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	Jun-24	Jul-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	330,014	217,932	50,004	288,071	(277,710)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,721	10,671	10,782	10,782	10,376	782	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	3,922	3,728	5,193	5,193	5,813	78	5,115
02-Depreciation	4	2,505	1	2	3	3	4	2	5	2	4	231	(17)	19
03-Employee Benefit	4	179	4	62	3	270	1	3	4	3	6	49	(1)	4
05-Activities	147,109	142,376	157,423	162,746	167,144	158,509	150,310	156,880	131,495	129,416	127,870	148,298	(22,130)	151,546
06-Nutrition	24,815	37,491	27,109	22,465	17,650	531	20,911	6,487	3,178	2,435	(3,275)	14,527	(29,712)	32,147
07-Bond	30,732	4,561	449	38,218	182,224	21,427	14,934	126,681	34,656	8,613	2	42,045	(8,043)	16,655
08-Building (FCB)	7,568	1,068	104	1,138	1,117	3	801	22	9	0	2	1,076	(19,611)	19,612
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	299	(0)	14	(850)	(840)	(860)	-	(4,023)	(569)	-	-
12-Student Fee	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,202	21,476	21,476	21,476	21,743	(2,868)	24,344
Total - Cash	$ 495,934	$ 364,847	$ 334,867	$ 459,643	$ 1,116,892	$ 486,716	$ 455,361	$ 995,718	$ 534,377	$ 395,852	$ 208,041	$ 531,659	$ (359,231)	$ 755,084
CD Accounts														
01-General (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	954,075	886,575	756,050	401,637	886,575	-
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	8,875	8,905	2,365	12,730	(51,895)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	255	255	525	445	445	810	810	1,103	(2,310)	3,120
07-Bond	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	659,705	710,855	721,740	494,898	(21,505)	732,360
08-Building	235,450	243,405	245,465	62,245	63,560	49,035	49,430	50,385	50,570	50,750	50,910	104,655	(135,165)	185,915
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - CD	$ 1,750,925	$ 1,543,395	$ 407,990	$ 187,445	$ 227,295	$ 760,640	$ 789,500	$ 634,625	$ 1,673,670	$ 1,657,895	$ 1,531,875	$ 1,015,023	$ 675,700	$ 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	$ 2,208,047	$ 2,053,747	$ 1,739,916	$ 1,546,682	$ 316,469	$ 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	Jun-24	Jul-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	330,014	217,932	50,004	288,071	(277,710)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,608	10,721	10,671	10,782	10,782	10,376	782	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	4,003	3,922	3,728	5,193	5,193	5,813	78	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	154,075	954,075	886,575	756,050	401,637	886,575	-
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 837,093	$ 530,063	$ 163,225	$ 212,563	$ 726,806	$ 640,733	$ 574,020	$ 839,355	$ 1,298,488	$ 1,120,482	$ 822,028	$ 705,896	$ 609,725	$ 510,757
02-Depreciation														
02-Depreciation Cash	4	2,505	1	2	3	3	4	2	5	2	4	231	(17)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	8,795	8,820	8,850	8,875	8,905	2,365	12,730	(51,895)	60,800
Total - Depreciation	$ 61,019	$ 8,695	$ 8,716	$ 8,742	$ 8,768	$ 8,798	$ 8,824	$ 8,852	$ 8,880	$ 8,907	$ 2,369	$ 12,961	$ (51,912)	$ 60,819
03-Employee Benefit														
03-Employee Benefit Cash	4	179	4	62	3	270	1	3	4	3	6	49	(1)	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	255	525	445	445	810	810	1,103	(2,310)	3,120
Total - Employee Benefit	$ 2,754	$ 2,939	$ 2,789	$ 357	$ 258	$ 525	$ 526	$ 448	$ 449	$ 813	$ 816	$ 1,152	$ (2,311)	$ 3,124
05-Activities														
05-Activities Cash	147,109	142,376	157,423	162,746	167,144	158,509	150,310	156,880	131,495	129,416	127,870	148,298	(22,130)	151,546
Total - Activities	$ 147,109	$ 142,376	$ 157,423	$ 162,746	$ 167,144	$ 158,509	$ 150,310	$ 156,880	$ 131,495	$ 129,416	$ 127,870	$ 148,298	$ (22,130)	$ 151,546
06-Nutrition														
06-Nutrition Cash	24,815	37,491	27,109	22,465	17,650	531	20,911	6,487	3,178	2,435	(3,275)	14,527	(29,712)	32,147
Total - Nutrition	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ 6,487	$ 3,178	$ 2,435	$ (3,275)	$ 14,527	$ (29,712)	$ 32,147
07-Bond														
07-Bond Cash	30,732	4,561	449	38,218	182,224	21,427	14,934	126,681	34,656	8,613	2	42,045	(8,043)	16,655
07-Bond CD	877,950	915,380	115,365	116,165	154,715	346,480	404,650	420,870	659,705	710,855	721,740	494,898	(21,505)	732,360
Total - Bond	$ 908,682	$ 919,941	$ 115,814	$ 154,383	$ 336,939	$ 367,907	$ 419,584	$ 547,551	$ 694,361	$ 719,468	$ 721,742	$ 536,943	$ (29,548)	$ 749,015
08-Building														
08-Building Cash (FCB)	7,568	1,068	104	1,138	1,117	3	801	22	9	0	2	1,076	(19,611)	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	50,750	50,910	104,655	(135,165)	185,915
Total - Building	$ 243,018	$ 244,473	$ 245,569	$ 63,383	$ 64,677	$ 49,038	$ 50,231	$ 50,407	$ 50,579	$ 50,750	$ 50,912	$ 105,731	$ (154,776)	$ 205,527
09-QCPUF														
09-QCPUF Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10-Cooperative														
10-CooperativeCash	-	-	-	299	(0)	14	(850)	(840)	(860)	-	(4,023)	(569)	-	-
Total - QCPUF	$ -	$ -	$ -	$ 299	$ (0)	$ 14	$ (850)	$ (840)	$ (860)	$ -	$ (4,023)	$ (569)	$ -	$ -
12-Student Fee														
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	21,301	21,304	21,202	21,476	21,476	21,476	21,743	(2,868)	24,344
Total - Student Fee	$ 22,369	$ 22,264	$ 22,212	$ 22,150	$ 21,946	$ 21,301	$ 21,304	$ 21,202	$ 21,476	$ 21,476	$ 21,476	$ 21,743	$ (2,868)	$ 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	$ 2,208,047	$ 2,053,747	$ 1,739,916	$ 1,546,682	$ 316,469	$ 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	Jun-24	Jul-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	1,007,061	247,417	103,852	471,102	5,182,119	5,270,732	1.68%	(88,614)
02-Depreciation	200	6,176	21	27	25	31	26	28	27	27	28	601	6,616	358,500	98.15%	(351,884)
03-Employee Benefit	10	185	9	9	220	266	1	2	1	364	3	97	1,069	5,025	78.72%	(3,956)
05-Activities	20,313	18,575	37,079	33,603	36,145	9,680	9,443	24,204	17,546	23,251	2,992	21,166	232,831	230,000	-1.23%	2,831
06-Nutrition	24,224	48,680	27,409	20,812	17,361	20,405	51,737	18,866	34,968	10,734	106	25,027	275,301	384,241	28.35%	(108,940)
07-Bond	159,667	11,260	4,268	38,569	182,556	30,968	51,676	127,968	208,416	25,106	2,274	76,612	842,728	883,250	4.59%	(40,522)
08-Building (FCB)	39,323	2,756	1,095	1,893	1,294	653	1,194	175	172	171	162	4,444	48,889	5,000	-877.77%	43,889
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
10-Cooperative	4,371	4,203	4,505	4,485	3,884	4,218	3,370	4,204	4,214	5,013	-	3,861	42,467	60,000	29.22%	(17,533)
12-Student Fee	30	-	-	129	-	-	25	63	324	-	-	52	571	5,000	88.59%	(4,430)
Total Receipts	$ 1,009,077	$ 218,378	$ 157,294	$ 627,709	$ 1,188,571	$ 392,884	$ 509,026	$ 835,421	$ 1,272,730	$ 312,084	$ 109,416	$ 652,317	$ 6,632,590	$ 7,201,748	7.90%	$ (569,158)
Expenditures																
01-General	434,602	433,575	449,746	478,845	432,843	412,737	458,266	394,577	547,928	425,424	402,305	442,804	4,870,847	6,190,632	21.32%	(1,319,785)
02-Depreciation	-	58,500	-	-	-	-	-	-	-	-	6,566	5,915	65,066	419,318	84.48%	(354,252)
03-Employee Benefit	380	-	159	2,441	318	-	-	80	-	-	-	307	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	42,931	25,329	4,538	23,319	256,507	385,009	33.38%	(128,502)
06-Nutrition	31,556	36,004	37,790	25,456	22,175	37,524	31,357	33,290	38,277	11,477	5,816	28,248	310,724	411,500	24.49%	(100,776)
07-Bond	-	-	808,395	-	-	-	-	-	61,606	-	-	79,091	870,001	1,739,466	49.98%	(869,465)
08-Building (FCB)	1,832	1,300	-	184,079	-	16,292	-	-	-	-	-	18,500	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	4,153	4,023	4,226	46,490	60,000	22.52%	(13,510)
12-Student Fee	2,005	105	52	192	204	645	22	164	50	-	-	313	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	$ 695,027	$ 466,384	$ 423,248	$ 620,670	$ 6,629,953	$ 9,449,722	29.84%	$ (2,819,769)

Additional Information:

General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-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	10,054	847	-	$ 69,586	$ 63,119	$ 69,586
Furnas County Taxes Coll'd	475,234	24,456	4,405	58,758	458,719	37,029	81,410	263,757	581,878	51,070	-	$ 2,036,717	$ 1,473,863	$ 2,036,717
Gosper County Taxes Coll'd	179,771	9,915	267	99,254	271,384	21,381	16,380	72,650	254,467	37,933	41	$ 963,443	$ 674,235	$ 963,443
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	11	-	2	-	$ 13	$ 13	$ 13
Interest on RE/PP Furnas Co. Taxes Coll'd	215	536	195	175	1,824	610	1,541	14	458	372	-	$ 5,943	$ 4,821	$ 5,943
Interest on RE/PP Gosper Co. Taxes Coll'd	12	159	7	661	256	-	311	-	85	251	1	$ 1,743	$ 904	$ 1,743
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	14,550	12,128	486	$ 59,005	$ 135,600	$ 194,605
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	1,991	1,669	1,649	15	2,566	1,503	-	$ 7,173	$ 9,394	$ 16,567
Homestead (All Counties)	-	-	-	-	-	673	9,895	5,284	5,284	5,284	-	$ 15,853	$ 26,421	$ 26,421
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	60,434	100,931	156,893	4,472	-	-	$ 318,257	$ 322,729	$ 322,729
Pro Rate MV (All Counties)	-	1,124	24	-	1,772	39	-	3,283	67	-	-	$ 1,148	$ 5,161	$ 6,309
State Aid	58,637	58,637	58,637	58,637	58,637	58,637	58,637	58,637	58,637	58,638	-	$ 586,371	$ 351,823	$ 586,371
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	59,196	59,408	59,598	56,929	59,200	66,190	-	$ 419,540	$ 360,521	$ 419,540
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	12,440	13,200	103,324	$ 96,461	$ 202,322	$ 298,784
Total Taxes Coll'd	660,680	35,160	4,676	158,012	752,747	64,796	97,796	359,589	846,399	89,850	41	$ 858,528	$ 2,211,218	$ 3,069,746
Expenditures-Payroll/Benefits	354,508	349,949	356,827	349,961	346,037	352,407	346,859	343,928	345,997	322,461	300,437	$ 3,769,369	$ 2,358,126	$ 3,769,369
Expenditures-All Other	80,094	83,626	92,919	128,884	86,806	60,329	111,407	50,649	201,931	102,963	101,869	$ 385,523	$ 715,955	$ 1,101,478
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	$ 1,298,488	$ 1,120,482	$ 822,028			
$ 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	3.25	2.80	2.06			

Nutrition Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-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	17,410	10,574	-	$ 166,230	$ 105,114	$ 166,230
Xfr from General Fund	-	20,000	-	-	-	-	15,000	-	15,000	-	-	$ 50,000	$ 30,000	$ 50,000
All other receipts	10,668	12,809	11,887	4,645	4,763	4,187	3,929	3,361	2,558	160	106	$ 40,009	$ 19,063	$ 59,072
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	10,755	10,777	9,984	12,459	8,669	4,841	$ 115,475	$ 67,218	$ 115,475
Expenditures-All Other	19,152	24,482	25,973	12,943	12,442	26,769	20,579	23,306	25,818	2,808	975	$ 82,550	$ 112,699	$ 195,249
Running Balance	$ 24,815	$ 37,491	$ 27,109	$ 22,465	$ 17,650	$ 531	$ 20,911	$ 6,487	$ 3,178	$ 2,435	$ (3,275)			
$ 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	0.10	0.07	(0.10)			

Building (FCB) Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-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	14	14	-	$ 31,737	$ 1,917	$ 31,737
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	3	2	-	$ 229	$ 177	$ 229
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	156	162	$ 2,886	$ 1,203	$ 4,088
Total Taxes Coll'd	38,712	2,064	269	1,137	1,092	429	1,048	18	17	15	-	$ 42,181	$ 2,619	$ 44,800
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	$ 50,579	$ 50,750	$ 50,912			
$ 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	Jun-24	Jul-24	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,349	188	-	-	5,454	1,539	-	5,585	2,423	204	-	$ 16,741	$ 15,205	$ 16,741
Furnas County Taxes Coll'd	112,961	5,772	1,047	14,140	110,467	8,861	19,567	63,713	140,189	12,305	-	$ 489,023	$ 355,103	$ 489,023
Gosper County Taxes Coll'd	42,734	2,357	64	23,875	65,376	5,152	3,935	17,506	61,316	9,140	10	$ 231,464	$ 162,435	$ 231,464
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	3	-	0	-	$ 3	$ 3	$ 3
Interest on RE/PP Furnas Co. Taxes Coll'd	48	124	46	42	438	142	363	3	104	90	-	$ 1,400	$ 1,141	$ 1,400
Interest on RE/PP Gosper Co. Taxes Coll'd	3	38	2	157	61	-	74	-	21	61	0	$ 415	$ 216	$ 415
Carline (All Counties)	164	-	-	-	-	-	-	-	699	-	-	$ 863	$ 699	$ 863
Homestead (All Counties)	-	-	-	-	-	162	2,384	1,273	1,273	1,273	-	$ 3,820	$ 6,366	$ 6,366
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	14,562	24,320	37,805	1,078	-	-	$ 14,562	$ 77,764	$ 77,764
Pro Rate MV (All Counties)	-	256	6	-	426	9	-	791	16	-	-	$ 261	$ 1,242	$ 1,503
Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	2,408	2,526	3,104	356	334	540	1,032	1,289	1,297	2,033	2,264	$ 8,392	$ 8,790	$ 17,183
Total Taxes Coll'd	157,044	8,316	1,111	38,014	181,298	15,552	23,502	86,804	203,928	21,649	10	$ 204,486	$ 532,743	$ 737,229
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	$ 694,361	$ 719,468	$721,742			
$ 749,015														
^ Cash on Hand as of 8/31/23														