



AAPS MONTHLY BUDGET MONITORING REPORT

APRIL 2025

Comparison of Cash and Investments Report

April 30, 2024 and April 30, 2025

	CASH & INVESTMENTS 4/30/2024	CASH & INVESTMENTS 4/30/2025	CASH & INVESTMENTS CHANGE
General Fund	\$ 25,912,405	\$ 46,878,262	\$ 20,965,857
Community Services Fund	1,499,371	1,239,151	(260,220)
Food Service Fund	704,486	260,927	(443,559)
Student /School Activity	1,456,485	1,461,425	4,940
TOTAL	\$ 29,572,747	\$ 49,839,765	\$ 20,267,018

Report of Monthly Expenditures for April 30, 2025

General Fund	\$	24,068,307
Community Services Fund		404,328
Food Service Fund		720,900
Student /School Activity		220,876
TOTAL	\$	<u>25,414,411</u>

Comparison of Summary of All Funds Report

YTD April 30, 2024 and April 30, 2025

	Prior Year-to-Date 2023-2024	Year-to-Date 2024-2025	Income Statement Comparison	Percent Changes
Revenue				
General Fund	\$ 245,013,767	\$ 246,720,703	\$ 1,706,936	0.7%
Community Services Fund	4,386,336	4,917,129	530,793	12.1%
Food Service Fund	6,257,462	5,995,623	(261,839)	-4.2%
Student /School Activity	1,207,104	1,090,142	(116,962)	-9.7%
	\$ 256,864,669	\$ 258,723,597	\$ 1,858,928	0.7%
Expenditures				
General Fund	\$ 231,542,680	\$ 214,746,359	\$ (16,796,321)	-7.3%
Community Services Fund	4,066,543	4,367,681	301,138	7.4%
Food Service Fund	5,767,392	5,875,544	108,152	1.9%
Student /School Activity	1,051,856	984,209	(67,647)	-6.4%
	\$ 242,428,471	\$ 225,973,793	\$ (16,454,678)	-6.8%

Comparison of Summary of All Funds Report YTD April 30, 2024 and April 30, 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	\$ 13,471,087	\$ 31,974,344	\$ 18,503,257	137.4%
Community Services Fund	319,793	549,448	229,655	71.8%
Food Service Fund	490,070	120,079	(369,991)	-75.5%
Student /School Activity	155,248	105,933	(49,315)	-31.8%
	\$ 14,436,198	\$ 32,749,804	\$ 18,313,606	126.9%
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	\$ 26,346,452	\$ 39,116,536	\$ 12,770,084	48.5%
Community Services Fund	1,558,996	1,317,548	(241,448)	-15.5%
Food Service Fund	1,073,976	736,101	(337,875)	-31.5%
Student /School Activity	1,450,298	1,407,583	(42,715)	-2.9%
	\$ 30,429,722	\$ 42,577,768	\$ 12,148,046	39.9%

Summary of All Funds Reports

Revenues and Expenditures for Month Ending April 2025

	Budget 2024-2025	Month-to-Date 2024-2025	Year-to-Date 2024-2025	Balance 2024-2025	YTD Percent
Revenue					
General Fund	\$ 316,386,023	\$ 21,359,870	\$ 246,720,703	\$ 69,665,320	78.0%
Community Services Fund	6,550,429	392,795	4,917,129	1,633,300	75.1%
Food Service Fund	8,973,981	792,544	5,995,623	2,978,358	66.8%
Student /School Activity	924,624	216,690	1,090,142	(165,518)	117.9%
	\$ 332,835,057	\$ 22,761,899	\$ 258,723,597	\$ 74,111,460	77.7%
Expenditures					
General Fund	\$ 304,743,561	\$ 24,068,307	\$ 214,746,359	\$ 89,997,202	70.5%
Community Services Fund	6,550,429	404,328	4,367,681	2,182,748	66.7%
Food Service Fund	8,973,981	720,900	5,875,544	3,098,437	65.5%
Student /School Activity	924,624	220,876	984,209	(59,585)	106.4%
	\$ 321,192,595	\$ 25,414,411	\$ 225,973,793	\$ 95,218,802	70.4%

**BOE approved Budget Amendment on 3/19/25*

Summary of All Funds Reports

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

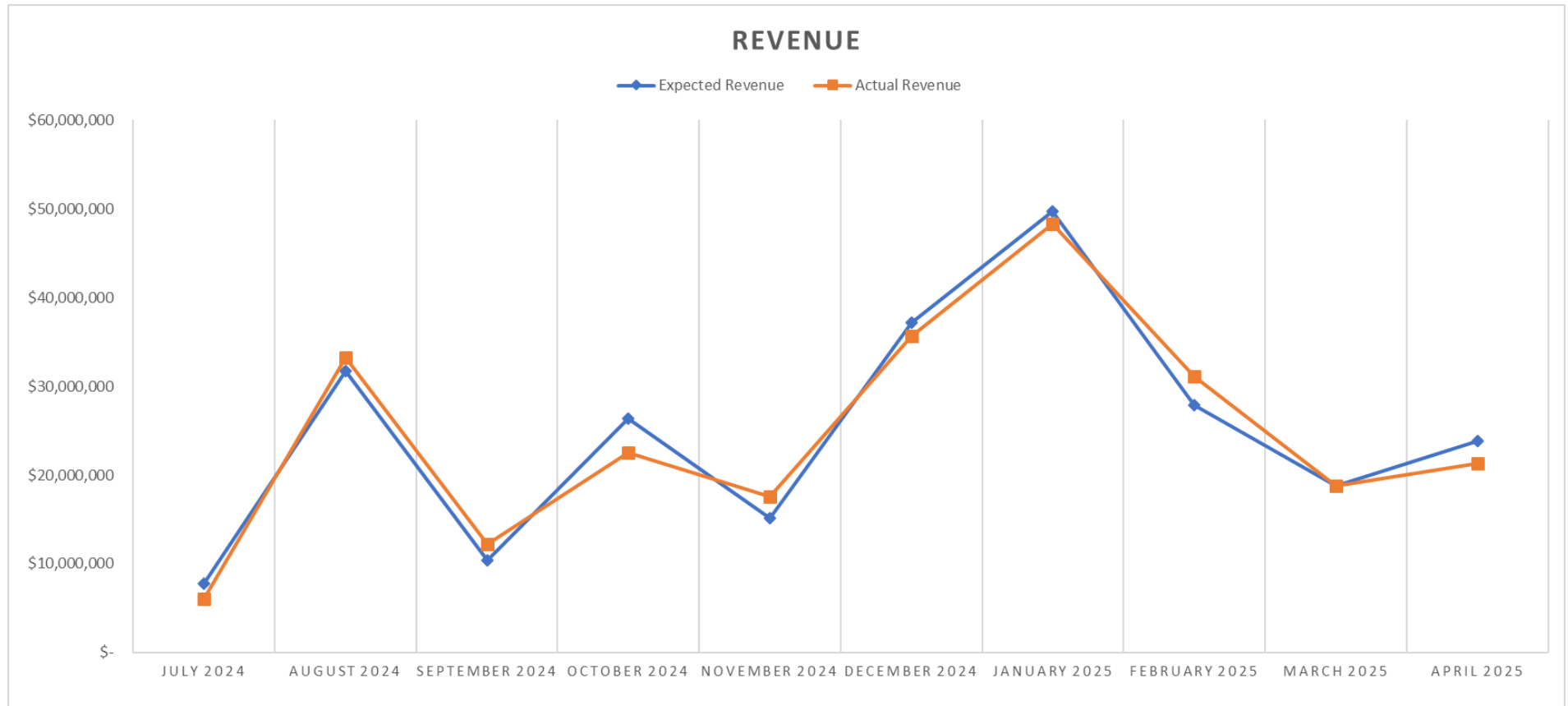
	Budget 2024-2025	Month-to-Date 2024-2025	Year-to-Date 2024-2025		
Addition (Reduction) to Fund Balance					
General Fund	\$ 11,642,462	\$ (2,708,437)	\$ 31,974,344		
Community Services Fund	-	(11,533)	549,448		
Food Service Fund	-	71,644	120,079		
Student /School Activity	-	(4,186)	105,933		
	<u>\$ 11,642,462</u>	<u>\$ (2,652,512)</u>	<u>\$ 32,749,804</u>		
Beginning Fund Balance					
General Fund	\$ 7,142,192		\$ 7,142,192		
Community Services Fund	768,100		768,100		
Food Service Fund	616,022		616,022		
Student /School Activity	1,301,650		1,301,650		
	<u>\$ 9,827,964</u>		<u>\$ 9,827,964</u>		
Ending Fund Balance				Fund Balance % of Rev.	Fund Balance % of Exp.
General Fund	\$ 18,784,654		\$ 39,116,536	12.4%	12.8%
Community Services Fund	768,100		1,317,548	20.1%	20.1%
Food Service Fund	616,022		736,101	8.2%	8.2%
Student /School Activity	1,301,650		1,407,583	152.2%	152.2%
	<u>\$ 21,470,426</u>		<u>\$ 42,577,768</u>		

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

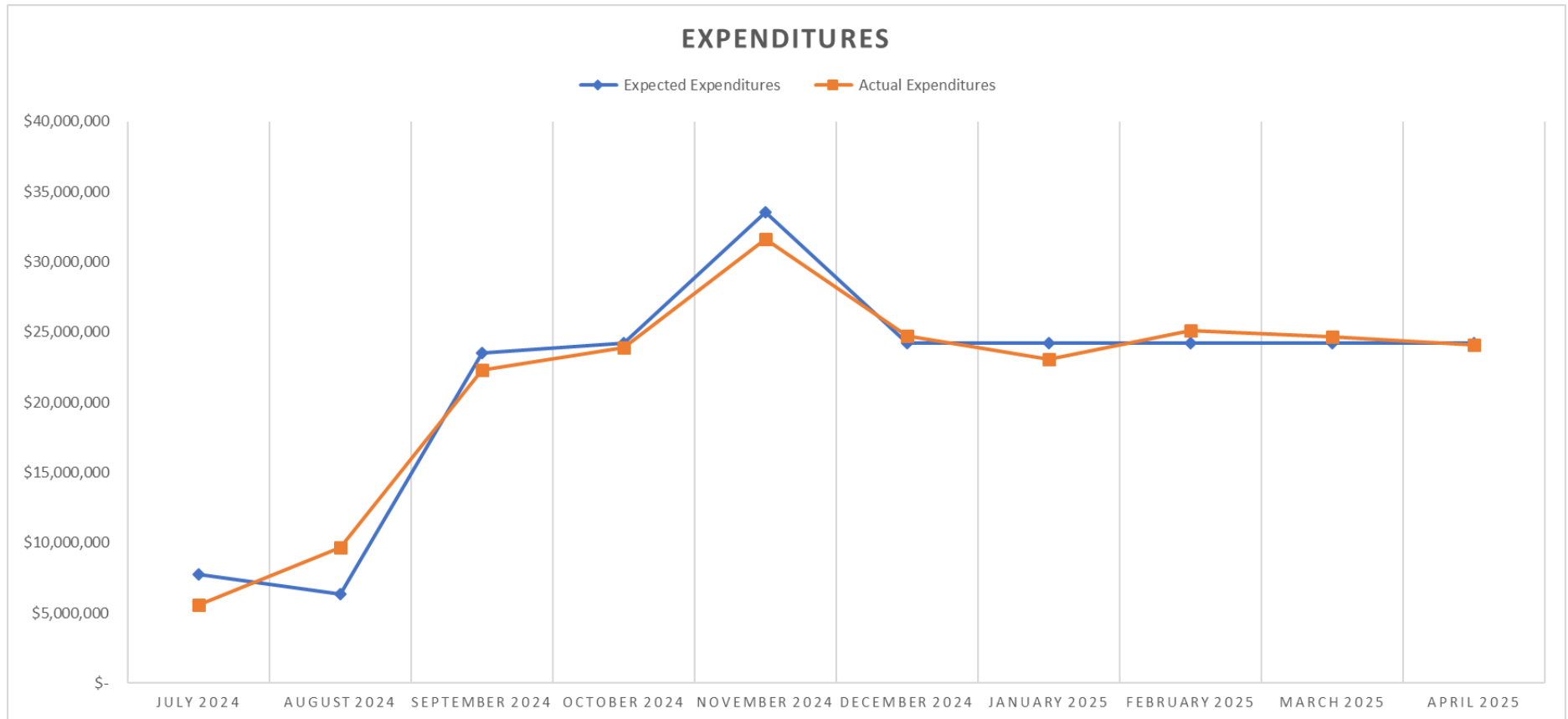
April 2025									
	Amended Budget	Month to Date				Year to Date			
		Expected April %	Expected April	Actual April	Over/(Under) Expected	Expected April %	Expected April	Actual April	Over/(Under) Expected
Revenue									
Local Sources	\$ 111,586,294	2.03%	\$ 2,265,202	\$ 303,943	\$ (1,961,259)	97.79%	\$ 109,120,238	\$ 109,382,591	\$ 262,353
State Sources	150,664,146	9.09%	13,696,741	13,411,763	\$ (284,978)	63.64%	95,877,187	95,143,296	(733,891)
Federal Sources	9,845,062	7.00%	689,154	337,676	\$ (351,478)	68.00%	6,694,640	5,206,823	(1,487,817)
Other Local Revenue	44,290,521	16.25%	7,197,210	7,302,528	\$ 105,318	83.75%	37,093,312	36,987,993	(105,319)
Total Revenue	\$ 316,386,023		\$ 23,848,307	\$ 21,355,910	\$ (2,492,397)		\$ 248,785,377	\$ 246,720,703	\$ (2,064,674)
Expenditures									
Wages & Benefits									
Wages	\$ 139,066,663	7.69%	\$ 10,697,436	\$ 11,176,153	\$ 478,717	67.38%	\$ 93,709,539	\$ 98,522,434	\$ 4,812,895
Benefits	104,201,713	7.69%	8,015,516	7,544,787	\$ (470,729)	69.38%	72,299,955	72,057,568	(242,387)
Total Salaries & Benefits	243,268,376		18,712,952	18,720,940	7,988		166,009,494	170,580,002	4,570,508
Non-Payroll									
Purchased Services	43,599,462	9.00%	3,923,952	4,380,432	\$ 456,480	82.00%	35,751,562	33,740,581	(2,010,981)
Supplies and Materials	13,269,377	9.00%	1,194,244	724,143	\$ (470,101)	82.00%	10,880,890	7,045,010	(3,835,880)
Capital Outlay	205,334	8.33%	17,111	9,398	\$ (7,713)	83.33%	171,110	157,543	(13,567)
Other Expenditures	1,329,638	8.33%	110,803	25,690	\$ (85,113)	83.33%	1,108,030	915,080	(192,950)
Outgoing Transfers	3,071,374	8.33%	255,948	210,696	\$ (45,252)	83.33%	2,559,480	2,308,143	(251,337)
Total Non-Payroll	61,475,185		5,502,058	5,350,359	(151,699)		50,471,072	44,166,357	(6,304,715)
Total Expenditures	\$ 304,743,561		\$ 24,215,010	\$ 24,071,299	\$ (143,711)		\$ 216,480,566	\$ 214,746,359	\$ (1,734,207)
Revenue over (under) Expenditures	\$ 11,642,462		\$ (366,703)	\$ (2,715,389)	\$ (2,348,686)		\$ 32,304,811	\$ 31,974,344	\$ (330,467)
Fund Balance - July 1, 2024	\$ 7,142,192						\$ 7,142,192	\$ 7,142,192	\$ -
Fund Balance estimated June 30, 2025	\$ 18,784,654						\$ 39,447,003	\$ 39,116,536	\$ (330,467)
Percentage of Revenues	5.94%		-0.12%	-0.86%	-0.74%		12.47%	12.36%	-0.10%
Percentage of Expenditures	6.16%		-0.12%	-0.89%	-0.77%		12.94%	12.84%	-0.11%



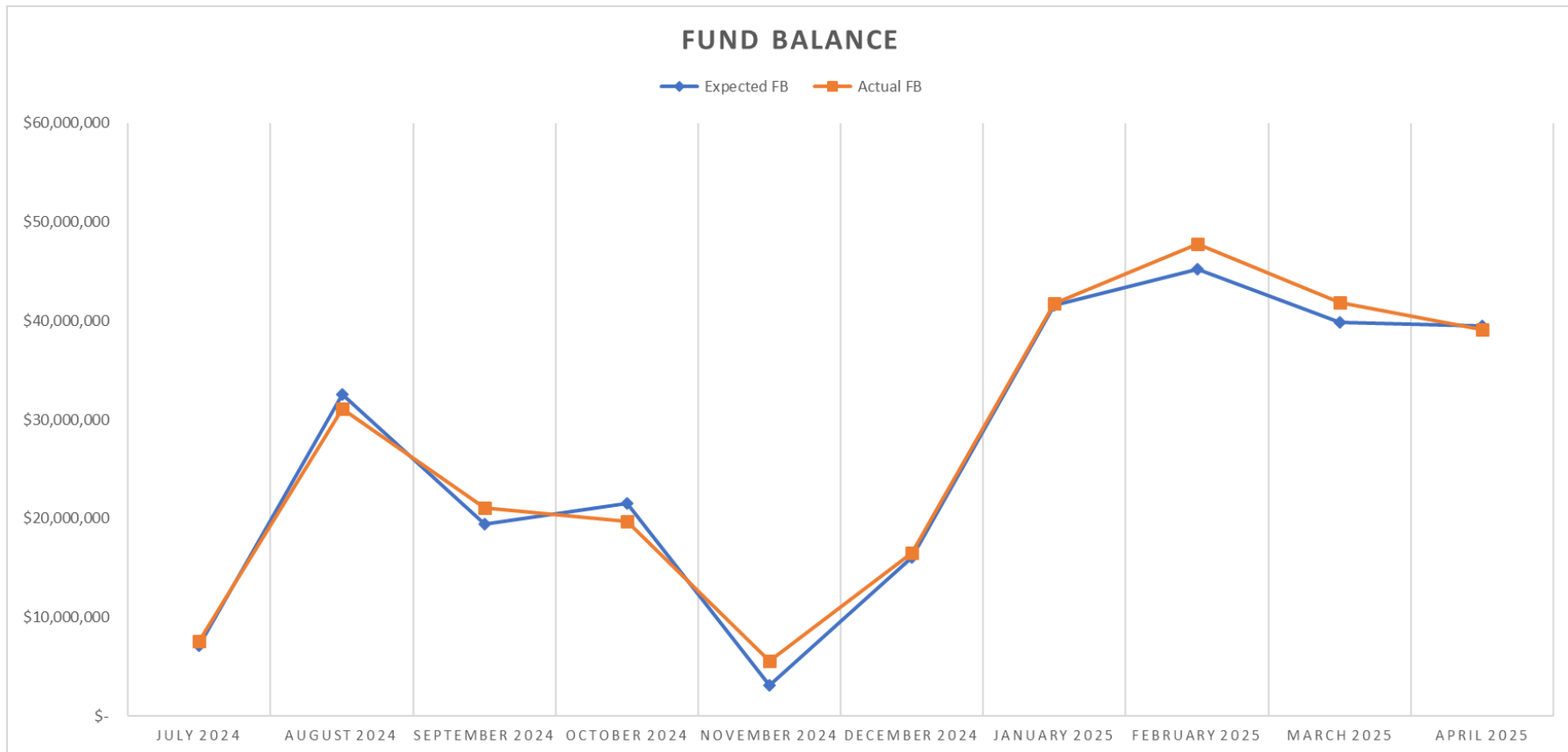
General Fund Expected vs Actual Revenues for Month Ending April 2025



General Fund Expected vs Actual Expenditures for Month Ending April 2025



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



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

