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

	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	YTD Average	Change in Balance	Aug-22
Fund Cash Accounts									
01-General	264,615	81,286	257,407	375,651	191,929	50,052	203,490	103,110	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,072	10,048	72	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	5,919	6,642	1,338	4,790
02-Depreciation	0	5	4	1	0	4	2	(100,001)	100,002
03-Employee Benefit	5	8	4	8	12	18	9	8	3
05-Activities	139,101	133,134	145,371	142,678	158,797	155,895	145,830	11,082	147,715
06-Nutrition	40,163	39,045	24,489	43,235	42,389	13,184	33,751	(8,405)	50,793
07-Bond	45,972	8,691	1,902	66,783	22,956	2	24,384	10,527	12,428
08-Building (FCB)	4	10	0	15,939	5,180	0	3,522	2,421	2,759
08-Building (FSB)	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	-	-	-	28	(56)	56
12-Student Fee	19,346	19,346	19,298	19,258	19,293	19,323	19,311	252	19,041
Total - Cash	$ 525,919	$ 297,902	$ 465,594	$ 681,456	$ 456,754	$ 254,470	$ 243,827	$ 20,349	$ 436,406
CD Accounts									
01-General (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	653,037	226,995	613,955
01-General (First State)	-	-	-	-	-	-	-	-	-
02-Depreciation	213,995	212,740	212,965	213,230	213,485	213,915	213,388	99,530	113,955
03-Employee Benefit	5,445	5,445	3,155	3,155	3,155	3,155	3,918	(2,290)	5,445
07-Bond	913,375	960,860	148,835	152,215	383,855	429,680	498,137	(395,860)	779,715
08-Building	170,350	138,625	135,760	132,905	188,505	194,825	160,162	12,120	176,385
09-QCPUF	-	-	-	-	-	-	-	-	-
Total - CD	$ 2,262,120	$ 2,102,625	$ 858,670	$ 685,460	$ 1,629,950	$ 1,633,025	$ 833,805	$ (59,505)	$ 1,689,455
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 2,086,704	$ 1,887,495	$ 1,077,631	$ (39,156)	$ 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	YTD Average	Change in Balance	Aug-22
01-General									
01-General Cash	264,615	81,286	257,407	375,651	191,929	50,052	203,490	103,110	88,819
01-General Clearing	10,035	9,844	10,111	10,153	10,072	10,072	10,048	72	10,000
01-General Section 125	6,621	6,478	6,952	7,752	6,127	5,919	6,642	1,338	4,790
01-General CD (First Central)	958,955	784,955	357,955	183,955	840,950	791,450	653,037	226,995	613,955
01-General CD (First State)	-	-	-	-	-	-	-	-	-
Total - General	$ 1,240,227	$ 882,563	$ 632,425	$ 577,510	$ 1,049,078	$ 857,493	$ 873,216	$ 331,515	$ 717,564
02-Depreciation									
02-Depreciation Cash	0	5	4	1	0	4	2	(100,001)	100,002
02-Depreciation CD	213,995	212,740	212,965	213,230	213,485	213,915	213,388	99,530	113,955
Total - Depreciation	$ 213,995	$ 212,745	$ 212,969	$ 213,231	$ 213,485	$ 213,919	$ 213,391	$ (471)	$ 213,957
03-Employee Benefit									
03-Employee Benefit Cash	5	8	4	8	12	18	9	8	3
03-Employee Benefit CD	5,445	5,445	3,155	3,155	3,155	3,155	3,918	(2,290)	5,445
Total - Employee Benefit	$ 5,450	$ 5,453	$ 3,159	$ 3,163	$ 3,167	$ 3,173	$ 3,927	$ (2,282)	$ 5,448
05-Activities									
05-Activities Cash	139,101	133,134	145,371	142,678	158,797	155,895	145,830	11,082	147,715
Total - Activities	$ 139,101	$ 133,134	$ 145,371	$ 142,678	$ 158,797	$ 155,895	$ 145,830	$ 11,082	$ 147,715
06-Nutrition									
06-Nutrition Cash	40,163	39,045	24,489	43,235	42,389	13,184	33,751	(8,405)	50,793
Total - Nutrition	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 13,184	$ 33,751	$ (8,405)	$ 50,793
07-Bond									
07-Bond Cash	45,972	8,691	1,902	66,783	22,956	2	24,384	10,527	12,428
07-Bond CD	913,375	960,860	148,835	152,215	383,855	429,680	498,137	(395,860)	779,715
Total - Bond	$ 959,347	$ 969,551	$ 150,737	$ 218,998	$ 406,811	$ 429,682	$ 522,521	$ (385,333)	$ 792,143
08-Building									
08-Building Cash (FCB)	4	10	0	15,939	5,180	0	3,522	2,421	2,759
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-
08-Building CD	170,350	138,625	135,760	132,905	188,505	194,825	160,162	12,120	176,385
Total - Building	$ 170,354	$ 138,635	$ 135,760	$ 148,844	$ 193,685	$ 194,825	$ 163,684	$ 14,541	$ 179,144
09-QCPUF									
09-QCPUF Cash	56	56	56	-	-	-	28	(56)	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ -	$ -	$ -	$ 28	$ (56)	$ 56
12-Student Fee									
12-Student Fee Cash	19,346	19,346	19,298	19,258	19,293	19,323	19,311	252	19,041
Total - Student Fee	$ 19,346	$ 19,346	$ 19,298	$ 19,258	$ 19,293	$ 19,323	$ 19,311	$ 252	$ 19,041
Total - All	$ 2,788,039	$ 2,400,527	$ 1,324,264	$ 1,366,916	$ 2,086,704	$ 1,887,495	$ 1,975,658	$ (39,156)	$ 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	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts											
01-General	913,233	61,610	299,808	354,252	856,827	211,916	449,608	2,697,646	5,217,060	48.29%	(2,519,414)
02-Depreciation	39	119	224	263	254	434	222	1,333	243,983	99.45%	(242,651)
03-Employee Benefit	2	3	6	4	4	6	4	25	18	-37.11%	7
05-Activities	11,759	14,328	30,555	28,080	31,767	4,009	20,083	120,496	191,850	37.19%	(71,354)
06-Nutrition	26,525	32,592	10,296	55,329	19,669	8,460	25,478	152,870	356,878	57.16%	(204,008)
07-Bond	167,204	10,204	12,710	68,261	187,813	22,871	78,177	469,064	817,575	42.63%	(348,511)
08-Building (FCB)	60	95	146	16,103	44,841	5,680	11,154	66,925	200,720	66.66%	(133,795)
08-Building (FSB)	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-		-
12-Student Fee	305	79	-	-	35	30	75	449	5,000	91.02%	(4,551)
Total Receipts	$1,119,126	$119,029	$ 353,745	$522,291	$1,141,210	$253,407	$ 584,801	$3,508,807	$ 7,033,084	50.11%	$ (3,524,277)
Expenditures											
01-General	390,570	419,273	549,946	409,167	385,259	403,502	426,286	2,557,717	6,618,423	61.35%	(4,060,706)
02-Depreciation	-	1,370	-	-	-	-	228	1,370	457,939	99.70%	(456,569)
03-Employee Benefit	-	-	2,300	-	-	-	383	2,300	5,465	57.91%	(3,165)
05-Activities	20,373	20,294	18,318	30,773	15,648	6,910	18,719	112,316	346,031	67.54%	(233,715)
06-Nutrition	37,155	33,710	24,851	36,584	20,515	37,664	31,746	190,479	403,501	52.79%	(213,022)
07-Bond	-	-	831,525	-	-	-	138,587	831,525	1,705,177	51.24%	(873,652)
08-Building (FCB)	8,850	31,814	3,020	3,020	-	4,540	8,541	51,244	377,109	86.41%	(325,865)
08-Building (FSB)	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	56	-	-	9	56	56	0.63%	(0)
12-Student Fee	-	79	48	40	-	-	28	167	24,007	99.30%	(23,840)
Total Expenditures	$ 456,948	$506,541	$1,430,008	$479,639	$ 421,421	$452,617	$ 624,529	$3,747,173	$ 9,937,708	62.29%	$ (6,190,535)

Additional Information:

General Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-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	33,412	$1,113,504	$ 396,583	$ 1,113,504
Gosper County Taxes Coll'd	206,968	-	4,768	98,276	376,022	4,219	$ 690,253	$ 380,241	$ 690,253
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	322	325	914	335	1,198	451	$ 3,545	$ 1,649	$ 3,545
Interest on RE/PP Gosper Co. Taxes Coll'd	193	-	211	112	527	-	$ 1,044	$ 527	$ 1,044
Carline Taxes (All Counties)	609	-	-	-	-	-	$ 609	$ -	$ 609
Motor Vehicle Taxes (All Counties)	23,866	13,112	10,855	12,980	12,501	58,309	$ 60,813	$ 70,811	$ 131,624
Fines & Licenses (All Counties)	1,678	2,361	2,991	1,743	1,621	1,382	$ 8,773	$ 3,003	$ 11,776
Homestead (All Counties)	-	-	-	-	-	559	$ 559	$ 559	$ 559
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	52,213	$ 52,213	$ 52,213	$ 52,213
Pro Rate MV (All Counties)	-	827	-	-	935	22	$ 827	$ 957	$ 1,784
State Aid	15,898	15,869	-	15,869	15,869	-	$ 63,505	$ 15,869	$ 63,505
SPED SA Reimb FY 21-22 (Approx. 43%)	-	-	-	27,045	27,045	-	$ 54,090	$ 27,045	$ 54,090
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	3,032	$ 438,793	$ 10,466	$ 449,258
Total Taxes Coll'd	703,624	7,723	44,729	285,918	789,697	44,353	$1,041,994	$ 834,049	$ 1,876,043
Expenditures-Payroll/Benefits	330,004	328,923	328,579	327,619	318,306	325,558	$1,958,988	$ 643,864	$ 1,958,988
Expenditures-All Other	60,566	90,350	221,368	81,548	66,953	77,944	$ 453,832	$ 144,898	$ 598,729
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$1,240,227	$882,563	$ 632,425	$577,510	$1,049,078	$857,493			
$ 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	2.14			

Nutrition Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	15,514	20,292	1,006	34,607	11,987	-	$ 83,407	$ 11,987	$ 83,407
Xfr from General Fund	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	11,010	12,300	9,290	20,722	7,682	8,460	$ 53,321	$ 16,142	$ 69,463
Expenditures-Payroll/Benefits	9,564	10,779	8,114	10,139	8,861	10,489	$ 57,947	$ 19,350	$ 57,947
Expenditures-All Other	27,591	22,931	16,737	26,445	11,653	27,175	$ 93,703	$ 38,829	$ 132,532
Running Balance	$ 40,163	$ 39,045	$ 24,489	$ 43,235	$ 42,389	$ 13,184			
$ 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	0.41			

Building (FCB) Fund Only	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-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	1,807	$ 32,485	$ 22,144	$ 32,485
Gosper County Taxes Coll'd	-	-	-	5,595	21,373	3	$ 26,971	$ 21,376	$ 26,971
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	3,477	$ 468	$ 3,647	$ 4,115
Total Taxes Coll'd	-	-	-	15,936	44,671	2,203	$ 15,936	$ 46,874	$ 62,810
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	$194,825			
$ 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	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	7,839	$ 264,630	$ 94,140	$ 264,630
Gosper County Taxes Coll'd	49,237	6,835	1,925	23,363	88,696	11	$ 170,067	$ 88,707	$ 170,067
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	$ -	$ -	$ -
Interest on RE/PP Furnas Co. Taxes Coll'd	74	72	217	80	277	92	$ 812	$ 369	$ 812
Interest on RE/PP Gosper Co. Taxes Coll'd	46	14	50	27	125	-	$ 262	$ 125	$ 262
Carline (All Counties)	145	-	-	-	-	-	$ 145	$ -	$ 145
Homestead (All Counties)	-	-	-	-	-	133	$ 133	$ 133	$ 133
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	12,412	$ -	$ 12,412	$ 12,412
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	$ 1,967	$ 962	$ 2,930
Total Taxes Coll'd	166,675	9,350	11,432	67,971	187,007	9,448	$ 255,427	$ 196,455	$ 451,882
Expenditures-All Other	-	-	831,525	-	-	-	$ 831,525	$ -	$ 831,525
Running Balance	$ 959,347	$969,551	$ 150,737	$218,998	$ 406,811	$429,682			
$ 792,143									
^ Cash on Hand as of 8/31/22									