Richwoods R-VII School District
Statement of Receipts, Disbursements and Changes in Fund Balance –Cash Basis
All Governmental Funds
Year ended June 30, 2026

CASH RECEIPTS	General Fund	Special Revenue Fund	Capital Projects Fund	Total
Local	$ 947,642	$ 122,057	$ -	$ 1,069,699
County	129,261	5,009	-	134,270
State	695,637	839,468	-	1,535,105
Federal	406,576	63,132	-	469,708
TOTAL CASH RECEIPTS	2,179,116	1,029,666	-	3,208,782
CASH DISBURSEMENTS				
Current				
Instruction	270,415	1,456,980	-	1,727,395
Guidance	490	80,278	-	80,768
Health services	33,667	59,669	-	93,336
Improvement of instruction	11,657	2,832	-	14,489
Professional development	9,562	696	-	10,258
Media services	3,663	27,688	-	31,351
Board of Education services	25,221	-	-	25,221
Executive administration	150,537	184,719	-	335,256
Building level administration	188,005	101,217	-	289,222
Business, fiscal, internal services	2,140	-	-	2,140
Operation of plant	300,634	-	-	300,634
Security services	62,033	-	-	62,033
Pupil transportation	287,873	-	-	287,873
Food service	165,761	-	-	165,761
Community services	3,405	29,669	-	33,074
TOTAL CASH DISBURSEMENTS	1,515,063	1,943,748	-	3,458,811
Cash receipts in excess of (less than) cash disbursements	664,053	(914,082)	-	(250,029)
OTHER FINANCING SOURCES (USES)				
Transfers	(1,049,899)	1,049,899	-	-
Fund balance, beginning of year	1,466,350	4,156	334,236	1,804,742
Fund balance, end of year	$ 1,080,504	$ 139,973	$ 334,236	$ 1,554,713

The above Statement of Receipts, Disbursements and Changes in Fund Balances – Cash Basis was audited by our independent auditor, Catlett & Associates, LLC, CPA's, and is part of the June 30, 2026, Audit Report. Richwoods R-VII School District's financial statements were audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The auditor's opinion of the financial statements was unmodified. The complete audit report is available for inspection at the Superintendent's office. The independent auditor's opinion is as follows:

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities and each major fund of Richwoods R-VII School District, as of June 30, 2026, and the respective changes in cash basis financial position thereof for the year then ended in accordance with the cash basis of accounting described in Note 1."