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

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	YTD Average	Change in Balance	Aug-22
Fund Cash Accounts								
01-General	264,615	81,286	257,407	375,651	50,004	205,793	286,832	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,153	10,059	153	10,000
01-General Section 125	6,621	6,478	6,952	7,752	7,752	7,111	2,962	4,790
02-Depreciation	0	5	4	1	0	2	(100,000)	100,002
03-Employee Benefit	5	8	4	8	12	7	5	3
05-Activities	139,101	133,134	145,371	142,678	141,531	140,363	(5,037)	147,715
06-Nutrition	40,163	39,045	24,489	43,235	25,493	34,485	(7,559)	50,793
07-Bond	45,972	8,691	1,902	66,783	2	24,670	54,354	12,428
08-Building (FCB)	4	10	0	15,939	3	3,191	13,180	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	33	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,258	19,301	217	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 254,207	$ 202,280	$ 245,050	$ 436,406
CD Accounts								
01-General (First Central)	958,955	784,955	357,955	183,955	840,950	625,354	(430,000)	613,955
01-General (First State)	-	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,485	213,283	99,275	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	4,071	(2,290)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	511,828	(627,500)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	153,229	(43,480)	176,385
09-QCPUF	-	-	-	-	-	-	-	-
Total - CD	$ 2,262,120	$ 2,102,625	$ 858,670	$ 685,460	$ 1,629,950	$ 685,348	$ (1,003,995)	$ 1,689,455
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 1,884,157	$ 887,628	$ (758,945)	$ 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	YTD Average	Change in Balance	Aug-22
01-General								
01-General Cash	264,615	81,286	257,407	375,651	50,004	205,793	286,832	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,153	10,059	153	10,000
01-General Section 125	6,621	6,478	6,952	7,752	7,752	7,111	2,962	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	840,950	625,354	(430,000)	613,955
01-General CD (First State)	-	-	-	-	-	-	-	-
Total - General	$ 1,240,227	$ 882,563	$ 632,425	$ 577,510	$ 908,859	$ 848,317	$(140,053)	$ 717,564
02-Depreciation								
02-Depreciation Cash	0	5	4	1	0	2	(100,000)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,283	99,275	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,285	$ (725)	$ 213,957
03-Employee Benefit								
03-Employee Benefit Cash	5	8	4	8	12	7	5	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	4,071	(2,290)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 4,078	$ (2,286)	$ 5,448
05-Activities								
05-Activities Cash	139,101	133,134	145,371	142,678	141,531	140,363	(5,037)	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 141,531	$ 140,363	$ (5,037)	$ 147,715
06-Nutrition								
06-Nutrition Cash	40,163	39,045	24,489	43,235	25,493	34,485	(7,559)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 25,493	$ 34,485	$ (7,559)	$ 50,793
07-Bond								
07-Bond Cash	45,972	8,691	1,902	66,783	2	24,670	54,354	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	511,828	(627,500)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 383,857	$ 536,498	$(573,146)	$ 792,143
08-Building								
08-Building Cash (FCB)	4	10	0	15,939	3	3,191	13,180	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	188,505	153,229	(43,480)	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 188,508	$ 156,420	$ (30,300)	$ 179,144
09-QCPUF								
09-QCPUF Cash	56	56	56	-	-	33	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ 33	$ (56)	$ 56
12-Student Fee								
12-Student Fee Cash	19,346	19,346	19,298	19,258	19,258	19,301	217	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,258	$ 19,301	$ 217	$ 19,041
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 1,884,157	$ 1,952,781	$(758,945)	$ 2,125,861

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

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts										
01-General	913,233	61,610	299,808	354,252	709,481	467,677	2,338,384	5,217,060	55.18%	(2,878,676)
02-Depreciation	39	119	224	263	254	180	898	243,983	99.63%	(243,085)
03-Employee Benefit	2	3	6	4	4	4	18	18	-1.44%	0
05-Activities	11,759	14,328	30,555	28,080	7,489	18,442	92,210	191,850	51.94%	(99,640)
06-Nutrition	26,525	32,592	10,296	55,329	2,856	25,520	127,598	356,878	64.25%	(229,280)
07-Bond	167,204	10,204	12,710	68,261	164,860	84,648	423,239	817,575	48.23%	(394,336)
08-Building (FCB)	60	95	146	16,103	39,664	11,214	56,068	200,720	72.07%	(144,652)
08-Building (FSB)	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	-	77	384	5,000	92.32%	(4,616)
Total Receipts	$1,119,126	$119,029	$ 353,745	$522,291	$924,609	$ 607,760	$3,038,799	$ 7,033,084	56.79%	$ (3,994,285)
Expenditures										
01-General	390,570	419,273	549,946	409,167	378,133	429,418	2,147,089	6,618,423	67.56%	(4,471,334)
02-Depreciation	-	1,370	-	-	-	274	1,370	457,939	99.70%	(456,569)
03-Employee Benefit	-	-	2,300	-	-	460	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	30,773	8,636	19,679	98,395	346,031	71.56%	(247,636)
06-Nutrition	37,155	33,710	24,851	36,584	20,598	30,580	152,898	403,501	62.11%	(250,603)
07-Bond	-	-	831,525	-	-	166,305	831,525	1,705,177	51.24%	(873,652)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	9,341	46,704	377,109	87.62%	(330,405)
08-Building (FSB)	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	11	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	33	167	24,007	99.30%	(23,840)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$479,639	$407,367	$ 656,101	$3,280,503	$ 9,937,708	66.99%	$ (6,657,205)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	50,503	$ 65,565	$ 50,503	$ 65,565
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	323,976	$1,040,897	$ 323,976	$ 1,040,897
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	319,832	$ 629,843	$ 319,832	$ 629,843
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	322	325	914	335	802	$ 2,698	$ 802	$ 2,698
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	314	$ 831	$ 314	$ 831
Carline Taxes (All Counties)	609	-	-	-	-	$ 609	$ -	$ 609
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	$ 60,813	$ 12,501	$ 73,315
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	3	$ 8,773	$ 3	$ 8,776
Homestead (All Counties)	-	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	827	-	-	212	$ 827	$ 212	$ 1,040
State Aid	15,898	15,869	-	15,869	-	$ 47,636	$ -	$ 47,636
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	-	$ 27,045	$ -	$ 27,045
Apportionment (School Land)	-	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	-	$ -	$ -	$ -
All other receipts	167,044	21,392	240,108	10,250	1,337	$ 438,793	$ 1,337	$ 440,130
Total Taxes Coll'd	703,624	7,723	44,729	285,918	694,311	$1,041,994	$ 694,311	$ 1,736,305
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	$1,633,430	$ 318,306	$ 1,633,430
Expenditures-All Other	60,566	90,350	221,368	81,548	59,827	$ 453,832	$ 59,827	$ 513,659
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$1,240,227	$882,563	$ 632,425	$577,510	$908,859			
$ 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	2.27			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	15,514	20,292	1,006	34,607	-	$ 71,420	$ -	$ 71,420
Xfr from General Fund	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	2,856	$ 53,321	$ 2,856	$ 56,177
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	$ 47,458	$ 8,861	$ 47,458
Expenditures-All Other	27,591	22,931	16,737	26,445	11,737	$ 93,703	$ 11,737	$ 105,440
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 25,493			
$ 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	0.78			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	2,960	$ 2,960	$ 2,960	$ 2,960
Furnas County Taxes Coll'd	-	-	-	10,341	18,278	$ 28,619	$ 18,278	$ 28,619
Gosper County Taxes Coll'd	-	-	-	5,595	18,256	$ 23,851	$ 18,256	$ 23,851
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	$ 468	$ 171	$ 639
Total Taxes Coll'd	-	-	-	15,936	39,493	$ 15,936	$ 39,493	$ 55,429
Expenditures-All Other	8,850	31,814	3,020	3,020	-	$ 46,704	$ -	$ 46,704
Inter-Fund Loan to General Fund	-					$ -	$ -	$ -
Running Balance	$ 170,354	$138,635	$ 135,760	$148,844	$188,508			
$ 179,144								
^ Cash on Hand as of 8/31/22								

Bond Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	12,010	$ 15,588	$ 12,010	$ 15,588
Furnas County Taxes Coll'd	114,553	1,821	9,507	44,608	77,016	$ 247,506	$ 77,016	$ 247,506
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	75,337	$ 156,697	$ 75,337	$ 156,697
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	74	72	217	80	190	$ 633	$ 190	$ 633
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	75	$ 212	$ 75	$ 212
Carline (All Counties)	145	-	-	-	-	$ 145	$ -	$ 145
Homestead (All Counties)	-	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	260	-	-	50	$ 260	$ 50	$ 310
Transfer from General Fund	-	-	-	-	-	$ -	$ -	$ -
All other receipts	265	508	1,011	183	181	$ 1,967	$ 181	$ 2,149
Total Taxes Coll'd	166,675	9,350	11,432	67,971	164,363	$ 255,427	$ 164,363	$ 419,791
Expenditures-All Other	-	-	831,525	-	-	$ 831,525	$ -	$ 831,525
Running Balance	$ 959,347	$969,551	$ 150,737	$218,998	$383,857			
$ 792,143								
^ Cash on Hand as of 8/31/22								