

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	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	25,002	331,787	538,148	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,814	10,814	10,488	814	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	5,441	5,441	7,458	326	5,115
02-Depreciation	9	16	23	4	11	18	24	2	8	13	(1)	2
03-Employee Benefit	217	4	3	954	6	6	9	4	9	135	0	4
05-Activities	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	151,553	185,372	(35,192)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	(21,472)	9,590	(5,153)	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	1	38,295	45,898	32,856
08-Building (FCB)	2	2	1	27	30	12	7	20	5	12	16	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	2,300	8,216	13,077	1,736	15,833	5	4,574	15,833	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,339	26,140	26,468	(269)	26,608
Total - Cash	\$ 761,153	\$ 375,660	\$ 381,016	\$ 473,046	\$ 855,456	\$ 943,402	\$ 496,731	\$ 1,043,745	\$ 197,506	\$ 614,190	\$ 560,420	\$ 483,324
CD Accounts												
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	1,173,335	447,802	271,290	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	2,183	55	2,160
03-Employee Benefit	520	455	600	600	1,550	1,275	1,275	1,395	1,395	1,007	805	590
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	553,790	461,742	(266,365)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,300	50,470	50,255	(775)	51,075
09-QCUPF	-	-	-	-	2,825	12,200	25,310	27,405	44,395	12,459	27,405	-
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	\$ 975,449	\$ 32,415	\$ 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	\$ 2,023,106	\$ 1,589,639	\$ 592,835	\$ 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	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	25,002	331,787	538,148	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,675	10,814	10,814	10,488	814	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,901	5,441	5,441	7,458	326	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	673,340	1,173,335	447,802	271,290	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	\$ 1,214,592	\$ 797,535	\$ 810,578	\$ 615,972
02-Depreciation												
02-Depreciation Cash	9	16	23	4	11	18	24	2	8	13	(1)	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,215	2,215	2,183	55	2,160
Total - Depreciation	\$ 2,169	\$ 2,176	\$ 2,183	\$ 2,189	\$ 2,196	\$ 2,203	\$ 2,209	\$ 2,217	\$ 2,223	\$ 2,196	\$ 54	\$ 2,162
03-Employee Benefit												
03-Employee Benefit Cash	217	4	3	954	6	6	9	4	9	135	0	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	1,275	1,395	1,395	1,007	805	590
Total - Employee Benefit	\$ 737	\$ 459	\$ 603	\$ 1,554	\$ 1,556	\$ 1,281	\$ 1,284	\$ 1,399	\$ 1,404	\$ 1,142	\$ 805	\$ 594
05-Activities												
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	184,251	181,760	163,828	151,553	185,372	(35,192)	199,020
Total - Activities	\$ 189,454	\$ 196,736	\$ 212,822	\$ 198,124	\$ 189,819	\$ 184,251	\$ 181,760	\$ 163,828	\$ 151,553	\$ 185,372	\$ (35,192)	\$ 199,020
06-Nutrition												
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	19,705	12,188	5,755	(21,472)	9,590	(5,153)	10,908
Total - Nutrition	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ (21,472)	\$ 9,590	\$ (5,153)	\$ 10,908
07-Bond												
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	40,337	16,302	78,754	1	38,295	45,898	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	382,380	423,815	466,740	553,790	461,742	(266,365)	733,105
Total - Bond	\$ 927,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 350,606	\$ 422,717	\$ 440,117	\$ 545,494	\$ 553,791	\$ 500,037	\$ (220,467)	\$ 765,961
08-Building												
08-Building Cash (FCB)	2	2	1	27	30	12	7	20	5	12	16	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	50,255	(775)	51,075
Total - Building	\$ 51,232	\$ 51,402	\$ 49,451	\$ 49,617	\$ 49,810	\$ 49,972	\$ 50,122	\$ 50,320	\$ 50,475	\$ 50,267	\$ (759)	\$ 51,079
09-QCPUF												
09-QCPUF Cash	-	-	-	2,300	8,216	13,077	1,736	15,833	5	4,574	15,833	-
09-QCPUF CD	-	-	-	-	2,825	12,200	25,310	27,405	44,395	12,459	27,405	-
Total - QCPUF	\$ -	\$ -	\$ -	\$ 2,300	\$ 11,041	\$ 25,277	\$ 27,046	\$ 43,238	\$ 44,400	\$ 17,034	\$ 43,238	\$ -
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	26,395	26,339	26,140	26,468	(269)	26,608
Total - Student Fee	\$ 26,648	\$ 26,580	\$ 26,580	\$ 26,580	\$ 26,474	\$ 26,474	\$ 26,395	\$ 26,339	\$ 26,140	\$ 26,468	\$ (269)	\$ 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	\$ 2,023,106	\$ 1,589,639	\$ 592,835	\$ 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	YTD Average	YTD Actual	YTD Budget	% Remaining	Over Budget / (Under Budget)
Receipts														
01-General	879,124	122,926	87,707	359,866	742,289	981,357	271,163	1,018,443	226,946	521,091	4,689,821	5,263,669	10.90%	(573,848)
02-Depreciation	6	7	7	6	7	7	6	7	7	7	61	170,000	99.96%	(169,939)
03-Employee Benefit	218	2	144	2,601	2	5	4	395	4	375	3,375	2,825	-19.46%	550
05-Activities	17,538	28,129	40,017	31,423	19,588	19,493	10,879	23,362	5,757	21,798	196,186	255,000	23.06%	(58,814)
06-Nutrition	52,918	18,884	45,888	24,747	24,284	48,607	23,527	24,979	3,584	29,713	267,418	392,200	31.82%	(124,782)
07-Bond	162,020	13,190	8,063	33,204	174,776	72,111	17,400	105,376	67,617	72,640	653,756	867,322	24.62%	(213,566)
08-Building (FCB)	153	170	188	167	193	162	150	197	155	171	1,535	128,060	98.80%	(126,525)
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-QCUPF	-	-	-	2,300	8,741	14,236	1,770	16,192	1,162	4,933	44,400	110,160	59.70%	(65,760)
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	60	-	-	-	-	-	-	-	-	7	60	1,000	94.00%	(940)
Total Receipts	\$ 1,112,037	\$ 183,307	\$ 182,014	\$ 454,313	\$ 969,881	\$ 1,135,978	\$ 324,898	\$ 1,188,952	\$ 305,232	\$ 650,735	\$ 5,856,612	\$ 7,190,236	18.55%	\$ (1,333,624)
Expenditures														
01-General	581,193	430,405	403,787	449,372	424,128	425,833	414,036	523,543	438,904	454,578	4,091,201	6,483,411	36.90%	(2,392,210)
02-Depreciation	-	-	-	-	-	-	-	-	-	-	-	172,169	100.00%	(172,169)
03-Employee Benefit	75	280	-	1,650	-	280	-	280	-	285	2,565	3,421	25.02%	(856)
05-Activities	27,105	20,847	23,931	46,120	27,893	25,061	13,370	41,293	18,033	27,073	243,654	447,990	45.61%	(204,336)
06-Nutrition	36,301	42,615	33,514	29,496	24,484	40,122	31,044	31,411	30,811	33,311	299,798	396,678	24.42%	(96,880)
07-Bond	-	-	806,606	-	-	-	-	-	59,319	96,214	865,925	1,730,487	49.96%	(864,562)
08-Building (FCB)	-	-	2,139	-	-	-	-	-	-	238	-	-	-	-
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-	2,139	210,766	98.99%	(208,627)
09-QCUPF	-	-	-	-	-	-	-	-	-	-	-	100,000	100.00%	(100,000)
10-Cooperative	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-Student Fee	20	69	-	-	106	-	79	56	199	59	528	27,128	98.05%	(26,600)
Total Expenditures	\$ 644,694	\$ 494,215	\$ 1,269,977	\$ 526,638	\$ 476,611	\$ 491,297	\$ 458,529	\$ 596,583	\$ 547,266	\$ 611,757	\$ 5,505,810	\$ 9,572,050	42.48%	\$ (4,066,240)

Additional Information:													
General Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-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	\$ 52,995	\$ 44,936	\$ 52,995	
Furnas County Taxes Coll'd	444,604	27,809	13,983	85,312	297,744	78,212	41,447	140,918	-	\$ 1,130,029	\$ 558,322	\$ 1,130,029	
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	249,980	13,855	4,581	52,402	184,955	\$ 759,284	\$ 505,772	\$ 759,284	
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	654	555	707	-	\$ 4,732	\$ 3,050	\$ 4,732	
Interest on RE/PP Gosper Co. Taxes Coll'd	12	172	222	583	774	244	-	-	-	\$ 2,007	\$ 1,018	\$ 2,007	
Carline Taxes (All Counties)	352	-	-	-	-	-	-	-	-	\$ 352	\$ -	\$ 352	
Motor Vehicle Taxes (All Counties)	19,944	10,768	12,450	13,087	15,335	68,491	16,153	14,211	1,204	\$ 56,249	\$ 115,394	\$ 171,643	
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	766	791	1,523	923	5	\$ 6,926	\$ 4,008	\$ 10,934	
Homestead (All Counties)	-	-	-	-	-	5,928	5,928	5,928	597	\$ 17,784	\$ 18,381	\$ 18,381	
Prop/Pers 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	-	108,442	54,221	-	\$ 433,768	\$ 216,884	\$ 433,768	
SPED SA Reimb FY 23-24 (Approx. 43%)	-	-	-	66,484	70,903	70,912	71,092	71,529	-	\$ 350,920	\$ 284,436	\$ 350,920	
Apportionment (School Land)	-	-	-	-	-	100,068	-	-	-	\$ 100,068	\$ 100,068	\$ 100,068	
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	3,155	\$ 215,686	\$ 84,356	\$ 300,042	
Total Taxes Coll'd	662,698	42,310	19,581	108,690	567,910	96,738	46,028	193,370	204,984	\$ 833,279	\$ 1,109,030	\$ 1,942,309	
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	349,498	354,478	356,736	\$ 3,125,696	\$ 1,745,246	\$ 3,125,696	
Expenditures-All Other	241,561	87,862	48,730	106,154	92,365	73,062	64,538	169,064	82,168	\$ 484,307	\$ 481,197	\$ 965,505	
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -	
Running Balance	\$ 913,903	\$ 606,423	\$ 290,343	\$ 200,837	\$ 518,998	\$ 1,074,522	\$ 931,649	\$ 1,426,550	\$ 1,214,592				
\$ 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	2.53	2.19	3.36	2.86				
Nutrition Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-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	-	\$ 110,601	\$ 52,174	\$ 110,601	
Xfr from General Fund	30,000	-	-	-	-	20,000	-	-	-	\$ 50,000	\$ 20,000	\$ 50,000	
All other receipts	11,565	18,884	13,248	10,312	13,244	13,551	11,490	10,937	3,584	\$ 54,010	\$ 52,807	\$ 106,817	
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	13,942	11,492	11,510	12,586	\$ 112,419	\$ 59,774	\$ 112,419	
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	26,181	19,552	19,901	18,226	\$ 89,281	\$ 98,098	\$ 187,379	
Running Balance	\$ 27,525	\$ 3,795	\$ 16,169	\$ 11,421	\$ 11,220	\$ 19,705	\$ 12,188	\$ 5,755	\$ (21,472)				
\$ 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	0.56	0.35	0.16	(0.61)				

Building (FCB) Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-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	7	5	26	-	\$ 101	\$ 59	\$ 101			
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	2	1	6	-	\$ 22	\$ 14	\$ 22			
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -			
Inter-Fund Loan	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -			
All other receipts	152	168	164	142	168	153	144	165	155	\$ 627	\$ 785	\$ 1,412			
Total Taxes Coll'd	1	1	24	24	25	8	7	32	-	\$ 51	\$ 72	\$ 123			
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	\$ 49,972	\$ 50,122	\$ 50,320	\$ 50,475						
\$ 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	Mar-25	Apr-25	May-25	Total Sep-Dec	Total Jan-Aug	Total Sep-Aug			
Frontier County Taxes Coll'd	1,700	242	-	-	6,263	1,462	-	11	6,279	\$ 15,957	\$ 14,015	\$ 15,957			
Furnas County Taxes Coll'd	107,131	6,670	3,368	25,886	90,386	20,722	12,377	41,650	-	\$ 308,190	\$ 165,134	\$ 308,190			
Gosper County Taxes Coll'd	50,852	3,252	1,349	6,657	76,739	4,097	1,239	16,552	58,521	\$ 219,258	\$ 157,148	\$ 219,258			
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	150	125	152	-	\$ 1,088	\$ 700	\$ 1,088			
Interest on RE/PP Gosper Co. Taxes Coll'd	3	41	53	141	186	59	-	-	-	\$ 484	\$ 245	\$ 484			
Carline (All Counties)	85	-	-	-	-	-	-	-	-	\$ 85	\$ -	\$ 85			
Homestead (All Counties)	-	-	-	-	-	1,331	1,331	1,331	134	\$ 3,993	\$ 4,127	\$ 4,127			
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	43,512	1,229	43,512	1,229	\$ 88,252	\$ 89,480	\$ 89,480			
Pro Rate MV (All Counties)	-	58	205	-	425	9	-	775	15	\$ 263	\$ 1,223	\$ 1,487			
Transfer from General Fund	-	-	-	-	-	-	-	-	-	\$ -	\$ -	\$ -			
All other receipts	2,184	2,817	2,987	407	485	770	1,100	1,393	1,439	\$ 8,395	\$ 5,187	\$ 13,582			
Total Taxes Coll'd	159,682	10,164	4,717	32,543	173,388	26,281	13,615	58,214	64,800	\$ 207,107	\$ 336,298	\$ 543,405			
Expenditures-All Other	-	-	806,606	-	-	-	-	-	59,319	\$ 806,606	\$ 59,319	\$ 865,925			
Running Balance	\$ 927,980	\$ 941,170	\$ 142,626	\$ 175,830	\$ 350,606	\$ 422,717	\$ 440,117	\$ 545,494	\$ 553,791						
\$ 765,961															
^ Cash on Hand as of 8/31/24															