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

	Sep-23	Oct-23	Nov-23	Dec-23	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts							
01-General	246,650	136,876	111,214	(282,862)	52,969	(384,428)	495,642
01-General Clearing	9,687	9,483	10,192	10,192	9,889	192	10,000
01-General Section 125	6,996	8,045	6,159	6,159	6,840	1,045	5,115
02-Depreciation	4	2,505	1	2	628	(19)	19
03-Employee Benefit	4	179	4	2,503	672	0	4
05-Activities	147,109	142,376	157,423	157,422	151,082	5,877	151,546
06-Nutrition	24,815	37,491	27,109	3,677	23,273	(5,038)	32,147
07-Bond	30,732	4,561	449	5	8,937	(16,206)	16,655
08-Building (FCB)	7,568	1,068	104	180,001	47,185	(19,508)	19,612
08-Building (FSB)	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-
10-Cooperative	-	-	-	(4,186)	(1,046)	-	-
12-Student Fee	22,369	22,264	22,212	22,021	22,216	(2,132)	24,344
Total - Cash	$ 495,934	$ 364,847	$ 334,867	$ 94,934	$ 117,326	$ (420,217)	$ 755,084
CD Accounts							
01-General (First Central)	573,760	375,660	35,660	-	246,270	35,660	-
01-General (First State)	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	21,165	(52,085)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	2,148	(335)	3,120
07-Bond	877,950	915,380	115,365	116,165	506,215	(616,995)	732,360
08-Building	235,450	243,405	245,465	62,245	196,641	59,550	185,915
09-QCPUF	-	-	-	-	-	-	-
Total - CD	$ 1,750,925	$ 1,543,395	$ 407,990	$ 187,445	$ 353,614	$ (574,205)	$ 982,195
Total - All	$ 2,246,859	$ 1,908,242	$ 742,857	$ 282,379	$ 470,940	$ (994,422)	$ 1,737,279

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

	Sep-23	Oct-23	Nov-23	Dec-23	YTD Average	Change in Balance	Aug-23
01-General							
01-General Cash	246,650	136,876	111,214	(282,862)	52,969	(384,428)	495,642
01-General Clearing	9,687	9,483	10,192	10,192	9,889	192	10,000
01-General Section 125	6,996	8,045	6,159	6,159	6,840	1,045	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	246,270	35,660	-
01-General CD (First State)	-	-	-	-	-	-	-
Total - General	$ 837,093	$ 530,063	$ 163,225	$ (266,510)	$ 315,968	$ (347,531)	$ 510,757
02-Depreciation							
02-Depreciation Cash	4	2,505	1	2	628	(19)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	21,165	(52,085)	60,800
Total - Depreciation	$ 61,019	$ 8,695	$ 8,716	$ 8,742	$ 21,793	$ (52,104)	$ 60,819
03-Employee Benefit							
03-Employee Benefit Cash	4	179	4	2,503	672	0	4
03-Employee Benefit CD	2,750	2,760	2,785	295	2,148	(335)	3,120
Total - Employee Benefit	$ 2,754	$ 2,939	$ 2,789	$ 2,798	$ 2,820	$ (335)	$ 3,124
05-Activities							
05-Activities Cash	147,109	142,376	157,423	157,422	151,082	5,877	151,546
Total - Activities	$ 147,109	$ 142,376	$ 157,423	$ 157,422	$ 151,082	$ 5,877	$ 151,546
06-Nutrition							
06-Nutrition Cash	24,815	37,491	27,109	3,677	23,273	(5,038)	32,147
Total - Nutrition	$ 24,815	$ 37,491	$ 27,109	$ 3,677	$ 23,273	$ (5,038)	$ 32,147
07-Bond							
07-Bond Cash	30,732	4,561	449	5	8,937	(16,206)	16,655
07-Bond CD	877,950	915,380	115,365	116,165	506,215	(616,995)	732,360
Total - Bond	$ 908,682	$ 919,941	$ 115,814	$ 116,170	$ 515,152	$ (633,201)	$ 749,015
08-Building							
08-Building Cash (FCB)	7,568	1,068	104	180,001	47,185	(19,508)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	62,245	196,641	59,550	185,915
Total - Building	$ 243,018	$ 244,473	$ 245,569	$ 242,246	$ 243,827	$ 40,042	$ 205,527
09-QCPUF							
09-QCPUF Cash	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-Cooperative							
10-CooperativeCash	-	-	-	(4,186)	(1,046)	-	-
Total - QCPUF	$ -	$ -	$ -	$ (4,186)	$ (1,046)	$ -	$ -
12-Student Fee							
12-Student Fee Cash	22,369	22,264	22,212	22,021	22,216	(2,132)	24,344
Total - Student Fee	$ 22,369	$ 22,264	$ 22,212	$ 22,021	$ 22,216	$ (2,132)	$ 24,344
Total - All	$ 2,246,859	$ 1,908,242	$ 742,857	$ 282,379	$ 1,295,084	$ (994,422)	$ 1,737,279

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

	Sep-23	Oct-23	Nov-23	Dec-23	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts									
01-General	760,938	126,545	82,908	2,388	243,195	972,779	5,270,732	81.54%	(4,297,953)
02-Depreciation	200	6,176	21	27	1,606	6,423	358,500	98.21%	(352,077)
03-Employee Benefit	10	185	9	9	53	213	5,025	95.76%	(4,812)
05-Activities	20,313	18,575	37,079	12,709	22,169	88,676	230,000	61.45%	(141,324)
06-Nutrition	24,224	48,680	27,409	1,154	25,367	101,466	384,241	73.59%	(282,775)
07-Bond	159,667	11,260	4,268	356	43,887	175,550	883,250	80.12%	(707,700)
08-Building (FCB)	39,323	2,756	1,095	757	10,983	43,930	5,000	-778.61%	38,930
08-Building (FSB)	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	-	3,270	13,079	60,000	78.20%	(46,921)
12-Student Fee	30	-	-	-	8	30	5,000	99.40%	(4,970)
Total Receipts	$1,009,077	$218,378	$ 157,294	$ 17,398	$ 350,537	$1,402,147	$7,201,748	80.53%	$ (5,799,601)
Expenditures									
01-General	434,602	433,575	449,746	432,124	437,511	1,750,046	6,190,632	71.73%	(4,440,586)
02-Depreciation	-	58,500	-	-	14,625	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	-	135	539	8,149	93.39%	(7,610)
05-Activities	24,750	23,308	22,032	12,710	20,700	82,801	385,009	78.49%	(302,208)
06-Nutrition	31,556	36,004	37,790	24,586	32,484	129,937	411,500	68.42%	(281,563)
07-Bond	-	-	808,395	-	202,099	808,395	1,739,466	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	4,079	1,803	7,211	206,409	96.51%	(199,198)
08-Building (FSB)	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,186	4,316	17,265	60,000	71.23%	(42,735)
12-Student Fee	2,005	105	52	192	588	2,353	29,239	91.95%	(26,886)
Total Expenditures	$ 499,496	$556,995	$1,322,679	$ 477,876	$ 714,262	$2,857,047	$9,449,722	69.77%	$ (6,592,676)

Additional Information:							
General Fund Only	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**Total Sep-Dec**	**Total Jan-Aug**	**Total Sep-Aug**
Frontier County Taxes Coll'd	5,674	789	3	-	$ 6,466	$ -	$ 6,466
Furnas County Taxes Coll'd	475,234	24,456	4,405	-	$ 504,096	$ -	$ 504,096
Gosper County Taxes Coll'd	179,771	9,915	267	-	$ 189,953	$ -	$ 189,953
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	-	$ 946	$ -	$ 946
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	7	-	$ 178	$ -	$ 178
Carline Taxes (All Counties)	730	-	-	-	$ 730	$ -	$ 730
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,885	-	$ 45,826	$ -	$ 45,826
Fines & Licenses (All Counties)	1,375	2,085	1,704	-	$ 5,164	$ -	$ 5,164
Homestead (All Counties)	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	1,124	24	-	$ 1,148	$ -	$ 1,148
State Aid	58,637	58,637	58,637	-	$ 175,911	$ -	$ 175,911
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	-	$ -	$ -	$ -
Apportionment (School Land)	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	$ -	$ -	$ -
All other receipts	17,264	15,928	6,780	2,388	$ 42,360	$ -	$ 42,360
Total Taxes Coll'd	660,680	35,160	4,676	-	$ 700,516	$ -	$ 700,516
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	$1,411,243	$ -	$1,411,243
Expenditures-All Other	80,094	83,626	92,919	82,163	$ 338,802	$ -	$ 338,802
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 837,093	$530,063	$ 163,225	$(266,510)			
$ 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	(0.67)			

Nutrition Fund Only	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**Total Sep-Dec**	**Total Jan-Aug**	**Total Sep-Aug**
State of NE Reimb	13,556	15,871	15,522	-	$ 44,950	$ -	$ 44,950
Xfr from General Fund	-	20,000	-	-	$ 20,000	$ -	$ 20,000
All other receipts	10,668	12,809	11,887	1,154	$ 36,517	$ -	$ 36,517
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	$ 48,256	$ -	$ 48,256
Expenditures-All Other	19,152	24,482	25,973	12,074	$ 81,680	$ -	$ 81,680
Running Balance	$ 24,815	$ 37,491	$ 27,109	$ 3,677			
$ 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	0.11			

Building (FCB) Fund Only	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**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	-	$ 29,480	$ -	$ 29,480
Gosper County Taxes Coll'd	10,537	581	16	-	$ 11,133	$ -	$ 11,133
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	9	-	$ 42	$ -	$ 42
Interest on RE/PP Gosper Co. Taxes Coll'd	1	9	0	-	$ 10	$ -	$ 10
Inter-Fund Loan	-	-	-	-	$ -	$ -	$ -
All other receipts	611	691	827	757	$ 2,886	$ -	$ 2,886
Total Taxes Coll'd	38,712	2,064	269	-	$ 41,044	$ -	$ 41,044
Expenditures-All Other	1,832	1,300	-	4,079	$ 7,211	$ -	$ 7,211
Inter-Fund Loan to General Fund	-				$ -	$ -	$ -
Running Balance	$ 243,018	$244,473	$ 245,569	$ 242,246			
$ 205,527							
^ Cash on Hand as of 8/31/23							

Bond Fund Only	**Sep-23**	**Oct-23**	**Nov-23**	**Dec-23**	**Total Sep-Dec**	**Total Jan-Aug**	**Total Sep-Aug**
Frontier County Taxes Coll'd	1,349	188	-	-	$ 1,536	$ -	$ 1,536
Furnas County Taxes Coll'd	112,961	5,772	1,047	-	$ 119,780	$ -	$ 119,780
Gosper County Taxes Coll'd	42,734	2,357	64	-	$ 45,155	$ -	$ 45,155
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	-	$ 218	$ -	$ 218
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	-	$ 42	$ -	$ 42
Carline (All Counties)	164	-	-	-	$ 164	$ -	$ 164
Homestead (All Counties)	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	256	6	-	$ 261	$ -	$ 261
Transfer from General Fund	-	-	-	-	$ -	$ -	$ -
All other receipts	2,408	2,526	3,104	356	$ 8,392	$ -	$ 8,392
Total Taxes Coll'd	157,044	8,316	1,111	-	$ 166,472	$ -	$ 166,472
Expenditures-All Other	-	-	808,395	-	$ 808,395	$ -	$ 808,395
Running Balance	$ 908,682	$919,941	$ 115,814	$ 116,170			
$ 749,015							
^ Cash on Hand as of 8/31/23							