MILLER COUNTY R-III 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	Debt Service Fund	Capital Projects Fund	Total Governmental Funds
REVENUES COLLECTED:					
Local	$ 957,916	$ 236,998	$ 69,586	$ -	$ 1,264,500
County	46,250	5,149	3,295	-	54,694
State	203,050	1,560,102	-	149,600	1,912,752
Federal	182,419	-	-	-	182,419
Total Revenues Collected	1,389,635	1,802,249	72,881	149,600	3,414,365
EXPENDITURES PAID:					
Regular instruction	97,024	1,032,653	-	-	1,129,677
Special instruction	56,494	214,258	-	-	270,752
Vocational instruction	16,986	77,589	-	-	94,575
Student activities	137,466	-	-	-	137,466
Tuition paid to other districts	-	112,763	-	-	112,763
Student support services	71,405	58,994	-	-	130,399
Instructional support services	23,290	74,433	-	-	97,723
Board of Education services	21,502	-	-	-	21,502
Executive administration	172,964	129,938	-	-	302,902
Building level administration	77,646	84,020	-	-	161,666
Business/central services	1,397	-	-	-	1,397
Operation of plant	395,738	-	-	-	395,738
Pupil transportation	215,860	-	-	165,500	381,360
Food services	163,389	-	-	-	163,389
Adult education and community services	644	17,601	-	-	18,245
Facilities acquisition and construction	-	-	-	115,317	115,317
Principal retirement	-	-	55,000	-	55,000
Interest and fees	-	-	2,818	-	2,818
Total Expenditures Paid	1,451,805	1,802,249	57,818	280,817	3,592,689
EXCESS/(DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES PAID	(62,170)	-	15,063	(131,217)	(178,324)
OTHER FINANCING SOURCES/(USES):					
Transfers	(131,217)	-	-	131,217	-
Total Other Financing Sources/(Uses)	(131,217)	-	-	131,217	-
EXCESS/(DEFICIT) OF REVENUES COLLECTED AND OTHER FINANCING SOURCES OVER EXPENDITURES PAID AND OTHER FINANCING USES	(193,387)	-	15,063	-	$ (178,324)
FUND BALANCES, BEGINNING OF YEAR	1,710,628	1,102	42,224	-	
PRIOR PERIOD ADJUSTMENT (NOTE 16)	-	(1,102)	-	-	
FUND BALANCES, BEGINNING OF YEAR, RESTATED	1,710,628	-	42,224	-	
FUND BALANCES, END OF YEAR	$ 1,517,241	$ -	$ 57,287	$ -	

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Miller County R-III School District, Tuscumbia, 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 29, 2026

Gerding, Korte & Chitwood, P.C.
Certified Public Accountants
Boonville, Missouri

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

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