

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	Aug-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	91,278	495,642	262,838	406,823	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	10,201	10,000	10,172	-	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	8,851	5,115	6,731	325	4,790
02-Depreciation	0	5	4	1	0	4	40,004	1,006	1	2	4	19	3,421	(99,982)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	11	0	10	20	4	8	0	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	143,273	142,760	143,367	200,636	177,535	151,546	152,863	3,830	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	36,477	34,795	41,596	30,437	30,738	32,147	35,889	(18,646)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	18,884	41,879	58,098	4,716	5,847	16,655	26,282	4,227	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129	52,178	1,205	1,333	19,612	9,621	16,853	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCUP	56	56	56	-	-	-	-	-	-	-	-	-	14	(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	24,344	19,714	5,303	19,041
Total - Cash	\$ 525,919	\$ 297,902	\$ 465,594	\$ 681,456	\$ 456,754	\$ 454,265	\$ 745,672	\$ 528,338	\$ 683,147	\$ 391,467	\$ 345,046	\$ 755,084	\$ 506,869	\$ 318,678	\$ 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	-	608,035	(613,955)	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	60,800	168,326	(53,155)	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	3,120	3,549	(2,325)	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	732,360	664,678	(47,355)	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	185,915	202,927	9,530	176,385
09-QCUP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 982,195	\$1,598,906	\$(707,260)	\$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	\$2,041,176	\$1,737,279	\$2,105,776	\$(388,582)	\$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	Aug-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	91,278	495,642	262,838	406,823	88,819
01-General Clearing	10,035	9,844	10,111	10,133	10,072	10,256	10,307	10,319	10,361	10,403	10,201	10,000	10,172	10,000	10,000
01-General Section 125	6,478	6,952	6,172	7,752	6,855	6,252	6,835	5,871	6,857	7,066	8,851	5,115	6,731	325	4,790
01-General CD (First State)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	546,925	1,017,040	877,980	610,125	-	608,035	(613,955)	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	\$ 720,456	\$ 510,757	\$ 887,776	\$ (206,807)	\$ 717,564
02-Depreciation															
02-Depreciation Cash	0	5	4	1	0	4	40,004	1,006	1	2	4	19	3,421	(99,982)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	174,490	174,980	176,515	86,265	66,520	60,800	168,326	(53,155)	113,955
Total - Depreciation	\$ 213,995	\$ 212,745	\$ 212,969	\$ 213,231	\$ 213,485	\$ 213,919	\$ 214,494	\$ 175,986	\$ 176,516	\$ 86,267	\$ 66,524	\$ 60,819	\$ 171,747	\$ (153,137)	\$ 213,957
03-Employee Benefit															
03-Employee Benefit Cash	5	8	4	8	12	18	1	11	0	10	20	4	8	0	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	3,120	3,549	(2,325)	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	\$ 3,124	\$ 3,558	\$ (2,325)	\$ 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	177,535	151,546	152,863	3,830	147,715
Total - Activities	\$ 139,101	\$ 133,134	\$ 145,371	\$ 142,678	\$ 158,797	\$ 156,169	\$ 143,273	\$ 142,750	\$ 143,367	\$ 200,636	\$ 177,535	\$ 151,546	\$ 152,863	\$ 3,830	\$ 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	30,738	32,147	35,889	(18,646)	50,793
Total - Nutrition	\$ 40,163	\$ 39,045	\$ 24,489	\$ 43,235	\$ 42,389	\$ 35,159	\$ 36,477	\$ 34,795	\$ 41,596	\$ 30,437	\$ 30,738	\$ 32,147	\$ 35,889	\$ (18,646)	\$ 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	5,847	16,655	26,282	4,227	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	732,360	564,678	(47,355)	779,715
Total - Bond	\$ 959,347	\$ 969,551	\$ 150,737	\$ 218,998	\$ 406,811	\$ 452,682	\$ 479,614	\$ 556,514	\$ 704,603	\$ 717,836	\$ 725,807	\$ 749,015	\$ 590,960	\$ (43,128)	\$ 792,143
08-Building															
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	3,803	10,129							

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	Aug-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	353,524	464,777	407,325	961,491	121,066	47,159	425,179	439,688	5,276,251	5,217,060	-1.13%	59,191
02-Depreciation	39	119	224	263	254	434	574	502	520	562	257	719	331	3,967	243,983	98.37%	(240,016)
03-Employee Benefit	2	3	6	4	4	6	8	9	9	10	10	11	7	82	18	-355.50%	64
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	4,397	14,149	24,542	77,065	8,981	6,369	21,904	262,850	191,850	-37.01%	71,000
06-Nutrition	26,525	32,592	10,286	55,329	19,689	30,435	33,665	23,648	34,026	2,199	8,031	17,384	24,483	293,798	356,878	17.68%	(63,080)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	26,932	76,902	21,483	13,233	7,971	23,209	70,983	851,792	817,875	-4.19%	34,217
08-Building (FCSB)	60	95	146	16,103	44,841	11,737	5,836	18,991	90,204	3,563	2,865	6,068	16,659	199,909	200,720	0.40%	(811)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPIUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	305	79	-	-	35	30	-	-	45	-	-	5,105	467	5,599	5,000	-11.98%	599
Total Receipts	\$ 1,119,126	\$ 119,029	\$ 363,745	\$ 522,291	\$ 1,141,210	\$ 462,899	\$ 536,189	\$ 541,525	\$ 1,322,320	\$ 217,699	\$ 74,674	\$ 463,542	\$ 633,603	\$ 5,694,248	\$ 7,033,084	1.97%	\$ (138,836)
Expenditures																	
01-General	390,570	419,273	549,946	409,167	385,259	406,621	660,727	391,987	401,151	493,573	339,906	634,878	456,921	5,483,058	6,618,423	17.15%	(1,135,365)
02-Depreciation	-	1,370	-	-	-	-	-	39,000	-	90,811	20,000	-	13,092	157,104	457,939	65.69%	(300,835)
03-Employee Benefit	-	-	2,300	-	-	-	-	-	-	-	-	107	201	2,407	5,465	55.97%	(3,059)
05-Activities	20,373	20,294	16,318	30,773	15,648	13,488	17,292	14,673	23,925	19,796	32,083	32,357	21,585	259,020	346,031	25.15%	(87,011)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,348	25,329	27,226	13,357	7,730	15,975	26,037	312,444	403,501	22.57%	(91,057)
07-Bond	-	-	831,525	-	-	-	-	-	63,995	-	-	-	74,577	894,920	1,705,177	47.52%	(810,257)
08-Building (FCSB)	8,850	31,814	3,020	3,020	-	4,540	-	-	3,930	732	19,422	98,199	14,461	173,526	377,109	53.99%	(203,583)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPIUF	-	-	-	-	-	-	-	-	-	-	-	-	5	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	-	129	-	-	-	25	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	\$ 419,141	\$ 787,440	\$ 607,625	\$ 7,282,831	\$ 9,957,708	26.72%	\$ (2,654,877)

Additional Information:															
	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Jul-23	Aug-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
General Fund Only															
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	8,113	66,613	\$ 2,061,528	\$ 1,344,607	\$ 2,061,528
Gosper County Taxes Coll'd	206,968	-	4,768	58,276	376,022	11,480	36,079	44,944	231,527	5,222	10,609	20,733	\$ 1,046,628	\$ 736,616	\$ 1,046,628
Interest on REPP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on REPP Furnas Co. Taxes Coll'd	322	325	914	335	1,198	533	1,711	122	318	170	118	253	\$ 6,319	\$ 4,424	\$ 6,319
Interest on REPP Gosper Co. Taxes Coll'd	193	-	211	112	527	91	267	-	29	39	38	138	\$ 1,645	\$ 1,128	\$ 1,645
Carline Taxes (All Counties)	609	-	-	-	-	-	-	-	-	-	-	-	\$ 3,235	\$ 2,838	\$ 3,235
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	58,390	9,177	17,716	12,493	11,717	13,998	10,771	\$ 60,813	\$ 146,683	\$ 207,496
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,895	946	1,524	1,700	1,515	2,551	\$ 8,773	\$ 13,543	\$ 22,316
Homestead (All Counties)	-	-	-	-	-	3,846	3,867	3,867	3,867	3,867	3,862	-	\$ 11,579	\$ 23,174	\$ 23,174
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	-	2,137	45	\$ 827	\$ 7,571	\$ 8,398
State Aid	13,898	15,869	15,869	15,869	15,869	15,869	15,869	15,869	15,869	15,873	-	-	\$ 158,723	\$ 95,218	\$ 158,723
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	224,239	10,250	7,434	12,455	294,146	36,307	16,696	13,419	6,768	324,075	\$ 422,924	\$ 711,300	\$ 1,134,223
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	99,085	179,158	872,702	42,930	18,722	87,346	\$ 1,041,994	\$ 2,148,800	\$ 3,190,794
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	300,462	\$ 3,828,907	\$ 2,513,782	\$ 3,828,907
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	340,233	69,532	80,143	181,511	46,468	334,416	\$ 453,832	\$ 1,200,319	\$ 1,654,151
Inter-Fund Loan Repayment XXXXXX	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Running Balance \$	\$ 1,240,227	\$ 882,563	\$ 632,425	\$ 877,510	\$ 1,049,078	\$ 1,005,981	\$ 810,032	\$ 825,370	\$ 1,385,709	\$ 1,013,203	\$ 720,456	\$ 510,757			
^ 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		2.21	1.58	1.44	2.62	2.51	2.03	2.06	3.46	2.53	1.80	1.28			
Nutrition Fund Only															
State of NE Reimb	15,514	20,292	1,006	34,607	11,987	16,100	16,018	15,514	25,490	1,876	7,756	3,014	\$ 169,175	\$ 97,754	\$ 169,175

