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

	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts												
01-General	246,650	136,876	111,214	194,630	709,072	268,419	233,335	670,636	60,628	292,384	174,994	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,721	10,721	10,291	721	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	3,922	3,522	5,927	(1,192)	5,115
02-Depreciation	4	2,505	1	2	3	3	4	2	5	281	(17)	19
03-Employee Benefit	4	179	4	62	3	270	1	3	4	59	(1)	4
05-Activities	147,109	142,376	157,423	162,746	167,144	158,509	150,310	156,880	135,307	153,089	5,334	151,546
06-Nutrition	24,815	37,491	27,109	22,465	17,650	531	20,911	6,487	(31,539)	13,991	(25,660)	32,147
07-Bond	30,732	4,561	449	38,218	182,224	21,427	14,934	126,681	1	46,581	110,026	16,655
08-Building (FCB)	7,568	1,068	104	1,138	1,117	3	801	22	2	1,314	(19,590)	19,612
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	299	(0)	14	(850)	(840)	(5,074)	(717)	(840)	-
12-Student Fee	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,202	21,152	21,767	(3,142)	24,344
Total - Cash	$ 495,934	$ 364,847	$334,867	$ 459,643	$1,116,892	$ 486,716	$ 455,361	$ 995,718	$ 194,730	$ 445,883	$ 240,635	$ 755,084
CD Accounts												
01-General (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	1,054,075	319,487	154,075	-
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	8,875	14,307	(51,950)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	255	255	525	445	445	1,168	(2,675)	3,120
07-Bond	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	659,705	445,698	(311,490)	732,360
08-Building	235,450	243,405	245,465	62,245	63,560	49,035	49,430	50,385	50,570	116,616	(135,530)	185,915
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-
Total - CD	$1,750,925	$1,543,395	$407,990	$ 187,445	$ 227,295	$ 760,640	$ 789,500	$ 634,625	$1,773,670	$ 734,135	$ (347,570)	$ 982,195
Total - All	$2,246,859	$1,908,242	$742,857	$ 647,088	$1,344,187	$1,247,356	$1,244,861	$1,630,343	$1,968,400	$1,180,018	$ (106,935)	$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	Mar-24	Apr-24	May-24	YTD Average	Change in Balance	Aug-23
01-General												
01-General Cash	246,650	136,876	111,214	194,630	709,072	268,419	233,335	670,636	60,628	292,384	174,994	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,721	10,721	10,291	721	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	3,922	3,522	5,927	(1,192)	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	1,054,075	319,487	154,075	-
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 640,733	$ 574,020	$ 839,355	$ 1,128,946	$ 628,090	$ 328,598	$ 510,757
02-Depreciation												
02-Depreciation Cash	4	2,505	1	2	3	3	4	2	5	281	(17)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	8,875	14,307	(51,950)	60,800
Total - Depreciation	$ 61,019	$ 8,695	$ 8,716	$ 8,742	$ 8,768	$ 8,798	$ 8,824	$ 8,852	$ 8,880	$ 14,588	$ (51,967)	$ 60,819
03-Employee Benefit												
03-Employee Benefit Cash	4	179	4	62	3	270	1	3	4	59	(1)	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	255	525	445	445	1,168	(2,675)	3,120
Total - Employee Benefit	$ 2,754	$ 2,939	$ 2,789	$ 357	$ 258	$ 525	$ 526	$ 448	$ 449	$ 1,227	$ (2,676)	$ 3,124
05-Activities												
05-Activities Cash	147,109	142,376	157,423	162,746	167,144	158,509	150,310	156,880	135,307	153,089	5,334	151,546
Total - Activities	$ 147,109	$ 142,376	$ 157,423	$ 162,746	$ 167,144	$ 158,509	$ 150,310	$ 156,880	$ 135,307	$ 153,089	$ 5,334	$ 151,546
06-Nutrition												
06-Nutrition Cash	24,815	37,491	27,109	22,465	17,650	531	20,911	6,487	(31,539)	13,991	(25,660)	32,147
Total - Nutrition	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ 6,487	$ (31,539)	$ 13,991	$ (25,660)	$ 32,147
07-Bond												
07-Bond Cash	30,732	4,561	449	38,218	182,224	21,427	14,934	126,681	1	46,581	110,026	16,655
07-Bond CD	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	659,705	445,698	(311,490)	732,360
Total - Bond	$ 908,682	$ 919,941	$ 115,814	$ 154,383	$ 336,939	$ 367,907	$ 419,584	$ 547,551	$ 659,706	$ 492,279	$(201,464)	$ 749,015
08-Building												
08-Building Cash (FCB)	7,568	1,068	104	1,138	1,117	3	801	22	2	1,314	(19,590)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	62,245	63,560	49,035	49,430	50,385	50,570	116,616	(135,530)	185,915
Total - Building	$ 243,018	$ 244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,038	$ 50,231	$ 50,407	$ 50,572	$ 117,930	$(155,120)	$ 205,527
09-QCPUF												
09-QCPUF Cash	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-Cooperative												
10-CooperativeCash	-	-	-	299	(0)	14	(850)	(840)	(5,074)	(717)	(840)	-
Total - QCPUF	$ -	$ -	$ -	$ 299	$ (0)	$ 14	$ (850)	$ (840)	$ (5,074)	$ (717)	$ (840)	$ -
12-Student Fee												
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,202	21,152	21,767	(3,142)	24,344
Total - Student Fee	$ 22,369	$ 22,264	$ 22,212	$ 22,150	$ 21,946	$ 21,301	$ 21,304	$ 21,202	$ 21,152	$ 21,767	$ (3,142)	$ 24,344
Total - All	$ 2,246,859	$ 1,908,242	$ 742,857	$ 647,088	$ 1,344,187	$ 1,247,356	$ 1,244,861	$ 1,630,343	$ 1,968,400	$1,442,244	$(106,935)	$ 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	Mar-24	Apr-24	May-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	326,664	391,554	659,912	733,726	506,391	4,557,515	5,270,732	13.53%	(713,218)
02-Depreciation	200	6,176	21	27	25	31	26	28	27	729	6,561	358,500	98.17%	(351,939)
03-Employee Benefit	10	185	9	9	220	266	1	2	1	78	703	5,025	86.01%	(4,322)
05-Activities	20,313	18,575	37,079	33,603	36,145	9,680	9,443	24,204	385	21,047	189,427	230,000	17.64%	(40,573)
06-Nutrition	24,224	48,680	27,409	20,812	17,361	20,405	51,737	18,866	251	25,527	229,744	384,241	40.21%	(154,497)
07-Bond	159,667	11,260	4,268	38,569	182,556	30,968	51,676	127,968	173,761	86,744	780,692	883,250	11.61%	(102,558)
08-Building (FCB)	39,323	2,756	1,095	1,893	1,294	653	1,194	175	165	5,394	48,548	5,000	-870.96%	43,548
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,485	3,884	4,218	3,370	4,204	-	3,693	33,240	60,000	44.60%	(26,760)
12-Student Fee	30	-	-	129	-	-	25	63	-	27	247	5,000	95.07%	(4,754)
Total Receipts	$ 1,009,077	$ 218,378	$ 157,294	$ 627,709	$ 1,188,571	$ 392,884	$ 509,026	$ 835,421	$ 908,317	$ 649,631	$ 5,846,677	$ 7,201,748	18.82%	$ (1,355,071)
Expenditures														
01-General	434,602	433,575	449,746	478,845	432,843	412,737	458,266	394,577	444,135	437,703	3,939,325	6,190,632	36.37%	(2,251,307)
02-Depreciation	-	58,500	-	-	-	-	-	-	-	6,500	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	2,441	318	-	-	80	-	375	3,378	8,149	58.55%	(4,772)
05-Activities	24,750	23,308	22,032	28,280	31,747	18,314	17,642	17,634	21,958	22,852	205,666	385,009	46.58%	(179,343)
06-Nutrition	31,556	36,004	37,790	25,456	22,175	37,524	31,357	33,290	38,277	32,603	293,430	411,500	28.69%	(118,070)
07-Bond	-	-	808,395	-	-	-	-	-	61,606	96,667	870,001	1,739,466	49.98%	(869,465)
08-Building (FCB)	1,832	1,300	-	184,079	-	16,292	-	-	-	22,611	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	4,234	4,194	4,234	4,257	38,314	60,000	36.14%	(21,686)
12-Student Fee	2,005	105	52	192	204	645	22	164	50	382	3,438	29,239	88.24%	(25,801)
Total Expenditures	$ 499,496	$ 556,995	$ 1,322,679	$ 723,478	$ 491,471	$ 489,716	$ 511,521	$ 449,939	$ 570,260	$ 623,951	$ 5,615,555	$ 9,449,722	40.57%	$ (3,834,167)

Additional Information:

General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	5,674	789	3	-	22,644	6,386	7	23,182	-	$ 58,685	$ 52,219	$ 58,685
Furnas County Taxes Coll'd	475,234	24,456	4,405	58,758	458,719	37,029	81,410	263,757	495,237	$ 1,899,006	$ 1,336,152	$ 1,899,006
Gosper County Taxes Coll'd	179,771	9,915	267	99,254	271,384	21,381	16,380	72,650	216,917	$ 887,919	$ 598,711	$ 887,919
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	11	-	$ 11	$ 11	$ 11
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	175	1,824	610	1,541	14	17	$ 5,129	$ 4,007	$ 5,129
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	7	661	256	-	311	-	-	$ 1,406	$ 567	$ 1,406
Carline Taxes (All Counties)	730	-	-	-	-	-	-	-	2,901	$ 3,632	$ 2,901	$ 3,632
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,885	13,179	14,042	66,900	12,789	14,705	14,471	$ 59,005	$ 122,906	$ 181,912
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	1,991	1,669	1,649	15	1,765	$ 7,173	$ 7,090	$ 14,263
Homestead (All Counties)	-	-	-	-	-	673	9,895	5,284	673	$ 15,853	$ 16,526	$ 16,526
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	60,434	100,931	156,893	-	$ 318,257	$ 318,257	$ 318,257
Pro Rate MV (All Counties)	-	1,124	24	-	1,772	39	-	3,283	-	$ 1,148	$ 5,094	$ 6,242
State Aid	58,637	58,637	58,637	58,637	58,637	58,637	58,637	58,637	-	$ 469,096	$ 234,548	$ 469,096
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	59,196	59,408	59,598	56,929	-	$ 294,150	$ 235,131	$ 294,150
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	6,905	13,498	48,406	4,551	1,745	$ 96,461	$ 75,104	$ 171,565
Total Taxes Coll'd	660,680	35,160	4,676	158,012	752,747	64,796	97,796	359,589	712,154	$ 858,528	$ 1,987,082	$ 2,845,610
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	346,037	352,407	346,859	343,928	345,997	$ 3,146,472	$ 1,735,229	$ 3,146,472
Expenditures-All Other	80,094	83,626	92,919	128,884	86,806	60,329	111,407	50,649	98,138	$ 385,523	$ 407,330	$ 792,853
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 640,733	$ 574,020	$ 839,355	$ 1,128,946			
$ 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	1.60	1.44	2.10	2.82			

Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	13,556	15,871	15,522	16,166	12,598	16,218	32,808	15,506	-	$ 138,245	$ 77,130	$ 138,245
Xfr from General Fund	-	20,000	-	-	-	-	15,000	-	-	$ 35,000	$ 15,000	$ 35,000
All other receipts	10,668	12,809	11,887	4,645	4,763	4,187	3,929	3,361	251	$ 40,009	$ 16,490	$ 56,499
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	10,755	10,777	9,984	12,459	$ 101,964	$ 53,708	$ 101,964
Expenditures-All Other	19,152	24,482	25,973	12,943	12,442	26,769	20,579	23,306	25,818	$ 82,550	$ 108,916	$ 191,466
Running Balance	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ 6,487	$ (31,539)			
$ 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	0.02	0.64	0.20	(0.97)			

Building (FCB) Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	333	46	-	-	-	-	-	9	-	$ 388	$ 9	$ 388
Furnas County Taxes Coll'd	27,834	1,403	244	339	742	397	743	8	9	$ 31,717	$ 1,898	$ 31,717
Gosper County Taxes Coll'd	10,537	581	16	748	284	-	199	-	-	$ 12,364	$ 483	$ 12,364
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	1	-	$ 1	$ 1	$ 1
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	9	10	52	32	88	1	1	$ 225	$ 173	$ 225
Interest on RE/PP Gosper Co. Taxes Coll'd	1	9	0	39	15	-	18	-	-	$ 82	$ 33	$ 82
Inter-Fund Loan	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	611	691	827	757	202	224	146	157	155	$ 2,886	$ 885	$ 3,771
Total Taxes Coll'd	38,712	2,064	269	1,137	1,092	429	1,048	18	10	$ 42,181	$ 2,596	$ 44,777
Expenditures-All Other	1,832	1,300	-	4,079	-	16,292	-	-	-	$ 7,211	$ 16,292	$ 23,503
Inter-Fund Loan to General Fund	-	-	-	180,000	-	-	-	-		$ 180,000	$ -	$ 180,000
Running Balance	$ 243,018	$244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,038	$ 50,231	$ 50,407	$ 50,572			
$ 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	Mar-24	Apr-24	May-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,349	188	-	-	5,454	1,539	-	5,585	-	$ 14,115	$ 12,578	$ 14,115
Furnas County Taxes Coll'd	112,961	5,772	1,047	14,140	110,467	8,861	19,567	63,713	119,331	$ 455,859	$ 321,939	$ 455,859
Gosper County Taxes Coll'd	42,734	2,357	64	23,875	65,376	5,152	3,935	17,506	52,268	$ 213,266	$ 144,237	$ 213,266
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	3	-	$ 3	$ 3	$ 3
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	42	438	142	363	3	4	$ 1,211	$ 951	$ 1,211
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	157	61	-	74	-	-	$ 334	$ 135	$ 334
Carline (All Counties)	164	-	-	-	-	-	-	-	699	$ 863	$ 699	$ 863
Homestead (All Counties)	-	-	-	-	-	162	2,384	1,273	162	$ 3,820	$ 3,982	$ 3,982
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	14,562	24,320	37,805	-	$ 14,562	$ 76,687	$ 76,687
Pro Rate MV (All Counties)	-	256	6	-	426	9	-	791	-	$ 261	$ 1,226	$ 1,487
Transfer from General Fund	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	2,408	2,526	3,104	356	334	540	1,032	1,289	1,297	$ 8,392	$ 4,493	$ 12,885
Total Taxes Coll'd	157,044	8,316	1,111	38,014	181,298	15,552	23,502	86,804	171,599	$ 204,486	$ 478,754	$ 683,240
Expenditures-All Other	-	-	808,395	-	-	-	-	-	61,606	$ 808,395	$ 61,606	$ 870,001
Running Balance	$ 908,682	$919,941	$ 115,814	$ 154,383	$ 336,939	$ 367,907	$419,584	$547,551	$ 659,706			
$ 749,015												
^ Cash on Hand as of 8/31/23												