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

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	YTD Average	Change in Balance	Aug-24
Fund Cash Accounts											
01-General	429,187	127,434	105,143	180,751	500,632	641,251	239,734	25,117	281,156	40,927	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,675	10,430	675	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	7,901	8,017	2,786	5,115
02-Depreciation	9	16	23	4	11	18	24	2	13	22	2
03-Employee Benefit	217	4	3	954	6	6	9	4	150	5	4
05-Activities	189,454	196,736	212,822	198,124	189,819	184,251	181,760	165,214	189,772	(17,260)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	19,705	12,188	(12,864)	11,145	1,279	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	40,337	16,302	5	33,238	(16,554)	32,856
08-Building (FCB)	2	2	1	27	30	12	7	4	11	4	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	2,300	8,216	13,077	1,736	5	3,167	1,736	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,508	(213)	26,608
Total - Cash	$ 761,153	$ 375,660	$381,016	$473,046	$ 855,456	$ 943,402	$ 496,731	$ 222,401	$ 563,608	$ 13,407	$ 483,324
CD Accounts											
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	357,110	271,290	402,050
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,215	2,179	25	2,160
03-Employee Benefit	520	455	600	600	1,550	1,275	1,275	1,395	959	685	590
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	450,236	(309,290)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,228	(960)	51,075
09-QCPUF	-	-	-	-	2,825	12,200	25,310	27,405	8,468	25,310	-
Total - CD	$1,378,495	$1,453,080	$359,760	$195,405	$ 306,265	$ 863,000	$1,176,040	$1,221,395	$ 869,180	$ (12,940)	$1,188,980
Total - All	$2,139,648	$1,828,740	$740,776	$668,451	$1,161,721	$1,806,402	$1,672,771	$1,443,796	$1,432,788	$ 467	$1,672,304

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

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	YTD Average	Change in Balance	Aug-24
01-General											
01-General Cash	429,187	127,434	105,143	180,751	500,632	641,251	239,734	25,117	281,156	40,927	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,675	10,430	675	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	7,901	8,017	2,786	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	357,110	271,290	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-
Total - General	$ 913,903	$ 606,423	$ 290,343	$ 200,837	$ 518,998	$ 1,074,522	$ 931,649	$ 717,033	$ 656,713	$ 315,677	$ 615,972
02-Depreciation											
02-Depreciation Cash	9	16	23	4	11	18	24	2	13	22	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,215	2,179	25	2,160
Total - Depreciation	$ 2,169	$ 2,176	$ 2,183	$ 2,189	$ 2,196	$ 2,203	$ 2,209	$ 2,217	$ 2,193	$ 47	$ 2,162
03-Employee Benefit											
03-Employee Benefit Cash	217	4	3	954	6	6	9	4	150	5	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	1,275	1,395	959	685	590
Total - Employee Benefit	$ 737	$ 459	$ 603	$ 1,554	$ 1,556	$ 1,281	$ 1,284	$ 1,399	$ 1,109	$ 690	$ 594
05-Activities											
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	184,251	181,760	165,214	189,772	(17,260)	199,020
Total - Activities	$ 189,454	$ 196,736	$ 212,822	$ 198,124	$ 189,819	$ 184,251	$ 181,760	$ 165,214	$ 189,772	$ (17,260)	$ 199,020
06-Nutrition											
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	19,705	12,188	(12,864)	11,145	1,279	10,908
Total - Nutrition	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ 19,705	$ 12,188	$ (12,864)	$ 11,145	$ 1,279	$ 10,908
07-Bond											
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	40,337	16,302	5	33,238	(16,554)	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	450,236	(309,290)	733,105
Total - Bond	$ 927,980	$ 941,170	$ 142,626	$ 175,830	$ 350,606	$ 422,717	$ 440,117	$ 466,745	$ 483,474	$(325,844)	$ 765,961
08-Building											
08-Building Cash (FCB)	2	2	1	27	30	12	7	4	11	4	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,228	(960)	51,075
Total - Building	$ 51,232	$ 51,402	$ 49,451	$ 49,617	$ 49,810	$ 49,972	$ 50,122	$ 50,304	$ 50,239	$ (956)	$ 51,079
09-QCPUF											
09-QCPUF Cash	-	-	-	2,300	8,216	13,077	1,736	5	3,167	1,736	-
09-QCPUF CD	-	-	-	-	2,825	12,200	25,310	27,405	8,468	25,310	-
Total - QCPUF	$ -	$ -	$ -	$ 2,300	$ 11,041	$ 25,277	$ 27,046	$ 27,410	$ 11,634	$ 27,046	$ -
10-Cooperative											
10-CooperativeCash	-	-	-	-	-	-	-	-	-	-	-
Total - QCPUF	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
12-Student Fee											
12-Student Fee Cash	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,508	(213)	26,608
Total - Student Fee	$ 26,648	$ 26,580	$ 26,580	$ 26,580	$ 26,474	$ 26,474	$ 26,395	$ 26,339	$ 26,508	$ (213)	$ 26,608
Total - All	$ 2,139,648	$ 1,828,740	$ 740,776	$ 668,451	$ 1,161,721	$ 1,806,402	$ 1,672,771	$ 1,443,796	$1,432,788	$ 467	$ 1,672,304

Arapahoe Public School District

Receipt / Expenditure Report

September 2024 - August 2025

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts													
01-General	879,124	122,926	87,707	359,866	742,289	981,357	271,163	303,749	468,523	3,748,181	5,263,669	28.79%	(1,515,488)
02-Depreciation	6	7	7	6	7	7	6	7	7	54	170,000	99.97%	(169,946)
03-Employee Benefit	218	2	144	2,601	2	5	4	395	421	3,370	2,825	-19.31%	545
05-Activities	17,538	28,129	40,017	31,423	19,588	19,493	10,879	14,380	22,681	181,447	255,000	28.84%	(73,553)
06-Nutrition	52,918	18,884	45,888	24,747	24,284	48,607	23,527	6,359	30,652	245,214	392,200	37.48%	(146,986)
07-Bond	162,020	13,190	8,063	33,204	174,776	72,111	17,400	26,628	63,424	507,391	867,322	41.50%	(359,931)
08-Building (FCB)	153	170	188	167	193	162	150	182	171	1,364	128,060	98.93%	(126,696)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	2,300	8,741	14,236	1,770	364	3,426	27,410	110,160	75.12%	(82,750)
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	60	-	-	-	-	-	-	-	8	60	1,000	94.00%	(940)
Total Receipts	$ 1,112,037	$ 183,307	$ 182,014	$ 454,313	$ 969,881	$ 1,135,978	$ 324,898	$ 352,065	$ 589,312	$ 4,714,493	$ 7,190,236	34.43%	$ (2,475,743)
Expenditures													
01-General	581,193	430,405	403,787	449,372	424,128	425,833	414,036	518,366	455,890	3,647,120	6,483,411	43.75%	(2,836,291)
02-Depreciation	-	-	-	-	-	-	-	-	-	-	172,169	100.00%	(172,169)
03-Employee Benefit	75	280	-	1,650	-	280	-	280	321	2,565	3,421	25.02%	(856)
05-Activities	27,105	20,847	23,931	46,120	27,893	25,061	13,370	30,926	26,907	215,254	447,990	51.95%	(232,736)
06-Nutrition	36,301	42,615	33,514	29,496	24,484	40,122	31,044	31,411	33,623	268,987	396,678	32.19%	(127,691)
07-Bond	-	-	806,606	-	-	-	-	-	100,826	806,606	1,730,487	53.39%	(923,881)
08-Building (FCB)	-	-	2,139	-	-	-	-	-	267	2,139	210,766	98.99%	(208,627)
08-Building (FSB)	-	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	-	-	-	-	-	-	-	100,000	100.00%	(100,000)
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	20	69	-	-	106	-	79	56	41	329	27,128	98.79%	(26,799)
Total Expenditures	$ 644,694	$ 494,215	$ 1,269,977	$ 526,638	$ 476,611	$ 491,297	$ 458,529	$ 581,039	$ 617,875	$ 4,943,001	$ 9,572,050	48.36%	$ (4,629,049)

Additional Information:

General Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	7,054	1,005	-	-	20,186	4,671	-	50	$ 32,966	$ 24,907	$ 32,966
Furnas County Taxes Coll'd	444,604	27,809	13,983	85,312	297,744	78,212	41,447	11,377	$ 1,000,488	$ 428,780	$ 1,000,488
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	249,980	13,855	4,581	15,059	$ 536,986	$ 283,475	$ 536,986
Interest on RE/PP Frontier Co. Taxes Coll'd	-	1	-	-	78	-	-	-	$ 79	$ 78	$ 79
Interest on RE/PP Furnas Co. Taxes Coll'd	272	451	417	540	1,135	654	555	527	$ 4,552	$ 2,871	$ 4,552
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	774	244	-	-	$ 2,007	$ 1,018	$ 2,007
Carline Taxes (All Counties)	352	-	-	-	-	-	-	-	$ 352	$ -	$ 352
Motor Vehicle Taxes (All Counties)	19,944	10,768	12,450	13,087	15,335	68,491	16,153	14,211	$ 56,249	$ 114,190	$ 170,439
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	766	791	1,523	923	$ 6,926	$ 4,003	$ 10,929
Homestead (All Counties)	-	-	-	-	-	5,928	5,928	597	$ 12,453	$ 12,453	$ 12,453
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	632,160	16,932	224,733	$ 873,825	$ 873,825	$ 873,825
Pro Rate MV (All Counties)	-	242	849	-	1,792	-	-	810	$ 1,092	$ 2,602	$ 3,693
State Aid	54,221	54,221	-	108,442	54,221	-	108,442	-	$ 379,547	$ 162,663	$ 379,547
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	70,903	70,912	71,092	-	$ 279,391	$ 212,907	$ 279,391
Apportionment (School Land)	-	-	-	-	-	100,068	-	-	$ 100,068	$ 100,068	$ 100,068
Inter-Fund Loan / LOC	-	-	-	50,000	-	-	-	-	$ 50,000	$ -	$ 50,000
All other receipts	139,881	12,850	52,777	10,179	29,376	5,371	4,509	35,463	$ 215,686	$ 74,718	$ 290,405
Total Taxes Coll'd	662,698	42,310	19,581	108,690	567,910	96,738	46,028	26,486	$ 833,279	$ 737,162	$ 1,570,441
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	349,498	354,478	$ 2,768,961	$ 1,388,511	$ 2,768,961
Expenditures-All Other	241,561	87,862	48,730	106,154	92,365	73,062	64,538	163,887	$ 484,307	$ 393,852	$ 878,159
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 913,903	$ 606,423	$ 290,343	$ 200,837	$ 518,998	$ 1,074,522	$ 931,649	$ 717,033			
$ 615,972											
^ 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 $425k	2.15	1.43	0.68	0.47	1.22	2.53	2.19	1.69			

Nutrition Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	11,353	-	32,640	14,435	11,040	15,056	12,037	-	$ 96,560	$ 38,132	$ 96,560
Xfr from General Fund	30,000	-	-	-	-	20,000	-	-	$ 50,000	$ 20,000	$ 50,000
All other receipts	11,565	18,884	13,248	10,312	13,244	13,551	11,490	6,359	$ 54,010	$ 44,645	$ 98,655
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	13,942	11,492	11,510	$ 99,833	$ 47,189	$ 99,833
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	26,181	19,552	19,901	$ 89,281	$ 79,873	$ 169,153
Running Balance	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ 19,705	$ 12,188	$ (12,864)			
$ 10,908											
^ 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 $35K	0.79	0.11	0.46	0.33	0.32	0.56	0.35	(0.37)			

Building (FCB) Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Furnas County Taxes Coll'd	1	1	21	20	21	7	5	14	$ 89	$ 46	$ 89
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	4	4	4	2	1	3	$ 19	$ 11	$ 19
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	152	168	164	142	168	153	144	165	$ 627	$ 630	$ 1,257
Total Taxes Coll'd	1	1	24	24	25	8	7	17	$ 51	$ 57	$ 108
Expenditures-All Other	-	-	2,139	-	-	-	-	-	$ 2,139	$ -	$ 2,139
Inter-Fund Loan to General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 51,232	$ 51,402	$ 49,451	$ 49,617	$ 49,810	$ 49,972	$ 50,122	$ 50,304			
$ 51,079											
^ Cash on Hand as of 8/31/24											

Bond Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,700	242	-	-	6,263	1,462	-	11	$ 9,678	$ 7,736	$ 9,678
Furnas County Taxes Coll'd	107,131	6,670	3,368	25,886	90,386	20,722	12,377	3,339	$ 269,879	$ 126,824	$ 269,879
Gosper County Taxes Coll'd	50,852	3,252	1,349	6,657	76,739	4,097	1,239	4,646	$ 148,830	$ 86,720	$ 148,830
Interest on RE/PP Frontier Co. Taxes Coll'd	-	0	-	-	19	-	-	-	$ 19	$ 19	$ 19
Interest on RE/PP Furnas Co. Taxes Coll'd	66	109	100	113	273	150	125	109	$ 1,045	$ 658	$ 1,045
Interest on RE/PP Gosper Co. Taxes Coll'd	3	41	53	141	186	59	-	-	$ 484	$ 245	$ 484
Carline (All Counties)	85	-	-	-	-	-	-	-	$ 85	$ -	$ 85
Homestead (All Counties)	-	-	-	-	-	1,331	1,331	134	$ 2,796	$ 2,796	$ 2,796
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	43,512	1,229	16,813	$ 61,553	$ 61,553	$ 61,553
Pro Rate MV (All Counties)	-	58	205	-	425	9	-	182	$ 263	$ 615	$ 878
Transfer from General Fund	-	-	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	2,184	2,817	2,987	407	485	770	1,100	1,393	$ 8,395	$ 3,749	$ 12,143
Total Taxes Coll'd	159,682	10,164	4,717	32,543	173,388	26,281	13,615	7,996	$ 207,107	$ 221,281	$ 428,387
Expenditures-All Other	-	-	806,606	-	-	-	-	-	$ 806,606	$ -	$ 806,606
Running Balance	$ 927,980	$941,170	$ 142,626	$175,830	$350,606	$ 422,717	$440,117	$466,745			
$ 765,961											
^ Cash on Hand as of 8/31/24											