

Arapahoe Public School District									
Account Balance Report									
September 2024 - August 2025									
		Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	YTD Average	Change in Balance	Aug-24
Fund Cash Accounts									
01-General		429,187	127,434	105,143	180,751	26,751	173,853	(18,056)	198,807
01-General Clearing		10,093	10,184	10,299	10,423	10,423	10,284	423	10,000
01-General Section 125		6,773	7,555	8,801	9,663	9,663	8,491	4,548	5,115
02-Depreciation		9	16	23	4	11	13	2	2
03-Employee Benefit		217	4	3	954	6	237	950	4
05-Activities		189,454	196,736	212,822	198,124	191,793	197,786	(896)	199,020
06-Nutrition		27,525	3,795	16,169	11,421	(8,740)	10,034	512	10,908
07-Bond		71,245	3,355	1,176	32,800	1	21,716	(56)	32,856
08-Building (FCB)		2	2	1	27	5	7	23	4
08-Building (FSB)		-	-	-	-	-	-	-	-
09-QCUPF		-	-	-	2,300	3	461	2,300	-
10-Cooperative		-	-	-	-	-	-	-	-
12-Student Fee		26,648	26,580	26,580	26,580	26,474	26,572	(29)	26,608
Total - Cash		\$ 761,153	\$ 375,660	\$381,016	\$473,046	\$256,390	\$ 449,453	\$ (10,279)	\$ 483,324
CD Accounts									
01-General (First Central)		467,850	461,250	166,100	-	-	219,040	(402,050)	402,050
01-General (First State)		-	-	-	-	-	-	-	-
02-Depreciation		2,160	2,160	2,160	2,185	2,185	2,170	25	2,160
03-Employee Benefit		520	455	600	600	1,550	745	10	590
07-Bond		856,735	937,815	141,450	143,030	249,925	465,791	(590,075)	733,105
08-Building		51,230	51,400	49,450	49,590	49,780	50,290	(1,485)	51,075
09-QCUPF		-	-	-	-	2,825	565	-	-
Total - CD		\$1,378,495	\$1,453,080	\$359,760	\$195,405	\$306,265	\$ 738,601	\$ (993,575)	\$1,188,980
Total - All		\$2,139,648	\$1,828,740	\$740,776	\$668,451	\$562,655	\$1,188,054	\$ (1,003,854)	\$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	YTD Average	Change in Balance	Aug-24
01-General								
01-General Cash	429,187	127,434	105,143	180,751	26,751	173,853	(18,056)	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,284	423	10,000
01-General Section 125	6,773	7,555	8,801	9,663	9,663	8,491	4,548	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	219,040	(402,050)	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-
Total - General	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 46,837	\$ 411,669	\$ (415,135)	\$ 615,972
02-Depreciation								
02-Depreciation Cash	9	16	23	4	11	13	2	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,170	25	2,160
Total - Depreciation	\$ 2,169	\$ 2,176	\$ 2,183	\$ 2,189	\$ 2,196	\$ 2,183	\$ 27	\$ 2,162
03-Employee Benefit								
03-Employee Benefit Cash	217	4	3	954	6	237	950	4
03-Employee Benefit CD	520	455	600	600	1,550	745	10	590
Total - Employee Benefit	\$ 737	\$ 459	\$ 603	\$ 1,554	\$ 1,556	\$ 982	\$ 960	\$ 594
05-Activities								
05-Activities Cash	189,454	196,736	212,822	198,124	191,793	197,786	(896)	199,020
Total - Activities	\$ 189,454	\$ 196,736	\$ 212,822	\$ 198,124	\$ 191,793	\$ 197,786	\$ (896)	\$ 199,020
06-Nutrition								
06-Nutrition Cash	27,525	3,795	16,169	11,421	(8,740)	10,034	512	10,908
Total - Nutrition	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ (8,740)	\$ 10,034	\$ 512	\$ 10,908
07-Bond								
07-Bond Cash	71,245	3,355	1,176	32,800	1	21,716	(56)	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	465,791	(590,075)	733,105
Total - Bond	\$ 927,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 249,926	\$ 487,507	\$ (590,131)	\$ 765,961
08-Building								
08-Building Cash (FCB)	2	2	1	27	5	7	23	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	50,290	(1,485)	51,075
Total - Building	\$ 51,232	\$ 51,402	\$ 49,451	\$ 49,617	\$ 49,785	\$ 50,297	\$ (1,462)	\$ 51,079
09-QCUPF								
09-QCUPF Cash	-	-	-	2,300	3	461	2,300	-
09-QCUPF CD	-	-	-	-	2,825	565	-	-
Total - QCUPF	\$ -	\$ -	\$ -	\$ 2,300	\$ 2,828	\$ 1,026	\$ 2,300	\$ -
10-Cooperative								
10-CooperativeCash	-	-	-	-	-	-	-	-
Total - QCUPF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-Student Fee								
12-Student Fee Cash	26,648	26,580	26,580	26,580	26,474	26,572	(29)	26,608
Total - Student Fee	\$ 26,648	\$ 26,580	\$ 26,580	\$ 26,580	\$ 26,474	\$ 26,572	\$ (29)	\$ 26,608
Total - All	\$ 2,139,648	\$ 1,828,740	\$ 740,776	\$ 668,451	\$ 562,655	\$ 1,188,054	\$ (1,003,854)	\$ 1,672,304

Arapahoe Public School District											
Receipt / Expenditure Report											
September 2024 - August 2025											
	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)	
Receipts											
01-General	879,124	122,926	87,707	359,866	266,079	343,140	1,715,701	5,263,669	67.40%	(3,547,968)	
02-Depreciation	6	7	7	6	7	7	34	170,000	99.98%	(169,966)	
03-Employee Benefit	218	2	144	2,601	2	593	2,967	2,825	-5.02%	142	
05-Activities	17,538	28,129	40,017	31,423	-	23,421	117,107	255,000	54.08%	(137,893)	
06-Nutrition	52,918	18,884	45,888	24,747	4,323	29,352	146,761	392,200	62.58%	(245,439)	
07-Bond	162,020	13,190	8,063	33,204	74,097	58,114	290,572	867,322	66.50%	(576,750)	
08-Building (FCB)	153	170	188	167	168	169	845	128,060	99.34%	(127,215)	
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	
09-QCUPF	-	-	-	2,300	528	566	2,828	110,160	97.43%	(107,332)	
10-Cooperative	-	-	-	-	-	-	-	-	-	-	
12-Student Fee	60	-	-	-	-	12	60	1,000	94.00%	(940)	
Total Receipts	\$ 1,112,037	\$ 183,307	\$ 182,014	\$ 454,313	\$ 345,204	\$ 455,375	\$ 2,276,875	\$ 7,190,236	68.33%	\$ (4,913,361)	
Expenditures											
01-General	581,193	430,405	403,787	449,372	420,078	456,967	2,284,836	6,483,411	64.76%	(4,198,575)	
02-Depreciation	-	-	-	-	-	-	-	172,169	100.00%	(172,169)	
03-Employee Benefit	75	280	-	1,650	-	401	2,005	3,421	41.39%	(1,416)	
05-Activities	27,105	20,847	23,931	46,120	6,332	24,867	124,334	447,990	72.25%	(323,656)	
06-Nutrition	36,301	42,615	33,514	29,496	24,484	33,282	166,410	396,678	58.05%	(230,268)	
07-Bond	-	-	806,606	-	-	161,321	806,606	1,730,487	53.39%	(923,881)	
08-Building (FCB)	-	-	2,139	-	-	428	2,139	210,766	98.99%	(208,627)	
08-Building (FSB)	-	-	-	-	-	-	-	100,000	100.00%	(100,000)	
09-QCUPF	-	-	-	-	-	-	-	-	-	-	
10-Cooperative	-	-	-	-	-	-	-	-	-	-	
12-Student Fee	20	69	-	-	106	39	194	27,128	99.28%	(26,934)	
Total Expenditures	\$ 644,694	\$ 494,215	\$ 1,269,977	\$ 526,638	\$ 451,000	\$ 677,305	\$ 3,386,524	\$ 9,572,050	64.62%	\$ (6,185,526)	

Additional Information:													
General Fund Only										Total Sep- Dec	Total Jan- Aug	Total Sep- Aug	
Frontier County Taxes Coll'd	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25					\$ 28,246	\$ 20,186	\$ 28,246	
Furnas County Taxes Coll'd	7,054	1,005	-	-	20,186					\$ 571,708	\$ -	\$ 571,708	
Gosper County Taxes Coll'd	444,604	27,809	13,983	85,312	-					\$ 471,214	\$ 217,703	\$ 471,214	
Interest on RE/PP Frontier Co. Taxes Coll'd	211,041	13,495	5,598	23,378	217,703					\$ 79	\$ 78	\$ 79	
Interest on RE/PP Furnas Co. Taxes Coll'd	-	1	-	-	78					\$ 1,681	\$ -	\$ 1,681	
Interest on RE/PP Gosper Co. Taxes Coll'd	272	417	417	540	-					\$ 352	\$ -	\$ 352	
Carline Taxes (All Counties)	12	172	222	583	270					\$ 56,249	\$ 3,361	\$ 59,610	
Motor Vehicle Taxes (All Counties)	352	-	-	-	-					\$ 6,926	\$ 19	\$ 6,945	
Fines & Licenses (All Counties)	19,944	10,768	12,450	13,087	3,361					\$ -	\$ -	\$ -	
Homestead (All Counties)	1,745	1,910	1,410	1,860	19					\$ -	\$ -	\$ -	
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-					\$ -	\$ -	\$ -	
Pro Rate MV (All Counties)	-	242	849	-	432					\$ 1,092	\$ 432	\$ 1,524	
State Aid	54,221	54,221	-	108,442	-					\$ 216,884	\$ -	\$ 216,884	
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	-					\$ 66,484	\$ -	\$ 66,484	
Apportionment (School Land)	-	-	-	-	-					\$ -	\$ -	\$ -	
Inter-Fund Loan / LOC	-	-	-	50,000	-					\$ 50,000	\$ -	\$ 50,000	
All other receipts	139,881	12,850	52,777	10,179	24,030					\$ 215,686	\$ 24,030	\$ 239,717	
Total Taxes Coll'd	662,698	42,310	19,581	108,690	237,889					\$ 833,279	\$ 237,889	\$ 1,071,168	
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763					\$ 1,712,213	\$ 331,763	\$ 1,712,213	
Expenditures-All Other	241,561	87,862	48,730	106,154	88,315					\$ 484,307	\$ 88,315	\$ 572,623	
Inter-Fund Loan Repayment XXX/XXX	-	-	-	-	-					\$ -	\$ -	\$ -	
Running Balance	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 46,837								
\$ 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	0.11								
Nutrition Fund Only										Total Sep- Dec	Total Jan- Aug	Total Sep- Aug	
State of NE Reimb	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25					\$ 58,428	\$ -	\$ 58,428	
Xfir from General Fund	11,353	-	32,640	14,435	-					\$ 30,000	\$ -	\$ 30,000	
All other receipts	30,000	-	-	-	-					\$ 54,010	\$ 4,323	\$ 58,333	
Expenditures-Payroll/Benefits	11,565	18,884	13,248	10,312	4,323					\$ 62,890	\$ 10,245	\$ 62,890	
Expenditures-All Other	12,845	12,956	13,709	13,135	10,245					\$ 89,281	\$ 14,239	\$ 103,519	
Running Balance	23,456	29,658	19,805	16,361	14,239								
\$ 10,908	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ (8,740)								
^ 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	(0.25)								

Building (FCB) Fund Only										Total Sep-Dec	Total Jan-Aug	Total Sep-Aug		
Frontier County Taxes Coll'd	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Fumas County Taxes Coll'd	1	1	21	20	-	-	-	-	-	\$ 43	\$ -	\$ 43		
Gosper County Taxes Coll'd	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Interest on RE/PP Frontier Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Interest on RE/PP Fumas Co. Taxes Coll'd	0	0	4	4	-	-	-	-	-	\$ 8	\$ -	\$ 8		
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Inter-Fund Loan	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
All other receipts	152	168	164	142	168	168	168	168	168	\$ 627	\$ 168	\$ 795		
Total Taxes Coll'd	1	1	24	24	-	-	-	-	-	\$ 51	\$ -	\$ 51		
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	\$ 49,785									
\$ 51,079														
^ Cash on Hand as of 8/31/24														
Bond Fund Only										Total Sep-Dec	Total Jan-Aug	Total Sep-Aug		
Frontier County Taxes Coll'd	1,700	242	-	-	6,263	6,263	6,263	6,263	6,263	\$ 8,205	\$ 6,263	\$ 8,205		
Fumas County Taxes Coll'd	107,131	6,670	3,368	25,886	-	-	-	-	-	\$ 143,055	\$ -	\$ 143,055		
Gosper County Taxes Coll'd	50,852	3,252	1,349	6,657	67,167	67,167	67,167	67,167	67,167	\$ 129,277	\$ 67,167	\$ 129,277		
Interest on RE/PP Frontier Co. Taxes Coll'd	-	0	-	-	19	19	19	19	19	\$ 19	\$ 19	\$ 19		
Interest on RE/PP Fumas Co. Taxes Coll'd	66	109	100	113	-	-	-	-	-	\$ 388	\$ -	\$ 388		
Interest on RE/PP Gosper Co. Taxes Coll'd	3	41	53	141	65	65	65	65	65	\$ 303	\$ 65	\$ 303		
Carline (All Counties)	85	-	-	-	-	-	-	-	-	\$ 85	\$ -	\$ 85		
Homestead (All Counties)	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
Pro Rate MV (All Counties)	-	58	205	-	97	97	97	97	97	\$ 263	\$ 97	\$ 360		
Transfer from General Fund	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -		
All other receipts	2,184	2,817	2,987	407	485	485	485	485	485	\$ 8,395	\$ 485	\$ 8,880		
Total Taxes Coll'd	159,682	10,164	4,717	32,543	73,431	73,431	73,431	73,431	73,431	\$ 207,107	\$ 73,431	\$ 280,538		
Expenditures-All Other	-	-	806,606	-	-	-	-	-	-	\$ 806,606	\$ -	\$ 806,606		
Running Balance	\$ 927,980	\$941,170	\$ 142,626	\$175,830	\$249,926									
\$ 765,961														
^ Cash on Hand as of 8/31/24														