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ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
GENERAL FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
RECEIPTS (Continued)			
Nonrevenue receipts			
5300    Sale of property		50	180
5690    Other nonrevenue receipts	6,000	3,576	5,757
Total nonrevenue receipts	<u>6,000</u>	<u>3,626</u>	<u>5,937</u>
Total receipts	<u>4,913,712</u>	<u>4,960,870</u>	<u>4,763,936</u>
TOTAL FUNDS AVAILABLE		<u>6,354,484</u>	<u>5,841,687</u>
DISBURSEMENTS			
1100 Regular instruction	2,220,000	2,110,578	1,962,767
1200 Special education instructional programs	900,000	461,821	404,788
1300 Summer school		6,976	
2100 Support services - students	487,899	302,543	433,392
2200 Support services - instruction	150,000	91,184	83,156
2300 General administration	326,000	195,489	186,590
2400 Office of the principal	289,458	230,579	217,165
2500 Central services	267,948	317,075	182,741
2600 Operation and maintenance of plant	435,000	463,151	388,919
2700 Student transportation	450,000	364,412	268,243
3400 Private categorical grants		5,315	658
3500 State categorical programs	14,533	36,330	28,738
6000 Federal programs	359,014	91,127	230,916
8000 Transfers	80,000	115,000	60,000
Total disbursements	<u>5,979,852</u>	<u>4,791,580</u>	<u>4,448,073</u>
FUND BALANCE, end of year		<u>1,562,904</u>	<u>1,393,614</u>

+ \$169,287

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ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
BOND FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>776,954</u>	<u>626,290</u>
RECEIPTS			
Taxes			
Property taxes	550,000	536,907	763,920
Carline tax	800	776	937
Interest on PP/RE taxes	4,500	1,826	2,853
Public power district sales tax		2,552	3,451
Homestead exemption		3,111	4,687
Property tax credit		39,756	61,447
Personal property tax credit		835	3,041
Personal property tax credit - railroads and public service entities		19	19
Pro-rate motor vehicle	1,500	1,463	1,791
Interest		2,533	5,090
Transfers from the Special Building Fund	<u>329,570</u>		<u>167,504</u>
Total receipts	<u>886,370</u>	<u>589,778</u>	<u>1,014,740</u>
TOTAL FUNDS AVAILABLE		<u>1,366,732</u>	<u>1,641,030</u>
DISBURSEMENTS			
Principal payments	1,077,153	530,000	525,000
Interest payments	558,835		338,276
Other	800	800	800
Total disbursements	<u>1,636,788</u>	<u>530,800</u>	<u>864,076</u>
FUND BALANCE, end of year		<u>835,932</u>	<u>776,954</u>

+ \$ 58,978

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ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
SPECIAL BUILDING FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>711,811</u>	<u>1,647,607</u>
RECEIPTS			
Taxes			
Property taxes		45	1
Interest on PP/RE taxes		35	1
Interest	1,000	2,916	11,152
Other nonrevenue receipts			300
Total receipts	<u>1,000</u>	<u>2,996</u>	<u>11,454</u>
TOTAL FUNDS AVAILABLE		<u>714,807</u>	<u>1,659,061</u>
DISBURSEMENTS			
Technical services		3,069	
Construction services		45,728	
Building acquisition and improvement	383,007	123,155	779,746
Debt service interest expense		329,570	
Transfers to the Bond Fund	329,570		167,504
Total disbursements	<u>712,577</u>	<u>501,522</u>	<u>947,250</u>
FUND BALANCE, end of year		<u>213,285</u>	<u>711,811</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking account		5	6
Investments			364,625
Certificates of deposit		213,280	347,180
		<u>213,285</u>	<u>711,811</u>

See accompanying notes to budgetary schedules.

- \$ 498,526

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ARAPAHOE PUBLIC SCHOOLS DISTRICT NO. 18  
ARAPAHOE, NEBRASKA  
SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCE -  
MODIFIED CASH BASIS - BUDGET AND ACTUAL  
ACTIVITIES FUND  
(UNAUDITED)  
YEAR ENDED AUGUST 31, 2021  
(WITH COMPARATIVE ACTUAL AMOUNTS FOR 2020)

	Original and Final Budget	2021 Actual	2020 Actual
FUND BALANCE, beginning of year		<u>90,830</u>	<u>67,460</u>
RECEIPTS			
Interest			
Activities receipts	104,000	125,451	122,124
General Fund support	<u>35,000</u>	<u>70,000</u>	<u>35,000</u>
Total receipts	<u>139,000</u>	<u>195,451</u>	<u>157,124</u>
TOTAL FUNDS AVAILABLE		<u>286,281</u>	<u>224,584</u>
DISBURSEMENTS	<u>228,231</u>	<u>148,540</u>	<u>133,754</u>
FUND BALANCE, end of year		<u>137,741</u>	<u>90,830</u>
ANALYSIS OF FUND BALANCE			
Cash in bank			
Checking and savings accounts		<u>137,741</u>	<u>90,830</u>

See accompanying notes to budgetary schedules.

+ \$46,911