

Alamance County

FINANCE DEPARTMENT
124 West Elm Street
Graham, North Carolina 27253

MEMORANDUM

To: Heidi York, County Manager

From: Susan Evans, Finance Officer

Date: July 11, 2023

Re: 4rd Quarter Financials - Attached are FY23 financials through June 2023, unaudited

Alamance County Report Highlights:

1. Property Tax Revenues: Collections of \$104,720,349 are 99.4% of the FY23 budget. Current collections are \$2,013,753 higher than June 2022 collections of \$102,706,597.
2. Sales Tax Revenue collections of \$39,457,234 are 84.3% of the FY23 budget. The July 23 Sales Tax distribution, which incurred in April 2023, is \$3.3 million. The YTD FY23 Sales Tax distribution received is \$1.6 million higher (4.69%) than June 2022.
3. The FY23 Medicaid Hold Harmless collections are currently \$930,665 higher than the budgeted \$2,586,172. The Medicaid Hold Harmless collections of \$3,516,837 could revert back to the state in Fall 2023 based on regulatory computations.
4. All Other Revenues (not including property or sales tax) of \$34,612,185 are 73% of budget.
5. General Fund expenditures are 85% of budget. Personnel expenditures through March 2023 of \$74,491,241 are 93.5% of budget. Education expenditures are \$55,416,784 (99.4%) of \$55,733,835 budget. Debt Service expenditures are 57.3% of budget or \$20,620,054.
6. Expenditures for Grant Funds of \$2,647,382 exceed revenues of \$2,249,311 by \$307,359.
7. ARP funds of \$32,925,136 has earned \$1,102,305 of investment earnings through June 2023. ARP expenditures and encumbrances through June 2023 are \$12,566,450. \$19,363,363 of the total allocation is available to be budgeted.
8. The State Capital Infrastructure Fund (SCIF) includes \$16,459,270 of revenues and \$519,219 of investment earnings through June 2023. SCIF expenditures and encumbrances through March 2023 are \$8,214,480 with \$8,284,790 left to be expended.
9. The Emergency Telephone Fund (E-911) expenditures exceed the revenues by \$34,162.
10. Opioid Settlement Fund revenues of \$1,150,560 are 13% of budget.

Alamance County

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11. Capital Reserve Fund and Capital Project Fund Reports for Alamance County, Alamance-Burlington School System, and Alamance Community College through June 2023 are included for review.
12. Landfill operation revenues exceed expenditures by \$2,377,010.
13. Employee Insurance Fund revenues exceed expenditures by \$2,163,079.
14. Workers' Compensation Fund expenditures exceed revenues by \$196,381.

Alamance Community College Report Highlights:

June report was unavailable.

Alamance-Burlington School System Report Highlights:

\$48,102,848	Local Revenues to-date (\$35,109,239 from County)
<u>(\$49,360,039)</u>	Local Expenditures per report
\$ 1,257,191	Local Expenditures in excess of Revenues (Local operating funds)
\$52,368,126	Capital Outlay Expenditures

Fund Summary
June 2023

Annual Funds

	<u>Fund Balance-July 1</u>	<u>Revenues</u>	<u>Expenses</u>	<u>Other Financing Sources</u>	<u>Ending Fund Balance</u>
General Fund	84,774,404.00	192,923,703.12	191,512,135.19	43,279.80	86,229,251.73
Emergency Telephone Fund	732,823.00	613,990.62	655,187.16	7,034.37	698,660.83
County Building Capital Reserve Fund	7,928,828.00	193,932.99	-	-	8,122,760.99
Schools Capital Reserve Fund	12,744,846.00	171,708.40	-	(8,145,177.50)	4,771,376.90
ACC Capital Reserve Fund	2,147,450.00	52,436.34	-	-	2,199,886.34
Landfill	22,410,100.00	7,049,719.73	4,672,709.47	-	24,787,110.26
Employee Health Insurance Fund	5,983,319.00	14,248,001.13	12,084,921.69	-	8,146,398.44
Worker's Compensation Fund	1,264,643.00	1,277,995.19	1,474,376.08	-	1,068,262.11

Multi-year Funds

	<u>Revenues</u>	<u>Expenses</u>	<u>Other Financing Sources</u>	<u>Ending Fund Balance</u>
Grant Fund	2,249,311.06	2,647,381.57	90,712.00	(307,358.51)
American Rescue Fund	34,027,440.80	5,657,310.00	(6,909,139.99)	21,460,990.81
State Appropriations Act Fund	16,978,488.31	8,214,480.04	-	8,764,008.27
Opioid Settlement Fund	1,150,559.73	-	-	1,150,559.73
Renovation/Repair Project Fund	43,397.86	14,367,656.93	14,214,152.73	(110,106.34)
Mental Health Diversion Center	1,200,000.00	-	-	1,200,000.00
Rudd Street Project Fund	2,739,242.40	2,724,310.40	-	14,932.00
ACC Capital Project Fund	759,744.23	51,528,550.64	54,836,129.36	4,067,322.95
Schools Capital Project Fund	46,719,889.63	319,488,463.22	318,914,517.68	46,145,944.09

Alamance County, North Carolina
Statement of Revenues, Expenditure and Changes in Fund Balances
For the Period Ending: June 30, 2023

General Fund

	6/30/2023					Prior Year-to-date 6/30/2022
	Budget	Actual	Encumbrances	Over (Under) Budget	% of Budget	Actual
Revenue:						
Property Taxes	105,308,365	104,720,349	-	(588,016)	99.4%	102,706,597
Sales Taxes	46,813,469	39,457,234	-	(7,356,235)	84.3%	36,775,744
Other Taxes and Licenses	3,822,890	3,098,407	-	(724,483)	81.0%	3,598,043
Unrestricted Intergovernmental	265,000	269,775	-	4,775	101.8%	235,027
Restricted Intergovernmental	31,785,068	27,432,831	-	(4,352,237)	86.3%	27,486,963
Sales and Services	10,613,828	11,021,537	-	407,709	103.8%	9,595,164
Licenses and Permits	2,142,575	2,074,781	-	(67,794)	96.8%	1,857,493
Investment Earnings	150,000	2,739,649	-	2,589,649	1826.4%	64,583
Miscellaneous	18,363,629	2,109,140	-	(16,254,489)	11.5%	3,313,991
Total Revenues	219,264,825	192,923,703	-	(26,341,121)	88.0%	185,633,604
Expenditures:						
General Government	17,619,927	13,199,750	586,385	(3,833,792)	78.2%	12,490,398
Central Services	9,832,720	7,156,859	909,904	(1,765,958)	82.0%	6,193,476
Public Safety	52,739,419	49,109,611	1,176,679	(2,453,129)	95.3%	44,564,827
Transportation	266,809	260,681	-	(6,128)	97.7%	132,656
Environmental Protection	92,736	83,656	-	(9,080)	90.2%	71,179
Economic & Physical Development	5,458,169	3,978,289	3,987	(1,475,893)	73.0%	3,081,370
Health	13,500,676	11,372,381	144,311	(1,983,984)	85.3%	11,432,885
Social Services	26,499,780	20,305,422	377,504	(5,816,854)	78.0%	20,315,616
Other Human Services	4,264,682	3,743,508	23,877	(497,296)	88.3%	3,209,699
Education	55,733,835	55,416,784	-	(317,051)	99.4%	51,799,928
Culture & Recreation	7,609,669	6,265,140	473,212	(871,317)	88.5%	5,166,185
Debt Service	35,979,455	20,620,054	-	(15,359,401)	57.3%	21,152,781
Contingency	-	-	-	-		
Total Expenditures	229,597,877	191,512,135	3,695,859	(34,389,883)	85.0%	179,611,000
Revenues Over (Under) Expenditures	(10,333,052)	1,411,568	(3,695,859)	8,048,761		6,022,604
CAPITAL FINANCE PLAN:						
Other Financing Sources						
Operating Transfers In -						
From County Buildings Capital Reserve	365,913	-	-	(365,913)		-
Operating Transfers Out - To County CIP & ABSS Capital Reserve	(5,612,257)	(7,034)	-	5,605,223		(5,675,950)
Bond Proceeds	-	-	-	-		-
Appropriated Fund Balance	15,549,396	-	-	(15,549,396)		-
Budgeted Surplus	-	-	-	-		-
Sale of Surplus Property	30,000	50,314	-	20,314		18,945
Installment Loan Proceeds	-	-	-	-		-
Total Other Financing Sources	10,333,052	43,280	-	(10,289,772)		(5,657,005)
Revenues and Other Sources Over (Under)						
Expenditures and Other Uses		1,454,848	(3,695,859)	(2,241,011)		365,599
Fund Balances						
Beginning of Year-July 1		<u>84,774,404</u>				
Ending of Month-June 2023 Unaudited		<u><u>86,229,252</u></u>				

General Fund

Revenue:

Property Taxes

Taxes collected by the County for real, personal and business property.

Sales Taxes

The County's Sales Tax rate is 2%. This revenue what has been collected by the North Carolina Department of Revenue for the County. There is a two month period from when the taxes are collected and the County receives the revenue. Taxes collected in July are received in September.

Other Taxes and Licenses

By North Carolina General Statutes, there are other taxes and licenses a County is authorize to impose and collect. This category reflects the collection of Real Property Transfer Tax, Rental Vehicle Tax, PART Vehicle Tax, Heavy Equipment Rental Tax, Beer & Wine License, Cable TV Franchise Tax, Landfill Franchise Tax, Occupancy Tax and ABC Net Revenues.

Unrestricted Intergovernmental

Revenues received from another governmental agency that are not restricted for a specific purpose.

Restricted Intergovernmental

Revenues received from another governmental agency that are restricted for a specific purpose. This includes Federal and State funding.

Sales and Services

There are several services for which the County charges a fee to the citizens or businesses who utilize them. These include Emergency Medical Services, Passport Services, Sheriff Fees, Hazardous Materials Fees, Fire Inspection Fees, Health Clinic Fees, Dental Clinic Fees, Library Services and Parks Fees.

Licenses and Permits

Building and Inspection Permits and Register of Deeds Recording fees are the primary source of revenue in this category.

Investment Earnings

The County earns interest on our investments. These investments are limited to what is approved by NCGS 159-30.

Miscellaneous

Other revenues which do not meet the definitions above are categorized as Miscellaneous. This also includes grants receive that are not from another governmental agency.

Expenditures:

General Government

Includes expenditures for the following County departments: Governing Body, County Manager, Planning, Human Resources, Finance, Purchasing, Tax Administration, Revaluation, GIS Mapping, Legal, Board of Elections and Register of Deeds. This also includes funding for the Clerk of Courts Office, Superior and District Court Judges and the District Attorney's Office.

Central Services

Includes expenditures for the following County departments: Information Technology, Print Shop and Maintenance

Public Safety

Includes expenditures for the following County departments: Sheriff's Office, School Resource Officers, Jail, Emergency Management, Fire Marshal Office, Inspections, Emergency Medical Service and Central Communications. There is also funding for the Medical Examiner, Alamance County Rescue and Animal Shelter. SARA Management is also included in this category, but does not rely on County funds. This department is funded through Hazardous Materials Fees.

Transportation

Includes expenditures for the Rural Operating Assistance Program Grant. This funds for the Workfirst Program, Rural General Public Program and the Elderly and Disabled Transportation Assistance Program.

Environmental Protection

Includes expenditures for the NC Division of Forestry. The State and County share the cost of these services. The State is responsible for 60% and the County 40%.

Economic & Physical Development

Includes expenditures for the following: Alamance County Chamber of Commerce, Airport Authority, Piedmon Conservation Council, Tourism Development Authority, PART Vehicle, NC Agriculture Extension Office, Soil and Water Conservation Office as well as various Economic Development incentives.

Health

Includes expenditures for the Health Department. The Dental Clinic, which is funded 100% through patient fees and WIC is a Federally funded program.

Social Services

Includes expenditures for the Department of Social Services. This also includes the following grants: Elder Justice and Family Justice Center.

Other Human Services

Includes expenditures for the Veteran Services department, which is a County department. This also includes funding for the following: Office of Juvenile Justice Grant, Home Care

Education

Current Expense and Capital Outlay funding for the Alamance-Burlington School System and Alamance Community College

Culture & Recreation

Included expenditures for the Alamance County Library System and Parks Department. Also includes a grant for North Park and outside agency funding for the Historic Museum, Arts Association of Alamance County, NC Symphony and the African-American Cultural History Museum.

Debt Service

Principal and interest payments for debt service on various County capital projects, Alamance-Burlington School System and Alamance Community College bonds.

Contingency

Allocations made for emergency purchases not budget elsewhere.

CAPITAL FINANCE PLAN:

Other Financing Sources

Operating Transfers In - From ACC Capital Reserve

Per the Financial plan, funds from the Alamance Community College will be transferred into the General Fund for debt service.

Operating Transfers Out - To County CIP & ABSS Capital Reserve

Funds have been budgeted to be transferred from the General Fund into the Repair/Renovation Fund for County CIP Projects and Restricted Sales Tax Article funds to be transferred to the ABSS Capital Reserve Fund.

Bond Proceeds

Proceeds from a bond sale are budgeted to fund a long-term capital project. The proceeds are budgeted with a corresponding entry for the expense.

Appropriated Fund Balance

Fund Balance is budgeted to maintain a balanced budgeted between revenues and expenditures.

Sale of Surplus Property

This revenue comes from the sale of surplus property.

Installment Loan Proceeds

Proceeds from an installment loan to purchase equipment or fund a capital project. The proceeds are budgeted with an corresponding entry for the expense.

**Debt Service Schedule
FY 22-23**

Bonds	Payment Due	Principal Payment	Interest Payment	Total Payment
Refunding Bonds 09/12-ABSS	08/01/22	-	210,598.95	210,598.95
	02/01/23	3,295,632.48	210,598.95	3,506,231.43
	Total	3,295,632.48	421,197.90	3,716,830.38
Public Improvement-04/21-ABSS	11/01/22	-	2,251,025.00	2,251,025.00
	05/01/23	6,525,000.00	2,251,025.00	8,776,025.00
	Total	6,525,000.00	4,502,050.00	11,027,050.00
Tech Center (8/11/16)-ACC	08/01/22	-	163,687.50	163,687.50
	02/01/23	750,000.00	163,687.50	913,687.50
	Total	750,000.00	327,375.00	1,077,375.00
Refunding Bonds 09/12-ACC	11/01/22	-	64,501.05	64,501.05
	05/01/23	1,009,367.52	64,501.05	1,073,868.57
	Total	1,009,367.52	129,002.10	1,138,369.62
Public Improvement-04/21-ACC	11/01/22	-	356,725.00	356,725.00
	05/01/23	1,035,000.00	356,725.00	1,391,725.00
	Total	1,035,000.00	713,450.00	1,748,450.00
FY 22-23 Bond Payments		12,615,000.00	6,093,075.00	18,708,075.00

Installment loans	Payment Due	Principal Payment	Interest Payment	Total Payment
Radios	12/07/22	221,364.30	12,214.68	233,578.98
	06/07/23	223,755.03	9,823.94	233,578.97
Total		445,119.33	22,038.62	467,157.95
Equipment	09/01/22	195,255.66	5,408.96	200,664.62
	03/01/23	197,042.24	3,622.37	200,664.61
Total		392,297.90	9,031.33	401,329.23
Rescue Truck/Equipment	10/06/22	43,924.31	6,075.69	50,000.00
	04/06/23	44,260.33	5,739.67	50,000.00
Total		88,184.64	11,815.36	100,000.00
Voting Equipment	08/01/22	141,556.17	5,456.28	147,012.45
	02/01/23	142,900.96	4,111.49	147,012.45
Total		284,457.13	9,567.77	294,024.90
QSCB-Career Tech Center	09/01/22	276,606.73	51,909.55	328,516.28
	03/01/23	276,606.73	44,344.35	320,951.08
Total		553,213.46	96,253.90	649,467.36
FY 22-23 Installment loan payments		1,763,272.46	148,706.98	1,911,979.44
Total Debt Service Payments		14,378,272.46	6,241,781.98	20,620,054.44

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Grant Fund

	6/30/2023		
	Budget	Actual	Over (Under) Budget
			% of Budget
Revenue:			
Restricted Intergovernmental:			
OVW grant	362,698	348,829	(13,869)
COPS grant	375,000	359,087	(15,913)
FJC GCC grant	1,694,904	1,337,591	(357,313)
BJA-Justice & Mental Health grant	750,000	88,918	(661,082)
Library State Aid Grant	114,886	114,886	-
Investment Earnings	-	-	-
Total Revenues	<u>3,297,487</u>	<u>2,249,311</u>	<u>(1,048,176)</u>
Expenditures:			
OVW grant	<u>362,698</u>	<u>348,829</u>	<u>(13,869)</u>
COPS grant:			
Salaries & Wages	365,802	429,369	63,567
Fringe Benefits	<u>174,125</u>	<u>184,909</u>	<u>10,784</u>
Total COPS expenditures	<u>539,927</u>	<u>614,278</u>	<u>74,351</u>
FJC GCC grant:			
Salaries & Wages	689,011	508,535	(180,476)
Overtime Pay	153	153	-
Vacation Leave Pay-Out	3,117	3,117	-
Fringe Benefits	226,290	171,237	(55,052)
Worker's Compensation	2,900	2,307	(593)
Supplies-Computer	3,673	3,673	-
Supplies-Department	251,978	222,274	(29,704)
Training Expense	109,055	89,595	(19,460)
Participant Travel	2,219	2,219	-
Telephone & Postage	3,460	3,460	-
Printing	460	460	-
Advertising	6,762	6,762	-
Contracted Services	362,169	325,449	(36,720)
Capital Outlay-Equipment	<u>33,657</u>	<u>33,657</u>	<u>-</u>
Total FJC GCC grant	<u>1,694,904</u>	<u>1,372,898</u>	<u>(322,005)</u>
BJA-Justice & Mental Health grant:			
Contracted Services	<u>750,000</u>	<u>291,955</u>	<u>(458,045)</u>
Library State Aid grant:			
May Memorial	40,000	-	(40,000)
Graham	13,000	12,868	(132)
Mebane	2,500	-	(2,500)
Future Projects	<u>59,386</u>	<u>6,554</u>	<u>(52,832)</u>
Total COPS expenditures	<u>114,886</u>	<u>19,422</u>	<u>(95,464)</u>
Total Expenditures	<u>3,347,528</u>	<u>2,647,382</u>	<u>(719,568)</u>
Revenues Over (Under) Expenditures	<u>(50,041)</u>	<u>(398,071)</u>	<u>(328,608)</u>
Other Financing Sources:			
Operating Transfers In	164,927	90,712	(74,215)
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources	<u>164,927</u>	<u>90,712</u>	<u>(74,215)</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(307,359)	(402,823)
Fund Balances			
Ending of Month-June 2023 Unaudited		<u>(307,359)</u>	

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

American Rescue Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental	32,925,136	32,925,136	-	100.0%
Investment Earnings	-	1,102,305	1,102,305	
Total Revenues	32,925,136	34,027,441	1,102,305	103.3%
Expenditures:				
American Rescue Plan Act	19,363,363	-	(19,363,363)	0.0%
Wages & Benefits - Supplant	3,538,372	3,538,372	(0)	100.0%
Public Health Response - Supplant	207,872	207,872	0	100.0%
Wages & Benefits - Approved Positions	514,179	220,839	(293,340)	42.9%
EMS UV Sanitation	130,000	28,408	(101,592)	21.9%
Detention Health Software	49,860	49,860	-	100.0%
Crossroads	-	-	-	#DIV/0!
ACC Water & Sewer Project	500,000	-	(500,000)	0.0%
HSC HVAC Project	1,712,350	1,611,959	(100,391)	94.1%
Total Expenditures	26,015,996	5,657,310	(20,358,686)	21.7%
Revenues Over (Under) Expenditures	6,909,140	28,370,131	21,460,991	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	(6,909,140)	(6,909,140)	-	
Total Other Financing Sources	(6,909,140)	(6,909,140)	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		21,460,991	21,460,991	
Fund Balances				
Ending of Month-June 2023 Unaudited		21,460,991		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

2021 State Appropriations Act

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Eli Whitney Project	75,000	75,000	-	100.0%
Glencoe Museum Project	40,000	-	(40,000)	0.0%
Diversion Center Project	500,000	500,000	-	100.0%
Emergency Services Building Project	15,000,000	15,000,000	-	100.0%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	84,270	84,270	-	100.0%
Investment Earnings:				
Eli Whitney Project	-	2,077	2,077	
Glencoe Museum Project	-	-	-	
Diversion Center Project	-	19,114	19,114	
Emergency Services Building Project	-	495,162	495,162	
Sheriff-Public Safety Project	-	2,866	2,866	
Total Revenues	16,499,270	16,978,488	479,219	102.9%
Expenditures:				
Eli Whitney Project	75,000	72,964	(2,036)	97.3%
Glencoe Museum Project	40,000	-	(40,000)	0.0%
Diversion Center Project	500,000	-	(500,000)	0.0%
Emergency Services Building Project	15,000,000	7,304,954	(7,695,046)	48.7%
Emergency Equipment Project	800,000	800,000	-	100.0%
Sheriff-Public Safety Project	84,270	36,562	(47,707)	43.4%
Total Expenditures	16,499,270	8,214,480	(8,284,790)	49.8%
Revenues Over (Under) Expenditures	-	8,764,008	8,764,008	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		8,764,008	8,764,008	
Fund Balances Ending of Month-June 2023 Unaudited		8,764,008		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Emergency Telephone Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Wireless Enhanced 911	891,557	598,440	(293,117)	67.1%
Investment Earnings	1,000	15,551	14,551	1555.1%
Total Revenues	892,557	613,991	(278,566)	68.8%
Expenditures:				
Primary-County				
E911:Phone	240,658	162,752	(77,907)	67.6%
E911:Software	247,713	167,486	(80,226)	67.6%
E911:Hardware	306,757	273,807	(32,949)	89.3%
E911:Training	25,000	16,350	(8,650)	65.4%
Secondary-Burlington				
E911:Phone		34,792	34,792	
E911:Software	189,011	-	(189,011)	0.0%
Total Expenditures	1,009,139	655,187	(353,951)	64.9%
Revenues Over (Under) Expenditures	(116,582)	(41,197)	75,385	
Other Financing Sources:			-	
Operating Transfers In	7,034	7,034	-	
Operating Transfers Out	-	-	-	
Appropriated Fund Balance	109,547		(109,547)	
Total Other Financing Sources	116,582	7,034	(109,547)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(34,162)	(34,162)	
Fund Balances				
Beginning of Year-July 1		732,823		
Ending of Month-June 2023 Unaudited		698,661		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Opioid Settlement Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Opioid Settlement Fund	8,874,733	1,150,560	(7,724,173)	13.0%
Investment Earnings	-	-	-	
Total Revenues	<u>8,874,733</u>	<u>1,150,560</u>	<u>(7,724,173)</u>	13.0%
Expenditures:				
Opioid Settlement Fund	8,874,733	-	(8,874,733)	0.0%
Revenues Over (Under) Expenditures	<u>-</u>	<u>1,150,560</u>	<u>1,150,560</u>	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		1,150,560	1,150,560	
Fund Balances				
Ending of Month-June 2023 Unaudited		<u><u>1,150,560</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

County Building Capital Reserve Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	1,000	193,933	192,933	19393.3%
Expenditures:				
County Building Capital Reserve Fund	-	-	-	
Revenues Over (Under) Expenditures	<u>1,000</u>	<u>193,933</u>	<u>192,933</u>	
Other Financing Sources:			-	
Operating Transfers In	1,479,223	-	(1,479,223)	
Operating Transfers Out	<u>(1,480,223)</u>	<u>-</u>	<u>1,480,223</u>	
Total Other Financing Sources	<u>(1,000)</u>	<u>-</u>	<u>1,000</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	193,933	193,933	
Fund Balances				
Beginning of Year-July 1		7,928,828		
Ending of Month-June 2023 Unaudited		<u><u>8,122,761</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Schools Capital Reserve Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	1,000	171,708	170,708	17170.8%
Expenditures:				
County Building Capital Reserve Fund	-	-	-	
Revenues Over (Under) Expenditures	<u>1,000</u>	<u>171,708</u>	<u>170,708</u>	
Other Financing Sources:			-	
Operating Transfers In	2,721,481	-	(2,721,481)	
Operating Transfers Out	(10,730,709)	(8,145,178)	2,585,531	
Appropriated Fund Balance	<u>8,008,228</u>	<u>-</u>	<u>(8,008,228)</u>	
Total Other Financing Sources	<u>(1,000)</u>	<u>(8,145,178)</u>	<u>(8,144,178)</u>	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	(7,973,469)	(7,973,469)	
Fund Balances				
Beginning of Year-July 1		12,744,846		
Ending of Month-June 2023 Unaudited		<u><u>4,771,377</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

ACC Capital Reserve Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	1,000	52,436	51,436	5243.6%
Expenditures:				
County Building Capital Reserve Fund	-	-	-	
Revenues Over (Under) Expenditures	1,000	52,436	51,436	
Other Financing Sources:			-	
Operating Transfers In	330,302	-	(330,302)	
Operating Transfers Out	(331,302)	-	331,302	
Total Other Financing Sources	(1,000)	-	1,000	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	52,436	52,436	
Fund Balances				
Beginning of Year-July 1		2,147,450		
Ending of Month-June 2023 Unaudited		2,199,886		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Renovations/Repair Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	<u>38,616</u>	<u>43,398</u>	<u>4,782</u>	112.4%
Expenditures:				
Issuance Cost	97,964	50,594	(47,370)	51.6%
Jail-Foundation Stabilization	105,037	48,427	(56,610)	46.1%
Jail-Renovation Project	77,000	71,606	(5,394)	93.0%
HSC-Elevator	565,039	513,672	(51,368)	90.9%
JB Allen Courthouse-Roof	205,362	205,362	-	100.0%
Historic Courthouse-Roof	146,904	146,904	-	100.0%
Jail-Air Handlers	433,871	433,361	(510)	99.9%
HSC-HVAC	398,369	334,806	(63,563)	84.0%
FY 20 Chiller	106,060	106,060	-	100.0%
EMS Garage-Roof	14,860	14,860	-	100.0%
JB Allen Courthouse-Soil Stabilization	165,058	149,009	(16,049)	90.3%
Family Justice Center-Roof	13,500	13,500	-	100.0%
New Election Building	1,923,310	1,440,587	(482,723)	74.9%
Completed Projects	<u>10,838,910</u>	<u>10,838,910</u>	<u>-</u>	100.0%
Total Expenditures	15,091,244	14,367,657	(723,587)	
Revenues Over (Under) Expenditures	<u>(15,052,628)</u>	<u>(14,324,259)</u>	<u>728,369</u>	
Other Financing Sources:				
Installment Loan Proceeds	9,400,000	9,400,000	-	
Operating Transfers In	6,490,707	5,652,232	(838,475)	
Operating Transfers Out	<u>(838,079)</u>	<u>(838,079)</u>	<u>-</u>	
Total Other Financing Sources	<u>15,052,628</u>	<u>14,214,153</u>	<u>(838,475)</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	(110,106)	(110,106)	
Fund Balances				
Ending of Month-June 2023 Unaudited		<u>(110,106)</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Mental Health Diversion Center

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Cardinal Innovations	1,200,000	1,200,000	-	100.0%
Investment Earnings	-	-	-	
Total Revenues	1,200,000	1,200,000	-	100.0%
Expenditures:				
Mental Health Diversion Center	1,200,000	-	(1,200,000)	0.0%
Revenues Over (Under) Expenditures	-	1,200,000	1,200,000	
Other Financing Sources:			-	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	-	-	-	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		1,200,000	1,200,000	
Fund Balances				
Ending of Month-June 2023 Unaudited		1,200,000		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Rudd Street Project Fund

	6/30/2023		
	Budget	Actual	Over (Under) Budget % of Budget
Revenue:			
Ron Petree Trust Fund Grant	3,000,000	2,739,242	(260,758) 91.3%
Total Revenues	3,000,000	2,739,242	(260,758) 91.3%
Expenditures:			
Elderly Services	125,000	-	(125,000) 0.0%
Rudd Street Building	2,875,000	2,724,310	(150,690)
Revenues Over (Under) Expenditures	3,000,000	2,724,310	(275,690)
Other Financing Sources:			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Total Other Financing Sources	-	-	-
Revenues and Other Sources Over (Under) Expenditures and Other Uses		14,932	(275,690)
Fund Balances			
Ending of Month-June 2023 Unaudited		14,932	

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

ACC Capital Project Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Investment Earnings	<u>583,011</u>	<u>759,744</u>	<u>176,733</u>	130.3%
Expenditures:				
General construction-ACC	4,500,000	4,500,000	-	100.0%
Bond issuance cost	196,400	193,605	(2,794)	98.6%
Glass replacement	300,000	300,000	-	100.0%
General Construction-Allied Health Building	6,481,843	6,481,843	-	100.0%
General Construction-Literacy Building	1,647,589	1,647,589	-	100.0%
General Construction-Tech Center	16,033,309	16,033,309	-	100.0%
Bond projects	<u>42,100,000</u>	<u>22,372,204</u>	<u>(19,727,796)</u>	53.1%
Total Expenditures	71,259,141	51,528,551	(19,730,590)	
Revenues Over (Under) Expenditures	<u>(70,676,129)</u>	<u>(50,768,806)</u>	<u>19,907,323</u>	
Other Financing Sources:				
Bond Proceeds	63,550,529	47,710,529	(15,840,000)	
Bond Premium	4,237,516	4,237,516		
Operating Transfers In	7,946,449	6,594,679	(1,351,770)	
Operating Transfers Out	<u>(5,058,365)</u>	<u>(3,706,595)</u>	<u>1,351,770</u>	
Total Other Financing Sources	<u>70,676,129</u>	<u>54,836,129</u>	<u>(15,840,000)</u>	
Revenues and Other Sources Over (Under) Expenditures and Other Uses	-	4,067,323	4,067,323	
Fund Balances				
Ending of Month-June 2023 Unaudited		<u><u>4,067,323</u></u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Schools Capital Project Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Restricted Intergovernmental:				
Public School Building Capital Fund lottery	27,066,522.43	26,500,091.34	(566,431.09)	97.9%
Public School Building Capital Fund renov & repair	212,400.00			
Public School Capital Building Fund	14,034,455.46	14,034,455.46	-	100.0%
Local Funds	35,573.00	35,573.00	-	100.0%
Total Restricted Intergovernmental	41,348,950.89	40,570,119.80	(566,431.09)	
Investment Earnings	3,950,331.37	5,572,515.39	1,622,184.02	141.1%
Sales Tax Refund	577,254.44	577,254.44	-	100.0%
Total Revenues	45,876,536.70	46,719,889.63	843,352.93	101.8%
Expenditures:				
Five-year Capital Improvement Plan	12,011,519.72	12,011,519.72	-	100.0%
State Lottery Projects:				
Alexander Wilson Elementary	225,749.58	225,749.58	-	100.0%
AO Elementary	1,283,860.03	1,238,860.03	(45,000.00)	96.5%
Broadview Middle	483,110.69	479,510.69	(3,600.00)	99.3%
EM Yoder Elementary	87,070.99	87,070.99	-	100.0%
Eastern High	538,563.99	273,563.99	(265,000.00)	50.8%
Eastlawn Elementary	113,967.50	113,967.50	-	100.0%
EM Holt Elementary	102,966.17	102,966.17	-	100.0%
Elon Elementary	92,478.79	92,478.79	-	100.0%
BE Jordan Elementary	1,408,296.17	1,408,296.17	-	100.0%
Garrett Elementary	70,000.00	70,000.00	-	100.0%
Graham High	279,511.09	279,511.09	-	100.0%
Graham Middle	74,429.77	74,089.97	(339.80)	99.5%
Grove Park Elementary	124,774.01	124,774.01	-	100.0%
Newlin Elementary	73,603.97	73,603.97	-	100.0%
Haw River Elementary	28,341.56	28,341.56	-	100.0%
Hillcrest Elementary	104,738.33	104,738.33	-	100.0%
Cummings High	1,216,276.95	1,143,997.29	(72,279.66)	94.1%
Smith Elementary	153,620.17	153,620.17	-	100.0%
North Graham Elementary	161,772.98	161,772.98	-	100.0%
Pleasant Grove Elementary	3,797.00	3,797.00	-	100.0%
R Homer Andrews Elementary	151,394.20	151,394.20	-	100.0%
Ray Street Academy	127,822.68	127,822.68	-	100.0%
Sellers-Gunn Center	2,019.49	2,019.49	-	100.0%
South Graham Elementary	204,963.82	204,963.82	-	100.0%
South Mebane Elementary	130,730.79	130,730.79	-	100.0%
Southern High	477,473.26	477,473.26	-	100.0%
Southern Middle	147,612.01	147,612.01	-	100.0%
Sylvan Elementary	1,184,382.52	1,184,382.52	-	100.0%
Turrentine Middle	213,226.01	213,226.01	-	100.0%
Williams High	259,333.35	92,233.35	(167,100.00)	35.6%
Western High	630,027.28	616,915.65	(13,111.63)	97.9%
Western Middle	1,203,833.07	1,203,833.07	-	100.0%
Woodlawn Middle	224,161.33	224,161.33	-	100.0%
Renovation & Repair Fund Projects:				
Graham High	50,000.00	-	(50,000.00)	0.0%
Hawfields Middle	45,000.00	-	(45,000.00)	0.0%
Sylvan Elementary	7,400.00	-	(7,400.00)	0.0%
Turrentine Middle	110,000.00	-	(110,000.00)	0.0%
2006 Bond Reallocation projects	4,363,089.32	4,292,719.78	(70,369.54)	98.4%
2018 Bond projects	149,822,005.00	123,233,957.05	(26,588,047.95)	82.3%
Capital Reserve Projects	24,628,708.27	6,920,280.66	(17,708,427.61)	28.1%
Completed Projects	155,387,872.17	155,387,872.17	-	100.0%
School bond interest costs	5,083,732.89	5,083,732.89	-	100.0%

School debt issue costs	<u>1,737,817.46</u>	<u>1,540,902.49</u>	<u>(196,914.97)</u>	88.7%
Total Expenditures	364,831,054.38	319,488,463.22	(45,342,591.16)	87.6%
Revenues Over (Under) Expenditures	<u>(318,954,517.68)</u>	<u>(272,768,573.59)</u>	<u>46,185,944.09</u>	
Other Financing Sources:				
Transfers in:				
From General Fund	9,799,930.51	9,799,930.51	-	100.0%
From County Buildings Capital Project Fund	92,332.00	92,332.00	-	100.0%
From Schools Capital Reserve Fund	67,334,942.03	67,294,942.03	(40,000.00)	99.9%
Transfers out:				
To General Fund	(23,419,988.29)	(23,419,988.29)	-	100.0%
To Schools Capital Reserve Fund	(18,226,694.95)	(18,226,694.95)	-	100.0%
Long-term debt issued	296,030,826.65	296,030,826.65	-	100.0%
Refunding bonds issued	33,830,000.00	33,830,000.00	-	100.0%
Premium	25,849,610.25	25,849,610.25	-	100.0%
Payment to refunded bond escrow agent	<u>(72,336,440.52)</u>	<u>(72,336,440.52)</u>	<u>-</u>	100.0%
Total Other Financing Sources	<u>318,954,517.68</u>	<u>318,914,517.68</u>	<u>(40,000.00)</u>	
Revenues and Other Sources Over (Under)				
Expenditures and Other Uses	-	46,145,944.09	46,145,944.09	
Fund Balances				
Ending of Month-June 2023 Unaudited		<u>46,145,944.09</u>		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Landfill Enterprise Fund

	6/30/2023				Prior Year-to-date 6/30/2022
	Budget	Actual	Over (Under) Budget	% of Budget	Actual
Revenue:					
Other Taxes and Licenses	363,000	369,310	6,310	101.7%	421,393
Sales and Services	5,000,000	6,042,496	1,042,496	120.8%	5,368,389
Investment Earnings	53,826	495,575	441,749	920.7%	19,802
Miscellaneous	100,000	142,338	42,338	142.3%	640,969
Total Revenues	<u>5,516,826</u>	<u>7,049,720</u>	<u>1,532,894</u>	127.8%	<u>6,450,553</u>
Expenditures:					
Personnel Cost	1,870,418	1,581,243	(289,175)	84.5%	1,393,424
Operational Cost	2,759,870	1,901,071	(858,799)	68.9%	2,194,550
Capital Outlay-Equipment	615,000	196,807	(418,193)	32.0%	461,220
Capital Outlay-Vehicles	175,000	177,006	2,006	0.0%	34,209
Capital Outlay-Land	79,684	79,684	-	0.0%	-
Capital Outlay-Building	-	-	-	-	-
Capital Outlay-Other Improvement	7,484,743	678,735	(6,806,008)	9.1%	739,522
Convenience Asphalt Repair	-	-	-	-	-
New Permit Existing Landfill	-	-	-	-	200,822
New Cell Prerequisite Work	60,801	58,164	(2,637)	95.7%	-
Contingency	-	-	-	0.0%	-
Total Expenditures	<u>13,045,515</u>	<u>4,672,709</u>	<u>(8,372,806)</u>	35.8%	<u>5,023,747</u>
Revenues Over (Under) Expenditures	<u>(7,528,689)</u>	<u>2,377,010</u>	<u>9,905,699</u>		<u>1,426,806</u>
Other Financing Sources:			-		
Operating Transfers In	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Bond Proceeds	-	-	-	-	-
Appropriated Fund Balance	7,528,689	-	(7,528,689)	-	-
Budgeted Surplus	-	-	-	-	-
Sale of Surplus Property	-	-	-	-	-
Install Loan Proceeds	-	-	-	-	-
Total Other Financing Sources	<u>7,528,689</u>	<u>-</u>	<u>(7,528,689)</u>		<u>-</u>
Revenues and Other Sources Over (Under) Expenditures and Other Uses		2,377,010	2,377,010		1,426,806
Fund Balances					
Beginning of Year-July 1		22,410,100			
Ending of Month-June 2023 Unaudited		<u>24,787,110</u>			

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Employee Insurance Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Health Premiums-County	11,454,003	10,877,807	(576,196)	95.0%
Health Premiums-Employee	1,687,718	1,525,058	(162,660)	90.4%
Dental Premiums-County	605,130	580,288	(24,842)	95.9%
Dental Premiums-Employee	157,051	132,800	(24,251)	84.6%
Life Insurance Premiums	95,836	94,876	(960)	99.0%
COBRA Premiums	15,000	5,529	(9,471)	36.9%
Employee Health Clinic Fee	-	(7,075)	(7,075)	
Interest	7,000	183,093	176,093	2615.6%
Section 125 Reimbursement	-	250	250	
Pharmacy Rebate	600,000	855,377	255,377	142.6%
Total Revenues	14,621,738	14,248,001	(373,737)	97.4%
Expenditures:				
Life Insurance	99,000	94,876	(4,124)	95.8%
FSA Administration	32,200	19,484	(12,717)	60.5%
Dental Administration	34,500	32,757	(1,743)	94.9%
Dental Claims	540,000	513,409	(26,591)	95.1%
HSA Employer Contribution	175,000	176,575	1,575	100.9%
Medical Administration-EM	783,452	751,451	(32,001)	95.9%
Medical Administration-PR	109,000	118,692	9,692	108.9%
Medical Administration-PO	1,300,000	1,090,897	(209,103)	83.9%
Stop Loss Coverage	450,000	-	(450,000)	0.0%
Medical Claims-Employees	5,871,000	4,799,755	(1,071,245)	81.8%
Medical Claims-Retirees-C	950,000	1,106,402	156,402	116.5%
Medical Claims-Retirees-D	60,000	6,202	(53,798)	10.3%
Medical Claims-Retirees-M	12,000	-	(12,000)	0.0%
Medical Claims-COBRA	15,000	965	(14,035)	6.4%
Pharmacy Claims	2,600,000	2,691,232	91,232	103.5%
Professional Services	161,000	165,906	4,906	103.0%
Contracted Services	72,100	17,626	(54,474)	24.4%
Contract Service-Employee Health	590,056	463,947	(126,110)	78.6%
Wellness Program Cost	38,463	24,627	(13,835)	64.0%
Section 125 Reimbursement		250	250	#DIV/0!
County Administration Cost	9,870	9,870	-	100.0%
Bank Service Charges	6,000	-	(6,000)	0.0%
Future Spending	817,616	-	(817,616)	0.0%
Total Expenditures	14,726,257	12,084,922	(2,641,335)	
Revenues Over (Under) Expenditures	(104,519)	2,163,079	2,267,598	
Other Financing Sources:				
Appropriated Fund Balance	104,519	-	(104,519)	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	104,519	-	(104,519)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		2,163,079	2,163,079	
Fund Balances				
Beginning of Year-July 1		5,983,319		
Ending of Month-June 2023 Unaudited		8,146,398		

Alamance County, North Carolina

Statement of Revenues, Expenditure and Changes in Fund Balances

For the Period Ending: June 30, 2023

Workers Compensation Fund

	6/30/2023			
	Budget	Actual	Over (Under) Budget	% of Budget
Revenue:				
Premiums	1,250,889	1,250,889	-	100.0%
Interest	845	27,106	26,261	3207.8%
Total Revenues	1,251,734	1,277,995	26,261	102.1%
Expenditures:				
Salaries & Wages	59,719	65,567	5,848	109.8%
Excess Insurance	175,214	354,432	179,218	202.3%
Claims Administration	56,000	23,812	(32,188)	42.5%
Insurance FICA Retirement	11,917	14,111	2,194	118.4%
Health Insurance	9,024	9,024	-	100.0%
Dental Insurance	594	594	-	100.0%
Worker's Compensation Claims	900,000	999,508	99,508	111.1%
Supplies-Automotive	400	103	(297)	25.8%
Telephone & Postage	828	-	(828)	0.0%
Maint & Repair Vehicles	1,000	45	(955)	4.5%
Contracted Services	30,700	1,335	(29,365)	4.3%
Safety Program	4,000	3,507	(493)	87.7%
County Administration Cost	2,338	2,338	-	100.0%
Total Expenditures	1,251,734	1,474,376	222,642	117.8%
Revenues Over (Under) Expenditures	-	(196,381)	(196,381)	
Other Financing Sources:				
Appropriated Fund Balance	600,000	-	(600,000)	
Operating Transfers In	-	-	-	
Operating Transfers Out	-	-	-	
Total Other Financing Sources	600,000	-	(600,000)	
Revenues and Other Sources Over (Under) Expenditures and Other Uses		(196,381)	(796,381)	
Fund Balances				
Beginning of Year-July 1		1,264,643		
Ending of Month-June 2023 Unaudited		<u>1,068,262</u>		

ABSS FINANCIALS

Month: June Fiscal Year: 2023 - Include Month 13

Account

Account	Total Budget	Current Balance	YTD + Escrow % of Budget
Total for PURPOSE : 3100 - STATE PUBLIC SCHOOL FUND	-166,255,260.38	-164,136,344.51	98.73
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	39,295.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAM	102,982,150.22	102,982,020.25	100.00
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICES	23,685,611.00	23,023,162.47	97.20
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	4,845,663.00	4,732,486.85	97.66
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	10,603,372.00	10,598,256.78	99.95
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	13,691,565.79	12,543,662.49	91.62
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERVICES	1,342,656.10	1,338,057.10	99.66
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	201,125.00	109,683.82	54.54
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	168,931.00	168,931.00	100.00
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICES	6,571,886.27	6,522,622.75	99.25
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURCES	1,460,058.00	1,455,272.67	99.67
Total for PURPOSE : 6900 - POLICY, LEADERSHIP, PUBLIC RELAT	617,947.00	617,522.15	99.93
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNITS	0.00	-333.82	0.00
Total for PURPOSE : 8400 - INTERFUND TRANSFERS	45,000.00	45,000.00	100.00
Total for FUND : 1-	0.00	0.00	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-197,000.00	-171,851.15	87.23
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-46,812,319.00	-46,812,319.00	100.00
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,050,000.00	-1,118,678.09	106.54
Total for PURPOSE : 4900 - FUND BALANCE	-1,759,500.00	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAM	10,812,113.32	10,818,387.87	100.06
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICES	1,927,239.00	1,927,238.52	100.00
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	621,593.50	621,592.37	100.00
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	4,057,290.24	4,057,284.59	100.00
Total for PURPOSE : 5500 - CO-CURRICULAR SERVICES	622,688.41	622,689.00	100.00
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	3,370,575.00	3,370,574.71	100.00

ABSS FINANCIALS

Month: June Fiscal Year: 2023 - Include Month 13

Account

	Total Budget	Current Balance	YTD + Escrow % of Budget
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERVICES	1,383,513.95	1,383,513.78	100.00
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	302,344.00	302,342.73	100.00
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICES	8,601.00	8,600.98	100.00
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	1,445,985.00	1,445,981.26	100.00
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICES	15,508,397.00	15,067,670.16	97.16
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURCES	2,311,652.58	2,311,648.53	100.00
Total for PURPOSE : 6700 - ACCOUNTABILITY SERVICES	45,919.50	45,915.60	99.99
Total for PURPOSE : 6800 - SYSTEM-WIDE PUPIL SUPPORT	266,054.50	266,054.15	100.00
Total for PURPOSE : 6900 - POLICY, LEADERSHIP, PUBLIC RELAT	1,488,852.00	1,465,420.78	98.43
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNITS	4,308,000.00	4,307,999.19	100.00
Total for PURPOSE : 8300 - DEBT SERVICE	1,338,000.00	1,337,124.62	99.93
Total for FUND : 2-LOCAL FUND	0.00	1,257,190.60	0.00
Total for PURPOSE : 3600 - FEDERAL FUND REVENUE	-71,080,891.67	-29,660,956.99	41.73
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAM	14,026,035.86	7,628,030.80	54.38
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICES	8,557,349.48	8,178,653.92	95.57
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	17,032,019.61	10,540,646.77	61.89
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	88,873.00	47,567.65	53.52
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	2,003,491.86	1,546,702.81	77.20
Total for PURPOSE : 6100 - SUPPORT & DEVELOPMENT SERVICES	78,713.27	49,880.79	63.37
Total for PURPOSE : 6200 - SPECIAL POPULATION SUPPORT	51,953.44	41,518.03	79.91
Total for PURPOSE : 6300 - ALTERNATIVE PROGRAM SERVICES	554,840.41	313,252.22	56.46
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICES	27,208,067.93	436,212.73	1.60
Total for PURPOSE : 6600 - FINANCIAL AND HUMAN RESOURCES	20,102.46	0.00	0.00
Total for PURPOSE : 7200 - NUTRITION SERVICES	208,232.42	71,581.17	34.38
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNITS	1,233,261.93	806,910.10	65.43
Total for PURPOSE : 8200 - UNBUDGETED FUNDS	17,950.00	0.00	0.00

ABSS FINANCIALS

Month: June Fiscal Year: 2023 - Include Month 13

Account

	Total Budget	Current Balance	YTD + Escrow % of Budget
Total for FUND : 3-FEDERAL GRANT FUND	0.00	0.00	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-510,000.00	-9,742.50	1.91
Total for PURPOSE : 3400 - STATE-RESTRICTED TO CAPOUT	-23,030,416.83	-4,325,079.18	18.78
Total for PURPOSE : 4100 - LOCAL SOURCE-GENERAL	-3,300,000.00	-3,025,000.00	91.67
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-5,000.00	-1,850.87	37.02
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-68,231,408.80	-43,710,674.23	64.06
Total for PURPOSE : 4900 - FUND BALANCE	-1,410,000.00	0.00	0.00
Total for PURPOSE : 9000 - CAPITAL OUTLAY	96,486,825.63	52,368,125.86	54.27
Total for FUND : 4-CAPITAL OUTLAY FUND	0.00	1,295,779.08	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-50,000.00	-17,239.29	34.48
Total for PURPOSE : 3800 - OTHER RESTRICTED GRANTS	-13,128,919.11	-11,260,004.40	85.76
Total for PURPOSE : 4300 - CONTRIBUTIONS & DONATIONS	-1,510,000.00	-2,000,097.74	132.46
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-10,000.00	-67,145.32	671.45
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-2,000.00	-997.00	49.85
Total for PURPOSE : 4900 - FUND BALANCE	-805,600.00	0.00	0.00
Total for PURPOSE : 7200 - NUTRITION SERVICES	15,056,519.11	13,644,966.14	90.62
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNITS	450,000.00	424,732.99	94.39
Total for FUND : 5-CHILD NUTRITION FUND	0.00	724,215.38	0.00
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-1,250,000.00	-1,300,612.17	104.05
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	0.00	86,826.62	0.00
Total for PURPOSE : 4900 - FUND BALANCE	-1,029,764.72	-1,051,480.11	102.11
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAM	600,000.00	310,366.45	51.73
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICES	16,000.00	0.00	0.00
Total for PURPOSE : 5400 - SCHOOL LEADERSHIP	190,000.00	140,520.63	73.96

ABSS FINANCIALS

Month: June Fiscal Year: 2023 - Include Month 13

Account

	Total Budget	Current Balance	YTD + Escrow % of Budget
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	15,000.00	0.00	0.00
Total for PURPOSE : 7100 - COMMUNITY SERVICES	1,401,926.41	750,424.84	53.53
Total for PURPOSE : 8100 - PAYMTS TO OTH GOVERNMT UNITS	56,838.31	37,295.77	65.62
Total for FUND : 6-DAY CARE FUND	0.00	-1,026,657.97	0.00
Total for PURPOSE : 3200 - STATE REVENUE-OTHER FUNDS	-2,549,115.00	-2,549,417.81	100.01
Total for PURPOSE : 3700 - FEDERAL REVENUE-OTHER FUNDS	-4,355,517.00	-3,101,998.36	71.22
Total for PURPOSE : 4200 - LOCAL SOURCE-TUITION & FEES	-25,000.00	-24,558.00	98.23
Total for PURPOSE : 4400 - LOCAL UNRESTRICTED	-1,286,456.42	-1,262,805.63	98.16
Total for PURPOSE : 4800 - LOCAL RESTRICTED	-1,286,065.00	-1,284,548.87	99.88
Total for PURPOSE : 4900 - FUND BALANCE	-3,461,718.72	0.00	0.00
Total for PURPOSE : 5100 - REGULAR INSTRUCTIONAL PROGRAM	5,888,894.06	5,359,334.30	91.01
Total for PURPOSE : 5200 - SPECIAL POPULATIONS SERVICES	1,408,257.00	1,403,234.21	99.64
Total for PURPOSE : 5300 - ALTERNATIVE PROGRAMS	1,721,674.49	1,552,947.24	90.20
Total for PURPOSE : 5800 - SCHOOL-BASED SUPPORT SERVICES	2,111,972.87	1,043,449.34	49.41
Total for PURPOSE : 6400 - TECHNOLOGY SUPPORT	14,600.00	14,582.81	99.88
Total for PURPOSE : 6500 - OPERATIONAL SUPPORT SERVICES	677,292.03	663,610.28	97.98
Total for PURPOSE : 7200 - NUTRITION SERVICES	100,181.69	37,137.99	37.07
Total for PURPOSE : 9000 - CAPITAL OUTLAY	1,041,000.00	192,245.85	18.47
Total for FUND : 8-OTHER RESTRICTED FUNDS	0.00	2,043,213.35	0.00
Grand Total :	0.00	4,293,740.44	