

Cowgill R-VI School District
 Combined Statement of Revenues Collected, Expenditures Paid
 and Changes in Fund Balance - All Governmental Fund Types
 for the Year Ended June 30, 2022

	General (Incidental) Fund	Special Revenue (Teachers') Fund	Capital Projects Fund	Totals (Governmental Funds)
REVENUES COLLECTED:				
Local	\$ 176,596	\$ 68,968	\$ -	\$ 245,564
County	92,401	8,789	-	101,190
State	9,495	400,827	-	410,322
Federal	156,940	87,807	32,990	277,737
Total Revenues Collected	<u>435,432</u>	<u>566,391</u>	<u>32,990</u>	<u>1,034,813</u>
EXPENDITURES PAID:				
Instruction	113,674	464,864	18,135	596,673
Health services	11,391	4,638	-	16,029
Improvement of instruction	2,283	-	-	2,283
Professional development	8,154	-	-	8,154
Media services	2,710	-	-	2,710
Executive administration	57,085	35,959	-	93,044
Building level administration	16,060	35,958	-	52,018
Operation of plant	105,883	-	-	105,883
Pupil transportation	40,913	-	-	40,913
Food services	38,281	-	-	38,281
Early childhood programs/instruction	1,220	24,972	-	26,192
Parent involvement	6,886	-	-	6,886
Facility acq./construction	-	-	14,855	14,855
Total Expenditures Paid	<u>404,540</u>	<u>566,391</u>	<u>32,990</u>	<u>1,003,921</u>
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	<u>30,892</u>	<u>-</u>	<u>-</u>	<u>30,892</u>
OTHER FINANCING SOURCES (USES):				
Transfers	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES COLLECTED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	<u>30,892</u>	<u>-</u>	<u>-</u>	<u>30,892</u>
FUND BALANCE, JULY 1, 2021	<u>310,630</u>	<u>-</u>	<u>-</u>	
FUND BALANCE, JUNE 30, 2022	<u>\$ 341,522</u>	<u>\$ -</u>	<u>\$ -</u>	

Amounts reported for governmental activities in the Statement of Activities are

Governmental funds report capital outlays as expenditures. However, in the activities, capital costs are allocated over their estimated useful lives through expense. This is the amount by which capital outlays were exceeded by

11,273

CHANGES IN FUND BALANCE OF GOVERNMENTAL ACTIVITIES

\$ 42,165

The accompanying notes to financial statements are an integral part of this statement.