

Arapahoe Public School District								
Account Balance Report								
September 2023 - August 2024								
	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts								
01-General	246,650	136,876	111,214	194,630	(230,292)	91,815	(301,012)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,309	9,996	309	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,624	7,290	2,509	5,115
02-Depreciation	4	2,505	1	2	3	503	(17)	19
03-Employee Benefit	4	179	4	62	3	50	58	4
05-Activities	147,109	142,376	157,423	162,746	160,017	153,934	11,200	151,546
06-Nutrition	24,815	37,491	27,109	22,465	419	22,460	(9,682)	32,147
07-Bond	30,732	4,561	449	38,218	2	14,793	21,563	16,655
08-Building (FCB)	7,568	1,068	104	1,138	2	1,976	(18,474)	19,612
08-Building (FSB)	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	299	(3,885)	(717)	299	-
12-Student Fee	22,369	22,264	22,212	22,150	21,946	22,188	(2,194)	24,344
Total - Cash	\$ 495,934	\$ 364,847	\$ 334,867	\$ 459,643	\$ (33,852)	\$ 147,404	\$ (295,441)	\$ 755,084
CD Accounts								
01-General (First Central)	573,760	375,660	35,660	-	-	197,016	-	-
01-General (First State)	-	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	8,765	18,685	(52,060)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	255	1,769	(2,825)	3,120
07-Bond	877,950	915,380	115,365	116,165	154,715	435,915	(616,195)	732,360
08-Building	235,450	243,405	245,465	62,245	63,560	170,025	(123,670)	185,915
09-QCPUF	-	-	-	-	-	-	-	-
Total - CD	\$ 1,750,925	\$ 1,543,395	\$ 407,990	\$ 187,445	\$ 227,295	\$ 374,277	\$ (794,750)	\$ 982,195
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 742,857	\$ 647,088	\$ 193,443	\$ 521,681	\$ (1,090,191)	\$ 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	YTD Average	Change in Balance	Aug-23
01-General								
01-General Cash	246,650	136,876	111,214	194,630	(230,292)	91,815	(301,012)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,309	9,996	309	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,624	7,290	2,509	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	197,016	-	-
01-General CD (First State)	-	-	-	-	-	-	-	-
Total - General	\$ 837,093	\$ 530,063	\$ 163,225	\$ 212,563	\$ (212,359)	\$ 306,117	\$ (298,193)	\$ 510,757
02-Depreciation								
02-Depreciation Cash	4	2,505	1	2	3	503	(17)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	18,685	(52,060)	60,800
Total - Depreciation	\$ 61,019	\$ 8,695	\$ 8,716	\$ 8,742	\$ 8,768	\$ 19,188	\$ (52,077)	\$ 60,819
03-Employee Benefit								
03-Employee Benefit Cash	4	179	4	62	3	50	58	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	1,769	(2,825)	3,120
Total - Employee Benefit	\$ 2,754	\$ 2,939	\$ 2,789	\$ 357	\$ 258	\$ 1,819	\$ (2,767)	\$ 3,124
05-Activities								
05-Activities Cash	147,109	142,376	157,423	162,746	160,017	153,934	11,200	151,546
Total - Activities	\$ 147,109	\$ 142,376	\$ 157,423	\$ 162,746	\$ 160,017	\$ 153,934	\$ 11,200	\$ 151,546
06-Nutrition								
06-Nutrition Cash	24,815	37,491	27,109	22,465	419	22,460	(9,682)	32,147
Total - Nutrition	\$ 24,815	\$ 37,491	\$ 27,109	\$ 22,465	\$ 419	\$ 22,460	\$ (9,682)	\$ 32,147
07-Bond								
07-Bond Cash	30,732	4,561	449	38,218	2	14,793	21,563	16,655
07-Bond CD	877,950	915,380	115,365	116,165	154,715	435,915	(616,195)	732,360
Total - Bond	\$ 908,682	\$ 919,941	\$ 115,814	\$ 154,383	\$ 154,717	\$ 450,708	\$ (594,632)	\$ 749,015
08-Building								
08-Building Cash (FCB)	7,568	1,068	104	1,138	2	1,976	(18,474)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	62,245	63,560	170,025	(123,670)	185,915
Total - Building	\$ 243,018	\$ 244,473	\$ 245,569	\$ 63,383	\$ 63,562	\$ 172,001	\$ (142,144)	\$ 205,527
09-QCPIUF								
09-QCPIUF Cash	-	-	-	-	-	-	-	-
09-QCPIUF CD	-	-	-	-	-	-	-	-
Total - QCPIUF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-Cooperative								
10-CooperativeCash	-	-	-	299	(3,885)	(717)	299	-
Total - QCPIUF	\$ -	\$ -	\$ -	\$ 299	\$ (3,885)	\$ (717)	\$ 299	\$ -
12-Student Fee								
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	22,188	(2,194)	24,344
Total - Student Fee	\$ 22,369	\$ 22,264	\$ 22,212	\$ 22,150	\$ 21,946	\$ 22,188	\$ (2,194)	\$ 24,344
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 742,857	\$ 647,088	\$ 193,443	\$ 1,147,698	\$ (1,090,191)	\$ 1,737,279

Arapahoe Public School District										
Receipt / Expenditure Report										
September 2023 - August 2024										
	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts										
01-General	760,938	126,545	82,908	528,183	1,294	299,973	1,499,867	5,270,732	71.54%	(3,770,865)
02-Depreciation	200	6,176	21	27	25	1,290	6,448	358,500	98.20%	(352,052)
03-Employee Benefit	10	185	9	9	220	87	433	5,025	91.39%	(4,592)
05-Activities	20,313	18,575	37,079	33,603	7,866	23,487	117,437	230,000	48.94%	(112,563)
06-Nutrition	24,224	48,680	27,409	20,812	130	24,251	121,254	384,241	68.44%	(262,987)
07-Bond	159,667	11,260	4,268	38,569	334	42,819	214,097	883,250	75.76%	(669,153)
08-Building (FCB)	39,323	2,756	1,095	1,893	179	9,049	45,246	5,000	-804.92%	40,246
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	4,505	4,485	-	3,513	17,564	60,000	70.73%	(42,436)
12-Student Fee	30	-	-	129	-	32	159	5,000	96.82%	(4,841)
Total Receipts	\$1,009,077	\$218,378	\$ 167,294	\$ 627,709	\$ 10,048	\$ 404,501	\$2,022,506	\$7,201,748	71.92%	\$ (5,179,242)
Expenditures										
01-General	434,602	433,575	449,746	478,845	426,216	444,597	2,222,983	6,190,632	64.09%	(3,967,649)
02-Depreciation	-	58,500	-	-	-	11,700	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	-	159	2,441	318	660	3,298	8,149	58.53%	(4,851)
05-Activities	24,750	23,308	22,032	28,280	10,595	21,793	108,966	385,009	71.70%	(276,043)
06-Nutrition	31,556	36,004	37,790	25,456	22,175	30,596	152,982	411,500	62.82%	(258,518)
07-Bond	-	-	808,395	-	-	161,679	808,395	1,739,466	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	184,079	-	37,442	187,211	206,409	9.30%	(19,198)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	4,505	4,186	4,184	4,290	21,449	60,000	64.25%	(38,551)
12-Student Fee	2,005	105	52	192	204	511	2,557	29,239	91.25%	(26,682)
Total Expenditures	\$ 499,496	\$556,995	\$1,322,679	\$ 723,478	\$ 463,692	\$ 713,268	\$3,566,341	\$9,449,722	62.26%	\$ (5,883,381)

Additional Information:									
General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	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	58,758	-	\$ 562,854	\$ -	\$ 562,854	
Gosper County Taxes Coll'd	179,771	9,915	267	99,254	-	\$ 289,208	\$ -	\$ 289,208	
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	\$ -	\$ -	\$ -	
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	175	-	\$ 1,122	\$ -	\$ 1,122	
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	7	661	-	\$ 839	\$ -	\$ 839	
Carline Taxes (All Counties)	730	-	-	-	-	\$ 730	\$ -	\$ 730	
Motor Vehicle Taxes (All Counties)	22,026	12,915	10,865	13,179	-	\$ 59,005	\$ -	\$ 59,005	
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	-	\$ 7,173	\$ -	\$ 7,173	
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	58,637	-	\$ 234,548	\$ -	\$ 234,548	
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	-	\$ 59,019	\$ -	\$ 59,019	
Apportionment (School Land)	-	-	-	-	-	\$ -	\$ -	\$ -	
Inter-Fund Loan	-	-	-	180,000	-	\$ 180,000	\$ -	\$ 180,000	
All other receipts	17,264	15,928	6,780	56,489	1,294	\$ 96,461	\$ 1,294	\$ 97,755	
Total Taxes Coll'd	660,680	35,160	4,676	158,012	-	\$ 858,528	\$ -	\$ 858,528	
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	346,037	\$1,757,280	\$ 346,037	\$ 1,757,280	
Expenditures-All Other	80,094	83,626	92,919	128,884	80,179	\$ 385,523	\$ 80,179	\$ 465,703	
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	\$ -	\$ -	\$ -	
Running Balance	\$ 837,093	\$530,063	\$ 163,225	\$ 212,563	\$(212,359)				
\$ 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	(0.53)				
Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug	
State of NE Reimb	13,556	15,871	15,522	16,166	-	\$ 61,116	\$ -	\$ 61,116	
Xfr from General Fund	-	20,000	-	-	-	\$ 20,000	\$ -	\$ 20,000	
All other receipts	10,668	12,809	11,887	4,645	130	\$ 40,009	\$ 130	\$ 40,138	
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	\$ 57,990	\$ 9,733	\$ 57,990	
Expenditures-All Other	19,152	24,482	25,973	12,943	12,442	\$ 82,550	\$ 12,442	\$ 94,992	
Running Balance	\$ 24,815	\$ 37,491	\$ 27,109	\$ 22,465	\$ 419				
\$ 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	0.01				
Building (FCB) Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-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	-	\$ 29,819	\$ -	\$ 29,819	
Gosper County Taxes Coll'd	10,537	581	16	748	-	\$ 11,882	\$ -	\$ 11,882	
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	\$ -	\$ -	\$ -	
Interest on RE/PP Furnas Co. Taxes Coll'd	8	25	9	10	-	\$ 52	\$ -	\$ 52	
Interest on RE/PP Gosper Co. Taxes Coll'd	1	9	0	39	-	\$ 49	\$ -	\$ 49	
Inter-Fund Loan	-	-	-	-	-	\$ -	\$ -	\$ -	
All other receipts	611	691	827	757	179	\$ 2,886	\$ 179	\$ 3,065	
Total Taxes Coll'd	38,712	2,064	269	1,137	-	\$ 42,181	\$ -	\$ 42,181	
Expenditures-All Other	1,832	1,300	-	184,079	-	\$ 187,211	\$ -	\$ 187,211	
Inter-Fund Loan to General Fund	-	-	-	-	-	\$ -	\$ -	\$ -	
Running Balance	\$ 243,018	\$244,473	\$ 245,569	\$ 63,383	\$ 63,562				
\$ 205,527									
^ Cash on Hand as of 8/31/23									
Bond Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	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	14,140	-	\$ 133,920	\$ -	\$ 133,920	
Gosper County Taxes Coll'd	42,734	2,357	64	23,875	-	\$ 69,030	\$ -	\$ 69,030	
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	\$ -	\$ -	\$ -	
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	42	-	\$ 260	\$ -	\$ 260	
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	157	-	\$ 199	\$ -	\$ 199	
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	2,626	3,104	356	334	\$ 8,392	\$ 334	\$ 8,727	
Total Taxes Coll'd	157,044	8,316	1,111	38,014	-	\$ 204,486	\$ -	\$ 204,486	
Expenditures-All Other	-	-	808,395	-	-	\$ 808,395	\$ -	\$ 808,395	
Running Balance	\$ 908,682	\$919,941	\$ 115,814	\$ 154,383	\$ 154,717				
\$ 749,015									
^ Cash on Hand as of 8/31/23									