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

	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	YTD Average	Change in Balance	Aug-24
Fund Cash Accounts									
01-General	429,187	127,434	105,143	180,751	500,632	4,039	224,531	301,824	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,547	10,328	423	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,944	8,113	2,829	5,115
02-Depreciation	9	16	23	4	11	18	13	9	2
03-Employee Benefit	217	4	3	954	6	6	198	2	4
05-Activities	189,454	196,736	212,822	198,124	189,819	188,853	195,968	(9,201)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	(27,621)	7,085	312	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	2	34,877	67,826	32,856
08-Building (FCB)	2	2	1	27	30	4	11	26	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	2,300	8,216	3	1,753	8,216	-
10-Cooperative	-	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,474	26,556	(134)	26,608
Total - Cash	$ 761,153	$ 375,660	$381,016	$473,046	$ 855,456	$ 210,268	$ 509,433	$ 372,132	$ 483,324
CD Accounts									
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	251,700	(402,050)	402,050
01-General (First State)	-	-	-	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,185	2,185	2,185	2,173	25	2,160
03-Employee Benefit	520	455	600	600	1,550	1,275	833	960	590
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	451,889	(483,180)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,235	(1,295)	51,075
09-QCPUF	-	-	-	-	2,825	12,200	2,504	2,825	-
Total - CD	$1,378,495	$1,453,080	$359,760	$195,405	$ 306,265	$ 863,000	$ 759,334	$(882,715)	$1,188,980
Total - All	$2,139,648	$1,828,740	$740,776	$668,451	$1,161,721	$1,073,268	$1,268,767	$(510,583)	$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	YTD Average	Change in Balance	Aug-24
01-General									
01-General Cash	429,187	127,434	105,143	180,751	500,632	4,039	224,531	301,824	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,547	10,328	423	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,944	8,113	2,829	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	415,000	251,700	(402,050)	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-	-
Total - General	$ 913,903	$ 606,423	$ 290,343	$ 200,837	$ 518,998	$ 437,529	$ 494,672	$ (96,973)	$ 615,972
02-Depreciation									
02-Depreciation Cash	9	16	23	4	11	18	13	9	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,185	2,173	25	2,160
Total - Depreciation	$ 2,169	$ 2,176	$ 2,183	$ 2,189	$ 2,196	$ 2,203	$ 2,186	$ 34	$ 2,162
03-Employee Benefit									
03-Employee Benefit Cash	217	4	3	954	6	6	198	2	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	833	960	590
Total - Employee Benefit	$ 737	$ 459	$ 603	$ 1,554	$ 1,556	$ 1,281	$ 1,031	$ 962	$ 594
05-Activities									
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	188,853	195,968	(9,201)	199,020
Total - Activities	$ 189,454	$ 196,736	$ 212,822	$ 198,124	$ 189,819	$ 188,853	$ 195,968	$ (9,201)	$ 199,020
06-Nutrition									
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	(27,621)	7,085	312	10,908
Total - Nutrition	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ (27,621)	$ 7,085	$ 312	$ 10,908
07-Bond									
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	2	34,877	67,826	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	382,380	451,889	(483,180)	733,105
Total - Bond	$ 927,980	$ 941,170	$ 142,626	$ 175,830	$ 350,606	$ 382,382	$ 486,766	$ (415,354)	$ 765,961
08-Building									
08-Building Cash (FCB)	2	2	1	27	30	4	11	26	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	49,960	50,235	(1,295)	51,075
Total - Building	$ 51,232	$ 51,402	$ 49,451	$ 49,617	$ 49,810	$ 49,964	$ 50,246	$ (1,269)	$ 51,079
09-QCPUF									
09-QCPUF Cash	-	-	-	2,300	8,216	3	1,753	8,216	-
09-QCPUF CD	-	-	-	-	2,825	12,200	2,504	2,825	-
Total - QCPUF	$ -	$ -	$ -	$ 2,300	$ 11,041	$ 12,203	$ 4,257	$ 11,041	$ -
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	26,556	(134)	26,608
Total - Student Fee	$ 26,648	$ 26,580	$ 26,580	$ 26,580	$ 26,474	$ 26,474	$ 26,556	$ (134)	$ 26,608
Total - All	$ 2,139,648	$ 1,828,740	$ 740,776	$ 668,451	$ 1,161,721	$ 1,073,268	$1,268,767	$ (510,583)	$ 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	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts											
01-General	879,124	122,926	87,707	359,866	742,289	341,562	422,246	2,533,473	5,263,669	51.87%	(2,730,196)
02-Depreciation	6	7	7	6	7	7	7	41	170,000	99.98%	(169,959)
03-Employee Benefit	218	2	144	2,601	2	5	495	2,972	2,825	-5.19%	147
05-Activities	17,538	28,129	40,017	31,423	19,588	6,514	23,868	143,209	255,000	43.84%	(111,791)
06-Nutrition	52,918	18,884	45,888	24,747	24,284	1,281	28,001	168,003	392,200	57.16%	(224,197)
07-Bond	162,020	13,190	8,063	33,204	174,776	31,776	70,505	423,028	867,322	51.23%	(444,294)
08-Building (FCB)	153	170	188	167	193	153	171	1,024	128,060	99.20%	(127,036)
08-Building (FSB)	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	2,300	8,741	1,163	2,034	12,203	110,160	88.92%	(97,957)
10-Cooperative	-	-	-	-	-	-	-	-	-		-
12-Student Fee	60	-	-	-	-	-	10	60	1,000	94.00%	(940)
Total Receipts	$1,112,037	$183,307	$ 182,014	$454,313	$969,881	$382,460	$ 547,335	$3,284,012	$ 7,190,236	54.33%	$ (3,906,224)
Expenditures											
01-General	581,193	430,405	403,787	449,372	424,128	423,031	451,986	2,711,916	6,483,411	58.17%	(3,771,495)
02-Depreciation	-	-	-	-	-	-	-	-	172,169	100.00%	(172,169)
03-Employee Benefit	75	280	-	1,650	-	280	381	2,285	3,421	33.21%	(1,136)
05-Activities	27,105	20,847	23,931	46,120	27,893	7,480	25,563	153,376	447,990	65.76%	(294,614)
06-Nutrition	36,301	42,615	33,514	29,496	24,484	40,122	34,422	206,532	396,678	47.93%	(190,146)
07-Bond	-	-	806,606	-	-	-	134,434	806,606	1,730,487	53.39%	(923,881)
08-Building (FCB)	-	-	2,139	-	-	-	356	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	-	32	194	27,128	99.28%	(26,934)
Total Expenditures	$ 644,694	$494,215	$1,269,977	$526,638	$476,611	$470,913	$ 647,175	$3,883,049	$ 9,572,050	59.43%	$ (5,689,001)

Additional Information:

General Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	7,054	1,005	-	-	20,186	4,671	$ 32,917	$ 24,858	$ 32,917
Furnas County Taxes Coll'd	444,604	27,809	13,983	85,312	297,744	35,818	$ 905,270	$ 333,562	$ 905,270
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	249,980	6,364	$ 509,856	$ 256,344	$ 509,856
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	68	$ 2,884	$ 1,203	$ 2,884
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	774	92	$ 1,855	$ 866	$ 1,855
Carline Taxes (All Counties)	352	-	-	-	-	-	$ 352	$ -	$ 352
Motor Vehicle Taxes (All Counties)	19,944	10,768	12,450	13,087	15,335	68,491	$ 56,249	$ 83,826	$ 140,075
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	766	691	$ 6,926	$ 1,456	$ 8,382
Homestead (All Counties)	-	-	-	-	-	597	$ 597	$ 597	$ 597
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	224,733	$ 224,733	$ 224,733	$ 224,733
Pro Rate MV (All Counties)	-	242	849	-	1,792	36	$ 1,092	$ 1,828	$ 2,920
State Aid	54,221	54,221	-	108,442	54,221	-	$ 271,105	$ 54,221	$ 271,105
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	70,903	-	$ 137,387	$ 70,903	$ 137,387
Apportionment (School Land)	-	-	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan / LOC	-	-	-	50,000	-	-	$ 50,000	$ -	$ 50,000
All other receipts	139,881	12,850	52,777	10,179	29,376	-	$ 215,686	$ 29,376	$ 245,062
Total Taxes Coll'd	662,698	42,310	19,581	108,690	567,910	46,854	$ 833,279	$ 614,764	$ 1,448,043
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	$2,064,984	$ 684,534	$ 2,064,984
Expenditures-All Other	241,561	87,862	48,730	106,154	92,365	70,260	$ 484,307	$ 162,624	$ 646,932
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 913,903	$606,423	$ 290,343	$200,837	$518,998	$437,529			
$ 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	1.03			

Nutrition Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
State of NE Reimb	11,353	-	32,640	14,435	11,040		$ 69,467	$ 11,040	$ 69,467
Xfr from General Fund	30,000	-	-	-	-		$ 30,000	$ -	$ 30,000
All other receipts	11,565	18,884	13,248	10,312	13,244	1,281	$ 54,010	$ 14,525	$ 68,536
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	13,942	$ 76,832	$ 24,187	$ 76,832
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	26,181	$ 89,281	$ 40,419	$ 129,700
Running Balance	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ (27,621)			
$ 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	(0.79)			

Building (FCB) Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-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	-	$ 63	$ 21	$ 63
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	-	$ 13	$ 4	$ 13
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	152	168	164	142	168	153	$ 627	$ 322	$ 948
Total Taxes Coll'd	1	1	24	24	25	-	$ 51	$ 25	$ 76
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	$ 49,964			
$ 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	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug
Frontier County Taxes Coll'd	1,700	242	-	-	6,263	1,462	$ 9,667	$ 7,725	$ 9,667
Furnas County Taxes Coll'd	107,131	6,670	3,368	25,886	90,386	10,619	$ 244,061	$ 101,005	$ 244,061
Gosper County Taxes Coll'd	50,852	3,252	1,349	6,657	76,739	1,930	$ 140,778	$ 78,669	$ 140,778
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	16	$ 677	$ 290	$ 677
Interest on RE/PP Gosper Co. Taxes Coll'd	3	41	53	141	186	22	$ 447	$ 209	$ 447
Carline (All Counties)	85	-	-	-	-	-	$ 85	$ -	$ 85
Homestead (All Counties)	-	-	-	-	-	134	$ 134	$ 134	$ 134
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	16,813	$ 16,813	$ 16,813	$ 16,813
Pro Rate MV (All Counties)	-	58	205	-	425	9	$ 263	$ 433	$ 696
Transfer from General Fund	-	-	-	-	-	-	$ -	$ -	$ -
All other receipts	2,184	2,817	2,987	407	485	770	$ 8,395	$ 1,255	$ 9,650
Total Taxes Coll'd	159,682	10,164	4,717	32,543	173,388	14,011	$ 207,107	$ 187,399	$ 394,506
Expenditures-All Other	-	-	806,606	-	-	-	$ 806,606	$ -	$ 806,606
Running Balance	$ 927,980	$941,170	$ 142,626	$175,830	$350,606	$382,382			
$ 765,961									
^ Cash on Hand as of 8/31/24									