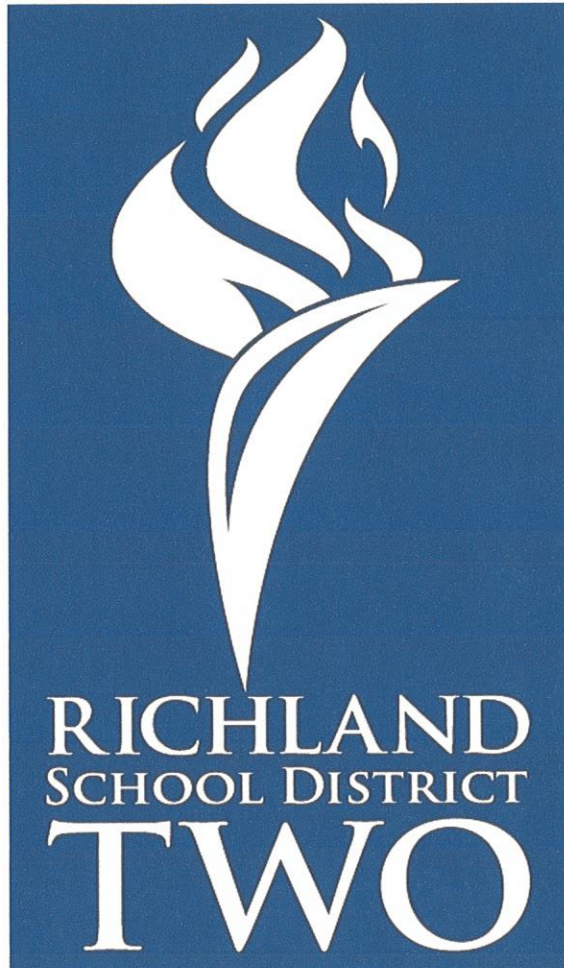


RICHLAND SCHOOL DISTRICT TWO

FINANCIAL REPORT

SEPTEMBER 30, 2023

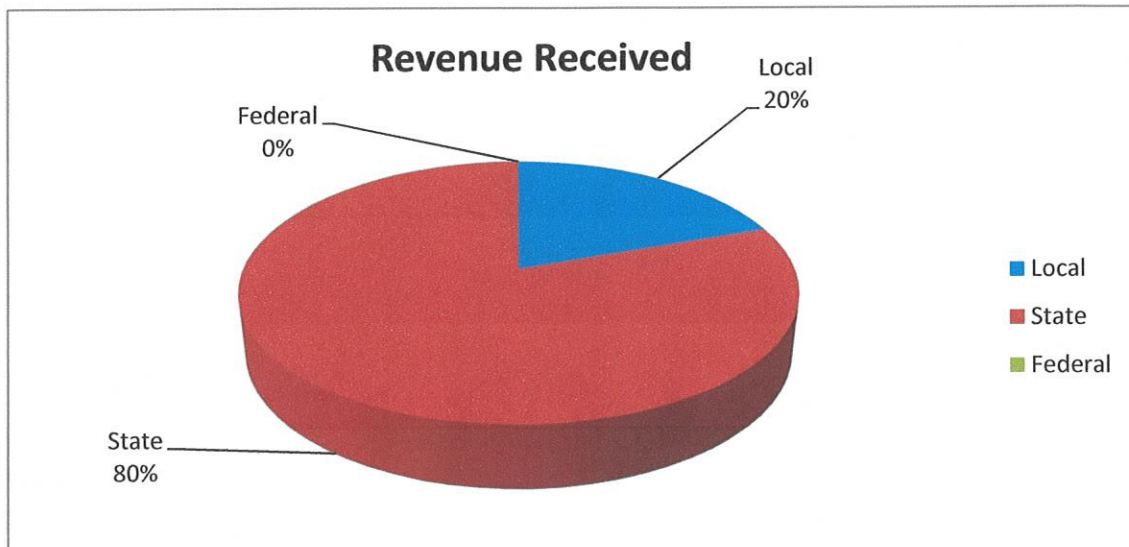


**DR. KIM MOORE
SUPERINTENDENT**

**NANCY W. WILLIAMS
SENIOR CHIEF FINANCIAL OFFICER**

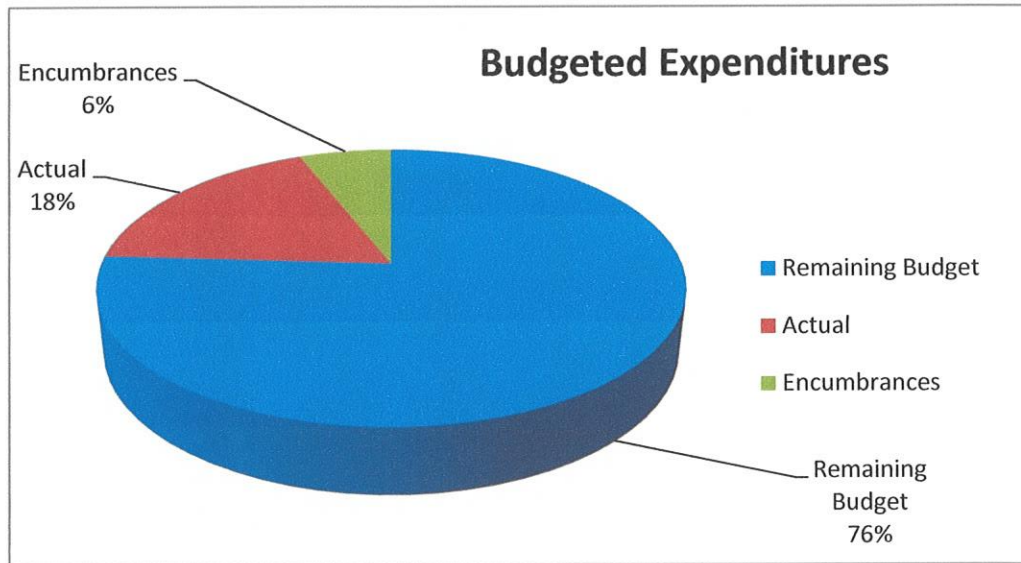
**RICHLAND SCHOOL DISTRICT TWO
GENERAL FUND
SCHEDULE OF REVENUES
FOR QUARTER ENDING SEPTEMBER 30, 2023**

REVENUE TYPE	Budgeted	Actual	Difference	% Revenue Received to Date
FEDERAL:				
Indirect Cost	2,000,000	-	2,000,000	0.00%
Impact Aid	250,000	-	250,000	0.00%
Subtotal	2,250,000	-	2,250,000	0.00%
LOCAL:				
Local Taxes	122,236,541	7,845,402	114,391,139	6.42%
Interest Income	1,000,000	427,708	572,292	42.77%
Other Local Revenue	750,000	299,974	450,026	40.00%
Subtotal	123,986,541	8,573,084	115,413,457	6.91%
STATE:				
State Property Tax Relief	59,339,851	-	59,339,851	0.00%
State Aid to Classroom - Transfer from	26,711,570	-	26,711,570	0.00%
State Aid to Classroom	133,463,252	32,580,672	100,882,580	24.41%
State Retiree Insurance Revenue	10,105,893	2,209,197	7,896,696	21.86%
Pupil Transportation	2,024,148	75,353	1,948,795	3.72%
Other State Revenue	1,783,108	-	1,783,108	0.00%
Subtotal	233,427,822	34,865,222	198,562,600	14.94%
TOTAL REVENUE	359,664,363	43,438,306	316,226,057	12.08%



**RICHLAND SCHOOL DISTRICT TWO
GENERAL FUND
SCHEDULE OF EXPENDITURES
FOR QUARTER ENDING SEPTEMBER 30, 2023**

EXPENDITURES	Budgeted	Actual	Encumbrances	Balance	% of Budget Utilized to Date
Salaries	211,089,532	35,230,020	-	175,859,512	16.69%
Fringe Benefits	92,663,711	15,016,647	-	77,647,064	16.21%
Utilities	10,502,284	2,086,083	199,904	8,216,297	21.77%
Property Contracts	17,000,512	5,561,525	9,178,376	2,260,611	86.70%
Repairs and Maintenance	3,001,261	388,720	1,258,599	1,353,942	54.89%
Purchased Services	13,360,473	2,829,728	7,747,103	2,783,642	79.17%
Supplies & Equipment	6,424,297	1,028,327	1,405,354	3,990,616	37.88%
Other Objects	5,622,293	2,801,429	45,901	2,774,963	50.64%
TOTAL	359,664,363	64,942,479	19,835,237	274,886,647	23.57%



**RICHLAND SCHOOL DISTRICT TWO
EDUCATION IMPROVEMENT ACT FUND
SCHEDULE OF REVENUES AND EXPENDITURES
FOR QUARTER ENDING SEPTEMBER 30, 2023**

DESCRIPTION	Revenue Budgeted	Revenue Received	Expended to Date	Encumbrances	Balance
302 - ADEPT	39,699	39,699	3,808		35,891
303 - STATE AID TO CLASSROOMS	27,285,922	6,815,077	6,815,077		20,470,845
309 - ARTS IN EDUCATION	25,000	-	-	-	25,000
319 - GRADE 10 ASSESSMENTS	46,432	46,432	-	-	46,432
326 - SCIENCE REFURBISHMENT	281,206	191,732	-	50,262	230,944
328 - INDUSTRY CERTIFICATES	54,342	44,342	2,048	25,110	27,184
329 - CAREER & TECH EDUCATION	1,212,430	525,987	60,244	96,177	1,056,009
332 - NATIONAL BOARD CERTIFIED	2,020,712	202,071	353,956	-	1,666,756
335 - READING COACHES	1,238,156	123,816	378,845	-	859,311
341 - CERDEP (CHILD DEV EDUC PROG)	2,764,313	1,021,609	326,482	-	2,437,831
356 - ADULT EDUCATION/STATE EIA	318,519	284,156	134,133	18,243	166,143
357 - SUMMER READING PROGRAM	190,879	190,879	74,174	-	116,705
377 - TEACHER SUPPLIES	591,850	591,850	719,250	-	(127,400)
394 - EEDA AT RISK	14,770	14,770	13,445	-	1,325
395 - EEDA SUPPLIES & MATERIALS	61,376	61,376	31,372	6,894	23,110
397 - AID TO DISTRICTS	10,000	-	10,000	-	-
399 - MISC EIA	11,926	11,926	-	-	11,926
TOTAL	36,167,532	10,165,722	8,922,834	196,686	27,048,012

**RICHLAND SCHOOL DISTRICT TWO
SPECIAL REVENUE FUND
SCHEDULE OF REVENUES AND EXPENDITURES
FOR QUARTER ENDING September 30, 2023**

DESCRIPTION	Revenue				
	Budgeted	Revenue Received	Expended to Date	Encumbrances	Balance
201 - TITLE ONE	900,895	-	1,210,307	325,787	(635,199)
203 - IDEA	2,447,378	-	775,424	830	1,671,124
205 - IDEA - PRESCHOOL	114,719	-	43,753	265	70,701
207 - OCCUPATIONAL EDUCATIOI	114,067	-	126,334	41,839	(54,106)
210 - TITLE IV	341,450	-	65,399	236,182	39,869
218 - ARP ESSER III	28,534,463	-	2,150,016	1,906,415	24,478,032
224 - 21ST CENTURY GRANT	1,374,359	-	2,512	81,079	1,290,768
225 - CRRSA ESSER II	2,061,745	-	2,061,745	-	-
230 - ARP IDEA	503,754	-	347,975	73,167	82,612
232 - MCKINNEY VENTO HOMELE	100,886	-	5,337	6,884	88,665
233 - ARP IDEA PRESCHOOL	20,871	-	-	-	20,871
237 - TITLE I TSI	402,181	-	70,362	225,048	106,771
243 - ADULT ED - FED	138,768	-	72,266	-	66,502
264 - ESOL TITLE III	83,333	-	30,528	14,544	38,261
267 - IMPROVING TEACHER QUAL	658,126	-	159,858	6,035	492,233
278 - MSAP GRANT STEAMM	9,769	-	5,106	-	4,663
279 - GEAR UP 2018 (CENTRAL C/	1,539,249	-	636,159	138,891	764,199
292 - ROTC	52,491	52,491	77,809	-	(25,318)
299 - MEDICAID TRANSFER	803,238	777,693	42,173	282,141	478,924
928 - EEDA CAREER SPECIALIST	231,145	231,145	285,175	-	(54,030)
937 - STUDENT HEALTH & FITNES	193,360	193,360	19,948	-	173,412
Other Funds (36)	5,614,183	4,167,918	341,095	418,768	4,854,320
TOTAL	46,240,430	5,422,607	8,529,281	3,757,875	33,953,274

**RICHLAND SCHOOL DISTRICT TWO
SCHOOL BOARD ACCOUNTS EXPENDITURE REPORT
FOR QUARTER ENDING SEPTEMBER 30, 2023**

DESCRIPTION	Budget	Expenditures	Encumbrances	Remaining Balance
School Board				
Salaries & Benefits	157,842	18,324	-	139,518
TOTAL	157,842	18,324	-	139,518
Services & Supplies				
Audit Services	50,000	-	50,000	-
Legal Services	50,000	19,996	30,004	-
Travel	62,950	6,023	16,918	40,009 (1)
Organizational Dues	60,500	50,550	-	9,950
Other	69,246	20,818	57,069	(8,641) (2)
TOTAL	292,696	97,387	153,991	41,318
GRAND TOTAL	450,538	115,711	153,991	180,836

(1) Each Board Member is allocated \$8,850 for Board related travel including registration costs for seminars, conferences and out of district meetings.

(2) "Other" includes Communication expenses, Supplies and other Professional Service fees.

**RICHLAND SCHOOL DISTRICT TWO
CAPITAL PROJECTS
SCHEDULE OF OUTSTANDING PROJECTS
AS OF SEPTEMBER 30, 2023**

	Project Budget	Cumulative Expenditures to date	Outstanding Encumbrances	Balance Remaining to Complete Project
Fund 530 Projects funded with 2018 Referendum:				
Improvements/Safety/Technology	381,952,000	364,641,777	61,693,938	(44,383,715)
Arts and Athletic Facilities	86,454,000	2,440,885	32,646,577	51,366,538
Total Referendum funded Projects Outstanding	468,406,000	367,082,662	94,340,515	6,982,823