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	YTD Average	Change in Balance	Aug-24
Fund Cash Accounts										
01-General	429,187	127,434	105,143	180,751	500,632	641,251	25,003	287,057	442,444	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,670	10,395	670	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,600	7,991	2,486	5,115
02-Depreciation	9	16	23	4	11	18	24	15	16	2
03-Employee Benefit	217	4	3	954	6	6	9	171	2	4
05-Activities	189,454	196,736	212,822	198,124	189,819	184,251	181,970	193,311	(14,769)	199,020
06-Nutrition	27,525	3,795	16,169	11,421	11,220	19,705	(9,713)	11,446	8,797	10,908
07-Bond	71,245	3,355	1,176	32,800	100,681	40,337	2	35,657	7,482	32,856
08-Building (FCB)	2	2	1	27	30	12	1	11	8	4
08-Building (FSB)	-	-	-	-	-	-	-	-	-	-
09-QCPUF	-	-	-	2,300	8,216	13,077	2	3,371	13,077	-
10-Cooperative	-	-	-	-	-	-	-	-	-	-
12-Student Fee	26,648	26,580	26,580	26,580	26,474	26,474	26,395	26,533	(134)	26,608
Total - Cash	$ 761,153	$ 375,660	$ 381,016	$ 473,046	$ 855,456	$ 943,402	$ 241,964	$ 575,957	$ 460,077	$ 483,324
CD Accounts										
01-General (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	311,934	12,950	402,050
01-General (First State)	-	-	-	-	-	-	-	-	-	-
02-Depreciation	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,174	25	2,160
03-Employee Benefit	520	455	600	600	1,550	1,275	1,275	896	685	590
07-Bond	856,735	937,815	141,450	143,030	249,925	382,380	423,815	447,879	(350,725)	733,105
08-Building	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,218	(1,115)	51,075
09-QCPUF	-	-	-	-	2,825	12,200	25,310	5,762	12,200	-
Total - CD	$ 1,378,495	$ 1,453,080	$ 359,760	$ 195,405	$ 306,265	$ 863,000	$ 1,176,040	$ 818,864	$ (325,980)	$ 1,188,980
Total - All	$ 2,139,648	$ 1,828,740	$ 740,776	$ 668,451	$ 1,161,721	$ 1,806,402	$ 1,418,004	$ 1,394,820	$ 134,097	$ 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	YTD Average	Change in Balance	Aug-24
01-General										
01-General Cash	429,187	127,434	105,143	180,751	500,632	641,251	25,003	287,057	442,444	198,807
01-General Clearing	10,093	10,184	10,299	10,423	10,423	10,670	10,670	10,395	670	10,000
01-General Section 125	6,773	7,555	8,801	9,663	7,944	7,600	7,600	7,991	2,486	5,115
01-General CD (First Central)	467,850	461,250	166,100	-	-	415,000	673,340	311,934	12,950	402,050
01-General CD (First State)	-	-	-	-	-	-	-	-	-	-
Total - General	$ 913,903	$ 606,423	$ 290,343	$ 200,837	$ 518,998	$ 1,074,522	$ 716,613	$ 617,377	$ 458,550	$ 615,972
02-Depreciation										
02-Depreciation Cash	9	16	23	4	11	18	24	15	16	2
02-Depreciation CD	2,160	2,160	2,160	2,185	2,185	2,185	2,185	2,174	25	2,160
Total - Depreciation	$ 2,169	$ 2,176	$ 2,183	$ 2,189	$ 2,196	$ 2,203	$ 2,209	$ 2,189	$ 41	$ 2,162
03-Employee Benefit										
03-Employee Benefit Cash	217	4	3	954	6	6	9	171	2	4
03-Employee Benefit CD	520	455	600	600	1,550	1,275	1,275	896	685	590
Total - Employee Benefit	$ 737	$ 459	$ 603	$ 1,554	$ 1,556	$ 1,281	$ 1,284	$ 1,068	$ 687	$ 594
05-Activities										
05-Activities Cash	189,454	196,736	212,822	198,124	189,819	184,251	181,970	193,311	(14,769)	199,020
Total - Activities	$ 189,454	$ 196,736	$ 212,822	$ 198,124	$ 189,819	$ 184,251	$ 181,970	$ 193,311	$ (14,769)	$ 199,020
06-Nutrition										
06-Nutrition Cash	27,525	3,795	16,169	11,421	11,220	19,705	(9,713)	11,446	8,797	10,908
Total - Nutrition	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ 19,705	$ (9,713)	$ 11,446	$ 8,797	$ 10,908
07-Bond										
07-Bond Cash	71,245	3,355	1,176	32,800	100,681	40,337	2	35,657	7,482	32,856
07-Bond CD	856,735	937,815	141,450	143,030	249,925	382,380	423,815	447,879	(350,725)	733,105
Total - Bond	$ 927,980	$ 941,170	$ 142,626	$ 175,830	$ 350,606	$ 422,717	$ 423,817	$ 483,535	$(343,243)	$ 765,961
08-Building										
08-Building Cash (FCB)	2	2	1	27	30	12	1	11	8	4
08-Building Cash (FSB)	-	-	-	-	-	-	-	-	-	-
08-Building CD	51,230	51,400	49,450	49,590	49,780	49,960	50,115	50,218	(1,115)	51,075
Total - Building	$ 51,232	$ 51,402	$ 49,451	$ 49,617	$ 49,810	$ 49,972	$ 50,116	$ 50,229	$ (1,107)	$ 51,079
09-QCPUF										
09-QCPUF Cash	-	-	-	2,300	8,216	13,077	2	3,371	13,077	-
09-QCPUF CD	-	-	-	-	2,825	12,200	25,310	5,762	12,200	-
Total - QCPUF	$ -	$ -	$ -	$ 2,300	$ 11,041	$ 25,277	$ 25,312	$ 9,133	$ 25,277	$ -
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	26,533	(134)	26,608
Total - Student Fee	$ 26,648	$ 26,580	$ 26,580	$ 26,580	$ 26,474	$ 26,474	$ 26,395	$ 26,533	$ (134)	$ 26,608
Total - All	$ 2,139,648	$ 1,828,740	$ 740,776	$ 668,451	$ 1,161,721	$ 1,806,402	$ 1,418,004	$1,394,820	$ 134,097	$ 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	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	55,415	461,240	3,228,683	5,263,669	38.66%	(2,034,986)
02-Depreciation	6	7	7	6	7	7	6	7	47	170,000	99.97%	(169,953)
03-Employee Benefit	218	2	144	2,601	2	5	4	425	2,975	2,825	-5.32%	150
05-Activities	17,538	28,129	40,017	31,423	19,588	19,493	3,835	22,861	160,024	255,000	37.25%	(94,976)
06-Nutrition	52,918	18,884	45,888	24,747	24,284	48,607	1,626	30,993	216,954	392,200	44.68%	(175,246)
07-Bond	162,020	13,190	8,063	33,204	174,776	72,111	1,100	66,352	464,463	867,322	46.45%	(402,859)
08-Building (FCB)	153	170	188	167	193	162	144	168	1,176	128,060	99.08%	(126,884)
08-Building (FSB)	-	-	-	-	-	-	-	-				
09-QCPUF	-	-	-	2,300	8,741	14,236	35	3,616	25,312	110,160	77.02%	(84,848)
10-Cooperative	-	-	-	-	-	-	-	-	-	-		-
12-Student Fee	60	-	-	-	-	-	-	9	60	1,000	94.00%	(940)
Total Receipts	$1,112,037	$183,307	$ 182,014	$454,313	$969,881	$1,135,978	$ 62,164	$ 585,671	$4,099,694	$ 7,190,236	42.98%	$ (3,090,542)
Expenditures												
01-General	581,193	430,405	403,787	449,372	424,128	425,833	413,323	446,863	3,128,042	6,483,411	51.75%	(3,355,369)
02-Depreciation	-	-	-	-	-	-	-	-	-	172,169	100.00%	(172,169)
03-Employee Benefit	75	280	-	1,650	-	280	-	326	2,285	3,421	33.21%	(1,136)
05-Activities	27,105	20,847	23,931	46,120	27,893	25,061	6,116	25,296	177,074	447,990	60.47%	(270,916)
06-Nutrition	36,301	42,615	33,514	29,496	24,484	40,122	31,044	33,939	237,576	396,678	40.11%	(159,102)
07-Bond	-	-	806,606	-	-	-	-	115,229	806,606	1,730,487	53.39%	(923,881)
08-Building (FCB)	-	-	2,139	-	-	-	-	306	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	-	79	39	273	27,128	98.99%	(26,855)
Total Expenditures	$ 644,694	$494,215	$1,269,977	$526,638	$476,611	$ 491,297	$450,562	$ 621,999	$4,353,995	$ 9,572,050	54.51%	$ (5,218,055)

Additional Information:										
General Fund Only	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-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	78,212		$ 947,664	$ 375,956	$ 947,664
Gosper County Taxes Coll'd	211,041	13,495	5,598	23,378	249,980	13,855		$ 517,346	$ 263,834	$ 517,346
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		$ 3,470	$ 1,789	$ 3,470
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		$ 56,249	$ 83,826	$ 140,075
Fines & Licenses (All Counties)	1,745	1,910	1,410	1,860	766	791		$ 6,926	$ 1,556	$ 8,482
Homestead (All Counties)	-	-	-	-	-	5,928		$ 5,928	$ 5,928	$ 5,928
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	632,160		$ 632,160	$ 632,160	$ 632,160
Pro Rate MV (All Counties)	-	242	849	-	1,792	-		$ 1,092	$ 1,792	$ 2,884
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	70,912		$ 208,299	$ 141,815	$ 208,299
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	55,415	$ 215,686	$ 90,161	$ 305,847
Total Taxes Coll'd	662,698	42,310	19,581	108,690	567,910	96,738	-	$ 833,279	$ 664,649	$ 1,497,927
Expenditures-Payroll/Benefits	339,633	342,543	355,056	343,219	331,763	352,771	349,498	$2,414,482	$1,034,032	$ 2,414,482
Expenditures-All Other	241,561	87,862	48,730	106,154	92,365	73,062	63,825	$ 484,307	$ 229,252	$ 713,559
Inter-Fund Loan Repayment XX/XX/XX	-	-	-	-	-	-	-	$ -	$ -	$ -
Running Balance	$ 913,903	$606,423	$ 290,343	$200,837	$518,998	$1,074,522	$716,613			
$ 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	1.69			
Nutrition Fund Only	**Sep-24**	**Oct-24**	**Nov-24**	**Dec-24**	**Jan-25**	**Feb-25**	**Mar-25**	**Total Sep-Dec**	**Total Jan-Aug**	**Total Sep-Aug**
State of NE Reimb	11,353	-	32,640	14,435	11,040	15,056		$ 84,523	$ 26,095	$ 84,523
Xfr from General Fund	30,000	-	-	-	-	-		$ 30,000	$ -	$ 30,000
All other receipts	11,565	18,884	13,248	10,312	13,244	33,551	1,626	$ 54,010	$ 48,421	$ 102,431
Expenditures-Payroll/Benefits	12,845	12,956	13,709	13,135	10,245	13,942	11,492	$ 88,323	$ 35,679	$ 88,323
Expenditures-All Other	23,456	29,658	19,805	16,361	14,239	26,181	19,552	$ 89,281	$ 59,972	$ 149,252
Running Balance	$ 27,525	$ 3,795	$ 16,169	$ 11,421	$ 11,220	$ 19,705	$ (9,713)			
$ 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	(0.28)			

Building (FCB) Fund Only	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-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		$ 70	$ 27	$ 70
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		$ 14	$ 6	$ 14
Interest on RE/PP Gosper Co. Taxes Coll'd	-	-	-	-	-	-		$ -	$ -	$ -
Inter-Fund Loan	-	-	-	-	-	-		$ -	$ -	$ -
All other receipts	152	168	164	142	168	153	144	$ 627	$ 465	$ 1,092
Total Taxes Coll'd	1	1	24	24	25	8	-	$ 51	$ 33	$ 84
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	$ 50,116			
$ 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	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	20,722		$ 254,163	$ 111,108	$ 254,163
Gosper County Taxes Coll'd	50,852	3,252	1,349	6,657	76,739	4,097		$ 142,945	$ 80,836	$ 142,945
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		$ 811	$ 423	$ 811
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	$ 1,331
Prop/Pers Prop Tax Credit (All Counties)	-	-	-	-	-	43,512		$ 43,512	$ 43,512	$ 43,512
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	1,100	$ 8,395	$ 2,355	$ 10,750
Total Taxes Coll'd	159,682	10,164	4,717	32,543	173,388	26,281	-	$ 207,107	$ 199,669	$ 406,776
Expenditures-All Other	-	-	806,606	-	-	-	-	$ 806,606	$ -	$ 806,606
Running Balance	$ 927,980	$941,170	$ 142,626	$175,830	$350,606	$ 422,717	$423,817			
$ 765,961										
^ Cash on Hand as of 8/31/24										