

HARDEMAN R-X SCHOOL DISTRICT
STATEMENT OF REVENUES COLLECTED, EXPENDITURES PAID AND CHANGES IN
FUND BALANCES ARISING FROM MODIFIED CASH TRANSACTIONS - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED JUNE 30, 2025

	Governmental Fund Types			Total Governmental Funds
	General (Incidental) Fund	Special Revenue (Teachers') Fund	Capital Projects Fund	
REVENUES COLLECTED:				
Local	\$ 531,495	\$ 123,035	\$ -	\$ 654,530
County	106,902	4,060	-	110,962
State	39,408	282,426	21,525	343,359
Federal	40,496	38,789	-	79,285
Other	-	-	3,000	3,000
Total Revenues Collected	<u>718,301</u>	<u>448,310</u>	<u>24,525</u>	<u>1,191,136</u>
EXPENDITURES PAID:				
Regular instruction	13,505	511,214	-	524,719
Special instruction	1,547	71,090	-	72,637
Student activities	12,579	5,102	-	17,681
Tuition paid to other districts	700	95,390	-	96,090
Student support services	16,693	20,962	-	37,655
Instructional support services	29,064	600	-	29,664
Board of Education services	10,160	-	-	10,160
Executive administration	36,879	63,507	-	100,386
Building level administration	19,685	46,471	-	66,156
Business/central services	32,753	-	-	32,753
Operation of plant	115,642	-	-	115,642
Pupil transportation	49,161	-	-	49,161
Food services	59,118	-	-	59,118
Adult education and community services	39,838	-	-	39,838
Total Expenditures Paid	<u>437,324</u>	<u>814,336</u>	<u>-</u>	<u>1,251,660</u>
EXCESS/(DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u>280,977</u>	<u>(366,026)</u>	<u>24,525</u>	<u>(60,524)</u>
OTHER FINANCING SOURCES/(USES):				
Transfers	(615,680)	594,810	20,870	-
Total Other Financing Sources/(Uses)	<u>(615,680)</u>	<u>594,810</u>	<u>20,870</u>	<u>-</u>
EXCESS/(DEFICIT) OF REVENUES COLLECTED AND OTHER FINANCING SOURCES OVER EXPENDITURES PAID AND OTHER FINANCING USES	<u>(334,703)</u>	<u>228,784</u>	<u>45,395</u>	<u>\$ (60,524)</u>
FUND BALANCES, BEGINNING OF YEAR	<u>960,407</u>	<u>9,504</u>	<u>-</u>	
FUND BALANCES, END OF YEAR	<u>\$ 625,704</u>	<u>\$ 238,288</u>	<u>\$ 45,395</u>	

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Hardeman R-X School District, Marshall, Missouri (the "District"), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities and each major fund of the District, as of June 30, 2025, and the respective changes in modified cash basis financial position and the respective budgetary comparisons for the General and Special Revenue Funds for the year then ended in accordance with the modified cash basis of accounting described in Note 1.

August 28, 2025

Gerding, Korte & Chitwood, P.C.
Boonville, Missouri

Complete copies of the audit report are available for inspection at the Superintendent's office.