

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

	Fiscal Year 2022 1st Year Actuals	Budget to Actual			Fiscal Year 2021 Date Actuals	Fiscal Year 2021 Year-to- 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					
<b>110 General Fund</b>							
Taxes	\$ 15,942,184	\$ 22,263,578	71.6%	105.9%	\$ 15,050,892	\$ 22,922,147	65.7%
Licenses and Permits	404,095	1,490,500	27.1%	30.3%	1,335,576	2,411,618	55.4%
Intergovernmental	2,625,665	3,997,874	65.7%	359.1%	731,152	4,277,573	17.1%
Charges for Services	3,482,751	8,608,549	40.5%	80.8%	4,311,979	10,264,702	42.0%
Fines	78,259	544,500	14.4%	70.2%	111,456	273,630	40.7%
Interest on Investments	22,578	38,000	59.4%	112.5%	20,064	65,701	30.5%
Miscellaneous	45,039	57,650	78.1%	438.7%	10,267	71,082	14.4%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	2,000	65,000	3.1%	3.7%	53,527	56,847	94.2%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	22,652,572	37,115,651	61.0%	104.0%	21,774,914	40,493,300	53.8%
Administration Department	1,109,830	2,950,042	37.6%	89.6%	1,239,128	2,587,521	47.9%
Administration - Municipal Court	173,640	592,642	29.3%	63.1%	275,198	661,305	41.6%
Information Technology Department	513,617	1,479,911	34.7%	107.7%	477,081	1,219,507	39.1%
Finance Department	981,520	2,877,995	34.1%	95.4%	1,028,662	2,523,104	40.8%
City Recorder	87,401	173,192	50.5%	120.0%	72,849	197,856	36.8%
Police Department	3,195,956	7,999,399	40.0%	95.6%	3,343,484	7,576,476	44.1%
Fire and Rescue Department	3,484,091	10,467,121	33.3%	95.8%	3,635,533	9,314,643	39.0%
Public Works Department	1,145,526	3,483,523	32.9%	112.6%	1,017,090	2,416,693	42.1%
Community Development	909,929	2,185,963	41.6%	93.8%	969,557	2,393,748	40.5%
Transfer Out (Parks)	2,313,720	5,552,939	41.7%	103.0%	2,246,625	5,391,900	41.7%
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	13,915,732	38,882,480	35.8%	97.3%	14,305,709	34,550,621	41.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,736,840	(1,766,829)	594.5%	117.0%	7,469,205	5,942,679	125.7%
Beginning Fund Balance	12,569,191	10,202,912	123.2%	189.7%	6,626,512	6,626,512	100.0%
Ending Fund Balance	\$ 21,306,031	\$ 8,436,083	252.6%	151.2%	\$ 14,095,717	\$ 12,569,191	112.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,438,916					
Unassigned Fund Balance		\$ 19,867,115					

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as of November 30, 2021

	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 Year-to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ 24,818	\$ 90,000	27.6%	100.6%	\$ 24,677	\$ 74,165	33.3%
Charges for Services	306,703	854,723	35.9%	108.7%	282,166	707,148	39.9%
Interest on Investments	3,931	15,000	26.2%	99.2%	3,961	10,219	38.8%
Miscellaneous	22,230	25,000	88.9%	89.7%	24,789	32,124	77.2%
Transfer In (City General Fund)	2,313,720	5,552,939	41.7%	103.0%	2,246,625	5,391,900	41.7%
Transfer In (Parks CIP Fund)	435,000	435,000	100.0%	N/A	-	185,000	0.0%
Total Revenues and Other Sources	<u>3,106,402</u>	<u>6,972,662</u>	44.6%	120.3%	<u>2,582,218</u>	<u>6,400,556</u>	40.3%
Parks Division	1,833,540	4,546,589	40.3%	121.5%	1,509,243	3,543,589	42.6%
Recreation Division	411,206	1,260,588	32.6%	133.3%	308,515	771,358	40.0%
Golf Division	334,241	610,402	54.8%	149.2%	224,075	548,677	40.8%
Senior Services Division	154,939	394,430	39.3%	115.2%	134,529	326,700	41.2%
Parks Forestry Division	208,064	664,963	31.3%	116.3%	178,916	451,034	39.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	39.7%
Total Expenditures and Other Uses	<u>2,941,989</u>	<u>7,701,281</u>	38.2%	124.9%	<u>2,355,278</u>	<u>5,681,581</u>	41.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	164,413	(728,619)	122.6%	72.4%	226,940	718,975	31.6%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	120.9%	166.9%	<u>1,074,423</u>	<u>1,074,423</u>	100.0%
Ending Fund Balance	<u>\$ 1,957,812</u>	<u>\$ 754,606</u>	259.4%	150.4%	<u>\$ 1,301,362</u>	<u>\$ 1,793,398</u>	72.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 1,957,812</u>						

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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		Prior Fiscal Year	Prior Fiscal Year	
<b>240 Housing Fund</b>								
Taxes	\$ 43,926	\$ 100,000	43.9%	439.3%	\$ 9,999	\$ 107,728	9.3%	
Interest on Investments	317	1,000	31.7%	73.0%	434	985	44.1%	
Intergovernmental	98,610	-	N/A	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>142,853</u>	<u>101,000</u>	141.4%	1369.3%	<u>10,433</u>	<u>108,713</u>	9.6%	
Materials and Services	7,423	49,079	15.1%	N/A	-	89,539	0.0%	
Capital Outlay	93,427	-	N/A	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>100,850</u>	<u>49,079</u>	205.5%	N/A	<u>-</u>	<u>89,539</u>	0.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	42,003	51,921	80.9%	402.6%	10,433	19,174	54.4%	
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>\$ 170,257</u>	<u>\$ 100,000</u>	170.3%	142.5%	<u>\$ 119,513</u>	<u>\$ 128,254</u>	93.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	<u>170,257</u>							
Unassigned Fund Balance	<u>\$ -</u>							

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as of November 30, 2021

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Fiscal Year 2021	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	Date Actuals	Actuals	
	<b>Current Fiscal Year</b>				<b>Prior Fiscal Year</b>		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 200,320	\$ 344,489	58.1%	341.8%	\$ 58,600	\$ 209,365	28.0%
Total Revenues and Other Sources	200,320	344,489	58.1%		58,600	209,365	28.0%
Personnel Services	20,454	34,641	59.0%	73.5%	27,817	64,231	43.3%
Materials and Services	200,320	346,468	57.8%	341.8%	58,600	145,134	40.4%
Total Expenditures and Other Uses	220,774	381,109	57.9%	255.5%	86,417	209,365	41.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,454)	(36,620)	44.1%	73.5%	(27,817)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 16,163	\$ -	0.0%	183.7%	\$ 8,800	\$ 36,617	24.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	16,163						
Unassigned Fund Balance	\$ -						

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as of November 30, 2021

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	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-to-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 86	\$ 400	21.6%	57.1%	\$ 151	\$ 295	51.2%
Total Revenues and Other Sources	86	400	21.6%	57.1%	151	295	51.2%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	86	400	21.6%	57.1%	151	295	51.2%
Beginning Fund Balance	39,551	39,656	99.7%	100.8%	39,256	39,256	100.0%
Ending Fund Balance	\$ 39,637	\$ 40,056	99.0%	100.6%	\$ 39,407	\$ 39,551	99.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	39,637						
Unassigned Fund Balance	\$ 0						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>260 Street Fund</b>							
Taxes	\$ 322,142	\$ 1,458,500	22.1%	240.2%	\$ 134,112	\$ 1,874,233	7.2%
Intergovernmental	1,111,981	1,566,375	71.0%	187.6%	592,762	2,519,949	23.5%
Charges for Services - Rates	694,549	1,636,100	42.5%	102.2%	679,635	1,632,177	41.6%
Charges for Services - Misc. Service Fees	487	15,000	3.2%	72.4%	673	1,163	57.9%
System Development Charges	44,345	150,000	29.6%	26.9%	164,834	352,020	46.8%
Assessments	337	6,000	5.6%	9.2%	3,658	7,024	52.1%
Interest on Investments	7,154	11,700	61.1%	134.2%	5,333	9,866	54.1%
Miscellaneous	16,694.00	15,000	111.3%	100.5%	16,611	20,311	81.8%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>2,197,690</u>	<u>8,666,675</u>	<u>25.4%</u>	<u>137.6%</u>	<u>1,597,618</u>	<u>6,416,742</u>	<u>24.9%</u>
Public Works - Ground Maintenance	33,914	270,000	12.6%	43.6%	77,801	237,773	32.7%
Public Works - Street Operations	1,596,571	8,508,910	18.8%	87.4%	1,826,557	3,657,751	49.9%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	76,331	81,963	93.1%
Public Works - Transportation SDC's	2,075	203,377	1.0%	1.1%	182,242	215,495	84.6%
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>1,632,560</u>	<u>9,202,511</u>	<u>17.7%</u>	<u>75.5%</u>	<u>2,162,931</u>	<u>4,225,489</u>	<u>51.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	565,130	(535,836)	205.5%	-100.0%	(565,313)	2,191,253	-25.8%
Beginning Fund Balance	<u>3,872,437</u>	<u>1,302,970</u>	<u>297.2%</u>	<u>230.3%</u>	<u>1,681,184</u>	<u>1,681,184</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 4,437,567</u>	<u>\$ 767,134</u>	<u>578.5%</u>	<u>397.7%</u>	<u>\$ 1,115,870</u>	<u>\$ 3,872,437</u>	<u>28.8%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>4,437,567</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

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as of November 30, 2021

	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		
<b>280</b>							
<b>Airport Fund</b>							
Intergovernmental	\$ -	\$ 263,000	0.0%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	73,688	162,000	45.5%	84.1%	87,597	175,070	50.0%
Interest on Investments	562	3,000	18.7%	42.6%	1,321	2,536	52.1%
Total Revenues and Other Sources	<u>74,250</u>	<u>428,000</u>	<u>17.3%</u>	<u>83.5%</u>	<u>88,917</u>	<u>177,606</u>	<u>50.1%</u>
Materials and Services	43,244	91,626	47.2%	50.0%	86,480	154,611	55.9%
Capital Outlay	113,411	323,000	35.1%	710.3%	15,967	133,305	12.0%
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>156,655</u>	<u>417,375</u>	<u>37.5%</u>	<u>152.9%</u>	<u>102,447</u>	<u>290,048</u>	<u>35.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(82,405)	10,625	-775.6%	609.1%	(13,529)	(112,442)	12.0%
Beginning Fund Balance	<u>264,126</u>	<u>186,753</u>	<u>141.4%</u>	<u>70.1%</u>	<u>376,568</u>	<u>376,568</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 181,721</u>	<u>\$ 197,378</u>	<u>92.1%</u>	<u>50.1%</u>	<u>\$ 363,040</u>	<u>\$ 264,126</u>	<u>137.4%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	181,721						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	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 Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 9,594	\$ 21,271	45.1%
Charges for Services - Internal	-	-	N/A	0.0%	394,238	946,170	41.7%
Charges for Services - Misc. Service Fees	80,794	170,000	47.5%	118.5%	68,170	176,368	38.7%
System Development Charges	11,977	70,000	17.1%	29.3%	40,823	80,560	50.7%
Interest on Investments	2,359	8,700	27.1%	62.6%	3,770	7,253	52.0%
Total Revenues and Other Sources	<u>95,130</u>	<u>248,700</u>	38.3%	18.4%	<u>516,594</u>	<u>1,231,622</u>	41.9%
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	454,048	962,751	47.2%
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	N/A	-	110,000	0.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	6,533	0.0%
Total Expenditures and Other Uses	<u>110,000</u>	<u>1,005,000</u>	10.9%	24.2%	<u>454,048</u>	<u>1,079,284</u>	42.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(14,870)	(756,300)	98.0%	-23.8%	62,546	152,338	41.1%
Beginning Fund Balance	<u>1,070,909</u>	<u>901,849</u>	118.7%	116.6%	<u>918,571</u>	<u>918,571</u>	100.0%
Ending Fund Balance	<u>\$ 1,056,039</u>	<u>\$ 145,549</u>	725.6%	107.6%	<u>\$ 981,117</u>	<u>\$ 1,070,909</u>	91.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,056,039						
Unassigned Fund Balance	<u>\$ 0</u>						



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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 105,143	\$ 562,000	18.7%	N/A	\$ 166,041	\$ 621,894	26.7%
Intergovernmental	200,000	1,889,600	10.6%	36.4%	550,000	800,000	68.8%
Interest on Investments	3,923	9,700	40.4%	58.4%	6,723	13,173	51.0%
Miscellaneous	-	50,000	0.0%	N/A	7,862	7,862	0.0%
Total Revenues and Other Sources	309,066	2,511,300	12.3%	42.3%	730,626	1,442,929	50.6%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	351,419	2,849,000	12.3%	96.6%	363,686	749,070	48.6%
Transfer Out (Debt Service Fund)	189,172	189,172	100.0%	N/A	-	214,172	0.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	N/A	-	185,000	0.0%
Total Expenditures and Other Uses	975,591	3,675,172	26.5%	268.3%	363,687	1,148,242	31.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(666,525)	(1,163,872)	57.3%	-181.6%	366,939	294,687	124.5%
Beginning Fund Balance	1,891,308	1,701,106	111.2%		1,596,621	1,596,621	100.0%
Ending Fund Balance	\$ 1,224,783	\$ 537,234	228.0%	62.4%	\$ 1,963,561	\$ 1,891,308	103.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,224,783						
Unassigned Fund Balance	\$ -						

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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Fiscal Year 2021	Year-to-	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	Date Actuals	End-of-Year Actuals	
	<b>Current Fiscal Year</b>				<b>Prior Fiscal Year</b>		
<b>530 Debt Services</b>							
Taxes	\$ 199,325	\$ 213,738	93.3%	104.3%	\$ 191,150	\$ 233,348	81.9%
Charges for Services - Internal	526,715	1,154,300	45.6%	109.5%	480,958	1,154,300	41.7%
Interest on Investments	562	2,900	19.4%	46.9%	1,199	3,974	30.2%
Transfer In ( CIP)	110,000	110,000	100.0%	N/A	-	110,000	0.0%
Transfer In ( Parks CIP)	189,172	189,172	100.0%	N/A	-	214,172	0.0%
Total Revenues and Other Sources	<u>1,025,774</u>	<u>1,670,110</u>	61.4%	152.3%	<u>673,307</u>	<u>1,715,794</u>	39.2%
Debt Service	<u>1,253,846</u>	<u>1,765,520</u>	71.0%	101.1%	<u>1,240,496</u>	<u>1,765,517</u>	70.3%
Total Expenditures and Other Uses	<u>1,253,846</u>	<u>1,765,520</u>	71.0%	101.1%	<u>1,240,496</u>	<u>1,765,517</u>	70.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(228,071)	(95,410)	-139.0%	40.2%	(567,188)	(49,723)	1140.7%
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>\$ 759,900</u>	<u>\$ 1,252,463</u>	60.7%	161.5%	<u>\$ 470,507</u>	<u>\$ 987,972</u>	47.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		<u>759,900</u>					
Unassigned Fund Balance	<u>\$ -</u>						

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

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Date Actuals	Fiscal Year 2021 Year-to- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>670 Water Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 10,319	\$ 16,766	61.5%
Charges for Services - Rates	4,671,534	8,500,000	55.0%	99.3%	4,704,330	8,844,186	53.2%
Charges for Services - Misc. Service Fees	11,138	89,000	12.5%	49.5%	22,523	77,316	29.1%
System Development Charges	66,522	150,000	44.3%	38.9%	171,138	440,828	38.8%
Interest on Investments	26,263	92,800	28.3%	65.6%	40,039	80,500	49.7%
Miscellaneous	876	25,000	3.5%	114.7%	764	14,294	5.3%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	4,776,333	15,322,700	31.2%	96.5%	4,949,111	9,473,890	52.2%
Public Works - Conservation	48,694	284,760	17.1%	53.9%	90,352	155,352	58.2%
Public Works - Water Supply	605,096	3,783,385	16.0%	139.4%	434,197	1,127,593	38.5%
Public Works - Water Supply Debt	9,183	127,956	7.2%	N/A	9,273	127,955	7.2%
Public Works - Water Distribution	1,601,211	5,489,257	29.2%	96.9%	1,652,893	3,739,011	44.2%
Public Works - Water Distribution Debt	237,139	267,261	88.7%	N/A	234,465	266,811	87.9%
Public Works - Water Treatment	608,938	4,118,735	14.8%	100.9%	603,370	1,454,026	41.5%
Public Works - Water Treatment Debt	71,631	75,195	95.3%	N/A	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	69,087	945,100	7.3%	N/A	67,524	-	N/A
Public Works - Debt SDC's	33,057	33,390	99.0%	N/A	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	3,334,035	15,738,331	21.2%	95.5%	3,489,390	7,578,507	46.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,442,298	(415,631)	447.0%	98.8%	1,459,721	1,895,383	77.0%
Beginning Fund Balance	12,745,848	11,934,033	106.8%	117.5%	10,850,465	10,850,465	100.0%
Ending Fund Balance	\$ 14,188,146	\$ 11,518,402	123.2%	115.3%	\$ 12,310,187	\$ 12,745,848	96.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		7,212,880					
Unassigned Fund Balance	\$	6,975,266					

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 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	Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ 4,720	\$ -	N/A	1.3%	\$ 365,258	\$ 2,193	16658.2%
Intergovernmental	-	-	N/A	N/A	5,624	17,088	32.9%
Charges for Services - Rates	2,704,145	6,040,000	44.8%	101.2%	2,673,173	6,115,064	43.7%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	N/A	6,223	12,571	49.5%
System Development Charges	41,667	-	N/A	24.2%	172,478	314,271	54.9%
Interest on Investments	15,559	86,700	17.9%	41.6%	37,398	67,280	55.6%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	172,387	4,562,750	3.8%	N/A	(19)	278,649	0.0%
Total Revenues and Other Sources	<u>2,935,304</u>	<u>10,839,450</u>	<u>27.1%</u>	<u>90.0%</u>	<u>3,260,135</u>	<u>6,807,175</u>	<u>47.9%</u>
Public Works - Wastewater Collection	971,099	2,820,592	34.4%	99.4%	977,202	2,846,572	34.3%
Public Works - Wastewater Collection Debt	43,228	46,857	92.3%	N/A	147,238	150,466	97.9%
Public Works - Wastewater Treatment	1,361,531	7,241,165	18.8%	128.1%	1,062,958	2,965,296	35.8%
Public Works - Wastewater Treatment Debt	61,088	129,337	47.2%	50.6%	120,686	3,185,822	3.8%
Public Works - Improvements SDC's	36,542	2,085,750	1.8%	82.1%	44,516	131,036	34.0%
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>2,473,488</u>	<u>12,506,815</u>	<u>19.8%</u>	<u>105.1%</u>	<u>2,352,601</u>	<u>9,323,311</u>	<u>25.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	461,815	(1,667,365)	127.7%	50.9%	907,534	(2,516,136)	-36.1%
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>\$ 8,031,504</u>	<u>\$ 5,932,421</u>	<u>135.4%</u>	<u>73.1%</u>	<u>\$ 10,993,358</u>	<u>\$ 7,569,688</u>	<u>145.2%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>2,118,751</u>						
Unassigned Fund Balance	<u>\$ 5,912,753</u>						

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

	Budget to Actual						
	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 Year-to- Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 3,303	\$ 5,049	65.4%
Charges for Services - Rates	328,391	740,000	44.4%	108.3%	303,351	728,665	41.6%
System Development Charges	4,184	30,000	13.9%	36.6%	11,434	27,823	41.1%
Interest on Investments	3,705	15,300	24.2%	55.6%	6,664	12,831	51.9%
Total Revenues and Other Sources	<u>336,280</u>	<u>785,300</u>	42.8%	103.5%	<u>324,752</u>	<u>774,368</u>	41.9%
Public Works - Storm Water Operations	326,460	1,305,116	25.0%	98.5%	331,518	733,042	45.2%
Public Works - Storm Water Operations Debt	10,825	11,750	92.1%	N/A	10,925	11,750	93.0%
Public Works - Storm Water SDC's	9,398	332,712	2.8%	99.3%	9,467	33,734	28.1%
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	<u>346,682</u>	<u>1,686,608</u>	20.6%	98.5%	<u>351,910</u>	<u>791,917</u>	44.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,403)	(901,308)	98.8%	38.3%	(27,158)	(17,549)	154.8%
Beginning Fund Balance	<u>1,777,615</u>	<u>1,757,414</u>	101.1%	99.0%	<u>1,795,164</u>	<u>1,795,164</u>	100.0%
Ending Fund Balance	<u>\$ 1,767,212</u>	<u>\$ 856,106</u>	206.4%	100.0%	<u>\$ 1,768,006</u>	<u>\$ 1,777,615</u>	99.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,831,554</u>						

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

	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				
<b>690</b>							
<b>Electric Fund</b>							
Intergovernmental	\$ 12,369	\$ 210,000	5.9%	14.9%	\$ 82,778	\$ 446,543	18.5%
Charges for Services - Rates	7,038,238	17,609,673	40.0%	109.0%	6,456,860	16,290,143	39.6%
Charges for Services - Misc. Service Fees	164,943	268,000	61.5%	172.1%	95,833	425,628	22.5%
Interest on Investments	6,670	25,000	26.7%	67.8%	9,833	21,087	46.6%
Miscellaneous	25,007	292,000	8.6%	60.6%	41,254	78,947	52.3%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>7,247,227</u>	<u>21,404,673</u>	<u>33.9%</u>	<u>108.4%</u>	<u>6,686,559</u>	<u>17,262,347</u>	<u>38.7%</u>
Administration - Conservation	376,059	1,319,663	28.5%	140.8%	267,023	756,957	35.3%
Electric - Supply	2,831,285	7,590,000	37.3%	91.8%	3,083,322	7,501,872	41.1%
Electric - Distribution	3,169,906	8,994,291	35.2%	110.7%	2,864,190	7,142,254	40.1%
Electric - Transmission	397,517	1,100,000	36.1%	97.6%	407,256	901,139	45.2%
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>6,774,768</u>	<u>19,825,045</u>	<u>34.2%</u>	<u>102.3%</u>	<u>6,621,791</u>	<u>16,365,266</u>	<u>40.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	472,459	1,579,628	29.9%	729.5%	64,767	897,081	7.2%
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>\$ 3,890,605</u>	<u>\$ 24,210,653</u>	<u>16.1%</u>	<u>150.5%</u>	<u>\$ 2,585,832</u>	<u>\$ 3,418,146</u>	<u>75.7%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 3,890,605</u>						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Date Actuals	Year-to-End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 24,139	\$ 24,139	100.0%
Charges for Services - Rates	1,147,906	2,725,567	42.1%	105.9%	1,083,731	2,647,692	40.9%
Charges for Services - Misc. Service Fees	-	5,100	N/A	0.0%	2,125	3,825	55.6%
Interest on Investments	4,130	12,330	33.5%	77.3%	5,340	11,155	47.9%
<b>Total Revenues and Other Sources</b>	<b>1,152,036</b>	<b>2,742,997</b>	<b>42.0%</b>	<b>103.3%</b>	<b>1,115,335</b>	<b>2,686,811</b>	<b>41.5%</b>
Personnel Services	308,990	912,269	33.9%	108.0%	285,971	688,133	41.6%
Materials & Services	406,508	1,146,108	35.5%	89.6%	453,848	944,474	48.1%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	216,173	518,816	41.7%	126.8%	170,417	409,000	41.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	10,181	0.0%
Contingency	-	74,396	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>931,671</b>	<b>2,714,089</b>	<b>34.3%</b>	<b>102.4%</b>	<b>910,236</b>	<b>2,116,401</b>	<b>43.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	220,365	28,908	762.3%	107.4%	205,100	570,410	36.0%
Beginning Fund Balance	<b>2,110,934</b>	<b>1,891,624</b>	<b>111.6%</b>	<b>137.0%</b>	<b>1,540,524</b>	<b>1,540,524</b>	<b>100.0%</b>
Ending Fund Balance	<b>\$ 2,331,299</b>	<b>\$ 1,920,532</b>	<b>121.4%</b>	<b>133.6%</b>	<b>\$ 1,745,624</b>	<b>\$ 2,110,934</b>	<b>82.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		818,716					
Unassigned Fund Balance	<b>\$ 1,512,584</b>						

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

	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 Year-to- Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 72,205	\$ 114,669	63.0%
Charges for Services - Internal	760,386	1,902,822	40.0%	302.2%	251,629	598,222	42.1%
Interest on Investments	232	950	24.4%	49.7%	466	913	51.1%
Miscellaneous	9,511	40,000	23.8%	74.2%	12,810	31,636	40.5%
Transfer In (All Funds)	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>770,129</u>	<u>1,943,772</u>	39.6%	228.5%	<u>337,110</u>	<u>1,245,440</u>	27.1%
Materials and Services	962,627	1,477,310	65.2%	90.2%	1,067,756	1,359,714	78.5%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>962,627</u>	<u>1,521,629</u>	63.3%	90.2%	<u>1,067,756</u>	<u>1,359,714</u>	78.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(192,499)	422,143	-145.6%	26.3%	(730,646)	(114,274)	639.4%
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>\$ (21,295)</u>	<u>\$ 595,687</u>	-3.6%	4.8%	<u>\$ (445,168)</u>	<u>\$ 171,204</u>	-260.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>(21,294)</u>						
Unassigned Fund Balance	<u>\$ (0)</u>						



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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Fiscal Year 2021	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	Date Actuals	Actuals	
	<b>Current Fiscal Year</b>				<b>Prior Fiscal Year</b>		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 2,380,447	\$ 5,689,944	41.8%	102.6%	\$ 2,320,252	\$ 5,615,526	41.3%
Interest on Investments	2,547	10,100	25.2%	55.7%	4,571	8,960	51.0%
Miscellaneous	1,430	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>2,384,424</u>	<u>5,700,044</u>	41.8%	102.6%	<u>2,324,823</u>	<u>5,624,486</u>	41.3%
Materials and Services	2,180,661	5,679,595	38.4%	100.4%	2,172,508	5,273,304	41.2%
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>2,180,661</u>	<u>5,849,983</u>	37.3%	96.0%	<u>2,272,508</u>	<u>5,373,304</u>	42.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	203,763	(149,939)	-135.9%	389.5%	52,315	251,182	20.8%
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>\$ 1,667,118</u>	<u>\$ 1,288,729</u>	129.4%	131.8%	<u>\$ 1,264,488</u>	<u>\$ 1,463,355</u>	86.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,667,118</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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

	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		
<b>730</b>							
<b>Equipment Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 35,016	0.0%
Charges for Services - Internal	1,726,649	4,143,957	41.7%	177.3%	973,821	2,337,171	41.7%
Charges for Services - Misc. Service Fees	131,583	220,000	59.8%	350.0%	37,593	200,333	18.8%
Interest on Investments	9,302	3,000	310.1%	69.4%	13,405	26,303	51.0%
Miscellaneous	528	52,000	1.0%	N/A	97,334	205,113	47.5%
Total Revenues and Other Sources	<u>1,868,062</u>	<u>4,418,957</u>	<u>42.3%</u>	<u>166.5%</u>	<u>1,122,152</u>	<u>2,803,936</u>	<u>40.0%</u>
Public Works - Maintenance	921,495	2,152,776	42.8%	126.0%	731,273	1,728,543	42.3%
Public Works - Purchasing and Acquisition	96,325	1,604,400	6.0%	9.3%	1,040,237	1,050,630	99.0%
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>1,017,820</u>	<u>3,821,759</u>	<u>26.6%</u>	<u>57.5%</u>	<u>1,771,510</u>	<u>2,787,293</u>	<u>63.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	850,241	597,198	142.4%	-130.9%	(649,358)	16,643	-3901.7%
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>\$ 4,718,479</u>	<u>\$ 4,212,343</u>	<u>112.0%</u>	<u>147.3%</u>	<u>\$ 3,202,237</u>	<u>\$ 3,868,238</u>	<u>82.8%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	4,718,480						
Unassigned Fund Balance	<u>\$ (0)</u>						

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

	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-to-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 41,667	\$ 100,000	41.7%	63.8%	\$ 65,292	\$ 156,700	41.7%
Interest on Investments	875	4,000	21.9%	69.7%	1,254	2,743	45.7%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	42,542	114,000	37.3%	50.2%	84,730	177,627	47.7%
Materials and Services	-	-	N/A	N/A	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%	N/A	1,653	64,649	2.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(43,882)	63,940	-68.6%	-52.8%	83,077	112,978	73.5%
Beginning Fund Balance	401,324	399,467	100.5%	139.2%	288,346	288,346	100.0%
Ending Fund Balance	\$ 357,442	\$ 463,407	77.1%	96.2%	\$ 371,423	\$ 401,324	92.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	357,442						
Unassigned Fund Balance	\$ -						

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

	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		Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change		End-of-Year Actuals	Actual Percent Collected / Expended	
	Current Fiscal Year				Prior Fiscal Year			
<b>810 Cemetery Fund</b>								
Charges for Services	\$ 3,646	\$ 19,000	19.2%	69.9%	\$ 5,213	\$ 12,174	42.8%	
Interest on Investments	2,000	8,200	24.4%	56.7%	3,527	6,847	51.5%	
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Total Revenues and Other Sources	6,146	27,700	22.2%	66.5%	9,240	19,521	47.3%	
Transfer Out (General Fund)	2,000	65,000	3.1%	3.7%	53,527	56,847	94.2%	
Total Expenditures and Other Uses	2,000	65,000	3.1%	3.7%	53,527	56,847	94.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,146	(37,300)	111.1%	-9.4%	(44,287)	(37,326)	118.6%	
Beginning Fund Balance	917,499	909,427	100.9%	96.1%	954,825	954,825	100.0%	
Ending Fund Balance	\$ 921,645	\$ 872,127	105.7%	101.2%	\$ 910,538	\$ 917,499	99.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds		921,645						
Unassigned Fund Balance		(0)						