

Council Business Meeting

Date: November 16, 2021

Agenda Item	Quarterly FY 2022 Financial Report - 1st Quarter	
From	Alison Chan	Interim Finance Director
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SUMMARY

On a quarterly basis, the Finance Department presents the current year financial statements and provides a review of significant items.

POLICIES, PLANS & GOALS SUPPORTED

Administrative/Governance goal:

“To ensure on-going fiscal ability to provide desired and required services at an acceptable level”

PREVIOUS COUNCIL ACTION

None

BACKGROUND AND ADDITIONAL INFORMATION

The City is in the first year of a two year budget. Currently revenues are expenditures are being incurred as expected. No budget amendments are being proposed at this time.

The attached financial statements are presented by fund. These statements are also available on the City’s website. The Finance Department began posting the monthly financial statements to the website in August and it has been well received by several constituents. At that time the department also posted two full years of monthly financial statements. The department as a practice, has the month closed by the 15th of the following month and the financial statements are posted on the website shortly thereafter.

The first quarter is 25% of the current year. When you review General Fund revenue it is as 13.9%. While that is significantly below 25%, keep in mind that property taxes are the largest source of revenue and they are not collected until the second quarter of the fiscal year.

FISCAL IMPACTS

None.

STAFF RECOMMENDATION

N/A

ACTIONS, OPTIONS & POTENTIAL MOTIONS

N/A

REFERENCES & ATTACHMENTS

FY 2022 1st Quarter Financial Statements

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
110 General Fund							
Taxes	\$ 2,440,625	\$ 22,263,578	11.0%	104.7%	\$ 2,330,686	\$ 22,922,147	10.2%
Licenses and Permits	269,454	1,490,500	18.1%	47.5%	567,540	2,411,618	23.5%
Intergovernmental	164,009	3,997,874	4.1%	75.3%	217,668	4,277,573	5.1%
Charges for Services	2,137,768	8,608,549	24.8%	80.6%	2,651,678	10,264,702	25.8%
Fines	44,478	544,500	8.2%	60.9%	72,992	273,630	26.7%
Interest on Investments	15,312	38,000	40.3%	108.0%	14,182	65,701	21.6%
Miscellaneous	32,923	57,650	57.1%	694.9%	4,738	71,082	6.7%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	1,261	65,000	1.9%	2.4%	52,324	56,847	92.0%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	5,155,830	37,115,651	13.9%	85.1%	6,061,807	40,493,300	15.0%
Administration Department	760,255	2,950,042	25.8%	95.1%	799,334	2,587,521	30.9%
Administration - Municipal Court	107,194	592,642	18.1%	69.0%	155,383	661,305	23.5%
Information Technology Department	298,923	1,479,911	20.2%	104.1%	287,187	1,219,507	23.5%
Finance Department	532,876	2,877,995	18.5%	99.6%	535,211	2,523,104	21.2%
City Recorder	44,713	173,192	25.8%	104.1%	42,971	197,856	21.7%
Police Department	1,913,085	7,999,399	23.9%	98.8%	1,936,620	7,576,476	25.6%
Fire and Rescue Department	2,106,101	10,467,121	20.1%	92.9%	2,266,750	9,314,643	24.3%
Public Works Department	719,481	3,483,523	20.7%	114.2%	629,877	2,416,693	26.1%
Community Development	473,073	2,185,963	21.6%	82.0%	576,660	2,393,748	24.1%
Transfer Out (Parks)	1,388,232	5,552,939	25.0%	154.5%	898,650	5,391,900	16.7%
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	8,344,433	38,882,480	21.5%	102.6%	8,129,143	34,550,621	23.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,188,603)	(1,766,829)	-80.5%	154.2%	(2,067,337)	5,942,679	-34.8%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 9,380,588	\$ 8,436,083	111.2%	205.8%	\$ 4,559,175	\$ 12,569,191	36.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,412,690						
Unassigned Fund Balance	\$ 7,967,898						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 90,000	0.0%	N/A	\$ 15,692	\$ 74,165	21.2%
Charges for Services	195,425	854,723	22.9%	88.5%	220,894	707,148	31.2%
Interest on Investments	2,590	15,000	17.3%	81.9%	3,162	10,219	30.9%
Miscellaneous	3,121	25,000	12.5%	184.6%	1,691	32,124	5.3%
Transfer In (City General Fund)	1,388,232	5,552,939	25.0%	154.5%	898,650	5,391,900	16.7%
Transfer In (Parks CIP Fund)	-	435,000	0.0%	N/A	-	185,000	0.0%
Total Revenues and Other Sources	<u>1,589,368</u>	<u>6,972,662</u>	<u>22.8%</u>	<u>139.4%</u>	<u>1,140,088</u>	<u>6,400,556</u>	<u>17.8%</u>
Parks Division	1,157,124	4,546,589	25.5%	128.1%	903,041	3,543,589	25.5%
Recreation Division	257,884	1,260,588	20.5%	139.8%	184,506	771,358	23.9%
Golf Division	222,879	610,402	36.5%	165.4%	134,715	548,677	24.6%
Senior Services Division	97,572	394,430	24.7%	118.4%	82,375	326,700	25.2%
Parks Forestry Division	115,875	664,963	17.4%	108.0%	107,305	451,034	23.8%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	23.8%
Total Expenditures and Other Uses	<u>1,851,333</u>	<u>7,701,281</u>	<u>24.0%</u>	<u>131.1%</u>	<u>1,411,943</u>	<u>5,681,581</u>	<u>24.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(261,965)	(728,619)	64.0%	96.4%	(271,855)	718,975	-37.8%
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>\$ 1,531,433</u>	<u>\$ 754,606</u>	<u>202.9%</u>	<u>190.8%</u>	<u>\$ 802,567</u>	<u>\$ 1,793,398</u>	<u>44.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 1,531,433</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
240 Housing Fund							
Taxes	\$ 43,926	\$ 100,000	43.9%	439.3%	\$ 9,999	\$ 107,728	9.3%
Interest on Investments	179	1,000	17.9%	64.9%	276	985	28.0%
Intergovernmental	46,445	-	N/A	N/A			N/A
Total Revenues and Other Sources	<u>90,550</u>	<u>101,000</u>	<u>89.7%</u>	<u>881.3%</u>	<u>10,275</u>	<u>108,713</u>	<u>9.5%</u>
Capital Outlay	93,427	-	N/A	N/A	-	-	N/A
Materials and Services	958	49,079	2.0%	N/A	-	89,539	0.0%
Total Expenditures and Other Uses	<u>94,385</u>	<u>49,079</u>	<u>192.3%</u>	<u>N/A</u>	<u>-</u>	<u>89,539</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,835)	51,921	-7.4%	-37.3%	10,275	19,174	53.6%
Beginning Fund Balance	<u>128,254</u>	<u>48,079</u>	<u>266.8%</u>	<u>117.6%</u>	<u>109,080</u>	<u>109,080</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 124,419</u>	<u>\$ 100,000</u>	<u>124.4%</u>	<u>104.2%</u>	<u>\$ 119,355</u>	<u>\$ 128,254</u>	<u>93.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	124,419						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 108,919	\$ 344,489	31.6%	298.5%	\$ 36,493	\$ 209,365	17.4%
Total Revenues and Other Sources	108,919	344,489	31.6%		36,493	209,365	17.4%
Personnel Services	9,681	34,641	27.9%	55.9%	17,328	64,231	27.0%
Materials and Services	122,882	346,468	35.5%	336.7%	36,493	145,134	25.1%
Total Expenditures and Other Uses	132,563	381,109	34.8%	246.3%	53,821	209,365	25.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(23,644)	(36,620)	35.4%	136.5%	(17,328)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 12,973	\$ -	0.0%	67.3%	\$ 19,289	\$ 36,617	52.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	12,973						
Unassigned Fund Balance	\$ (0)						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
255	Reserve Fund						
Interest on Investments	\$ 54	\$ 400	13.6%	55.0%	\$ 99	\$ 295	33.5%
Total Revenues and Other Sources	54	400	13.6%	55.0%	99	295	33.5%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	54	400	13.6%	55.0%	99	295	33.5%
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>\$ 39,605</u>	<u>\$ 40,056</u>	98.9%	100.6%	<u>\$ 39,355</u>	<u>\$ 39,551</u>	99.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	39,605						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
260 Street Fund							
Taxes	\$ -	\$ 1,458,500	0.0%	N/a	\$ 12,017	\$ 1,874,233	0.6%
Intergovernmental	410,655	1,566,375	26.2%	127.1%	323,180	2,519,949	12.8%
Charges for Services - Rates	414,925	1,636,100	25.4%	102.0%	406,854	1,632,177	24.9%
Charges for Services - Misc. Service Fees	347	15,000	2.3%	87.6%	396	1,163	34.0%
System Development Charges	29,206	150,000	19.5%	76.3%	38,271	352,020	10.9%
Assessments	47	6,000	0.8%	N/A	47	7,024	0.7%
Interest on Investments	4,223	11,700	36.1%	102.6%	4,115	9,866	41.7%
Miscellaneous	-	15,000	0.0%	0.0%	16,611	20,311	81.8%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	859,402	8,666,675	9.9%	107.2%	801,491	6,416,742	12.5%
Public Works - Ground Maintenance	23,947	270,000	8.9%	34.6%	69,158	237,773	29.1%
Public Works - Street Operations	855,536	8,508,910	10.1%	66.1%	1,293,929	3,657,751	35.4%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	-	81,963	0.0%
Public Works - Transportation SDC's	-	203,377	0.0%	0.0%	150,149	215,495	69.7%
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	879,483	9,202,511	9.6%	58.1%	1,513,236	4,225,489	35.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,080)	(535,836)	96.3%	2.8%	(711,745)	2,191,253	-32.5%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 3,852,357	\$ 767,134	502.2%	397.4%	\$ 969,438	\$ 3,872,437	25.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		3,852,356					
Unassigned Fund Balance		<u>\$ 0</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual				Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual	Fiscal Year 2021	Fiscal Year 2021	
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
280	Airport Fund						
Intergovernmental	\$ -	\$ 263,000	0.0%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	61,110	162,000	37.7%	95.7%	63,855	175,070	36.5%
Interest on Investments	366	3,000	12.2%	41.3%	886	2,536	34.9%
Total Revenues and Other Sources	<u>61,476</u>	<u>428,000</u>	14.4%	95.0%	<u>64,740</u>	<u>177,606</u>	36.5%
Materials and Services	17,915	91,626	19.6%	24.4%	73,547	154,611	47.6%
Capital Outlay	66,157	323,000	20.5%	895.3%	7,389	133,305	5.5%
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>84,072</u>	<u>417,375</u>	20.1%	103.9%	<u>80,936</u>	<u>290,048</u>	27.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,596)	10,625	-212.7%	139.5%	(16,196)	(112,442)	14.4%
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>\$ 241,530</u>	<u>\$ 197,378</u>	122.4%	67.0%	<u>\$ 360,373</u>	<u>\$ 264,126</u>	136.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	241,530						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 Year- To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year		Prior Fiscal Year			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 2,193	\$ 21,271	10.3%
Charges for Services - Internal	-	-	N/A	0.0%	236,543	946,170	25.0%
Charges for Services - Misc. Service Fees	47,531	170,000	28.0%	115.3%	41,209	176,368	23.4%
System Development Charges	7,247	70,000	10.4%	63.0%	11,503	80,560	14.3%
Interest on Investments	1,471	8,700	16.9%	57.9%	2,543	7,253	35.1%
Total Revenues and Other Sources	56,249	248,700	22.6%	19.1%	293,991	1,231,622	23.9%
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	N/A	318,248	962,751	33.1%
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	6,533	0.0%
Total Expenditures and Other Uses	-	1,005,000	0.0%	0.0%	318,248	1,079,284	29.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	56,249	(756,300)	107.4%	-231.9%	(24,257)	152,338	-15.9%
Beginning Fund Balance	1,070,909	901,849	118.7%	116.6%	918,571	918,571	100.0%
Ending Fund Balance	\$ 1,127,158	\$ 145,549	774.4%	126.0%	\$ 894,314	\$ 1,070,909	83.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,127,158						
Unassigned Fund Balance	<u>0</u>						

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	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ -	\$ 562,000	0.0%	N/A	\$ 16,690	\$ 621,894	2.7%
Intergovernmental	200,000	1,889,600	10.6%	N/A	-	800,000	0.0%
Interest on Investments	2,479	9,700	25.6%	63.3%	3,915	13,173	29.7%
Miscellaneous	-	50,000	0.0%	N/A	7,862	7,862	0.0%
Total Revenues and Other Sources	202,479	2,511,300	8.1%	711.3%	28,467	1,442,929	2.0%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	196,880	2,849,000	6.9%	1044.3%	18,853	749,070	2.5%
Transfer Out (Debt Service Fund)	-	189,172	0.0%	N/A	-	214,172	0.0%
Transfer Out (Parks General Fund)	-	435,000	0.0%	N/A	-	185,000	0.0%
Total Expenditures and Other Uses	196,880	3,675,172	5.4%	1044.2%	18,854	1,148,242	1.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,599	(1,163,872)	-0.5%	58.2%	9,613	294,687	3.3%
Beginning Fund Balance	1,891,308	1,701,106	111.2%	118.5%	1,596,621	1,596,621	100.0%
Ending Fund Balance	\$ 1,896,907	\$ 537,234	353.1%	118.1%	\$ 1,606,235	\$ 1,891,308	84.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,786,114						
Unassigned Fund Balance	\$ 110,793						

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		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year		Prior Fiscal Year			
530 Debt Services							
Taxes	\$ 2,207	\$ 213,738	1.0%	N/A	\$ 3,689	\$ 233,348	1.6%
Charges for Services - Internal	316,029	1,154,300	27.4%	109.5%	288,575	1,154,300	25.0%
Interest on Investments	478	2,900	16.5%	46.8%	1,020	3,974	25.7%
Transfer In (CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In (Parks CIP)	-	189,172	0.0%	N/A	-	214,172	0.0%
Total Revenues and Other Sources	318,714	1,670,110	19.1%	108.7%	293,284	1,715,794	17.1%
Debt Service	1,216,055	1,765,520	68.9%	N/A	1,202,355	1,765,517	68.1%
Total Expenditures and Other Uses	1,216,055	1,765,520	68.9%	N/A	1,202,355	1,765,517	68.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(897,341)	(95,410)	-840.5%	98.7%	(909,071)	(49,723)	1828.3%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 90,631	\$ 1,252,463	7.2%	70.5%	\$ 128,624	\$ 987,972	13.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	90,631						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
670 Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 4,160	\$ 16,766	24.8%
Charges for Services - Rates	3,312,845	8,500,000	39.0%	105.3%	3,145,147	8,844,186	35.6%
Charges for Services - Misc. Service Fees	6,182	89,000	6.9%	59.0%	10,487	77,316	13.6%
System Development Charges	35,911	150,000	23.9%	48.4%	74,232	440,828	16.8%
Interest on Investments	16,267	92,800	17.5%	63.8%	25,493	80,500	31.7%
Miscellaneous	876	25,000	3.5%	295.5%	296	14,294	2.1%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	3,372,081	15,322,700	22.0%	103.4%	3,259,814	9,473,890	34.4%
Public Works - Conservation	28,784	284,760	10.1%	52.1%	55,281	155,352	35.6%
Public Works - Water Supply	332,917	3,783,385	8.8%	145.0%	229,614	1,127,593	20.4%
Public Works - Water Supply Debt	-	127,956	0.0%	N/A	-	127,955	0.0%
Public Works - Water Distribution	998,337	5,489,257	18.2%	102.9%	970,042	3,739,011	25.9%
Public Works - Water Distribution Debt	-	267,261	0.0%	N/A	-	266,811	0.0%
Public Works - Water Treatment	390,663	4,118,735	9.5%	103.5%	377,423	1,454,026	26.0%
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	241,757	315,666	76.6%
Public Works - Reimbursement SDC's	-	150,000	N/A	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	32,006	945,100	3.4%	N/A	41,252	-	N/A
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	180,775	0.0%
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	N/A
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,832,707	15,738,331	11.6%	93.3%	1,965,369	7,578,507	25.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,539,373	(415,631)	470.4%	118.9%	1,294,445	1,895,383	68.3%
Beginning Fund Balance	12,745,848	11,934,033	106.8%	117.5%	10,850,465	10,850,465	100.0%
Ending Fund Balance	\$ 14,285,221	\$ 11,518,402	124.0%	117.6%	\$ 12,144,911	\$ 12,745,848	95.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	<u>\$ 7,072,341</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year					
675 Wastewater Fund							
Taxes	\$ 4,720	\$ -	N/A	N/A	\$ 36,036	\$ 2,193	1643.5%
Intergovernmental	-	-	N/A	N/A	4,079	17,088	23.9%
Charges for Services - Rates	1,646,614	6,040,000	27.3%	102.5%	1,606,945	6,115,064	26.3%
Charges for Services - Misc. Service Fees	3,174	150,000	2.1%	N/A	-	12,571	0.0%
System Development Charges	22,477	-	N/A	49.1%	45,738	314,271	14.6%
Interest on Investments	9,791	86,700	11.3%	41.3%	23,700	67,280	35.2%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	-	4,562,750	0.0%	N/A	(19)	278,649	0.0%
Total Revenues and Other Sources	<u>1,686,777</u>	<u>10,839,450</u>	<u>15.6%</u>	<u>98.3%</u>	<u>1,716,478</u>	<u>6,807,175</u>	<u>25.2%</u>
Public Works - Wastewater Collection	560,408	2,820,592	19.9%	94.4%	593,854	2,846,572	20.9%
Public Works - Wastewater Collection Debt	-	46,857	0.0%	N/A	103,610	150,466	68.9%
Public Works - Wastewater Treatment	764,292	7,241,165	10.6%	135.1%	565,798	2,965,296	19.1%
Public Works - Wastewater Treatment Debt	61,088	129,337	47.2%	N/A	61,088	3,185,822	1.9%
Public Works - Improvements SDC's	16,380	2,085,750	0.8%	N/A	14,123	131,036	10.8%
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	<u>1,402,168</u>	<u>12,506,815</u>	<u>11.2%</u>	<u>104.8%</u>	<u>1,338,473</u>	<u>9,323,311</u>	<u>14.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	284,609	(1,667,365)	117.1%	75.3%	378,005	(2,516,136)	-15.0%
Beginning Fund Balance	<u>7,569,688</u>	<u>7,599,786</u>	<u>99.6%</u>	<u>75.1%</u>	<u>10,085,824</u>	<u>10,085,824</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 7,854,297</u>	<u>\$ 5,932,421</u>	<u>132.4%</u>	<u>75.1%</u>	<u>\$ 10,463,829</u>	<u>\$ 7,569,688</u>	<u>138.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance		<u>\$ 5,735,546</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Budget to Actual				Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 2,343	\$ 5,049	46.4%
Charges for Services - Rates	195,961	740,000	26.5%	107.7%	182,016	728,665	25.0%
System Development Charges	2,773	30,000	9.2%	56.5%	4,904	27,823	17.6%
Interest on Investments	2,344	15,300	15.3%	53.4%	4,388	12,831	34.2%
Total Revenues and Other Sources	201,077	785,300	25.6%	103.8%	193,650	774,368	25.0%
Public Works - Storm Water Operations	187,599	1,305,116	14.4%	90.7%	206,830	733,042	28.2%
Public Works - Storm Water Operations Debt	-	11,750	0.0%	N/A	-	11,750	0.0%
Public Works - Storm Water SDC's	9,398	332,712	2.8%	N/A	8,745	33,734	25.9%
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	196,996	1,686,608	11.7%	91.4%	215,575	791,917	27.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,081	(901,308)	100.5%	-18.6%	(21,925)	(17,549)	124.9%
Beginning Fund Balance	1,777,615	1,757,414	101.1%	99.0%	1,795,164	1,795,164	100.0%
Ending Fund Balance	\$ 1,781,696	\$ 856,106	208.1%	100.5%	\$ 1,773,239	\$ 1,777,615	99.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	\$ 1,846,038						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
690	Electric Fund						
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ 5,341	\$ 446,543	1.2%
Charges for Services - Rates	4,523,232	17,609,673	25.7%	112.8%	4,009,374	16,290,143	24.6%
Charges for Services - Misc. Service Fees	122,359	268,000	45.7%	170.8%	71,649	425,628	16.8%
Interest on Investments	4,070	25,000	16.3%	69.3%	5,871	21,087	27.8%
Miscellaneous	16,687	292,000	5.7%	70.0%	23,848	78,947	30.2%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>4,666,348</u>	<u>21,404,673</u>	<u>21.8%</u>	<u>113.4%</u>	<u>4,116,084</u>	<u>17,262,347</u>	<u>23.8%</u>
Administration - Conservation	224,274	1,319,663	17.0%	157.6%	142,349	756,957	18.8%
Electric - Supply	1,862,153	7,590,000	24.5%	95.1%	1,958,131	7,501,872	26.1%
Electric - Distribution	1,961,716	8,994,291	21.8%	113.8%	1,724,094	7,142,254	24.1%
Electric - Transmission	272,231	1,100,000	24.7%	104.5%	260,559	901,139	28.9%
Debt Service	-	243,663	0.0%	N/A	-	22,121	0.0%
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>4,320,374</u>	<u>19,825,045</u>	<u>21.8%</u>	<u>105.8%</u>	<u>4,085,133</u>	<u>16,365,266</u>	<u>25.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	345,974	1,579,628	21.9%	1117.8%	30,951	897,081	3.5%
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>\$ 3,764,121</u>	<u>\$ 24,210,653</u>	<u>15.5%</u>	<u>147.5%</u>	<u>\$ 2,552,016</u>	<u>\$ 3,418,146</u>	<u>74.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 3,764,121</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
		Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
		Current Fiscal Year		Prior Fiscal Year			
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 514	\$ 24,139	2.1%
Charges for Services - Rates	683,286	2,725,567	25.1%	106.2%	643,491	2,647,692	24.3%
Charges for Services - Misc. Service Fees	-	5,100	N/A	0.0%	1,275	3,825	33.3%
Interest on Investments	2,570	12,330	20.8%	76.8%	3,347	11,155	30.0%
Total Revenues and Other Sources	<u>685,855</u>	<u>2,742,997</u>	<u>25.0%</u>	<u>105.7%</u>	<u>648,627</u>	<u>2,686,811</u>	<u>24.1%</u>
Personnel Services	184,889	912,269	20.3%	104.6%	176,679	688,133	25.7%
Materials & Services	238,831	1,146,108	20.8%	101.8%	234,697	944,474	24.8%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	129,704	518,816	25.0%	126.8%	102,250	409,000	25.0%
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	<u>553,424</u>	<u>2,714,089</u>	<u>20.4%</u>	<u>107.7%</u>	<u>513,626</u>	<u>2,116,401</u>	<u>24.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	132,431	28,908	458.1%	98.1%	135,001	570,410	23.7%
Beginning Fund Balance	<u>2,110,934</u>	<u>1,891,624</u>	<u>111.6%</u>	<u>137.0%</u>	<u>1,540,524</u>	<u>1,540,524</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,243,365</u>	<u>\$ 1,920,532</u>	<u>116.8%</u>	<u>133.9%</u>	<u>\$ 1,675,525</u>	<u>\$ 2,110,934</u>	<u>79.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		905,185					
Unassigned Fund Balance		<u>\$ 1,338,180</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual	Fiscal Year 2021	Fiscal Year 2021	
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 42,428	\$ 114,669	37.0%
Charges for Services - Internal	451,741	1,902,822	23.7%	293.5%	153,910	598,222	25.7%
Interest on Investments	193	950	20.3%	41.4%	466	913	51.1%
Miscellaneous	8,998	40,000	22.5%	568.0%	1,584	31,636	5.0%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>460,932</u>	<u>1,943,772</u>	<u>23.7%</u>	<u>232.3%</u>	<u>198,388</u>	<u>1,245,440</u>	<u>15.9%</u>
Materials and Services	860,759	1,477,310	58.3%	98.1%	877,387	1,359,714	64.5%
Contingency	-	44,319	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>860,759</u>	<u>1,521,629</u>	<u>56.6%</u>	<u>98.1%</u>	<u>877,387</u>	<u>1,359,714</u>	<u>64.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(399,827)	422,143	-194.7%	58.9%	(678,999)	(114,274)	594.2%
Beginning Fund Balance	<u>171,204</u>	<u>173,544</u>	<u>98.7%</u>	<u>60.0%</u>	<u>285,478</u>	<u>285,478</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ (228,623)</u>	<u>\$ 595,687</u>	<u>-38.4%</u>	<u>58.1%</u>	<u>\$ (393,521)</u>	<u>\$ 171,204</u>	<u>-229.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ (228,623)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,690,630	\$ 5,689,944	29.7%	122.1%	\$ 1,384,305	\$ 5,615,526	24.7%
Interest on Investments	1,632	10,100	16.2%	54.7%	2,983	8,960	33.3%
Total Revenues and Other Sources	<u>1,692,262</u>	<u>5,700,044</u>	29.7%	122.0%	<u>1,387,287</u>	<u>5,624,486</u>	24.7%
Materials and Services	1,318,472	5,679,595	23.2%	101.1%	1,303,753	5,273,304	24.7%
Transfer Out (General Fund)	-	-	N/A	N/A	100,000	100,000	100.0%
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,318,472</u>	<u>5,849,983</u>	22.5%	93.9%	<u>1,403,753</u>	<u>5,373,304</u>	26.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	373,790	(149,939)	-249.3%	-2270.1%	(16,466)	251,182	-6.6%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	101.7%	120.7%	<u>1,212,173</u>	<u>1,212,173</u>	100.0%
Ending Fund Balance	<u>\$ 1,837,145</u>	<u>\$ 1,288,729</u>	142.6%	153.6%	<u>\$ 1,195,708</u>	<u>\$ 1,463,355</u>	81.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,499,415</u>						
Unassigned Fund Balance	<u>\$ 337,731</u>						

City of Ashland
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	Budget to Actual				Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
730	Equipment Fund						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 35,016	0.0%
Charges for Services - Internal	1,035,989	4,143,957	25.0%	177.3%	584,293	2,337,171	25.0%
Charges for Services - Misc. Service Fees	81,132	220,000	36.9%	215.8%	37,593	200,333	18.8%
Interest on Investments	5,644	3,000	188.1%	60.6%	9,311	26,303	35.4%
Miscellaneous	-	52,000	0.0%	N/A	66,906	205,113	32.6%
Total Revenues and Other Sources	<u>1,122,766</u>	<u>4,418,957</u>	<u>25.4%</u>	<u>160.8%</u>	<u>698,103</u>	<u>2,803,936</u>	<u>24.9%</u>
Public Works - Maintenance	543,943	2,152,776	25.3%	132.4%	410,775	1,728,543	23.8%
Public Works - Purchasing and Acquisition	215	1,604,400	0.0%	0.0%	1,037,973	1,050,630	98.8%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	8,120	0.0%
Contingency	-	64,583	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>544,158</u>	<u>3,821,759</u>	<u>14.2%</u>	<u>37.6%</u>	<u>1,448,748</u>	<u>2,787,293</u>	<u>52.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	578,607	597,198	96.9%	-77.1%	(750,645)	16,643	-4510.3%
Beginning Fund Balance	<u>3,868,238</u>	<u>3,615,145</u>	<u>107.0%</u>	<u>100.4%</u>	<u>3,851,595</u>	<u>3,851,595</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 4,446,845</u>	<u>\$ 4,212,343</u>	<u>105.6%</u>	<u>143.4%</u>	<u>\$ 3,100,950</u>	<u>\$ 3,868,238</u>	<u>80.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,446,846						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 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	\$ 25,000	\$ 100,000	25.0%	63.8%	\$ 39,175	\$ 156,700	25.0%
Interest on Investments	563	4,000	14.1%	71.3%	789	2,743	28.8%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	25,563	114,000	22.4%	44.0%	58,148	177,627	32.7%
Materials and Services	-	-	N/A	N/A	1,653	1,653	100.0%
Capital Outlay	-	50,000	0.0%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	-	50,060	0.0%	N/A	1,653	64,649	2.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	25,563	63,940	40.0%	45.2%	56,495	112,978	50.0%
Beginning Fund Balance	401,324	399,467	100.5%	139.2%	288,346	288,346	100.0%
Ending Fund Balance	\$ 426,887	\$ 463,407	92.1%	123.8%	\$ 344,841	\$ 401,324	85.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	426,887						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of September 30, 2021

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 To-Date Actuals	Fiscal Year 2021 Year- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
810 Cemetery Fund							
Charges for Services	\$ 1,902	\$ 19,000	10.0%	52.5%	\$ 3,626	\$ 12,174	29.8%
Interest on Investments	1,261	8,200	15.4%	54.3%	2,324	6,847	33.9%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>3,663</u>	<u>27,700</u>	<u>13.2%</u>	<u>56.8%</u>	<u>6,449</u>	<u>19,521</u>	<u>33.0%</u>
Transfer Out (General Fund)	<u>1,261</u>	<u>65,000</u>	<u>1.9%</u>	<u>2.4%</u>	<u>52,324</u>	<u>56,847</u>	<u>92.0%</u>
Total Expenditures and Other Uses	<u>1,261</u>	<u>65,000</u>	<u>1.9%</u>	<u>2.4%</u>	<u>52,324</u>	<u>56,847</u>	<u>92.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,402	(37,300)	106.4%	-5.2%	(45,874)	(37,326)	122.9%
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>\$ 919,901</u>	<u>\$ 872,127</u>	<u>105.5%</u>	<u>101.2%</u>	<u>\$ 908,951</u>	<u>\$ 917,499</u>	<u>99.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	919,901						
Unassigned Fund Balance	<u>\$ (0)</u>						