

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	YTD Average	Change in Balance	Aug-23
Fund Cash Accounts										
01-General	246,650	136,876	111,214	194,630	709,072	268,419	15,420	240,326	(227,224)	495,642
01-General Clearing	9,687	9,483	10,192	10,309	10,403	10,495	10,495	10,152	495	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	5,745	6,806	630	5,115
02-Depreciation	4	2,505	1	2	3	3	4	360	(16)	19
03-Employee Benefit	4	179	4	62	3	270	1	75	266	4
05-Activities	147,109	142,376	157,423	162,746	167,144	158,509	153,572	155,554	6,963	151,546
06-Nutrition	24,815	37,491	27,109	22,465	17,650	531	(29,215)	14,407	(31,616)	32,147
07-Bond	30,732	4,561	449	38,218	182,224	21,427	3	39,659	4,772	16,655
08-Building (FCB)	7,568	1,068	104	1,138	1,117	3	0	1,571	(19,609)	19,612
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	299	(0)	14	(4,220)	(558)	14	-
12-Student Fee	22,369	22,264	22,212	22,150	21,946	21,301	21,279	21,931	(3,043)	24,344
Total - Cash	\$ 495,934	\$ 364,847	\$ 334,867	\$ 459,643	\$ 1,116,892	\$ 486,716	\$ 173,084	\$ 311,998	\$ (268,368)	\$ 755,084
CD Accounts										
01-General (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	238,176	356,075	-
01-General (First State)	-	-	-	-	-	-	-	-	-	-
02-Depreciation	61,015	6,190	8,715	8,740	8,765	8,795	8,820	15,863	(52,005)	60,800
03-Employee Benefit	2,750	2,760	2,785	295	255	255	525	1,375	(2,865)	3,120
07-Bond	877,950	915,380	115,365	116,165	154,715	346,480	404,650	418,672	(385,880)	732,360
08-Building	235,450	243,405	245,465	62,245	63,560	49,035	49,430	135,513	(136,880)	185,915
09-QCPUF	-	-	-	-	-	-	-	-	-	-
Total - CD	\$ 1,750,925	\$ 1,543,395	\$ 407,990	\$ 187,445	\$ 227,295	\$ 760,640	\$ 789,500	\$ 515,199	\$ (221,555)	\$ 982,195
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 742,857	\$ 647,088	\$ 1,344,187	\$ 1,247,356	\$ 962,584	\$ 827,197	\$ (489,923)	\$ 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	YTD Average	Change in Balance	Aug-23
01-General										
01-General Cash	246,650	136,876	111,214	194,630	709,072	268,419	15,420	240,326	(227,224)	495,642
01-General Cleaning	9,687	9,483	10,192	10,309	10,403	10,495	10,495	10,152	495	10,000
01-General Section 125	6,996	8,045	6,159	7,624	7,330	5,745	5,745	6,806	630	5,115
01-General CD (First Central)	573,760	375,660	35,660	-	-	356,075	326,075	238,176	356,075	-
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-
Total - General	\$ 837,093	\$ 530,063	\$ 163,225	\$ 212,563	\$ 726,806	\$ 640,733	\$ 357,735	\$ 495,460	\$ 129,976	\$ 510,757
02-Depreciation										
02-Depreciation Cash	4	2,505	1	2	3	3	4	360	(16)	19
02-Depreciation CD	61,015	6,190	8,715	8,740	8,765	8,795	8,820	15,863	(52,005)	60,800
Total - Depreciation	\$ 61,019	\$ 8,695	\$ 8,716	\$ 8,742	\$ 8,768	\$ 8,798	\$ 8,824	\$ 16,223	\$ (52,021)	\$ 60,819
03-Employee Benefit										
03-Employee Benefit Cash	4	179	4	62	3	270	1	75	266	4
03-Employee Benefit CD	2,750	2,760	2,785	295	255	255	525	1,375	(2,865)	3,120
Total - Employee Benefit	\$ 2,754	\$ 2,939	\$ 2,789	\$ 357	\$ 258	\$ 525	\$ 526	\$ 1,450	\$ (2,599)	\$ 3,124
05-Activities										
05-Activities Cash	147,109	142,376	157,423	162,746	167,144	158,509	153,572	155,554	6,963	151,546
Total - Activities	\$ 147,109	\$ 142,376	\$ 157,423	\$ 162,746	\$ 167,144	\$ 158,509	\$ 153,572	\$ 155,554	\$ 6,963	\$ 151,546
06-Nutrition										
06-Nutrition Cash	24,815	37,491	27,109	22,465	17,650	531	(29,215)	14,407	(31,616)	32,147
Total - Nutrition	\$ 24,815	\$ 37,491	\$ 27,109	\$ 22,465	\$ 17,650	\$ 531	\$ (29,215)	\$ 14,407	\$ (31,616)	\$ 32,147
07-Bond										
07-Bond Cash	30,732	4,561	449	38,218	182,224	21,427	3	39,659	4,772	16,655
07-Bond CD	877,950	915,380	115,366	116,165	154,715	346,480	404,650	418,672	(385,880)	732,360
Total - Bond	\$ 908,682	\$ 919,941	\$ 115,814	\$ 154,383	\$ 336,939	\$ 367,907	\$ 404,653	\$ 458,331	\$ (381,108)	\$ 749,015
08-Building										
08-Building Cash (FCB)	7,568	1,068	104	1,138	1,117	3	0	1,571	(19,609)	19,612
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-
08-Building CD	235,450	243,405	245,465	62,245	63,560	49,035	49,430	135,513	(136,880)	185,915
Total - Building	\$ 243,018	\$ 244,473	\$ 245,569	\$ 63,383	\$ 64,677	\$ 49,038	\$ 49,430	\$ 137,084	\$ (156,489)	\$ 205,527
09-QCPUF										
09-QCPUF Cash	-	-	-	-	-	-	-	-	-	-
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-Cooperative										
10-CooperativeCash	-	-	-	299	(0)	14	(4,220)	(558)	14	-
Total - QCPUF	\$ -	\$ -	\$ -	\$ 299	\$ (0)	\$ 14	\$ (4,220)	\$ (558)	\$ 14	\$ -
12-Student Fee										
12-Student Fee Cash	22,369	22,264	22,212	22,150	21,946	21,301	21,279	21,931	(3,043)	24,344
Total - Student Fee	\$ 22,369	\$ 22,264	\$ 22,212	\$ 22,150	\$ 21,946	\$ 21,301	\$ 21,279	\$ 21,931	\$ (3,043)	\$ 24,344
Total - All	\$ 2,246,859	\$ 1,908,242	\$ 742,857	\$ 647,088	\$ 1,344,187	\$ 1,247,356	\$ 962,584	\$ 1,299,882	\$ (489,923)	\$ 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	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts												
01-General	760,938	126,545	82,908	628,183	947,086	326,664	168,782	420,158	2,941,104	5,270,732	44.20%	(2,329,628)
02-Depreciation	200	6,178	21	27	25	31	26	929	6,505	358,500	98.19%	(351,995)
03-Employee Benefit	10	185	9	9	220	268	1	100	700	5,025	86.07%	(4,325)
05-Activities	20,313	18,575	37,079	33,603	36,145	9,680	2,185	22,507	157,551	230,000	31.50%	(72,449)
06-Nutrition	24,224	48,680	27,409	20,812	17,361	20,405	185	22,725	159,072	384,241	59.60%	(225,169)
07-Bond	159,667	11,280	4,268	38,569	182,556	30,968	36,745	65,290	464,032	883,250	47.46%	(419,218)
08-Building (FCB)	39,323	2,756	1,095	1,893	1,294	653	393	6,772	47,407	5,000	94.81%	42,407
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-CCPUF	-	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	4,505	4,485	3,884	4,218	-	3,667	25,667	60,000	57.22%	(34,333)
12-Student Fee	30	-	-	129	-	-	-	23	159	5,000	96.82%	(4,841)
Total Receipts	\$1,009,077	\$218,378	\$157,294	\$627,709	\$1,188,571	\$392,894	\$208,284	\$443,171	\$3,802,197	\$7,201,748	47.20%	\$(3,399,551)
Expenditures												
01-General	434,602	433,575	449,746	478,845	432,843	412,737	451,780	442,018	3,094,126	6,190,632	50.02%	(3,096,506)
02-Depreciation	-	58,500	-	-	-	-	-	8,357	58,500	419,318	86.05%	(360,818)
03-Employee Benefit	380	159	2,441	2,441	318	-	-	471	3,298	8,149	59.53%	(4,851)
05-Activities	24,730	23,308	22,032	28,280	31,747	18,314	7,092	22,218	155,524	385,009	59.60%	(229,485)
06-Nutrition	31,556	36,004	37,790	25,455	22,175	37,324	29,929	31,491	220,434	441,500	46.43%	(191,066)
07-Bond	-	-	808,395	-	-	-	-	115,485	808,395	1,739,485	53.53%	(931,071)
08-Building (FCB)	1,832	1,300	-	184,079	-	16,292	-	29,072	203,503	206,409	1.41%	(2,906)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-CCPUF	-	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	4,371	4,203	4,505	4,186	4,184	4,204	4,234	4,269	29,886	60,000	50.19%	(30,114)
12-Student Fee	2,005	105	52	192	204	645	22	461	3,224	29,239	88.97%	(26,015)
Total Expenditures	\$499,496	\$556,995	\$1,322,679	\$728,478	\$491,471	\$489,716	\$493,056	\$653,542	\$4,576,892	\$9,449,722	51.57%	\$(4,872,830)

Additional Information:												
General Fund Only	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug		
Frontier County Taxes Col'd	5,674	789	3	-	22,644	6,386	-	\$ 35,496	\$ 29,030	\$ 35,496		
Furnas County Taxes Col'd	473,234	24,486	4,405	58,758	458,719	37,029	43,757	\$ 1,102,389	\$ 939,505	\$ 1,102,389		
Gosper County Taxes Col'd	179,771	9,915	267	99,294	271,394	21,361	2,624	\$ 594,797	\$ 283,589	\$ 594,797		
Interest on RE/PP Furnas Co. Taxes Col'd	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Interest on RE/PP Frontier Co. Taxes Col'd	215	536	195	175	1,824	610	361	\$ 3,918	\$ 2,796	\$ 3,918		
Interest on RE/PP Gosper Co. Taxes Col'd	12	159	7	661	256	-	257	\$ 1,351	\$ 513	\$ 1,351		
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	\$ 99,005	\$ 93,720	\$ 152,736		
Fines & Licenses (All Counties)	1,375	2,085	1,704	2,009	1,991	1,669	1,324	\$ 7,173	\$ 4,956	\$ 12,168		
Homebased (All Counties)	-	-	-	-	-	673	4,611	\$ 5,284	\$ 5,284	\$ 5,284		
Proprietary Prop Tax Credit (All Counties)	-	-	-	-	-	60,434	96,459	\$ 156,893	\$ 156,893	\$ 156,893		
Pro Rate (All Counties)	-	-	-	-	1,772	39	-	\$ 1,148	\$ 1,810	\$ 2,958		
State Aid	58,637	58,637	58,637	58,637	58,637	58,637	-	\$ 351,822	\$ 117,274	\$ 351,822		
SPED SA Reimb FY 22-23 (Approx. 43%)	-	-	-	59,019	59,199	59,408	-	\$ 177,623	\$ 116,604	\$ 177,623		
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	6,389	\$ 96,461	\$ 26,792	\$ 123,253		
Total Taxes Col'd	660,690	35,160	4,676	158,012	752,747	64,796	46,581	\$ 858,528	\$ 864,124	\$ 1,722,652		
Expenditures-Payroll/Benefits	354,406	349,949	356,827	349,961	346,037	352,407	346,859	\$ 2,456,547	\$ 1,045,303	\$ 2,456,547		
Expenditures-All Other	80,094	83,626	92,919	128,984	86,806	60,329	104,921	\$ 385,523	\$ 252,056	\$ 637,580		
Inter-Fund Loan Repayment XXXXXX	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Running Balance	\$ 837,093	\$ 530,063	\$ 163,225	\$ 212,563	\$ 726,806	\$ 640,733	\$ 357,735					
\$	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 \$40K												
	2.09	1.33	0.41	0.33	1.82	1.60	0.99					
Nutrition Fund Only												
State of NE Reimb	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug		
Xfr from General Fund	13,566	15,871	15,522	16,166	12,598	16,218	-	\$ 89,931	\$ 28,816	\$ 89,931		
All other receipts	10,668	12,809	11,887	4,545	4,763	4,187	183	\$ 40,009	\$ 9,132	\$ 49,141		
Expenditures-Payroll/Benefits	12,405	11,522	11,817	12,513	9,733	10,755	10,777	\$ 79,521	\$ 31,265	\$ 79,521		
Expenditures-All Other	19,152	24,482	23,973	12,943	12,442	26,769	19,151	\$ 82,590	\$ 38,363	\$ 140,913		
Running Balance	\$ 24,815	\$ 37,491	\$ 27,109	\$ 22,465	\$ 17,650	\$ 531	\$ (29,215)					
\$	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	0.89	0.54	0.02	(0.90)					

