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

	Sep-22	Oct-22	Nov-22	Dec-22	YTD Average	Change in Balance	Aug-22
Fund Cash Accounts							
01-General	264,615	81,286	257,407	50,367	163,419	168,589	88,819
01-General Clearing	10,035	9,844	10,111	10,111	10,025	111	10,000
01-General Section 125	6,621	6,478	6,952	6,803	6,714	2,163	4,790
02-Depreciation	0	5	4	1	2	(99,998)	100,002
03-Employee Benefit	5	8	4	8	6	1	3
05-Activities	139,101	133,134	145,371	154,220	142,957	(2,344)	147,715
06-Nutrition	40,163	39,045	24,489	(10,136)	23,390	(26,304)	50,793
07-Bond	45,972	8,691	1,902	1	14,141	(10,527)	12,428
08-Building (FCB)	4	10	0	3	4	(2,759)	2,759
08-Building (FSB)	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	42	-	56
12-Student Fee	19,346	19,346	19,298	19,258	19,312	257	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 230,635	$ 138,186	$ 29,189	$ 436,406
CD Accounts							
01-General (First Central)	958,955	784,955	357,955	183,955	571,455	(256,000)	613,955
01-General (First State)	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,233	99,010	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	4,300	(2,290)	5,445
07-Bond	913,375	960,860	148,835	152,215	543,821	(630,880)	779,715
08-Building	170,350	138,625	135,760	132,905	144,410	(40,625)	176,385
09-QCPUF	-	-	-	-	-	-	-
Total - CD	$ 2,262,120	$ 2,102,625	$ 858,670	$ 685,460	$ 537,170	$ (830,785)	$ 1,689,455
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 916,095	$ 675,357	$ (801,596)	$ 2,125,861

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

	Sep-22	Oct-22	Nov-22	Dec-22	YTD Average	Change in Balance	Aug-22
01-General							
01-General Cash	264,615	81,286	257,407	50,367	163,419	168,589	88,819
01-General Clearing	10,035	9,844	10,111	10,111	10,025	111	10,000
01-General Section 125	6,621	6,478	6,952	6,803	6,714	2,163	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	571,455	(256,000)	613,955
01-General CD (First State)	-	-	-	-	-	-	-
Total - General	$ 1,240,227	$ 882,563	$ 632,425	$ 251,236	$ 751,613	$ (85,138)	$ 717,564
02-Depreciation							
02-Depreciation Cash	0	5	4	1	2	(99,998)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,233	99,010	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,235	$ (988)	$ 213,957
03-Employee Benefit							
03-Employee Benefit Cash	5	8	4	8	6	1	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	4,300	(2,290)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 4,306	$ (2,289)	$ 5,448
05-Activities							
05-Activities Cash	139,101	133,134	145,371	154,220	142,957	(2,344)	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 154,220	$ 142,957	$ (2,344)	$ 147,715
06-Nutrition							
06-Nutrition Cash	40,163	39,045	24,489	(10,136)	23,390	(26,304)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ (10,136)	$ 23,390	$ (26,304)	$ 50,793
07-Bond							
07-Bond Cash	45,972	8,691	1,902	1	14,141	(10,527)	12,428
07-Bond CD	913,375	960,860	148,835	152,215	543,821	(630,880)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 152,216	$ 557,963	$ (641,407)	$ 792,143
08-Building							
08-Building Cash (FCB)	4	10	0	3	4	(2,759)	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	144,410	(40,625)	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 132,908	$ 144,414	$ (43,384)	$ 179,144
09-QCPUF							
09-QCPUF Cash	56	56	56	-	42	-	56
09-QCPUF CD	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ 42	$ -	$ 56
12-Student Fee							
12-Student Fee Cash	19,346	19,346	19,298	19,258	19,312	257	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,312	$ 257	$ 19,041
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 916,095	$ 1,857,231	$ (801,596)	$ 2,125,861

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

	Sep-22	Oct-22	Nov-22	Dec-22	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts									
01-General	913,233	61,610	299,808	21,961	324,153	1,296,612	5,217,060	75.15%	(3,920,448)
02-Depreciation	39	119	224	263	161	644	243,983	99.74%	(243,339)
03-Employee Benefit	2	3	6	4	4	15	18	19.44%	(4)
05-Activities	11,759	14,328	30,555	20,677	19,330	77,319	191,850	59.70%	(114,531)
06-Nutrition	26,525	32,592	10,296	1,958	17,843	71,371	356,878	80.00%	(285,507)
07-Bond	167,204	10,204	12,710	1,479	47,899	191,597	817,575	76.57%	(625,978)
08-Building (FCB)	60	95	146	167	117	468	200,720	99.77%	(200,252)
08-Building (FSB)	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	96	384	5,000	92.32%	(4,616)
Total Receipts	$1,119,126	$119,029	$ 353,745	$ 46,509	$ 409,602	$1,638,409	$ 7,033,084	76.70%	$ (5,394,675)
Expenditures									
01-General	390,570	419,273	549,946	403,150	440,735	1,762,939	6,618,423	73.36%	(4,855,484)
02-Depreciation	-	1,370	-	-	342	1,370	457,939	99.70%	(456,569)
03-Employee Benefit	-	-	2,300	-	575	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	11,829	17,704	70,814	346,031	79.54%	(275,217)
06-Nutrition	37,155	33,710	24,851	36,584	33,075	132,300	403,501	67.21%	(271,201)
07-Bond	-	-	831,525	-	207,881	831,525	1,705,177	51.24%	(873,652)
08-Building (FCB)	8,850	31,814	3,020	3,020	11,676	46,704	377,109	87.62%	(330,405)
08-Building (FSB)	-	-	-	-	-				
09-QCPUF	-	-	-	56	14	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	42	167	24,007	99.30%	(23,840)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$454,679	$ 712,044	$2,848,175	$ 9,937,708	71.34%	$ (7,089,533)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,061	-	-	-	$ 15,061	$ -	$ 15,061
Furnas County Taxes Coll'd	481,594	7,723	39,961	2,431	$ 531,710	$ -	$ 531,710
Gosper County Taxes Coll'd	206,968	-	4,768	2,814	$ 214,550	$ -	$ 214,550
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	322	325	914	88	$ 1,649	$ -	$ 1,649
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	$ 517	$ -	$ 517
Carline Taxes (All Counties)	609	-	-	-	$ 609	$ -	$ 609
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	$ 60,813	$ -	$ 60,813
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,536	$ 8,566	$ -	$ 8,566
Homestead (All Counties)	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	827	-	-	$ 827	$ -	$ 827
State Aid	15,898	15,869	-	15,869	$ 47,636	$ -	$ 47,636
SPED SA Reimb FY 20-21 (Approx. 43%)	-	-	-	-	$ -	$ -	$ -
Apportionment (School Land)	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	$ -	$ -	$ -
All other receipts	167,044	21,392	240,108	(13,869)	$ 414,673	$ -	$ 414,673
Total Taxes Coll'd	703,624	7,723	44,729	5,245	$ 761,321	$ -	$ 761,321
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	$ 1,315,124	$ -	$ 1,315,124
Expenditures-All Other	60,566	90,350	221,368	75,531	$ 447,815	$ -	$ 447,815
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 1,240,227	$ 882,563	$ 632,425	$ 251,236			
$ 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	0.63			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	15,514	20,292	1,006	-	$ 36,813	$ -	$ 36,813
Xfr from General Fund	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	1,958	$ 34,558	$ -	$ 34,558
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	$ 38,597	$ -	$ 38,597
Expenditures-All Other	27,591	22,931	16,737	26,445	$ 93,703	$ -	$ 93,703
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ (10,136)			
$ 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	(0.31)			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Furnas County Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Gosper County Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
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	$ 468	$ -	$ 468
Total Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
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	$132,908			
$ 179,144							
^ Cash on Hand as of 8/31/22							

Bond Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	2,885	693	-	-	$ 3,578	$ -	$ 3,578
Furnas County Taxes Coll'd	114,553	1,821	9,507	578	$ 126,460	$ -	$ 126,460
Gosper County Taxes Coll'd	49,237	6,835	1,925	669	$ 58,667	$ -	$ 58,667
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	74	72	217	21	$ 384	$ -	$ 384
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	$ 137	$ -	$ 137
Carline (All Counties)	145	-	-	-	$ 145	$ -	$ 145
Homestead (All Counties)	-	-	-	-	$ -	$ -	$ -
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	$ -	$ -	$ -
Pro Rate MV (All Counties)	-	260	-	-	$ 260	$ -	$ 260
Transfer from General Fund	-	-	-	-	$ -	$ -	$ -
All other receipts	265	508	1,011	184	$ 1,967	$ -	$ 1,967
Total Taxes Coll'd	166,675	9,350	11,432	1,248	$ 188,704	$ -	$ 188,704
Expenditures-All Other	-	-	831,525	-	$ 831,525	$ -	$ 831,525
Running Balance	$ 959,347	$969,551	$ 150,737	$152,216			
$ 792,143							
^ Cash on Hand as of 8/31/22							