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	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	267,307	262,873	377,945	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,307	10,136	307	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	4,835	6,482	2,045	4,790
02-Depreciation	0	5	4	1	0	4	40,004	40,004	10,003	(59,998)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	1	7	(2)	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	143,273	139,931	144,807	(4,442)	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	36,477	11,148	34,013	(14,316)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	18,884	51,976	30,021	6,456	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	3,803	11,934	5,366	1,044	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	-	-	21	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,323	19,314	282	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 454,265	$ 745,672	$ 556,767	$ 380,394	$ 309,266	$ 436,406
CD Accounts											
01-General (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	326,125	571,309	(287,830)	613,955
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,490	203,664	60,535	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,734	(2,265)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	429,680	460,730	460,730	488,785	(318,985)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	202,915	202,915	170,850	26,530	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	$1,167,440	$1,046,066	$(522,015)	$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	$1,724,207	$1,426,460	$(212,749)	$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	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	267,307	262,873	377,945	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,307	10,136	307	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	4,835	6,482	2,045	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	326,125	571,309	(287,830)	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	$ 608,575	$ 850,799	$ 92,468	$ 717,564
02-Depreciation											
02-Depreciation Cash	0	5	4	1	0	4	40,004	40,004	10,003	(59,998)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,490	203,664	60,535	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 214,494	$ 214,494	$ 213,666	$ 537	$ 213,957
03-Employee Benefit											
03-Employee Benefit Cash	5	8	4	8	12	18	1	1	7	(2)	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,734	(2,265)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 3,173	$ 3,181	$ 3,181	$ 3,741	$ (2,267)	$ 5,448
05-Activities											
05-Activities Cash	139,101	133,134	145,371	142,678	158,797	156,169	143,273	139,931	144,807	(4,442)	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 156,169	$ 143,273	$ 139,931	$ 144,807	$ (4,442)	$ 147,715
06-Nutrition											
06-Nutrition Cash	40,163	39,045	24,489	43,235	42,389	35,159	36,477	11,148	34,013	(14,316)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 11,148	$ 34,013	$ (14,316)	$ 50,793
07-Bond											
07-Bond Cash	45,972	8,691	1,902	66,783	22,956	23,002	18,884	51,976	30,021	6,456	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	429,680	460,730	460,730	488,785	(318,985)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 452,682	$ 479,614	$ 512,706	$ 518,806	$ (312,529)	$ 792,143
08-Building											
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	3,803	11,934	5,366	1,044	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	188,505	194,825	202,915	202,915	170,850	26,530	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 200,882	$ 206,718	$ 214,849	$ 176,216	$ 27,574	$ 179,144
09-QCPUF											
09-QCPUF Cash	56	56	56	-	-	-	-	-	21	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ -	$ -	$ 21	$ (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	19,314	282	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,293	$ 19,323	$ 19,323	$ 19,323	$ 19,314	$ 282	$ 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	$ 1,724,207	$ 1,961,382	$ (212,749)	$ 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	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	188,306	437,792	3,502,337	5,217,060	32.87%	(1,714,723)
02-Depreciation	39	119	224	263	254	434	574	-	238	1,907	243,983	99.22%	(242,076)
03-Employee Benefit	2	3	6	4	4	6	8	-	4	33	18	-84.17%	15
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	4,397	-	16,468	131,745	191,850	31.33%	(60,105)
06-Nutrition	26,525	32,592	10,296	55,329	19,669	30,435	33,665	-	26,064	208,510	356,878	41.57%	(148,368)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	26,932	33,092	69,011	552,088	817,575	32.47%	(265,487)
08-Building (FCB)	60	95	146	16,103	44,841	11,737	5,836	8,132	10,869	86,950	200,720	56.68%	(113,770)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	-	-	56	449	5,000	91.02%	(4,551)
Total Receipts	$1,119,126	$119,029	$ 353,745	$522,291	$1,141,210	$ 462,899	$536,189	$ 229,530	$ 560,502	$4,484,018	$7,033,084	36.24%	$ (2,549,066)
Expenditures													
01-General	390,570	419,273	549,946	409,167	385,259	406,621	660,727	389,763	451,416	3,611,326	6,618,423	45.44%	(3,007,097)
02-Depreciation	-	1,370	-	-	-	-	-	-	171	1,370	457,939	99.70%	(456,569)
03-Employee Benefit	-	-	2,300	-	-	-	-	-	288	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	30,773	15,648	13,488	17,292	3,342	17,441	139,529	346,031	59.68%	(206,502)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,348	25,329	31,019	248,156	403,501	38.50%	(155,345)
07-Bond	-	-	831,525	-	-	-	-	-	103,941	831,525	1,705,177	51.24%	(873,652)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	4,540	-	-	6,406	51,244	377,109	86.41%	(325,865)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	-	-	7	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	-	21	167	24,007	99.30%	(23,840)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$479,639	$ 421,421	$ 462,314	$710,367	$ 418,434	$ 610,709	$4,885,671	$9,937,708	50.84%	$ (5,052,037)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	50,503	6,722	7	-	$ 72,293	$ 57,231	$ 72,293
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	363,172	40,956	63,000	-	$1,184,049	$ 467,128	$ 1,184,049
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	376,022	11,480	36,079	-	$ 733,593	$ 423,581	$ 733,593
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	-	$ 5,338	$ 3,443	$ 5,338
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	527	91	267	-	$ 1,401	$ 885	$ 1,401
Carline Taxes (All Counties)	609	-	-	-	-	-	-	-	$ 609	$ -	$ 609
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	58,309	9,177	-	$ 60,813	$ 79,988	$ 140,801
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,895	-	$ 8,773	$ 5,308	$ 14,081
Homestead (All Counties)	-	-	-	-	-	3,846	3,867	-	$ 7,712	$ 7,712	$ 7,712
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	130,768	3,772	-	$ 134,540	$ 134,540	$ 134,540
Pro Rate MV (All Counties)	-	827	-	-	935	22	-	-	$ 827	$ 957	$ 1,784
State Aid	15,898	15,869	-	15,869	15,869	15,869	15,869	-	$ 95,243	$ 47,607	$ 95,243
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	29,087	34,987	-	$ 118,164	$ 91,119	$ 118,164
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	188,306	$ 438,793	$ 502,340	$ 941,132
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	99,085	-	$1,041,994	$ 947,940	$ 1,989,934
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	320,494	322,455	$2,601,937	$1,286,812	$ 2,601,937
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	340,233	67,308	$ 453,832	$ 555,558	$ 1,009,389
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	$ 608,575			
$ 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	1.52			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-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	-	$ 115,526	$ 44,106	$ 115,526
Xfr from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	7,682	14,335	17,647	-	$ 53,321	$ 39,663	$ 92,984
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	10,233	9,483	$ 77,662	$ 39,066	$ 77,662
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	22,115	15,846	$ 93,703	$ 76,790	$ 170,493
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 11,148			
$ 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	0.34			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	2,960	394	-	-	$ 3,354	$ 3,354	$ 3,354
Furnas County Taxes Coll'd	-	-	-	10,341	20,338	2,228	2,913	-	$ 35,819	$ 25,478	$ 35,819
Gosper County Taxes Coll'd	-	-	-	5,595	21,373	367	1,952	-	$ 29,288	$ 23,693	$ 29,288
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	60	95	146	167	171	8,748	971	8,132	$ 468	$ 18,021	$ 18,489
Total Taxes Coll'd	-	-	-	15,936	44,671	2,989	4,865	-	$ 15,936	$ 52,524	$ 68,460
Expenditures-All Other	8,850	31,814	3,020	3,020	-	4,540	-	-	$ 46,704	$ 4,540	$ 51,244
Inter-Fund Loan to General Fund	-								$ -	$ -	$ -
Running Balance	$ 170,354	$138,635	$ 135,760	$148,844	$ 193,685	$ 200,882	$206,718	$ 214,849			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	12,010	1,598	-	-	$ 17,186	$ 13,608	$ 17,186
Furnas County Taxes Coll'd	114,553	1,821	9,507	44,608	86,301	9,620	15,275	-	$ 281,686	$ 111,196	$ 281,686
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	88,696	1,738	8,577	-	$ 180,370	$ 99,010	$ 180,370
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	-	$ 875	$ 432	$ 875
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	125	22	64	-	$ 347	$ 210	$ 347
Carline (All Counties)	145	-	-	-	-	-	-	-	$ 145	$ -	$ 145
Homestead (All Counties)	-	-	-	-	-	914	919	-	$ 1,833	$ 1,833	$ 1,833
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	31,086	897	-	$ -	$ 31,983	$ 31,983
Pro Rate MV (All Counties)	-	260	-	-	222	5	-	-	$ 260	$ 228	$ 487
Transfer from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	265	508	1,011	183	181	781	1,154	33,092	$ 1,967	$ 35,208	$ 37,175
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	12,956	23,852	-	$ 255,427	$ 223,814	$ 479,242
Expenditures-All Other	-	-	831,525	-	-	-	-	-	$ 831,525	$ -	$ 831,525
Running Balance	$ 959,347	$969,551	$ 150,737	$218,998	$ 406,811	$ 452,682	$479,614	$ 512,706			
$ 792,143											
^ Cash on Hand as of 8/31/22											