

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	Jul-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	126,436	78,766	213,600	(23,057)	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,228	11,818	11,818	10,841	1,818	10,000
01-General Section 125	6,315	7,966	8,694	8,225	7,546	6,218	6,704	6,451	6,095	6,590	6,590	7,027	1,987	4,603
02-Depreciation	-	1	4	4	1	5	1	1	4	0	3	2	(125,000)	125,000
03-Employee Benefit	2	4	2	4	6	7	9	11	13	15	1	7	(7,487)	7,502
05-Activities	142,716	136,996	154,687	156,485	152,719	148,788	145,371	139,035	130,659	178,970	169,582	150,546	41,229	137,741
06-Nutrition	20,042	38,581	36,757	33,539	12,907	32,824	31,773	40,105	40,566	45,713	35,326	33,467	(4,987)	50,700
07-Bond	24,274	1,300	1,989	59,918	39,742	31,992	6,390	42,345	73,283	8,767	5	26,362	(6,052)	14,820
08-Building (FCB)	2	2	4	4	2	4	2	5	4	4	4	3	(1)	5
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QC/PUF	56	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	14,354	15,195	(11,895)	26,249
Total - Cash	\$ 464,860	\$ 326,940	\$ 321,512	\$ 647,641	\$ 487,091	\$ 490,451	\$ 340,698	\$ 512,445	\$ 727,298	\$ 392,723	\$ 316,505	\$ 457,106	\$ (133,445)	\$ 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	1,033,955	1,041,453	619,605	689,825
02-Depreciation	125,000	125,040	125,080	125,120	125,165	117,380	117,420	117,460	113,835	113,880	113,915	119,936	113,880	-
03-Employee Benefit	7,600	7,600	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,430	5,445	5,826	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	773,160	548,778	36,940	725,650
08-Building	213,360	212,370	212,440	212,510	206,670	204,920	201,445	197,160	196,360	194,040	176,325	202,509	(19,240)	213,280
09-QC/PUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	\$ 2,102,800	\$ 1,918,501	\$ 756,515	\$ 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	\$ 2,778,093	\$ 2,419,305	\$ 2,375,607	\$ 623,070	\$ 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	Jul-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	126,436	78,766	213,600	(23,057)	149,493
01-General Clearing	10,181	10,075	10,401	10,690	9,915	11,080	10,955	11,092	11,228	11,818	11,818	10,841	1,818	10,000
01-General Section 125	6,315	7,866	8,694	8,225	7,946	6,218	6,704	6,451	6,095	6,590	6,590	7,027	1,987	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	1,033,955	1,041,453	619,605	689,825
01-General CD (First State)														
Total - General	\$ 1,386,365	\$ 1,213,273	\$ 909,056	\$ 863,728	\$ 1,328,409	\$ 1,417,820	\$ 1,184,036	\$ 1,168,273	\$ 1,925,767	\$ 1,454,274	\$ 1,131,128	\$ 1,166,844	\$ 600,353	\$ 853,921
02-Depreciation														
02-Depreciation Cash		1	4	5	1	5	1	1	4		3	2	(125,000)	125,000
02-Depreciation CD	125,000	125,040	125,080	125,120	125,165	117,980	117,420	117,460	113,835	113,880	113,915	119,936	113,880	
Total - Depreciation	\$ 125,000	\$ 125,041	\$ 125,084	\$ 125,125	\$ 125,166	\$ 117,985	\$ 117,421	\$ 117,461	\$ 113,839	\$ 113,880	\$ 113,918	\$ 109,943	\$ (11,120)	\$ 125,000
03-Employee Benefit														
03-Employee Benefit Cash	2	4	2	4	6	7	9	11	13	15	1	7	(7,487)	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	5,445	5,826	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	\$ 5,446	\$ 5,347	\$ (2,157)	\$ 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	178,970	169,582	150,546	41,229	137,741
Total - Activities	\$ 142,716	\$ 136,996	\$ 154,687	\$ 156,485	\$ 152,719	\$ 148,788	\$ 145,371	\$ 139,035	\$ 130,659	\$ 178,970	\$ 169,582	\$ 138,001	\$ 41,229	\$ 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	45,713	35,326	33,467	(4,987)	50,700
Total - Nutrition	\$ 20,042	\$ 38,581	\$ 36,757	\$ 33,539	\$ 12,907	\$ 32,824	\$ 31,773	\$ 40,105	\$ 40,566	\$ 45,713	\$ 35,326	\$ 30,678	\$ (4,987)	\$ 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	8,767	5	26,362	(6,052)	14,820
07-Bond CD	834,835	869,495	168,220	170,690	370,535	432,865	469,160	501,075	663,930	762,590	773,160	548,778	36,940	725,650
Total - Bond	\$ 859,109	\$ 870,795	\$ 170,189	\$ 230,608	\$ 410,277	\$ 464,857	\$ 475,550	\$ 543,420	\$ 737,213	\$ 771,357	\$ 773,165	\$ 527,212	\$ 30,888	\$ 740,470
08-Building														
08-Building Cash (FCB)	2	2	4	4	2	4	2	5	3	4	4	3	(1)	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	176,325	202,509	(19,240)	213,280
Total - Building	\$ 213,362	\$ 212,372	\$ 212,444	\$ 212,514	\$ 206,672	\$ 204,924	\$ 201,447	\$ 197,165	\$ 196,363	\$ 194,044	\$ 176,329	\$ 185,636	\$ (19,241)	\$ 213,285
09-QCPIUF														
09-QCPIUF Cash	56	56	56	56	56	56	56	56	56	56	56	56	-	56
09-QCPIUF CD														
Total - QCPIUF	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 56	\$ 51	\$ -	\$ 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	14,354	15,195	(11,895)	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	\$ 14,354	\$ 13,928	\$ (11,895)	\$ 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	\$ 2,778,093	\$ 2,419,305	\$ 2,177,640	\$ 623,070	\$ 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	Jul-22	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts																
01-General	895,270	176,436	56,101	335,720	787,510	444,722	117,657	343,715	1,124,140	119,140	26,288	402,791	4,430,698	5,592,034	20.77%	(1,161,336)
02-Depreciation		41	42	41	41	44	36	2	36	41	37	36	400	-	400	
03-Employee Benefit	0	3	3	2	2	2	2	2	2	2	2	2	20	5,000	98.61%	(4,980)
05-Activities	22,300	15,749	35,858	32,996	23,174	13,526	7,120	8,705	13,970	68,511	2,248	22,196	244,168	150,000	-62.77%	94,168
06-Nutrition	1,900	53,406	27,001	31,047	2,143	52,135	30,649	39,553	27,527	20,645	228	25,985	285,935	248,350	-15.09%	37,585
07-Bond	118,639	11,686	2,260	61,254	179,669	54,581	10,737	67,869	247,776	14,145	1,808	70,038	770,423	831,110	7.30%	(60,687)
08-Building (FCB)	77	70	72	70	70	72	63	68	61	71	64	69	758	2,500	69.67%	(1,742)
09-OCPUF																
12-Student Fee	1,005			40	150	279	35	375	484			215	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	\$ 222,155	\$ 30,675	\$ 570,398	\$ 5,734,660	\$ 6,629,994	16.04%	\$ (1,095,334)
Expenditures																
01-General	366,826	349,828	360,318	361,047	342,828	355,312	351,440	359,478	366,647	590,633	349,433	377,590	4,153,491	6,457,660	35.68%	(2,304,169)
02-Depreciation						7,825			3,658			1,044	11,482	125,000	90.81%	(113,518)
03-Employee Benefit			2,175									198	2,175	12,602	82.74%	(10,427)
05-Activities	17,326	21,469	18,167	31,199	28,940	17,456	10,538	15,041	22,346	20,200	11,636	19,302	212,317	292,397	27.39%	(80,080)
06-Nutrition - Amended 6/22/22	32,558	34,867	28,825	34,265	22,778	32,217	31,701	31,220	27,066	15,098	10,615	27,383	301,209	327,263	6.25%	(26,074)
07-Bond			702,866	835			44	33,982	33,982			67,066	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	17,779	3,429	37,714	215,784	82.52%	(178,070)
09-OCPUF														55	100.00%	(55)
12-Student Fee	7,465	4,856		575	377	379	250	134	386	339		1,297	14,263	26,735	46.65%	(12,472)
Total Expenditures	\$ 424,175	\$ 411,280	\$ 1,112,851	\$ 427,921	\$ 398,833	\$ 415,009	\$ 397,512	\$ 410,225	\$ 454,948	\$ 628,661	\$ 389,463	\$ 508,091	\$ 5,470,378	\$ 9,162,316	40.29%	\$ (3,691,938)

Additional Information:	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Total Sep-Dec	Total Jan-Aug
General Fund Only													
Frontier County Taxes Coll'd	15,414	2,283			45,349		6,115	4,026	6,156	163		\$ 79,516	\$ 61,809
Furnas County Taxes Coll'd	652,351	20,613	3,036	157,561	372,543	58,733	28,356	96,091	705,957	39,652	3,879	\$ 2,068,771	\$ 1,305,211
Gosper County Taxes Coll'd	254,008	56,697	8,580	106,892	301,345	29,354	11,946	44,664	317,768	11,049	2,105	\$ 1,146,408	\$ 718,231
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	360	58	\$ 4,870	\$ 3,402
Interest on RE/PP Gosper Co. Taxes Coll'd	131	93	212	726	1,645	240			86	157		\$ 3,290	\$ 2,129
Carline Taxes (All Counties)	1,587								3,071			\$ 4,658	\$ 3,071
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	14,987	\$ 77,224	\$ 143,151
Fines & Licenses (All Counties)	889	906	1,029	903	1,188	703	1,272	726	2,580	3,119	1,926	\$ 3,727	\$ 10,984
Homestead (All Counties)						3,585	3,590	3,590	3,590	3,590		\$ 10,764	\$ 17,944
Prop/Pers Prop. Tax Credit (All Counties)						135,680		135,650	3,933			\$ 279,233	\$ 279,233
Pro Rate MV. (All Counties)		1,286			1,992			2,923		502		\$ 1,286	\$ 5,092
State Aid	11,671	11,671	11,671	11,671	11,671	11,671	11,671		23,342			\$ 105,039	\$ 105,039
SFED SA Reimb PY 20-21 (Approx. 43%)				31,091	28,286	22,243	30,710	28,494	32,064			\$ 172,948	\$ 141,857
Appointment (School Land)						35,139						\$ 35,139	\$ 35,139
Inter-Fund Loan												\$ -	\$ -
All other receipts	8,489	88,001	20,291	17,072	6,360	92,285	8,736	13,351	10,656	47,345	2,831	\$ 113,853	\$ 181,954
Total Taxes Coll'd	851,774	81,603	11,616	264,453	719,237	88,087	46,417	144,782	1,029,881	50,863	5,983	\$ 1,209,445	\$ 2,085,251
Expenditures-Payroll/Benefits	306,768	295,565	305,583	292,458	269,534	280,264	292,031	274,146	296,070	270,651	260,291	\$ 3,133,343	\$ 1,942,968
Expenditures-All Other	60,057	53,963	54,794	76,589	73,294	75,048	59,409	85,332	70,577	320,002	89,142	\$ 247,344	\$ 772,804
Inter-Fund Loan Repayment XX/XX/XX												\$ -	\$ -
Running Balance	\$ 1,386,365	\$ 1,213,273	\$ 909,086	\$ 883,728	\$ 1,328,409	\$ 1,417,820	\$ 1,184,038	\$ 1,168,273	\$ 1,925,767	\$ 1,454,274	\$ 1,131,128		
\$													
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	3.64	2.83		
Nutrition Fund Only													
State of NE Reimb		49,794	25,115	26,482		48,499	28,002	27,388	23,314	19,616		\$ 246,210	\$ 146,820
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	629	228	\$ 11,964	\$ 25,660
Expenditures-Payroll/Benefits	11,442	11,515	10,317	10,117	9,777	10,189	10,187	10,014	9,297	8,464	4,875	\$ 106,194	\$ 62,802
Expenditures-All Other	21,116	23,352	18,508	24,148	12,998	22,028	21,514	21,207	17,770	6,654	5,740	\$ 87,124	\$ 107,891
Running Balance	\$ 20,042	\$ 38,581	\$ 36,757	\$ 33,539	\$ 12,907	\$ 32,824	\$ 31,773	\$ 40,105	\$ 40,566	\$ 45,713	\$ 35,326		
\$													
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	1.90	1.47		

