

Arapahoe Public School District

Account Balance Report

September 2021 - August 2022

	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	YTD Average	Change in Balance	Aug-21
Fund Cash Accounts									
01-General	241,485	116,627	93,505	363,818	249,528	75,756	190,120	100,034	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	9,915	10,196	(85)	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	7,546	7,699	2,944	4,603
02-Depreciation	-	1	4	5	1	5	3	(124,999)	125,000
03-Employee Benefit	2	4	2	4	6	7	4	(7,496)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,694	148,716	14,978	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	4,576	24,400	(37,794)	50,700
07-Bond	24,274	1,300	1,969	59,918	39,742	0	21,200	24,922	14,820
08-Building (FCB)	2	2	4	4	2	4	3	(3)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-
09-QCPUF	56	56	56	56	56	56	56	-	56
12-Student Fee	19,788	15,432	15,432	14,897	14,670	14,341	15,760	(11,579)	26,249
Total - Cash	\$ 464,860	\$ 326,940	\$ 321,512	\$ 647,641	\$ 487,091	\$ 260,901	\$ 228,086	\$ (39,078)	\$ 526,168
CD Accounts									
01-General (First Central)	1,128,385	1,078,705	796,455	500,995	1,061,420	1,155,615	953,596	371,595	689,825
01-General (First State)	-	-	-	-	-	-	-	-	-
02-Depreciation	125,000	125,040	125,080	125,120	125,165	117,380	123,798	125,165	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	6,153	5,330	100
07-Bond	834,835	869,495	168,220	170,690	370,535	432,865	474,440	(355,115)	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	210,378	(6,610)	213,280
09-QCPUF	-	-	-	-	-	-	-	-	-
Total - CD	\$2,309,180	\$2,293,210	\$1,307,625	\$1,014,745	\$1,769,220	\$1,916,210	\$ 964,563	\$ 140,365	\$1,628,855
Total - All	\$2,774,040	\$2,620,150	\$1,629,137	\$1,662,386	\$2,256,311	\$2,177,111	\$1,192,649	\$ 101,287	\$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	YTD Average	Change in Balance	Aug-21
01-General									
01-General Cash	241,485	116,627	93,505	363,818	249,528	75,756	190,120	100,034	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	9,915	10,196	(85)	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,546	7,546	7,699	2,944	4,603
01-General CD (First Central)	1,128,385	1,078,705	796,455	500,995	1,061,420	1,155,615	953,596	371,595	689,825
01-General CD (First State)	-	-	-	-	-	-	-	-	-
Total - General	\$ 1,386,365	\$ 1,213,273	\$ 909,056	\$ 883,728	\$ 1,328,409	\$ 1,248,833	\$ 580,805	\$ 474,489	\$ 853,921
02-Depreciation									
02-Depreciation Cash	-	1	4	5	1	5	3	(124,999)	125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,380	123,798	125,165	-
Total - Depreciation	\$ 125,000	\$ 125,041	\$ 125,084	\$ 125,125	\$ 125,166	\$ 117,385	\$ 61,900	\$ 166	\$ 125,000
03-Employee Benefit									
03-Employee Benefit Cash	2	4	2	4	6	7	4	(7,496)	7,502
03-Employee Benefit CD	7,600	7,600	5,430	5,430	5,430	5,430	6,153	5,330	100
Total - Employee Benefit	\$ 7,602	\$ 7,604	\$ 5,432	\$ 5,434	\$ 5,436	\$ 5,437	\$ 3,079	\$ (2,166)	\$ 7,602
05-Activities									
05-Activities Cash	142,716	136,996	154,687	156,485	152,719	148,694	148,716	14,978	137,741
Total - Activities	\$ 142,716	\$ 136,996	\$ 154,687	\$ 156,485	\$ 152,719	\$ 148,694	\$ 74,358	\$ 14,978	\$ 137,741
06-Nutrition									
06-Nutrition Cash	20,042	38,581	36,757	33,539	12,907	4,576	24,400	(37,794)	50,700
Total - Nutrition	\$ 20,042	\$ 38,581	\$ 36,757	\$ 33,539	\$ 12,907	\$ 4,576	\$ 12,200	\$ (37,794)	\$ 50,700
07-Bond									
07-Bond Cash	24,274	1,300	1,969	59,918	39,742	0	21,200	24,922	14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	474,440	(355,115)	725,650
Total - Bond	\$ 859,109	\$ 870,795	\$ 170,189	\$ 230,608	\$ 410,277	\$ 432,865	\$ 247,820	\$ (330,193)	\$ 740,470
08-Building									
08-Building Cash (FCB)	2	2	4	4	2	4	3	(3)	5
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-
08-Building CD	213,360	212,370	212,440	212,510	206,670	204,920	210,378	(6,610)	213,280
Total - Building	\$ 213,362	\$ 212,372	\$ 212,444	\$ 212,514	\$ 206,672	\$ 204,924	\$ 105,191	\$ (6,613)	\$ 213,285
09-QCPUF									
09-QCPUF Cash	56	56	56	56	56	56	56	-	56
09-QCPUF CD	-	-	-	-	-	-	-	-	-
Total - QCPUF	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 28	\$ -	\$ 56
12-Student Fee									
12-Student Fee Cash	19,788	15,432	15,432	14,897	14,670	14,341	15,760	(11,579)	26,249
Total - Student Fee	\$ 19,788	\$ 15,432	\$ 15,432	\$ 14,897	\$ 14,670	\$ 14,341	\$ 7,880	\$ (11,579)	\$ 26,249
Total - All	\$ 2,774,040	\$ 2,620,150	\$ 1,629,137	\$ 1,662,386	\$ 2,256,311	\$ 2,177,111	\$ 1,093,261	\$ 101,287	\$ 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	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts											
01-General	899,270	176,436	56,101	335,720	787,510	268,392	420,571	2,523,428	5,592,034	54.87%	(3,068,606)
02-Depreciation	-	41	42	41	41	44	35	210	-		210
03-Employee Benefit	0	3	3	2	2	2	2	11	5,000	99.79%	(4,989)
05-Activities	22,300	15,749	35,858	32,996	23,174	11,364	23,573	141,440	150,000	5.71%	(8,560)
06-Nutrition	1,900	53,406	27,001	31,047	2,143	23,887	23,231	139,384	248,350	43.88%	(108,966)
07-Bond	118,639	11,686	2,260	61,254	179,669	22,588	66,016	396,097	831,110	52.34%	(435,014)
08-Building (FCB)	77	70	72	70	70	72	72	432	2,500	82.74%	(2,068)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-
09-QCPIUF	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	1,005	-	-	40	150	50	208	1,245	1,000	-24.50%	245
Total Receipts	\$ 1,043,191	\$ 257,390	\$ 121,337	\$ 461,170	\$ 992,758	\$ 326,399	\$ 320,225	\$ 3,202,246	\$ 6,829,994	53.11%	\$ (3,627,748)
Expenditures											
01-General	366,826	349,528	360,318	361,047	342,828	347,969	354,753	2,128,516	6,457,660	67.04%	(4,329,144)
02-Depreciation	-	-	-	-	-	7,825	1,304	7,825	125,000	93.74%	(117,175)
03-Employee Benefit	-	-	2,175	-	-	-	363	2,175	12,602	82.74%	(10,427)
05-Activities	17,326	21,469	18,167	31,199	26,940	15,389	21,748	130,488	292,397	55.37%	(161,909)
06-Nutrition	32,558	34,867	28,825	34,265	22,776	32,217	30,918	185,508	266,283	37.39%	(110,775)
07-Bond	-	-	702,966	835	-	-	117,283	703,701	1,710,800	58.87%	(1,007,099)
08-Building (FCB)	-	1,060	-	-	5,913	1,821	1,466	8,793	215,784	95.93%	(206,991)
08-Building (FSB)	-	-	-	-	-	-	-	-	55	100.00%	(55)
09-QCPIUF	-	-	-	-	-	-	-	-	26,735	50.80%	(13,582)
12-Student Fee	7,465	4,356	-	575	377	379	2,192	13,153	26,735	50.80%	(13,582)
Total Expenditures	\$ 424,175	\$ 411,280	\$ 1,112,351	\$ 427,921	\$ 398,833	\$ 405,599	\$ 318,016	\$ 3,180,159	\$ 9,137,316	65.20%	\$ (5,957,157)

Additional Information:											
General Fund Only											
Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug			
15,414	2,293	-	-	45,349	-	\$ 63,056	\$ 45,349	\$ 63,056			
Frontier County Taxes Coll'd											
582,351	20,613	3,036	157,561	372,543	17,870	\$ 1,153,973	\$ 390,413	\$ 1,153,973			
Furnas County Taxes Coll'd											
254,008	58,897	8,580	106,882	301,345	21,722	\$ 751,244	\$ 323,067	\$ 751,244			
Gosper County Taxes Coll'd											
-	0	-	-	-	-	\$ 0	\$ 0	\$ 0			
Interest on RE/PP Frontier Co. Taxes Coll'd											
211	699	242	316	988	153	\$ 2,608	\$ 1,141	\$ 2,608			
Interest on RE/PP Furnas Co. Taxes Coll'd											
131	93	212	728	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	47,487	\$ 57,224	\$ 63,630	\$ 120,854			
Fines & Licenses (All Counties)											
889	906	1,029	903	1,188	562	\$ 3,727	\$ 1,751	\$ 5,478			
Homestead (All Counties)											
-	-	-	-	-	-	\$ -	\$ -	\$ -			
Prop/Pers Prop Tax Credit (All Counties)											
-	-	-	-	-	-	\$ -	\$ -	\$ -			
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	-	\$ 58,355	\$ 11,671	\$ 58,355			
SPED SA Reimb FY 20-21 (Approx. 43%)											
-	-	-	31,091	28,286	-	\$ 59,377	\$ 28,286	\$ 59,377			
Apportionment (School Land)											
-	-	-	-	-	-	\$ 35,139	\$ 35,139	\$ 35,139			
Inter-Fund Loan											
-	-	-	-	-	-	\$ -	\$ -	\$ -			
All other receipts											
8,489	68,001	20,291	17,072	6,360	88,809	\$ 113,853	\$ 95,169	\$ 209,022			
Total Taxes Coll'd											
851,774	81,603	11,616	264,453	719,237	39,582	\$ 1,209,445	\$ 758,829	\$ 1,968,274			
Expenditures-Payroll/Benefits											
306,768	295,565	305,583	282,458	269,534	280,264	\$ 1,740,174	\$ 549,798	\$ 1,740,174			
Expenditures-All Other											
60,057	53,963	54,734	78,589	73,294	67,704	\$ 247,344	\$ 140,999	\$ 388,342			
Inter-Fund Loan Repayment XX/XX/XX											
-	-	-	-	-	-	\$ -	\$ -	\$ -			
Running Balance											
\$ 1,386,365	\$ 1,213,273	\$ 909,056	\$ 883,728	\$ 1,328,409	\$ 1,248,833						
\$ 853,921											
A 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	3.12					
Nutrition Fund Only											
Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug			
-	49,794	25,115	26,482	-	22,759	\$ 124,149	\$ 22,759	\$ 124,149			
State of NE Reimb											
-	-	-	-	-	-	\$ -	\$ -	\$ -			
Xfr from General Fund											
1,900	3,612	1,887	4,566	2,143	1,128	\$ 11,964	\$ 3,271	\$ 15,235			
All other receipts											
Expenditures-Payroll/Benefits											
11,442	11,515	10,317	10,117	9,777	10,189	\$ 63,358	\$ 19,966	\$ 63,358			
Expenditures-All Other											
21,116	23,352	18,508	24,148	12,998	22,028	\$ 87,124	\$ 35,027	\$ 122,150			
Running Balance											
\$ 20,042	\$ 38,581	\$ 36,757	\$ 33,539	\$ 12,907	\$ 4,576						
\$ 50,700											
A 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	0.19					

Building (FCB) Fund Only									
Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-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	72	\$ 289	\$ 142	\$ 432	
Total Taxes Coll'd	-	-	-	-	-	\$ -	\$ -	\$ -	
Expenditures-All Other	-	1,060	-	5,913	1,821	\$ 1,060	\$ 7,733	\$ 8,793	
Inter-Fund Loan to General Fund	-	-	-	-	-	\$ -	\$ -	\$ -	
Running Balance	\$ 213,362	\$ 212,372	\$ 212,444	\$ 212,514	\$ 206,672	\$ 204,924			
\$ 213,285									
A Cash on Hand as of 8/31/21									
Bond Fund Only									
Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug	
1,358	-	204	-	9,698	-	\$ 11,259	\$ 9,698	\$ 11,259	
Frontier County Taxes Coll'd	-	-	-	-	-	\$ -	\$ -	\$ -	
Furnas County Taxes Coll'd	2,948	480	36,770	87,212	4,113	\$ 212,790	\$ 91,326	\$ 212,790	
Gosper County Taxes Coll'd	8,158	1,197	24,278	82,014	4,866	\$ 155,996	\$ 86,881	\$ 155,996	
-	-	-	-	-	-	\$ -	\$ -	\$ -	
Interest on RE/PP Frontier Co. Taxes Coll'd	-	4	-	-	-	\$ 4	\$ -	\$ 4	
Interest on RE/PP Furnas Co. Taxes Coll'd	32	49	48	138	25	\$ 406	\$ 163	\$ 406	
Interest on RE/PP Gosper Co. Taxes Coll'd	18	30	101	230	34	\$ 425	\$ 263	\$ 425	
Carline (All Counties)	221	-	-	-	-	\$ 221	\$ -	\$ 221	
Homestead (All Counties)	-	-	-	-	-	\$ -	\$ -	\$ -	
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	13,419	\$ -	\$ 13,419	\$ 13,419	
Pro Rate MV (All Counties)	-	179	-	320	-	\$ 182	\$ 320	\$ 502	
Transfer from General Fund	-	-	-	-	-	\$ -	\$ -	\$ -	
All other receipts	262	274	295	55	130	\$ 888	\$ 186	\$ 1,074	
Total Taxes Coll'd	118,105	11,105	1,881	178,925	8,980	\$ 192,140	\$ 187,905	\$ 380,045	
Expenditures-All Other	-	-	835	-	-	\$ 703,701	\$ -	\$ 703,701	
Running Balance	\$ 859,109	\$ 870,795	\$ 170,189	\$ 230,608	\$ 410,277	\$ 432,865			
\$ 740,470									
A Cash on Hand as of 8/31/21									