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, 2026

	Governmental Fund Types			
	General (Incidental) Fund	Special Revenue (Teachers') Fund	Capital Projects Fund	Total Governmental Funds
REVENUES COLLECTED:				
Local	$ 566,239	$ 120,977	$ -	$ 687,216
County	103,434	4,655	-	108,089
State	29,689	283,696	17,127	330,512
Federal	45,063	50,838	-	95,901
Total Revenues Collected	744,425	460,166	17,127	1,221,718
EXPENDITURES PAID:				
Regular instruction	12,413	550,606	-	563,019
Special instruction	1,363	68,180	-	69,543
Student activities	27,400	-	-	27,400
Tuition paid to other districts	800	99,116	-	99,916
Student support services	17,144	29,420	-	46,564
Instructional support services	31,764	2,309	-	34,073
Board of Education services	9,863	-	-	9,863
Executive administration	46,066	66,723	-	112,789
Building level administration	18,917	53,506	-	72,423
Business/central services	35,118	-	-	35,118
Operation of plant	112,635	2,957	-	115,592
Pupil transportation	44,593	-	-	44,593
Food services	69,857	-	-	69,857
Adult education and community services	44,261	1,617	-	45,878
Total Expenditures Paid	472,194	874,434	-	1,346,628
EXCESS/(DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES PAID	272,231	(414,268)	17,127	(124,910)
OTHER FINANCING SOURCES/(USES):				
Transfers	(175,980)	175,980	-	-
Total Other Financing Sources/(Uses)	(175,980)	175,980	-	-
EXCESS/(DEFICIT) OF REVENUES COLLECTED AND OTHER FINANCING SOURCES OVER EXPENDITURES PAID AND OTHER FINANCING USES	96,251	(238,288)	17,127	$ (124,910)
FUND BALANCES, BEGINNING OF YEAR	625,704	238,288	45,395	
FUND BALANCES, END OF YEAR	$ 721,955	$ -	$ 62,522	

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, 2026, 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, 2026, 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.

September 9, 2026

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

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