

Arabahoe 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	May-25	Jun-25	Jul-25	YTD Average	Change in Balance	Aug-24
<b>Fund Cash Accounts</b>														
01-General	429,187	127,434	105,143	180,751	500,632	641,251	239,734	736,955	677,175	99,318	25,401	342,089	(99,489)	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,814	10,954	11,033	10,517	10,553	1,033	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	5,441	6,257	5,593	5,693	7,193	479	5,115
02-Depreciation	9	16	23	4	11	18	24	2	8	15	22	14	13	2
03-Employee Benefit	217	4	3	954	6	6	9	4	9	13	18	113	9	4
05-Activities	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	155,493	151,919	148,196	179,309	(47,101)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	12,452	1,347	(6,135)	10,495	(9,561)	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	171,735	3,645	4	47,276	(29,211)	32,856
08-Building (FCB)	2	2	1	27	30	12	7	20	15	6	2	11	2	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	2,300	8,216	13,077	1,736	15,833	44,449	377	6	7,818	377	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,710	26,215	26,215	26,474	(393)	26,608
<b>Total - Cash</b>	\$ 761,153	\$ 375,660	\$ 381,016	\$ 473,046	\$ 855,456	\$ 943,402	\$ 496,731	\$ 1,043,745	\$ 1,105,258	\$ 299,483	\$ 209,839	\$ 631,344	\$ (183,842)	\$ 483,324
<b>CD Accounts</b>														
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	1,173,335	1,533,335	1,161,585	611,376	1,131,285	402,050
02-Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
03-Employee Benefit	2,160	2,160	2,160	2,185	2,185	2,185	2,215	2,215	2,215	2,215	2,215	2,189	55	2,160
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	423,815	486,740	553,790	734,020	741,665	511,942	915	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,470	50,630	50,800	50,339	(445)	51,075
09-QCPUF	-	-	-	-	2,825	12,200	25,310	27,405	44,395	89,610	90,440	26,562	89,610	-
<b>Total - CD</b>	\$ 1,378,495	\$ 1,453,080	\$ 359,760	\$ 195,405	\$ 306,265	\$ 863,000	\$ 1,176,040	\$ 1,221,395	\$ 1,825,600	\$ 2,411,205	\$ 2,048,100	\$ 1,203,486	\$ 1,222,225	\$ 1,188,980
<b>Total - All</b>	\$ 2,139,648	\$ 1,828,740	\$ 740,776	\$ 668,451	\$ 1,161,721	\$ 1,806,402	\$ 1,672,771	\$ 2,265,140	\$ 2,930,858	\$ 2,710,688	\$ 2,257,939	\$ 1,834,830	\$ 1,038,383	\$ 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	May-25	Jun-25	Jul-25	YTD Average	Change In Balance	Aug-24
<b>01-General</b>														
01-General Cash	429,187	127,434	105,143	180,751	500,632	641,251	229,734	736,955	677,175	99,318	25,401	342,089	(99,489)	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,870	10,675	10,814	10,954	11,033	10,517	10,553	1,033	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	5,441	6,257	5,593	7,193	7,193	479	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	1,173,335	1,533,335	1,161,585	611,376	1,131,265	402,050
01-General CD (First State)														
<b>Total - General</b>	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,637	\$ 618,998	\$ 1,074,522	\$ 931,649	\$ 1,426,550	\$ 1,867,722	\$ 1,649,280	\$ 1,203,096	\$ 971,211	\$ 1,033,308	\$ 615,972
<b>02-Depreciation</b>														
02-Depreciation Cash	9	16	23	4	11	18	24	2	8	15	22	14	13	2
02-Depreciation CD	2,180	2,180	2,180	2,185	2,185	2,185	2,185	2,215	2,215	2,215	2,215	2,215	55	2,180
<b>Total - Depreciation</b>	\$ 2,189	\$ 2,196	\$ 2,183	\$ 2,189	\$ 2,196	\$ 2,203	\$ 2,209	\$ 2,217	\$ 2,223	\$ 2,230	\$ 2,237	\$ 2,203	\$ 68	\$ 2,182
<b>03-Employee Benefit</b>														
03-Employee Benefit Cash	217	4	3	954	6	6	9	4	9	13	18	113	9	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	1,275	1,395	1,395	1,395	1,395	1,395	805	590
<b>Total - Employee Benefit</b>	\$ 737	\$ 459	\$ 603	\$ 1,554	\$ 1,556	\$ 1,281	\$ 1,284	\$ 1,399	\$ 1,404	\$ 1,408	\$ 1,413	\$ 1,191	\$ 814	\$ 594
<b>05-Activities</b>														
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	155,493	151,919	148,196	179,309	(47,101)	199,020
<b>Total - Activities</b>	\$ 189,454	\$ 196,736	\$ 212,822	\$ 198,124	\$ 189,819	\$ 184,251	\$ 181,760	\$ 163,828	\$ 155,493	\$ 151,919	\$ 148,196	\$ 179,309	\$ (47,101)	\$ 199,020
<b>06-Nutrition</b>														
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	12,452	1,347	(6,135)	10,495	(9,581)	10,908
<b>Total - Nutrition</b>	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ 12,452	\$ 1,347	\$ (6,135)	\$ 10,495	\$ (9,581)	\$ 10,908
<b>07-Bond</b>														
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	171,735	3,645	4	47,276	(29,211)	32,866
07-Bond CD	866,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	553,790	734,520	741,685	511,942	915	733,105
<b>Total - Bond</b>	\$ 937,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 350,606	\$ 422,717	\$ 440,117	\$ 545,494	\$ 725,525	\$ 737,665	\$ 741,689	\$ 569,218	\$ (28,296)	\$ 765,981
<b>08-Building</b>														
08-Building Cash (FCB)	2	2	1	27	30	12	7	20	15	6	2	11	2	4
08-Building Cash (FSB)	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,470	50,630	50,800	50,339	(445)	51,075
08-Building CD	51,232	51,402	49,451	49,617	49,810	49,972	50,122	50,320	50,495	50,636	50,802	50,350	(443)	51,079
<b>Total - Building</b>	\$ 102,694	\$ 102,804	\$ 98,902	\$ 99,217	\$ 99,920	\$ 99,942	\$ 100,094	\$ 100,620	\$ 100,965	\$ 101,266	\$ 101,632	\$ 101,689	\$ (448)	\$ 103,159
<b>09-QC/PUF</b>														
09-QC/PUF Cash	-	-	-	2,300	8,216	13,077	1,738	15,833	44,449	377	6	7,818	377	-
09-QC/PUF CD	-	-	-	-	2,825	12,200	25,310	27,405	44,395	89,510	90,440	26,562	89,610	-
<b>Total - QC/PUF</b>	\$ -	\$ -	\$ -	\$ 2,300	\$ 11,041	\$ 25,277	\$ 27,048	\$ 43,238	\$ 88,844	\$ 89,887	\$ 90,446	\$ 34,380	\$ 89,987	\$ -
<b>10-Cooperative</b>														
10-Cooperative Cash	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total - QC/PUF</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>12-Student Fee</b>														
12-Student Fee Cash	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,710	26,215	26,215	26,474	(393)	26,608
<b>Total - Student Fee</b>	\$ 26,648	\$ 26,580	\$ 26,580	\$ 26,580	\$ 26,474	\$ 26,474	\$ 26,395	\$ 26,339	\$ 26,710	\$ 26,215	\$ 26,215	\$ 26,474	\$ (393)	\$ 26,608
<b>Total - All</b>	\$ 2,139,648	\$ 1,828,740	\$ 740,776	\$ 668,451	\$ 1,161,721	\$ 1,806,402	\$ 1,672,771	\$ 2,285,140	\$ 2,930,958	\$ 2,710,688	\$ 2,257,939	\$ 1,834,830	\$ 1,038,383	\$ 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	May-25	Jun-25	Jul-25	YTD Average	YTD Actual	YTD Budget	Remaining	%	Over Budget / (Under Budget)
<b>Receipts</b>																	
01-General	879,124	122,926	87,707	359,866	742,289	981,357	271,163	1,018,443	881,213	261,445	24,818	511,832	6,630,151	6,263,869	-8,96%	366,482	
02-Depreciation	6	7	144	2,801	7	7	6	395	7	7	7	7	75	170,000	99,99%	(169,925)	
03-Employee Benefit	218	2	40,017	19,588	2	5	4	23,362	23,304	19,065	4,144	308	3,993	2,825	-19,77%	568	
05-Activities	17,538	28,129	31,423	45,888	18,894	48,607	10,979	23,527	37,508	11,743	4,144	21,540	236,942	255,000	7,08%	(18,058)	
06-Nutrition	52,918	18,894	45,888	24,747	24,284	48,607	23,527	24,979	37,508	11,743	88	28,468	313,143	392,200	20,18%	(79,057)	
07-Bond	162,020	13,190	8,063	33,204	174,776	72,111	17,400	105,376	239,350	12,140	4,004	76,512	841,634	867,322	2,96%	(25,688)	
08-Building (FCB)	153	170	188	167	193	162	150	197	166	150	166	189	1,862	128,080	98,55%	(128,198)	
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-OCPUF	-	-	-	2,300	8,741	14,236	1,770	18,192	45,806	1,143	458	8,222	90,446	110,160	17,90%	(19,714)	
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	60	-	-	-	-	-	-	-	570	-	-	57	630	1,000	37,00%	(370)	
<b>Total Receipts</b>	\$1,112,037	\$183,307	\$182,014	\$454,313	\$969,881	\$1,135,978	\$324,898	\$1,188,982	\$1,227,728	\$305,688	\$33,480	\$708,481	\$7,118,266	\$7,190,236	1,00%	\$(71,970)	
<b>Expenditures</b>																	
01-General	581,193	430,405	403,787	449,372	424,128	425,833	414,036	523,543	440,041	479,887	470,802	458,457	6,043,027	6,483,411	22,22%	(1,440,384)	
02-Depreciation	-	260	-	1,650	-	280	-	280	-	-	-	233	2,565	172,169	100,00%	(172,169)	
03-Employee Benefit	75	20,847	23,931	46,120	27,893	25,061	13,370	41,293	31,640	22,639	7,868	26,161	287,767	3421	25,02%	(856)	
05-Activities	27,105	42,615	33,514	29,496	24,484	40,122	31,044	31,411	30,811	22,648	7,540	30,017	330,186	336,578	16,76%	(66,482)	
06-Nutrition	36,301	-	806,606	-	-	-	-	-	59,319	-	-	78,120	865,925	1,730,487	49,96%	(864,562)	
07-Bond	-	-	2,139	-	-	-	-	-	-	-	-	194	2,139	210,766	98,99%	(208,627)	
08-Building (FCB)	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000	100,00%	(100,000)	
09-OCPUF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	20	69	-	-	106	-	79	56	199	494	-	93	1,023	27,128	96,23%	(26,105)	
<b>Total Expenditures</b>	\$644,694	\$494,215	\$1,269,977	\$526,638	\$476,611	\$491,297	\$458,529	\$596,583	\$562,010	\$525,968	\$486,210	\$604,642	\$6,532,632	\$9,572,050	31,75%	\$(3,039,418)	

Additional Information:														
General Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Total Sep- Dec	Total Jan- Aug	Total Sep- Aug
Frontier County Taxes Coll'd	7,054	1,005	-	-	20,186	4,671	-	50	20,029	2,270	2,537	\$ 57,892	\$ 49,743	\$ 57,802
Furnas County Taxes Coll'd	444,604	27,809	13,983	85,312	297,744	78,212	41,447	140,918	531,655	18,809	1,822	\$ 1,682,315	\$ 1,110,607	\$ 1,682,315
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	249,980	13,555	4,581	52,402	216,729	7,718	440	\$ 799,216	\$ 545,705	\$ 799,216
Interest on RE/PP Frontier Co. Taxes Coll'd	-	1	-	-	78	-	-	-	-	10	6	\$ 96	\$ 95	\$ 95
Interest on RE/PP Furnas Co. Taxes Coll'd	212	451	417	540	1,195	654	555	707	186	98	10	\$ 5,025	\$ 3,344	\$ 5,025
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	714	244	-	-	20	50	-	\$ 2,076	\$ 1,088	\$ 2,076
Carline Taxes (All Counties)	352	-	-	-	-	-	-	-	2,929	-	-	\$ 3,281	\$ 2,929	\$ 3,281
Motor Vehicle Taxes (All Counties)	19,944	10,788	12,450	13,087	15,335	68,491	16,153	14,211	15,987	12,998	12,747	\$ 66,249	\$ 155,922	\$ 212,172
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,880	766	791	1,523	923	5,928	2,056	597	\$ 17,784	\$ 30,237	\$ 30,237
Homestead (All Counties)	-	-	-	-	-	5,928	5,928	5,928	5,928	5,928	-	\$ 17,784	\$ 30,237	\$ 30,237
Prog/Pass Prod Tax Credit (All Counties)	-	-	-	-	-	632,160	16,932	632,160	16,932	-	(205)	\$ 1,281,252	\$ 1,297,979	\$ 1,297,979
Pro Rate MV (All Counties)	-	242	-	-	1,792	-	-	3,450	69	-	419	\$ 1,092	\$ 5,730	\$ 6,822
State Aid	54,221	54,221	-	-	54,221	-	108,442	54,221	54,221	64,221	-	\$ 542,210	\$ 325,326	\$ 426,886
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	-	-	-	70,912	71,529	-	149,446	-	\$ 100,088	\$ 433,882	\$ 600,365
Appportionment (School Land)	-	-	-	-	-	100,068	-	-	-	-	-	\$ 50,000	\$ 100,068	\$ 50,000
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	41,945	8,032	7,841	4,966	\$ 215,686	\$ 102,069	\$ 317,756
Total Taxes Coll'd	682,698	42,310	19,561	108,680	567,910	96,738	46,028	193,370	768,413	28,790	4,799	\$ 833,279	\$ 1,706,055	\$ 2,539,333
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	349,498	354,478	356,736	349,258	312,059	\$ 3,787,013	\$ 2,406,563	\$ 3,787,013
Expenditures-All Other	241,581	87,862	48,730	108,164	92,385	73,062	64,538	189,084	83,306	130,828	158,743	\$ 484,307	\$ 771,707	\$ 1,256,014
Inter-Fund Loan Repayment XXXXXXX	-	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -
Running Balance	\$ 913,903	\$ 806,423	\$ 290,343	\$ 200,937	\$ 518,998	\$ 1,074,522	\$ 831,649	\$ 1,428,550	\$ 1,887,722	\$ 1,649,280	\$ 1,203,096			
^ Cash on Hand as of 8/31/24	616,972													
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$429K														
	2.15	1.43	0.69	0.47	1.22	2.53	2.19	3.36	4.39	3.88	2.83			
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$39K														
	0.79	0.11	0.48	0.33	0.32	0.56	0.35	0.16	0.38	0.04	(0.19)			
Nutrition Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-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	14,042	14,519	11,337	-	\$ 136,457	\$ 78,030	\$ 136,457
Xfr from General Fund	30,000	-	-	-	-	20,000	-	-	15,000	-	-	\$ 65,000	\$ 35,000	\$ 65,000
All other receipts	11,585	18,894	13,248	10,312	13,244	13,951	11,490	10,937	7,989	406	58	\$ 54,010	\$ 57,675	\$ 111,686
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	13,942	11,492	11,510	12,566	11,391	4,682	\$ 128,472	\$ 75,927	\$ 128,472
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	26,181	19,552	19,901	18,226	11,458	2,878	\$ 89,281	\$ 112,433	\$ 201,714
Running Balance	\$ 27,525	\$ 3,735	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ 12,452	\$ 1,347	\$ (6,139)			
^ Cash on Hand as of 8/31/24	10,908													
Number of Months the District could operate with the monthly cash balances based on average expenditures of \$39K														
	0.79	0.11	0.48	0.33	0.32	0.56	0.35	0.16	0.38	0.04	(0.19)			

