Memorandum

Date: October 27, 2026
To: Board of Directors
From: Travis Belisle, Finance
Subject: Budget Status Reports

Enclosed are the following attachments

All Funds Budget Status Summary for 2026-27

Budget Status Reports for each fund for the month of September 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 September 30, 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	803,581.00	803,581.00		442,244.15	442,244.15		218,949.46	218,949.46		2,423.23	2,423.23		363,117.57	363,117.57
State	16,338,976.70	16,338,976.70		-	-		-	-		-	-		-	-
Federal	23,998.65	23,998.65		-	-		-	-		-	-		-	-
Other	-	-		-	-		-	-		1,350.00	1,350.00		-	-
Total Revenues	17,166,556.35	17,166,556.35		442,244.15	442,244.15		218,949.46	218,949.46		3,773.23	3,773.23		363,117.57	363,117.57
Expenditures:														
Current:														
Regular Instur	11,104,462.07	11,104,462.07												
Special Ed	3,293,519.69	3,293,519.69												
Vocational Ed	753,257.14	753,257.14												
Comp Ed (69)	1,069,880.66	1,069,880.66												
Other Instr	52,985.74	52,985.74												
Com Service	256,717.71	256,717.71												
Sup Support	4,219,563.89	4,219,563.89												
Student Act	-	-		223,660.60	223,660.60									
CAPITAL OUTLAY:														
Sites							-	-						
Building							-	-						
Equipment							1,273,426.85	1,273,426.85						
Energy							-	-						
Trans Equip							-	-		-	-			
Other							-	-			-		1,250.00	1,250.00
DEBT SERVICE:														
Principal													-	-
Interest													-	-
Total Expenses	20,750,386.90	20,750,386.90		223,660.60	223,660.60		1,273,426.85	1,273,426.85		-	-		1,250.00	1,250.00
Over/(Under)	(3,583,830.55)	(3,583,830.55)		218,583.55	218,583.55		(1,054,477.39)	(1,054,477.39)		3,773.23	3,773.23		361,867.57	361,867.57
Other Financing Uses:							-	-					-	-
Op Trans In	-	-											-	-
Op Trans Out	-	-											-	-
Over and (Under)	(3,583,830.55)	(3,583,830.55)		218,583.55	218,583.55		(1,054,477.39)	(1,054,477.39)		3,773.23	3,773.23		361,867.57	361,867.57
Beg Fund Bal		13,026,154.27			2,553,517.59			16,938,151.04			1,654,951.16			10,567,840.89
End Fund Bal		9,442,323.72			2,772,101.14			15,883,673.65			1,658,724.39			10,929,708.46

Richland School District
YTD Fund Budget Status Report September 2026

	Prior Year 2025-2026				Current Year 2026-2027				
	2025-26 Budget	YTD 9/30/2025	$ Variance	Monthly Budget %	2026-27 Budget	YTD 9/30/2026	$ Variance	Monthly Budget %	% Year
General Fund									
Beginning Fund Balance	$ 1,100,000	$ 3,125,281	$ 2,025,281		$ 9,904,639	$ 13,026,154	$ 3,121,515		
Revenues	$ 239,280,458	$ 18,587,635	$ (220,692,823)	7.77%	$ 250,675,580	$ 17,166,556	$ (233,509,024)	6.85%	17%
Expenditures	$ 239,280,458	$ 19,688,479	$ (219,591,979)	8.23%	$ 245,637,000	$ 20,750,387	$ (224,886,613)	8.45%	17%
Transfers Out	$ -	$ -	$ -	0.00%	$ -	$ -	$ -	0.00%	17%
Ending Fund Balance	$ 1,100,000	$ 2,024,437	$ 924,437		$ 14,943,219	$ 9,442,324	$ (5,500,895)		
ASB Fund									
Beginning Fund Balance	$ 2,142,714	$ 2,331,817	$ 189,103		$ 2,800,000	$ 2,553,518	$ (246,482)		
Revenues	$ 2,836,560	$ 438,046	$ (2,398,514)	15.44%	$ 2,864,110	$ 442,244	$ (2,421,866)	15.44%	17%
Expenditures	$ 2,724,553	$ 262,299	$ (2,462,254)	9.63%	$ 2,330,028	$ 223,661	$ (2,106,367)	9.60%	17%
Ending Fund Balance	$ 2,254,721	$ 2,507,564	$ 252,843		$ 3,334,082	$ 2,772,101	$ (561,981)		
Capital Projects Fund									
Beginning Fund Balance	$ 17,500,000	$ 15,558,214	$ (1,941,786)		$ 14,809,624	$ 16,938,151	$ 2,128,527		
Revenues	$ 10,657,086	$ 199,045	$ (10,458,041)	1.87%	$ 11,888,982	$ 218,949	$ (11,670,033)	1.84%	17%
Expenditures	$ 10,832,686	$ 1,234,452	$ (9,598,234)	11.40%	$ 17,539,000	$ 1,273,427	$ (16,265,573)	7.26%	17%
Ending Fund Balance	$ 17,324,400	$ 14,522,807	$ (2,801,593)		$ 9,159,606	$ 15,883,674	$ 6,724,068		
Transp. Vehicle Fund									
Beginning Fund Balance	$ 1,796,000	$ 1,804,616	$ 8,616		$ 1,543,892	$ 1,654,951	$ 111,059		
Revenues	$ 781,000	$ 3,168	$ (777,832)	0.41%	$ 804,000	$ 3,773	$ (800,227)	0.47%	17%
Expenditures	$ 2,250,000	$ -	$ (2,250,000)	0.00%	$ 2,347,892	$ -	$ (2,347,892)	0.00%	17%
Ending Fund Balance	$ 327,000	$ 1,807,784	$ 1,480,784		$ -	$ 1,658,724	$ 1,658,724		
Debt Service Fund									
Beginning Fund Balance	$ 8,500,000	$ 10,880,661	$ 2,380,661		$ 10,382,000	$ 10,567,841	$ 185,841		
Revenues	$ 22,115,600	$ 329,588	$ (21,786,012)	1.49%	$ 22,920,148	$ 363,118	$ (22,557,030)	1.58%	17%
Expenditures	$ 22,687,663	$ -	$ (22,687,663)	0.00%	$ 23,650,000	$ 1,250	$ (23,648,750)	0.01%	17%
Other Financing Uses	$ -	$ -	$ -		$ -	$ -	$ -		
Ending Fund Balance	$ 7,927,937	$ 11,210,249	$ 3,282,312		$ 9,652,148	$ 10,929,708	$ 1,277,560		

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	2024-25	2025-26	2026-27	25-26 to 26-27 Variance	% of budget
September	$ 16,831,114	$ 15,223,891	$ 16,897,586	$ 1,673,695	8.14%
October	$ 16,887,716	$ 16,804,268		$ (16,804,268)	0.00%
November	$ 17,068,282	$ 16,537,472		$ (16,537,472)	0.00%
December	$ 16,423,421	$ 16,337,582		$ (16,337,582)	0.00%
January	$ 16,654,195	$ 16,550,984		$ (16,550,984)	0.00%
February	$ 16,776,523	$ 16,620,800		$ (16,620,800)	0.00%
March	$ 16,097,992	$ 16,364,560		$ (16,364,560)	0.00%
April	$ 16,199,073	$ 16,511,536		$ (16,511,536)	0.00%
May	$ 16,637,748	$ 16,641,095		$ (16,641,095)	0.00%
June	$ 16,892,098	$ 17,065,147		$ (17,065,147)	0.00%
July	$ 17,606,153	$ 17,693,887		$ (17,693,887)	0.00%
August	$ 13,935,711	$ 16,058,105		$ (16,058,105)	0.00%
Total Payroll Expenditures	$ 198,010,025	$ 198,409,329	$ 16,897,586		8.14%
Total Payroll Budget	$ 202,168,578	$ 203,106,668	$ 207,560,947		
Total General Fund Budget	$ 233,000,000	$ 239,280,458	$ 245,637,000		
Actual Payroll Expense % of Total Budget	84.98%	82.92%	6.88%		

Richland School District
General Fund MSOC Expenditures

Month	2024-25	2025-26	2026-27	25-26 to 26-27 Variance	% of budget
September	$ 7,844,215	$ 4,464,589	$ 3,852,801	$ (611,787)	10.12%
October	$ 4,243,236	$ 4,358,127		$ (4,358,127)	0.00%
November	$ 1,765,509	$ 2,410,299		$ (2,410,299)	0.00%
December	$ 2,092,670	$ 2,486,025		$ (2,486,025)	0.00%
January	$ 3,457,750	$ 2,882,948		$ (2,882,948)	0.00%
February	$ 2,685,291	$ 2,455,564		$ (2,455,564)	0.00%
March	$ 2,604,753	$ 3,377,714		$ (3,377,714)	0.00%
April	$ 1,946,014	$ 3,206,245		$ (3,206,245)	0.00%
May	$ 2,213,043	$ 3,413,381		$ (3,413,381)	0.00%
June	$ 2,791,652	$ 2,337,339		$ (2,337,339)	0.00%
July	$ 1,385,657	$ 2,880,034		$ (2,880,034)	0.00%
August	$ 1,733,921	$ 2,342,950		$ (2,342,950)	0.00%
Total MSOC Expenditures	$ 34,763,712	$ 36,615,216	$ 3,852,801		10.12%
Total MSOC Budget	$ 32,539,614	$ 36,173,790	$ 38,076,053		
Total General Fund Budget	$ 233,000,000	$ 239,280,458	$ 245,637,000		
Actual MSOC Expenditures % of Total Budget	14.92%	15.30%	1.57%		
			$ -		

RICHLAND SCHOOL DISTRICT

Budget Status - General Fund

Location 00 **Report Date:** 09/30/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	37,037,496.00	620,807.97	620,807.97	0.00	36,416,688.03	98.32
2000	LOCAL NONTAX	2,429,986.00	182,773.03	182,773.03	0.00	2,247,212.97	92.47
3000	STATE REVENUE-GENERAL PURPOSE	149,725,066.00	12,730,182.33	12,730,182.33	0.00	136,994,883.67	91.49
4000	STATE REVENUE-SPECIAL PURPOSE	50,006,939.00	3,608,794.37	3,608,794.37	0.00	46,398,144.63	92.78
5000	FED REVENUE-GENERAL PURPOSE	81,374.00	6,848.98	6,848.98	0.00	74,525.02	91.58
6000	FED REVENUE-SPECIAL PURPOSE	11,394,719.00	17,149.67	17,149.67	0.00	11,377,569.33	99.84
Total Revenues/Other Fin. Sources		250,675,580.00	17,166,556.35	17,166,556.35	0.00	233,509,023.65	93.15
B. Expenditures							
01	Basic Education	121,433,573.57	10,232,454.95	10,232,454.95	736,596.80	110,464,521.82	90.96
02	Basic Education - ALE	10,811,086.79	872,007.12	872,007.12	607,391.21	9,331,688.46	86.31
21	Special Education-State	38,700,000.07	3,068,289.49	3,068,289.49	118,286.74	35,513,423.84	91.76
24	Special Education-Federal	2,975,044.99	225,230.20	225,230.20	0.00	2,749,814.79	92.42
31	Vocational Basic-State	8,694,601.11	629,593.26	629,593.26	104,193.02	7,960,814.83	91.56
34	Middle School Vocational State	1,574,248.23	123,663.88	123,663.88	1,082.56	1,449,501.79	92.07
38	Vocational -Federal	88,704.26	0.00	0.00	0.00	88,704.26	100.00
51	Disadvantaged Federal	2,937,928.23	244,936.27	244,936.27	548,308.96	2,144,683.00	73.00
52	School Improvement Federal	553,189.28	56,893.11	56,893.11	5,483.52	490,812.65	88.72
55	LAP - State	5,507,488.93	515,021.93	515,021.93	0.00	4,992,467.00	90.64
56	State-Delinquent	58,057.51	4,015.77	4,015.77	0.00	54,041.74	93.08
58	Special & Pilot-State	1,825,132.48	103,822.52	103,822.52	108,200.00	1,613,109.96	88.38
64	Title III Limited English-Fed	107,066.00	22,031.28	22,031.28	0.00	85,034.72	79.42
65	Bilingual	1,430,554.88	123,159.78	123,159.78	0.00	1,307,395.10	91.39
73	Summer School	122,400.00	0.00	0.00	0.00	122,400.00	100.00
74	Highly Capable	737,000.01	52,985.74	52,985.74	0.00	684,014.27	92.81
79	Instructional - Other	40,475.00	0.00	0.00	0.00	40,475.00	100.00
88	ECEAP	3,445,164.98	254,371.19	254,371.19	0.00	3,190,793.79	92.61
89	Other Community Services	175,649.76	2,346.52	2,346.52	0.00	173,303.24	98.66
97	Districtwide Support	32,134,436.24	3,445,240.25	3,445,240.25	8,566,026.33	20,123,169.66	62.62
98	Food Services	6,994,217.03	303,681.49	303,681.49	3,125,944.78	3,564,590.76	50.96
99	Pupil Transportation	5,290,980.65	470,642.15	470,642.15	1,316,503.54	3,503,834.96	66.22
Total Expenditures		245,637,000.00	20,750,386.90	20,750,386.90	15,238,017.46	209,648,595.64	85.34

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - General Fund

Location 00 **Report Date:** 09/30/2026

	Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
E. Excess of Revenues/Other Fin. Srcs Over (Under) Expenditures And Other Fin Uses (A-B-C-D)	5,038,580.00	-3,583,830.55	-3,583,830.55		23,860,428.01	473.55
F. Total Beginning Fund Balance	9,904,639.00		13,026,154.27			
G. GL 898 Prior Year Adjustments (+ or -)						
H. Total Ending Fund Balance (E + F + OR - G)	14,943,219.00		9,442,323.72			
I. Ending Fund Balance Accounts						
GL 821 RESTRICTED CARRYOVER REVENUE	1,160,000.00		1,104,428.79			
GL 828 Carryover of Food Service Reve	0.00		0.00			
GL 840 Nonspendable FB-Inven & Prepd	215,000.00		215,570.50			
GL 845 RESTRICTED FOR SELF INSURANCE	300,000.00		300,000.00			
GL 890 Unreserved/ Fund Balance	13,268,219.00		7,822,324.43			
	14,943,219.00		9,442,323.72			

RICHLAND SCHOOL DISTRICT

Budget Status - ASB Fund

Location 100 **Report Date:** 09/30/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
100	GENERAL STUDENT BODY	808,775.00	185,760.09	185,760.09	0.00	623,014.91	77.03
200	ATHLETICS	834,240.00	156,862.70	156,862.70	0.00	677,377.30	81.19
300	CLASSES	91,601.00	1,920.00	1,920.00	0.00	89,681.00	97.90
400	CLUBS	1,126,548.00	95,761.36	95,761.36	0.00	1,030,786.64	91.49
600	PRIVATE MONEYS	2,946.00	1,940.00	1,940.00	0.00	1,006.00	34.14
Total Revenues/Other Fin. Sources		2,864,110.00	442,244.15	442,244.15	0.00	2,421,865.85	84.55
B. Expenditures							
100	GENERAL STUDENT BODY	626,600.00	30,609.17	30,609.17	0.00	595,990.83	95.11
200	ATHLETICS	756,358.00	117,983.14	117,983.14	8,706.00	629,668.86	83.25
300	CLASSES	60,801.00	3,256.66	3,256.66	0.00	57,544.34	94.64
400	CLUBS	881,709.00	71,625.63	71,625.63	19,355.67	790,727.70	89.68
600	PRIVATE MONEYS	4,560.00	186.00	186.00	0.00	4,374.00	95.92
Total Expenditures		2,330,028.00	223,660.60	223,660.60	28,061.67	2,078,305.73	89.19
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)		534,082.00	218,583.55	218,583.55		343,560.12	64.32
F. Total Beginning Fund Balance		2,800,000.00		2,553,517.59			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		3,334,082.00		2,772,101.14			
I. Ending Fund Balance Accounts							
GL 819 RESTRICTED TO FUND PURPOSES		3,334,082.00		2,772,101.14			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - Capital Projects Fund

Location 00 **Report Date:** 09/30/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
1000	LOCAL TAXES	11,588,982.00	197,433.58	197,433.58	0.00	11,391,548.42	98.29
2000	LOCAL NONTAX	300,000.00	21,515.88	21,515.88	0.00	278,484.12	92.82
Total Revenues/Other Fin. Sources		11,888,982.00	218,949.46	218,949.46	0.00	11,670,032.54	98.15
B. Expenditures							
12	Site Improvements	0.00	0.00	0.00	0.00	0.00	0.00
21	New Construction	0.00	0.00	0.00	0.00	0.00	0.00
22	Remodel	8,775,000.00	0.00	0.00	0.00	8,775,000.00	100.00
32	Additional Equipment	8,764,000.00	305,515.37	305,515.37	506,124.48	7,952,360.15	90.73
35	Instructional Technology	0.00	967,911.48	967,911.48	24,994.00	-992,905.48	0.00 *
Total Expenditures		17,539,000.00	1,273,426.85	1,273,426.85	531,118.48	15,734,454.67	89.71
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)		-5,650,018.00	-1,054,477.39	-1,054,477.39		-4,064,422.13	0.00
F. Total Beginning Fund Balance		14,809,624.00		16,938,151.04			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		9,159,606.00		15,883,673.65			
I. Ending Fund Balance Accounts							
Restricted to Fund Purposes		**4,954,506.00**		**15,883,673.65**			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - Transportation Fund

Location 00 **Report Date:** 09/30/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
2000	LOCAL NONTAX	23,000.00	2,423.23	2,423.23	0.00	20,576.77	89.46
4000	STATE REVENUE-SPECIAL PURPOSE	781,000.00	0.00	0.00	0.00	781,000.00	100.00
9000	OTHER FINANCING SOURCES	0.00	1,350.00	1,350.00	0.00	-1,350.00	0.00*
Total Revenues/Other Fin. Sources		804,000.00	3,773.23	3,773.23	0.00	800,226.77	99.53
B. Expenditures							
99	BUS PURCHASE	2,347,892.00	0.00	0.00	0.00	2,347,892.00	100.00
Total Expenditures		2,347,892.00	0.00	0.00	0.00	2,347,892.00	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)		-1,543,892.00	3,773.23	3,773.23		-1,547,665.23	0.00
F. Total Beginning Fund Balance		1,543,892.00		1,654,951.16			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		0.00		1,658,724.39			
I. Ending Fund Balance Accounts							
GL 810 Reserved for Other Items		**0.00**		**1,658,724.39**			

* Zero budget with charges against it.

RICHLAND SCHOOL DISTRICT

Budget Status - Debt Service Fund

Location 00 **Report Date:** 09/30/2026

		Budget	MTD Actual	YTD Actual	Encumbrance	Balance	% Remaining
A. Revenue/Other Fin. Sources							
0000	NOT APPLICABLE	4,205,100.00	0.00	0.00	0.00	4,205,100.00	100.00
1000	LOCAL TAXES	18,625,048.00	332,097.43	332,097.43	0.00	18,292,950.57	98.21
2000	LOCAL NONTAX	90,000.00	31,020.14	31,020.14	0.00	58,979.86	65.53
Total Revenues/Other Fin. Sources		22,920,148.00	363,117.57	363,117.57	0.00	22,557,030.43	98.41
B. Expenditures							
11	Principal	18,285,000.00	0.00	0.00	0.00	18,285,000.00	100.00
21	INTEREST EXPENSE	4,723,788.00	0.00	0.00	0.00	4,723,788.00	100.00
41	BOND TRANSFER FEE	320,606.00	1,250.00	1,250.00	0.00	319,356.00	99.61
51	Arbitrage Rebate	320,606.00	0.00	0.00	0.00	320,606.00	100.00
Total Expenditures		23,650,000.00	1,250.00	1,250.00	0.00	23,648,750.00	99.99
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)		-729,852.00	361,867.57	361,867.57		-1,091,719.57	0.00
F. Total Beginning Fund Balance		10,382,000.00		10,567,840.89			
G. GL 898 Prior Year Adjustments (+ or -)							
H. Total Ending Fund Balance (E + F + OR - G)		9,652,148.00		10,929,708.46			
I. Ending Fund Balance Accounts							
GL 830 Restricted for Debt Service		**9,652,148.00**		**10,929,708.46**			

* Zero budget with charges against it.