

AMERICAN RESCUE PLAN ACT FUND

111

ACCT NO.	ACCOUNT TITLE	ACTUAL FY 2021-22	UNAUDITED ACTUAL FY 2022-23	ADOPTED BUDGET FY 2023-24	AMENDED BUDGET* FY 2023-24	PROPOSED	Budget Amendment Change
						AMENDED BUDGET FY 2023-24	
BEGINNING FUND BALANCE		6,440,697	12,748,852	12,844,545	12,844,545	12,844,545	
REVENUES							
111.5000.331102	FEDERAL REIMB - AMERICAN RESCUE	144,218	-	-	-	-	
111.5000.361100	INTEREST INCOME	12,691	95,693	-	-	-	
	TOTAL REVENUES	156,909	95,693	-	-	-	
OTHER RESOURCES							
111.223001	UNEARNED REVENUE ¹	6,295,256	-	-	-	-	
111.5000.300100	RESERVES - IN USE OF FUND BALANCE	-	-	-	-	-	
	PRIOR YEAR OPERATING BALANCES	-	-	-	-	-	
	TOTAL OTHER RESOURCES	6,295,256	-	-	-	-	
TOTAL AVAILABLE RESOURCES		6,452,165	95,693	-	-	-	
EXPENDITURES							
111.50005.500310	PROFESSIONAL SERVICES	(208)	-	-	-	-	
111.90005.500520	OPERATING SUPPLIES	4,227	-	-	-	-	
	TOTAL OPERATING COST	4,019	-	-	-	-	
111.50005.500652	CAPITAL OUTLAY - OTHER	139,990	-	-	-	-	
	TOTAL CAPITAL OUTLAY	139,990	-	-	-	-	
111.90005.500923	Transfer Out - General Fund	-	-	-	-	10,000,000	
	TOTAL TRANSFERS OUT	-	-	-	-	10,000,000	
TOTAL AMERICAN RESCUE PLAN ACT FUND EXPENSES		144,009	-	-	-	10,000,000	10,000,000
	USE OF FUND BALANCE	-	-	-	-	-	
	PRIOR YEAR OPERATING BALANCES	-	-	-	-	-	
Ending Fund Balance		12,748,852	12,844,545	12,844,545	12,844,545	2,844,545	(10,000,000)

* Amended Budget includes approved amendments to the budget and/ or carryovers of previous year's projects.

* YTD = Year to Date

¹ Actual 2021 and 2022 column ending fund balance do not match the financial statements, as the federal reimbursement amount received has been placed in an unearned revenue account in accordance with GAAP