

Arapahoe Public School District

Account Balance Report

September 2023 - August 2024

	Sep-23	Oct-23	Nov-23	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts						
01-General	246,650	136,876	50,022	144,516	(358,766)	495,642
01-General Clearing	9,687	9,483	9,483	9,551	(517)	10,000
01-General Section 125	6,996	8,045	6,245	7,095	2,930	5,115
02-Depreciation	4	2,505	1	836	2,485	19
03-Employee Benefit	4	179	4	62	175	4
05-Activities	147,109	142,376	143,260	144,248	(9,170)	151,546
06-Nutrition	24,815	37,491	1,492	21,266	5,344	32,147
07-Bond	30,732	4,561	5	11,766	(12,094)	16,655
08-Building (FCB)	7,568	1,068	3	2,880	(18,543)	19,612
08-Building (FSB)	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-
10-Cooperative	-	-	(4,505)	(1,502)	-	-
12-Student Fee	22,369	22,264	22,212	22,282	(2,080)	24,344
Total - Cash	\$ 495,934	\$ 364,847	\$ 228,221	\$ 99,000	\$ (390,237)	\$ 755,084
CD Accounts						
01-General (First Central)	573,760	375,660	35,660	328,360	375,660	-
01-General (First State)	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	25,307	(54,610)	60,800
03-Employee Benefit	2,750	2,760	2,785	2,765	(360)	3,120
07-Bond	877,950	915,380	115,365	636,232	183,020	732,360
08-Building	235,450	243,405	245,465	241,440	57,490	185,915
09-QCPUF	-	-	-	-	-	-
Total - CD	\$ 1,750,925	\$ 1,543,395	\$ 407,990	\$ 336,574	\$ 561,200	\$ 982,195
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 636,211	\$ 435,574	\$ 170,963	\$ 1,737,279

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

	Sep-23	Oct-23	Nov-23	YTD Average	Change in Balance	Aug-23
01-General						
01-General Cash	246,650	136,876	50,022	144,516	(358,766)	495,642
01-General Clearing	9,687	9,483	9,483	9,551	(517)	10,000
01-General Section 125	6,996	8,045	6,245	7,095	2,930	5,115
01-General CD (First Central)	573,760	375,660	35,660	328,360	375,660	-
01-General CD (First State)	-	-	-	-	-	-
Total - General	\$ 837,093	\$ 530,063	\$ 101,409	\$ 489,522	\$ 19,306	\$ 510,757
02-Depreciation						
02-Depreciation Cash	4	2,505	1	836	2,485	19
02-Depreciation CD	61,015	6,190	8,715	25,307	(54,610)	60,800
Total - Depreciation	\$ 61,019	\$ 8,695	\$ 8,716	\$ 26,143	\$ (52,125)	\$ 60,819
03-Employee Benefit						
03-Employee Benefit Cash	4	179	4	62	175	4
03-Employee Benefit CD	2,750	2,760	2,785	2,765	(360)	3,120
Total - Employee Benefit	\$ 2,754	\$ 2,939	\$ 2,789	\$ 2,827	\$ (185)	\$ 3,124
05-Activities						
05-Activities Cash	147,109	142,376	143,260	144,248	(9,170)	151,546
Total - Activities	\$ 147,109	\$ 142,376	\$ 143,260	\$ 144,248	\$ (9,170)	\$ 151,546
06-Nutrition						
06-Nutrition Cash	24,815	37,491	1,492	21,266	5,344	32,147
Total - Nutrition	\$ 24,815	\$ 37,491	\$ 1,492	\$ 21,266	\$ 5,344	\$ 32,147
07-Bond						
07-Bond Cash	30,732	4,561	5	11,766	(12,094)	16,655
07-Bond CD	877,950	915,380	115,365	636,232	183,020	732,360
Total - Bond	\$ 908,682	\$ 919,941	\$ 115,370	\$ 647,998	\$ 170,926	\$ 749,015
08-Building						
08-Building Cash (FCB)	7,568	1,068	3	2,880	(18,543)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	241,440	57,490	185,915
Total - Building	\$ 243,018	\$ 244,473	\$ 245,468	\$ 244,320	\$ 38,947	\$ 205,527
09-QCPUF						
09-QCPUF Cash	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-
Total - QCPUF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-Cooperative						
10-CooperativeCash	-	-	(4,505)	(1,502)	-	-
Total - QCPUF	\$ -	\$ -	\$ (4,505)	\$ (1,502)	\$ -	\$ -
12-Student Fee						
12-Student Fee Cash	22,369	22,264	22,212	22,282	(2,080)	24,344
Total - Student Fee	\$ 22,369	\$ 22,264	\$ 22,212	\$ 22,282	\$ (2,080)	\$ 24,344
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 636,211	\$ 1,597,104	\$ 170,963	\$ 1,737,279

Arapahoe Public School District

Receipt / Expenditure Report

September 2023 - August 2024

	Sep-23	Oct-23	Nov-23	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts								
01-General	760,938	126,545	17,470	301,651	904,953	5,270,732	82.83%	(4,365,779)
02-Depreciation	200	6,176	21	2,132	6,396	358,500	98.22%	(352,104)
03-Employee Benefit	10	185	9	68	204	5,025	95.93%	(4,821)
05-Activities	20,313	18,575	12,386	17,091	51,274	230,000	77.71%	(178,726)
06-Nutrition	24,224	48,680	1,791	24,898	74,695	384,241	80.56%	(309,546)
07-Bond	159,667	11,260	3,823	58,250	174,749	883,250	80.22%	(708,501)
08-Building (FCB)	39,323	2,756	995	14,358	43,073	5,000	-761.47%	38,073
08-Building (FSB)	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	-	2,858	8,575	60,000	85.71%	(51,425)
12-Student Fee	30	-	-	10	30	5,000	99.40%	(4,970)
Total Receipts	\$ 1,009,077	\$ 218,378	\$ 36,496	\$ 421,317	\$ 1,263,951	\$ 7,201,748	82.45%	\$ (5,937,797)
Expenditures								
01-General	434,602	433,575	446,124	438,100	1,314,301	6,190,632	78.77%	(4,876,331)
02-Depreciation	-	58,500	-	19,500	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	180	539	8,149	93.39%	(7,610)
05-Activities	24,750	23,308	11,501	19,853	59,560	385,009	84.53%	(325,449)
06-Nutrition	31,556	36,004	37,790	35,117	105,350	411,500	74.40%	(306,150)
07-Bond	-	-	808,395	269,465	808,395	1,739,466	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	1,044	3,132	206,409	98.48%	(203,277)
08-Building (FSB)	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	4,505	4,360	13,079	60,000	78.20%	(46,921)
12-Student Fee	2,005	105	52	721	2,162	29,239	92.61%	(27,077)
Total Expenditures	\$ 499,496	\$ 556,995	\$ 1,308,527	\$ 788,339	\$ 2,365,018	\$ 9,449,722	74.97%	\$ (7,084,704)

Additional Information:						
General Fund Only	Sep-23	Oct-23	Nov-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	5,674	789	-	\$ 6,463	\$ -	\$ 6,463
Furnas County Taxes Coll'd	475,234	24,456	2,904	\$ 502,594	\$ -	\$ 502,594
Gosper County Taxes Coll'd	179,771	9,915	369	\$ 190,055	\$ -	\$ 190,055
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	124	\$ 876	\$ -	\$ 876
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	-	\$ 171	\$ -	\$ 171
Carline Taxes (All Counties)	730	-	-	\$ 730	\$ -	\$ 730
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,516	\$ 45,457	\$ -	\$ 45,457
Fines & Licenses (All Counties)	1,375	2,085	1,400	\$ 4,860	\$ -	\$ 4,860
Homestead (All Counties)	-	-	-	\$ -	\$ -	\$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	\$ -	\$ -	\$ -
Pro Rate MV (All Counties)	-	1,124	-	\$ 1,124	\$ -	\$ 1,124
State Aid	58,637	58,637	-	\$ 117,274	\$ -	\$ 117,274
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	\$ -	\$ -	\$ -
Apportionment (School Land)	-	-	-	\$ -	\$ -	\$ -
Inter-Fund Loan	-	-	-	\$ -	\$ -	\$ -
All other receipts	17,264	15,928	2,157	\$ 35,349	\$ -	\$ 35,349
Total Taxes Coll'd	660,680	35,160	3,273	\$ 699,113	\$ -	\$ 699,113
Expenditures-Payroll/Benefits	354,508	349,949	-	\$ 704,456	\$ -	\$ 704,456
Expenditures-All Other	80,094	83,626	446,124	\$ 609,844	\$ -	\$ 609,844
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	\$ -	\$ -	\$ -
Running Balance	\$ 837,093	\$ 530,063	\$ 101,409			
\$ 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	0.25			
Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	13,556	15,871	-	\$ 29,428	\$ -	\$ 29,428
Xfr from General Fund	-	20,000	-	\$ 20,000	\$ -	\$ 20,000
All other receipts	10,668	12,809	1,791	\$ 25,267	\$ -	\$ 25,267
Expenditures-Payroll/Benefits	12,405	11,522	-	\$ 23,927	\$ -	\$ 23,927
Expenditures-All Other	19,152	24,482	37,790	\$ 81,424	\$ -	\$ 81,424
Running Balance	\$ 24,815	\$ 37,491	\$ 1,492			
\$ 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	0.05			
Building (FCB) Fund Only	Sep-23	Oct-23	Nov-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	164	\$ 29,400	\$ -	\$ 29,400
Gosper County Taxes Coll'd	10,537	581	-	\$ 11,118	\$ -	\$ 11,118
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	6	\$ 39	\$ -	\$ 39
Interest on RE/PP Gosper Co. Taxes Coll'd	1	9	-	\$ 10	\$ -	\$ 10
Inter-Fund Loan	-	-	-	\$ -	\$ -	\$ -
All other receipts	611	691	825	\$ 2,128	\$ -	\$ 2,128
Total Taxes Coll'd	38,712	2,064	170	\$ 40,946	\$ -	\$ 40,946
Expenditures-All Other	1,832	1,300	-	\$ 3,132	\$ -	\$ 3,132
Inter-Fund Loan to General Fund	-	-	-	\$ -	\$ -	\$ -
Running Balance	\$ 243,018	\$ 244,473	\$ 245,468			
\$ 205,527						
^ Cash on Hand as of 8/31/23						
Bond Fund Only	Sep-23	Oct-23	Nov-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	112,981	5,772	690	\$ 119,423	\$ -	\$ 119,423
Gosper County Taxes Coll'd	42,734	2,357	-	\$ 45,091	\$ -	\$ 45,091
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	\$ -	\$ -	\$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	29	\$ 201	\$ -	\$ 201
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	-	\$ 41	\$ -	\$ 41
Carline (All Counties)	164	-	-	\$ 164	\$ -	\$ 164
Homestead (All Counties)	-	-	-	\$ -	\$ -	\$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	\$ -	\$ -	\$ -
Pro Rate MV (All Counties)	-	256	-	\$ 256	\$ -	\$ 256
Transfer from General Fund	-	-	-	\$ -	\$ -	\$ -
All other receipts	2,408	2,526	3,104	\$ 8,037	\$ -	\$ 8,037
Total Taxes Coll'd	157,044	8,316	690	\$ 166,051	\$ -	\$ 166,051
Expenditures-All Other	-	-	808,395	\$ 808,395	\$ -	\$ 808,395
Running Balance	\$ 908,682	\$ 919,941	\$ 115,370			
\$ 749,015						
^ Cash on Hand as of 8/31/23						