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	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	15,347	239,443	(262,307)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,608	10,223	608	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	4,003	6,238	(1,112)	5,115
02-Depreciation	4	2,505	1	2	3	3	4	2	316	(15)	19
03-Employee Benefit	4	179	4	62	3	270	1	3	66	(3)	4
05-Activities	147,109	142,376	157,423	162,746	167,144	158,509	150,310	145,788	153,925	(1,236)	151,546
06-Nutrition	24,815	37,491	27,109	22,465	17,650	531	20,911	(12,185)	17,348	(11,236)	32,147
07-Bond	30,732	4,561	449	38,218	182,224	21,427	14,934	2	36,569	(1,722)	16,655
08-Building (FCB)	7,568	1,068	104	1,138	1,117	3	801	4	1,475	(18,810)	19,612
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	299	(0)	14	(850)	(5,043)	(698)	(850)	-
12-Student Fee	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,140	21,836	(3,040)	24,344
Total - Cash	$ 495,934	$ 364,847	$334,867	$ 459,643	$1,116,892	$ 486,716	$ 455,361	$179,668	$ 353,993	$ (299,723)	$ 755,084
CD Accounts											
01-General (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	227,663	326,075	-
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	14,986	(51,980)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	255	255	525	445	1,259	(2,595)	3,120
07-Bond	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	418,947	(327,710)	732,360
08-Building	235,450	243,405	245,465	62,245	63,560	49,035	49,430	50,385	124,872	(136,485)	185,915
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-
Total - CD	$1,750,925	$1,543,395	$407,990	$ 187,445	$ 227,295	$ 760,640	$ 789,500	$634,625	$ 572,892	$ (192,695)	$ 982,195
Total - All	$2,246,859	$1,908,242	$742,857	$ 647,088	$1,344,187	$1,247,356	$1,244,861	$814,293	$ 926,886	$ (492,418)	$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	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	15,347	239,443	(262,307)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,608	10,223	608	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	4,003	6,238	(1,112)	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	227,663	326,075	-
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 640,733	$ 574,020	$ 184,033	$ 483,567	$ 63,264	$ 510,757
02-Depreciation											
02-Depreciation Cash	4	2,505	1	2	3	3	4	2	316	(15)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	14,986	(51,980)	60,800
Total - Depreciation	$ 61,019	$ 8,695	$ 8,716	$ 8,742	$ 8,768	$ 8,798	$ 8,824	$ 8,852	$ 15,302	$ (51,995)	$ 60,819
03-Employee Benefit											
03-Employee Benefit Cash	4	179	4	62	3	270	1	3	66	(3)	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	255	525	445	1,259	(2,595)	3,120
Total - Employee Benefit	$ 2,754	$ 2,939	$ 2,789	$ 357	$ 258	$ 525	$ 526	$ 448	$ 1,324	$ (2,598)	$ 3,124
05-Activities											
05-Activities Cash	147,109	142,376	157,423	162,746	167,144	158,509	150,310	145,788	153,925	(1,236)	151,546
Total - Activities	$ 147,109	$ 142,376	$ 157,423	$ 162,746	$ 167,144	$ 158,509	$ 150,310	$ 145,788	$ 153,925	$ (1,236)	$ 151,546
06-Nutrition											
06-Nutrition Cash	24,815	37,491	27,109	22,465	17,650	531	20,911	(12,185)	17,348	(11,236)	32,147
Total - Nutrition	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ (12,185)	$ 17,348	$ (11,236)	$ 32,147
07-Bond											
07-Bond Cash	30,732	4,561	449	38,218	182,224	21,427	14,934	2	36,569	(1,722)	16,655
07-Bond CD	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	418,947	(327,710)	732,360
Total - Bond	$ 908,682	$ 919,941	$ 115,814	$ 154,383	$ 336,939	$ 367,907	$ 419,584	$ 420,872	$ 455,515	$ (329,432)	$ 749,015
08-Building											
08-Building Cash (FCB)	7,568	1,068	104	1,138	1,117	3	801	4	1,475	(18,810)	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	124,872	(136,485)	185,915
Total - Building	$ 243,018	$ 244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,038	$ 50,231	$ 50,389	$ 126,347	$ (155,295)	$ 205,527
09-QCPUF											
09-QCPUF Cash	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-Cooperative											
10-CooperativeCash	-	-	-	299	(0)	14	(850)	(5,043)	(698)	(850)	-
Total - QCPUF	$ -	$ -	$ -	$ 299	$ (0)	$ 14	$ (850)	$ (5,043)	$ (698)	$ (850)	$ -
12-Student Fee											
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,140	21,836	(3,040)	24,344
Total - Student Fee	$ 22,369	$ 22,264	$ 22,212	$ 22,150	$ 21,946	$ 21,301	$ 21,304	$ 21,140	$ 21,836	$ (3,040)	$ 24,344
Total - All	$ 2,246,859	$ 1,908,242	$ 742,857	$ 647,088	$ 1,344,187	$ 1,247,356	$ 1,244,861	$ 814,293	$ 1,274,468	$ (492,418)	$ 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	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	1,119	395,624	3,164,995	5,270,732	39.95%	(2,105,737)
02-Depreciation	200	6,176	21	27	25	31	26	28	817	6,533	358,500	98.18%	(351,967)
03-Employee Benefit	10	185	9	9	220	266	1	2	88	702	5,025	86.04%	(4,323)
05-Activities	20,313	18,575	37,079	33,603	36,145	9,680	9,443	60	20,612	164,899	230,000	28.30%	(65,101)
06-Nutrition	24,224	48,680	27,409	20,812	17,361	20,405	51,737	194	26,353	210,820	384,241	45.13%	(173,421)
07-Bond	159,667	11,260	4,268	38,569	182,556	30,968	51,676	1,289	60,032	480,252	883,250	45.63%	(402,998)
08-Building (FCB)	39,323	2,756	1,095	1,893	1,294	653	1,194	157	6,046	48,365	5,000	-867.31%	43,365
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,485	3,884	4,218	3,370	-	3,630	29,036	60,000	51.61%	(30,964)
12-Student Fee	30	-	-	129	-	-	25	-	23	184	5,000	96.32%	(4,816)
Total Receipts	$ 1,009,077	$ 218,378	$ 157,294	$ 627,709	$ 1,188,571	$ 392,884	$ 509,026	$ 2,848	$ 513,223	$ 4,105,787	$ 7,201,748	42.99%	$ (3,095,961)
Expenditures													
01-General	434,602	433,575	449,746	478,845	432,843	412,737	458,266	391,106	436,465	3,491,719	6,190,632	43.60%	(2,698,913)
02-Depreciation	-	58,500	-	-	-	-	-	-	7,313	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	2,441	318	-	-	80	422	3,378	8,149	58.55%	(4,772)
05-Activities	24,750	23,308	22,032	28,280	31,747	18,314	17,642	4,583	21,332	170,657	385,009	55.67%	(214,352)
06-Nutrition	31,556	36,004	37,790	25,456	22,175	37,524	31,357	33,290	31,894	255,153	411,500	37.99%	(156,347)
07-Bond	-	-	808,395	-	-	-	-	-	101,049	808,395	1,739,466	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	184,079	-	16,292	-	-	25,438	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	4,260	34,080	60,000	43.20%	(25,920)
12-Student Fee	2,005	105	52	192	204	645	22	164	424	3,388	29,239	88.41%	(25,851)
Total Expenditures	$ 499,496	$ 556,995	$ 1,322,679	$ 723,478	$ 491,471	$ 489,716	$ 511,521	$ 433,416	$ 628,597	$ 5,028,772	$ 9,449,722	46.78%	$ (4,420,950)

Additional Information:

General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	5,674	789	3	-	22,644	6,386	7	-	$ 35,503	$ 29,036	$ 35,503
Furnas County Taxes Coll'd	475,234	24,456	4,405	58,758	458,719	37,029	81,410	-	$ 1,140,012	$ 577,158	$ 1,140,012
Gosper County Taxes Coll'd	179,771	9,915	267	99,254	271,384	21,381	16,380	-	$ 598,352	$ 309,145	$ 598,352
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	175	1,824	610	1,541	-	$ 5,098	$ 3,976	$ 5,098
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	-	-	-	-	-	-	-	$ 730	$ -	$ 730
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,885	13,179	14,042	66,900	12,789	-	$ 59,005	$ 93,730	$ 152,736
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	1,991	1,669	1,649	-	$ 7,173	$ 5,310	$ 12,482
Homestead (All Counties)	-	-	-	-	-	673	9,895	-	$ 10,568	$ 10,568	$ 10,568
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	60,434	100,931	-	$ 161,365	$ 161,365	$ 161,365
Pro Rate MV (All Counties)	-	1,124	24	-	1,772	39	-	-	$ 1,148	$ 1,810	$ 2,958
State Aid	58,637	58,637	58,637	58,637	58,637	58,637	58,637	-	$ 410,459	$ 175,911	$ 410,459
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	59,196	59,408	59,598	-	$ 237,221	$ 178,202	$ 237,221
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	1,119	$ 96,461	$ 69,927	$ 166,388
Total Taxes Coll'd	660,680	35,160	4,676	158,012	752,747	64,796	97,796	-	$ 858,528	$ 915,339	$ 1,773,867
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	346,037	352,407	346,859	343,928	$ 2,800,475	$ 1,389,231	$ 2,800,475
Expenditures-All Other	80,094	83,626	92,919	128,884	86,806	60,329	111,407	47,179	$ 385,523	$ 305,721	$ 691,245
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 640,733	$ 574,020	$ 184,033			
$ 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	0.46			

Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-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	-	$ 122,740	$ 61,624	$ 122,740
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	194	$ 40,009	$ 13,072	$ 53,081
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	10,755	10,777	9,984	$ 89,505	$ 41,249	$ 89,505
Expenditures-All Other	19,152	24,482	25,973	12,943	12,442	26,769	20,579	23,306	$ 82,550	$ 83,097	$ 165,647
Running Balance	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ (12,185)			
$ 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	(0.37)			

Building (FCB) Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-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	397	743	-	$ 31,701	$ 1,882	$ 31,701
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	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	9	10	52	32	88	-	$ 223	$ 171	$ 223
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	$ 2,886	$ 730	$ 3,616
Total Taxes Coll'd	38,712	2,064	269	1,137	1,092	429	1,048	-	$ 42,181	$ 2,569	$ 44,750
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	$ 50,389			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,349	188	-	-	5,454	1,539	-	-	$ 8,529	$ 6,993	$ 8,529
Furnas County Taxes Coll'd	112,961	5,772	1,047	14,140	110,467	8,861	19,567	-	$ 272,816	$ 138,896	$ 272,816
Gosper County Taxes Coll'd	42,734	2,357	64	23,875	65,376	5,152	3,935	-	$ 143,493	$ 74,463	$ 143,493
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	42	438	142	363	-	$ 1,203	$ 944	$ 1,203
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	157	61	-	74	-	$ 334	$ 135	$ 334
Carline (All Counties)	164	-	-	-	-	-	-	-	$ 164	$ -	$ 164
Homestead (All Counties)	-	-	-	-	-	162	2,384	-	$ 2,547	$ 2,547	$ 2,547
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	14,562	24,320	-	$ 14,562	$ 38,882	$ 38,882
Pro Rate MV (All Counties)	-	256	6	-	426	9	-	-	$ 261	$ 435	$ 696
Transfer from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	2,408	2,526	3,104	356	334	540	1,032	1,289	$ 8,392	$ 3,196	$ 11,588
Total Taxes Coll'd	157,044	8,316	1,111	38,014	181,298	15,552	23,502	-	$ 204,486	$ 220,352	$ 424,838
Expenditures-All Other	-	-	808,395	-	-	-	-	-	$ 808,395	$ -	$ 808,395
Running Balance	$ 908,682	$919,941	$ 115,814	$ 154,383	$ 336,939	$ 367,907	$419,584	$420,872			
$ 749,015											
^ Cash on Hand as of 8/31/23											