

Richland School District No. 400

Financial Services

Memorandum

Date: January 28, 2025
To: Board of Directors
From: Cynthia Robinette
Subject: Budget Status Reports

Enclosed are the following attachments

All Funds Budget Status Summary for 2024-25

Budget Status Reports for each fund for the month of November 2024.

The All Funds Budget Status Report is a summary of all five funds that the District is responsible for and the individual Budget Status Reports for each fund for your review.

Richland School District No. 400
Summary - All Funds Budget Status Report for November 30, 2024

	General Fund	General Fund	ASB	ASB	Capital	Capital	Transportation	Transportation	Debt Service	Debt Service
	Current Month	Year To Date	Current Month	Year To Date	Projects	Projects	Vehicle	Vehicle	Current Month	Year To Date
					Current Month	Year To Date	Current Month	Year To Date		
Revenues:										
Local	1,325,755.48	14,428,334.13	210,642.46	972,605.52	420,485.17	4,337,214.84	2,835.86	6,393.45	732,393.19	7,670,812.45
State	9,949,094.79	41,915,056.63	-	-	-	-	-	-	-	-
Federal	1,038,709.32	2,371,753.42	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	4,698.00	4,698.00	-	-
Total Revenues	12,313,559.59	58,715,144.18	210,642.46	972,605.52	420,485.17	4,337,214.84	7,533.86	11,091.45	732,393.19	7,670,812.45
Expenditures:										
Current:										
Regular Instr	9,898,274.61	36,159,304.86								
Special Ed	3,149,434.81	9,393,065.31								
Vocational Ed	708,331.10	2,486,443.12								
Comp Ed (69)	757,820.90	2,568,177.07								
Other Instr	46,567.35	115,592.35								
Com Service	253,379.95	858,003.26								
Sup Support	4,019,983.02	13,059,486.82								
Student Act	-	-	363,842.34	1,060,916.24						
CAPITAL OUTLAY:										
Sites					-	533,626.19				
Building					2,513.04	256,301.23				
Equipment					441,601.66	4,667,359.26				
Energy					133,797.00	2,762,449.19				
Trans Equip					-	-	-	-		
Other					-	-		-	-	4,183.30
DEBT SERVICE:										
Principal									-	-
Interest									-	-
Total Expenses	18,833,791.74	64,640,072.79	363,842.34	1,060,916.24	577,911.70	8,219,735.87	-	-	-	4,183.30
Over/(Under)	(6,520,232.15)	(5,924,928.61)	(153,199.88)	(88,310.72)	(157,426.53)	(3,882,521.03)	7,533.86	11,091.45	732,393.19	7,666,629.15
Other Financing Uses:									-	-
Op Trans In	-	-							-	-
Op Trans Out	-	-							-	-
Over and (Under)	(6,520,232.15)	(5,924,928.61)	(153,199.88)	(88,310.72)	(157,426.53)	(3,882,521.03)	7,533.86	11,091.45	732,393.19	7,666,629.15
Beg Fund Bal		1,272,970.58		2,320,039.07		22,167,453.77		1,010,587.08		10,416,227.14
End Fund Bal		(4,651,958.03)		2,231,728.35		18,284,932.74		1,021,678.53		18,082,856.29

RICHLAND SCHOOL DISTRICT

Budget Status - General Fund

Location 00

Report Date: 11/30/2024

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	32,333,238.00	1,184,406.36	13,665,284.11	0.00	18,667,953.89	57.73
2000	LOCAL NONTAX	3,106,000.00	141,349.12	763,050.02	0.00	2,342,949.98	75.43
3000	STATE REVENUE-GENERAL PURPOSE	144,555,970.00	7,972,917.97	32,591,864.35	0.00	111,964,105.65	77.45
4000	STATE REVENUE-SPECIAL PURPOSE	42,046,307.00	1,976,176.82	9,323,192.28	0.00	32,723,114.72	77.82
5000	FED REVENUE-GENERAL PURPOSE	0.00	6,654.20	19,075.39	0.00	-19,075.39	0.00*
6000	FED REVENUE-SPECIAL PURPOSE	13,219,927.00	1,032,055.12	2,352,678.03	0.00	10,867,248.97	82.20
Total Revenues/Other Fin. Sources		235,261,442.00	12,313,559.59	58,715,144.18	0.00	176,546,297.82	75.04
B. Expenditures							
01	Basic Education	128,785,064.47	9,898,274.61	36,159,304.86	88,989,431.80	3,636,327.81	2.82
21	Special Education-State	34,453,543.14	2,920,520.49	8,710,058.36	23,217,703.46	2,525,781.32	7.33
24	Special Education-Federal	2,653,351.00	228,914.32	683,006.95	2,049,970.15	-79,626.10	3.00
31	Vocational Basic-State	8,047,444.00	592,147.85	2,040,633.59	4,675,597.28	1,331,213.13	16.54
34	Middle School Vocational State	1,377,142.35	116,183.25	389,406.79	961,875.88	25,859.68	1.87
38	Vocational -Federal	89,784.00	0.00	56,402.74	0.00	33,381.26	37.17
51	Disadvantaged Federal	2,733,377.00	171,169.15	632,129.78	1,665,310.48	435,936.74	15.94
52	School Improvement Federal	529,461.00	57,143.01	158,247.87	56,337.93	314,875.20	59.47
55	LAP - State	4,682,542.00	372,139.67	1,146,740.58	3,334,697.71	201,103.71	4.29
56	State-Delinquent	129,617.00	11,335.29	22,061.60	9,424.00	98,131.40	75.70
58	Special & Pilot-State	1,586,412.00	11,130.55	172,161.11	0.00	1,414,250.89	89.14
64	Title III Limited English-Fed	119,102.00	4,120.87	55,029.19	71,781.94	-7,709.13	6.47
65	Bilingual	1,569,960.00	130,782.36	381,806.94	1,093,221.70	94,931.36	6.04
73	Summer School	122,396.00	0.00	0.00	0.00	122,396.00	100.00
74	Highly Capable	438,585.00	40,499.38	109,110.25	315,105.42	14,369.33	3.27
79	Instructional - Other	190,000.00	6,067.97	6,482.10	9,907.00	173,610.90	91.37
88	ECEAP	2,932,014.00	223,986.73	729,746.87	2,082,877.27	119,389.86	4.07
89	Other Community Services	482,366.17	29,393.22	128,256.39	302,196.74	51,913.04	10.76
97	Districtwide Support	29,660,952.87	2,765,397.26	9,573,600.33	17,537,729.55	2,549,622.99	8.59
98	Food Services	7,280,892.00	700,097.64	1,843,500.46	4,599,943.75	837,447.79	11.50
99	Pupil Transportation	5,335,994.00	554,488.12	1,642,386.03	3,436,118.07	257,489.90	4.82
Total Expenditures		233,200,000.00	18,833,791.74	64,640,072.79	154,409,230.13	14,150,697.08	6.06

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT
Budget Status - General Fund

Location ⁰⁰

Report Date: 11/30/2024

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
C. Other Fin. Uses Trans. Out (GL 536)	501,700.00	0.00	0.00			
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	1,559,742.00	-6,520,232.15	-5,924,928.61		161,893,900.74	
F. Total Beginning Fund Balance	832,144.00		1,272,970.58			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	2,391,886.00		-4,651,958.03			
I. Ending Fund Balance Accounts						
GL 821 RESTRICTED CARRYOVER REVENUE	382,144.00		601,160.29			
GL 840 Nonspendable FB-Inven & Prepd	150,000.00		86,277.22			
GL 845 RESTRICTED FOR SELF INSURANCE	300,000.00		300,000.00			
GL 891 Unassigned to Minimum Fund Bal	0.00		0.00			
GL 890 Unreserved/ Fund Balance	2,061,442.00		-5,639,395.54			
	2,893,586.00		-4,651,958.03			

RICHLAND SCHOOL DISTRICT

Budget Status - ASB Fund

Report Date: 11/30/2024

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
100	GENERAL STUDENT BODY	895,680.00	54,351.72	293,931.70	0.00	601,748.30	67.18
200	ATHLETICS	985,970.00	57,759.07	268,051.71	0.00	717,918.29	72.81
300	CLASSES	70,000.00	35.00	23,235.00	0.00	46,765.00	66.80
400	CLUBS	1,048,165.00	94,583.27	379,084.91	0.00	669,080.09	63.83
600	PRIVATE MONEYS	114,800.00	3,913.40	8,302.20	0.00	106,497.80	92.76
Total Revenues/Other Fin. Sources		3,114,615.00	210,642.46	972,605.52	0.00	2,142,009.48	68.77
B. Expenditures							
100	GENERAL STUDENT BODY	935,151.72	57,544.52	189,951.47	753.75	744,446.50	79.60
200	ATHLETICS	1,101,528.00	106,684.03	332,960.01	12,252.99	756,315.00	68.66
300	CLASSES	68,000.00	4,761.88	48,251.67	0.00	19,748.33	29.04
400	CLUBS	1,002,820.28	194,716.23	486,930.32	40,061.68	475,828.28	47.44
600	PRIVATE MONEYS	92,500.00	135.68	2,822.77	0.00	89,677.23	96.94
Total Expenditures		3,200,000.00	363,842.34	1,060,916.24	53,068.42	2,086,015.34	65.18
C. Other Fin. Uses Trans. Out (GL 536)							
D. Other Financing Uses (GL535)							
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)							
		(85,385.00)	(153,199.88)	(88,310.72)			55,994.14 0.00
F. Total Beginning Fund Balance		1,940,840.00		2,320,039.07			
H. Total Ending Fund Balance (E + F + OR - G)		1,855,455.00		2,231,728.35			
I. Ending Fund Balance Accounts							
819 Restricted for Fund Purposes		1,855,455.00		2,231,728.35			

RICHLAND SCHOOL DISTRICT
Budget Status - Capital Projects Fund

Location 00

Report Date: 11/30/2024

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	6,149,605.00	389,835.50	4,242,904.82	0.00	1,906,700.18	31.00
2000	LOCAL NONTAX	450,000.00	30,649.67	94,310.02	0.00	355,689.98	79.04
4000	STATE REVENUE-SPECIAL PURPOSE	250,000.00	0.00	0.00	0.00	250,000.00	100.00
Total Revenues/Other Fin. Sources		6,849,605.00	420,485.17	4,337,214.84	0.00	2,512,390.16	36.67
B. Expenditures							
11	Land Purchases	0.00	0.00	533,626.19	0.00	-533,626.19	0.00 *
12	Site Improvements	55,000.00	2,513.04	208,830.38	0.00	-153,830.38	279.69
21	New Construction	0.00	0.00	47,470.85	51,139.09	-98,609.94	0.00 *
22	Remodel	9,873,000.00	407,513.47	4,089,976.93	8,008.68	5,775,014.39	58.49
32	Additional Equipment	3,521,630.93	34,088.19	577,382.33	90,094.09	2,854,154.51	81.04
35	Instructional Technology	3,076,630.93	122,489.40	1,703,090.73	40,000.00	1,333,540.20	43.34
41	Energy Audits	95,000.00	0.00	35,307.64	0.00	59,692.36	62.83
42	Energy Capital Improvements	2,037,132.14	11,307.60	1,024,050.82	0.00	1,013,081.32	49.73
Total Expenditures		18,658,394.00	577,911.70	8,219,735.87	189,241.86	10,249,416.27	54.93
C. Other Fin. Uses Trans. Out (GL 536)							
D. Other Financing Uses (GL535)							
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)		-11,808,789.00	-157,426.53	-3,882,521.03		-7,737,026.11	0.00
F. Total Beginning Fund Balance		25,000,000.00		22,167,453.77			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		13,191,211.00		18,284,932.74			
I. Ending Fund Balance Accounts Restricted to Fund Purposes		10,151,211.00		18,284,932.74			

RICHLAND SCHOOL DISTRICT
Budget Status - Transportation Fund

Location ⁰⁰

Report Date: 11/30/2024

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
2000	LOCAL NONTAX	10,000.00	2,835.86	6,393.45	0.00	3,606.55	36.06
4000	STATE REVENUE-SPECIAL PURPOSE	720,000.00	0.00	0.00	0.00	720,000.00	100.00
9000	OTHER FINANCING SOURCES	0.00	4,698.00	4,698.00	0.00	-4,698.00	0.00*
Total Revenues/Other Fin. Sources		730,000.00	7,533.86	11,091.45	0.00	718,908.55	98.48
B. Expenditures							
99	BUS PURCHASE	1,500,000.00	0.00	0.00	0.00	1,500,000.00	100.00
Total Expenditures		1,500,000.00	0.00	0.00	0.00	1,500,000.00	100.00
C. Other Fin. Uses Trans. Out (GL 536)							
D. Other Financing Uses (GL535)							
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)		-770,000.00	7,533.86	11,091.45		-781,091.45	0.00
F. Total Beginning Fund Balance		1,009,070.00		1,010,587.08			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		239,070.00		1,021,678.53			
I. Ending Fund Balance Accounts GL 810 Reserved for Other Items		239,070.00		1,021,678.53			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT
Budget Status - Debt Service Fund

Location ⁰⁰

Report Date: 11/30/2024

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources						
1000 LOCAL TAXES	17,650,000.00	698,556.76	7,581,864.92	0.00	10,068,135.08	57.04
2000 LOCAL NONTAX	200,000.00	33,836.43	88,947.53	0.00	111,052.47	55.52
Total Revenues/Other Fin. Sources	17,850,000.00	732,393.19	7,670,812.45	0.00	10,179,187.55	57.02
B. Expenditures						
11 Principal	14,945,000.00	0.00	0.00	0.00	14,945,000.00	100.00
21 INTEREST EXPENSE	6,333,000.00	0.00	0.00	0.00	6,333,000.00	100.00
41 BOND TRANSFER FEE	25,000.00	0.00	1,433.30	0.00	23,566.70	94.26
51 Arbitrage Rebate	25,000.00	0.00	2,750.00	0.00	22,250.00	89.00
Total Expenditures	21,328,000.00	0.00	4,183.30	0.00	21,323,816.70	99.98
C. Other Fin. Uses Trans. Out (GL 536)						
D. Other Financing Uses (GL535)						
	0.00	0.00	0.00			
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)						
	-3,478,000.00	732,393.19	7,666,629.15		-11,144,629.15	0.00
F. Total Beginning Fund Balance						
	13,772,769.00		10,416,227.14			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)						
	10,294,769.00		18,082,856.29			
I. Ending Fund Balance Accounts						
GL 830 Restricted for Debt Service	13,836,469.00		18,082,856.29			

* Zero budget with charges against it.

Richland School District
YTD Fund Budget Status Report November 2024

	Prior Year 2023-2024				Current Year 2024-2025				
	2023-24 Budget	YTD 11/30/2023	\$ Variance	Monthly Budget %	2024-25 Budget	YTD 11/30/2024	\$ Variance	Monthly Budget %	% Year
General Fund									
Beginning Fund Balance	\$ 2,773,556	\$ 2,773,556	\$ 0		\$ 832,144	\$ 1,272,971	\$ 440,827		
Revenues	\$ 231,058,588	\$ 59,234,110	\$ (171,824,478)	25.64%	\$ 235,261,442	\$ 58,715,144	\$ (176,546,298)	24.96%	25%
Expenditures	\$ 233,000,000	\$ 64,315,383	\$ (168,684,617)	27.60%	\$ 233,200,000	\$ 64,640,073	\$ (168,559,927)	27.72%	25%
Transfers Out	\$ -	\$ -	\$ -	0.00%	\$ 501,700	\$ -	\$ (501,700)	0.00%	25%
Ending Fund Balance	\$ 832,144	\$ (2,307,717)	\$ (3,139,860)		\$ 2,391,886	\$ (4,651,958)	\$ (7,043,844)		
ASB Fund									
Beginning Fund Balance	\$ 1,786,310	\$ 2,034,319	\$ 248,009		\$ 1,940,840	\$ 2,320,039	\$ 379,199		
Revenues	\$ 3,187,615	\$ 879,435	\$ (2,308,180)	27.59%	\$ 3,114,615	\$ 972,606	\$ (2,142,009)	31.23%	25%
Expenditures	\$ 3,167,198	\$ 736,517	\$ (2,430,681)	23.25%	\$ 3,200,000	\$ 1,060,916	\$ (2,139,084)	33.15%	25%
Ending Fund Balance	\$ 1,806,727	\$ 2,177,236	\$ 370,509		\$ 1,855,455	\$ 2,231,728	\$ 376,273		
Capital Projects Fund									
Beginning Fund Balance	\$ 28,000,000	\$ 28,286,040	\$ 286,040		\$ 25,000,000	\$ 22,167,454	\$ (2,832,546)		
Revenues	\$ 7,436,767	\$ 2,550,724	\$ (4,886,043)	34.30%	\$ 6,849,605	\$ 4,337,215	\$ (2,512,390)	63.32%	25%
Expenditures	\$ 23,000,000	\$ 4,534,299	\$ (18,465,701)	19.71%	\$ 18,658,394	\$ 8,219,736	\$ (10,438,658)	44.05%	25%
Ending Fund Balance	\$ 12,436,767	\$ 26,302,465	\$ 13,865,698		\$ 13,191,211	\$ 18,284,933	\$ 5,093,722		
Transp. Vehicle Fund									
Beginning Fund Balance	\$ 794,000	\$ 1,009,892	\$ 215,892		\$ 1,009,070	\$ 1,010,587	\$ 1,517		
Revenues	\$ 765,490	\$ 2,647	\$ (762,843)	0.35%	\$ 730,000	\$ 11,091	\$ (718,909)	1.52%	25%
Expenditures	\$ 725,122	\$ 725,078	\$ (44)	99.99%	\$ 1,500,000	\$ -	\$ (1,500,000)	0.00%	25%
Ending Fund Balance	\$ 834,368	\$ 287,461	\$ (546,907)		\$ 239,070	\$ 1,021,679	\$ 782,609		
Debt Service Fund									
Beginning Fund Balance	\$ 8,858,820	\$ 11,002,824	\$ 2,144,004		\$ 13,772,769	\$ 10,416,227	\$ (3,356,542)		
Revenues	\$ 17,740,000	\$ 7,281,697	\$ (10,458,303)	41.05%	\$ 17,850,000	\$ 7,670,812	\$ (10,179,188)	42.97%	25%
Expenditures	\$ 18,215,025	\$ 1,625	\$ (18,213,400)	0.01%	\$ 21,328,000	\$ 4,183	\$ (21,323,817)	0.02%	25%
Other Financing Sources	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -		
Ending Fund Balance	\$ 8,383,795	\$ 18,282,896	\$ 9,899,101		\$ 10,294,769	\$ 18,082,856	\$ 7,788,087		

Budget = School Board approved budget for fiscal year

Actual = Fiscal year-to-date totals to the date of the report

\$ Variance = The difference between the annual budget and year-to-date amounts

% Budget = The amount received/spent year-to-date as a % of the annual budget

% Year = The months reported as percentage of the 12 month fiscal year

**Richland School District
General Fund Salary and Benefit Expenditures**

Month	2022-23	2023-24	2024-25	23-24 to 24-25 Variance	% of budget
September	\$ 14,357,257	\$ 17,843,138	\$ 16,831,114	\$ (1,012,024)	8.33%
October	\$ 16,274,881	\$ 16,790,991	\$ 16,887,716	\$ 96,726	8.35%
November	\$ 14,145,680	\$ 16,638,351	\$ 17,068,282	\$ 429,931	8.44%
December	\$ 15,963,851	\$ 15,889,262			0.00%
January	\$ 17,771,562	\$ 15,940,104			0.00%
February	\$ 16,207,810	\$ 16,298,946			0.00%
March	\$ 16,139,849	\$ 16,193,828			0.00%
April	\$ 16,307,735	\$ 16,288,446			0.00%
May	\$ 15,973,110	\$ 16,335,518			0.00%
June	\$ 16,924,774	\$ 17,300,720			0.00%
July	\$ 17,470,633	\$ 17,428,348			0.00%
August	\$ 12,373,775	\$ 15,062,373			0.00%
Total Payroll Expenditures	\$ 189,910,915	\$ 198,010,025	\$ 50,787,113		25.12%
 Total Payroll Budget	 \$ 178,722,576	 \$ 200,460,386	 \$ 202,168,578		
 Total General Fund Budget	 \$ 224,750,000	 \$ 233,000,000	 \$ 233,200,000		
Actual Payroll Expense % of Total Budget	84.50%	84.98%	21.78%		

**Richland School District
General Fund MSOC Expenditures**

Month	2022-23	2023-24	2024-25	23-24 to 24-25 Variance	% of budget
September	\$ 6,197,120	\$ 5,441,886	\$ 7,844,215	\$ 2,402,328	25.28%
October	\$ 3,048,937	\$ 4,942,173	\$ 4,243,236	\$ (698,937)	13.67%
November	\$ 2,132,358	\$ 2,658,844	\$ 1,765,509	\$ (893,335)	5.69%
December	\$ 2,803,881	\$ 1,549,252			0.00%
January	\$ 3,049,860	\$ 3,538,743			0.00%
February	\$ 2,408,759	\$ 3,927,578			0.00%
March	\$ 3,229,421	\$ 3,035,788			0.00%
April	\$ 2,640,821	\$ 2,611,988			0.00%
May	\$ 2,573,264	\$ 2,604,111			0.00%
June	\$ 3,799,236	\$ 2,013,539			0.00%
July	\$ 1,522,252	\$ 2,112,672			0.00%
August	\$ 508,352	\$ 327,136			0.00%
Total MSOC Expenditures	\$ 33,914,261	\$ 34,763,712	\$ 13,852,960		44.64%
 Total MSOC Budget	 \$ 46,027,424	 \$ 32,539,614	 \$ 31,031,422		
 Total General Fund Budget	 \$ 224,750,000	 \$ 233,000,000	 \$ 233,200,000		
Actual MSOC Expenditures % of Total Budget	15.09%	14.92%	5.94%		