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	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	50,002	238,659	173,436	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,319	10,157	319	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	5,871	6,529	1,081	4,790
02-Depreciation	0	5	4	1	0	4	40,004	1,006	1	4,558	(98,996)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	11	0	7	7	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,750	135,965	144,138	(4,965)	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	8,174	33,770	(15,998)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	0	25,563	29,451	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	4	4,569	7,370	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	-	-	-	19	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,323	19,194	19,300	282	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 454,265	$ 745,672	$ 528,338	$ 229,529	$ 398,675	$ 91,932	$ 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	645,368	(67,030)	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	200,703	61,035	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,200	3,674	(2,265)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	429,680	460,730	514,635	646,505	512,299	(265,080)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	202,915	215,580	259,805	182,141	39,195	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	$1,263,424	$(234,145)	$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	$2,332,594	$1,662,099	$(142,213)	$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	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	50,002	238,659	173,436	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,307	10,319	10,319	10,157	319	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,835	5,871	5,871	6,529	1,081	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	645,368	(67,030)	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	$ 1,083,232	$ 900,713	$ 107,806	$ 717,564
02-Depreciation												
02-Depreciation Cash	0	5	4	1	0	4	40,004	1,006	1	4,558	(98,996)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,990	176,515	200,703	61,035	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 214,494	$ 175,996	$ 176,516	$ 205,261	$ (37,961)	$ 213,957
03-Employee Benefit												
03-Employee Benefit Cash	5	8	4	8	12	18	1	11	0	7	7	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,180	3,200	3,674	(2,265)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 3,173	$ 3,181	$ 3,191	$ 3,200	$ 3,682	$ (2,258)	$ 5,448
05-Activities												
05-Activities Cash	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,750	135,965	144,138	(4,965)	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 156,169	$ 143,273	$ 142,750	$ 135,965	$ 144,138	$ (4,965)	$ 147,715
06-Nutrition												
06-Nutrition Cash	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	8,174	33,770	(15,998)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 8,174	$ 33,770	$ (15,998)	$ 50,793
07-Bond												
07-Bond Cash	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	0	25,563	29,451	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	429,680	460,730	514,635	646,505	512,299	(265,080)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 452,682	$ 479,614	$ 556,514	$ 646,505	$ 537,862	$(235,629)	$ 792,143
08-Building												
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	4	4,569	7,370	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	182,141	39,195	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 200,882	$ 206,718	$ 225,709	$ 259,809	$ 186,711	$ 46,565	$ 179,144
09-QCPUF												
09-QCPUF Cash	56	56	56	-	-	-	-	-	-	19	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ 19	$ (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	19,194	19,300	282	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,293	$ 19,323	$ 19,323	$ 19,323	$ 19,194	$ 19,300	$ 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	$ 1,983,648	$ 2,332,594	$2,031,455	$(142,213)	$ 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	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	655,681	486,337	4,377,037	5,217,060	16.10%	(840,023)
02-Depreciation	39	119	224	263	254	434	574	502	520	325	2,929	243,983	98.80%	(241,054)
03-Employee Benefit	2	3	6	4	4	6	8	9	9	6	52	18	-187.50%	34
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	4,397	14,149	2,753	16,516	148,647	191,850	22.52%	(43,203)
06-Nutrition	26,525	32,592	10,296	55,329	19,669	30,435	33,665	23,648	604	25,862	232,762	356,878	34.78%	(124,116)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	26,932	76,900	153,386	83,254	749,282	817,575	8.35%	(68,293)
08-Building (FCB)	60	95	146	16,103	44,841	11,737	5,836	18,991	38,029	15,093	135,838	200,720	32.32%	(64,882)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	-	-	-	50	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	$541,525	$ 850,983	$ 627,444	$5,646,996	$7,033,084	19.71%	$ (1,386,088)
Expenditures														
01-General	390,570	419,273	549,946	409,167	385,259	406,621	660,727	391,987	397,819	445,708	4,011,369	6,618,423	39.39%	(2,607,054)
02-Depreciation	-	1,370	-	-	-	-	-	39,000	-	4,486	40,370	457,939	91.18%	(417,569)
03-Employee Benefit	-	-	2,300	-	-	-	-	-	-	256	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	9,538	17,822	160,398	346,031	53.65%	(185,633)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,348	25,329	27,226	30,598	275,382	403,501	31.75%	(128,119)
07-Bond	-	-	831,525	-	-	-	-	-	63,395	99,436	894,920	1,705,177	47.52%	(810,257)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	6,130	55,174	377,109	85.37%	(321,935)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	-	-	-	6	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	-	129	33	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	$ 502,037	$ 604,474	$5,440,263	$9,937,708	45.26%	$ (4,497,445)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	50,503	6,722	7	2,556	-	$ 74,848	$ 59,787	$ 74,848
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	363,172	40,956	63,000	131,659	453,848	$1,769,555	$1,052,634	$ 1,769,555
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	376,022	11,480	36,079	44,944	181,681	$ 960,217	$ 650,206	$ 960,217
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	278	$ 5,739	$ 3,843	$ 5,739
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	-	-	-	-	-	-	-	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	12,366	$ 60,813	$ 110,070	$ 170,883
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,895	946	-	$ 8,773	$ 6,254	$ 15,027
Homestead (All Counties)	-	-	-	-	-	3,846	3,867	3,867	580	$ 11,579	$ 12,159	$ 12,159
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	130,768	3,772	130,768	-	$ 265,308	$ 265,308	$ 265,308
Pro Rate MV (All Counties)	-	827	-	-	935	22	-	4,339	-	$ 827	$ 5,296	$ 6,123
State Aid	15,898	15,869	-	15,869	15,869	15,869	15,869	15,869	-	$ 111,112	$ 63,476	$ 111,112
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	29,087	34,987	18,234	-	$ 136,398	$ 109,353	$ 136,398
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	4,303	$ 438,793	$ 354,644	$ 793,436
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	99,085	179,158	635,528	$1,041,994	$1,762,627	$ 2,804,621
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	320,494	322,455	321,008	$2,922,944	$1,607,820	$ 2,922,944
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	340,233	69,532	76,812	$ 453,832	$ 634,593	$ 1,088,425
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	$1,083,232			
$ 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	2.71			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-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	-	$ 131,040	$ 59,619	$ 131,040
Xfr from General Fund	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	7,682	14,335	17,647	8,134	604	$ 53,321	$ 48,402	$ 101,722
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	10,233	9,483	8,746	$ 86,408	$ 47,812	$ 86,408
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	22,115	15,846	18,480	$ 93,703	$ 95,270	$ 188,973
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 36,477	$ 34,795	$ 8,174			
$ 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	0.25			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	2,960	394	-	150	-	$ 3,503	$ 3,503	$ 3,503
Furnas County Taxes Coll'd	-	-	-	10,341	20,338	2,228	2,913	7,683	26,552	$ 70,053	$ 59,712	$ 70,053
Gosper County Taxes Coll'd	-	-	-	5,595	21,373	367	1,952	2,630	10,649	$ 42,567	$ 36,971	$ 42,567
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	8,529	829	$ 468	$ 19,248	$ 19,716
Total Taxes Coll'd	-	-	-	15,936	44,671	2,989	4,865	10,462	37,200	$ 15,936	$ 100,187	$ 116,123
Expenditures-All Other	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	$ 46,704	$ 8,470	$ 55,174
Inter-Fund Loan to General Fund	-									$ -	$ -	$ -
Running Balance	$ 170,354	$138,635	$ 135,760	$148,844	$ 193,685	$ 200,882	$206,718	$225,709	$ 259,809			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	12,010	1,598	-	608	-	$ 17,793	$ 14,215	$ 17,793
Furnas County Taxes Coll'd	114,553	1,821	9,507	44,608	86,301	9,620	15,275	31,284	107,848	$ 420,818	$ 250,328	$ 420,818
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	88,696	1,738	8,577	10,666	43,189	$ 234,225	$ 152,865	$ 234,225
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	57	$ 957	$ 514	$ 957
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	125	22	64	-	-	$ 347	$ 210	$ 347
Carline (All Counties)	145	-	-	-	-	-	-	-	624	$ 769	$ 624	$ 769
Homestead (All Counties)	-	-	-	-	-	914	919	919	138	$ 2,753	$ 2,890	$ 2,890
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	31,086	897	31,086	-	$ -	$ 63,069	$ 63,069
Pro Rate MV (All Counties)	-	260	-	-	222	5	-	987	-	$ 260	$ 1,214	$ 1,474
Transfer from General Fund	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	265	508	1,011	183	181	781	1,154	1,325	1,530	$ 1,967	$ 4,971	$ 6,938
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	12,956	23,852	42,557	151,037	$ 255,427	$ 417,409	$ 672,836
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	$ 646,505			
$ 792,143												
^ Cash on Hand as of 8/31/22												