

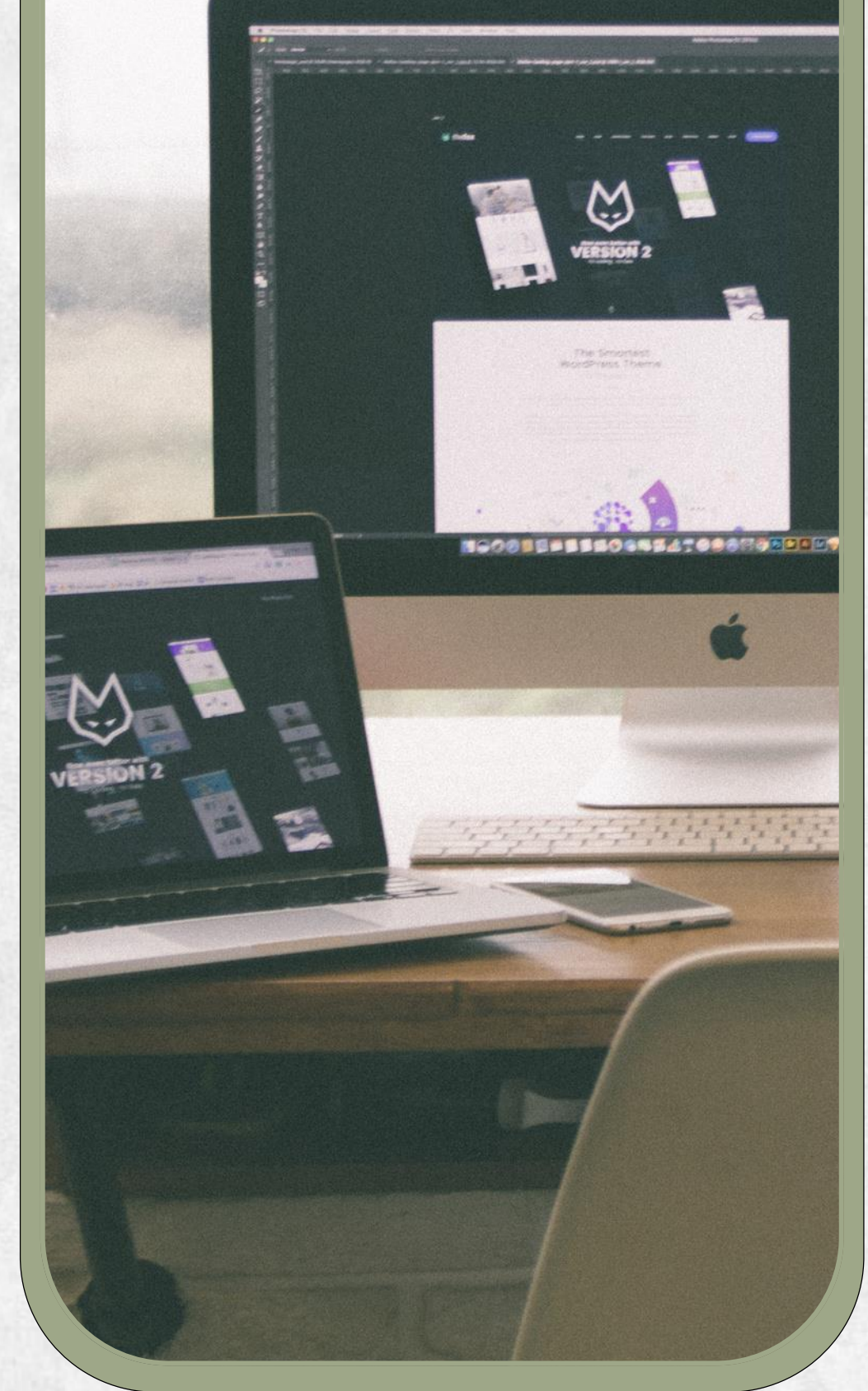
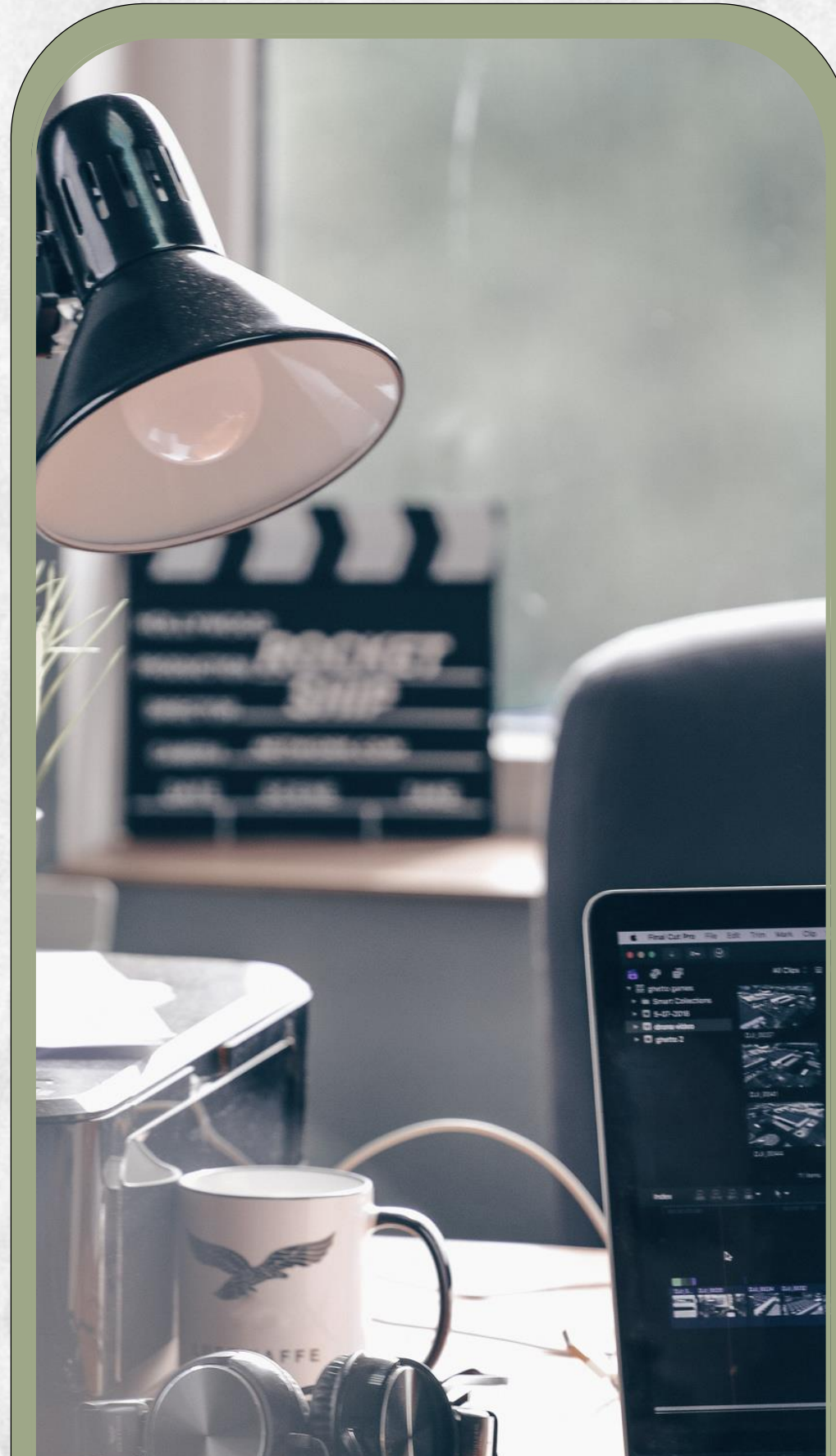
BEST PRACTICES IN FINANCIAL MANAGEMENT & REPORTING

REPORTING TO YOUR BOARD, SUPERINTENDENT & COMMUNITY



AGENDA

- Month-End Close
- Required Monthly Reports
- Monthly Board Reports
- Other Reports



MONTH-END CLOSE

Create a month-end checklist so you don't miss any important steps

- Bank transfers
- Review federal programs
- Record indirect costs
- Make sure transfers in/out balance
- Compare revenues received to LEA Transaction Report
- Reconcile bank accounts
- Upload financials to ALSDE and clear critical errors
- Prepare Board reports
- Submit ES-2s
- Post required financial statements and check register report on website

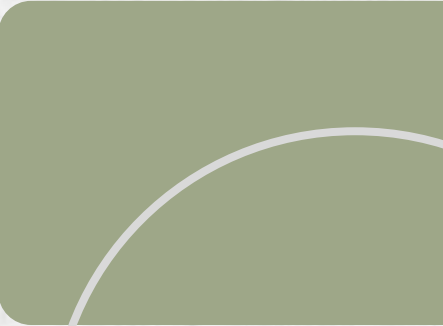
REQUIRED MONTHLY REPORTS

The following reports must be posted to the district website no later than 45 days after the end of the reporting period (Code of Alabama §16-13A-6):

- Exhibit F-I-A (Balance Sheet)
- Exhibit F-II-A (Financial Summary)
- Exhibit F-III-A (Budget Actual Comparison Part A)
- Exhibit F-III-B (Budget Actual Comparison Part B)
- Exhibit F-III-C (Budget Actual Comparison Part C)
- Check Register Accountability Report



BOARD REPORTS





855 East Samford Avenue · Post Office Box 3270
Auburn, Alabama · 36831-3270
Telephone (334) 887-2100 · Fax (334) 887-2107

BOARD OF EDUCATION
Melanie D. Chambless, President
S. Kathryn Powell, Vice President
Sharon N. Tolbert
C. Blake Prestridge
W. David Warren

Memorandum

To: Dr. Cristen Herring
From: Liz Springer
Date: April 9, 2024
Subject: Financial Statements for March 2024

Attached are the summary financial statements and the General Purpose Financial Statements for the month ended March 31, 2024.

Accounts Payable expenditures were \$2,128,757.55 for the month of March 2024. Gross payroll expenditures were \$5,686,661.12 for the month of March 2024.

In the General Fund, there are several major revenue sources that are not received evenly throughout the year. The major portion of Ad Valorem Tax (property) is received between January and March. This will cause revenues to lag behind expenditures until March. Sales tax revenue tends to be heavier from October to March.

Through six months (50.00%) of the fiscal year, 58.97% of the General Fund revenues and other financing sources have been received.

Expenditures and other fund uses in the General Fund were at 44.58% of budget through six months (50.00%) of the fiscal year (48.84% including outstanding encumbrances). Non-salary expenditures typically are not incurred evenly throughout the year.

The General Fund expenditures by function summary comparison report of budgeted versus actual expenditures indicates that the system is within the parameters of the budget.

Net operations in the General Fund are \$17,578,466.11 as of March 31, 2024.

The unreserved fund balance in the General Fund is \$54,859,039.23 or 5.58 months of operations, as of March 31, 2024.

The General Fund budget has performed as expected through the month ended March 31, 2024.

AUBURN CITY SCHOOLS
Accounts Payable Expenditure Report
For the Month Ending March 31, 2024

Funding Source Description	Funding Sources	MONTHLY	
		Last Year	This Year
Foundation Program	1110	\$ 131,899.78	\$ 51,548.11
TEAMS	1132	-	-
School Nurse	1220	-	-
Technology Coordinator	1221	-	-
Career Tech O&M	1222	5,884.89	8,569.97
Library Enhancement	1223	-	-
Alabama Reading Initiative - Intervention	1226	-	-
Alabama Reading Initiative Program	1230	-	-
Mathematics Intervention	1235	-	20,214.69
High Hopes for Alabama Students	1240	-	-
ESL State Funding	1252	4,555.46	2,649.08
Fine Arts Initiative	1260	-	-
Early Childhood Classroom Assessment	1262	-	-
School Safety Security and Climate	1271	-	-
Bullying Prevention Program	1273	-	-
Gifted Education	1275	3,238.36	3,128.12
Teacher Mentoring Program	1279	-	-
Career Tech Initiative - Equipment Grant	1283	-	-
Advanced Placement	1285	-	-
Cybersecurity	1287	-	-
Transportation	1310	3,058.39	1,256.63
Fleet Renewal	1320	-	-
At-Risk	1410	-	-
Middle School Computer Program Initiative	1414	15,555.44	-
Robotics Grant Program	1415	1,428.24	-
Preschool	1520	-	-
Legislative Appropriations	1760	-	5,400.00
K-12 Capital Grant Program	1761	-	-
Advancement & Technology Plus	1764	-	-
ETF Advancement & Technology Fund	1765	206,580.00	-
College & Career Readiness	1768	-	1,874.00
School Safety Grants	1770	-	-
State Contracts	1810	-	-
Public School Fund Capital Outlay	2120	71,390.00	-
Catastrophic Special Ed Support	2241	4,615.00	11,891.07
Penny Trust Disease Prevention	2259	-	-
Other State Sources	2901	-	-
IDEA - Part B	3210	288.68	217.14
Preschool IDEA - Part B Ages 3-5	3220	-	-
Vocational Education - Basic Grant	3310	2,234.55	1,663.53
Vocational Education - Program Improvement	3317	-	-
Title I	4110	218.54	1,660.34
Title II - Professional Development	4130	-	-
Title III, English Language Proficiency	4150	3,190.25	19,154.04
Title IV	4160	3,482.40	2,000.00
ARP IDEA Part B	4286	1,358.00	-
ARP IDEA Part B Preschool	4287	516.67	-
ARPA - Homeless II	4289	-	650.22
ARPA - ALSDE Reservation	4295	-	82.54
CRRSA Act - ESSER II	4296	-	-
CRRSA Act - ESSER II Reserve	4297	-	-
ARPA - ESSER III	4298	263.14	19,023.23
Child Nutrition Program	5101	322,245.75	309,960.52
Other Federal	5990	-	-
Local Sources	6001	1,726,191.72	1,077,531.03
Technology - 10 Year Plan	6002	-	-
After School Program	6921	29,711.77	50,094.92
Auburn City Schools Dental Clinic	6940	-	-
Donor Agreement - ECACS GT	6941	-	-
Donor Agreement - ECACS PRIDE	6942	-	-
Restricted Local Grant	6970	-	-
21st Century Laptop Project	6990	-	-
Auburn City Schools Emergency Medical Fund	6991	103.75	-
Auburn City Schools Local School Accounting (Public)	7101	416,404.91	289,827.56
Auburn City Schools Local School Accounting (Non-Public)	7501	151,218.81	165,660.81
E-Rate/SLC Refunds	8425	-	-
2019 Borrowing	9117	91,761.30	-
2021 Borrowing	9118	669,784.30	11,950.00
2023 Borrowing	9119	45,000.00	72,750.00
Total Monthly Accounts Payable Expenditures		\$ 3,912,180.10	\$ 2,128,757.55

AUBURN CITY SCHOOLS
Gross Payroll Expenditure Report
For the Month Ending March 31, 2024

Funding Source Description	Funding Sources	MONTHLY	
		Last Year	This Year
Foundation Program	1110	\$ 3,536,957.65	\$ 3,760,965.46
TEAMS	1132	75,716.09	92,820.47
School Nurse	1220	28,399.85	48,430.45
Technology Coordinator State Funding	1221	4,434.75	4,544.59
Alabama Reading Initiative - Summer Reading	1227	-	-
Alabama Reading Initiative Program	1230	39,730.24	50,130.49
ESL State Funding	1252	11,735.57	17,311.15
Special Education Certified Behavior Analysts	1256	22,335.59	24,329.28
Special Education Teacher Supplement	1257	-	-
Speech Therapist Supplement	1258	-	-
School Safety Security and Climate Program	1271	-	-
Gifted Education	1275	4,733.35	2,838.50
Teacher Mentoring Program	1279	-	-
Career Tech Initiative	1280	-	-
Transportation	1310	240,044.78	248,065.83
At-Risk	1410	9,457.69	6,798.29
Preschool	1520	24,685.65	32,882.03
High Level Practices Project	1521	-	-
Legislative Appropriations	1760	-	-
College and Career Readiness	1768	-	4,562.80
State Contracts	1810	-	-
Public School Fund - Capital Outlay	2120	-	-
Other State Sources	2901	-	-
IDEA - Part B	3210	98,163.19	96,672.82
Preschool IDEA - Part B Ages 3-5	3220	1,948.37	1,696.42
Vocational Education - Basic Grant	3310	-	-
Vocational Education - Program Improvement	3317	-	-
Supporting Effective Educator Development (SEED) Program	3915	-	-
Title I	4110	49,782.14	58,383.11
Title I (Carryover)	4110-1	-	-
Title II - Professional Development	4130	11,183.58	16,369.85
Title III, English Language Proficiency	4150	1,555.63	-
Title IV	4160	-	-
ARP IDEA Part B	4286	12,002.81	-
ARPA - ALSDE Reservation	4295	11,102.25	4,464.41
CRRSA Act - ESSER II	4296	65,788.38	-
CRRSA Act - ESSER II - ALSDE Reserve	4297	-	-
ARPA - ESSER III	4298	40,232.53	302,402.79
ESSER II - LETRS	4303	-	-
Child Nutrition Program	5101	128,142.70	153,831.19
Child Nutrition Program - Summer Food Service	5170	-	-
Other Federal Programs	5990	7,515.62	-
School Counseling Grant	5992	-	-
Local Sources	6001	741,193.53	695,317.57
After School Program Fee	6921	45,500.51	63,843.62
Auburn City Schools Dental Clinic	6940	-	-
Total Monthly Gross Payroll Expenditures		\$ 5,212,342.45	\$ 5,686,661.12
Total Monthly Employer Matching Benefits		\$ 1,871,824.70	\$ 1,993,532.27
Total Monthly Payroll & Benefit Expenditures		\$ 7,084,167.15	\$ 7,680,193.39

AUBURN CITY SCHOOLS

General Fund Summary for:

Percentage of Budget Year Elapsed:

March 2024

50.00%

Unaudited - For Internal Use Only

	BUDGET FY 2024			YEAR TO DATE		BUDGET FY 2023	YEAR TO DATE	
	Original	Amendments	Amended Budget	2024	% of Budget	Final	2023	% of Budget
REVENUES								
State Sources	\$ 63,484,142	\$ 2,254,400	\$ 65,738,542	\$ 33,952,261.33	51.65%	\$ 60,364,821	\$ 29,904,751	49.54%
Federal Sources	\$ 74,500	\$ -	\$ 74,500	\$ 35,742.90	47.98%	\$ 74,500	\$ 33,507	44.98%
Local Sources	\$ 51,890,976	\$ 292,000	\$ 52,182,976	\$ 35,811,182.52	68.63%	\$ 48,859,500	\$ 32,282,044	66.07%
Other Sources	\$ 192,000	\$ -	\$ 192,000	\$ 55,805.82	29.07%	\$ 192,000	\$ 153,823	80.12%
Total Revenues	\$ 115,641,618	\$ 2,546,400	\$ 118,188,018	\$ 69,854,992.57	59.10%	\$ 109,490,821	\$ 62,374,125	56.97%
Transfers In	\$ 252,960	\$ -	\$ 252,960	\$ 19,510.40	7.71%	\$ 254,960	\$ 22,653	8.88%
Other Fund Sources	\$ 540,732	\$ 1,931	\$ 542,663	\$ 295,289.21	54.41%	\$ 347,626	\$ 201,549	57.98%
Total Revenues and Other Financing Sources	\$ 116,435,310	\$ 2,548,332	\$ 118,983,642	\$ 70,169,792.18	58.97%	\$ 110,093,407	\$ 62,598,326	56.86%
EXPENDITURES								
Instructional	\$ 67,849,990	\$ (1,798,601)	\$ 66,051,389	\$ 28,497,846.19	43.14%	\$ 60,490,883	\$ 27,389,748	45.28%
Instructional Support	\$ 20,333,076	\$ 348,526	\$ 20,681,602	\$ 9,816,350.96	47.46%	\$ 20,812,231	\$ 9,534,216	45.81%
Operation and Maintenance	\$ 10,811,883	\$ 1,440,385	\$ 12,252,267	\$ 6,009,680.71	49.05%	\$ 10,730,415	\$ 4,973,814	46.35%
Auxiliary Services	\$ 9,363,311	\$ (727,425)	\$ 8,635,887	\$ 3,160,323.59	36.60%	\$ 7,607,083	\$ 3,385,718	44.51%
General and Administrative Services	\$ 3,848,650	\$ 9,770	\$ 3,858,420	\$ 1,742,562.23	45.16%	\$ 3,519,893	\$ 1,650,661	46.90%
Capital Outlay	\$ -	\$ 4,062,830	\$ 4,062,830	\$ 2,008,446.00	49.43%	\$ -	\$ -	0.00%
Debt Service	\$ 114,362	\$ (114,362)	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Other Expenditures	\$ 707,264	\$ 66,013	\$ 773,276	\$ 357,099.61	46.18%	\$ 657,574	\$ 280,198	42.61%
Total Expenditures	\$ 113,028,537	\$ 3,287,135	\$ 116,315,672	\$ 51,592,309.29	44.36%	\$ 103,818,079	\$ 47,214,356	45.48%
Transfers out	\$ 1,658,116	\$ 3,500	\$ 1,661,616	\$ 999,016.78	60.12%	\$ 4,668,646	\$ 943,324	20.21%
Other Funds Uses	\$ -	\$ -	\$ -	\$ -	0.00%	\$ -	\$ -	0.00%
Total Expenditures and Other Fund Uses	\$ 114,686,653	\$ 3,290,635	\$ 117,977,288	\$ 52,591,326.07	44.58%	\$ 108,486,725	\$ 48,157,679	44.39%
Total Revenue and Other Fund Sources over/(under) Total Expenditures and Other Fund Uses - (Net Operations)	\$ 1,748,657	\$ (742,304)	\$ 1,006,354	\$ 17,578,466.11		\$ 1,606,682	\$ 14,440,647	
Beginning Funds Balance	\$ 32,407,322	\$ 4,873,251	\$ 37,280,573	\$ 37,280,573.12		\$ 30,800,641	\$ 30,800,641	
Excess Revenues Over (Under) Expenditures	\$ 1,748,657		\$ 1,006,354	\$ 17,578,466.11		\$ 1,606,682	\$ 14,440,647	
Ending Fund Balance	\$ 34,155,980	\$ 4,130,947	\$ 38,286,927	\$ 54,859,039.23	143.28%	\$ 32,407,322	\$ 45,241,288	160.61%
Ending Fund Balance as a % of expenditures	29.78%		32.45%	46.50%		29.87%	41.70%	
Ending Fund Balance as # of months expenditures	3.57		3.89	5.58		3.58	5.00	

AUBURN CITY SCHOOLS
 General Fund Revenue for: **Mar-24**
 Percentage of Budget Year Elapsed: **50.00%**

Unaudited - For Internal Use Only

Revenue Sources	Funding Source	Budget FY 2024	Revenues This Month	Revenues Year-to-Date	(Under) Over Variance	% of Budget
Foundation Program	1110	\$ 54,039,184	\$ 4,503,265	\$ 27,019,590	\$ (27,019,594)	50.00%
TEAMS	1132	1,379,469	347,094	929,087	(450,382)	67.35%
School Nurse	1220	783,010	65,251	391,506	(391,504)	50.00%
Technology Coordinator	1221	68,327	5,694	34,164	(34,163)	50.00%
Career Tech O&M	1222	77,155	6,430	38,580	(38,575)	50.00%
Alabama Reading Initiative Program	1230	800,000	-	400,000	(400,000)	50.00%
Numeracy Act Assessment	1232	43,398	-	32,549	(10,849)	75.00%
Mathematics Intervention	1235	17,396	-	13,047	(4,349)	75.00%
High Hopes for Alabama Students	1240	26,100	-	13,050	(13,050)	50.00%
ESL State Funding	1252	265,432	22,119	132,714	(132,718)	50.00%
Teacher Recruitment Incentives	1254	1,000	-	-	(1,000)	0.00%
Special Education Certified Behavior Analysts	1256	315,764	32,141	128,394	(187,370)	40.66%
Special Education Teacher Supplement	1257	49,878	-	12,469	(37,409)	25.00%
Speech Therapist Supplement	1258	7,467	-	7,467	-	100.00%
Early Childhood Classroom Assessment	1262	34,548	-	17,274	(17,274)	50.00%
School Safety Security & Climate	1271	40,000	-	20,000	(20,000)	50.00%
Bullying Prevention Program	1273	33,100	-	16,550	(16,550)	50.00%
Gifted Education	1275	108,171	9,014	54,084	(54,087)	50.00%
Teacher Mentoring Program	1279	33,600	-	32,936	(664)	98.02%
CTI - Career Coaches Program	1284	95,881	-	-	(95,881)	0.00%
Advanced Placement	1285	-	-	-	-	0.00%
Cybersecurity	1287	68,664	-	34,332	(34,332)	50.00%
Transportation	1310	4,798,718	399,893	2,399,358	(2,399,360)	50.00%
At-Risk	1410	168,541	14,045	84,270	(84,271)	50.00%
Middle School Computer Program Initiative	1414	-	-	-	-	0.00%
Robotics Grant Program	1415	-	-	27,793	27,793	0.00%
Feminine Hygiene Products	1416	697	-	697	-	100.00%
Preschool	1520	532,657	44,388	266,328	(266,329)	50.00%
Legislative Appropriations	1760	-	-	-	-	0.00%
K-12 Capital Grant Program	1761	1,533,000	-	1,533,000	-	100.00%
Advancement & Technology Plus	1764	-	-	-	-	0.00%
ETF Advancement & Technology Fund	1765	-	-	-	-	0.00%
Digital Tools for Teachers	1766	-	-	-	-	0.00%
Prefund CIS Student Materials	1767	-	-	-	-	0.00%
College & Career Readiness	1768	180,000	-	90,000	(90,000)	50.00%
Summer Math Camps	1769	12,160	-	12,160	-	100.00%
School Safety Grants	1770	-	-	-	-	0.00%
Other State Sources	1810	-	-	-	-	0.00%
Public School Fund - Interest	2130	-	-	-	-	0.00%
Catastrophic Special Education Support	2241	75,225	8,433	30,862	(44,363)	41.03%
Penny Trust Disease Prevention	2259	-	-	-	-	0.00%
Other State Sources	2901	150,000	-	180,000	30,000	120.00%
Disability Determination	5310	2,500	100	1,020	(1,480)	40.80%
Army JROTC Program	5910	72,000	7,267	34,723	(37,277)	48.23%
Miscellaneous Federal	5990	-	-	-	-	0.00%
County Wide 5 Mil Ad Valorem Tax	6010	5,376,888	105,496	6,099,217	722,529	113.44%
County Wide 5 Mil Ad Valorem Motor Veh Tax	6010	598,384	-	181,507	(416,877)	30.33%
Business Privilege Tax	6095	40,000	-	-	(40,000)	0.00%
One Cent County Wide Sales Tax	6110	11,942,957	1,759,048	5,158,984	(6,783,973)	43.20%
County Wide Beverage Tax	6140	679,496	25,414	228,778	(450,718)	33.67%
District 3 Mil Ad Valorem Tax	6210	4,415,061	56,246	4,856,461	441,400	110.00%
District 3 Mil Ad Valorem Motor Vehicle Tax	6210	349,408	29,024	166,295	(183,113)	47.59%
16 Mill Special School Tax - Request	6290	8,004,193	-	8,004,193	-	100.00%
Helping School Tags (F.A.C.E.S.)	6370	5,839	479	1,452	(4,387)	24.87%
District Manufacturing Home Fees	6380	5,912	520	6,590	678	111.47%
City Council Appropriation	6520	19,363,438	1,620,234	9,721,407	(9,642,031)	50.20%
City Council Appropriation - True Up	6521	-	-	-	-	0.00%
Reimbursement for Expenditures	6680	-	262	1,921	1,921	0.00%
Interest	6810	610,000	147,488	679,976	69,976	111.47%
Dividends	6820	500,000	22,125	131,192	(368,808)	26.24%
Other Earnings on Investments	6890	50,000	117,081	298,846	248,846	597.69%
Rentals	6910	6,600	1,000	9,327	2,727	141.32%
Charges for Services	6921	-	-	-	-	0.00%
Fees	6930	-	-	-	-	0.00%
Fines and Penalties	6931	-	-	-	-	0.00%
Textbook Fines	6932	-	-	-	-	0.00%
Sale of Textbooks	6933	-	-	-	-	0.00%
Contributions from Private Sources	6940	5,000	-	5,000	-	100.00%
Receipts from Local Trusts	6950	-	-	-	-	0.00%
Alabama Medicaid Outreach Program	6965	230,000	-	260,038	30,038	113.06%
Restricted Local Grants	6970	-	-	-	-	0.00%
Other Local Sources	6990	-	-	-	-	0.00%
Miscellaneous	8990	65,000	43,625	3,115	(61,885)	4.79%
Field Trip Revenue	8995	103,000	-	50,740	(52,261)	49.26%
Non-funded Route Transportation Mileage Charges	8996	20,000	-	-	(20,000)	0.00%
Other Transportation Mileage Charges	8997	4,000	-	1,951	(2,049)	48.78%
Total Revenue		\$ 118,188,018	\$ 9,393,176	\$ 69,854,993	\$ (48,333,026)	59.10%
Indirect Costs	9010	\$ 542,663	\$ 45,348	\$ 256,257	\$ (286,407)	47.22%
Capital Leases	9130	-	-	-	-	0.00%
Transfers in from Other Funds	9210	-	-	749	749	0.00%
Transfers in from Local Schools	9230	252,960	-	18,762	(234,198)	7.42%
Sale of Fixed Assets	9310	-	-	-	-	0.00%
Insurance Loss Recoveries	9320	-	-	17,502	17,502	0.00%
Other Sales & Dispositions	9390	-	-	-	-	0.00%
Refund on Prior Year Expenditures	9910	-	6,002	21,530	21,530	0.00%
Other Financing Sources		\$ 795,623	\$ 51,349	\$ 314,800	\$ (480,824)	39.57%
Total Revenue and Other Financing Sources		\$ 118,983,642	\$ 9,444,525	\$ 70,169,792	\$ (48,813,849)	58.97%

AUBURN CITY SCHOOLS

Local Revenue for:

Percentage of Budget Year Elapsed:

Mar-24

50.00%

Unaudited - for Internal Use Only

Local Revenue Sources	Revenue Source	Budget FY 2023	Budget FY 2024	% Inc (Dec)	MONTHLY		Increase (Decrease)	% Inc (Dec)
					Last Year	This Year		
County Wide 5 mill Ad Valorem Tax - Based on ADM	6010	\$ 5,357,374.17	\$ 5,376,688.00	0.36%	\$ 64,351.77	\$ 105,496.49	\$ 41,144.72	63.94%
County Wide 5 mill Ad Valorem Motor Veh Tax - Based on ADM	6010	675,475.91	598,384.00	-11.41%	48,995.79	-	(48,995.79)	-100.00%
Business Privilege Tax	6095	44,447.20	40,000.00	-10.01%	-	-	-	0.00%
One Cent County Wide Sales Tax - Based on ADM	6110	11,989,053.08	11,942,957.00	-0.38%	919,266.50	1,759,048.10	839,781.60	91.35%
County Wide Beverage Tax	6140	631,535.02	679,496.41	7.59%	91,712.81	25,413.90	(66,298.91)	-72.29%
District 3 mill Ad Valorem Tax	6210	4,383,964.74	4,415,061.00	0.71%	38,709.89	56,245.90	17,536.01	45.30%
District 3 mill Ad Valorem Motor Vehicle Tax	6210	397,275.63	349,408.00	-12.05%	27,852.94	29,023.97	1,171.03	4.20%
16 mill Special School Tax - Requests	6290	7,347,821.00	8,004,193.00	8.93%	-	-	-	0.00%
Helping School Tags (F.A.C.E.S.)	6370	5,131.24	5,839.00	13.79%	462.00	478.50	16.50	3.57%
District Manufacturing Home Fee	6380	7,819.75	5,912.00	-24.40%	203.75	519.88	316.13	155.16%
City Council Appropriation	6520	17,690,625.00	19,363,438.00	9.46%	1,474,218.75	1,620,234.42	146,015.67	9.90%
City Council Appropriation - True Up	6521	572,709.00	-	-100.00%	-	-	-	0.00%
Interest Income	6810	552,137.68	610,000.00	10.48%	35,717.75	147,487.93	111,770.18	312.93%
Dividends	6820	667,273.17	500,000.00	-25.07%	52,364.74	22,125.12	(30,239.62)	-57.75%
Other Earnings on Investments	6890	172,565.70	50,000.00	-71.03%	25,633.23	117,080.86	91,447.63	356.75%
Total Local Revenue - Month to Date Comparison		\$ 50,495,208.29	\$ 51,941,376.41	2.86%	\$ 2,779,489.92	\$ 3,883,155.07	\$ 1,103,665.15	39.71%

16 mill Special School Tax - Bond Payments	6291	\$ 9,263,451.00	\$ 9,237,797.00	-0.28%	\$ 1,237,520.00	\$ -	\$ (1,237,520.00)	-100.00%
5 mill Special Tax - Bond Payments	6520	\$ 6,901,214.00	\$ 6,840,681.26	-0.88%	\$ 54,849.00	\$ -	\$ (54,849.00)	-100.00%

Local Revenue Sources	Revenue Source	Budget FY 2023	Budget FY 2024	% Inc (Dec)	YEAR TO DATE		Increase (Decrease)	% Inc (Dec)	% of Budget
					Last Year	This Year			
County Wide 5 mill Ad Valorem Tax - Based on ADM	6010	\$ 5,357,374.17	\$ 5,376,688.00	0.36%	\$ 5,335,614.98	\$ 6,099,217.28	\$ 763,602.30	14.31%	113.44%
County Wide 5 mill Ad Valorem Motor Veh Tax - Based on ADM	6010	675,475.91	598,384.00	-11.41%	238,780.10	181,507.06	(57,273.04)	-23.99%	30.33%
Business Privilege Tax	6095	44,447.20	40,000.00	-10.01%	-	-	-	0.00%	0.00%
One Cent County Wide Sales Tax - Based on ADM	6110	11,989,053.08	11,942,957.00	-0.38%	5,122,385.00	5,158,983.76	36,598.76	0.71%	43.20%
County Wide Beverage Tax	6140	631,535.02	679,496.41	7.59%	242,921.22	228,777.95	(14,143.27)	-5.82%	33.67%
District 3 mill Ad Valorem Tax	6210	4,383,964.74	4,415,061.00	0.71%	4,367,201.60	4,856,460.93	489,259.33	11.20%	110.00%
District 3 mill Ad Valorem Motor Vehicle Tax	6210	397,275.63	349,408.00	-12.05%	142,761.83	166,294.55	23,532.72	16.48%	47.59%
16 mill Special School Tax - Requests	6290	7,347,821.00	8,004,193.00	8.93%	7,347,821.00	8,004,193.00	656,372.00	8.93%	100.00%
Helping School Tags (F.A.C.E.S.)	6370	5,131.24	5,839.00	13.79%	1,353.00	1,452.00	99.00	7.32%	24.87%
District Manufacturing Home Fee	6380	7,819.75	5,912.00	-24.40%	4,507.00	6,590.38	2,083.38	46.23%	111.47%
City Council Appropriation	6520	17,690,625.00	19,363,438.00	9.46%	8,845,312.50	9,721,406.52	876,094.02	9.90%	50.20%
City Council Appropriation - True Up	6521	572,709.00	-	-100.00%	-	-	-	0.00%	100.00%
Interest Income	6810	552,137.68	610,000.00	10.48%	179,119.93	679,975.72	500,855.79	279.62%	111.47%
Dividends	6820	667,273.17	500,000.00	-25.07%	210,979.71	131,192.37	(79,787.34)	-37.82%	26.24%
Other Earnings on Investments	6890	172,565.70	50,000.00	-71.03%	44,994.07	298,845.51	253,851.44	564.19%	597.69%
Total Local Revenue - Year to Date Comparison		\$ 50,495,208.29	\$ 51,941,376.41	2.86%	\$ 32,083,751.94	\$ 35,534,897.03	\$ 3,451,145.09	10.76%	68.41%

16 mill Special School Tax - Bond Payments	6291	\$ 9,263,451.00	\$ 9,237,797.00	-0.28%	\$ 1,983,683.00	\$ 1,971,881.00	\$ (11,802.00)	-0.59%	21.35%
5 mill Special Tax - Bond Payments	6520	\$ 6,901,214.00	\$ 6,840,681.26	-0.88%	\$ 3,198,734.00	\$ 3,202,654.00	\$ 3,920.00	0.12%	46.82%

General Fund - Trend Data for Selected Revenues

	2019	2020	2021	2022	2023	<i>% increase (decrease)</i>	
	Sept 2019	Sept 2020	Sept 2021	Sept 2022	Sept 2023	2023 > 2022	2023 > 2019
<i>Sales taxes (6110)</i>	\$	\$	\$	\$	\$		
Year to date (YTD)	8,266,906	8,623,889	10,347,335	11,942,958	11,989,053	0.39%	45.02%
YTD-change from prior year	514,210	356,983	1,723,446	1,595,623	46,095		
<i>District 3 Mill Ad Valorem Tax (6210)</i>							
Year to date (YTD)	2,931,976	3,241,102	3,553,214	3,741,441	4,383,965	17.17%	49.52%
YTD-change from prior year	253,719	309,126	312,112	188,227	642,524		
<i>District 3 Mill Ad Valorem Tax - Motor Vehicle (6210)</i>							
Year to date (YTD)	270,006	268,590	296,562	342,557	397,276	15.97%	47.14%
YTD-change from prior year	20,283	(1,417)	27,973	45,995	54,718		
YTD Revenue per mill	1,067,327	1,169,897	1,283,259	1,361,333	1,593,747	17.07%	49.32%
<i>County 5 Mill Ad Valorem tax (6010)</i>							
Year to date (YTD)	4,165,774	4,555,582	4,970,965	5,373,235	6,032,850	12.28%	44.82%
YTD-change from prior year	415,577	389,809	415,383	402,270	659,615		
<i>16 Mill Special School Ad Valorem Tax (6290/6291)</i>							
Year to date (YTD)	16,567,975	18,260,285	19,987,051	21,171,088	24,700,525	16.67%	49.09%
YTD-change from prior year	1,419,132	1,692,310	1,726,766	1,184,037	3,529,437		
<i>16 Mill Special School Ad Valorem Tax - Motor Vehicle (6290/6291)</i>							
Year to date (YTD)	1,489,504	1,469,929	1,629,760	1,872,695	2,173,545	16.07%	45.92%
YTD-change from prior year	103,738	(19,575)	159,831	242,935	300,850		
YTD Revenue per mill	1,128,592	1,233,138	1,351,051	1,440,236	1,679,629	16.62%	48.83%
<i>Business privilege tax (6095)</i>							
Year to date (YTD)	42,643	43,407	44,091	44,651	44,447	-0.46%	4.23%
YTD-change from prior year	472	764	684	560	(204)		
<i>County Beverage Tax (6140)</i>							
Year to date (YTD)	611,284	636,164	666,173	680,947	631,535	-7.26%	3.31%
YTD-change from prior year	17,999	24,880	30,009	14,774	(49,412)		

AUBURN CITY SCHOOLS

General Fund Expenditures by Function for: **Mar-24**
 Percentage of Budget Year Elapsed: **50.00%**

Unaudited - For Internal Use Only

Function	Function Code	Budget FY 2024	Year-to-Date Expenditures	Under (Over) Budget	% of Budget
Instructional Services	1100	\$ 66,051,389	\$ 28,497,846	\$ 37,553,543	43.14%
Attendance Services	2110	122,596	57,548	65,048	46.94%
Guidance and Counseling Services	2120	2,230,292	1,089,891	1,140,401	48.87%
Testing Services	2130	330,153	90,398	239,755	27.38%
Health Services	2140	2,349,636	1,064,699	1,284,937	45.31%
Social Services	2150	298,759	142,877	155,882	47.82%
Psychological Services	2170	708,904	362,331	346,572	51.11%
Speech Pathology and Audiology Services	2180	566,095	271,147	294,948	47.90%
Other Student Support Services	2190	3,062,091	1,363,674	1,698,417	44.53%
Instructional Improv & Curriculum Dev Svcs	2210	1,860,051	882,098	977,953	47.42%
Instructional Staff Development Services	2215	361,188	137,372	223,816	38.03%
Educational Media Services	2220	2,129,511	1,059,983	1,069,528	49.78%
Other Instructional Staff Services	2290	270,635	127,936	142,699	47.27%
Office of School Administrator	2310	5,973,282	2,958,507	3,014,776	49.53%
Other School Administrator Services	2390	418,409	207,891	210,518	49.69%
Security Services	3100	2,026,562	413,458	1,613,105	20.40%
Building Services	3200	9,482,162	5,019,885	4,462,278	52.94%
Grounds Services	3300	622,043	408,626	213,417	65.69%
Equipment Services	3400	1,500	31,457	(29,957)	2097.15%
Vehicle Services	3500	120,000	133,125	(13,125)	110.94%
Other Operations and Maintenance Services	3900	-	3,130	(3,130)	0.00%
Transportation Administrative Services	4110	657,218	293,110	364,108	44.60%
Regular Transportation	4120	5,383,907	1,746,175	3,637,732	32.43%
Special Education Transportation	4130	825,320	449,357	375,963	54.45%
Special Education Transportation Midday	4132	113,636	21,850	91,786	19.23%
Extra / Co-Curricular Transportation	4150	34,156	20,155	14,002	59.01%
Transportation Vehicle Maintenance Services	4170	1,538,848	593,751	945,097	38.58%
Extended Day Transportation	4188	-	-	-	0.00%
Other Transportation Services	4190	75,800	35,793	40,007	47.22%
Child Nutrition	4210	-	-	-	0.00%
Other Food Services	4290	7,000	133	6,867	1.89%
General Board of Education Services	6110	101,300	15,799	85,501	15.60%
General Executive Administrative Services	6210	484,168	226,536	257,631	46.79%
Assistant Executive Administrative Services	6215	447,940	218,727	229,213	48.83%
Special Area Executive Administrative Services	6220	83,650	20,345	63,305	24.32%
Other Executive Administrative Services	6290	300,851	93,334	207,517	31.02%
Fiscal Services	6310	1,391,965	685,738	706,227	49.26%
Other Business Support	6390	-	-	-	0.00%
Information Services	6410	145,503	61,119	84,384	42.01%
Data Processing Services	6420	164,891	105,783	59,108	64.15%
Staff Services	6430	451,216	201,402	249,813	44.64%
Other Central Support Services	6490	55,500	24,600	30,900	44.32%
General Central Office Services	6510	79,446	37,731	41,715	47.49%
Central Office Technology Services	6540	111,991	27,438	84,552	24.50%
Other General and Central Services	6910	40,000	24,009	15,991	60.02%
Building Acquisition and Improvements	7200	4,062,830	2,008,446	2,054,384	49.43%
Bonds and Warrants	8100	-	-	-	0.00%
Lease Purchase Agreement	8300	-	-	-	0.00%
Extended Day	9130	56,443	30,034	26,409	53.21%
Preschool	9140	653,333	323,567	329,766	49.53%
Other Expenditures	9800	63,500	3,499	60,001	5.51%
Total Expenditures		\$ 116,315,672	\$ 51,592,309	\$ 64,723,362	44.36%
Interfund Operating Transfer Out	9910	1,661,616	999,017	662,599	60.12%
Other Fund Uses		\$ 1,661,616	\$ 999,017	\$ 662,599	60.12%
Total Expenditures and Other Fund Uses		\$ 117,977,288	\$ 52,591,326	\$ 65,385,962	44.58%

AUBURN CITY SCHOOLS
Reconciled Cash Balances
As of March 31, 2024

Account Type	Interest Bearing Checking Accounts	Money Market Accounts	Total
General Fund	\$55,670,799.27		\$55,670,799.27
ACS Payroll	187,529.50		\$187,529.50
Donor Fund Agreements	2,265,054.61		\$2,265,054.61
Regions		5,323,502.69	5,323,502.69
Child Nutrition Program	4,723,291.82		\$4,723,291.82
LPL Financial		9,467.10	9,467.10
Local Schools			
Auburn Early Education Center	45,361.71		\$45,361.71
Auburn High School	1,426,031.37		\$1,426,031.37
Auburn Junior High School	391,835.00		\$391,835.00
Cary Woods Elementary School	111,323.53		\$111,323.53
Pick Elementary School	45,275.99		\$45,275.99
Dean Road Elementary School	232,228.72		\$232,228.72
East Samford School	254,044.32		\$254,044.32
Drake Middle School	156,933.38		\$156,933.38
Ogletree Elementary School	74,787.50		\$74,787.50
Wrights Mill Road Elementary	121,425.17		\$121,425.17
Richland Elementary School	84,609.20		\$84,609.20
Yarbrough Elementary School	31,091.91		\$31,091.91
Creekside Elementary School	60,631.36		\$60,631.36
Woodland Pines Elementary School	15,051.32		\$15,051.32
Athletics	521,689.48		\$521,689.48
After School Program	2,555,611.40		\$2,555,611.40
TOTAL	\$68,974,606.56	\$5,332,969.79	\$74,307,576.35

State of Alabama, Department of Education

FISCAL YEAR 2024

Auburn City Schools Board of Education

Monthly General Purpose
Financial Statements

Month – 06 Year - 2024

The information in this report has been carefully checked
and is correct to my knowledge and belief.

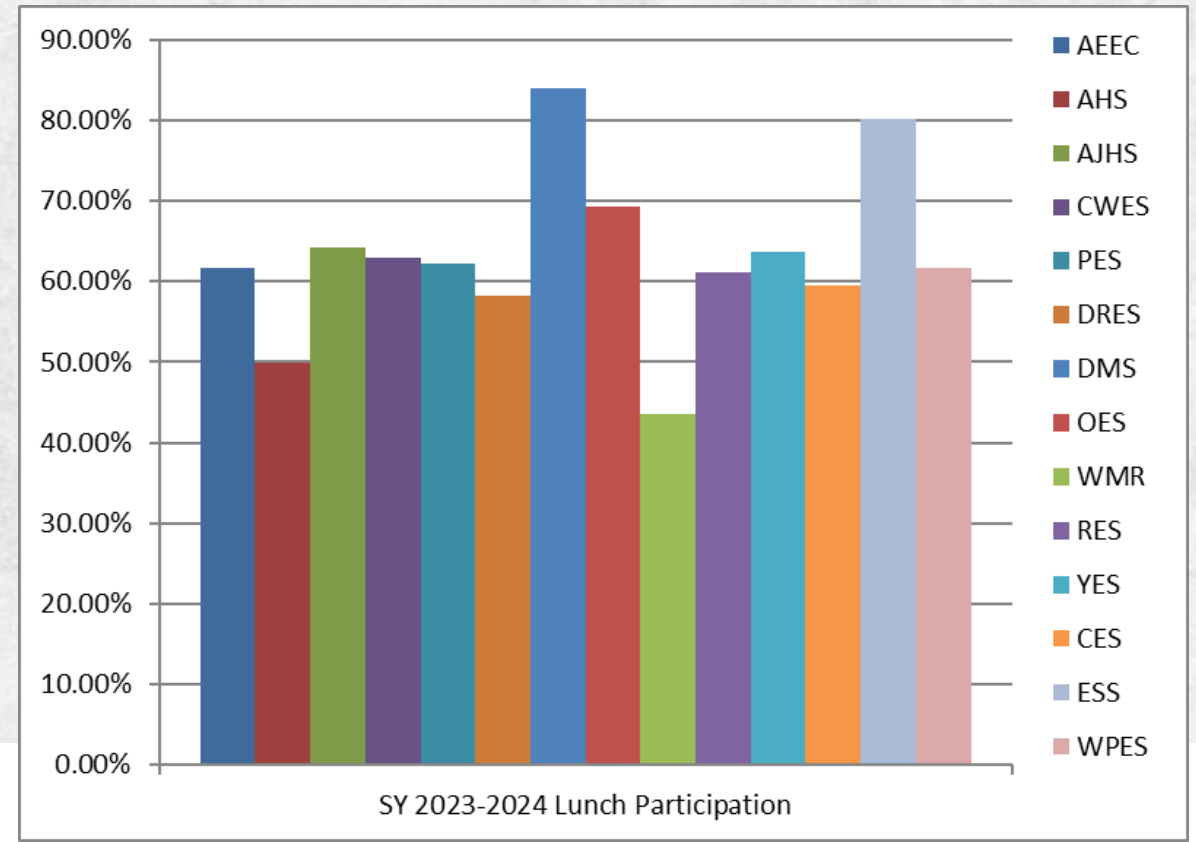
_____ Superintendent

_____ Date



OTHER REPORTS

CNP REPORTS



Child Nutrition Program
Monthly Profit / (Loss) Report
February 2024

	AEEC	AHS	AJHS	CWES	PES	DRES	ESS	DMS	OES	WMR	RES	YES	CES	WPE	TOTAL
REVENUE															
Food Sales															
NSLP	\$ 6,509.60	\$ 21,023.65	\$ 18,735.55	\$ 6,092.80	\$ 7,098.20	\$ 4,900.60	\$ 14,192.00	\$ 13,365.00	\$ 7,720.60	\$ 4,194.20	\$ 6,547.00	\$ 6,071.20	\$ 6,760.30	\$ 5,046.00	\$ 128,256.70
SBP	\$ 637.80	\$ 592.80	\$ 685.20	\$ 1,066.20	\$ 1,268.40	\$ 771.90	\$ 1,131.00	\$ 1,475.10	\$ 1,965.00	\$ 896.70	\$ 1,399.20	\$ 889.20	\$ 633.00	\$ 741.60	\$ 14,153.10
A La Carte	\$ 444.00	\$ 22,747.75	\$ 18,430.00	\$ 704.50	\$ 909.25	\$ 630.25	\$ 10,068.75	\$ 10,105.25	\$ 3,717.25	\$ 136.00	\$ 558.75	\$ 633.75	\$ 690.00	\$ 850.50	\$ 70,626.00
Contracts	\$ 6,771.04	\$ 21,018.46	\$ 15,986.68	\$ 7,446.74	\$ 5,700.89	\$ 6,533.70	\$ 8,940.95	\$ 12,221.76	\$ 7,243.36	\$ 6,108.07	\$ 5,739.36	\$ 7,349.05	\$ 5,395.71	\$ 4,488.30	\$ 120,944.07
Donated Foods Totals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USDA Reimbursement	\$ 19,507.47	\$ 36,566.87	\$ 41,483.37	\$ 19,280.47	\$ 14,949.85	\$ 14,159.99	\$ 23,828.63	\$ 24,896.27	\$ 21,010.33	\$ 11,177.61	\$ 14,626.23	\$ 14,239.34	\$ 12,685.53	\$ 12,456.76	\$ 280,868.72
Rebates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Federal Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local Sources	\$ 130.22	\$ 442.76	\$ 442.76	\$ 130.22	\$ 130.22	\$ 130.22	\$ 208.35	\$ 208.35	\$ 130.22	\$ 130.22	\$ 130.22	\$ 51.04	\$ 209.40	\$ 130.22	\$ 2,604.42
Sale of Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Functions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 264.46	\$ 899.16	\$ 899.16	\$ 264.46	\$ 264.46	\$ 264.46	\$ 423.13	\$ 423.13	\$ 264.46	\$ 264.46	\$ 264.46	\$ 264.46	\$ 264.46	\$ 264.46	\$ 5,289.18
Total Revenues	\$ 34,264.59	\$ 103,291.45	\$ 96,662.72	\$ 34,985.39	\$ 30,321.27	\$ 27,391.12	\$ 58,792.81	\$ 62,694.86	\$ 42,051.22	\$ 22,907.26	\$ 29,265.22	\$ 29,498.04	\$ 26,638.40	\$ 23,977.84	\$ 622,742.19
EXPENDITURES															
Labor	\$ 11,297.27	\$ 34,326.72	\$ 25,866.78	\$ 14,089.40	\$ 12,963.10	\$ 11,097.48	\$ 18,211.97	\$ 20,515.60	\$ 12,974.70	\$ 11,036.36	\$ 12,117.64	\$ 12,722.26	\$ 12,266.84	\$ 11,266.18	\$ 220,752.30
Food	\$ 20,350.77	\$ 36,153.83	\$ 34,724.86	\$ 14,554.70	\$ 12,948.58	\$ 10,702.35	\$ 35,305.46	\$ 31,363.69	\$ 16,143.45	\$ 8,486.99	\$ 10,962.06	\$ 9,713.47	\$ 6,084.88	\$ 10,185.15	\$ 257,680.24
Regular Supplies	\$ -	\$ 1,501.63	\$ 51.14	\$ -	\$ 86.12	\$ 406.91	\$ 381.32	\$ 351.07	\$ 102.45	\$ -	\$ -	\$ 376.11	\$ 882.57	\$ 28.99	\$ 4,168.31
Process Supplies	\$ 1,201.67	\$ 2,574.95	\$ 2,148.66	\$ 1,292.65	\$ 877.80	\$ 920.26	\$ 1,315.78	\$ 2,578.23	\$ 1,253.09	\$ 1,145.14	\$ 1,662.55	\$ 956.38	\$ 490.66	\$ 753.70	\$ 19,171.52
Services (includes Kelly)	\$ 296.01	\$ 106.26	\$ -	\$ 22.77	\$ 98.67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 523.71
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Indirect Cost	\$ 1,902.52	\$ 5,705.53	\$ 4,083.18	\$ 2,344.86	\$ 2,089.98	\$ 1,831.52	\$ 2,938.66	\$ 3,356.16	\$ 2,296.06	\$ 1,832.72	\$ 1,915.77	\$ 2,096.87	\$ 2,089.83	\$ 1,846.43	\$ 36,330.09
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Objects	\$ 696.94	\$ 922.84	\$ 459.20	\$ 1,035.54	\$ 353.27	\$ 327.08	\$ 390.30	\$ 813.94	\$ 1,755.30	\$ 802.86	\$ 258.15	\$ 447.32	\$ 350.75	\$ 632.69	\$ 9,246.18
Total Expenditures	\$ 35,745.18	\$ 81,291.76	\$ 67,333.82	\$ 33,339.92	\$ 29,417.52	\$ 25,285.60	\$ 58,543.49	\$ 58,978.69	\$ 34,525.05	\$ 23,304.07	\$ 26,916.17	\$ 26,312.41	\$ 22,165.53	\$ 24,713.14	\$ 547,872.35
Monthly Profit / (Loss) Report	\$ (1,480.59)	\$ 21,999.69	\$ 29,328.90	\$ 1,645.47	\$ 903.75	\$ 2,105.52	\$ 249.32	\$ 3,716.17	\$ 7,526.17	\$ (396.81)	\$ 2,349.05	\$ 3,185.63	\$ 4,472.87	\$ (735.30)	\$ 74,869.84
Last Mo. YTD - Profit / (Loss) Report	\$ 36,597.00	\$ 66,399.09	\$ 96,152.92	\$ 16,177.45	\$ 13,093.02	\$ 16,943.69	\$ 33,073.89	\$ 42,098.57	\$ 29,226.24	\$ 13,087.56	\$ 4,025.97	\$ (40,043.61)	\$ (2,171.92)	\$ 4,814.97	\$ 329,474.84
Year-to-Date - Profit / (Loss) Report	\$ 35,116.41	\$ 88,398.78	\$ 125,481.82	\$ 17,822.92	\$ 13,996.77	\$ 19,049.21	\$ 33,323.21	\$ 45,814.74	\$ 36,752.41	\$ 12,690.75	\$ 6,375.02	\$ (36,857.98)	\$ 2,300.95	\$ 4,079.67	\$ 404,344.68

Auburn City Schools
Salary and Benefits Comparison
March 31, 2024

Category	FY 2024 Budget	FY 2024 YTD Actual	% of Budget
General Fund			
Salaries	\$ 62,105,057	\$ 30,147,581	48.54%
Health Insurance	9,744,948	4,775,467	49.00%
Retirement	7,473,865	3,605,757	48.24%
Social Security	3,650,542	1,774,526	48.61%
Medicare	863,265	416,879	48.29%
Unemployment	6,212	3,016	48.55%
Total Salaries and Benefits	\$ 83,843,889	\$ 40,723,224	48.57%
Total Expenditures and OFU	\$ 117,977,288	\$ 52,591,326	
% of Expenditures	71.07%	77.43%	
Special Revenue Fund			
Salaries	\$ 8,195,946	\$ 4,053,825	49.46%
Health Insurance	1,391,052	689,381	49.56%
Retirement	954,955	431,377	45.17%
Social Security	509,463	240,722	47.25%
Medicare	129,892	56,298	43.34%
Unemployment	5,572	418	7.50%
Total Salaries and Benefits	\$ 11,186,879	\$ 5,472,021	48.91%
Total Expenditures and OFU	\$ 19,896,048	\$ 9,656,084	
% of Expenditures	56.23%	56.67%	
GF & SR Funds Combined			
Salaries	\$ 70,301,003	\$ 34,201,406	48.65%
Health Insurance	11,136,000	5,464,849	49.07%
Retirement	8,428,820	4,037,134	47.90%
Social Security	4,160,005	2,015,247	48.44%
Medicare	993,157	473,176	47.64%
Unemployment	11,783	3,433	29.14%
Total Salaries and Benefits	\$ 95,030,769	\$ 46,195,246	48.61%
Total Expenditures and OFU	\$ 137,873,335	\$ 62,247,410	
% of Expenditures	68.93%	74.21%	

SALARY & BENEFITS ANALYSIS

OTHER REPORT IDEAS




- Federal Programs Budget vs. Actual
- Capital Projects
- Investments
- Local School Reports



THANK YOU!

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COURSE EVALUATION

