Memorandum

Date: September 22, 2026
To: Board of Directors
From: Travis Belisle, Finance
Subject: Budget Status Reports

Enclosed are the following attachments

All Funds Budget Status Summary for 2025-26

Budget Status Reports for each fund for the month of August 2026.

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 August 31, 2026

	General Fund	General Fund		ASB	ASB		Capital Projects	Capital Projects		Transportation Vehicle	Transportation Vehicle		Debt Service	Debt Service
	Current Month	Year To Date		Current Month	Year To Date		Current Month	Year To Date		Current Month	Year To Date		Current Month	Year To Date
Revenues:														
Local	214,506.66	38,133,976.11		7,694.16	2,663,405.40		114,554.60	10,867,191.39		2,310.25	45,526.29		140,046.50	17,948,777.31
State	20,649,466.27	194,849,181.96		-	-		-	522,863.00		862,172.81	862,172.81		-	-
Federal	391,151.73	10,988,790.78		-	-		-	-		-	-		-	-
Other	-	169,732.77		-	-		-	-		-	-		-	23,157,862.40
Total Revenues	21,255,124.66	244,141,681.62		7,694.16	2,663,405.40		114,554.60	11,390,054.39		864,483.06	907,699.10		140,046.50	41,106,639.71
Expenditures:														
Current:														
Regular Instur	9,539,738.23	127,056,110.33												
Special Ed	3,116,771.05	39,296,514.95												
Vocational Ed	714,720.82	9,856,633.10												
Comp Ed (69)	841,045.46	12,453,676.41												
Other Instr	69,236.92	706,634.74												
Com Service	231,156.87	2,952,044.06												
Sup Support	2,196,553.45	42,702,931.07												
Student Act	-	-		6,144.11	2,441,705.07									
CAPITAL OUTLAY:														
Sites							-	-						
Building							-	1,111,051.58						
Equipment							2,110.18	29,829.56						
Energy							51,760.10	1,986,542.31						
Trans Equip							-	-		-	1,057,363.77			
Other							-	1,918,627.16			-		-	175,375.00
DEBT SERVICE:														
Principal													-	17,070,000.00
Interest													-	5,567,662.50
Total Expenses	16,709,222.80	235,024,544.66		6,144.11	2,441,705.07		53,870.28	5,046,050.61		-	1,057,363.77		-	22,813,037.50
Over/(Under)	4,545,901.86	9,117,136.96		1,550.05	221,700.33		60,684.32	6,344,003.78		864,483.06	(149,664.67)		140,046.50	18,293,602.21
Other Financing Uses:							-	4,375,600.00					-	18,606,422.10
Op Trans In	-	-											-	-
Op Trans Out	-	-											-	-
Over and (Under)	4,545,901.86	9,117,136.96		1,550.05	221,700.33		60,684.32	10,719,603.78		864,483.06	(149,664.67)		140,046.50	36,900,024.31
Beg Fund Bal		3,137,077.29			2,331,817.26			15,176,758.66			1,804,615.83			10,880,660.78
End Fund Bal		12,254,214.25			2,553,517.59			17,145,162.44			1,654,951.16			10,567,840.89

RICHLAND SCHOOL DISTRICT

Budget Status - General Fund

Location 00 **Report Date:** 08/31/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	33,870,641.00	202,955.67	34,954,687.68	0.00	-1,084,046.68	3.20
2000	LOCAL NONTAX	3,264,000.00	11,550.99	3,179,288.43	0.00	84,711.57	2.59
3000	STATE REVENUE-GENERAL PURPOSE	143,531,274.00	15,319,200.73	145,888,577.89	0.00	-2,357,303.89	1.64
4000	STATE REVENUE-SPECIAL PURPOSE	45,901,814.00	5,330,265.54	48,960,604.07	0.00	-3,058,790.07	6.66
5000	FED REVENUE-GENERAL PURPOSE	0.00	0.00	74,592.76	0.00	-74,592.76	0.00*
6000	FED REVENUE-SPECIAL PURPOSE	12,712,729.00	391,151.73	10,914,198.02	0.00	1,798,530.98	14.14
9000	OTHER FINANCING SOURCES	0.00	0.00	169,732.77	0.00	-169,732.77	0.00*
Total Revenues/Other Fin. Sources		239,280,458.00	21,255,124.66	244,141,681.62	0.00	-4,861,223.62	2.03
B. Expenditures							
01	Basic Education	120,201,101.50	8,834,115.55	116,497,995.17	147,190.91	3,555,915.42	2.95
02	Basic Education - ALE	10,655,715.05	705,622.68	10,558,115.16	119,722.51	-22,122.62	0.20
21	Special Education-State	36,187,865.00	2,910,401.38	36,512,310.73	263,072.84	-587,518.57	1.62
24	Special Education-Federal	2,515,604.00	206,369.67	2,784,204.22	0.00	-268,600.22	10.67
31	Vocational Basic-State	8,257,714.00	615,340.50	8,368,553.32	61,820.54	-172,659.86	2.09
34	Middle School Vocational State	1,577,887.00	99,380.32	1,380,724.78	0.00	197,162.22	12.49
38	Vocational -Federal	89,784.00	0.00	107,355.00	0.00	-17,571.00	19.57
51	Disadvantaged Federal	3,240,004.00	161,631.62	2,824,487.29	1,305.00	414,211.71	12.78
52	School Improvement Federal	783,884.00	12,358.09	461,764.30	0.00	322,119.70	41.09
55	LAP - State	5,696,514.01	424,592.40	5,384,165.26	0.00	312,348.75	5.48
56	State-Delinquent	60,000.00	4,200.71	45,861.71	0.00	14,138.29	23.56
58	Special & Pilot-State	1,700,454.20	119,202.85	2,239,065.42	0.00	-538,611.22	31.67
64	Title III Limited English-Fed	160,279.00	-14,642.81	82,351.69	0.00	77,927.31	48.61
65	Bilingual	1,423,531.39	133,702.60	1,415,980.74	0.00	7,550.65	0.53
73	Summer School	122,396.00	34,184.24	103,601.52	0.00	18,794.48	15.35
74	Highly Capable	436,053.96	35,052.68	433,954.56	0.00	2,099.40	0.48
79	Instructional - Other	190,000.00	0.00	169,078.66	10,450.08	10,471.26	5.51
88	ECEAP	2,961,088.89	223,646.67	2,786,147.14	3,173.41	171,768.34	5.80
89	Other Community Services	236,040.00	7,510.20	165,896.92	100.00	70,043.08	29.67
97	Districtwide Support	29,728,253.00	1,493,431.87	30,167,295.71	1,152,607.39	-1,591,650.10	5.35
98	Food Services	7,443,099.00	294,688.51	6,824,879.36	144,618.74	473,600.90	6.36
99	Pupil Transportation	5,613,190.00	408,433.07	5,710,756.00	509,169.93	-606,735.93	10.80

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - General Fund

Location 00 **Report Date:** 08/31/2026

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
Total Expenditures	239,280,458.00	16,709,222.80	235,024,544.66	2,413,231.35	1,842,681.99	0.77
C. Other Fin. Uses Trans. Out (GL 536)	0.00	0.00	0.00			
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	-0.00	4,545,901.86	9,117,136.96		-6,703,905.61	0.00
F. Total Beginning Fund Balance	1,100,000.00		3,137,077.29			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	1,100,000.00		12,254,214.25			
I. Ending Fund Balance Accounts						
GL 821 RESTRICTED CARRYOVER REVENUE	600,000.00		1,104,428.79			
GL 840 Nonspendable FB-Inven & Prepd	100,000.00		215,570.50			
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	100,000.00		10,634,214.96			
	1,100,000.00		12,254,214.25			

RICHLAND SCHOOL DISTRICT

Budget Status - ASB Fund

Location 100 **Report Date:** 08/31/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
100	GENERAL STUDENT BODY	764,835.31	7,689.16	671,551.32	0.00	93,283.99	12.19
200	ATHLETICS	871,857.59	10.00	850,186.11	0.00	21,671.48	2.48
300	CLASSES	74,390.76	0.00	79,069.35	0.00	-4,678.59	6.28
400	CLUBS	1,097,973.91	-5.00	1,045,371.41	0.00	52,602.50	4.79
600	PRIVATE MONEYS	27,502.77	0.00	17,227.21	0.00	10,275.56	37.36
Total Revenues/Other Fin. Sources		2,836,560.34	7,694.16	2,663,405.40	0.00	173,154.94	6.10
B. Expenditures							
100	GENERAL STUDENT BODY	705,910.00	0.00	455,683.78	0.00	250,226.22	35.44
200	ATHLETICS	948,923.24	5,894.11	833,030.41	4,500.00	111,392.83	11.73
300	CLASSES	48,681.54	0.00	81,720.61	0.00	-33,039.07	67.86
400	CLUBS	1,013,886.14	250.00	1,055,879.84	0.00	-41,993.70	4.14
600	PRIVATE MONEYS	7,152.46	0.00	15,390.43	0.00	-8,237.97	115.17
Total Expenditures		2,724,553.38	6,144.11	2,441,705.07	4,500.00	278,348.31	10.21
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)		112,006.96	1,550.05	221,700.33		-105,193.37	93.91
F. Total Beginning Fund Balance		2,250,000.00		2,331,817.26			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		2,362,006.96		2,553,517.59			
I. Ending Fund Balance Accounts							
GL 819 RESTRICTED TO FUND PURPOSES		2,362,006.96		2,553,517.59			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - Capital Projects Fund

Location 00 **Report Date:** 08/31/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	10,357,086.00	64,137.52	10,365,899.89	0.00	-8,813.89	0.08
2000	LOCAL NONTAX	300,000.00	50,417.08	501,291.50	0.00	-201,291.50	67.09
9000	OTHER FINANCING SOURCES	0.00	0.00	522,863.00	0.00	-522,863.00	0.00 *
Total Revenues/Other Fin. Sources		10,657,086.00	114,554.60	11,390,054.39	0.00	-732,968.39	6.87
B. Expenditures							
11	Land Purchases	0.00	0.00	525,290.85	0.00	-525,290.85	0.00 *
12	Site Improvements	0.00	0.00	585,760.73	460,164.16	-1,045,924.89	0.00 *
21	New Construction	0.00	2,110.18	109,338.81	1,091.60	-110,430.41	0.00 *
22	Remodel	0.00	0.00	-79,509.25	0.00	79,509.25	0.00 *
32	Additional Equipment	3,228,542.97	51,760.10	1,986,542.31	96,521.18	1,145,479.48	35.47
35	Instructional Technology	3,228,542.97	0.00	1,916,897.00	597,974.83	713,671.14	22.10
42	Energy Capital Improvements	0.00	0.00	1,730.16	0.00	-1,730.16	0.00 *
91	Debt Principal	4,015,000.00	0.00	0.00	0.00	4,015,000.00	100.00
92	Debt Interest	360,600.00	0.00	0.00	0.00	360,600.00	100.00
Total Expenditures		10,832,685.94	53,870.28	5,046,050.61	1,155,751.77	4,630,883.56	42.74
C. Other Fin. Uses Trans. Out (GL 536)							
D. Other Financing Uses (GL535)				4,375,600.00			
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)		-175,599.94	60,684.32	6,344,003.78		-5,363,851.95	0.00
F. Total Beginning Fund Balance		17,500,000.00		15,176,758.66			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		17,324,400.06		17,145,162.44			
I. Ending Fund Balance Accounts							
Restricted to Fund Purposes		**14,284,400.06**		**17,145,162.44**			

RICHLAND SCHOOL DISTRICT

Budget Status - Transportation Fund

Location 00 **Report Date:** 08/31/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
2000	LOCAL NONTAX	23,000.00	2,310.25	45,526.29	0.00	-22,526.29	97.94
4000	STATE REVENUE-SPECIAL PURPOSE	758,000.00	862,172.81	862,172.81	0.00	-104,172.81	13.74
9000	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues/Other Fin. Sources		781,000.00	864,483.06	907,699.10	0.00	-126,699.10	16.22
B. Expenditures							
99	BUS PURCHASE	1,807,783.64	0.00	1,057,363.77	0.00	750,419.87	41.51
99	Budget Capacity - Busses	442,216.36	0.00	0.00	0.00	442,216.36	100.00
Total Expenditures		2,250,000.00	0.00	1,057,363.77	0.00	1,192,636.23	53.00
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)		-1,469,000.00	864,483.06	-149,664.67		-1,319,335.33	0.00
F. Total Beginning Fund Balance		1,796,000.00		1,804,615.83			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		327,000.00		1,654,951.16			
I. Ending Fund Balance Accounts							
GL 810 Reserved for Other Items		**327,000.00**		**1,654,951.16**			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - Debt Service Fund

Location 00 **Report Date:** 08/31/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
0000	NOT APPLICABLE	4,375,600.00	0.00	23,157,862.40	0.00	-18,782,262.40	429.24
1000	LOCAL TAXES	17,650,000.00	109,636.40	17,671,379.25	0.00	-21,379.25	0.12
2000	LOCAL NONTAX	90,000.00	30,410.10	277,398.06	0.00	-187,398.06	208.22
Total Revenues/Other Fin. Sources		22,115,600.00	140,046.50	41,106,639.71	0.00	-18,991,039.71	85.87
B. Expenditures							
11	Principal	17,070,000.00	0.00	17,070,000.00	0.00	0.00	0.00
21	INTEREST EXPENSE	5,567,663.00	0.00	5,567,662.50	0.00	0.50	0.00
41	BOND TRANSFER FEE	25,000.00	0.00	1,400.00	0.00	23,600.00	94.40
51	Arbitrage Rebate	25,000.00	0.00	1,100.00	0.00	23,900.00	95.60
61	BOND REFUNDING	0.00	0.00	172,875.00	0.00	-172,875.00	0.00
Total Expenditures		22,687,663.00	0.00	22,813,037.50	0.00	-125,374.50	0.55
C. Other Fin. Uses Trans. Out (GL 536)							
D. Other Financing Uses (GL535)		0.00	0.00	18,606,422.10			
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)		-572,063.00	140,046.50	-312,819.89		-259,243.11	0.00
F. Total Beginning Fund Balance		8,500,000.00		10,880,660.78			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		7,927,937.00		10,567,840.89			
I. Ending Fund Balance Accounts							
GL 830 Restricted for Debt Service		**7,927,937.00**		**10,567,840.89**			

* Zero budget with charges against it.

Richland School District
YTD Fund Budget Status Report August 2026

	Prior Year 2024-2025				Current Year 2025-2026				
	2024-25 Budget	YTD 8/31/2025	$ Variance	Monthly Budget %	2025-26 Budget	YTD 8/31/2026	$ Variance	Monthly Budget %	% Year
General Fund									
Beginning Fund Balance	$ 1,272,970	$ 1,272,971	$ 1		$ 1,100,000	$ 3,137,077	$ 2,037,077		
Revenues	$ 236,699,505	$ 236,277,787	$ (421,718)	99.82%	$ 239,280,458	$ 244,141,682	$ 4,861,224	102.03%	17%
Expenditures	$ 236,816,135	$ 234,413,681	$ (2,402,454)	98.99%	$ 239,280,458	$ 235,024,545	$ (4,255,913)	98.22%	17%
Transfers Out	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	17%
Ending Fund Balance	$ 1,156,340	$ 3,137,077	$ 1,980,737		$ 1,100,000	$ 12,254,214	$ 11,154,214		
ASB Fund									
Beginning Fund Balance	$ 1,940,840	$ 2,320,039	$ 379,199		$ 2,142,714	$ 2,331,817	$ 189,103		
Revenues	$ 3,114,615	$ 2,652,165	$ (462,450)	85.15%	$ 2,836,560	$ 2,663,405	$ (173,155)	93.90%	17%
Expenditures	$ 3,200,000	$ 2,640,387	$ (559,613)	82.51%	$ 2,724,553	$ 2,441,705	$ (282,848)	89.62%	17%
Ending Fund Balance	$ 1,855,455	$ 2,331,817	$ 476,362		$ 2,254,721	$ 2,553,518	$ 298,797		
Capital Projects Fund									
Beginning Fund Balance	$ 25,000,000	$ 22,167,454	$ (2,832,546)		$ 17,500,000	$ 15,176,759	$ (2,323,241)		
Revenues	$ 6,849,605	$ 10,890,662	$ 4,041,057	159.00%	$ 10,657,086	$ 11,390,054	$ 732,968	106.88%	17%
Expenditures	$ 18,658,394	$ 14,715,459	$ (3,942,935)	78.87%	$ 10,832,686	$ 9,421,651	$ (1,411,035)	86.97%	17%
Ending Fund Balance	$ 13,191,211	$ 18,342,656	$ 5,151,445		$ 17,324,400	$ 17,145,162	$ (179,238)		
Transp. Vehicle Fund									
Beginning Fund Balance	$ 1,009,070	$ 1,010,587	$ 1,517		$ 1,796,000	$ 1,804,616	$ 8,616		
Revenues	$ 730,000	$ 794,029	$ 64,029	108.77%	$ 781,000	$ 907,699	$ 126,699	116.22%	17%
Expenditures	$ 1,500,000	$ -	$ (1,500,000)	0.00%	$ 2,250,000	$ 1,057,364	$ (1,192,636)	46.99%	17%
Ending Fund Balance	$ 239,070	$ 1,804,616	$ 1,565,546		$ 327,000	$ 1,654,951	$ 1,327,951		
Debt Service Fund									
Beginning Fund Balance	$ 10,231,069	$ 10,416,227	$ 185,158		$ 8,500,000	$ 10,880,661	$ 2,380,661		
Revenues	$ 21,391,700	$ 21,746,346	$ 354,646	101.66%	$ 22,115,600	$ 41,106,640	$ 18,991,040	185.87%	17%
Expenditures	$ 21,328,000	$ 21,281,913	$ (46,088)	99.78%	$ 22,687,663	$ 22,813,038	$ 125,375	100.55%	17%
Other Financing Uses	$ -	$ -	$ -		$ -	$ 18,606,422	$ 18,606,422		
Ending Fund Balance	$ 10,294,769	$ 10,880,661	$ 585,892		$ 7,927,937	$ 10,567,841	$ 39,852,748		

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	2023-24	2024-25	2025-26	24-25 to 25-26 Variance	% of budget
September	$ 17,843,138	$ 16,831,114	$ 15,223,891	$ (1,607,223)	7.50%
October	$ 16,790,991	$ 16,887,716	$ 16,804,268	$ (83,448)	8.27%
November	$ 16,638,351	$ 17,068,282	$ 16,537,472	$ (530,810)	8.14%
December	$ 15,889,262	$ 16,423,421	$ 16,337,582	$ (85,838)	8.04%
January	$ 15,940,104	$ 16,654,195	$ 16,550,984	$ (103,211)	8.15%
February	$ 16,298,946	$ 16,776,523	$ 16,620,800	$ (155,723)	8.18%
March	$ 16,193,828	$ 16,097,992	$ 16,364,560	$ 266,568	8.06%
April	$ 16,288,446	$ 16,199,073	$ 16,511,536	$ 312,464	8.13%
May	$ 16,335,518	$ 16,637,748	$ 16,641,095	$ 3,348	8.19%
June	$ 17,300,720	$ 16,892,098	$ 17,065,147	$ 173,049	8.40%
July	$ 17,428,348	$ 17,606,153	$ 17,693,887	$ 87,734	8.71%
August	$ 15,062,373	$ 13,935,711	$ 16,058,105	$ 2,122,395	7.91%
Total Payroll Expenditures	$ 198,010,025	$ 198,010,025	$ 198,409,329		97.69%
Total Payroll Budget	$ 200,460,386	$ 202,168,578	$ 203,106,668		
Total General Fund Budget	$ 233,000,000	$ 236,816,135	$ 239,280,458		
Actual Payroll Expense % of Total Budget	84.98%	83.61%	82.92%		

Richland School District
General Fund MSOC Expenditures

Month	2023-24	2024-25	2025-26	24-25 to 25-26 Variance	% of budget
September	$ 5,441,886	$ 7,844,215	$ 4,464,589	$ (3,379,626)	12.34%
October	$ 4,942,173	$ 4,243,236	$ 4,358,127	$ 114,891	12.05%
November	$ 2,658,844	$ 1,765,509	$ 2,410,299	$ 644,789	6.66%
December	$ 1,549,252	$ 2,092,670	$ 2,486,025	$ 393,355	6.87%
January	$ 3,538,743	$ 3,457,750	$ 2,882,948	$ (574,802)	7.97%
February	$ 3,927,578	$ 2,685,291	$ 2,455,564	$ (229,727)	6.79%
March	$ 3,035,788	$ 2,604,753	$ 3,377,714	$ 772,961	9.34%
April	$ 2,611,988	$ 1,946,014	$ 3,206,245	$ 1,260,231	8.86%
May	$ 2,604,111	$ 2,213,043	$ 3,413,381	$ 1,200,338	9.44%
June	$ 2,013,539	$ 2,791,652	$ 2,337,339	$ (454,313)	6.46%
July	$ 2,112,672	$ 1,385,657	$ 2,880,034	$ 1,494,377	7.96%
August	$ 327,136	$ 1,733,921	$ 2,342,950	$ 609,029	6.48%
Total MSOC Expenditures	$ 34,763,712	$ 34,763,712	$ 36,615,216		101.22%
Total MSOC Budget	$ 46,027,424	$ 32,539,614	$ 36,173,790		
Total General Fund Budget	$ 224,750,000	$ 233,000,000	$ 239,280,458		
Actual MSOC Expenditures % of Total Budget	15.47%	14.92%	15.30%		