| Arapahoe Public School District | | | | | | | |
|---|---|---|---|---|---|---|---|
| Account Balance Report | | | | | | | |
| September 2024 - August 2025 | | | | | | | |
| | Sep-24 | Oct-24 | Nov-24 | Dec-24 | YTD Average | Change in Balance | Aug-24 |
| **Fund Cash Accounts** | | | | | | | |
| 01-General | 429,187 | 127,434 | 105,143 | (71,137) | 147,656 | (93,664) | 198,807 |
| 01-General Clearing | 10,093 | 10,184 | 10,299 | 10,299 | 10,219 | 299 | 10,000 |
| 01-General Section 125 | 6,773 | 7,555 | 8,801 | 8,801 | 7,983 | 3,686 | 5,115 |
| 02-Depreciation | 9 | 16 | 23 | 4 | 13 | 20 | 2 |
| 03-Employee Benefit | 217 | 4 | 3 | (1,645) | (355) | (1) | 4 |
| 05-Activities | 189,454 | 196,736 | 212,822 | 199,904 | 199,729 | 13,802 | 199,020 |
| 06-Nutrition | 27,525 | 3,795 | 16,169 | (10,716) | 9,193 | 5,261 | 10,908 |
| 07-Bond | 71,245 | 3,355 | 1,176 | 3 | 18,945 | (31,679) | 32,856 |
| 08-Building (FCB) | 2 | 2 | 1 | 3 | 2 | (3) | 4 |
| 08-Building (FSB) | - | - | - | - | - | - | - |
| 09-QCPUF | - | - | - | - | - | - | - |
| 10-Cooperative | - | - | - | - | - | - | - |
| 12-Student Fee | 26,648 | 26,580 | 26,580 | 26,580 | 26,597 | (29) | 26,608 |
| **Total - Cash** | $ 761,153 | $ 375,660 | $ 381,016 | $ 162,095 | $ 419,981 | $ (102,308) | $ 483,324 |
| **CD Accounts** | | | | | | | |
| 01-General (First Central) | 467,850 | 461,250 | 166,100 | - | 273,800 | (235,950) | 402,050 |
| 01-General (First State) | - | - | - | - | - | - | - |
| 02-Depreciation | 2,160 | 2,160 | 2,160 | 2,185 | 2,166 | - | 2,160 |
| 03-Employee Benefit | 520 | 455 | 600 | 600 | 544 | 10 | 590 |
| 07-Bond | 856,735 | 937,815 | 141,450 | 143,030 | 519,758 | (591,655) | 733,105 |
| 08-Building | 51,230 | 51,400 | 49,450 | 49,590 | 50,418 | (1,625) | 51,075 |
| 09-QCPUF | - | - | - | | - | - | - |
| **Total - CD** | $ 1,378,495 | $ 1,453,080 | $ 359,760 | $ 195,405 | $ 846,685 | $ (829,220) | $ 1,188,980 |
| **Total - All** | $ 2,139,648 | $ 1,828,740 | $ 740,776 | $ 357,500 | $ 1,266,666 | $ (931,528) | $ 1,672,304 |

**Notes:**

- **Employee Benefit Fund**: The transfer from General Fund to Employee Benefit Fund totaling $2,325 will cover the shortage of ($1,645) currently showing in the Employee Benefit Fund.

- **Nutrition Fund**: The claim reimbursement of $14,434.93 that we anticipate receiving in November will cover the shortage of ($10,716) currently showing in the Nutrition Fund.

- **General Fund**: The SPED reimbursements should begin this month. We also took in around $150k from Furnas & Gosper Counties last year after the 20th. We are looking at accessing the line of credit for $75k if nothing comes in prior to payroll/bills going out on the 13th, but it should not be for very long.

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

| | Sep-24 | Oct-24 | Nov-24 | Dec-24 | YTD Average | Change in Balance | Aug-24 |
|---|---|---|---|---|---|---|---|
| **01-General** | | | | | | | |
| 01-General Cash | 429,187 | 127,434 | 105,143 | (71,137) | 147,656 | (93,664) | 198,807 |
| 01-General Clearing | 10,093 | 10,184 | 10,299 | 10,299 | 10,219 | 299 | 10,000 |
| 01-General Section 125 | 6,773 | 7,555 | 8,801 | 8,801 | 7,983 | 3,686 | 5,115 |
| 01-General CD (First Central) | 467,850 | 461,250 | 166,100 | - | 273,800 | (235,950) | 402,050 |
| 01-General CD (First State) | - | - | - | - | - | - | - |
| **Total - General** | $ 913,903 | $ 606,423 | $ 290,343 | $ (52,037) | $ 439,658 | $ (325,629) | $ 615,972 |
| **02-Depreciation** | | | | | | | |
| 02-Depreciation Cash | 9 | 16 | 23 | 4 | 13 | 20 | 2 |
| 02-Depreciation CD | 2,160 | 2,160 | 2,160 | 2,185 | 2,166 | - | 2,160 |
| **Total - Depreciation** | $ 2,169 | $ 2,176 | $ 2,183 | $ 2,189 | $ 2,179 | $ 20 | $ 2,162 |
| **03-Employee Benefit** | | | | | | | |
| 03-Employee Benefit Cash | 217 | 4 | 3 | (1,645) | (355) | (1) | 4 |
| 03-Employee Benefit CD | 520 | 455 | 600 | 600 | 544 | 10 | 590 |
| **Total - Employee Benefit** | $ 737 | $ 459 | $ 603 | $ (1,045) | $ 188 | $ 9 | $ 594 |
| **05-Activities** | | | | | | | |
| 05-Activities Cash | 189,454 | 196,736 | 212,822 | 199,904 | 199,729 | 13,802 | 199,020 |
| **Total - Activities** | $ 189,454 | $ 196,736 | $ 212,822 | $ 199,904 | $ 199,729 | $ 13,802 | $ 199,020 |
| **06-Nutrition** | | | | | | | |
| 06-Nutrition Cash | 27,525 | 3,795 | 16,169 | (10,716) | 9,193 | 5,261 | 10,908 |
| **Total - Nutrition** | $ 27,525 | $ 3,795 | $ 16,169 | $ (10,716) | $ 9,193 | $ 5,261 | $ 10,908 |
| **07-Bond** | | | | | | | |
| 07-Bond Cash | 71,245 | 3,355 | 1,176 | 3 | 18,945 | (31,679) | 32,856 |
| 07-Bond CD | 856,735 | 937,815 | 141,450 | 143,030 | 519,758 | (591,655) | 733,105 |
| **Total - Bond** | $ 927,980 | $ 941,170 | $ 142,626 | $ 143,033 | $ 538,703 | $ (623,334) | $ 765,961 |
| **08-Building** | | | | | | | |
| 08-Building Cash (FCB) | 2 | 2 | 1 | 3 | 2 | (3) | 4 |
| 08-Building Cash (FSB) | - | - | - | - | - | - | - |
| 08-Building CD | 51,230 | 51,400 | 49,450 | 49,590 | 50,418 | (1,625) | 51,075 |
| **Total - Building** | $ 51,232 | $ 51,402 | $ 49,451 | $ 49,593 | $ 50,419 | $ (1,628) | $ 51,079 |
| **09-QCPUF** | | | | | | | |
| 09-QCPUF Cash | - | - | - | - | - | - | - |
| 09-QCPUF CD | - | - | - | - | - | - | - |
| **Total - QCPUF** | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **10-Cooperative** | | | | | | | |
| 10-CooperativeCash | - | - | - | - | - | - | - |
| **Total - QCPUF** | $ - | $ - | $ - | $ - | $ - | $ - | $ - |
| **12-Student Fee** | | | | | | | |
| 12-Student Fee Cash | 26,648 | 26,580 | 26,580 | 26,580 | 26,597 | (29) | 26,608 |
| **Total - Student Fee** | $ 26,648 | $ 26,580 | $ 26,580 | $ 26,580 | $ 26,597 | $ (29) | $ 26,608 |
| **Total - All** | $ 2,139,648 | $ 1,828,740 | $ 740,776 | $ 357,500 | $ 1,266,666 | $ (931,528) | $ 1,672,304 |

# Arapahoe Public School District
## Receipt / Expenditure Report
## September 2024 - August 2025

| | Sep-24 | Oct-24 | Nov-24 | Dec-24 | YTD Average | YTD Actual | YTD Budget | % Remaining | Over Budget / (Under Budget) |
|---|---|---|---|---|---|---|---|---|---|
| **Receipts** | | | | | | | | | |
| 01-General | 879,124 | 122,926 | 87,707 | 54,699 | 286,114 | 1,144,455 | 5,263,669 | 78.26% | (4,119,214) |
| 02-Depreciation | 6 | 7 | 7 | 6 | 7 | 27 | 170,000 | 99.98% | (169,973) |
| 03-Employee Benefit | 218 | 2 | 144 | 2 | 91 | 366 | 2,825 | 87.05% | (2,459) |
| 05-Activities | 17,538 | 28,129 | 40,017 | 3,145 | 22,207 | 88,829 | 255,000 | 65.16% | (166,171) |
| 06-Nutrition | 52,918 | 18,884 | 45,888 | 2,611 | 30,075 | 120,301 | 392,200 | 69.33% | (271,899) |
| 07-Bond | 162,020 | 13,190 | 8,063 | 407 | 45,920 | 183,679 | 867,322 | 78.82% | (683,643) |
| 08-Building (FCB) | 153 | 170 | 188 | 142 | 163 | 653 | 128,060 | 99.49% | (127,407) |
| 08-Building (FSB) | - | - | - | - | - | | | | |
| 09-QCPUF | - | - | - | - | - | - | 110,160 | 100.00% | (110,160) |
| 10-Cooperative | - | - | - | - | - | - | - | | - |
| 12-Student Fee | 60 | - | - | - | 15 | 60 | 1,000 | 94.00% | (940) |
| **Total Receipts** | $1,112,037 | $183,307 | $ 182,014 | $ 61,011 | $ 384,592 | $1,538,370 | $ 7,190,236 | 78.60% | $ (5,651,866) |
| | | | | | | | | | |
| **Expenditures** | | | | | | | | | |
| 01-General | 581,193 | 430,405 | 403,787 | 397,079 | 453,116 | 1,812,464 | 6,483,411 | 72.04% | (4,670,947) |
| 02-Depreciation | - | - | - | - | - | - | 172,169 | 100.00% | (172,169) |
| 03-Employee Benefit | 75 | 280 | - | 1,650 | 501 | 2,005 | 3,421 | 41.39% | (1,416) |
| 05-Activities | 27,105 | 20,847 | 23,931 | 16,063 | 21,986 | 87,946 | 447,990 | 80.37% | (360,044) |
| 06-Nutrition | 36,301 | 42,615 | 33,514 | 29,496 | 35,481 | 141,926 | 396,678 | 64.22% | (254,752) |
| 07-Bond | - | - | 806,606 | - | 201,652 | 806,606 | 1,730,487 | 53.39% | (923,881) |
| 08-Building (FCB) | - | - | 2,139 | - | 535 | 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 | - | - | 22 | 89 | 27,128 | 99.67% | (27,040) |
| **Total Expenditures** | $ 644,694 | $494,215 | $1,269,977 | $444,288 | $ 713,294 | $2,853,174 | $ 9,572,050 | 70.19% | $ (6,718,876) |

**Additional Information:**

| General Fund Only | Sep-24 | Oct-24 | Nov-24 | Dec-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 | 13,983 | - | $ 486,396 | $ - | $ 486,396 |
| Gosper County Taxes Coll'd | 211,041 | 13,495 | 5,598 | - | $ 230,134 | $ - | $ 230,134 |
| Interest on RE/PP Frontier Co. Taxes Coll'd | - | 1 | - | - | $ 1 | $ - | $ 1 |
| Interest on RE/PP Furnas Co. Taxes Coll'd | 272 | 451 | 417 | - | $ 1,141 | $ - | $ 1,141 |
| Interest on RE/PP Gosper Co. Taxes Coll'd | 12 | 172 | 222 | - | $ 405 | $ - | $ 405 |
| Carline Taxes (All Counties) | 352 | - | - | - | $ 352 | $ - | $ 352 |
| Motor Vehicle Taxes (All Counties) | 19,944 | 10,768 | 12,450 | - | $ 43,162 | $ - | $ 43,162 |
| Fines & Licenses (All Counties) | 1,745 | 1,910 | 1,410 | - | $ 5,066 | $ - | $ 5,066 |
| Homestead (All Counties) | - | - | - | - | $ - | $ - | $ - |
| Prop/Pers Prop Tax Credit (All Counties) | - | - | - | - | $ - | $ - | $ - |
| Pro Rate MV (All Counties) | - | 242 | 849 | - | $ 1,092 | $ - | $ 1,092 |
| State Aid | 54,221 | 54,221 | - | 54,221 | $ 162,663 | $ - | $ 162,663 |
| SPED SA Reimb FY 22-23 (Approx. 43%) | - | - | - | - | $ - | $ - | $ - |
| Apportionment (School Land) | - | - | - | - | $ - | $ - | $ - |
| Inter-Fund Loan | - | - | - | - | $ - | $ - | $ - |
| All other receipts | 139,881 | 12,850 | 52,777 | 478 | $ 205,985 | $ - | $ 205,985 |
| | | | | | | | |
| Total Taxes Coll'd | 662,698 | 42,310 | 19,581 | - | $ 724,589 | $ - | $ 724,589 |
| | | | | | | | |
| Expenditures-Payroll/Benefits | 339,633 | 342,543 | 355,056 | 343,219 | $ 1,380,450 | $ - | $ 1,380,450 |
| Expenditures-All Other | 241,561 | 87,862 | 48,730 | 53,860 | $ 432,014 | $ - | $ 432,014 |
| Inter-Fund Loan Repayment XX/XX/XX | - | - | - | - | $ - | $ - | $ - |
| | | | | | | | |
| Running Balance | $ 913,903 | $ 606,423 | $ 290,343 | $ (52,037) | | | |
| $ 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 | (0.12) | | | |

| Nutrition Fund Only | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |
|---|---|---|---|---|---|---|---|
| State of NE Reimb | 11,353 | - | 32,640 | - | $ 43,993 | $ - | $ 43,993 |
| Xfr from General Fund | 30,000 | - | - | - | $ 30,000 | $ - | $ 30,000 |
| All other receipts | 11,565 | 18,884 | 13,248 | 2,611 | $ 46,308 | $ - | $ 46,308 |
| | | | | | | | |
| Expenditures-Payroll/Benefits | 12,845 | 12,956 | 13,709 | 13,135 | $ 52,645 | $ - | $ 52,645 |
| Expenditures-All Other | 23,456 | 29,658 | 19,805 | 16,361 | $ 89,281 | $ - | $ 89,281 |
| | | | | | | | |
| | | | | | | | |
| Running Balance | $ 27,525 | $ 3,795 | $ 16,169 | $ (10,716) | | | |
| $ 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 | (0.31) | | | |

| Building (FCB) Fund Only | Sep-24 | Oct-24 | Nov-24 | Dec-24 | Total Sep-Dec | Total Jan-Aug | Total Sep-Aug |
|---|---|---|---|---|---|---|---|
| Frontier County Taxes Coll'd | - | - | - | - | $ - | $ - | $ - |
| Furnas County Taxes Coll'd | 1 | 1 | 21 | - | $ 22 | $ - | $ 22 |
| 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 |
| Interest on RE/PP Gosper Co. Taxes Coll'd | - | - | - | - | $ - | $ - | $ - |
| Inter-Fund Loan | - | - | - | - | $ - | $ - | $ - |
| All other receipts | 152 | 168 | 164 | 142 | $ 627 | $ - | $ 627 |
| | | | | | | | |
| Total Taxes Coll'd | 1 | 1 | 24 | - | $ 26 | $ - | $ 26 |
| | | | | | | | |
| Expenditures-All Other | - | - | 2,139 | - | $ 2,139 | $ - | $ 2,139 |
| Inter-Fund Loan to General Fund | - | - | - | - | $ - | $ - | $ - |
| | | | | | | | |
| Running Balance | $ 51,232 | $ 51,402 | $ 49,451 | $ 49,593 | | | |
| $ 51,079 | | | | | | | |
| ^ Cash on Hand as of 8/31/24 | | | | | | | |

| Bond Fund Only | Sep-24 | Oct-24 | Nov-24 | Dec-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 | 3,368 | - | $ 117,169 | $ - | $ 117,169 |
| Gosper County Taxes Coll'd | 50,852 | 3,252 | 1,349 | - | $ 55,453 | $ - | $ 55,453 |
| Interest on RE/PP Frontier Co. Taxes Coll'd | - | 0 | - | - | $ 0 | $ - | $ 0 |
| Interest on RE/PP Furnas Co. Taxes Coll'd | 66 | 109 | 100 | - | $ 275 | $ - | $ 275 |
| Interest on RE/PP Gosper Co. Taxes Coll'd | 3 | 41 | 53 | - | $ 98 | $ - | $ 98 |
| Carline (All Counties) | 85 | - | - | - | $ 85 | $ - | $ 85 |
| Homestead (All Counties) | - | - | - | - | $ - | $ - | $ - |
| Prop/Pers Prop Tax Credit (All Counties) | - | - | - | - | $ - | $ - | $ - |
| Pro Rate MV (All Counties) | - | 58 | 205 | - | $ 263 | $ - | $ 263 |
| Transfer from General Fund | - | - | - | - | $ - | $ - | $ - |
| All other receipts | 2,184 | 2,817 | 2,987 | 407 | $ 8,395 | $ - | $ 8,395 |
| | | | | | | | |
| Total Taxes Coll'd | 159,682 | 10,164 | 4,717 | - | $ 174,564 | $ - | $ 174,564 |
| | | | | | | | |
| Expenditures-All Other | - | - | 806,606 | - | $ 806,606 | $ - | $ 806,606 |
| | | | | | | | |
| Running Balance | $ 927,980 | $941,170 | $ 142,626 | $143,033 | | | |
| $ 765,961 | | | | | | | |
| ^ Cash on Hand as of 8/31/24 | | | | | | | |