



Richland One Middle College

Date: September 16, 2026

Please find attached the monthly financial activity reports for Richland One Middle College for the month of August 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

08/31/2026

	Actual
ASSETS	
Current Assets	
Cash and Cash Equivalents	
MERR6589 OP Cash	\$ 228,211.38
MERR3187	1,761,949.42
Total Cash and Cash Equivalents	\$ 1,990,160.80
Due from Other Governments	
Due From State	\$ 193,018.58
Total Due from Other Governments	\$ 193,018.58
Prepaid Items and Deposits	
Prepaid Expense	\$ 11,660.51
Total Prepaid Items and Deposits	\$ 11,660.51
Total Current Assets	\$ 2,194,839.89
TOTAL ASSETS	\$ 2,194,839.89
 LIABILITIES AND FUND BALANCE	
Liabilities	
Current Liabilities	
Accts Payable and Other Current Payables	
Accounts Payable	\$ 2,479.51
Deferred Revenue	400.00
Total Accts Payable and Other Current Payables	\$ 2,879.51
Payroll Liabilities	
Accrued Payroll	\$ 62,025.17
PR Liab-SC State Retirement	24,199.51
Total Payroll Liabilities	\$ 86,224.68
Total Current Liabilities	\$ 89,104.19
Total Liabilities	\$ 89,104.19
Fund Balance	
Net Income	\$ 131,601.16
Fund Equity	\$ 1,974,134.54
Total Fund Balance	\$ 2,105,735.70
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,194,839.89

Internally Prepared
****UNAUDITED****
For Management Use Only

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

	Month Ending 08/31/2026 Current Month Actual	Year To Date 08/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027	Remaining Budget	Percent Remaining
REVENUE					
Revenue from Local Sources					
Earnings on Investments					
1510 - Interest Income	\$ 1,188.25	\$ 2,373.30	\$ 18,000.00	\$ 15,626.70	86.81 %
Total Earnings on Investments	\$ 1,188.25	\$ 2,373.30	\$ 18,000.00	\$ 15,626.70	86.81 %
Pupil Activities					
1740 - Student Fees	\$ 600.00	\$ 984.00	\$ 20,000.00	\$ 19,016.00	95.08 %
Total Pupil Activities	\$ 600.00	\$ 984.00	\$ 20,000.00	\$ 19,016.00	95.08 %
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	2.80	193.60	0.00	(193.60)	0.00 %
Total Other Revenue from Local Sources	\$ 2.80	\$ 193.60	\$ 1,000.00	\$ 806.40	80.64 %
Total Revenue from Local Sources	\$ 1,791.05	\$ 3,550.90	\$ 39,000.00	\$ 35,449.10	90.90 %
Revenue from State Sources					
Restricted State Funding					
3187 - Teacher Supply	\$ 2,000.00	\$ 2,000.00	\$ 2,400.00	\$ 400.00	16.67 %
3199 - Other Restricted State Grants	6,665.00	13,519.79	44,400.01	30,880.22	69.55 %
Total Restricted State Funding	\$ 8,665.00	\$ 15,519.79	\$ 46,800.01	\$ 31,280.22	66.84 %
State Aid to Classrooms					
3103 - State Aid to Classrooms	177,098.79	354,197.58	2,019,497.45	1,665,299.87	82.46 %
Total State Aid to Classrooms	177,098.79	354,197.58	2,019,497.45	1,665,299.87	82.46 %
Total Revenue from State Sources	\$ 185,763.79	\$ 369,717.37	\$ 2,066,297.46	\$ 1,696,580.09	82.11 %
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	\$ 187,554.84	\$ 373,268.27	\$ 2,123,474.00	\$ 1,750,205.73	82.42 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Month Ending 08/31/2026 Current Month Actual	Year To Date 08/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027	Remaining Budget	Percent Remaining
EXPENSE					
High School Programs - 114					
6110 - Regular Salary	\$ 15,859.50	\$ 26,393.73	\$ 274,007.39	\$ 247,613.66	90.37 %
6115 - Teacher Assistant/Clerical Salary	1,312.70	2,436.73	31,000.00	28,563.27	92.14 %
6120 - Substitute/Temporary Salary	840.00	840.00	9,997.50	9,157.50	91.60 %
6210 - Group Health & Life Insurance	3,638.32	6,734.36	80,496.96	73,762.60	91.63 %
6220 - Employee Retirement	3,896.80	6,693.22	73,511.53	66,818.31	90.90 %
6230 - Social Security	1,321.96	2,213.82	24,136.12	21,922.30	90.83 %
6260 - Unemployment Compensation Tax	1.79	39.24	974.40	935.16	95.97 %
6311 - Instructional Services	4,296.00	4,296.00	44,000.00	39,704.00	90.24 %
6410 - Supplies	1,407.96	1,407.96	9,971.44	8,563.48	85.88 %
6420 - Textbooks	266.91	266.91	16,000.00	15,733.09	98.33 %
Total High School Programs	\$ 32,841.94	\$ 51,321.97	\$ 564,095.34	\$ 512,773.37	90.90 %
Learning Disabilities - 127					
6110 - Regular Salary	\$ 5,698.48	\$ 8,438.13	\$ 78,168.00	\$ 69,729.87	89.21 %
6210 - Group Health & Life Insurance	0.00	708.41	18,418.56	17,710.15	96.15 %
6220 - Employee Retirement	1,405.25	2,108.25	20,057.91	17,949.66	89.49 %
6230 - Social Security	435.93	645.51	5,979.85	5,334.34	89.21 %
6260 - Unemployment Compensation Tax	3.11	9.36	162.40	153.04	94.24 %
6345 - Technology	0.00	0.00	500.00	500.00	100.00 %
6410 - Supplies	400.00	400.00	3,000.00	2,600.00	86.67 %
Total Learning Disabilities	\$ 7,942.77	\$ 12,309.66	\$ 126,286.72	\$ 113,977.06	90.25 %
Guidance Services - 212					
6110 - Regular Salary	\$ 10,293.66	\$ 15,397.98	\$ 131,647.63	\$ 116,249.65	88.30 %
6210 - Group Health & Life Insurance	1,532.52	1,985.32	11,772.48	9,787.16	83.14 %
6220 - Employee Retirement	2,538.42	3,848.19	33,780.78	29,932.59	88.61 %
6230 - Social Security	737.70	1,128.18	10,071.04	8,942.86	88.80 %
6260 - Unemployment Compensation Tax	0.00	12.46	324.80	312.34	96.16 %
6410 - Supplies	400.00	400.00	1,000.00	600.00	60.00 %
Total Guidance Services	\$ 15,502.30	\$ 22,772.13	\$ 188,596.73	\$ 165,824.60	87.93 %
Health Services - 213					
6311 - Instructional Services	\$ 6,643.50	\$ 6,643.50	\$ 78,187.50	\$ 71,544.00	91.50 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Month Ending 08/31/2026	Year To Date 08/31/2026	Year Ending 06/30/2027		
	Current Month Actual	Actual YTD	FY2027	Remaining Budget	Percent Remaining
6410 - Supplies	0.00	0.00	1,500.00	1,500.00	100.00 %
Total Health Services	\$ 6,643.50	\$ 6,643.50	\$ 79,687.50	\$ 73,044.00	91.66 %
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	\$ 4,955.28	\$ 7,440.23	\$ 64,743.99	\$ 57,303.76	88.51 %
6210 - Group Health & Life Insurance	13.48	19.70	161.76	142.06	87.82 %
6220 - Employee Retirement	1,221.97	1,859.61	16,613.31	14,753.70	88.81 %
6230 - Social Security	354.92	545.02	4,952.92	4,407.90	89.00 %
6260 - Unemployment Compensation Tax	0.00	6.25	162.40	156.15	96.15 %
Total Student Success Coordinator	\$ 6,545.65	\$ 9,870.81	\$ 86,634.38	\$ 76,763.57	88.61 %
Student Activities Coordinator - 217					
6110 - Regular Salary	6,108.60	9,178.19	79,207.87	70,029.68	88.41 %
6210 - Group Health & Life Insurance	568.56	830.97	6,822.72	5,991.75	87.82 %
6220 - Employee Retirement	1,506.38	2,294.04	20,324.74	18,030.70	88.71 %
6230 - Social Security	456.64	692.85	6,059.40	5,366.55	88.57 %
6260 - Unemployment Compensation Tax	0.00	6.25	162.40	156.15	96.15 %
Total Student Activities Coordinator	8,640.18	13,002.30	112,577.13	99,574.83	88.45 %
Assessment and Operations Specialist - 218					
6110 - Regular Salary	5,596.41	8,233.86	91,402.00	83,168.14	90.99 %
6210 - Group Health & Life Insurance	1,534.88	2,243.29	18,418.56	16,175.27	87.82 %
6220 - Employee Retirement	1,380.07	2,056.84	23,453.75	21,396.91	91.23 %
6230 - Social Security	387.71	589.47	6,992.25	6,402.78	91.57 %
6260 - Unemployment Compensation Tax	0.00	6.25	162.40	156.15	96.15 %
6410 - Supplies	597.40	597.40	0.00	(597.40)	0.00 %
Assessment and Operations Specialist	9,496.47	13,727.11	140,428.96	126,701.85	90.22 %
Curriculum Development - 221					
6110 - Regular Salary	\$ 10,863.62	\$ 16,240.20	\$ 139,982.60	\$ 123,742.40	88.40 %
6120 - Substitute/Temporary Salary	0.00	0.00	500.00	500.00	100.00 %
6210 - Group Health & Life Insurance	977.44	1,428.57	11,729.28	10,300.71	87.82 %
6220 - Employee Retirement	2,678.98	4,058.61	35,919.54	31,860.93	88.70 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Month Ending 08/31/2026	Year To Date 08/31/2026	Year Ending 06/30/2027		
	Current Month Actual	Actual YTD	FY2027	Remaining Budget	Percent Remaining
6230 - Social Security	809.88	1,221.19	10,708.67	9,487.48	88.60 %
6260 - Unemployment Compensation Tax	0.00	12.49	324.80	312.31	96.15 %
6311 - Instructional Services	0.00	0.00	1,000.00	1,000.00	100.00 %
6332 - Travel	0.00	317.44	7,000.00	6,682.56	95.47 %
6410 - Supplies	0.00	84.54	790.00	705.46	89.30 %
Total Curriculum Development	\$ 15,329.92	\$ 23,363.04	\$ 207,954.89	\$ 184,591.85	88.77 %
Staff Training - 224					
6312 - Instructional Programs Improvement Services	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 4,000.00	100.00 %
6332 - Travel	0.00	1,769.80	3,000.00	1,230.20	41.01 %
6410 - Supplies	746.88	746.88	4,000.00	3,253.12	81.33 %
Total Staff Training	\$ 746.88	\$ 2,516.68	\$ 11,000.00	\$ 8,483.32	77.12 %
Board - 231					
6270 - Worker's Compensation Tax	\$ 0.00	\$ 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	0.00	3,369.00	22,815.00	19,446.00	85.23 %
Total Board	\$ 0.00	\$ 5,386.50	\$ 51,327.00	\$ 45,940.50	89.51 %
School Administration - 233					
6111 - Principal / Assistant Princi	\$ 4,624.43	\$ 8,893.13	\$ 126,932.87	\$ 118,039.74	92.99 %
6115 - Teacher Assistant/Clerical Salary	6,330.35	10,779.20	72,422.05	61,642.85	85.12 %
6210 - Group Health & Life Insurance	1,747.60	2,838.46	20,971.20	18,132.74	86.46 %
6220 - Employee Retirement	2,467.17	4,523.21	51,154.47	46,631.26	91.16 %
6230 - Social Security	787.34	1,452.84	15,250.65	13,797.81	90.47 %
6260 - Unemployment Compensation Tax	0.57	13.47	324.80	311.33	95.85 %
6332 - Travel	(758.18)	758.18	10,000.00	9,241.82	92.42 %
6360 - Printing & Binding	34.85	260.12	7,500.00	7,239.88	96.53 %
6410 - Supplies	56.12	247.10	7,000.00	6,752.90	96.47 %
Total School Administration	\$ 15,290.25	\$ 29,765.71	\$ 311,556.04	\$ 281,790.33	90.45 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Month Ending 08/31/2026 Current Month Actual	Year To Date 08/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027	Remaining Budget	Percent Remaining
Fiscal Services - 252					
6315 - Management Services	\$ 2,675.00	\$ 5,350.00	\$ 32,400.00	\$ 27,050.00	83.49 %
6345 - Technology	0.00	345.15	5,000.00	4,654.85	93.10 %
6690 - Other Fees and Charges	97.72	213.95	1,700.00	1,486.05	87.41 %
Total Fiscal Services	\$ 2,772.72	\$ 5,909.10	\$ 39,100.00	\$ 33,190.90	84.89 %
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	750.00	3,552.00	2,802.00	78.89 %
6340 - Communication	254.94	509.84	3,356.99	2,847.15	84.81 %
Total Operations & Maint. of Plant	\$ 629.94	\$ 1,259.84	\$ 7,908.99	\$ 6,649.15	84.07 %
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	\$ 2,570.90	\$ 3,999.08	\$ 37,433.39	\$ 33,434.31	89.32 %
6210 - Group Health & Life Insurance	568.56	830.97	6,822.72	5,991.75	87.82 %
6220 - Employee Retirement	633.98	1,000.45	9,605.41	8,604.96	89.58 %
6230 - Social Security	186.13	295.39	2,863.65	2,568.26	89.68 %
6260 - Unemployment Compensation Tax	0.00	6.25	162.40	156.15	96.15 %
Total Campus Monitor	\$ 3,959.57	\$ 6,132.14	\$ 56,887.57	\$ 50,755.43	89.22 %
Information Services - 263					
6350 - Advertising	\$ 0.00	\$ 34,800.00	\$ 47,000.00	\$ 12,200.00	25.96 %
Total Information Services	\$ 0.00	\$ 34,800.00	\$ 47,000.00	\$ 12,200.00	25.96 %
Technology and Data - 266					
6345 - Technology	\$ 114.34	\$ 1,209.71	\$ 5,000.00	\$ 3,790.29	75.81 %
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	\$ 114.34	\$ 1,209.71	\$ 46,850.00	\$ 45,640.29	97.42 %

Internally Prepared
UNAUDITED
For Management Use Only

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

	Month Ending 08/31/2026 Current Month Actual	Year To Date 08/31/2026 Actual YTD	Year Ending 06/30/2027 FY2027 Remaining Budget		Percent Remaining
Pupil Service Activities - 271					
6660 - Pupil Activity	\$ 1,499.08	\$ 1,499.08	\$ 26,000.00	\$ 24,500.92	94.23 %
Total Pupil Service Activities	\$ 1,499.08	\$ 1,499.08	\$ 26,000.00	\$ 24,500.92	94.23 %
Awaiting Admin Classification					
6299 - Payroll- Holding/Clearing	\$ 0.00	\$ 177.83	\$ 0.00	\$ (177.83)	0.00 %
Total Awaiting Admin Classification	\$ 0.00	\$ 177.83	\$ 0.00	\$ (177.83)	0.00 %
TOTAL EXPENSE	\$ 127,955.51	\$ 241,667.11	\$ 2,104,891.25	\$ 1,863,224.14	88.52 %
Total Net Income	\$ 59,599.33	\$ 131,601.16	\$ 18,582.75	\$ (113,018.41)	(608.19) %

Internally Prepared
UNAUDITED
For Management Use Only