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	YTD Average	Change in Balance	Aug-21
Fund Cash Accounts										
01-General	241,485	116,627	93,505	363,818	249,528	244,907	50,004	194,268	95,414	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	11,080	10,489	1,080	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,218	7,297	1,615	4,603
02-Depreciation	-	1	4	5	1	5	1	2	(124,995)	125,000
03-Employee Benefit	2	4	2	4	6	7	9	5	(7,494)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,788	148,215	148,658	11,047	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	32,824	2,121	25,253	(17,876)	50,700
07-Bond	24,274	1,300	1,969	59,918	39,742	31,992	3	22,742	17,173	14,820
08-Building (FCB)	2	2	4	4	2	4	2	3	(1)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	56	56	56	56	56	-	56
12-Student Fee	19,788	15,432	15,432	14,897	14,670	14,570	14,320	15,587	(11,679)	26,249
Total - Cash	$ 464,860	$ 326,940	$ 321,512	$ 647,641	$ 487,091	$ 490,451	$ 232,028	$ 270,048	$ (35,717)	$ 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	966,124	465,790	689,825
01-General (First State)	-	-	-	-	-	-	-	-	-	-
02-Depreciation	125,000	125,040	125,080	125,120	125,165	117,380	117,420	122,886	117,380	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	5,430	6,050	5,330	100
07-Bond	834,835	869,495	168,220	170,690	370,535	432,865	469,160	473,686	(292,785)	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	201,445	209,102	(8,360)	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	$ 1,131,358	$ 287,355	$ 1,628,855
Total - All	$ 2,774,040	$ 2,620,150	$ 1,629,137	$ 1,662,386	$ 2,256,311	$ 2,406,661	$ 2,066,778	$ 1,401,406	$ 251,638	$ 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	YTD Average	Change in Balance	Aug-21
01-General										
01-General Cash	241,485	116,627	93,505	363,818	249,528	244,907	50,004	194,268	95,414	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	11,080	10,489	1,080	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,218	7,297	1,615	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	966,124	465,790	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	$ 1,108,597	$ 687,271	$ 563,899	$ 853,921
02-Depreciation										
02-Depreciation Cash	-	1	4	5	1	5	1	2	(124,995)	125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,380	117,420	122,886	117,380	-
Total - Depreciation	$ 125,000	$ 125,041	$ 125,084	$ 125,125	$ 125,166	$ 117,385	$ 117,421	$ 71,685	$ (7,615)	$ 125,000
03-Employee Benefit										
03-Employee Benefit Cash	2	4	2	4	6	7	9	5	(7,494)	7,502
03-Employee Benefit CD	7,600	7,600	5,430	5,430	5,430	5,430	5,430	6,050	5,330	100
Total - Employee Benefit	$ 7,602	$ 7,604	$ 5,432	$ 5,434	$ 5,436	$ 5,437	$ 5,439	$ 3,532	$ (2,164)	$ 7,602
05-Activities										
05-Activities Cash	142,716	136,996	154,687	156,485	152,719	148,788	148,215	148,658	11,047	137,741
Total - Activities	$ 142,716	$ 136,996	$ 154,687	$ 156,485	$ 152,719	$ 148,788	$ 148,215	$ 86,717	$ 11,047	$ 137,741
06-Nutrition										
06-Nutrition Cash	20,042	38,581	36,757	33,539	12,907	32,824	2,121	25,253	(17,876)	50,700
Total - Nutrition	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 2,121	$ 14,731	$ (17,876)	$ 50,700
07-Bond										
07-Bond Cash	24,274	1,300	1,969	59,918	39,742	31,992	3	22,742	17,173	14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	469,160	473,686	(292,785)	725,650
Total - Bond	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 469,163	$ 289,583	$(275,612)	$ 740,470
08-Building										
08-Building Cash (FCB)	2	2	4	4	2	4	2	3	(1)	5
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-
08-Building CD	213,360	212,370	212,440	212,510	206,670	204,920	201,445	209,102	(8,360)	213,280
Total - Building	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$ 121,978	$ (8,361)	$ 213,285
09-QCPUF										
09-QCPUF Cash	56	56	56	56	56	56	56	56	-	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 32	$ -	$ 56
12-Student Fee										
12-Student Fee Cash	19,788	15,432	15,432	14,897	14,670	14,570	14,320	15,587	(11,679)	26,249
Total - Student Fee	$ 19,788	$ 15,432	$ 15,432	$ 14,897	$ 14,670	$ 14,570	$ 14,320	$ 9,093	$ (11,679)	$ 26,249
Total - All	$ 2,774,040	$ 2,620,150	$ 1,629,137	$ 1,662,386	$ 2,256,311	$ 2,406,661	$ 2,066,778	$ 1,284,622	$ 251,638	$ 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	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	34,104	390,552	2,733,863	5,592,034	51.11%	(2,858,172)
02-Depreciation	-	41	42	41	41	44	36	35	246	-		246
03-Employee Benefit	0	3	3	2	2	2	2	2	12	5,000	99.75%	(4,988)
05-Activities	22,300	15,749	35,858	32,996	23,174	13,526	4,043	21,092	147,646	150,000	1.57%	(2,354)
06-Nutrition	1,900	53,406	27,001	31,047	2,143	52,135	998	24,090	168,630	248,350	32.10%	(79,720)
07-Bond	118,639	11,686	2,260	61,254	179,669	54,581	4,350	61,777	432,439	831,110	47.97%	(398,671)
08-Building (FCB)	77	70	72	70	70	72	63	71	495	2,500	80.22%	(2,006)
08-Building (FSB)	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	1,005	-	-	40	150	279	-	211	1,474	1,000	-47.40%	474
Total Receipts	$ 1,043,191	$ 257,390	$ 121,337	$ 461,170	$ 992,758	$ 565,360	$ 43,596	$ 348,480	$ 3,484,803	$ 6,829,994	48.98%	$ (3,345,191)
Expenditures												
01-General	366,826	349,528	360,318	361,047	342,828	355,312	343,327	354,169	2,479,186	6,457,660	61.61%	(3,978,474)
02-Depreciation	-	-	-	-	-	7,825	-	1,118	7,825	125,000	93.74%	(117,175)
03-Employee Benefit	-	-	2,175	-	-	-	-	311	2,175	12,602	82.74%	(10,427)
05-Activities	17,326	21,469	18,167	31,199	26,940	17,456	4,617	19,596	137,172	292,397	53.09%	(155,225)
06-Nutrition	32,558	34,867	28,825	34,265	22,776	32,217	31,701	31,030	217,209	296,283	26.69%	(79,074)
07-Bond	-	-	702,866	835	-	-	44	100,535	703,745	1,710,800	58.86%	(1,007,055)
08-Building (FCB)	-	1,060	-	-	5,913	1,821	3,539	1,762	12,332	215,784	94.28%	(203,452)
08-Building (FSB)	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	55	100.00%	(55)
12-Student Fee	7,465	4,356	-	575	377	379	250	1,915	13,403	26,735	49.87%	(13,332)
Total Expenditures	$ 424,175	$ 411,280	$ 1,112,351	$ 427,921	$ 398,833	$ 415,009	$ 383,478	$ 357,305	$ 3,573,048	$ 9,137,316	60.90%	$ (5,564,268)

Additional Information:

General Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,414	2,293	-	-	45,349	-	4,001	$ 67,057	$ 49,350	$ 67,057
Furnas County Taxes Coll'd	582,351	20,613	3,036	157,561	372,543	58,733	6,850	$ 1,201,686	$ 438,125	$ 1,201,686
Gosper County Taxes Coll'd	254,008	58,697	8,580	106,892	301,345	29,354	7,033	$ 765,909	$ 337,732	$ 765,909
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	55	$ 3,060	$ 1,593	$ 3,060
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	$ 57,224	$ 84,529	$ 141,753
Fines & Licenses (All Counties)	889	906	1,029	903	1,188	703	1,199	$ 3,727	$ 3,090	$ 6,817
Homestead (All Counties)	-	-	-	-	-	3,585	-	$ 3,585	$ 3,585	$ 3,585
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	135,650	-	$ -	$ 135,650	$ 135,650
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	-	$ 70,026	$ 23,342	$ 70,026
SPED SA Reimb FY 20-21 (Approx. 43%)	-	-	-	31,091	28,286	22,243	-	$ 81,620	$ 50,529	$ 81,620
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	1,150	$ 113,853	$ 99,795	$ 213,648
Total Taxes Coll'd	851,774	81,603	11,616	264,453	719,237	88,087	17,883	$ 1,209,445	$ 825,207	$ 2,034,652
Expenditures-Payroll/Benefits	306,768	295,565	305,583	282,458	269,534	280,264	292,031	$ 2,032,205	$ 841,829	$ 2,032,205
Expenditures-All Other	60,057	53,963	54,734	78,589	73,294	75,048	51,296	$ 247,344	$ 199,638	$ 446,982
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	$ 1,108,597			
$ 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	2.77			

Nutrition Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	-	49,794	25,115	26,482	-	48,499	-	$ 149,889	$ 48,499	$ 149,889
Xfr from General Fund	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	1,900	3,612	1,887	4,566	2,143	3,635	998	$ 11,964	$ 6,776	$ 18,740
Expenditures-Payroll/Benefits	11,442	11,515	10,317	10,117	9,777	10,189	10,187	$ 73,545	$ 30,153	$ 73,545
Expenditures-All Other	21,116	23,352	18,508	24,148	12,998	22,028	21,514	$ 87,124	$ 56,540	$ 143,664
Running Balance	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 2,121			
$ 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	0.09			

Building (FCB) Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-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	$ 289	$ 205	$ 495
Total Taxes Coll'd	-	-	-	-	-	-	-	$ -	$ -	$ -
Expenditures-All Other	-	1,060	-	-	5,913	1,821	3,539	$ 1,060	$ 11,272	$ 12,332
Inter-Fund Loan to General Fund	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447			
$ 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	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	1,592	$ 223,700	$ 102,236	$ 223,700
Gosper County Taxes Coll'd	35,482	8,158	1,197	24,278	82,014	6,682	1,673	$ 159,485	$ 90,370	$ 159,485
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	10	$ 483	$ 240	$ 483
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	-	$ 853	$ 853	$ 853
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	32,270	936	$ -	$ 33,206	$ 33,206
Pro Rate MV (All Counties)	-	179	2	-	320	-	7	$ 182	$ 327	$ 509
Transfer from General Fund	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	262	274	295	55	56	130	133	$ 888	$ 319	$ 1,206
Total Taxes Coll'd	118,105	11,105	1,881	61,049	178,925	21,201	3,265	$ 192,140	$ 203,391	$ 395,531
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	$ 469,163			
$ 740,470										
^ Cash on Hand as of 8/31/21										