Arapahoe Public School District
Account Balance Report
September 2022 - August 2023

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	YTD Average	Change in Balance	Aug-22
Fund Cash Accounts														
01-General	264,615	81,286	257,407	375,651	191,929	198,024	466,764	262,255	351,451	117,755	50,003	237,922	28,936	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,361	10,403	11,552	10,310	403	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	6,857	7,066	7,066	6,716	2,276	4,790
02-Depreciation	0	5	4	1	0	4	40,004	1,006	1	2	4	3,730	(99,999)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	11	0	10	20	9	7	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,750	143,367	200,636	187,467	153,886	52,921	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	41,596	30,437	22,863	35,513	(20,356)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	58,098	4,716	0	26,626	(7,713)	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	52,178	1,205	2	8,592	(1,555)	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	-	-	-	-	-	15	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,323	19,239	19,239	19,239	19,293	198	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 454,265	$ 745,672	$ 528,338	$ 683,147	$ 391,467	$ 298,216	$ 502,612	$ (44,938)	$ 436,406
CD Accounts														
01-General (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	546,925	1,017,040	877,980	610,125	663,310	264,025	613,955
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,990	176,515	86,265	66,520	178,101	(27,690)	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,200	3,200	3,200	3,588	(2,245)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	429,680	460,730	514,635	646,505	713,120	719,960	549,434	(66,595)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	202,915	215,580	259,805	313,610	296,325	204,473	137,225	176,385
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - CD	$2,262,120	$2,102,625	$ 858,670	$ 685,460	$1,629,950	$1,633,025	$1,167,440	$1,455,310	$2,103,065	$1,994,175	$1,696,130	$1,598,906	$ 304,720	$1,689,455
Total - All	$2,788,039	$2,400,527	$1,324,264	$1,366,916	$2,086,704	$2,087,290	$1,913,112	$1,983,648	$2,786,212	$2,385,642	$1,994,346	$2,101,518	$ 259,782	$2,125,861

Arapahoe Public School District
Account Balance Report by Fund
September 2022 - August 2023

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	YTD Average	Change in Balance	Aug-22
01-General														
01-General Cash	264,615	81,286	257,407	375,651	191,929	198,024	466,764	262,255	351,451	117,755	50,003	237,922	28,936	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,361	10,403	11,552	10,310	403	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	6,857	7,066	7,066	6,716	2,276	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	546,925	1,017,040	877,980	610,125	663,310	264,025	613,955
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 1,240,227	$ 882,563	$ 632,425	$ 577,510	$ 1,049,078	$ 1,005,981	$ 810,032	$ 825,370	$ 1,385,709	$ 1,013,203	$ 678,746	$ 918,259	$ 295,640	$ 717,564
02-Depreciation														
02-Depreciation Cash	0	5	4	1	0	4	40,004	1,006	1	2	4	3,730	(99,999)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,990	176,515	86,265	66,520	178,101	(27,690)	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 214,494	$ 175,996	$ 176,516	$ 86,267	$ 66,524	$ 181,831	$(127,689)	$ 213,957
03-Employee Benefit														
03-Employee Benefit Cash	5	8	4	8	12	18	1	11	0	10	20	9	7	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,200	3,200	3,200	3,588	(2,245)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 3,173	$ 3,181	$ 3,191	$ 3,200	$ 3,210	$ 3,220	$ 3,597	$ (2,238)	$ 5,448
05-Activities														
05-Activities Cash	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,750	143,367	200,636	187,467	153,886	52,921	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 156,169	$ 143,273	$ 142,750	$ 143,367	$ 200,636	$ 187,467	$ 153,886	$ 52,921	$ 147,715
06-Nutrition														
06-Nutrition Cash	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	41,596	30,437	22,863	35,513	(20,356)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 41,596	$ 30,437	$ 22,863	$ 35,513	$ (20,356)	$ 50,793
07-Bond														
07-Bond Cash	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	58,098	4,716	0	26,626	(7,713)	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	429,680	460,730	514,635	646,505	713,120	719,960	549,434	(66,595)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 452,682	$ 479,614	$ 556,514	$ 704,603	$ 717,836	$ 719,960	$ 576,059	$ (74,308)	$ 792,143
08-Building														
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	52,178	1,205	2	8,592	(1,555)	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	188,505	194,825	202,915	215,580	259,805	313,610	296,325	204,473	137,225	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 200,882	$ 206,718	$ 225,709	$ 311,983	$ 314,815	$ 296,327	$ 213,065	$ 135,670	$ 179,144
09-QCPUF														
09-QCPUF Cash	56	56	56	-	-	-	-	-	-	-	-	15	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15	$ (56)	$ 56
12-Student Fee														
12-Student Fee Cash	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,323	19,239	19,239	19,239	19,293	198	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,293	$ 19,323	$ 19,323	$ 19,323	$ 19,239	$ 19,239	$ 19,239	$ 19,293	$ 198	$ 19,041
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 2,086,704	$ 2,087,290	$ 1,913,112	$ 1,983,648	$ 2,786,212	$ 2,385,642	$ 1,994,346	$2,101,518	$ 259,782	$ 2,125,861

Arapahoe Public School District
Receipt / Expenditure Report
September 2022 - August 2023

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts																
01-General	913,233	61,610	299,808	354,252	856,827	363,524	464,777	407,325	961,491	121,066	3,765	437,062	4,807,678	5,217,060	7.85%	(409,382)
02-Depreciation	39	119	224	263	254	434	574	502	520	562	257	341	3,748	243,983	98.46%	(240,235)
03-Employee Benefit	2	3	6	4	4	6	8	9	9	10	10	6	71	18	-297.06%	53
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	4,397	14,149	24,542	77,065	2,790	22,754	250,291	191,850	-30.46%	58,441
06-Nutrition	26,525	32,592	10,296	55,329	19,669	30,435	33,665	23,648	34,026	2,199	156	24,413	268,539	356,878	24.75%	(88,339)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	26,932	76,900	211,483	13,233	2,125	74,794	822,737	817,575	-0.63%	5,162
08-Building (FCB)	60	95	146	16,103	44,841	11,737	5,836	18,991	90,204	3,563	934	17,501	192,511	200,720	4.09%	(8,209)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	-	-	45	-	-	45	494	5,000	90.12%	(4,506)
Total Receipts	$1,119,126	$119,029	$ 353,745	$522,291	$1,141,210	$ 462,899	$536,189	$541,525	$1,322,320	$ 217,699	$ 10,037	$ 633,603	$6,346,069	$7,033,084	9.77%	$ (687,015)
Expenditures																
01-General	390,570	419,273	549,946	409,167	385,259	406,621	660,727	391,987	401,151	493,573	338,222	440,591	4,846,496	6,618,423	26.77%	(1,771,927)
02-Depreciation	-	1,370	-	-	-	-	-	39,000	-	90,811	20,000	13,744	151,181	457,939	66.99%	(306,758)
03-Employee Benefit	-	-	2,300	-	-	-	-	-	-	-	-	209	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	30,773	15,648	13,488	17,292	14,673	23,925	19,796	15,959	19,140	210,539	346,031	39.16%	(135,492)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,348	25,329	27,226	13,357	7,730	26,952	296,469	403,501	26.53%	(107,032)
07-Bond	-	-	831,525	-	-	-	-	-	63,395	-	-	81,356	894,920	1,705,177	47.52%	(810,257)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	732	19,422	6,848	75,327	377,109	80.03%	(301,782)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	-	-	-	-	-	5	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	-	129	-	-	27	296	24,007	98.77%	(23,711)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$479,639	$ 421,421	$ 462,314	$710,367	$470,989	$ 519,756	$ 618,269	$ 401,333	$ 607,625	$6,477,583	$9,937,708	34.82%	$ (3,460,125)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	50,503	6,722	7	2,556	3,076	4,714	-	$ 82,638	$ 67,577	$ 82,638
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	363,172	40,956	63,000	131,659	638,100	32,994	-	$1,986,801	$1,269,881	$1,986,801
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	376,022	11,480	36,079	44,944	231,527	5,222	-	$1,015,286	$ 705,274	$1,015,286
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	322	325	914	335	1,198	533	1,711	122	318	170	-	$ 5,949	$ 4,053	$ 5,949
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	527	91	267	-	29	39	-	$ 1,469	$ 952	$ 1,469
Carline Taxes (All Counties)	609	-	-	-	-	-	-	-	2,626	-	-	$ 3,235	$ 2,626	$ 3,235
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	58,309	9,177	17,716	12,493	11,717	-	$ 60,813	$ 121,914	$ 182,727
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,895	946	1,524	1,700	-	$ 8,773	$ 9,478	$ 18,251
Homestead (All Counties)	-	-	-	-	-	3,846	3,867	3,867	3,867	3,867	-	$ 11,579	$ 19,312	$ 19,312
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	130,768	3,772	130,768	3,772	-	-	$ 265,308	$ 269,080	$ 269,080
Pro Rate MV (All Counties)	-	827	-	-	935	22	-	4,339	92	-	-	$ 827	$ 5,388	$ 6,216
State Aid	15,898	15,869	-	15,869	15,869	15,869	15,869	15,869	15,869	15,873	-	$ 142,854	$ 95,218	$ 142,854
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	29,087	34,987	18,234	31,502	31,352	-	$ 199,252	$ 172,207	$ 199,252
Apportionment (School Land)	-	-	-	-	-	51,595	-	-	-	-	-	$ 51,595	$ 51,595	$ 51,595
Inter-Fund Loan	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	167,044	21,392	240,108	10,250	7,434	12,455	294,146	36,307	16,696	13,419	3,765	$ 438,793	$ 384,221	$ 823,014
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	99,085	179,158	872,702	42,930	-	$1,041,994	$2,042,731	$3,084,725
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	320,494	322,455	321,008	312,062	293,439	$3,528,445	$2,213,320	$3,528,445
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	340,233	69,532	80,143	181,511	44,784	$ 453,832	$ 864,220	$1,318,051
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$1,240,227	$882,563	$ 632,425	$577,510	$1,049,078	$1,005,981	$810,032	$825,370	$1,385,709	$1,013,203	$ 678,746			
$ 717,564														
^ Cash on Hand as of 8/31/22														
Number of Months the District could operate with the monthly cash balances based on average expenditures of $400k	3.10	2.21	1.58	1.44	2.62	2.51	2.03	2.06	3.46	2.53	1.70			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	15,514	20,292	1,006	34,607	11,987	16,100	16,018	15,514	25,490	1,876	-	$ 158,405	$ 86,985	$ 158,405
Xfr from General Fund	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	7,682	14,335	17,647	8,134	8,536	323	156	$ 53,321	$ 56,813	$ 110,134
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	10,233	9,483	8,746	7,886	5,290	$ 99,584	$ 60,988	$ 99,584
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	22,115	15,846	18,480	5,472	2,440	$ 93,703	$ 103,182	$ 196,885
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 41,596	$ 30,437	$ 22,863			
$ 50,793														
^ Cash on Hand as of 8/31/22														
Number of Months the District could operate with the monthly cash balances based on average expenditures of $32.5K	1.24	1.20	0.75	1.33	1.30	1.08	1.12	1.07	1.28	0.94	0.70			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	2,960	394	-	150	180	276	-	$ 3,960	$ 3,960	$ 3,960
Furnas County Taxes Coll'd	-	-	-	10,341	20,338	2,228	2,913	7,683	37,351	1,917	-	$ 82,769	$ 72,428	$ 82,769
Gosper County Taxes Coll'd	-	-	-	5,595	21,373	367	1,952	2,630	13,572	306	-	$ 45,796	$ 40,201	$ 45,796
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	-	-	-	-	-	-	-	-	2	8	-	$ 10	$ 10	$ 10
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	2	-	$ 2	$ 2	$ 2
Inter-Fund Loan	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	60	95	146	167	171	8,748	971	8,529	39,098	1,054	934	$ 468	$ 59,505	$ 59,973
Total Taxes Coll'd	-	-	-	15,936	44,671	2,989	4,865	10,462	51,106	2,509	-	$ 15,936	$ 116,602	$ 132,537
Expenditures-All Other	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	732	19,422	$ 46,704	$ 28,623	$ 75,327
Inter-Fund Loan to General Fund	-											$ -	$ -	$ -
Running Balance	$ 170,354	$138,635	$ 135,760	$148,844	$ 193,685	$ 200,882	$206,718	$225,709	$ 311,983	$ 314,815	$ 296,327			
$ 179,144														
^ Cash on Hand as of 8/31/22		-												

Bond Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	12,010	1,598	-	608	731	1,121	-	$ 19,645	$ 16,067	$ 19,645
Furnas County Taxes Coll'd	114,553	1,821	9,507	44,608	86,301	9,620	15,275	31,284	151,648	7,843	-	$ 472,462	$ 301,972	$ 472,462
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	88,696	1,738	8,577	10,666	55,039	1,241	-	$ 247,316	$ 165,956	$ 247,316
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	74	72	217	80	277	108	46	26	66	40	-	$ 1,007	$ 564	$ 1,007
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	125	22	64	-	7	9	-	$ 363	$ 227	$ 363
Carline (All Counties)	145	-	-	-	-	-	-	-	624	-	-	$ 769	$ 624	$ 769
Homestead (All Counties)	-	-	-	-	-	914	919	919	919	919	-	$ 2,753	$ 4,591	$ 4,591
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	31,086	897	31,086	897	-	-	$ -	$ 63,966	$ 63,966
Pro Rate MV (All Counties)	-	260	-	-	222	5	-	987	22	-	-	$ 260	$ 1,236	$ 1,496
Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	265	508	1,011	183	181	781	1,154	1,325	1,530	2,059	2,125	$ 1,967	$ 9,155	$ 11,122
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	12,956	23,852	42,557	207,418	10,205	-	$ 255,427	$ 483,995	$ 739,423
Expenditures-All Other	-	-	831,525	-	-	-	-	-	63,395	-	-	$ 831,525	$ 63,395	$ 894,920
Running Balance	$ 959,347	$969,551	$ 150,737	$218,998	$ 406,811	$ 452,682	$479,614	$556,514	$ 704,603	$ 717,836	$ 719,960			
$ 792,143														
^ Cash on Hand as of 8/31/22														