

| Arapahoe Public School District |                            |              |              |                |                      |  |              |
|---------------------------------|----------------------------|--------------|--------------|----------------|----------------------|--|--------------|
| Account Balance Report          |                            |              |              |                |                      |  |              |
| September 2024 - August 2025    |                            |              |              |                |                      |  |              |
|                                 |                            | Sep-24       | Oct-24       | YTD<br>Average | Change in<br>Balance |  | Aug-24       |
| Fund Cash Accounts              |                            |              |              |                |                      |  |              |
|                                 | 01-General                 | 429,187      | 50,039       | 239,613        | 230,380              |  | 198,807      |
|                                 | 01-General Clearing        | 10,093       | 10,093       | 10,093         | 93                   |  | 10,000       |
|                                 | 01-General Section 125     | 6,773        | 6,773        | 6,773          | 1,659                |  | 5,115        |
|                                 | 02-Depreciation            | 9            | 16           | 12             | 6                    |  | 2            |
|                                 | 03-Employee Benefit        | 217          | 4            | 110            | 213                  |  | 4            |
|                                 | 05-Activities              | 189,454      | 182,153      | 185,803        | (9,567)              |  | 199,020      |
|                                 | 06-Nutrition               | 27,525       | (8,533)      | 9,496          | 16,617               |  | 10,908       |
|                                 | 07-Bond                    | 71,245       | 3            | 35,624         | 38,390               |  | 32,856       |
|                                 | 08-Building (FCB)          | 2            | 2            | 2              | (2)                  |  | 4            |
|                                 | 08-Building (FSB)          | -            | -            | -              | -                    |  | -            |
|                                 | 09-QCUPF                   | -            | -            | -              | -                    |  | -            |
|                                 | 10-Cooperative             | -            | -            | -              | -                    |  | -            |
|                                 | 12-Student Fee             | 26,648       | 26,580       | 26,614         | 40                   |  | 26,608       |
|                                 | Total - Cash               | \$ 761,153   | \$ 267,130   | \$ 514,141     | \$ 277,828           |  | \$ 483,324   |
| CD Accounts                     |                            |              |              |                |                      |  |              |
|                                 | 01-General (First Central) | 467,850      | 461,250      | 464,550        | 65,800               |  | 402,050      |
|                                 | 01-General (First State)   | -            | -            | -              | -                    |  | -            |
|                                 | 02-Depreciation            | 2,160        | 2,160        | 2,160          | -                    |  | 2,160        |
|                                 | 03-Employee Benefit        | 520          | 455          | 488            | (70)                 |  | 590          |
|                                 | 07-Bond                    | 856,735      | 937,815      | 897,275        | 123,630              |  | 733,105      |
|                                 | 08-Building                | 51,230       | 51,400       | 51,315         | 155                  |  | 51,075       |
|                                 | 09-QCUPF                   | -            | -            | -              | -                    |  | -            |
|                                 | Total - CD                 | \$ 1,378,495 | \$ 1,453,080 | \$ 1,415,788   | \$ 189,515           |  | \$ 1,188,980 |
|                                 | Total - All                | \$ 2,139,648 | \$ 1,720,210 | \$ 1,929,929   | \$ 467,343           |  | \$ 1,672,304 |

**Arapahoe Public School District**  
**Account Balance Report by Fund**  
**September 2024 - August 2025**

|                                 | Sep-24              | Oct-24              | YTD<br>Average      | Change in<br>Balance | Aug-24              |
|---------------------------------|---------------------|---------------------|---------------------|----------------------|---------------------|
| <b>01-General</b>               |                     |                     |                     |                      |                     |
| 01-General Cash                 | 429,187             | 50,039              | 239,613             | (198,807)            | 198,807             |
| 01-General Clearing             | 10,093              | 10,093              | 10,093              | (10,000)             | 10,000              |
| 01-General Section 125          | 6,773               | 6,773               | 6,773               | 1,659                | 5,115               |
| 01-General CD (First Central)   | 467,850             | 461,250             | 464,550             | 65,800               | 402,050             |
| 01-General CD (First State)     | -                   | -                   | -                   | -                    | -                   |
| <b>Total - General</b>          | <b>\$ 913,903</b>   | <b>\$ 528,155</b>   | <b>\$ 721,029</b>   | <b>\$ 297,931</b>    | <b>\$ 615,972</b>   |
| <b>02-Depreciation</b>          |                     |                     |                     |                      |                     |
| 02-Depreciation Cash            | 9                   | 16                  | 12                  | 6                    | 2                   |
| 02-Depreciation CD              | 2,160               | 2,160               | 2,160               | -                    | 2,160               |
| <b>Total - Depreciation</b>     | <b>\$ 2,169</b>     | <b>\$ 2,176</b>     | <b>\$ 2,172</b>     | <b>\$ 6</b>          | <b>\$ 2,162</b>     |
| <b>03-Employee Benefit</b>      |                     |                     |                     |                      |                     |
| 03-Employee Benefit Cash        | 217                 | 4                   | 110                 | 213                  | 4                   |
| 03-Employee Benefit CD          | 520                 | 455                 | 488                 | (70)                 | 590                 |
| <b>Total - Employee Benefit</b> | <b>\$ 737</b>       | <b>\$ 459</b>       | <b>\$ 598</b>       | <b>\$ 143</b>        | <b>\$ 594</b>       |
| <b>05-Activities</b>            |                     |                     |                     |                      |                     |
| 05-Activities Cash              | 189,454             | 182,153             | 185,803             | (9,567)              | 199,020             |
| <b>Total - Activities</b>       | <b>\$ 189,454</b>   | <b>\$ 182,153</b>   | <b>\$ 185,803</b>   | <b>\$ (9,567)</b>    | <b>\$ 199,020</b>   |
| <b>06-Nutrition</b>             |                     |                     |                     |                      |                     |
| 06-Nutrition Cash               | 27,525              | (8,533)             | 9,496               | 16,617               | 10,908              |
| <b>Total - Nutrition</b>        | <b>\$ 27,525</b>    | <b>\$ (8,533)</b>   | <b>\$ 9,496</b>     | <b>\$ 16,617</b>     | <b>\$ 10,908</b>    |
| <b>07-Bond</b>                  |                     |                     |                     |                      |                     |
| 07-Bond Cash                    | 71,245              | 3                   | 35,624              | 38,390               | 32,856              |
| 07-Bond CD                      | 856,735             | 937,815             | 897,275             | 123,630              | 733,105             |
| <b>Total - Bond</b>             | <b>\$ 927,980</b>   | <b>\$ 937,818</b>   | <b>\$ 932,899</b>   | <b>\$ 162,020</b>    | <b>\$ 765,961</b>   |
| <b>08-Building</b>              |                     |                     |                     |                      |                     |
| 08-Building Cash (FCB)          | 2                   | 2                   | 2                   | (2)                  | 4                   |
| 08-Building Cash (FSB)          | -                   | -                   | -                   | -                    | -                   |
| 08-Building CD                  | 51,230              | 51,400              | 51,315              | 155                  | 51,075              |
| <b>Total - Building</b>         | <b>\$ 51,232</b>    | <b>\$ 51,402</b>    | <b>\$ 51,317</b>    | <b>\$ 153</b>        | <b>\$ 51,079</b>    |
| <b>09-QCPUF</b>                 |                     |                     |                     |                      |                     |
| 09-QCPUF Cash                   | -                   | -                   | -                   | -                    | -                   |
| 09-QCPUF CD                     | -                   | -                   | -                   | -                    | -                   |
| <b>Total - QCPUF</b>            | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>10-Cooperative</b>           |                     |                     |                     |                      |                     |
| 10-CooperativeCash              | -                   | -                   | -                   | -                    | -                   |
| <b>Total - QCPUF</b>            | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>         |
| <b>12-Student Fee</b>           |                     |                     |                     |                      |                     |
| 12-Student Fee Cash             | 26,648              | 26,580              | 26,614              | 40                   | 26,608              |
| <b>Total - Student Fee</b>      | <b>\$ 26,648</b>    | <b>\$ 26,580</b>    | <b>\$ 26,614</b>    | <b>\$ 40</b>         | <b>\$ 26,608</b>    |
| <b>Total - All</b>              | <b>\$ 2,139,648</b> | <b>\$ 1,720,210</b> | <b>\$ 1,929,929</b> | <b>\$ 467,343</b>    | <b>\$ 1,672,304</b> |

| Arapahoe Public School District |                     |                   |                   |                     |                     |                |                                 |
|---------------------------------|---------------------|-------------------|-------------------|---------------------|---------------------|----------------|---------------------------------|
| Receipt / Expenditure Report    |                     |                   |                   |                     |                     |                |                                 |
| September 2024 - August 2025    |                     |                   |                   |                     |                     |                |                                 |
|                                 | Sep-24              | Oct-24            | YTD<br>Average    | YTD Actual          | YTD Budget          | %<br>Remaining | Over Budget /<br>(Under Budget) |
| <b>Receipts</b>                 |                     |                   |                   |                     |                     |                |                                 |
| 01-General                      | 879,124             | 43,730            | 461,427           | 922,855             | 5,263,669           | 82.47%         | (4,340,814)                     |
| 02-Depreciation                 | 6                   | 7                 | 7                 | 14                  | 170,000             | 99.99%         | (169,986)                       |
| 03-Employee Benefit             | 218                 | 2                 | 110               | 220                 | 2,825               | 92.23%         | (2,605)                         |
| 05-Activities                   | 17,538              | 4,955             | 11,247            | 22,493              | 255,000             | 91.18%         | (232,507)                       |
| 06-Nutrition                    | 52,918              | 6,557             | 29,737            | 59,475              | 392,200             | 84.84%         | (332,725)                       |
| 07-Bond                         | 162,020             | 9,838             | 85,929            | 171,858             | 867,322             | 80.19%         | (695,464)                       |
| 08-Building (FCB)               | 153                 | 170               | 161               | 323                 | 128,060             | 99.75%         | (127,737)                       |
| 08-Building (FSB)               | -                   | -                 | -                 | -                   | -                   | -              | -                               |
| 09-QCUPF                        | -                   | -                 | -                 | -                   | 110,160             | 100.00%        | (110,160)                       |
| 10-Cooperative                  | -                   | -                 | -                 | -                   | -                   | -              | -                               |
| 12-Student Fee                  | 60                  | -                 | 30                | 60                  | 1,000               | 94.00%         | (940)                           |
| <b>Total Receipts</b>           | <b>\$ 1,112,037</b> | <b>\$ 65,259</b>  | <b>\$ 588,648</b> | <b>\$ 1,177,296</b> | <b>\$ 7,190,236</b> | <b>83.63%</b>  | <b>\$ (6,012,940)</b>           |
| <b>Expenditures</b>             |                     |                   |                   |                     |                     |                |                                 |
| 01-General                      | 581,193             | 429,478           | 505,336           | 1,010,671           | 6,483,411           | 84.41%         | (5,472,740)                     |
| 02-Depreciation                 | -                   | -                 | -                 | -                   | 172,169             | 100.00%        | (172,169)                       |
| 03-Employee Benefit             | 75                  | 280               | 178               | 355                 | 3,421               | 89.62%         | (3,066)                         |
| 05-Activities                   | 27,105              | 12,255            | 19,680            | 39,360              | 447,990             | 91.21%         | (408,630)                       |
| 06-Nutrition                    | 36,301              | 42,615            | 39,458            | 78,916              | 396,678             | 80.11%         | (317,762)                       |
| 07-Bond                         | -                   | -                 | -                 | -                   | 1,730,487           | 100.00%        | (1,730,487)                     |
| 08-Building (FCB)               | -                   | -                 | -                 | -                   | 210,766             | 100.00%        | (210,766)                       |
| 08-Building (FSB)               | -                   | -                 | -                 | -                   | -                   | -              | -                               |
| 09-QCUPF                        | -                   | -                 | -                 | -                   | 100,000             | 100.00%        | (100,000)                       |
| 10-Cooperative                  | -                   | -                 | -                 | -                   | -                   | -              | -                               |
| 12-Student Fee                  | 20                  | 69                | 44                | 89                  | 27,128              | 99.67%         | (27,040)                        |
| <b>Total Expenditures</b>       | <b>\$ 644,694</b>   | <b>\$ 484,697</b> | <b>\$ 564,695</b> | <b>\$ 1,129,391</b> | <b>\$ 9,572,050</b> | <b>88.20%</b>  | <b>\$ (8,442,659)</b>           |

| Additional Information:                                                                                             |  |            |            |               |               |               |  |  |
|---------------------------------------------------------------------------------------------------------------------|--|------------|------------|---------------|---------------|---------------|--|--|
| General Fund Only                                                                                                   |  | Sep-24     | Oct-24     | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |  |  |
| Frontier County Taxes Coll'd                                                                                        |  | 7,054      | 1,005      | \$ 8,059      | \$ -          | \$ 8,059      |  |  |
| Furnas County Taxes Coll'd                                                                                          |  | 444,604    | 27,809     | \$ 472,413    | \$ -          | \$ 472,413    |  |  |
| Gosper County Taxes Coll'd                                                                                          |  | 211,041    | -          | \$ 211,041    | \$ -          | \$ 211,041    |  |  |
| Interest on RE/PP Frontier Co. Taxes Coll'd                                                                         |  | -          | 1          | \$ 1          | \$ -          | \$ 1          |  |  |
| Interest on RE/PP Furnas Co. Taxes Coll'd                                                                           |  | 272        | 451        | \$ 723        | \$ -          | \$ 723        |  |  |
| Interest on RE/PP Gosper Co. Taxes Coll'd                                                                           |  | 12         | -          | \$ 12         | \$ -          | \$ 12         |  |  |
| Carline Taxes (All Counties)                                                                                        |  | 352        | -          | \$ 352        | \$ -          | \$ 352        |  |  |
| Motor Vehicle Taxes (All Counties)                                                                                  |  | 19,944     | 9,822      | \$ 29,766     | \$ -          | \$ 29,766     |  |  |
| Fines & Licenses (All Counties)                                                                                     |  | 1,745      | 1,691      | \$ 3,436      | \$ -          | \$ 3,436      |  |  |
| Homestead (All Counties)                                                                                            |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| Prop/Pers Prop Tax Credit (All Counties)                                                                            |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| Pro Rate MV (All Counties)                                                                                          |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| State Aid                                                                                                           |  | 54,221     | -          | \$ 54,221     | \$ -          | \$ 54,221     |  |  |
| SPED SA Reimb FY 22-23 (Approx. 43%)                                                                                |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| Apportionment (School Land)                                                                                         |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| Inter-Fund Loan                                                                                                     |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| All other receipts                                                                                                  |  | 139,881    | 2,950      | \$ 142,831    | \$ -          | \$ 142,831    |  |  |
| Total Taxes Coll'd                                                                                                  |  | 662,698    | 28,815     | \$ 691,513    | \$ -          | \$ 691,513    |  |  |
| Expenditures-Payroll/Benefits                                                                                       |  | 339,633    | 342,543    | \$ 682,175    | \$ -          | \$ 682,175    |  |  |
| Expenditures-All Other                                                                                              |  | 241,561    | 86,935     | \$ 328,496    | \$ -          | \$ 328,496    |  |  |
| Inter-Fund Loan Repayment XX/XX/XX                                                                                  |  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |
| Running Balance                                                                                                     |  | \$ 913,903 | \$ 528,155 |               |               |               |  |  |
| \$ 615,972                                                                                                          |  |            |            |               |               |               |  |  |
| A Cash on Hand as of 8/31/24                                                                                        |  |            |            |               |               |               |  |  |
| Number of Months the District could operate with the monthly cash balances based on average expenditures of \$400k  |  | 2.28       | 1.32       |               |               |               |  |  |
| Nutrition Fund Only                                                                                                 |  | Sep-24     | Oct-24     | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |  |  |
| State of NE Reimb                                                                                                   |  | 11,353     | -          | \$ 11,353     | \$ -          | \$ 11,353     |  |  |
| Xfr from General Fund                                                                                               |  | 30,000     | -          | \$ 30,000     | \$ -          | \$ 30,000     |  |  |
| All other receipts                                                                                                  |  | 11,565     | 6,557      | \$ 18,122     | \$ -          | \$ 18,122     |  |  |
| Expenditures-Payroll/Benefits                                                                                       |  | 12,845     | 12,956     | \$ 25,801     | \$ -          | \$ 25,801     |  |  |
| Expenditures-All Other                                                                                              |  | 23,456     | 29,658     | \$ 53,115     | \$ -          | \$ 53,115     |  |  |
| Running Balance                                                                                                     |  | \$ 27,525  | \$ (8,533) |               |               |               |  |  |
| \$ 10,908                                                                                                           |  |            |            |               |               |               |  |  |
| A Cash on Hand as of 8/31/24                                                                                        |  |            |            |               |               |               |  |  |
| Number of Months the District could operate with the monthly cash balances based on average expenditures of \$32.5K |  | 0.85       | (0.26)     |               |               |               |  |  |

| Building (FCB) Fund Only                    | Sep-24     | Oct-24     | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |  |  |  |
|---------------------------------------------|------------|------------|---------------|---------------|---------------|--|--|--|
| Frontier County Taxes Coll'd                | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Furnas County Taxes Coll'd                  | 1          | 1          | \$ 2          | \$ -          | \$ 2          |  |  |  |
| Gosper County Taxes Coll'd                  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Interest on RE/PP Frontier Co. Taxes Coll'd | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Interest on RE/PP Furnas Co. Taxes Coll'd   | 0          | 0          | \$ 0          | \$ -          | \$ 0          |  |  |  |
| Interest on RE/PP Gosper Co. Taxes Coll'd   | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Inter-Fund Loan                             | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| All other receipts                          | 152        | 168        | \$ 321        | \$ -          | \$ 321        |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Total Taxes Coll'd                          | 1          | 1          | \$ 2          | \$ -          | \$ 2          |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Expenditures-All Other                      | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Inter-Fund Loan to General Fund             | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Running Balance                             | \$ 51,232  | \$ 51,402  |               |               |               |  |  |  |
| \$ 51,079                                   |            |            |               |               |               |  |  |  |
| A Cash on Hand as of 8/31/24                |            |            |               |               |               |  |  |  |
| Bond Fund Only                              | Sep-24     | Oct-24     | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |  |  |  |
| Frontier County Taxes Coll'd                | 1,700      | 242        | \$ 1,942      | \$ -          | \$ 1,942      |  |  |  |
| Furnas County Taxes Coll'd                  | 107,131    | 6,670      | \$ 113,801    | \$ -          | \$ 113,801    |  |  |  |
| Gosper County Taxes Coll'd                  | 50,862     | -          | \$ 50,862     | \$ -          | \$ 50,862     |  |  |  |
| Interest on RE/PP Frontier Co. Taxes Coll'd | -          | 0          | \$ 0          | \$ -          | \$ 0          |  |  |  |
| Interest on RE/PP Furnas Co. Taxes Coll'd   | 66         | 109        | \$ 174        | \$ -          | \$ 174        |  |  |  |
| Interest on RE/PP Gosper Co. Taxes Coll'd   | 3          | -          | \$ 3          | \$ -          | \$ 3          |  |  |  |
| Carline (All Counties)                      | 85         | -          | \$ 85         | \$ -          | \$ 85         |  |  |  |
| Homestead (All Counties)                    | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Prop/Pers Prop Tax Credit (All Counties)    | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Pro Rate MV (All Counties)                  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| Transfer from General Fund                  | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
| All other receipts                          | 2,184      | 2,817      | \$ 5,001      | \$ -          | \$ 5,001      |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Total Taxes Coll'd                          | 159,682    | 6,912      | \$ 166,595    | \$ -          | \$ 166,595    |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Expenditures-All Other                      | -          | -          | \$ -          | \$ -          | \$ -          |  |  |  |
|                                             |            |            |               |               |               |  |  |  |
| Running Balance                             | \$ 927,980 | \$ 937,818 |               |               |               |  |  |  |
| \$ 765,961                                  |            |            |               |               |               |  |  |  |
| A Cash on Hand as of 8/31/24                |            |            |               |               |               |  |  |  |