

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of February 28, 2022
(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
110							
General Fund							
Taxes	\$ 19,290,692	\$ 22,263,578	86.6%	106.0%	\$ 18,190,383	\$ 22,922,147	79.4%
Licenses and Permits	1,223,528	1,490,500	82.1%	61.5%	1,989,923	2,411,618	82.5%
Intergovernmental	2,926,588	4,072,874	71.9%	246.6%	1,186,718	4,277,573	27.7%
Charges for Services	6,173,440	8,608,549	71.7%	87.7%	7,035,923	10,264,702	68.5%
Fines	114,035	544,500	20.9%	72.0%	158,404	273,630	57.9%
Interest on Investments	40,455	38,000	106.5%	92.8%	43,600	65,701	66.4%
Miscellaneous	52,617	57,650	91.3%	92.2%	57,098	71,082	80.3%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	2,924	65,000	4.5%	5.3%	55,099	56,847	96.9%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	29,874,278	37,190,651	80.3%	103.5%	28,867,148	40,493,300	71.3%
Administration Department	1,669,850	2,950,042	56.6%	97.9%	1,706,151	2,587,521	65.9%
Administration - Municipal Court	287,544	592,642	48.5%	65.7%	437,686	661,305	66.2%
Information Technology Department	753,160	1,479,911	50.9%	98.2%	766,711	1,219,507	62.9%
Finance Department	1,722,743	2,877,995	59.9%	97.5%	1,767,132	2,523,104	70.0%
City Recorder	135,972	173,192	78.5%	106.6%	127,552	197,856	64.5%
Police Department	4,879,583	7,999,399	61.0%	95.2%	5,124,892	7,576,476	67.6%
Fire and Rescue Department	6,067,873	10,542,121	57.6%	103.4%	5,866,604	9,314,643	63.0%
Public Works Department	1,868,899	3,483,523	53.6%	117.4%	1,591,860	2,416,693	65.9%
Community Development	1,377,360	2,185,963	63.0%	87.8%	1,569,291	2,393,748	65.6%
Transfer Out (Parks)	3,701,952	5,552,939	66.7%	103.0%	3,594,600	5,391,900	66.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	267,368	0.0%
Transfer Out (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	1,119,253	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	22,465,437	38,957,480	57.7%	99.6%	22,552,979	34,550,621	65.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,408,842	(1,766,829)	519.3%	117.3%	6,314,169	5,942,679	106.3%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 19,978,033	\$ 8,436,083	236.8%	154.4%	\$ 12,940,681	\$ 12,569,191	103.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,598,524						
Unassigned Fund Balance	\$ 18,379,509						

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as of February 28, 2022
(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 26,011	\$ 142,717	18.2%	60.9%	\$ 42,708	\$ 74,165	57.6%
Charges for Services	624,529	854,723	73.1%	154.6%	404,086	707,148	57.1%
Interest on Investments	6,109	15,000	40.7%	91.9%	6,645	10,219	65.0%
Miscellaneous	26,986	25,000	107.9%	100.7%	26,793	32,124	83.4%
Transfer In (City General Fund)	3,701,952	5,552,939	66.7%	103.0%	3,594,600	5,391,900	66.7%
Transfer In (Parks CIP Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Revenues and Other Sources	<u>4,820,587</u>	<u>7,025,379</u>	<u>68.6%</u>	<u>113.2%</u>	<u>4,259,832</u>	<u>6,400,556</u>	<u>66.6%</u>
Parks Division	2,856,192	4,574,889	62.4%	123.0%	2,321,719	3,543,589	65.5%
Recreation Division	711,030	1,260,588	56.4%	142.4%	499,357	771,358	64.7%
Golf Division	461,999	610,402	75.7%	133.5%	346,119	548,677	63.1%
Senior Services Division	247,766	413,847	59.9%	107.4%	230,637	326,700	70.6%
Parks Forestry Division	319,135	669,963	47.6%	108.3%	294,605	451,034	65.3%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	65.3%
Total Expenditures and Other Uses	<u>4,596,122</u>	<u>7,753,998</u>	<u>59.3%</u>	<u>124.5%</u>	<u>3,692,438</u>	<u>5,681,581</u>	<u>65.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	224,464	(728,619)	130.8%	39.6%	567,394	718,975	78.9%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	<u>120.9%</u>	<u>166.9%</u>	<u>1,074,423</u>	<u>1,074,423</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,017,863</u>	<u>\$ 754,606</u>	<u>267.4%</u>	<u>122.9%</u>	<u>\$ 1,641,816</u>	<u>\$ 1,793,398</u>	<u>91.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 2,017,863</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
240 Housing Fund							
Taxes	\$ 93,067	\$ 100,000	93.1%	149.8%	\$ 62,141	\$ 107,728	57.7%
Interest on Investments	522	1,000	52.2%	78.1%	669	985	67.9%
Intergovernmental	121,899	300,000	40.6%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>215,488</u>	<u>401,000</u>	53.7%	343.1%	<u>62,810</u>	<u>108,713</u>	57.8%
Materials and Services	55,172	249,079	22.2%	301.6%	18,295	89,539	20.4%
Capital Outlay	93,427	100,000	93.4%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>148,599</u>	<u>349,079</u>	42.6%	301.6%	<u>18,295</u>	<u>89,539</u>	20.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	66,889	51,921	128.8%	150.3%	44,515	19,174	232.2%
Beginning Fund Balance	<u>128,254</u>	<u>48,079</u>	266.8%	117.6%	<u>109,080</u>	<u>109,080</u>	100.0%
Ending Fund Balance	<u>\$ 195,143</u>	<u>\$ 100,000</u>	195.1%	127.1%	<u>\$ 153,595</u>	<u>\$ 128,254</u>	119.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		195,143					
Unassigned Fund Balance	<u>\$ -</u>						

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	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 357,225	\$ 344,489	103.7%	318.0%	\$ 112,327	\$ 209,365	53.7%
Total Revenues and Other Sources	357,225	344,489	103.7%	318.0%	112,327	209,365	53.7%
Personnel Services	33,852	34,641	97.7%	77.6%	43,648	64,231	68.0%
Materials and Services	357,594	346,468	103.2%	318.4%	112,327	145,134	77.4%
Total Expenditures and Other Uses	391,446	381,109	102.7%	251.0%	155,976	209,365	74.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(34,221)	(36,620)	6.5%	78.4%	(43,648)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 2,396	\$ -	0.0%	-34.1%	\$ (7,031)	\$ 36,617	-19.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,396						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 126	\$ 400	31.5%	57.5%	\$ 219	\$ 295	74.3%
Total Revenues and Other Sources	126	400	31.5%	57.5%	219	295	74.3%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	126	400	31.5%	57.5%	219	295	74.3%
Beginning Fund Balance	<u>39,551</u>	<u>39,656</u>	99.7%	100.8%	<u>39,256</u>	<u>39,256</u>	100.0%
Ending Fund Balance	<u>\$ 39,677</u>	<u>\$ 40,056</u>	99.1%	100.5%	<u>\$ 39,475</u>	<u>\$ 39,551</u>	99.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>39,677</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
260 Street Fund							
Taxes	\$ 903,139	\$ 1,458,500	61.9%	354.3%	\$ 254,874	\$ 1,874,233	13.6%
Intergovernmental	1,551,988	1,966,375	78.9%	152.7%	1,016,479	2,519,949	40.3%
Charges for Services - Rates	1,115,135	1,636,100	68.2%	102.5%	1,087,728	1,632,177	66.6%
Charges for Services - Misc. Service Fees	799	15,000	5.3%	99.3%	805	1,163	69.2%
System Development Charges	112,010	150,000	74.7%	47.6%	235,098	352,020	66.8%
Assessments	1,262	6,000	21.0%	25.2%	5,001	7,024	71.2%
Interest on Investments	11,287	11,700	96.5%	165.5%	6,820	9,866	69.1%
Miscellaneous	16,694	15,000	111.3%	94.5%	17,660	20,311	86.9%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>3,712,313</u>	<u>9,066,675</u>	40.9%	141.5%	<u>2,624,466</u>	<u>6,416,742</u>	40.9%
Public Works - Ground Maintenance	132,558	270,000	49.1%	101.2%	131,031	237,773	55.1%
Public Works - Street Operations	2,608,518	8,908,910	29.3%	101.8%	2,563,239	3,657,751	70.1%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	76,331	81,963	93.1%
Public Works - Transportation SDC's	2,364	203,377	1.2%	1.1%	215,495	215,495	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	32,507	0.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,743,440</u>	<u>9,602,511</u>	28.6%	91.9%	<u>2,986,096</u>	<u>4,225,489</u>	70.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	968,873	(535,836)	280.8%	-267.9%	(361,630)	2,191,253	-16.5%
Beginning Fund Balance	<u>3,872,437</u>	<u>1,302,970</u>	297.2%	230.3%	<u>1,681,184</u>	<u>1,681,184</u>	100.0%
Ending Fund Balance	<u>\$ 4,841,310</u>	<u>\$ 767,134</u>	631.1%	366.9%	<u>\$ 1,319,553</u>	<u>\$ 3,872,437</u>	34.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,841,310						
Unassigned Fund Balance	<u>\$ 0</u>						

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	Current Fiscal Year				Prior Fiscal Year		
280 Airport Fund							
Intergovernmental	\$ 131,100	\$ 263,000	49.8%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	122,399	162,000	75.6%	100.4%	121,968	175,070	69.7%
Interest on Investments	794	3,000	26.5%	41.7%	1,904	2,536	75.1%
Total Revenues and Other Sources	<u>254,293</u>	<u>428,000</u>	59.4%	202.0%	<u>125,870</u>	<u>177,606</u>	70.9%
Materials and Services	63,500	91,626	69.3%	51.9%	122,345	154,611	79.1%
Capital Outlay	188,118	323,000	58.2%	1753.8%	10,726	133,305	8.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	2,132	0.0%
Contingency	-	2,749	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>251,618</u>	<u>417,375</u>	60.3%	189.1%	<u>133,072</u>	<u>290,048</u>	45.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,675	10,625	25.2%	-37.1%	(7,201)	(112,442)	6.4%
Beginning Fund Balance	<u>264,126</u>	<u>186,753</u>	141.4%	70.1%	<u>376,568</u>	<u>376,568</u>	100.0%
Ending Fund Balance	<u>\$ 266,801</u>	<u>\$ 197,378</u>	135.2%	72.2%	<u>\$ 369,368</u>	<u>\$ 264,126</u>	139.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		266,801					
Unassigned Fund Balance	<u>\$ (0)</u>						

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410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 17,345	\$ 21,271	81.5%
Charges for Services - Internal	-	-	N/A	0.0%	630,780	946,170	66.7%
Charges for Services - Misc. Service Fees	125,742	170,000	74.0%	105.4%	119,249	176,368	67.6%
System Development Charges	24,965	70,000	35.7%	43.7%	57,162	80,560	71.0%
Interest on Investments	3,360	8,700	38.6%	62.5%	5,377	7,253	74.1%
Total Revenues and Other Sources	155,091	248,700	62.4%	18.7%	829,913	1,231,622	67.4%
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	0.0%	725,277	962,751	75.3%
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	6,533	0.0%
Total Expenditures and Other Uses	185,000	1,005,000	18.4%	22.1%	835,277	1,079,284	77.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(29,909)	(756,300)	96.0%	557.6%	(5,364)	152,338	-3.5%
Beginning Fund Balance	1,070,909	901,849	118.7%	116.6%	918,571	918,571	100.0%
Ending Fund Balance	\$ 1,041,000	\$ 145,549	715.2%	114.0%	\$ 913,207	\$ 1,070,909	85.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,041,000						
Unassigned Fund Balance	\$ (0)						

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			Current Fiscal Year				
411 Parks Capital Improvement Fund							
Taxes	\$ 299,023	\$ 562,000	53.2%	95.6%	\$ 312,657	\$ 621,894	50.3%
Intergovernmental	350,000	1,891,100	18.5%	63.6%	550,000	800,000	68.8%
Interest on Investments	5,179	9,700	53.4%	51.2%	10,111	13,173	76.8%
Miscellaneous	-	50,000	0.0%	0.0%	7,862	7,862	0.0%
Total Revenues and Other Sources	<u>654,202</u>	<u>2,512,800</u>	26.0%	74.3%	<u>880,629</u>	<u>1,442,929</u>	61.0%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	502,685	2,850,500	17.6%	115.5%	435,279	749,070	58.1%
Transfer Out (Debt Service Fund)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Expenditures and Other Uses	<u>1,126,857</u>	<u>3,676,672</u>	30.6%	135.0%	<u>834,452</u>	<u>1,148,242</u>	72.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(472,655)	(1,163,872)	40.6%	-1023.6%	46,178	294,687	15.7%
Beginning Fund Balance	<u>1,891,308</u>	<u>1,701,106</u>	111.2%	118.5%	<u>1,596,621</u>	<u>1,596,621</u>	100.0%
Ending Fund Balance	<u>\$ 1,418,653</u>	<u>\$ 537,234</u>	264.1%	86.4%	<u>\$ 1,642,800</u>	<u>\$ 1,891,308</u>	86.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,418,653					
Unassigned Fund Balance	<u>\$ -</u>						

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			Current Fiscal Year				
530							
Debt Services							
Taxes	\$ 210,504	\$ 213,738	98.5%	101.2%	\$ 207,959	\$ 233,348	89.1%
Charges for Services - Internal	842,744	1,154,300	73.0%	109.5%	769,533	1,154,300	66.7%
Interest on Investments	1,342	2,900	46.3%	61.5%	2,182	3,974	54.9%
Transfer In (CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer In (Parks CIP)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Total Revenues and Other Sources	<u>1,353,761</u>	<u>1,670,110</u>	81.1%	103.8%	<u>1,303,847</u>	<u>1,715,794</u>	76.0%
Debt Service	<u>1,380,696</u>	<u>1,765,520</u>	78.2%	99.9%	<u>1,382,371</u>	<u>1,765,517</u>	78.3%
Total Expenditures and Other Uses	<u>1,380,696</u>	<u>1,765,520</u>	78.2%	99.9%	<u>1,382,371</u>	<u>1,765,517</u>	78.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(26,934)	(95,410)	71.8%	34.3%	(78,524)	(49,723)	157.9%
Beginning Fund Balance	<u>987,972</u>	<u>1,347,873</u>	73.3%	95.2%	<u>1,037,695</u>	<u>1,037,695</u>	100.0%
Ending Fund Balance	<u>\$ 961,038</u>	<u>\$ 1,252,463</u>	76.7%	100.2%	<u>\$ 959,171</u>	<u>\$ 987,972</u>	97.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>961,038</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of February 28, 2022
(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
670	Water Fund						
Intergovernmental	\$ -	\$ 3,000,000	0.0%	0.0%	\$ 16,766	\$ 16,766	100.0%
Charges for Services - Rates	6,125,595	8,500,000	72.1%	99.4%	6,160,937	8,844,186	69.7%
Charges for Services - Misc. Service Fees	51,063	89,000	57.4%	98.3%	51,959	77,316	67.2%
System Development Charges	163,627	150,000	109.1%	65.3%	250,452	440,828	56.8%
Interest on Investments	38,910	92,800	41.9%	65.8%	59,141	80,500	73.5%
Miscellaneous	3,383	25,000	13.5%	360.3%	939	14,294	6.6%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	6,382,578	18,322,700	34.8%	97.6%	6,540,193	9,473,890	69.0%
Public Works - Conservation	81,754	284,760	28.7%	72.2%	113,217	155,352	72.9%
Public Works - Water Supply	799,958	3,783,385	21.1%	115.6%	692,298	1,127,593	61.4%
Public Works - Water Supply Debt	127,683	127,956	99.8%	99.9%	127,773	127,955	99.9%
Public Works - Water Distribution	2,476,386	8,489,257	29.2%	99.9%	2,477,964	3,739,011	66.3%
Public Works - Water Distribution Debt	254,846	267,261	95.4%	101.1%	252,172	266,811	94.5%
Public Works - Water Treatment	950,474	4,118,735	23.1%	103.0%	922,451	1,454,026	63.4%
Public Works - Water Treatment Debt	71,631	75,195	95.3%	22.8%	313,935	315,666	99.5%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	171,918	945,100	18.2%	100.1%	171,781	-	N/A
Public Works - Debt SDC's	33,057	33,390	99.0%	99.0%	33,381	180,775	18.5%
Debt Service	-	180,452	0.0%	N/A	-	34,038	0.0%
Transfer Out (General Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	34,504	0.0%
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	5,017,707	18,738,331	26.8%	97.3%	5,154,972	7,578,507	68.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,364,872	(415,631)	428.4%	98.5%	1,385,221	1,895,383	73.1%
Beginning Fund Balance	12,745,848	11,934,033	106.8%	117.5%	10,850,465	10,850,465	100.0%
Ending Fund Balance	\$ 14,110,720	\$ 11,518,402	122.5%	115.3%	\$ 12,235,687	\$ 12,745,848	96.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	\$ 6,897,840						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of February 28, 2022
(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 687,632	\$ 2,193	31360.6%
Intergovernmental	-	-	N/A	0.0%	14,223	17,088	83.2%
Charges for Services - Rates	4,218,685	6,040,000	69.8%	101.9%	4,138,127	6,115,064	67.7%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	-51.0%	6,223	12,571	49.5%
System Development Charges	89,247	-	N/A	39.5%	225,993	314,271	71.9%
Interest on Investments	22,926	86,700	26.4%	44.0%	52,056	67,280	77.4%
Miscellaneous	-	-	N/A	0.0%	3	58	5.6%
Other Financing Sources	383,271	4,562,750	8.4%	-2017217.9%	(19)	278,649	0.0%
Total Revenues and Other Sources	4,710,956	10,839,450	43.5%	91.9%	5,124,238	6,807,175	75.3%
Public Works - Wastewater Collection	1,528,796	2,820,592	54.2%	98.3%	1,555,706	2,846,572	54.7%
Public Works - Wastewater Collection Debt	43,228	46,857	92.3%	29.4%	147,238	150,466	97.9%
Public Works - Wastewater Treatment	2,209,700	7,241,165	30.5%	133.5%	1,654,638	2,965,296	55.8%
Public Works - Wastewater Treatment Debt	128,797	129,337	99.6%	4.0%	3,185,822	3,185,822	100.0%
Public Works - Improvements SDC's	58,692	2,085,750	2.8%	78.7%	74,579	131,036	56.9%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	44,119	0.0%
Contingency	-	183,114	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,969,212	12,506,815	31.7%	60.0%	6,617,983	9,323,311	71.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	741,743	(1,667,365)	144.5%	-49.7%	(1,493,745)	(2,516,136)	59.4%
Beginning Fund Balance	7,569,688	7,599,786	99.6%	75.1%	10,085,824	10,085,824	100.0%
Ending Fund Balance	\$ 8,311,432	\$ 5,932,421	140.1%	96.7%	\$ 8,592,079	\$ 7,569,688	113.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance	\$ 6,192,681						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 5,049	\$ 5,049	100.0%
Charges for Services - Rates	527,550	740,000	71.3%	108.7%	485,467	728,665	66.6%
System Development Charges	13,034	30,000	43.4%	71.9%	18,116	27,823	65.1%
Interest on Investments	5,383	15,300	35.2%	56.1%	9,597	12,831	74.8%
Total Revenues and Other Sources	545,967	785,300	69.5%	105.4%	518,228	774,368	66.9%
Public Works - Storm Water Operations	528,854	1,305,116	40.5%	104.1%	507,910	733,042	69.3%
Public Works - Storm Water Operations Debt	10,825	11,750	92.1%	99.1%	10,925	11,750	93.0%
Public Works - Storm Water SDC's	10,560	332,712	3.2%	43.6%	24,201	33,734	71.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	13,391	0.0%
Contingency	-	37,030	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	550,239	1,686,608	32.6%	101.3%	543,036	791,917	68.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,272)	(901,308)	99.5%	17.2%	(24,808)	(17,549)	141.4%
Beginning Fund Balance	1,777,615	1,757,414	101.1%	99.0%	1,795,164	1,795,164	100.0%
Ending Fund Balance	\$ 1,773,343	\$ 856,106	207.1%	100.2%	\$ 1,770,356	\$ 1,777,615	99.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	\$ 1,837,685						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
690 Electric Fund							
Intergovernmental	\$ 12,369	\$ 210,000	5.9%	2.9%	\$ 426,580	\$ 446,543	95.5%
Charges for Services - Rates	11,932,048	17,609,673	67.8%	107.0%	11,146,587	16,290,143	68.4%
Charges for Services - Misc. Service Fees	212,609	268,000	79.3%	97.0%	219,254	425,628	51.5%
Interest on Investments	10,000	25,000	40.0%	67.0%	14,926	21,087	70.8%
Miscellaneous	40,954	292,000	14.0%	68.6%	59,715	78,947	75.6%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>12,207,980</u>	<u>21,404,673</u>	<u>57.0%</u>	<u>102.9%</u>	<u>11,867,062</u>	<u>17,262,347</u>	<u>68.7%</u>
Administration - Conservation	526,948	1,319,663	39.9%	110.8%	475,561	756,957	62.8%
Electric - Supply	4,629,242	7,590,000	61.0%	91.6%	5,054,797	7,501,872	67.4%
Electric - Distribution	5,148,873	8,994,291	57.2%	107.4%	4,795,926	7,142,254	67.1%
Electric - Transmission	677,463	1,100,000	61.6%	101.9%	664,953	901,139	73.8%
Debt Service	21,850	243,663	9.0%	99.4%	21,986	22,121	99.4%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,923	0.0%
Contingency	-	577,428	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>11,004,377</u>	<u>19,825,045</u>	<u>55.5%</u>	<u>99.9%</u>	<u>11,013,224</u>	<u>16,365,266</u>	<u>67.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,203,603	1,579,628	76.2%	141.0%	853,839	897,081	95.2%
Beginning Fund Balance	<u>3,418,146</u>	<u>3,383,408</u>	<u>101.0%</u>	<u>135.6%</u>	<u>2,521,065</u>	<u>2,521,065</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 4,621,750</u>	<u>\$ 4,963,036</u>	<u>93.1%</u>	<u>136.9%</u>	<u>\$ 3,374,904</u>	<u>\$ 3,418,146</u>	<u>98.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 4,621,750</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 24,139	\$ 24,139	100.0%
Charges for Services - Rates	1,847,768	2,725,567	67.8%	105.4%	1,752,590	2,647,692	66.2%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	0.0%	3,400	3,825	88.9%
Interest on Investments	6,156	12,330	49.9%	77.7%	7,920	11,155	71.0%
Total Revenues and Other Sources	1,853,923	2,742,997	67.6%	103.7%	1,788,050	2,686,811	66.5%
Personnel Services	474,701	912,269	52.0%	107.4%	441,827	688,133	64.2%
Materials & Services	636,033	1,146,108	55.5%	94.4%	673,970	944,474	71.4%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	345,877	518,816	66.7%	126.8%	272,667	409,000	66.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	10,181	0.0%
Contingency	-	74,396	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,456,611	2,714,089	53.7%	104.9%	1,388,463	2,116,401	65.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	397,312	28,908	1374.4%	99.4%	399,587	570,410	70.1%
Beginning Fund Balance	2,110,934	1,891,624	111.6%	137.0%	1,540,524	1,540,524	100.0%
Ending Fund Balance	\$ 2,508,246	\$ 1,920,532	130.6%	129.3%	\$ 1,940,111	\$ 2,110,934	91.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		689,012					
Unassigned Fund Balance	\$ 1,819,235						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 75,727	\$ 114,669	66.0%
Charges for Services - Internal	1,229,303	1,902,822	64.6%	305.5%	402,346	598,222	67.3%
Interest on Investments	562	950	59.2%	120.6%	466	913	51.1%
Miscellaneous	19,348	40,000	48.4%	97.2%	19,915	31,636	63.0%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>1,249,213</u>	<u>1,943,772</u>	64.3%	250.6%	<u>498,455</u>	<u>1,245,440</u>	40.0%
Materials and Services	1,022,625	1,477,310	69.2%	83.5%	1,224,475	1,359,714	90.1%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,022,625</u>	<u>1,521,629</u>	67.2%	83.5%	<u>1,224,475</u>	<u>1,359,714</u>	90.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	226,588	422,143	53.7%	-31.2%	(726,021)	(114,274)	635.3%
Beginning Fund Balance	<u>171,204</u>	<u>173,544</u>	98.7%	60.0%	<u>285,478</u>	<u>285,478</u>	100.0%
Ending Fund Balance	<u>\$ 397,792</u>	<u>\$ 595,687</u>	66.8%	-90.3%	<u>\$ (440,543)</u>	<u>\$ 171,204</u>	-257.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	397,792						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
725 Health Benefits Fund							
Charges for Services - Internal	\$ 3,845,256	\$ 5,689,944	67.6%	103.4%	\$ 3,719,245	\$ 5,615,526	66.2%
Interest on Investments	3,968	10,100	39.3%	60.9%	6,516	8,960	72.7%
Miscellaneous	3,629	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>3,852,853</u>	<u>5,700,044</u>	<u>67.6%</u>	<u>103.4%</u>	<u>3,725,761</u>	<u>5,624,486</u>	<u>66.2%</u>
Materials and Services	3,516,664	5,679,595	61.9%	100.9%	3,485,578	5,273,304	66.1%
Transfer Out (General Fund)	-	-	N/A	0.0%	100,000	100,000	100.0%
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,516,664</u>	<u>5,849,983</u>	<u>60.1%</u>	<u>98.1%</u>	<u>3,585,578</u>	<u>5,373,304</u>	<u>66.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	336,189	(149,939)	-224.2%	239.8%	140,183	251,182	55.8%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	<u>101.7%</u>	<u>120.7%</u>	<u>1,212,173</u>	<u>1,212,173</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,799,544</u>	<u>\$ 1,288,729</u>	<u>139.6%</u>	<u>133.1%</u>	<u>\$ 1,352,356</u>	<u>\$ 1,463,355</u>	<u>92.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,799,544</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of February 28, 2022
(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 66,667	\$ 100,000	66.7%	63.8%	\$ 104,467	\$ 156,700	66.7%
Interest on Investments	1,243	4,000	31.1%	64.8%	1,919	2,743	70.0%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	67,909	114,000	59.6%	54.5%	124,569	177,627	70.1%
Materials and Services	-	-	N/A	0.0%	1,653	1,653	100.0%
Capital Outlay	86,424	50,000	172.8%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	86,424	50,060	172.6%	5228.0%	1,653	64,649	2.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(18,515)	63,940	-29.0%	-15.1%	122,916	112,978	108.8%
Beginning Fund Balance	401,324	399,467	100.5%	139.2%	288,346	288,346	100.0%
Ending Fund Balance	\$ 382,809	\$ 463,407	82.6%	93.1%	\$ 411,262	\$ 401,324	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	382,809						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(66.67% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 4,009	\$ 19,000	21.1%	44.0%	\$ 9,110	\$ 12,174	74.8%
Interest on Investments	2,924	8,200	35.7%	57.4%	5,099	6,847	74.5%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>7,433</u>	<u>27,700</u>	<u>26.8%</u>	<u>50.5%</u>	<u>14,709</u>	<u>19,521</u>	<u>75.4%</u>
Transfer Out (General Fund)	2,924	65,000	4.5%	5.3%	55,099	56,847	96.9%
Total Expenditures and Other Uses	<u>2,924</u>	<u>65,000</u>	<u>4.5%</u>	<u>5.3%</u>	<u>55,099</u>	<u>56,847</u>	<u>96.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,509	(37,300)	112.1%	-11.2%	(40,390)	(37,326)	108.2%
Beginning Fund Balance	<u>917,499</u>	<u>909,427</u>	<u>100.9%</u>	<u>96.1%</u>	<u>954,825</u>	<u>954,825</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 922,008</u>	<u>\$ 872,127</u>	<u>105.7%</u>	<u>100.8%</u>	<u>\$ 914,435</u>	<u>\$ 917,499</u>	<u>99.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	922,008						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Summary of Fund Balances
as of February 28, 2022

Fund	Balance February 28, 2022	Balance February 28, 2021	Change From FY 2021	2021-2022 Requirements	Over(Under) Requirements
General Fund	\$ 19,978,033	\$ 12,940,681	\$ 7,037,352	7,461,684	146%
Parks General Fund	2,017,863	1,641,816	376,046	1,328,195	52%
Housing Fund	195,143	153,595	41,548	No Policy	N/A
Community Block Grant Fund	2,396	(7,031)	9,427	No Policy	N/A
Reserve Fund	39,677	39,475	202	No Policy	N/A
Street Fund	4,841,310	1,319,553	3,521,757	770,442	352%
Airport Fund	266,801	369,368	(102,567)	244,570	1100%
Capital Improvements Fund	1,041,000	913,207	127,793	No Policy	N/A
Parks Capital Improvements Fund	1,418,653	1,642,800	(224,147)	No Policy	N/A
Debt Service Fund	961,038	959,171	1,867	No Policy	N/A
Water Fund	14,110,720	12,235,687	1,875,033	2,362,450	192%
Wastewater Fund	8,311,432	8,592,079	(280,647)	2,116,545	193%
Storm Drain Fund	1,773,343	1,770,356	2,987	155,469	1082%
Electric Fund	4,621,750	3,374,904	1,246,846	4,154,610	11%
Telecommunications Fund	2,508,246	1,940,111	568,136	432,749	320%
Insurance Services Fund	397,792	(440,543)	838,335	612,530	-35%
Health Benefits Reserve Fund	1,799,544	1,352,356	447,188	543,691	231%
Equipment Fund	5,248,459	3,557,996	1,690,463	2,437,313	115%
Parks Equipment Fund	382,809	411,262	(28,453)	38,037	906%
Cemetery Trust Fund	922,008	914,435	7,573	No Policy	N/A
	<u>\$ 70,838,015</u>	<u>\$ 53,681,277</u>	<u>\$ 17,156,738</u>		
Total Fund Balances	<u>\$ 70,838,015</u>	<u>\$ 53,681,277</u>	<u>\$ 17,156,738</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 7,868,094	\$ 11,102,590	\$ (3,234,496)		
Committed	21,203,360	10,042,720	11,160,640		
Unassigned	<u>41,766,561</u>	<u>32,535,967</u>	<u>9,230,594</u>		
Total Fund Balances	<u>\$ 70,838,015</u>	<u>\$ 53,681,277</u>	<u>\$ 17,156,738</u>		