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	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	100,001	199,300	109,258	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,092	10,609	1,092	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,451	6,451	7,163	1,848	4,603
02-Depreciation	-	1	4	5	1	5	1	1	4	2	(124,999)	125,000
03-Employee Benefit	2	4	2	4	6	7	9	11	13	6	(7,491)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,788	145,371	139,035	130,301	145,233	1,294	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	32,824	31,773	40,105	15,276	29,089	(10,596)	50,700
07-Bond	24,274	1,300	1,969	59,918	39,742	31,992	6,390	42,345	2	23,103	27,525	14,820
08-Building (FCB)	2	2	4	4	2	4	2	5	3	3	(0)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	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	14,509	15,361	(11,654)	26,249
Total - Cash	$ 464,860	$ 326,940	$ 321,512	$ 647,641	$ 487,091	$ 490,451	$ 340,698	$ 512,445	$ 277,707	$ 351,759	$ (13,723)	$ 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	1,012,511	202,155	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	121,278	117,460	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,912	5,330	100
07-Bond	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	683,930	500,089	(224,575)	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	196,360	206,359	(16,120)	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	$1,510,486	$ 84,250	$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	$2,735,007	$1,862,244	$ 70,527	$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	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	100,001	199,300	109,258		149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,092	10,609	1,092		10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	6,218	6,704	6,451	6,451	7,163	1,848		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	1,012,511	202,155		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	$ 1,575,288	$ 922,187	$ 314,353		$ 853,921
02-Depreciation													
02-Depreciation Cash	-	1	4	5	1	5	1	1	4	2	(124,999)		125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	113,835	121,278	117,460		-
Total - Depreciation	$ 125,000	$ 125,041	$ 125,084	$ 125,125	$ 125,166	$ 117,385	$ 117,421	$ 117,461	$ 113,839	$ 90,960	$ (7,539)		$ 125,000
03-Employee Benefit													
03-Employee Benefit Cash	2	4	2	4	6	7	9	11	13	6	(7,491)		7,502
03-Employee Benefit CD	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,912	5,330		100
Total - Employee Benefit	$ 7,602	$ 7,604	$ 5,432	$ 5,434	$ 5,436	$ 5,437	$ 5,439	$ 5,441	$ 5,443	$ 4,439	$ (2,161)		$ 7,602
05-Activities													
05-Activities Cash	142,716	136,996	154,687	156,485	152,719	148,788	145,371	139,035	130,301	145,233	1,294		137,741
Total - Activities	$ 142,716	$ 136,996	$ 154,687	$ 156,485	$ 152,719	$ 148,788	$ 145,371	$ 139,035	$ 130,301	$ 108,925	$ 1,294		$ 137,741
06-Nutrition													
06-Nutrition Cash	20,042	38,581	36,757	33,539	12,907	32,824	31,773	40,105	15,276	29,089	(10,596)		50,700
Total - Nutrition	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 40,105	$ 15,276	$ 21,817	$ (10,596)		$ 50,700
07-Bond													
07-Bond Cash	24,274	1,300	1,969	59,918	39,742	31,992	6,390	42,345	2	23,103	27,525		14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	683,930	500,089	(224,575)		725,650
Total - Bond	$ 859,109	$ 870,795	$ 170,189	$ 230,608	$ 410,277	$ 464,857	$ 475,550	$ 543,420	$ 683,932	$ 392,395	$(197,050)		$ 740,470
08-Building													
08-Building Cash (FCB)	2	2	4	4	2	4	2	5	3	3	(0)		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	206,359	(16,120)		213,280
Total - Building	$ 213,362	$ 212,372	$ 212,444	$ 212,514	$ 206,672	$ 204,924	$ 201,447	$ 197,165	$ 196,363	$ 154,772	$ (16,120)		$ 213,285
09-QCPUF													
09-QCPUF Cash	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	$ 42	$ -		$ 56
12-Student Fee													
12-Student Fee Cash	19,788	15,432	15,432	14,897	14,670	14,570	14,355	14,595	14,509	15,361	(11,654)		26,249
Total - Student Fee	$ 19,788	$ 15,432	$ 15,432	$ 14,897	$ 14,670	$ 14,570	$ 14,355	$ 14,595	$ 14,509	$ 11,521	$ (11,654)		$ 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	$ 2,735,007	$1,707,057	$ 70,527		$ 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	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	765,267	436,266	3,926,396	5,592,034	29.79%	(1,665,638)
02-Depreciation	-	41	42	41	41	44	36	40	36	36	322	-		322
03-Employee Benefit	0	3	3	2	2	2	2	2	2	2	16	5,000	99.68%	(4,984)
05-Activities	22,300	15,749	35,858	32,996	23,174	13,526	7,120	8,705	2,598	18,003	162,026	150,000	-8.02%	12,026
06-Nutrition	1,900	53,406	27,001	31,047	2,143	52,135	30,649	39,553	2,237	26,675	240,072	248,350	3.33%	(8,278)
07-Bond	118,639	11,686	2,260	61,254	179,669	54,581	10,737	67,869	174,495	75,688	681,190	831,110	18.04%	(149,920)
08-Building (FCB)	77	70	72	70	70	72	63	68	61	69	623	2,500	75.06%	(1,877)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	1,005	-	-	40	150	279	35	375	300	243	2,184	1,000	-118.40%	1,184
Total Receipts	$ 1,043,191	$ 257,390	$ 121,337	$ 461,170	$ 992,758	$ 565,360	$ 166,299	$ 460,327	$ 944,996	$ 501,283	$ 5,012,829	$ 6,829,994	26.61%	$ (1,817,165)
Expenditures														
01-General	366,826	349,528	360,318	361,047	342,828	355,312	351,440	359,478	358,252	356,114	3,205,029	6,457,660	50.37%	(3,252,631)
02-Depreciation	-	-	-	-	-	7,825	-	-	3,658	1,276	11,482	125,000	90.81%	(113,518)
03-Employee Benefit	-	-	2,175	-	-	-	-	-	-	242	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	11,333	18,830	169,467	292,397	42.04%	(122,930)
06-Nutrition	32,558	34,867	28,825	34,265	22,776	32,217	31,701	31,220	27,066	30,611	275,496	296,283	7.02%	(20,787)
07-Bond	-	-	702,866	835	-	-	44	-	33,982	81,970	737,727	1,710,800	56.88%	(973,073)
08-Building (FCB)	-	1,060	-	-	5,913	1,821	3,539	4,351	862	1,949	17,545	215,784	91.87%	(198,239)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	-	55	100.00%	(55)
12-Student Fee	7,465	4,356	-	575	377	379	250	134	386	1,547	13,924	26,735	47.92%	(12,811)
Total Expenditures	$ 424,175	$ 411,280	$ 1,112,351	$ 427,921	$ 398,833	$ 415,009	$ 397,512	$ 410,225	$ 435,539	$ 443,285	$ 4,432,846	$ 9,137,316	51.49%	$ (4,704,470)

Additional Information:												
General Fund Only	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-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	-	$ 73,197	$ 55,490	$ 73,197
Furnas County Taxes Coll'd	582,351	20,613	3,036	157,561	372,543	58,733	28,356	96,091	489,944	$ 1,809,228	$1,045,667	$ 1,809,228
Gosper County Taxes Coll'd	254,008	58,697	8,580	106,892	301,345	29,354	11,946	44,664	239,838	$ 1,055,325	$ 627,148	$ 1,055,325
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	-	-	-	-	-	-	-	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	14,813	$ 57,224	$ 113,940	$ 171,164
Fines & Licenses (All Counties)	889	906	1,029	903	1,188	703	1,272	726	2,036	$ 3,727	$ 5,926	$ 9,653
Homestead (All Counties)	-	-	-	-	-	3,585	3,590	3,590	-	$ 10,764	$ 10,764	$ 10,764
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	135,650	-	135,650	-	$ -	$ 271,300	$ 271,300
Pro Rate MV (All Counties)	-	1,286	-	-	1,992	-	-	2,523	-	$ 1,286	$ 4,515	$ 5,801
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	28,494	-	$ 140,884	$ 109,793	$ 140,884
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	15,565	$ 113,853	$ 136,297	$ 250,150
Total Taxes Coll'd	851,774	81,603	11,616	264,453	719,237	88,087	46,417	144,782	729,782	$ 1,209,445	$1,728,305	$ 2,937,750
Expenditures-Payroll/Benefits	306,768	295,565	305,583	282,458	269,534	280,264	292,031	274,146	296,070	$ 2,602,421	$1,412,046	$ 2,602,421
Expenditures-All Other	60,057	53,963	54,734	78,589	73,294	75,048	59,409	85,332	62,182	$ 247,344	$ 355,265	$ 602,608
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	$1,575,288			
$ 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	3.94			
Nutrition Fund Only	**Sep-21**	**Oct-21**	**Nov-21**	**Dec-21**	**Jan-22**	**Feb-22**	**Mar-22**	**Apr-22**	**May-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	-	$ 205,280	$ 103,890	$ 205,280
Xfr from General Fund	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	1,900	3,612	1,887	4,566	2,143	3,635	2,647	12,165	2,237	$ 11,964	$ 22,828	$ 34,792
Expenditures-Payroll/Benefits	11,442	11,515	10,317	10,117	9,777	10,189	10,187	10,014	9,297	$ 92,856	$ 49,464	$ 92,856
Expenditures-All Other	21,116	23,352	18,508	24,148	12,998	22,028	21,514	21,207	17,770	$ 87,124	$ 95,517	$ 182,640
Running Balance	$ 20,042	$ 38,581	$ 36,757	$ 33,539	$ 12,907	$ 32,824	$ 31,773	$ 40,105	$ 15,276			
$ 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	0.64			

Building (FCB) Fund Only	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-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	$ 289	$ 334	$ 623
Total Taxes Coll'd	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Expenditures-All Other	-	1,060	-	-	5,913	1,821	3,539	4,351	862	$ 1,060	$ 16,485	$ 17,545
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			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,358	-	204	-	9,698	1,087	-	500	-	$ 12,847	$ 11,286	$ 12,847
Furnas County Taxes Coll'd	81,266	2,948	480	36,770	87,212	13,432	5,733	22,860	116,555	$ 367,255	$ 245,791	$ 367,255
Gosper County Taxes Coll'd	35,482	8,158	1,197	24,278	82,014	6,682	2,842	10,433	57,056	$ 228,143	$ 159,028	$ 228,143
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	-	-	-	-	-	-	-	730	$ 952	$ 730	$ 952
Homestead (All Counties)	-	-	-	-	-	853	854	854	-	$ 2,561	$ 2,561	$ 2,561
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	32,270	936	32,270	-	$ -	$ 65,476	$ 65,476
Pro Rate MV (All Counties)	-	179	2	-	320	-	7	792	-	$ 182	$ 1,119	$ 1,301
Transfer from General Fund	-	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	262	274	295	55	56	130	133	159	154	$ 888	$ 632	$ 1,520
Total Taxes Coll'd	118,105	11,105	1,881	61,049	178,925	21,201	8,575	33,793	173,611	$ 192,140	$ 416,105	$ 608,245
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	$ 683,932			
$ 740,470												
^ Cash on Hand as of 8/31/21												