Arapahoe Public School District
Account Balance Report
September 2021 - August 2022

	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD Average	Change in Balance	Aug-21
Fund Cash Accounts											
01-General	241,485	116,627	93,505	363,818	249,528	244,907	125,082	50,003	185,619	(24,411)	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	10,955	10,532	955	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,704	7,284	2,101	4,603
02-Depreciation	-	1	4	5	1	5	1	1	2	(124,999)	125,000
03-Employee Benefit	2	4	2	4	6	7	9	11	6	(7,493)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,788	145,371	141,538	147,412	7,630	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	32,824	31,773	1,193	25,952	(18,928)	50,700
07-Bond	24,274	1,300	1,969	59,918	39,742	31,992	6,390	1	20,698	(8,429)	14,820
08-Building (FCB)	2	2	4	4	2	4	2	5	3	(3)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	56	56	56	56	56	56	-	56
12-Student Fee	19,788	15,432	15,432	14,897	14,670	14,570	14,355	14,220	15,421	(11,894)	26,249
Total - Cash	$ 464,860	$ 326,940	$ 321,512	$ 647,641	$ 487,091	$ 490,451	$ 340,698	$ 224,687	$ 300,353	$(185,471)	$ 526,168
CD Accounts											
01-General (First Central)	1,128,385	1,078,705	796,455	500,995	1,061,420	1,155,615	1,041,295	891,980	956,856	351,470	689,825
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	122,208	117,420	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,973	5,330	100
07-Bond	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	477,109	(256,490)	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	207,609	(11,835)	213,280
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-
Total - CD	$2,309,180	$2,293,210	$1,307,625	$1,014,745	$1,769,220	$1,916,210	$1,834,750	$1,713,105	$1,287,095	$ 205,895	$1,628,855
Total - All	$2,774,040	$2,620,150	$1,629,137	$1,662,386	$2,256,311	$2,406,661	$2,175,448	$1,937,792	$1,587,448	$ 20,424	$2,155,023

Arapahoe Public School District
Account Balance Report by Fund
September 2021 - August 2022

	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD Average	Change in Balance	Aug-21
01-General											
01-General Cash	241,485	116,627	93,505	363,818	249,528	244,907	125,082	50,003	185,619	(24,411)	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	10,955	10,532	955	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,704	7,284	2,101	4,603
01-General CD (First Central)	1,128,385	1,078,705	796,455	500,995	1,061,420	1,155,615	1,041,295	891,980	956,856	351,470	689,825
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 1,386,365	$ 1,213,273	$ 909,056	$ 883,728	$ 1,328,409	$ 1,417,820	$ 1,184,036	$ 959,642	$ 773,527	$ 330,116	$ 853,921
02-Depreciation											
02-Depreciation Cash	-	1	4	5	1	5	1	1	2	(124,999)	125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	122,208	117,420	-
Total - Depreciation	$ 125,000	$ 125,041	$ 125,084	$ 125,125	$ 125,166	$ 117,385	$ 117,421	$ 117,461	$ 81,473	$ (7,579)	$ 125,000
03-Employee Benefit											
03-Employee Benefit Cash	2	4	2	4	6	7	9	11	6	(7,493)	7,502
03-Employee Benefit CD	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,973	5,330	100
Total - Employee Benefit	$ 7,602	$ 7,604	$ 5,432	$ 5,434	$ 5,436	$ 5,437	$ 5,439	$ 5,441	$ 3,985	$ (2,163)	$ 7,602
05-Activities											
05-Activities Cash	142,716	136,996	154,687	156,485	152,719	148,788	145,371	141,538	147,412	7,630	137,741
Total - Activities	$ 142,716	$ 136,996	$ 154,687	$ 156,485	$ 152,719	$ 148,788	$ 145,371	$ 141,538	$ 98,275	$ 7,630	$ 137,741
06-Nutrition											
06-Nutrition Cash	20,042	38,581	36,757	33,539	12,907	32,824	31,773	1,193	25,952	(18,928)	50,700
Total - Nutrition	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 1,193	$ 17,301	$ (18,928)	$ 50,700
07-Bond											
07-Bond Cash	24,274	1,300	1,969	59,918	39,742	31,992	6,390	1	20,698	(8,429)	14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	477,109	(256,490)	725,650
Total - Bond	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 475,550	$ 501,076	$ 331,872	$ (264,919)	$ 740,470
08-Building											
08-Building Cash (FCB)	2	2	4	4	2	4	2	5	3	(3)	5
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	207,609	(11,835)	213,280
Total - Building	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$ 197,165	$ 138,408	$ (11,838)	$ 213,285
09-QCPUF											
09-QCPUF Cash	56	56	56	56	56	56	56	56	56	-	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 37	$ -	$ 56
12-Student Fee											
12-Student Fee Cash	19,788	15,432	15,432	14,897	14,670	14,570	14,355	14,220	15,421	(11,894)	26,249
Total - Student Fee	$ 19,788	$ 15,432	$ 15,432	$ 14,897	$ 14,670	$ 14,570	$ 14,355	$ 14,220	$ 10,280	$ (11,894)	$ 26,249
Total - All	$ 2,774,040	$ 2,620,150	$ 1,629,137	$ 1,662,386	$ 2,256,311	$ 2,406,661	$ 2,175,448	$ 1,937,792	$ 1,455,160	$ 20,424	$ 2,155,023

Arapahoe Public School District
Receipt / Expenditure Report
September 2021 - August 2022

	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts													
01-General	899,270	176,436	56,101	335,720	787,510	444,722	117,657	128,798	368,277	2,946,213	5,592,034	47.31%	(2,645,821)
02-Depreciation	-	41	42	41	41	44	36	40	36	286	-		286
03-Employee Benefit	0	3	3	2	2	2	2	2	2	14	5,000	99.72%	(4,986)
05-Activities	22,300	15,749	35,858	32,996	23,174	13,526	7,120	2,694	19,177	153,416	150,000	-2.28%	3,416
06-Nutrition	1,900	53,406	27,001	31,047	2,143	52,135	30,649	641	24,865	198,923	248,350	19.90%	(49,427)
07-Bond	118,639	11,686	2,260	61,254	179,669	54,581	10,737	25,525	58,044	464,351	831,110	44.13%	(366,759)
08-Building (FCB)	77	70	72	70	70	72	63	68	70	563	2,500	77.48%	(1,937)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	1,005	-	-	40	150	279	35	-	189	1,509	1,000	-50.90%	509
Total Receipts	$ 1,043,191	$ 257,390	$ 121,337	$ 461,170	$ 992,758	$ 565,360	$ 166,299	$157,768	$ 376,527	$3,765,274	$ 6,829,994	44.87%	$ (3,064,720)
Expenditures													
01-General	366,826	349,528	360,318	361,047	342,828	355,312	351,440	353,192	355,061	2,840,491	6,457,660	56.01%	(3,617,169)
02-Depreciation	-	-	-	-	-	7,825	-	-	978	7,825	125,000	93.74%	(117,175)
03-Employee Benefit	-	-	2,175	-	-	-	-	-	272	2,175	12,602	82.74%	(10,427)
05-Activities	17,326	21,469	18,167	31,199	26,940	17,456	10,538	6,527	18,702	149,620	292,397	48.83%	(142,777)
06-Nutrition	32,558	34,867	28,825	34,265	22,776	32,217	31,701	31,220	31,054	248,430	296,283	16.15%	(47,853)
07-Bond	-	-	702,866	835	-	-	44	-	87,968	703,745	1,710,800	58.86%	(1,007,055)
08-Building (FCB)	-	1,060	-	-	5,913	1,821	3,539	4,351	2,085	16,683	215,784	92.27%	(199,101)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	55	100.00%	(55)
12-Student Fee	7,465	4,356	-	575	377	379	250	134	1,692	13,538	26,735	49.36%	(13,197)
Total Expenditures	$ 424,175	$ 411,280	$ 1,112,351	$ 427,921	$ 398,833	$ 415,009	$ 397,512	$395,424	$ 398,251	$3,982,506	$ 9,137,316	56.41%	$ (5,154,810)

Additional Information:

General Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,414	2,293	-	-	45,349	-	6,115	-	$ 69,171	$ 51,464	$ 69,171
Furnas County Taxes Coll'd	582,351	20,613	3,036	157,561	372,543	58,733	28,356	34,240	$ 1,257,433	$ 493,872	$ 1,257,433
Gosper County Taxes Coll'd	254,008	58,697	8,580	106,892	301,345	29,354	11,946	15,978	$ 786,801	$ 358,623	$ 786,801
Interest on RE/PP Frontier Co. Taxes Coll'd	-	0	-	-	-	-	-	-	$ 0	$ -	$ 0
Interest on RE/PP Furnas Co. Taxes Coll'd	211	699	242	316	988	550	1,383	-	$ 4,388	$ 2,921	$ 4,388
Interest on RE/PP Gosper Co. Taxes Coll'd	131	93	212	726	1,645	240	-	-	$ 3,047	$ 1,886	$ 3,047
Carline Taxes (All Counties)	1,587	-	-	-	-	-	-	-	$ 1,587	$ -	$ 1,587
Motor Vehicle Taxes (All Counties)	24,519	12,179	11,040	9,487	16,143	54,569	13,817	14,599	$ 57,224	$ 99,127	$ 156,352
Fines & Licenses (All Counties)	889	906	1,029	903	1,188	703	1,272	546	$ 3,727	$ 3,710	$ 7,437
Homestead (All Counties)	-	-	-	-	-	3,585	3,590	-	$ 7,175	$ 7,175	$ 7,175
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	135,650	-	56,409	$ -	$ 192,059	$ 192,059
Pro Rate MV (All Counties)	-	1,286	-	-	1,992	-	-	-	$ 1,286	$ 1,992	$ 3,278
State Aid	11,671	11,671	11,671	11,671	11,671	11,671	11,671	-	$ 81,697	$ 35,013	$ 81,697
SPED SA Reimb FY 20-21 (Approx. 43%)	-	-	-	31,091	28,286	22,243	30,770	-	$ 112,390	$ 81,299	$ 112,390
Apportionment (School Land)	-	-	-	-	-	35,139	-	-	$ 35,139	$ 35,139	$ 35,139
Inter-Fund Loan	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	8,489	68,001	20,291	17,072	6,360	92,285	8,736	7,026	$ 113,853	$ 114,407	$ 228,260
Total Taxes Coll'd	851,774	81,603	11,616	264,453	719,237	88,087	46,417	50,218	$ 1,209,445	$ 903,959	$ 2,113,405
Expenditures-Payroll/Benefits	306,768	295,565	305,583	282,458	269,534	280,264	292,031	274,146	$ 2,306,351	$ 1,115,975	$ 2,306,351
Expenditures-All Other	60,057	53,963	54,734	78,589	73,294	75,048	59,409	79,046	$ 247,344	$ 286,797	$ 534,141
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 1,386,365	$ 1,213,273	$ 909,056	$ 883,728	$ 1,328,409	$ 1,417,820	$ 1,184,036	$959,642			
$ 853,921											
^ Cash on Hand as of 8/31/21											
Number of Months the District could operate with the monthly cash balances based on average expenditures of $400k	3.47	3.03	2.27	2.21	3.32	3.54	2.96	2.40			

Nutrition Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	-	49,794	25,115	26,482	-	48,499	28,002	-	$ 177,891	$ 76,501	$ 177,891
Xfr from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	1,900	3,612	1,887	4,566	2,143	3,635	2,647	641	$ 11,964	$ 9,067	$ 21,031
Expenditures-Payroll/Benefits	11,442	11,515	10,317	10,117	9,777	10,189	10,187	10,014	$ 83,559	$ 40,167	$ 83,559
Expenditures-All Other	21,116	23,352	18,508	24,148	12,998	22,028	21,514	21,207	$ 87,124	$ 77,747	$ 164,871
Running Balance	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 1,193			
$ 50,700											
^ Cash on Hand as of 8/31/21											
Number of Months the District could operate with the monthly cash balances based on average expenditures of $24K	0.84	1.61	1.53	1.40	0.54	1.37	1.32	0.05			

Building (FCB) Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-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	77	70	72	70	70	72	63	68	$ 289	$ 274	$ 563
Total Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Expenditures-All Other	-	1,060	-	-	5,913	1,821	3,539	4,351	$ 1,060	$ 15,623	$ 16,683
Inter-Fund Loan to General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$197,165			
$ 213,285											
^ Cash on Hand as of 8/31/21											

Bond Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,358	-	204	-	9,698	1,087	-	-	$ 12,346	$ 10,785	$ 12,346
Furnas County Taxes Coll'd	81,266	2,948	480	36,770	87,212	13,432	5,733	8,146	$ 235,986	$ 114,522	$ 235,986
Gosper County Taxes Coll'd	35,482	8,158	1,197	24,278	82,014	6,682	2,842	3,609	$ 164,263	$ 95,148	$ 164,263
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	4	-	-	-	-	-	$ 4	$ -	$ 4
Interest on RE/PP Furnas Co. Taxes Coll'd	32	114	49	48	138	93	233	-	$ 707	$ 464	$ 707
Interest on RE/PP Gosper Co. Taxes Coll'd	18	13	30	101	230	34	-	-	$ 425	$ 263	$ 425
Carline (All Counties)	221	-	-	-	-	-	-	-	$ 221	$ -	$ 221
Homestead (All Counties)	-	-	-	-	-	853	854	-	$ 1,707	$ 1,707	$ 1,707
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	32,270	936	13,419	$ -	$ 46,625	$ 46,625
Pro Rate MV (All Counties)	-	179	2	-	320	-	7	192	$ 182	$ 519	$ 701
Transfer from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	262	274	295	55	56	130	133	159	$ 888	$ 478	$ 1,366
Total Taxes Coll'd	118,105	11,105	1,881	61,049	178,925	21,201	8,575	11,755	$ 192,140	$ 220,455	$ 412,595
Expenditures-All Other	-	-	702,866	835	-	-	44	-	$ 703,701	$ 44	$ 703,745
Running Balance	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 475,550	$501,076			
$ 740,470											
^ Cash on Hand as of 8/31/21											