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	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	50,005	249,939	262,632	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,361	10,361	10,182	361	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	6,857	6,607	6,635	2,067	4,790
02-Depreciation	0	5	4	1	0	4	40,004	1,006	1	2	4,103	(100,001)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	11	0	10	8	(3)	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,750	143,367	199,604	150,425	(4,349)	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	41,596	28,361	36,571	(9,198)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	58,098	2	28,817	45,669	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	52,178	4	9,330	49,419	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	-	-	-	-	17	(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	19,299	198	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 454,265	$ 745,672	$ 528,338	$ 683,147	$ 314,195	$ 468,477	$ 246,741	$ 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	668,629	403,085	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	189,259	62,560	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	3,627	(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	532,381	(133,210)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	202,915	215,580	259,805	313,610	195,288	83,420	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	$1,444,713	$ 413,610	$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	$2,308,370	$1,913,189	$ 660,351	$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	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	50,005	249,939	262,632	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,361	10,361	10,182	361	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	6,857	6,607	6,635	2,067	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	668,629	403,085	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	$ 944,953	$ 935,385	$ 668,146	$ 717,564
02-Depreciation													
02-Depreciation Cash	0	5	4	1	0	4	40,004	1,006	1	2	4,103	(100,001)	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	189,259	62,560	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 214,494	$ 175,996	$ 176,516	$ 86,267	$ 193,362	$ (37,441)	$ 213,957
03-Employee Benefit													
03-Employee Benefit Cash	5	8	4	8	12	18	1	11	0	10	8	(3)	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	3,627	(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	$ 3,635	$ (2,248)	$ 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	199,604	150,425	(4,349)	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 156,169	$ 143,273	$ 142,750	$ 143,367	$ 199,604	$ 150,425	$ (4,349)	$ 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	28,361	36,571	(9,198)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 41,596	$ 28,361	$ 36,571	$ (9,198)	$ 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	2	28,817	45,669	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	532,381	(133,210)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 452,682	$ 479,614	$ 556,514	$ 704,603	$ 713,122	$ 561,198	$ (87,541)	$ 792,143
08-Building													
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	52,178	4	9,330	49,419	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	195,288	83,420	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 200,882	$ 206,718	$ 225,709	$ 311,983	$ 313,614	$ 204,618	$ 132,839	$ 179,144
09-QCPUF													
09-QCPUF Cash	56	56	56	-	-	-	-	-	-	-	17	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 17	$ (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	19,299	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	$ 19,299	$ 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	$ 2,308,370	$ 2,104,508	$ 660,351	$ 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	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	50,007	473,285	4,732,854	5,217,060	9.28%	(484,206)
02-Depreciation	39	119	224	263	254	434	574	502	520	562	349	3,491	243,983	98.57%	(240,492)
03-Employee Benefit	2	3	6	4	4	6	8	9	9	10	6	62	18	-244.11%	44
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	4,397	14,149	24,542	64,206	23,464	234,641	191,850	-22.30%	42,791
06-Nutrition	26,525	32,592	10,296	55,329	19,669	30,435	33,665	23,648	34,026	123	26,631	266,307	356,878	25.38%	(90,571)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	26,932	76,900	211,483	8,519	81,590	815,898	817,575	0.21%	(1,677)
08-Building (FCB)	60	95	146	16,103	44,841	11,737	5,836	18,991	90,204	2,363	19,038	190,376	200,720	5.15%	(10,344)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	-	-	45	-	49	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	$ 125,790	$ 624,412	$6,244,123	$ 7,033,084	11.22%	$ (788,961)
Expenditures															
01-General	390,570	419,273	549,946	409,167	385,259	406,621	660,727	391,987	401,151	490,763	450,546	4,505,464	6,618,423	31.93%	(2,112,959)
02-Depreciation	-	1,370	-	-	-	-	-	39,000	-	90,811	13,118	131,181	457,939	71.35%	(326,758)
03-Employee Benefit	-	-	2,300	-	-	-	-	-	-	-	230	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	7,968	18,275	182,752	346,031	47.19%	(163,279)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,348	25,329	27,226	13,357	28,874	288,739	403,501	28.44%	(114,762)
07-Bond	-	-	831,525	-	-	-	-	-	63,395	-	89,492	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	5,591	55,906	377,109	85.18%	(321,203)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	-	-	-	-	6	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	-	129	-	30	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	$ 603,632	$ 606,161	$6,061,613	$ 9,937,708	39.00%	$ (3,876,095)

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	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	-	$ 77,924	$ 62,863	$ 77,924
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	363,172	40,956	63,000	131,659	638,100	21,152	$1,974,959	$1,258,038	$ 1,974,959
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	303	$ 6,082	$ 4,186	$ 6,082
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	13,104	$ 60,813	$ 123,302	$ 184,115
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,895	946	1,524	1,479	$ 8,773	$ 9,257	$ 18,030
Homestead (All Counties)	-	-	-	-	-	3,846	3,867	3,867	3,867	580	$ 11,579	$ 16,025	$ 16,025
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	-	$ 126,981	$ 79,345	$ 126,981
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	29,087	34,987	18,234	31,502	-	$ 167,900	$ 140,855	$ 167,900
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	8,128	$ 438,793	$ 375,165	$ 813,957
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	99,085	179,158	872,702	26,374	$1,041,994	$2,026,175	$ 3,068,169
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	320,494	322,455	321,008	312,062	$3,235,006	$1,919,881	$ 3,235,006
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	340,233	69,532	80,143	178,701	$ 453,832	$ 816,627	$ 1,270,458
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	$ 944,953			
$ 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	2.36			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-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	-	$ 156,529	$ 85,109	$ 156,529
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	123	$ 53,321	$ 56,457	$ 109,778
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	10,233	9,483	8,746	7,886	$ 94,294	$ 55,697	$ 94,294
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	22,115	15,846	18,480	5,472	$ 93,703	$ 100,742	$ 194,445
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 41,596	$ 28,361			
$ 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	0.87			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	2,960	394	-	150	180	-	$ 3,684	$ 3,684	$ 3,684
Furnas County Taxes Coll'd	-	-	-	10,341	20,338	2,228	2,913	7,683	37,351	1,191	$ 82,043	$ 71,702	$ 82,043
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	2	$ 4	$ 4	$ 4
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	861	$ 468	$ 58,378	$ 58,846
Total Taxes Coll'd	-	-	-	15,936	44,671	2,989	4,865	10,462	51,106	1,501	$ 15,936	$ 115,594	$ 131,529
Expenditures-All Other	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	732	$ 46,704	$ 9,202	$ 55,906
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	$ 313,614			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	12,010	1,598	-	608	731	-	$ 18,524	$ 14,946	$ 18,524
Furnas County Taxes Coll'd	114,553	1,821	9,507	44,608	86,301	9,620	15,275	31,284	151,648	5,006	$ 469,625	$ 299,135	$ 469,625
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	65	$ 1,032	$ 589	$ 1,032
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	138	$ 2,753	$ 3,810	$ 3,810
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	$ 1,967	$ 7,030	$ 8,997
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	12,956	23,852	42,557	207,418	6,248	$ 255,427	$ 480,038	$ 735,465
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	$ 713,122			
$ 792,143													
^ Cash on Hand as of 8/31/22													