

OTTERVILLE R-VI 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	Debt Service Fund	Capital Projects Fund	
<b>REVENUES COLLECTED:</b>					
Local	\$ 1,231,006	\$ 146,742	\$ 162,544	\$ 126,703	\$ 1,666,995
County	169,212	21,301	16,140	4,029	210,682
State	692,675	827,264	-	3,905	1,523,844
Federal	219,828	58,491	-	-	278,319
Received from other districts	11,160	-	-	-	11,160
Total Revenues Collected	<u>2,323,881</u>	<u>1,053,798</u>	<u>178,684</u>	<u>134,637</u>	<u>3,691,000</u>
<b>EXPENDITURES PAID:</b>					
Regular instruction	169,327	722,781	-	-	892,108
Special instruction	111,828	152,988	-	-	264,816
Vocational instruction	5,721	100,417	-	-	106,138
Student activities	154,607	39,480	-	-	194,087
Tuition paid to other districts	1,920	54,713	-	-	56,633
Student support services	49,793	68,307	-	-	118,100
Instructional support services	34,496	54,008	-	-	88,504
Board of Education services	42,237	-	-	-	42,237
Executive administration	225,791	166,241	-	49,256	441,288
Building level administration	51,420	84,651	-	-	136,071
Operation of plant	303,489	-	-	989,291	1,292,780
Pupil transportation	148,211	-	-	87,500	235,711
Food services	155,125	-	-	-	155,125
Adult education and community services	74,708	2,196	-	-	76,904
Facilities acquisition and construction	-	-	-	20,403	20,403
Principal retirement	-	-	-	17,581	17,581
Interest and fees	-	-	31,875	35,621	67,496
Total Expenditures Paid	<u>1,528,673</u>	<u>1,445,782</u>	<u>31,875</u>	<u>1,199,652</u>	<u>4,205,982</u>
EXCESS/(DEFICIT) OF REVENUES COLLECTED OVER EXPENDITURES PAID	<u>795,208</u>	<u>(391,984)</u>	<u>146,809</u>	<u>(1,065,015)</u>	<u>(514,982)</u>
<b>OTHER FINANCING SOURCES/(USES):</b>					
Sale of bonds	-	-	-	1,700,000	1,700,000
Transfers	(391,984)	391,984	-	-	-
Total Other Financing Sources/(Uses)	<u>(391,984)</u>	<u>391,984</u>	<u>-</u>	<u>1,700,000</u>	<u>1,700,000</u>
EXCESS/(DEFICIT) OF REVENUES COLLECTED AND OTHER FINANCING SOURCES OVER EXPENDITURES PAID AND OTHER FINANCING USES	<u>403,224</u>	<u>-</u>	<u>146,809</u>	<u>634,985</u>	<u>\$ 1,185,018</u>
FUND BALANCES, BEGINNING OF YEAR	<u>807,233</u>	<u>-</u>	<u>481,548</u>	<u>91,964</u>	
FUND BALANCES, END OF YEAR	<u>\$ 1,210,457</u>	<u>\$ -</u>	<u>\$ 628,357</u>	<u>\$ 726,949</u>	

We have audited the accompanying modified cash basis financial statements of the governmental activities and each major fund of the Otterville R-VI School District, Otterville, 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.

November 13, 2025

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

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