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	YTD Average	Change in Balance	Aug-22
Fund Cash Accounts										
01-General	264,615	81,286	257,407	375,651	191,929	198,024	50,015	202,704	109,205	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,256	10,104	256	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,252	6,633	1,462	4,790
02-Depreciation	0	5	4	1	0	4	40,004	5,717	(99,997)	100,002
03-Employee Benefit	5	8	4	8	12	18	1	8	15	3
05-Activities	139,101	133,134	145,371	142,678	158,797	156,169	148,754	146,286	8,454	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	35,159	5,605	32,869	(15,634)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	23,002	0	24,187	10,574	12,428
08-Building (FCB)	4	10	0	15,939	5,180	6,057	5	3,885	3,298	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	-	24	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,312	282	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 454,265	$ 280,215	$ 287,464	$ 17,859	$ 436,406
CD Accounts										
01-General (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	606,335	177,495	613,955
01-General (First State)	-	-	-	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,485	213,915	174,490	207,831	99,960	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,813	(2,290)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	429,680	460,730	492,793	(350,035)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	202,915	166,269	18,440	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	$ 939,935	$ (56,430)	$1,689,455
Total - All	$2,788,039	$2,400,527	$1,324,264	$1,366,916	$2,086,704	$2,087,290	$1,447,655	$1,227,400	$ (38,571)	$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	YTD Average	Change in Balance	Aug-22
01-General										
01-General Cash	264,615	81,286	257,407	375,651	191,929	198,024	50,015	202,704	109,205	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,256	10,256	10,104	256	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	6,252	6,252	6,633	1,462	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	326,125	606,335	177,495	613,955
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-
Total - General	$ 1,240,227	$ 882,563	$ 632,425	$ 577,510	$ 1,049,078	$ 1,005,981	$ 392,648	$ 825,776	$ 288,418	$ 717,564
02-Depreciation										
02-Depreciation Cash	0	5	4	1	0	4	40,004	5,717	(99,997)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	174,490	207,831	99,960	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 214,494	$ 213,548	$ (37)	$ 213,957
03-Employee Benefit										
03-Employee Benefit Cash	5	8	4	8	12	18	1	8	15	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	3,155	3,180	3,813	(2,290)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 3,173	$ 3,181	$ 3,821	$ (2,275)	$ 5,448
05-Activities										
05-Activities Cash	139,101	133,134	145,371	142,678	158,797	156,169	148,754	146,286	8,454	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 156,169	$ 148,754	$ 146,286	$ 8,454	$ 147,715
06-Nutrition										
06-Nutrition Cash	40,163	39,045	24,489	43,235	42,389	35,159	5,605	32,869	(15,634)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 5,605	$ 32,869	$ (15,634)	$ 50,793
07-Bond										
07-Bond Cash	45,972	8,691	1,902	66,783	22,956	23,002	0	24,187	10,574	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	429,680	460,730	492,793	(350,035)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 452,682	$ 460,730	$ 516,979	$ (339,461)	$ 792,143
08-Building										
08-Building Cash (FCB)	4	10	0	15,939	5,180	6,057	5	3,885	3,298	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	188,505	194,825	202,915	166,269	18,440	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 200,882	$ 202,920	$ 170,154	$ 21,738	$ 179,144
09-QCPUF										
09-QCPUF Cash	56	56	56	-	-	-	-	24	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ -	$ 24	$ (56)	$ 56
12-Student Fee										
12-Student Fee Cash	19,346	19,346	19,298	19,258	19,293	19,323	19,323	19,312	282	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,293	$ 19,323	$ 19,323	$ 19,312	$ 282	$ 19,041
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 2,086,704	$ 2,087,290	$ 1,447,655	$ 1,928,771	$ (38,571)	$ 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	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	42,386	413,091	2,891,640	5,217,060	44.57%	(2,325,420)
02-Depreciation	39	119	224	263	254	434	574	272	1,907	243,983	99.22%	(242,076)
03-Employee Benefit	2	3	6	4	4	6	8	5	33	18	-84.17%	15
05-Activities	11,759	14,328	30,555	28,080	31,767	10,860	2,585	18,562	129,933	191,850	32.27%	(61,917)
06-Nutrition	26,525	32,592	10,296	55,329	19,669	30,435	2,828	25,382	177,672	356,878	50.21%	(179,206)
07-Bond	167,204	10,204	12,710	68,261	187,813	45,872	8,048	71,445	500,112	817,575	38.83%	(317,463)
08-Building (FCB)	60	95	146	16,103	44,841	11,737	2,038	10,717	75,020	200,720	62.62%	(125,700)
08-Building (FSB)	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	-	64	449	5,000	91.02%	(4,551)
Total Receipts	$1,119,126	$119,029	$ 353,745	$522,291	$1,141,210	$ 462,899	$ 58,466	$ 539,538	$3,776,765	$ 7,033,084	46.30%	$ (3,256,319)
Expenditures												
01-General	390,570	419,273	549,946	409,167	385,259	406,621	655,719	459,508	3,216,555	6,618,423	51.40%	(3,401,868)
02-Depreciation	-	1,370	-	-	-	-	-	196	1,370	457,939	99.70%	(456,569)
03-Employee Benefit	-	-	2,300	-	-	-	-	329	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	30,773	15,648	13,488	10,000	18,413	128,894	346,031	62.75%	(217,137)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	32,382	31,837	222,861	403,501	44.77%	(180,640)
07-Bond	-	-	831,525	-	-	-	-	118,789	831,525	1,705,177	51.24%	(873,652)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	4,540	-	7,321	51,244	377,109	86.41%	(325,865)
08-Building (FSB)	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	-	8	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	-	24	167	24,007	99.30%	(23,840)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$479,639	$ 421,421	$ 462,314	$698,101	$ 636,424	$4,454,971	$ 9,937,708	55.17%	$ (5,482,737)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	50,503	6,722	-	$ 72,286	$ 57,225	$ 72,286
Furnas County Taxes Coll'd	481,594	7,723	39,961	187,643	363,172	40,956	10,969	$1,132,018	$ 415,097	$ 1,132,018
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	376,022	11,480	17,255	$ 714,769	$ 404,757	$ 714,769
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	195	$ 3,822	$ 1,926	$ 3,822
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	527	91	-	$ 1,134	$ 617	$ 1,134
Carline Taxes (All Counties)	609	-	-	-	-	-	-	$ 609	$ -	$ 609
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	58,309	9,126	$ 60,813	$ 79,937	$ 140,750
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,792	1,823	$ 8,773	$ 5,236	$ 14,009
Homestead (All Counties)	-	-	-	-	-	3,846	580	$ 4,426	$ 4,426	$ 4,426
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	130,768	-	$ 130,768	$ 130,768	$ 130,768
Pro Rate MV (All Counties)	-	827	-	-	935	22	-	$ 827	$ 957	$ 1,784
State Aid	15,898	15,869	-	15,869	15,869	15,869	-	$ 79,374	$ 31,738	$ 79,374
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	29,087	-	$ 83,177	$ 56,132	$ 83,177
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	2,438	$ 438,793	$ 22,326	$ 461,119
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	59,158	28,224	$1,041,994	$ 877,079	$ 1,919,073
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	320,494	$2,279,482	$ 964,358	$ 2,279,482
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	81,063	335,225	$ 453,832	$ 483,242	$ 937,073
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$1,240,227	$882,563	$ 632,425	$577,510	$1,049,078	$1,005,981	$392,648			
$ 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	0.98			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-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	-	$ 99,508	$ 28,087	$ 99,508
Xfr from General Fund	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	7,682	14,335	2,828	$ 53,321	$ 24,844	$ 78,165
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	10,233	$ 68,179	$ 29,583	$ 68,179
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	22,150	$ 93,703	$ 60,978	$ 154,682
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 35,159	$ 5,605			
$ 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	0.17			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-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	469	$ 33,375	$ 23,035	$ 33,375
Gosper County Taxes Coll'd	-	-	-	5,595	21,373	367	1,011	$ 28,347	$ 22,752	$ 28,347
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	557	$ 468	$ 9,476	$ 9,944
Total Taxes Coll'd	-	-	-	15,936	44,671	2,989	1,481	$ 15,936	$ 49,140	$ 65,076
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	$202,920			
$ 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	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	2,608	$ 269,019	$ 98,529	$ 269,019
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	88,696	1,738	4,102	$ 175,895	$ 94,535	$ 175,895
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	-	$ 284	$ 147	$ 284
Carline (All Counties)	145	-	-	-	-	-	-	$ 145	$ -	$ 145
Homestead (All Counties)	-	-	-	-	-	914	138	$ 1,052	$ 1,052	$ 1,052
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	31,086	-	$ -	$ 31,086	$ 31,086
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	$ 1,967	$ 2,116	$ 4,083
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	12,956	6,710	$ 255,427	$ 206,672	$ 462,100
Expenditures-All Other	-	-	831,525	-	-	-	-	$ 831,525	$ -	$ 831,525
Running Balance	$ 959,347	$969,551	$ 150,737	$218,998	$ 406,811	$ 452,682	$460,730			
$ 792,143										
^ Cash on Hand as of 8/31/22										