

**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	May-25	Jun-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	736,955	677,175	27,747	366,601	478,368	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,814	10,954	10,954	10,549	954	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	5,441	6,257	6,257	7,419	1,143	5,115
02-Depreciation	9	16	23	4	11	18	24	2	8	15	13	6	2
03-Employee Benefit	217	4	3	954	6	6	9	4	9	13	122	5	4
05-Activities	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	155,493	149,093	182,138	(43,527)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	12,452	(10,336)	10,989	1,544	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	171,735	3	51,639	138,879	32,856
08-Building (FCB)	2	2	1	27	30	12	7	20	15	6	12	11	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QC/PUF	-	-	-	2,300	8,216	13,077	1,736	15,833	44,449	3	8,561	44,449	-
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	26,499	102	26,608
Total - Cash	\$ 761,153	\$ 375,660	\$381,016	\$473,046	\$ 855,456	\$ 943,402	\$ 496,731	\$ 1,043,745	\$ 1,105,258	\$ 209,971	\$ 664,544	\$ 621,934	\$ 483,324
CD Accounts													
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	1,173,335	1,533,335	556,355	771,285	402,050
01-General (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,215	2,215	2,215	2,187	55	2,160
03-Employee Benefit	520	455	600	600	1,550	1,275	1,275	1,395	1,395	1,395	1,046	805	590
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	553,790	734,020	488,970	(179,315)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,470	50,630	50,293	(605)	51,075
09-QC/PUF	-	-	-	-	2,825	12,200	25,310	27,405	44,395	89,610	20,175	44,395	-
Total - CD	\$ 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	\$ 1,119,025	\$ 636,620	\$ 1,188,980
Total - All	\$ 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	\$ 2,621,176	\$ 1,783,568	\$ 1,258,554	\$ 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	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	736,955	677,175	27,747	366,801	478,368	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,814	10,954	10,954	10,949	954	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	6,441	6,257	6,257	7,419	1,143	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	556,355	771,285	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - General	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 518,998	\$ 1,074,522	\$ 931,649	\$ 1,426,550	\$ 1,867,722	\$ 1,578,294	\$ 940,924	\$ 1,251,750	\$ 615,972
02-Depreciation													
02-Depreciation Cash	9	16	23	4	11	18	24	2	8	15	13	6	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,215	2,215	2,215	2,187	65	2,160
Total - Depreciation	\$ 2,169	\$ 2,176	\$ 2,183	\$ 2,189	\$ 2,196	\$ 2,203	\$ 2,209	\$ 2,217	\$ 2,223	\$ 2,230	\$ 2,199	\$ 61	\$ 2,162
03-Employee Benefit													
03-Employee Benefit Cash	217	4	3	954	6	6	9	4	9	13	122	5	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	1,275	1,395	1,395	1,395	1,046	805	590
Total - Employee Benefit	\$ 737	\$ 459	\$ 603	\$ 1,554	\$ 1,556	\$ 1,281	\$ 1,284	\$ 1,399	\$ 1,404	\$ 1,408	\$ 1,168	\$ 810	\$ 594
05-Activities													
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	155,493	149,093	182,138	(43,527)	199,020
Total - Activities	\$ 189,454	\$ 196,736	\$ 212,822	\$ 198,124	\$ 189,819	\$ 184,251	\$ 181,760	\$ 163,828	\$ 155,493	\$ 149,093	\$ 182,138	\$ (43,527)	\$ 199,020
06-Nutrition													
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	12,452	(10,336)	10,989	1,544	10,908
Total - Nutrition	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ 12,452	\$ (10,336)	\$ 10,989	\$ 1,544	\$ 10,908
07-Bond													
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	171,735	3	51,639	138,879	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	553,790	734,020	488,970	(179,315)	733,105
Total - Bond	\$ 927,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 350,606	\$ 422,717	\$ 440,117	\$ 545,494	\$ 725,525	\$ 734,023	\$ 540,609	\$ (40,436)	\$ 765,961
08-Building													
08-Building Cash (FCB)	2	2	1	27	30	12	7	20	15	6	12	11	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,470	50,630	50,293	(605)	51,075
Total - Building	\$ 51,232	\$ 51,402	\$ 49,451	\$ 49,617	\$ 49,810	\$ 49,972	\$ 50,122	\$ 50,320	\$ 50,485	\$ 50,636	\$ 50,305	\$ (594)	\$ 51,079
09-QCPIUF													
09-QCPIUF Cash	-	-	-	2,300	8,216	13,077	1,736	15,833	44,449	3	8,561	44,449	-
09-QCPIUF CD	-	-	-	-	2,825	12,200	25,310	27,405	44,395	89,610	20,175	44,395	-
Total - QCPIUF	\$ -	\$ -	\$ -	\$ 2,300	\$ 11,041	\$ 25,277	\$ 27,046	\$ 43,238	\$ 88,844	\$ 89,613	\$ 28,736	\$ 88,844	\$ -
10-Cooperative													
10-CooperativeCash	-	-	-	-	-	-	-	-	-	-	-	-	-
Total - Cooperative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12-Student Fee													
12-Student Fee Cash	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,710	26,215	26,499	102	26,608
Total - Student Fee	\$ 26,648	\$ 26,580	\$ 26,580	\$ 26,580	\$ 26,474	\$ 26,474	\$ 26,395	\$ 26,339	\$ 26,710	\$ 26,215	\$ 26,499	\$ 102	\$ 26,608
Total - All	\$ 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	\$ 2,621,176	\$ 1,783,568	\$ 1,258,554	\$ 1,672,304

Additional Information:	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Total Sep-24	Total Sep-25	Total Sep-26	Total Sep-27	Total Sep-28	Total Sep-29	Total Sep-30	
												Dec	Jan	Feb	Mar	Apr	May	
General Fund Only																		
Frontier County Taxes Coll'd	7,054	1,005	-	-	20,186	4,671	-	-	50	20,029	2,270	\$ 55,265	\$ 47,206	\$ 55,265				
Furnas County Taxes Coll'd	444,804	27,809	13,983	85,312	297,744	79,212	41,447	140,918	531,855	13,220	\$1,674,905	\$1,103,197	\$1,674,905					
Gosper County Taxes Coll'd	211,041	13,495	5,588	23,378	249,980	13,855	4,581	52,402	216,729	5,824	\$ 796,882	\$ 543,370	\$ 796,882					
Interest on RE/PP Frontier Co. Taxes Coll'd	-	1	-	-	78	-	-	-	-	-	10	\$ 90	\$ 89	\$ 90				
Interest on RE/PP Furnas Co. Taxes Coll'd	272	451	417	540	1,135	654	555	707	186	35	\$ 4,953	\$ 3,272	\$ 4,953					
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	774	244	-	-	20	36	\$ 2,063	\$ 1,074	\$ 2,063					
Carline Taxes (All Counties)	352	-	-	-	-	-	-	-	2,929	-	\$ 3,281	\$ 2,929	\$ 3,281					
Motor Vehicle Taxes (All Counties)	19,944	10,768	12,450	13,087	15,335	65,491	16,153	14,211	15,987	12,998	\$ 56,249	\$ 143,175	\$ 199,424					
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	766	791	1,523	923	8,496	942	\$ 6,928	\$ 13,440	\$ 20,366					
Homesite (All Counties)	-	-	-	-	-	5,928	5,928	5,928	5,928	597	\$ 17,784	\$ 24,309	\$ 24,309					
Prop/Per Prop Tax Credit (All Counties)	-	-	-	-	-	632,160	16,932	632,160	16,932	-	\$1,281,252	\$1,298,184	\$1,298,184					
Pro Rate MV (All Counties)	-	242	849	-	1,792	-	-	3,450	69	-	\$ 1,092	\$ 5,311	\$ 6,402					
State Aid	54,221	54,221	-	108,442	54,221	70,912	108,442	54,221	54,221	149,446	\$ 500,366	\$ 271,105	\$ 487,989					
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	70,903	70,912	71,092	71,529	-	-	\$ 100,068	\$ 433,882	\$ 500,366					
Apportionment (School Land)	-	-	-	50,000	-	100,068	-	-	-	-	\$ 50,000	\$ 100,068	\$ 100,068					
Inter-Fund Loan / LOC	139,881	12,850	52,777	10,179	29,376	5,371	4,509	41,945	8,032	3,496	\$ 215,888	\$ 92,728	\$ 308,414					
All other receipts																		
Total Taxes Coll'd	662,698	42,310	19,591	108,690	567,910	96,738	46,028	193,370	768,413	21,314	\$ 833,279	\$1,693,773	\$ 2,527,052					
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	349,498	354,478	356,736	349,258	\$3,474,954	\$2,094,504	\$ 3,474,954					
Expenditures-All Other	241,561	87,862	48,730	106,154	92,365	73,062	64,538	169,064	83,506	129,043	\$ 484,307	\$ 611,379	\$ 1,095,686					
Inter-Fund Loan Repayment XXX/XXX	-	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -					
Running Balance	\$ 913,903	\$606,423	\$ 290,343	\$200,837	\$518,998	\$1,074,522	\$931,849	\$1,426,550	\$1,867,722	\$1,578,294								
\$																		
^ 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	3.36	4.39	3.71								
Nutrition Fund Only																		
State of NE Reimb	11,353	-	32,640	14,435	11,040	15,056	12,037	14,042	14,519	-	\$ 125,120	\$ 66,893	\$ 125,120					
Xfr from General Fund	30,000	-	-	-	-	20,000	-	-	15,000	-	\$ 65,000	\$ 35,000	\$ 65,000					
All other receipts	11,565	18,884	13,248	10,312	13,244	13,551	11,490	10,937	7,989	59	\$ 54,010	\$ 57,270	\$ 111,280					
Expenditures-Payroll/Benefits	12,845	12,856	13,709	13,135	10,245	13,942	11,492	11,510	12,586	11,391	\$ 123,810	\$ 71,165	\$ 123,810					
Expenditures-All Other	23,456	29,658	19,605	16,361	14,239	26,181	19,552	19,501	18,225	17,456	\$ 89,281	\$ 109,554	\$ 198,835					
Running Balance	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ 12,452	\$ (10,336)								
\$																		
^ 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	0.16	0.36	(0.30)								

