to-Date 2024-2025		
Addition (Reduction) to Fund Balance					
General Fund	\$ 9,757,359	\$ 6,174,408	\$ 40,588,369		
Community Services Fund	-	716,468	301,074		
Food Service Fund	-	278,165	(11,484)		
Student /School Activity	-	(13,467)	171,957		
	\$ 9,757,359	\$ 7,155,574	\$ 41,049,916		
Beginning Fund Balance					
General Fund	\$ 7,142,192		\$ 7,142,192		
Community Services Fund	1,291,876		768,100		
Food Service Fund	943,022		616,022		
Student /School Activity	1,301,650		1,301,650		
	\$ 10,678,740		\$ 9,827,964		
Ending Fund Balance				Fund Balance % of Rev.	Fund Balance % of Exp.
General Fund	\$ 16,899,551		\$ 47,730,561	15.1%	15.6%
Community Services Fund	1,291,876		1,069,174	16.3%	16.3%
Food Service Fund	943,022		604,538	6.7%	6.7%
Student /School Activity	1,301,650		1,473,607	159.4%	159.4%
	\$ 20,436,099		\$ 50,877,880		

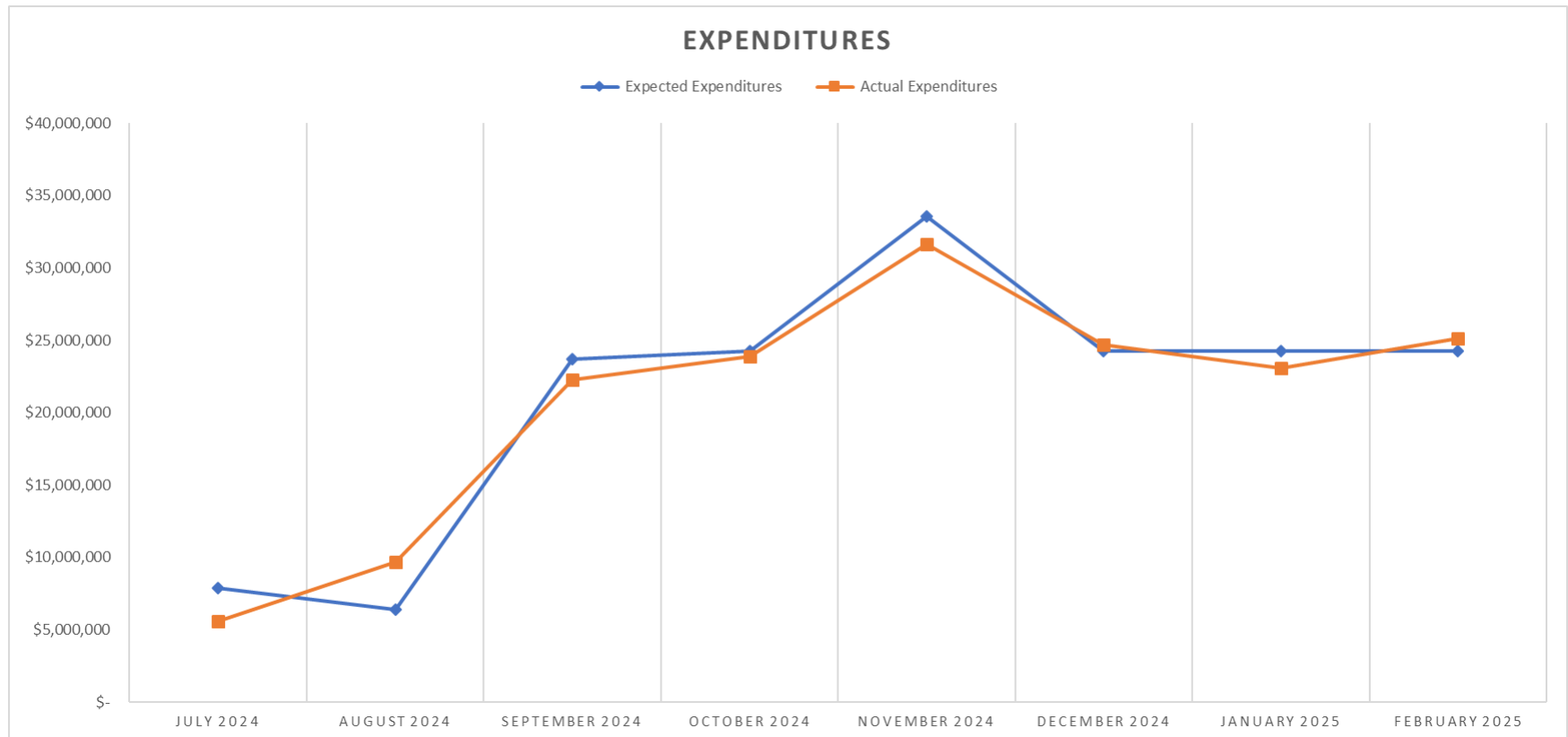
Summary of General Fund Expected vs Actual Revenues and Expenditures for Month Ending February 2025

		February 2025								
		Month to Date				Year to Date				
Amended Budget		Expected February %	Expected February	Actual February	Over/(Under) Expected	Expected February %	Expected February	Actual February	Over/(Under) Expected	
Revenue										
Local Sources	\$	111,650,566	5.65%	\$ 6,308,257	\$ 7,682,956	\$ 1,374,699	91.81%	\$ 102,506,383	\$ 102,874,505	\$ 368,122
State Sources		149,053,335	9.09%	13,550,303	16,223,634	\$ 2,673,331	45.45%	67,751,515	69,975,381	2,223,866
Federal Sources		9,439,050	7.00%	660,734	-	\$ (660,734)	54.00%	5,097,089	4,052,256	(1,044,833)
Other Local Revenue		44,917,615	16.25%	7,299,112	7,196,468	\$ (102,644)	67.50%	30,319,389	29,685,465	(633,924)
Total Revenue	\$	315,060,566		\$ 27,818,406	\$ 31,103,058	\$ 3,284,652		\$ 205,674,376	\$ 206,587,607	\$ 913,231
Expenditures										
Wages & Benefits										
Wages	\$	137,412,198	7.69%	\$ 10,570,169	\$ 12,770,076	\$ 2,199,907	52.00%	\$ 71,454,343	\$ 75,051,975	\$ 3,597,632
Benefits		104,036,594	7.69%	8,002,815	8,553,012	\$ 550,197	54.00%	56,179,761	56,634,129	454,368
Total Salaries & Benefits		241,448,792		18,572,984	21,323,088	2,750,104		127,634,104	131,686,104	4,052,000
Non-Payroll										
Purchased Services		46,638,481	9.00%	4,197,463	3,024,829	\$ (1,172,634)	64.00%	29,848,626	26,053,579	(3,795,047)
Supplies and Materials		11,866,624	9.00%	1,067,996	513,603	\$ (554,393)	64.00%	7,594,638	5,379,811	(2,214,827)
Capital Outlay		2,288,091	8.33%	190,674	10,431	\$ (180,243)	66.67%	1,525,392	128,361	(1,397,031)
Other Expenditures		430,070	8.33%	35,839	20,136	\$ (15,703)	66.67%	286,712	875,191	588,479
Outgoing Transfers		2,631,149	8.33%	219,262	223,026	\$ 3,764	66.67%	1,754,096	1,876,192	122,096
Total Non-Payroll		63,854,415		5,711,234	3,792,025	(1,919,209)		41,009,464	34,313,134	(6,696,330)
Total Expenditures	\$	305,303,207		\$ 24,284,218	\$ 25,115,113	\$ 830,895		\$ 168,643,568	\$ 165,999,238	\$ (2,644,330)
Revenue over (under) Expenditures	\$	9,757,359		\$ 3,534,188	\$ 5,987,945	\$ 2,453,757		\$ 37,030,808	\$ 40,588,369	\$ 3,557,561
Fund Balance - July 1, 2024	\$	7,142,192						\$ 7,142,192	\$ 7,142,192	\$ -
Fund Balance estimated June 30, 2025	\$	16,899,551						\$ 44,173,000	\$ 47,730,561	\$ 3,557,561
Percentage of Revenues		5.36%		1.12%	1.90%	0.78%		14.02%	15.15%	1.13%
Percentage of Expenditures		5.54%		1.16%	1.96%	0.80%		14.47%	15.63%	1.17%

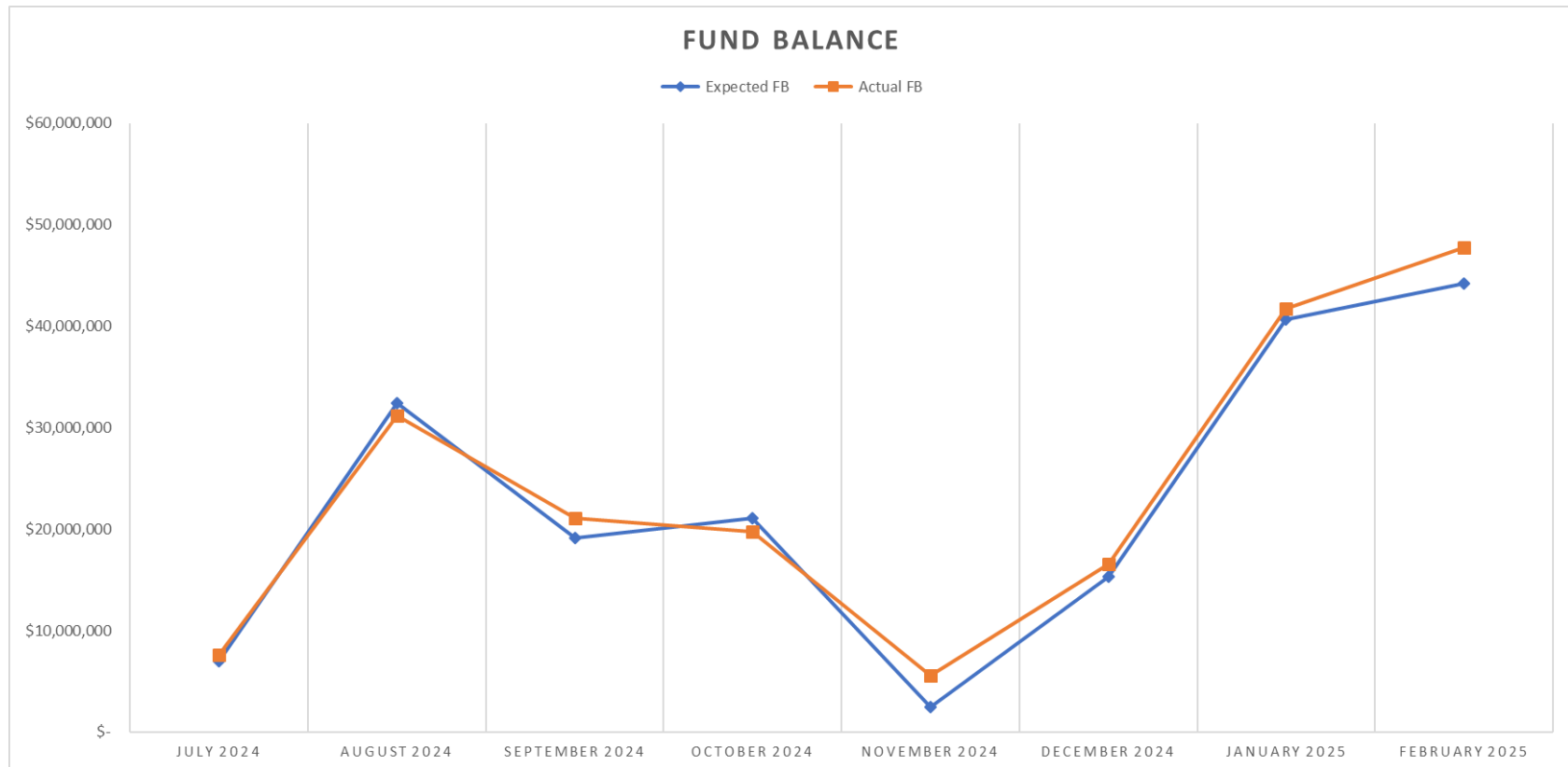
General Fund Expected vs Actual Revenues for Month Ending February 2025



General Fund Expected vs Actual Expenditures for Month Ending February 2025



General Fund Expected vs Actual Fund Balance for Month Ending February 2025



General Fund Expected vs Actual Fund Balance as a Percentage of Expenditures for Month Ending February 2025

