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	May-22	Jun-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	258,751	450,699	51,190	219,559	301,206	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,228	11,228	10,685	1,228	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,451	6,095	6,095	7,021	1,492	4,603
02-Depreciation	-	1	4	5	1	5	1	1	4	0	2	(124,996)	125,000
03-Employee Benefit	2	4	2	4	6	7	9	11	13	15	7	(7,489)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,788	145,371	139,035	130,659	118,063	142,552	(7,082)	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	32,824	31,773	40,105	40,566	25,563	31,266	(10,135)	50,700
07-Bond	24,274	1,300	1,969	59,918	39,742	31,992	6,390	42,345	73,283	5	28,122	58,463	14,820
08-Building (FCB)	2	2	4	4	2	4	2	5	3	4	3	(2)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	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	14,595	14,693	14,354	15,279	(11,556)	26,249
Total - Cash	$ 464,860	$ 326,940	$ 321,512	$ 647,641	$ 487,091	$ 490,451	$ 340,698	$ 512,445	$ 727,298	$ 226,573	$ 413,228	$ 201,130	$ 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	1,457,745	1,309,430	1,042,203	767,920	689,825
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	113,835	113,880	120,538	113,835	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,864	5,330	100
07-Bond	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	683,930	762,590	526,340	(41,720)	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	196,360	194,040	205,128	(16,920)	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	$2,457,300	$2,385,370	$1,727,338	$ 828,445	$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	$2,225,550	$3,184,598	$2,611,943	$2,140,566	$1,029,575	$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	May-22	Jun-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	258,751	450,699	51,190	219,559	301,206	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,228	11,228	10,685	1,228	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,451	6,095	6,095	7,021	1,492	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	1,457,745	1,309,430	1,042,203	767,920	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	$ 1,168,273	$ 1,925,767	$ 1,377,943	$ 1,066,223	$ 1,071,846	$ 853,921
02-Depreciation													
02-Depreciation Cash	-	1	4	5	1	5	1	1	4	0	2	(124,996)	125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	113,835	113,880	120,538	113,835	-
Total - Depreciation	$ 125,000	$ 125,041	$ 125,084	$ 125,125	$ 125,166	$ 117,385	$ 117,421	$ 117,461	$ 113,839	$ 113,880	$ 100,450	$ (11,161)	$ 125,000
03-Employee Benefit													
03-Employee Benefit Cash	2	4	2	4	6	7	9	11	13	15	7	(7,489)	7,502
03-Employee Benefit CD	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,864	5,330	100
Total - Employee Benefit	$ 7,602	$ 7,604	$ 5,432	$ 5,434	$ 5,436	$ 5,437	$ 5,439	$ 5,441	$ 5,443	$ 5,445	$ 4,893	$ (2,159)	$ 7,602
05-Activities													
05-Activities Cash	142,716	136,996	154,687	156,485	152,719	148,788	145,371	139,035	130,659	118,063	142,552	(7,082)	137,741
Total - Activities	$ 142,716	$ 136,996	$ 154,687	$ 156,485	$ 152,719	$ 148,788	$ 145,371	$ 139,035	$ 130,659	$ 118,063	$ 118,793	$ (7,082)	$ 137,741
06-Nutrition													
06-Nutrition Cash	20,042	38,581	36,757	33,539	12,907	32,824	31,773	40,105	40,566	25,563	31,266	(10,135)	50,700
Total - Nutrition	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 40,105	$ 40,566	$ 25,563	$ 26,055	$ (10,135)	$ 50,700
07-Bond													
07-Bond Cash	24,274	1,300	1,969	59,918	39,742	31,992	6,390	42,345	73,283	5	28,122	58,463	14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	683,930	762,590	526,340	(41,720)	725,650
Total - Bond	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 475,550	$ 543,420	$ 757,213	$ 762,595	$ 462,051	$ 16,743	$ 740,470
08-Building													
08-Building Cash (FCB)	2	2	4	4	2	4	2	5	3	4	3	(2)	5
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	196,360	194,040	205,128	(16,920)	213,280
Total - Building	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$ 197,165	$ 196,363	$ 194,044	$ 170,942	$ (16,922)	$ 213,285
09-QCPUF													
09-QCPUF Cash	56	56	56	56	56	56	56	56	56	56	56	-	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 56	$ 46	$ -	$ 56
12-Student Fee													
12-Student Fee Cash	19,788	15,432	15,432	14,897	14,670	14,570	14,355	14,595	14,693	14,354	15,279	(11,556)	26,249
Total - Student Fee	$ 19,788	$ 15,432	$ 15,432	$ 14,897	$ 14,670	$ 14,570	$ 14,355	$ 14,595	$ 14,693	$ 14,354	$ 12,732	$ (11,556)	$ 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	$ 2,225,550	$ 3,184,598	$ 2,611,943	$ 1,962,185	$ 1,029,575	$ 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	May-22	Jun-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	343,715	1,124,140	34,771	432,004	4,320,041	5,592,034	22.75%	(1,271,993)
02-Depreciation	-	41	42	41	41	44	36	40	36	41	36	363	-		363
03-Employee Benefit	0	3	3	2	2	2	2	2	2	2	2	18	5,000	99.65%	(4,982)
05-Activities	22,300	15,749	35,858	32,996	23,174	13,526	7,120	8,705	13,970	-	17,340	173,398	150,000	-15.60%	23,398
06-Nutrition	1,900	53,406	27,001	31,047	2,143	52,135	30,649	39,553	27,527	95	26,546	265,456	248,350	-6.89%	17,106
07-Bond	118,639	11,686	2,260	61,254	179,669	54,581	10,737	67,869	247,776	5,382	75,985	759,852	831,110	8.57%	(71,258)
08-Building (FCB)	77	70	72	70	70	72	63	68	61	71	69	694	2,500	72.22%	(1,806)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	1,005	-	-	40	150	279	35	375	484	-	237	2,368	1,000	-136.81%	1,368
Total Receipts	$ 1,043,191	$ 257,390	$ 121,337	$ 461,170	$ 992,758	$ 565,360	$ 166,299	$ 460,327	$1,413,996	$ 40,362	$ 552,219	$5,522,191	$ 6,829,994	19.15%	$ (1,307,803)
Expenditures															
01-General	366,826	349,528	360,318	361,047	342,828	355,312	351,440	359,478	366,647	582,595	379,602	3,796,019	6,457,660	41.22%	(2,661,641)
02-Depreciation	-	-	-	-	-	7,825	-	-	3,658	-	1,148	11,482	125,000	90.81%	(113,518)
03-Employee Benefit	-	-	2,175	-	-	-	-	-	-	-	218	2,175	12,602	82.74%	(10,427)
05-Activities	17,326	21,469	18,167	31,199	26,940	17,456	10,538	15,041	22,346	12,596	19,308	193,076	292,397	33.97%	(99,321)
06-Nutrition	32,558	34,867	28,825	34,265	22,776	32,217	31,701	31,220	27,066	15,098	29,059	290,594	296,283	1.92%	(5,689)
07-Bond	-	-	702,866	835	-	-	44	-	33,982	-	73,773	737,727	1,710,800	56.88%	(973,073)
08-Building (FCB)	-	1,060	-	-	5,913	1,821	3,539	4,351	862	2,390	1,994	19,935	215,784	90.76%	(195,849)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-	55	100.00%	(55)
12-Student Fee	7,465	4,356	-	575	377	379	250	134	386	339	1,426	14,263	26,735	46.65%	(12,472)
Total Expenditures	$ 424,175	$ 411,280	$ 1,112,351	$ 427,921	$ 398,833	$ 415,009	$ 397,512	$ 410,225	$ 454,948	$ 613,017	$ 506,527	$5,065,272	$ 9,137,316	44.56%	$ (4,072,044)

Additional Information:													
General Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	15,414	2,293	-	-	45,349	-	6,115	4,026	6,156	-	$ 79,353	$ 61,646	$ 79,353
Furnas County Taxes Coll'd	582,351	20,613	3,036	157,561	372,543	58,733	28,356	96,091	705,957	14,627	$ 2,039,868	$1,276,307	$ 2,039,868
Gosper County Taxes Coll'd	254,008	58,697	8,580	106,892	301,345	29,354	11,946	44,664	317,768	6,777	$ 1,140,033	$ 711,855	$ 1,140,033
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	-	63	119	$ 4,570	$ 3,103	$ 4,570
Interest on RE/PP Gosper Co. Taxes Coll'd	131	93	212	726	1,645	240	-	-	86	156	$ 3,289	$ 2,128	$ 3,289
Carline Taxes (All Counties)	1,587	-	-	-	-	-	-	-	3,071	-	$ 4,658	$ 3,071	$ 4,658
Motor Vehicle Taxes (All Counties)	24,519	12,179	11,040	9,487	16,143	54,569	13,817	14,599	15,331	13,705	$ 57,224	$ 128,164	$ 185,388
Fines & Licenses (All Counties)	889	906	1,029	903	1,188	703	1,272	726	2,050	1,981	$ 3,727	$ 7,920	$ 11,647
Homestead (All Counties)	-	-	-	-	-	3,585	3,590	3,590	3,590	-	$ 10,764	$ 14,354	$ 14,354
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	135,650	-	135,650	3,933	-	$ -	$ 275,233	$ 275,233
Pro Rate MV (All Counties)	-	1,286	-	-	1,992	-	-	2,523	75	-	$ 1,286	$ 4,590	$ 5,876
State Aid	11,671	11,671	11,671	11,671	11,671	11,671	11,671	-	23,342	-	$ 105,039	$ 58,355	$ 105,039
SPED SA Reimb FY 20-21 (Approx. 43%)	-	-	-	31,091	28,286	22,243	30,770	28,494	32,064	-	$ 172,948	$ 141,857	$ 172,948
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	13,351	10,656	(2,595)	$ 113,853	$ 128,793	$ 242,646
Total Taxes Coll'd	851,774	81,603	11,616	264,453	719,237	88,087	46,417	144,782	1,029,881	21,405	$ 1,209,445	$2,049,809	$ 3,259,254
Expenditures-Payroll/Benefits	306,768	295,565	305,583	282,458	269,534	280,264	292,031	274,146	296,070	270,631	$ 2,873,052	$1,682,677	$ 2,873,052
Expenditures-All Other	60,057	53,963	54,734	78,589	73,294	75,048	59,409	85,332	70,577	311,964	$ 247,344	$ 675,623	$ 922,967
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	$1,168,273	$1,925,767	$1,377,943			
$ 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	2.92	4.81	3.44			

Nutrition Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	-	49,794	25,115	26,482	-	48,499	28,002	27,388	23,314	-	$ 228,594	$ 127,204	$ 228,594
Xfr from General Fund	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	1,900	3,612	1,887	4,566	2,143	3,635	2,647	12,165	4,213	95	$ 11,964	$ 24,898	$ 36,862
Expenditures-Payroll/Benefits	11,442	11,515	10,317	10,117	9,777	10,189	10,187	10,014	9,297	8,464	$ 101,319	$ 57,927	$ 101,319
Expenditures-All Other	21,116	23,352	18,508	24,148	12,998	22,028	21,514	21,207	17,770	6,634	$ 87,124	$ 102,151	$ 189,275
Running Balance	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 40,105	$ 40,566	$ 25,563			
$ 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	1.67	1.69	1.07			

Building (FCB) Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-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	61	71	$ 289	$ 405	$ 694
Total Taxes Coll'd	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Expenditures-All Other	-	1,060	-	-	5,913	1,821	3,539	4,351	862	2,390	$ 1,060	$ 18,875	$ 19,935
Inter-Fund Loan to General Fund	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$ 197,165	$ 196,363	$ 194,044			
$ 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	May-22	Jun-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,358	-	204	-	9,698	1,087	-	500	1,528	-	$ 14,375	$ 12,814	$ 14,375
Furnas County Taxes Coll'd	81,266	2,948	480	36,770	87,212	13,432	5,733	22,860	167,927	3,460	$ 422,087	$ 300,623	$ 422,087
Gosper County Taxes Coll'd	35,482	8,158	1,197	24,278	82,014	6,682	2,842	10,433	75,595	1,650	$ 248,332	$ 179,217	$ 248,332
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	-	13	25	$ 745	$ 502	$ 745
Interest on RE/PP Gosper Co. Taxes Coll'd	18	13	30	101	230	34	-	-	20	-	$ 446	$ 284	$ 446
Carline (All Counties)	221	-	-	-	-	-	-	-	730	-	$ 952	$ 730	$ 952
Homestead (All Counties)	-	-	-	-	-	853	854	854	854	-	$ 2,561	$ 3,415	$ 3,415
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	32,270	936	32,270	936	-	$ -	$ 66,412	$ 66,412
Pro Rate MV (All Counties)	-	179	2	-	320	-	7	792	18	-	$ 182	$ 1,137	$ 1,319
Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	262	274	295	55	56	130	133	159	154	247	$ 888	$ 879	$ 1,767
Total Taxes Coll'd	118,105	11,105	1,881	61,049	178,925	21,201	8,575	33,793	245,050	5,109	$ 192,140	$ 492,654	$ 684,794
Expenditures-All Other	-	-	702,866	835	-	-	44	-	33,982	-	$ 703,701	$ 34,026	$ 737,727
Running Balance	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 475,550	$ 543,420	$ 757,213	$ 762,595			
$ 740,470													
^ Cash on Hand as of 8/31/21													