

North Andrew 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, 2025

	General (Incidental) Fund	Special Revenue (Teachers') Fund	Capital Projects (Building) Funds	Totals (Governmental Funds)
REVENUES COLLECTED:				
Local	\$ 1,570,204	\$ 448,610	\$ 262,697	\$ 2,281,511
County	159,331	7,435	20,705	187,471
State	730,602	2,066,076	-	2,796,678
Federal	78,057	115,807	-	193,864
Total Revenues Collected	<u>2,538,194</u>	<u>2,637,928</u>	<u>283,402</u>	<u>5,459,524</u>
EXPENDITURES PAID:				
Instruction	640,449	2,225,758	-	2,866,207
Guidance	2,780	96,630	-	99,410
Health services	26,960	-	-	26,960
Professional development	16,893	5,676	-	22,569
Media services	46,433	81,863	-	128,296
Executive administration	161,241	127,093	-	288,334
Building level administration	161,143	211,150	-	372,293
Operation of plant	430,973	-	26,400	457,373
Pupil transportation	315,619	-	-	315,619
Food services	176,177	-	-	176,177
Adult/community programs	3,981	3,361	-	7,342
Early childhood programs/instruction	686	33,207	-	33,893
Building acquisition and Improvements	-	-	5,815	-
Debt service:				
Principal	-	-	174,979	174,979
Interest and fees	-	-	5,467	5,467
Other	-	-	2,253	2,253
Total Expenditures Paid	<u>1,983,335</u>	<u>2,784,738</u>	<u>214,914</u>	<u>4,982,987</u>
REVENUES COLLECTED OVER (UNDER) EXPENDITURES PAID	<u>554,859</u>	<u>(146,810)</u>	<u>68,488</u>	<u>476,537</u>
OTHER FINANCING SOURCES (USES):				
Transfers	(100,000)	-	100,000	-
Total other financing sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
REVENUES COLLECTED AND OTHER SOURCES OVER (UNDER) EXPENDITURES PAID AND OTHER USES	<u>454,859</u>	<u>(146,810)</u>	<u>168,488</u>	<u>476,537</u>
FUND BALANCE, JULY 1, 2024	<u>2,058,081</u>	<u>241,414</u>	<u>269,489</u>	
FUND BALANCE, JUNE 30, 2025	<u>\$ 2,512,940</u>	<u>\$ 94,604</u>	<u>\$ 437,977</u>	

Amounts reported for governmental activities in the Statement of Activities are different because:

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

(179,175)

The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long-term debt consumes the current financial resources of the governmental funds. Neither transaction, however, has any effect on net position.

175,000

CHANGES IN FUND BALANCE OF GOVERNMENTAL ACTIVITIES

\$ 472,362