



Richland One Middle College

Date: August 12, 2026

Please find attached the monthly financial activity reports for Richland One Middle College for the month of July 2026, including a report of assets, liabilities, and net assets as well as a report of revenue and expenses. The financial activity reports are designed to provide citizens, taxpayers, authorizers, regulators, investors, and creditors with a general overview of the school's financial activity and to provide transparency and accountability to the school's stakeholders for the funding the school receives.

The accompanying financial activity reports have not been reviewed or audited and no opinion as to their fairness, accuracy, comparability, or predictive value is expressed or offered. Amounts reported in the accompanying financial reports are subject to revision and change as a result of interim adjustments, errors, misclassifications or other factors. These reports should not be considered a comprehensive representation of the School's cash generation performance and should not be relied upon as the sole basis for lending, investing or donor decisions.

If you have questions about these reports, please contact the school.

Richland One Middle College
Balance Sheet

07/31/2026

	Actual
ASSETS	
Current Assets	
Cash and Cash Equivalents	
MERR6589 OP Cash	\$ 138,954.75
MERR3187	1,760,761.17
Total Cash and Cash Equivalents	\$ 1,899,715.92
Due from Other Governments	
Due From State	\$ 225,758.42
Total Due from Other Governments	\$ 225,758.42
Prepaid Items and Deposits	
Prepaid Expense	\$ 10,777.57
Total Prepaid Items and Deposits	\$ 10,777.57
Total Current Assets	\$ 2,136,251.91
TOTAL ASSETS	\$ 2,136,251.91
LIABILITIES AND FUND BALANCE	
Liabilities	
Current Liabilities	
Accts Payable and Other Current Payables	
Accounts Payable	\$ 4,324.07
Total Accts Payable and Other Current Payables	\$ 4,324.07
Payroll Liabilities	
Accrued Payroll	\$ 134,387.87
PR Liab-Trustmark	804.70
PR Liab-SC State Retirement	21,157.60
Total Payroll Liabilities	\$ 156,350.17
Total Current Liabilities	\$ 160,674.24
Total Liabilities	\$ 160,674.24
Fund Balance	
Net Income	\$ 1,443.13
Fund Equity	\$ 1,974,134.54
Total Fund Balance	\$ 1,975,577.67
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,136,251.91

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Richland One Middle College
Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Month Ending 07/31/2026 Current Month Actual	Year To Date 07/31/2026 Actual YTD	Year Ending 06/30/2027		
			FY2027	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
1510 - Interest Income	\$ 1,185.05	\$ 1,185.05	\$ 18,000.00	\$ 16,814.95	93.42 %
Total Earnings on Investments	\$ 1,185.05	\$ 1,185.05	\$ 18,000.00	\$ 16,814.95	93.42 %
Pupil Activities					
1740 - Student Fees	\$ 384.00	\$ 384.00	\$ 20,000.00	\$ 19,616.00	98.08 %
Total Pupil Activities	\$ 384.00	\$ 384.00	\$ 20,000.00	\$ 19,616.00	98.08 %
Other Revenue from Local Sources					
1920 - Contributions and Donations	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	100.00 %
1990 - Miscellaneous Local Revenue	190.80	190.80	0.00	(190.80)	0.00 %
Total Other Revenue from Local Sources	\$ 190.80	\$ 190.80	\$ 1,000.00	\$ 809.20	80.92 %
Total Revenue from Local Sources	\$ 1,759.85	\$ 1,759.85	\$ 39,000.00	\$ 37,240.15	95.49 %
Revenue from State Sources					
Restricted State Funding					
3187 - Teacher Supply	\$ 0.00	\$ 0.00	\$ 2,400.00	\$ 2,400.00	100.00 %
3199 - Other Restricted State Grants	6,854.79	6,854.79	44,400.01	37,545.22	84.56 %
Total Restricted State Funding	\$ 6,854.79	\$ 6,854.79	\$ 46,800.01	\$ 39,945.22	85.35 %
State Aid to Classrooms					
3103 - State Aid to Classrooms	177,098.79	177,098.79	2,019,497.45	1,842,398.66	91.23 %
Total State Aid to Classrooms	177,098.79	177,098.79	2,019,497.45	1,842,398.66	91.23 %
Total Revenue from State Sources	\$ 183,953.58	\$ 183,953.58	\$ 2,066,297.46	\$ 1,882,343.88	91.10 %
Revenue from Federal Sources					
Programs for Children with Disabilities					
4510 - IDEA Revenue	\$ 0.00	\$ 0.00	\$ 18,176.54	\$ 18,176.54	100.00 %
Total Programs for Children with Disabilities	\$ 0.00	\$ 0.00	\$ 18,176.54	\$ 18,176.54	100.00 %
Total Revenue from Federal Sources	\$ 0.00	\$ 0.00	\$ 18,176.54	\$ 18,176.54	100.00 %
TOTAL REVENUE	\$ 185,713.43	\$ 185,713.43	\$ 2,123,474.00	\$ 1,937,760.57	91.25 %

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Year to Date vs. Annual Budget

	Month Ending 07/31/2026 Current Month Actual	Year To Date 07/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027	Remaining Budget	Percent Remaining
EXPENSE					
High School Programs - 114					
6110 - Regular Salary	\$ 22,824.17	\$ 22,824.17	\$ 274,007.39	\$ 251,183.22	91.67 %
6115 - Teacher Assistant/Clerical Salary	2,435.40	2,435.40	31,000.00	28,564.60	92.14 %
6120 - Substitute/Temporary Salary	0.00	0.00	9,997.50	9,997.50	100.00 %
6210 - Group Health & Life Insurance	6,708.08	6,708.08	80,496.96	73,788.88	91.67 %
6220 - Employee Retirement	6,058.90	6,058.90	73,511.53	67,452.63	91.76 %
6230 - Social Security	1,932.36	1,932.36	24,136.12	22,203.76	91.99 %
6260 - Unemployment Compensation Tax	81.20	81.20	974.40	893.20	91.67 %
6311 - Instructional Services	0.00	0.00	44,000.00	44,000.00	100.00 %
6410 - Supplies	0.00	0.00	9,971.44	9,971.44	100.00 %
6420 - Textbooks	0.00	0.00	16,000.00	16,000.00	100.00 %
Total High School Programs	\$ 40,040.11	\$ 40,040.11	\$ 564,095.34	\$ 524,055.23	92.90 %
Learning Disabilities - 127					
6110 - Regular Salary	\$ 5,935.92	\$ 5,935.92	\$ 78,168.00	\$ 72,232.08	92.41 %
6210 - Group Health & Life Insurance	1,534.88	1,534.88	18,418.56	16,883.68	91.67 %
6220 - Employee Retirement	1,523.16	1,523.16	20,057.91	18,534.75	92.41 %
6230 - Social Security	454.10	454.10	5,979.85	5,525.75	92.41 %
6260 - Unemployment Compensation Tax	13.53	13.53	162.40	148.87	91.67 %
6345 - Technology	0.00	0.00	500.00	500.00	100.00 %
6410 - Supplies	0.00	0.00	3,000.00	3,000.00	100.00 %
Total Learning Disabilities	\$ 9,461.59	\$ 9,461.59	\$ 126,286.72	\$ 116,825.13	92.51 %
Guidance Services - 212					
6110 - Regular Salary	\$ 11,059.36	\$ 11,059.36	\$ 131,647.63	\$ 120,588.27	91.60 %
6210 - Group Health & Life Insurance	981.05	981.05	11,772.48	10,791.43	91.67 %
6220 - Employee Retirement	2,837.83	2,837.83	33,780.78	30,942.95	91.60 %
6230 - Social Security	846.04	846.04	10,071.04	9,225.00	91.60 %
6260 - Unemployment Compensation Tax	27.07	27.07	324.80	297.73	91.67 %
6410 - Supplies	0.00	0.00	1,000.00	1,000.00	100.00 %
Total Guidance Services	\$ 15,751.35	\$ 15,751.35	\$ 188,596.73	\$ 172,845.38	91.65 %

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Statement of Revenues and Expenses
Year to Date vs. Annual Budget

	Month Ending 07/31/2026 Current Month Actual	Year To Date 07/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027	Remaining Budget	Percent Remaining
Health Services - 213					
6311 - Instructional Services	\$ 0.00	\$ 0.00	\$ 78,187.50	\$ 78,187.50	100.00 %
6410 - Supplies	0.00	0.00	1,500.00	1,500.00	100.00 %
Total Health Services	\$ 0.00	\$ 0.00	\$ 79,687.50	\$ 79,687.50	100.00 %
Psychological Services - 214					
6313 - Student Services	\$ 0.00	\$ 0.00	\$ 500.00	\$ 500.00	100.00 %
Total Psychological Services	\$ 0.00	\$ 0.00	\$ 500.00	\$ 500.00	100.00 %
Student Success Coordinator - 216					
6110 - Regular Salary	\$ 5,384.06	\$ 5,384.06	\$ 64,743.99	\$ 59,359.93	91.68 %
6210 - Group Health & Life Insurance	13.48	13.48	161.76	148.28	91.67 %
6220 - Employee Retirement	1,381.55	1,381.55	16,613.31	15,231.76	91.68 %
6230 - Social Security	411.88	411.88	4,952.92	4,541.04	91.68 %
6260 - Unemployment Compensation Tax	13.53	13.53	162.40	148.87	91.67 %
Total Student Success Coordinator	\$ 7,204.50	\$ 7,204.50	\$ 86,634.38	\$ 79,429.88	91.68 %
Student Activities Coordinator - 217					
6110 - Regular Salary	6,650.77	6,650.77	79,207.87	72,557.10	91.60 %
6210 - Group Health & Life Insurance	568.56	568.56	6,822.72	6,254.16	91.67 %
6220 - Employee Retirement	1,706.59	1,706.59	20,324.74	18,618.15	91.60 %
6230 - Social Security	510.17	510.17	6,059.40	5,549.23	91.58 %
6260 - Unemployment Compensation Tax	13.53	13.53	162.40	148.87	91.67 %
Total Student Activities Coordinator	9,449.62	9,449.62	112,577.13	103,127.51	91.61 %
Assessment and Operations Specialist - 218					
6110 - Regular Salary	5,714.46	5,714.46	91,402.00	85,687.54	93.75 %
6210 - Group Health & Life Insurance	1,534.88	1,534.88	18,418.56	16,883.68	91.67 %
6220 - Employee Retirement	1,466.33	1,466.33	23,453.75	21,987.42	93.75 %
6230 - Social Security	437.16	437.16	6,992.25	6,555.09	93.75 %
6260 - Unemployment Compensation Tax	13.53	13.53	162.40	148.87	91.67 %
Assessment and Operations Specialist	9,166.36	9,166.36	140,428.96	131,262.60	93.47 %
Curriculum Development - 221					
6110 - Regular Salary	\$ 11,649.27	\$ 11,649.27	\$ 139,982.60	\$ 128,333.33	91.68 %
6120 - Substitute/Temporary Salary	0.00	0.00	500.00	500.00	100.00 %
6210 - Group Health & Life Insurance	977.44	977.44	11,729.28	10,751.84	91.67 %

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	Current Month Actual	Actual YTD	FY2027	Remaining Budget	Percent Remaining
6220 - Employee Retirement	2,989.21	2,989.21	35,919.54	32,930.33	91.68 %
6230 - Social Security	891.17	891.17	10,708.67	9,817.50	91.68 %
6260 - Unemployment Compensation Tax	27.07	27.07	324.80	297.73	91.67 %
6311 - Instructional Services	0.00	0.00	1,000.00	1,000.00	100.00 %
6332 - Travel	317.44	317.44	7,000.00	6,682.56	95.47 %
6410 - Supplies	84.54	84.54	790.00	705.46	89.30 %
Total Curriculum Development	\$ 16,936.14	\$ 16,936.14	\$ 207,954.89	\$ 191,018.75	91.86 %
Staff Training - 224					
6312 - Instructional Programs Improvement Services	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 4,000.00	100.00 %
6332 - Travel	1,769.80	1,769.80	3,000.00	1,230.20	41.01 %
6410 - Supplies	0.00	0.00	4,000.00	4,000.00	100.00 %
Total Staff Training	\$ 1,769.80	\$ 1,769.80	\$ 11,000.00	\$ 9,230.20	83.91 %
Board - 231					
6270 - Worker's Compensation Tax	\$ 2,017.50	\$ 2,017.50	\$ 10,312.00	\$ 8,294.50	80.44 %
6315 - Management Services	0.00	0.00	500.00	500.00	100.00 %
6318 - Audit Services	0.00	0.00	12,200.00	12,200.00	100.00 %
6319 - Legal Services	0.00	0.00	3,000.00	3,000.00	100.00 %
6410 - Supplies	0.00	0.00	500.00	500.00	100.00 %
6640 - Membership Dues & Fees	0.00	0.00	2,000.00	2,000.00	100.00 %
6650 - Liability Insurance	1,565.00	1,565.00	22,815.00	21,250.00	93.14 %
Total Board	\$ 3,582.50	\$ 3,582.50	\$ 51,327.00	\$ 47,744.50	93.02 %
School Administration - 233					
6111 - Principal / Assistant Princi	\$ 9,248.86	\$ 9,248.86	\$ 126,932.87	\$ 117,684.01	92.71 %
6115 - Teacher Assistant/Clerical Salary	7,668.08	7,668.08	72,422.05	64,753.97	89.41 %
6210 - Group Health & Life Insurance	2,031.88	2,031.88	20,971.20	18,939.32	90.31 %
6220 - Employee Retirement	4,160.00	4,160.00	51,154.47	46,994.47	91.87 %
6230 - Social Security	1,292.75	1,292.75	15,250.65	13,957.90	91.52 %
6260 - Unemployment Compensation Tax	27.46	27.46	324.80	297.34	91.55 %
6332 - Travel	1,516.36	1,516.36	10,000.00	8,483.64	84.84 %
6360 - Printing & Binding	225.27	225.27	7,500.00	7,274.73	97.00 %
6410 - Supplies	190.98	190.98	7,000.00	6,809.02	97.27 %
Total School Administration	\$ 26,361.64	\$ 26,361.64	\$ 311,556.04	\$ 285,194.40	91.54 %

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Fiscal Services - 252					
6315 - Management Services	\$ 2,675.00	\$ 2,675.00	\$ 32,400.00	\$ 29,725.00	91.74 %
6345 - Technology	345.15	345.15	5,000.00	4,654.85	93.10 %
6690 - Other Fees and Charges	116.23	116.23	1,700.00	1,583.77	93.16 %
Total Fiscal Services	\$ 3,136.38	\$ 3,136.38	\$ 39,100.00	\$ 35,963.62	91.98 %
Operations & Maint. of Plant - 254					
6323 - Repairs & Maintenance Servic	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 1,000.00	100.00 %
6325 - Rentals	375.00	375.00	3,552.00	3,177.00	89.44 %
6340 - Communication	254.90	254.90	3,356.99	3,102.09	92.41 %
Total Operations & Maint. of Plant	\$ 629.90	\$ 629.90	\$ 7,908.99	\$ 7,279.09	92.04 %
Food Services - 256					
6312 - Instructional Programs Improvement Services	\$ 0.00	\$ 0.00	\$ 500.00	\$ 500.00	100.00 %
Total Food Services	\$ 0.00	\$ 0.00	\$ 500.00	\$ 500.00	100.00 %
Campus Monitor - 258					
6110 - Regular Salary	\$ 3,094.38	\$ 3,094.38	\$ 37,433.39	\$ 34,339.01	91.73 %
6210 - Group Health & Life Insurance	568.56	568.56	6,822.72	6,254.16	91.67 %
6220 - Employee Retirement	794.02	794.02	9,605.41	8,811.39	91.73 %
6230 - Social Security	236.72	236.72	2,863.65	2,626.93	91.73 %
6260 - Unemployment Compensation Tax	13.53	13.53	162.40	148.87	91.67 %
Total Campus Monitor	\$ 4,707.21	\$ 4,707.21	\$ 56,887.57	\$ 52,180.36	91.73 %
Information Services - 263					
6350 - Advertising	\$ 34,800.00	\$ 34,800.00	\$ 47,000.00	\$ 12,200.00	25.96 %
Total Information Services	\$ 34,800.00	\$ 34,800.00	\$ 47,000.00	\$ 12,200.00	25.96 %
Technology and Data - 266					
6345 - Technology	\$ 1,095.37	\$ 1,095.37	\$ 5,000.00	\$ 3,904.63	78.09 %
6445 - Technology	0.00	0.00	38,850.00	38,850.00	100.00 %
6545 - Technology Equipment and Software	0.00	0.00	3,000.00	3,000.00	100.00 %
Total Technology and Data	\$ 1,095.37	\$ 1,095.37	\$ 46,850.00	\$ 45,754.63	97.66 %

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Year to Date vs. Annual Budget

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Pupil Service Activities - 271					
6660 - Pupil Activity	\$ 0.00	\$ 0.00	\$ 26,000.00	\$ 26,000.00	100.00 %
Total Pupil Service Activities	\$ 0.00	\$ 0.00	\$ 26,000.00	\$ 26,000.00	100.00 %
Awaiting Admin Classification					
6299 - Payroll- Holding/Clearing	\$ 177.83	\$ 177.83	\$ 0.00	\$ (177.83)	0.00 %
Total Awaiting Admin Classification	\$ 177.83	\$ 177.83	\$ 0.00	\$ (177.83)	0.00 %
TOTAL EXPENSE	\$ 184,270.30	\$ 184,270.30	\$ 2,104,891.25	\$ 1,920,620.95	91.25 %
Total Net Income	\$ 1,443.13	\$ 1,443.13	\$ 18,582.75	\$ 17,139.62	92.23 %

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