Arapahoe Public School District Account Balance Report September 2023 - August 2024										
		Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts										
	01-General	246,650	136,876	111,214	194,630	709,072	50,010	241,409	213,430	495,642
	01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,403	10,080	403	10,000
	01-General Section 125	6,996	8,045	6,159	7,624	7,330	7,330	7,247	2,215	5,115
	02-Depreciation	4	2,505	1	2	3	3	420	(17)	19
	03-Employee Benefit	4	179	4	62	3	4	43	(0)	4
	05-Activities	147,109	142,376	157,423	162,746	167,144	165,134	156,988	15,598	151,546
	06-Nutrition	24,815	37,491	27,109	22,465	17,650	(17,860)	18,612	(14,497)	32,147
	07-Bond	30,732	4,561	449	38,218	182,224	3	42,698	165,569	16,655
	08-Building (FCB)	7,568	1,068	104	1,138	1,117	0	1,832	(18,495)	19,612
	08-Building (FSB)	-	-	-	-	-	-	-	-	-
	09-QCPUF	-	-	-	-	-	-	-	-	-
	10-Cooperative	-	-	-	299	(0)	(4,204)	(651)	(0)	-
	12-Student Fee	22,369	22,264	22,212	22,150	21,946	21,301	22,040	(2,398)	24,344
	Total - Cash	$ 495,934	$ 364,847	$334,867	$ 459,643	$1,116,892	$232,125	$ 273,119	$ 361,809	$ 755,084
CD Accounts										
	01-General (First Central)	573,760	375,660	35,660	-	-	356,075	223,526	-	-
	01-General (First State)	-	-	-	-	-	-	-	-	-
	02-Depreciation	61,015	6,190	8,715	8,740	8,765	8,795	17,037	(52,035)	60,800
	03-Employee Benefit	2,750	2,760	2,785	295	255	255	1,517	(2,865)	3,120
	07-Bond	877,950	915,380	115,365	116,165	154,715	346,480	421,009	(577,645)	732,360
	08-Building	235,450	243,405	245,465	62,245	63,560	49,035	149,860	(122,355)	185,915
	09-QCPUF	-	-	-	-	-	-	-	-	-
	Total - CD	$1,750,925	$1,543,395	$407,990	$ 187,445	$ 227,295	$760,640	$ 443,426	$ (754,900)	$ 982,195
	Total - All	$2,246,859	$1,908,242	$742,857	$ 647,088	$1,344,187	$992,765	$ 716,545	$ (393,091)	$1,737,279

Arapahoe Public School District
Account Balance Report by Fund
September 2023 - August 2024

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	YTD Average	Change in Balance	Aug-23
01-General									
01-General Cash	246,650	136,876	111,214	194,630	709,072	50,010	241,409	213,430	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,403	10,080	403	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	7,330	7,247	2,215	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	356,075	223,526	-	-
01-General CD (First State)	-	-	-	-	-	-	-	-	-
Total - General	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 423,818	$ 482,262	$ 216,049	$ 510,757
02-Depreciation									
02-Depreciation Cash	4	2,505	1	2	3	3	420	(17)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	8,795	17,037	(52,035)	60,800
Total - Depreciation	$ 61,019	$ 8,695	$ 8,716	$ 8,742	$ 8,768	$ 8,798	$ 17,456	$ (52,052)	$ 60,819
03-Employee Benefit									
03-Employee Benefit Cash	4	179	4	62	3	4	43	(0)	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	255	1,517	(2,865)	3,120
Total - Employee Benefit	$ 2,754	$ 2,939	$ 2,789	$ 357	$ 258	$ 259	$ 1,559	$ (2,865)	$ 3,124
05-Activities									
05-Activities Cash	147,109	142,376	157,423	162,746	167,144	165,134	156,988	15,598	151,546
Total - Activities	$ 147,109	$ 142,376	$ 157,423	$ 162,746	$ 167,144	$ 165,134	$ 156,988	$ 15,598	$ 151,546
06-Nutrition									
06-Nutrition Cash	24,815	37,491	27,109	22,465	17,650	(17,860)	18,612	(14,497)	32,147
Total - Nutrition	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ (17,860)	$ 18,612	$ (14,497)	$ 32,147
07-Bond									
07-Bond Cash	30,732	4,561	449	38,218	182,224	3	42,698	165,569	16,655
07-Bond CD	877,950	915,380	115,365	116,165	154,715	346,480	421,009	(577,645)	732,360
Total - Bond	$ 908,682	$ 919,941	$ 115,814	$ 154,383	$ 336,939	$ 346,483	$ 463,707	$ (412,076)	$ 749,015
08-Building									
08-Building Cash (FCB)	7,568	1,068	104	1,138	1,117	0	1,832	(18,495)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	62,245	63,560	49,035	149,860	(122,355)	185,915
Total - Building	$ 243,018	$ 244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,035	$ 151,692	$ (140,850)	$ 205,527
09-QCPUF									
09-QCPUF Cash	-	-	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-Cooperative									
10-CooperativeCash	-	-	-	299	(0)	(4,204)	(651)	(0)	-
Total - QCPUF	$ -	$ -	$ -	$ 299	$ (0)	$ (4,204)	$ (651)	$ (0)	$ -
12-Student Fee									
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	21,301	22,040	(2,398)	24,344
Total - Student Fee	$ 22,369	$ 22,264	$ 22,212	$ 22,150	$ 21,946	$ 21,301	$ 22,040	$ (2,398)	$ 24,344
Total - All	$ 2,246,859	$ 1,908,242	$ 742,857	$ 647,088	$ 1,344,187	$ 992,765	$1,313,666	$ (393,091)	$ 1,737,279

Arapahoe Public School District
Receipt / Expenditure Report
September 2023 - August 2024

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts											
01-General	760,938	126,545	82,908	528,183	947,086	104,911	425,095	2,550,570	5,270,732	51.61%	(2,720,162)
02-Depreciation	200	6,176	21	27	25	31	1,080	6,479	358,500	98.19%	(352,021)
03-Employee Benefit	10	185	9	9	220	1	72	434	5,025	91.37%	(4,591)
05-Activities	20,313	18,575	37,079	33,603	36,145	6,254	25,328	151,970	230,000	33.93%	(78,030)
06-Nutrition	24,224	48,680	27,409	20,812	17,361	1,968	23,409	140,453	384,241	63.45%	(243,788)
07-Bond	159,667	11,260	4,268	38,569	182,556	9,544	67,644	405,863	883,250	54.05%	(477,387)
08-Building (FCB)	39,323	2,756	1,095	1,893	1,294	651	7,835	47,012	5,000	-840.24%	42,012
08-Building (FSB)	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,485	3,884	-	3,575	21,449	60,000	64.25%	(38,551)
12-Student Fee	30	-	-	129	-	-	27	159	5,000	96.82%	(4,841)
Total Receipts	$ 1,009,077	$218,378	$ 157,294	$ 627,709	$ 1,188,571	$ 123,360	$ 554,065	$ 3,324,388	$ 7,201,748	53.84%	$ (3,877,360)
Expenditures											
01-General	434,602	433,575	449,746	478,845	432,843	407,899	439,585	2,637,509	6,190,632	57.40%	(3,553,123)
02-Depreciation	-	58,500	-	-	-	-	9,750	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	2,441	318	-	550	3,298	8,149	59.53%	(4,851)
05-Activities	24,750	23,308	22,032	28,280	31,747	8,264	23,064	138,382	385,009	64.06%	(246,627)
06-Nutrition	31,556	36,004	37,790	25,456	22,175	37,478	31,743	190,460	411,500	53.72%	(221,040)
07-Bond	-	-	808,395	-	-	-	134,733	808,395	1,739,466	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	184,079	-	16,292	33,917	203,503	206,409	1.41%	(2,906)
08-Building (FSB)	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,186	4,184	4,204	4,275	25,653	60,000	57.25%	(34,347)
12-Student Fee	2,005	105	52	192	204	645	534	3,202	29,239	89.05%	(26,037)
Total Expenditures	$ 499,496	$556,995	$ 1,322,679	$ 723,478	$ 491,471	$ 474,782	$ 678,150	$ 4,068,902	$ 9,449,722	56.94%	$ (5,380,820)

Additional Information:

General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	5,674	789	3	-	22,644		$ 29,110	$ 22,644	$ 29,110
Furnas County Taxes Coll'd	475,234	24,456	4,405	58,758	458,719		$ 1,021,573	$ 458,719	$ 1,021,573
Gosper County Taxes Coll'd	179,771	9,915	267	99,254	271,384		$ 560,592	$ 271,384	$ 560,592
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-		$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	175	1,824		$ 2,946	$ 1,824	$ 2,946
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	7	661	256		$ 1,094	$ 256	$ 1,094
Carline Taxes (All Counties)	730	-	-	-	-		$ 730	$ -	$ 730
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,885	13,179	14,042		$ 59,005	$ 14,042	$ 73,047
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	1,991		$ 7,173	$ 1,991	$ 9,164
Homestead (All Counties)	-	-	-	-	-		$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-		$ -	$ -	$ -
Pro Rate MV (All Counties)	-	1,124	24	-	1,772		$ 1,148	$ 1,772	$ 2,920
State Aid	58,637	58,637	58,637	58,637	58,637		$ 293,185	$ 58,637	$ 293,185
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	-		$ 59,019	$ -	$ 59,019
Apportionment (School Land)	-	-	-	-	49,717		$ 49,717	$ 49,717	$ 49,717
Inter-Fund Loan	-	-	-	180,000	-		$ 180,000	$ -	$ 180,000
All other receipts	17,264	15,928	6,780	56,489	66,101	104,911	$ 96,461	$ 171,012	$ 267,473
Total Taxes Coll'd	660,680	35,160	4,676	158,012	752,747	-	$ 858,528	$ 752,747	$ 1,611,275
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	346,037	352,407	$ 2,109,688	$ 698,444	$ 2,109,688
Expenditures-All Other	80,094	83,626	92,919	128,884	86,806	55,492	$ 385,523	$ 142,298	$ 527,821
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 423,818			
$ 510,757									
^ Cash on Hand as of 8/31/23									
Number of Months the District could operate with the monthly cash balances based on average expenditures of $400k	2.09	1.33	0.41	0.53	1.82	1.06			

Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	13,556	15,871	15,522	16,166	12,598	-	$ 73,713	$ 12,598	$ 73,713
Xfr from General Fund	-	20,000	-	-	-	-	$ 20,000	$ -	$ 20,000
All other receipts	10,668	12,809	11,887	4,645	4,763	1,968	$ 40,009	$ 6,731	$ 46,740
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	10,755	$ 68,744	$ 20,488	$ 68,744
Expenditures-All Other	19,152	24,482	25,973	12,943	12,442	26,724	$ 82,550	$ 39,166	$ 121,716
Running Balance	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ (17,860)			
$ 32,147									
^ Cash on Hand as of 8/31/23									
Number of Months the District could operate with the monthly cash balances based on average expenditures of $32.5K	0.76	1.15	0.83	0.69	0.54	(0.55)			

Building (FCB) Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	333	46	-	-	-		$ 379	$ -	$ 379
Furnas County Taxes Coll'd	27,834	1,403	244	339	742		$ 30,561	$ 742	$ 30,561
Gosper County Taxes Coll'd	10,537	581	16	748	284		$ 12,165	$ 284	$ 12,165
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-		$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	9	10	52		$ 104	$ 52	$ 104
Interest on RE/PP Gosper Co. Taxes Coll'd	1	9	0	39	15		$ 64	$ 15	$ 64
Inter-Fund Loan	-	-	-	-	-		$ -	$ -	$ -
All other receipts	611	691	827	757	202	651	$ 2,886	$ 853	$ 3,738
Total Taxes Coll'd	38,712	2,064	269	1,137	1,092	-	$ 42,181	$ 1,092	$ 43,273
Expenditures-All Other	1,832	1,300	-	184,079	-	16,292	$ 187,211	$ 16,292	$ 203,503
Inter-Fund Loan to General Fund	-						$ -	$ -	$ -
Running Balance	$ 243,018	$244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,035			
$ 205,527									
^ Cash on Hand as of 8/31/23									

Bond Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,349	188	-	-	5,454		$ 6,991	$ 5,454	$ 6,991
Furnas County Taxes Coll'd	112,961	5,772	1,047	14,140	110,467		$ 244,387	$ 110,467	$ 244,387
Gosper County Taxes Coll'd	42,734	2,357	64	23,875	65,376		$ 134,406	$ 65,376	$ 134,406
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-		$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	42	438		$ 698	$ 438	$ 698
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	157	61		$ 260	$ 61	$ 260
Carline (All Counties)	164	-	-	-	-		$ 164	$ -	$ 164
Homestead (All Counties)	-	-	-	-	-		$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-		$ -	$ -	$ -
Pro Rate MV (All Counties)	-	256	6	-	426		$ 261	$ 426	$ 687
Transfer from General Fund	-	-	-	-	-		$ -	$ -	$ -
All other receipts	2,408	2,526	3,104	356	334	9,544	$ 8,392	$ 9,878	$ 18,271
Total Taxes Coll'd	157,044	8,316	1,111	38,014	181,298	-	$ 204,486	$ 181,298	$ 385,784
Expenditures-All Other	-	-	808,395	-	-	-	$ 808,395	$ -	$ 808,395
Running Balance	$ 908,682	$919,941	$ 115,814	$ 154,383	$ 336,939	$ 346,483			
$ 749,015									
^ Cash on Hand as of 8/31/23									