

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
110	General Fund							
Taxes	\$ 1,432,204	\$ 22,566,042	6.3%	85.2%	\$ 1,680,815	\$ 24,077,035	7.0%	
Licenses and Permits	250,761	1,124,000	22.3%	118.7%	211,318	1,539,283	13.7%	
Intergovernmental	1,448,366	1,647,835	87.9%	924.0%	156,744	3,556,693	4.4%	
Charges for Services	1,555,605	8,803,449	17.7%	107.3%	1,449,323	9,242,365	15.7%	
Fines	22,437	544,500	4.1%	61.4%	36,568	171,689	21.3%	
Interest on Investments	18,956	38,000	49.9%	174.9%	10,840	73,243	14.8%	
Miscellaneous	9,689	57,650	16.8%	30.6%	31,692	71,660	44.2%	
Transfer in (Water Fund)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	1,688	65,000	2.6%	196.7%	858	4,879	17.6%	
Total Revenues and Other Sources	<u>4,739,706</u>	<u>34,896,476</u>	13.6%	130.6%	<u>3,628,158</u>	<u>38,786,847</u>	9.4%	
Administration Department	249,091	2,281,513	10.9%	43.6%	571,039	2,450,441	23.3%	
Administration - Municipal Court	62,931	593,956	10.6%	92.0%	68,422	438,582	15.6%	
Information Technology Department	152,048	1,375,104	11.1%	79.6%	191,124	1,083,371	17.6%	
Finance Department	387,729	2,900,303	13.4%	104.3%	371,853	2,538,221	14.7%	
City Recorder	33,749	175,183	19.3%	110.0%	30,685	198,328	15.5%	
Police Department	1,214,600	7,944,996	15.3%	91.4%	1,329,544	7,078,771	18.8%	
Fire and Rescue Department	2,248,036	10,803,144	20.8%	155.9%	1,441,731	9,330,436	15.5%	
Public Works Department	472,271	3,528,115	13.4%	99.7%	473,758	2,867,080	16.5%	
Community Development	298,881	2,063,573	14.5%	83.6%	357,464	2,012,425	17.8%	
Transfers (Parks Fund)	591,166	3,546,997	16.7%	63.9%	925,488	7,452,928	12.4%	
Transfers (Tourism Fund)	775,474	775,474	100.0%	N/A	-	-	N/A	
Transfers (Housing Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Transfers (Reserve Fund)	-	-	N/A	N/A	-	1,415,000	0.0%	
Transfers (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%	
Contingency	-	230,783	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>6,486,476</u>	<u>36,219,641</u>	17.9%	112.6%	<u>5,761,608</u>	<u>37,066,083</u>	15.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,746,770)	(1,323,165)	-32.0%	81.9%	(2,133,450)	1,720,764	-124.0%	
Beginning Fund Balance	<u>14,289,955</u>	8,616,083	165.9%	113.7%	12,569,191	12,569,191	100.0%	
Ending Fund Balance	<u>\$ 12,543,186</u>	<u>\$ 7,292,918</u>	172.0%	120.2%	<u>\$ 10,435,741</u>	<u>\$ 14,289,955</u>	73.0%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,232,217							
Unassigned Fund Balance	<u>\$ 11,310,968</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change				
	Current Fiscal Year				Prior Fiscal Year			
211 Parks and Recreation General Fund								
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -		
Intergovernmental	953	90,000	1.1%	N/A	-	103,157		0.0%
Charges for Services	74,493	948,981	7.8%	48.9%	152,208	977,065		15.6%
Interest on Investments	5,712	15,000	38.1%	313.0%	1,825	10,509		17.4%
Miscellaneous	541	25,000	2.2%	498.2%	109	26,137		0.4%
Transfer In (City General Fund)	591,166	3,981,997	14.8%	63.9%	925,488	7,452,928		12.4%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	-	50,000		
Total Revenues and Other Sources	<u>672,865</u>	<u>7,066,920</u>	9.5%	62.3%	<u>1,079,630</u>	<u>8,619,795</u>		12.5%
Parks Division	775,618	4,670,300	16.6%	101.7%	762,875	4,423,720		17.2%
Recreation Division	198,823	1,227,646	16.2%	111.5%	178,365	1,057,591		16.9%
Golf Division	52,713	595,618	8.9%	38.0%	138,705	618,511		22.4%
Senior Services Division	50,857	401,825	12.7%	92.9%	54,737	368,720		14.8%
Parks Forestry Division	75,037	593,964	12.6%	95.2%	78,780	487,312		16.2%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000		0.0%
Contingency	-	224,681	0.0%	N/A	-	-		N/A
Total Expenditures and Other Uses	<u>1,153,049</u>	<u>7,714,033</u>	14.9%	95.0%	<u>1,213,462</u>	<u>7,255,855</u>		16.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(480,184)	(647,113)	25.8%	358.8%	(133,832)	1,363,940		-9.8%
Beginning Fund Balance	<u>3,157,338</u>	754,606	418.4%	176.1%	<u>1,793,398</u>	<u>1,793,398</u>		100.0%
Ending Fund Balance	<u>\$ 2,677,154</u>	<u>\$ 107,493</u>	2490.5%	161.3%	<u>\$ 1,659,566</u>	<u>\$ 3,157,338</u>		52.6%
Reconciliation of Fund Balance:								
Restricted and Committed Funds								
Unassigned Fund Balance	<u>\$ 2,677,154</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
230	Tourism Fund						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Interest	753	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer in (General Fund)	775,474	775,474	100.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>776,227</u>	<u>875,474</u>	<u>88.7%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	1,877	80,000	2.3%	N/A	-	-	N/A
Materials and Services	131,917	629,663	21.0%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>133,795</u>	<u>875,474</u>	<u>15.3%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	642,432	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 642,432</u>	<u>\$ -</u>	<u>0.0%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	642,432						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
240 Housing Fund								
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A	
Ingovernmental	169,369	-	N/A	N/A	-	128,932	N/A	
Interest on Investments	395	1,000	39.5%	321.4%	123	857	14.3%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	N/A	
Total Revenues and Other Sources	<u>169,765</u>	<u>101,000</u>	168.1%	138076.1%	<u>123</u>	<u>329,789</u>	0.0%	
Materials and Services	4,862	1,000	486.2%	1004.0%	484	290,973	0.2%	
Capital Outlay	-	-	0.0%	N/A	-	93,427	0.0%	
Total Expenditures and Other Uses	<u>4,862</u>	<u>1,000</u>	486.2%	1004.0%	<u>484</u>	<u>384,400</u>	0.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	164,902	100,000	164.9%	-45632.5%	(361)	(54,611)	0.7%	
Beginning Fund Balance	<u>73,643</u>	-	0.0%	57.4%	<u>128,254</u>	<u>128,254</u>	100.0%	
Ending Fund Balance	<u>\$ 238,546</u>	<u>\$ 100,000</u>	238.5%	186.5%	<u>\$ 127,893</u>	<u>\$ 73,643</u>	173.7%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	238,546							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 188,801	0.0%	N/A	\$ -	\$ 502,037	0.0%
Total Revenues and Other Sources	-	188,801	0.0%	N/A	-	502,037	0.0%
Personnel Services	4,989	37,163	13.4%	81.9%	6,088	49,597	12.3%
Materials and Services	-	151,638	0.0%	N/A	-	452,440	0.0%
Total Expenditures and Other Uses	4,989	188,801	2.6%	81.9%	6,088	502,037	1.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,989)	(0)	N/A	81.9%	(6,088)	-	#DIV/0!
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 31,628	\$ (0)	N/A	103.6%	\$ 30,529	\$ 36,617	83.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	31,628						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year-End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 3,185	\$ 400	796.4%	8604.8%	\$ 37	\$ 210	17.6%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	N/A
Total Revenues and Other Sources	3,185	400	796.4%	8604.8%	37	1,715,210	0.0%
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,185	400	796.4%	8604.8%	37	1,715,210	0.0%
Beginning Fund Balance	1,754,761	40,056	4380.8%	4436.7%	39,551	39,551	100.0%
Ending Fund Balance	\$ 1,757,946	\$ 40,456	4345.3%	4440.6%	\$ 39,588	\$ 1,754,761	2.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,757,946						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
260	Street Fund							
Taxes	\$ 112,206	\$ 679,399	16.5%	N/A	\$ -	\$ 2,065,803	0.0%	
Intergovernmental	256,150	1,522,125	16.8%	100.0%	256,244	2,103,177	12.2%	
Charges for Services - Rates	278,987	1,642,500	17.0%	101.3%	275,399	1,676,057	16.4%	
Charges for Services - Misc. Service Fees	350	15,000	2.3%	154.2%	227	1,555	14.6%	
System Development Charges	28,878	150,000	19.3%	479.5%	6,023	165,625	3.6%	
Assessments	-	6,000	0.0%	N/A	-	2,171	0.0%	
Interest on Investments	8,916	11,700	76.2%	335.9%	2,654	21,110	12.6%	
Miscellaneous	1,500	15,000	10.0%	937500.0%	0	17,808	0.0%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>686,986</u>	<u>6,629,724</u>	10.4%	127.1%	<u>540,546</u>	<u>6,053,306</u>	8.9%	
Public Works - Ground Maintenance	16,583	279,270	5.9%	100.8%	16,457	235,837	7.0%	
Public Works - Street Operations	755,504	6,125,846	12.3%	137.5%	549,420	4,151,604	13.2%	
Public Works - Street Operations Debt	-	81,563	0.0%	N/A	-	-	N/A	
Public Works - Transportation SDC's	-	364,660	0.0%	N/A	-	2,364	0.0%	
Contingency	-	156,635	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>772,087</u>	<u>7,007,974</u>	11.0%	136.4%	<u>565,877</u>	<u>4,389,805</u>	12.9%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(85,101)	(378,250)	77.5%	336.0%	(25,331)	1,663,501	-1.5%	
Beginning Fund Balance	<u>5,535,938</u>	767,135	721.6%	143.0%	<u>3,872,437</u>	<u>3,872,437</u>	100.0%	
Ending Fund Balance	<u>\$ 5,450,837</u>	<u>\$ 388,885</u>	1401.7%	141.7%	<u>\$ 3,847,105</u>	<u>\$ 5,535,938</u>	69.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	5,450,838							
Unassigned Fund Balance	<u>\$ (0)</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year			Prior Fiscal Year			
280	Airport Fund						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 238,609	0.0%
Charges for Services - Rates	32,550	164,000	19.8%	67.1%	48,511	169,862	28.6%
Interest on Investments	542	3,000	18.1%	214.1%	253	1,178	21.5%
Total Revenues and Other Sources	<u>33,092</u>	<u>2,765,000</u>	<u>1.2%</u>	<u>67.9%</u>	<u>48,763</u>	<u>409,649</u>	<u>11.9%</u>
Materials and Services	12,805	91,772	14.0%	104.6%	12,246	91,626	13.4%
Capital Outlay	9,244	2,678,000	0.3%	28.8%	32,132	328,977	9.8%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>22,049</u>	<u>2,772,525</u>	<u>0.8%</u>	<u>49.7%</u>	<u>44,378</u>	<u>420,604</u>	<u>10.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	11,043	(7,525)	246.8%	251.9%	4,385	(10,955)	-40.0%
Beginning Fund Balance	<u>253,171</u>	<u>197,378</u>	<u>128.3%</u>	<u>95.9%</u>	<u>264,126</u>	<u>264,126</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 264,214</u>	<u>\$ 189,853</u>	<u>139.2%</u>	<u>98.4%</u>	<u>\$ 268,512</u>	<u>\$ 253,171</u>	<u>106.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>264,214</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 Year- To-Date Actuals	End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
410 Capital Improvements Fund									
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A		
Charges for Services - Misc. Service Fees	31,544	170,000	18.6%	92.1%	34,259	200,868	17.1%		
System Development Charges	2,967	70,000	4.2%	153.3%	1,935	39,779	4.9%		
Interest on Investments	2,202	8,700	25.3%	218.1%	1,010	5,661	17.8%		
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%		
Total Revenues and Other Sources	36,714	248,700	14.8%	98.7%	37,205	247,331	15.0%		
Public Works - Capital Outlay	2,100	284,249	0.7%	N/A	-	-	N/A		
Transfer Out (Debt Service Fund)	-	110,000	0.0%	N/A	-	110,000	0.0%		
Contingency	-	-	N/A	N/A	-	-	N/A		
Total Expenditures and Other Uses	2,100	394,249	0.5%	N/A	-	110,000	0.0%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	34,614	(145,549)	123.8%	93.0%	37,205	137,331	27.1%		
Beginning Fund Balance	1,208,241	145,549	830.1%	112.8%	1,070,909	1,070,909	100.0%		
Ending Fund Balance	\$ 1,242,855	\$ -	0.0%	112.2%	\$ 1,108,114	\$ 1,208,241	91.7%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds		1,242,855							
Unassigned Fund Balance	\$	(0)							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
411 Parks Capital Improvement Fund								
Taxes	\$ 178,529	\$ -	N/A	N/A	\$ -	\$ 687,139	0.0%	
Intergovernmental	-	7,500,000	0.0%	N/A	-	555,714	0.0%	
Interest on Investments	3,513	9,700	36.2%	207.9%	1,690	8,288	20.4%	
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%	
Total Revenues and Other Sources	<u>182,042</u>	<u>7,559,700</u>	2.4%	10774.3%	<u>1,690</u>	<u>1,251,141</u>	0.1%	
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A	
Capital Outlay	204,838	6,985,000	2.9%	191.6%	106,884	924,784	11.6%	
Transfer Out (Debt Service Fund)	-	623,596	0.0%	N/A	-	189,172	0.0%	
Transfer Out (Parks General Fund)	-	-	N/A	N/A	-	50,000	0.0%	
Total Expenditures and Other Uses	<u>204,838</u>	<u>7,810,596</u>	2.6%	191.6%	<u>106,885</u>	<u>1,163,956</u>	9.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(22,796)	(250,896)	9.1%	21.7%	(105,195)	87,185	-120.7%	
Beginning Fund Balance	<u>1,978,493</u>	<u>537,234</u>	368.3%	104.6%	<u>1,891,308</u>	<u>1,891,308</u>	100.0%	
Ending Fund Balance	<u>\$ 1,955,697</u>	<u>\$ 286,338</u>	683.0%	109.5%	<u>\$ 1,786,114</u>	<u>\$ 1,978,493</u>	90.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	1,955,697							
Unassigned Fund Balance	<u>\$ (0)</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
530	Debt Services							
Taxes	\$ 630	\$ 209,388	0.3%	N/A	\$ 1,030	\$ 221,656	0.5%	
Charges for Services - Internal	210,229	1,154,300	18.2%	99.8%	210,686	1,264,116	16.7%	
Interest on Investments	824	2,900	28.4%	172.5%	478	3,333	14.3%	
Transfer In (CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%	
Transfer In (Parks CIP)	-	188,596	0.0%	N/A	-	189,172	0.0%	
Total Revenues and Other Sources	<u>211,683</u>	<u>1,665,184</u>	12.7%	99.8%	<u>212,194</u>	<u>1,788,277</u>	11.9%	
Debt Service	1,228,061	1,766,451	69.5%	N/A	1,216,055	1,766,448	68.8%	
Total Expenditures and Other Uses	<u>1,228,061</u>	<u>1,766,451</u>	69.5%	N/A	<u>1,216,055</u>	<u>1,766,448</u>	68.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,016,378)	(101,267)	-903.7%	101.2%	(1,003,861)	21,829	-4598.7%	
Beginning Fund Balance	<u>1,009,801</u>	1,252,463	80.6%	102.2%	987,972	987,972	100.0%	
Ending Fund Balance	<u>\$ (6,577)</u>	<u>\$ 1,151,196</u>	-0.6%	41.4%	<u>\$ (15,889)</u>	<u>\$ 1,009,801</u>	-1.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	(6,577)							
Unassigned Fund Balance	<u>\$ -</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
670	Water Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	2,016,048	8,840,000	22.8%	91.4%	2,204,942	8,399,651	26.3%	
Charges for Services - Misc. Service Fees	17,406	90,000	19.3%	295.9%	5,882	67,573	8.7%	
System Development Charges	51,791	150,000	34.5%	304.7%	17,000	204,411	8.3%	
Interest on Investments	23,567	92,800	25.4%	215.2%	10,950	65,754	16.7%	
Miscellaneous	25	26,000	0.1%	N/A	562	4,104	13.7%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>2,108,837</u>	<u>26,744,600</u>	7.9%	94.2%	<u>2,239,334</u>	<u>8,741,494</u>	25.6%	
Public Works - Conservation	18,886	283,670	6.7%	101.3%	18,648	127,393	14.6%	
Public Works - Water Supply	73,726	4,121,215	1.8%	42.2%	174,722	1,142,413	15.3%	
Public Works - Water Supply Debt	-	127,776	0.0%	N/A	-	127,775	0.0%	
Public Works - Water Distribution	648,709	4,867,942	13.3%	97.0%	668,918	3,686,295	18.1%	
Public Works - Water Distribution Debt	-	269,197	0.0%	N/A	-	267,260	0.0%	
Public Works - Water Treatment	287,324	15,555,295	1.8%	110.3%	260,388	1,411,805	18.4%	
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	72,662	0.0%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	
Public Works - Improvement SDC's	10,366	2,131,200	0.5%	1148.3%	903	269,059	0.3%	
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	33,390	0.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	
Transfer Out (General Fund to AFR)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>1,039,011</u>	<u>28,077,458</u>	3.7%	88.5%	<u>1,173,577</u>	<u>7,188,052</u>	16.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,069,826	(1,332,858)	180.3%	100.4%	1,065,757	1,553,442	68.6%	
Beginning Fund Balance	<u>14,299,291</u>	<u>11,518,403</u>	124.1%	112.2%	<u>12,745,849</u>	<u>12,745,849</u>	100.0%	
Ending Fund Balance	<u>\$ 15,369,116</u>	<u>\$ 10,185,545</u>	150.9%	111.3%	<u>\$ 13,811,607</u>	<u>\$ 14,299,291</u>	96.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 15,369,116</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
675	Wastewater Fund						
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	1,110,915	6,040,000	18.4%	100.5%	1,105,150	6,301,095	17.5%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	3,174	(3,174)	-100.0%
System Development Charges	28,927	-	N/A	391.0%	7,397	91,772	8.1%
Interest on Investments	13,502	86,700	15.6%	199.1%	6,782	38,811	17.5%
Other Financing Sources	(0)	2,858,650	0.0%	N/A	-	672,428	0.0%
Total Revenues and Other Sources	<u>1,153,345</u>	<u>9,135,350</u>	<u>12.6%</u>	<u>102.3%</u>	<u>1,127,224</u>	<u>7,100,970</u>	<u>15.9%</u>
Public Works - Wastewater Collection	379,788	2,793,623	13.6%	104.2%	364,648	2,259,032	16.1%
Public Works - Wastewater Collection Debt	-	46,057	0.0%	N/A	-	46,056	0.0%
Public Works - Wastewater Treatment	866,769	5,714,038	15.2%	196.2%	441,797	3,734,655	11.8%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	12,266	1,331,350	0.9%	130.9%	9,367	165,385	5.7%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,319,911</u>	<u>10,198,139</u>	<u>12.9%</u>	<u>150.5%</u>	<u>876,900</u>	<u>6,333,925</u>	<u>13.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(166,567)	(1,062,789)	84.3%	-66.5%	250,324	767,045	32.6%
Beginning Fund Balance	<u>8,336,733</u>	<u>5,932,421</u>	<u>140.5%</u>	<u>110.1%</u>	<u>7,569,688</u>	<u>7,569,688</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 8,170,166</u>	<u>\$ 4,869,632</u>	<u>167.8%</u>	<u>104.5%</u>	<u>\$ 7,820,012</u>	<u>\$ 8,336,733</u>	<u>93.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 8,170,166</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	133,447	769,600	17.3%	102.6%	130,063	793,847	16.4%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	3,024	35,000	8.6%	394.7%	766	33,287	2.3%
Interest on Investments	3,224	10,000	32.2%	202.2%	1,594	8,992	17.7%
Total Revenues and Other Sources	<u>139,695</u>	<u>814,600</u>	<u>17.1%</u>	<u>105.5%</u>	<u>132,423</u>	<u>836,126</u>	<u>15.8%</u>
Public Works - Storm Water Operations	98,290	1,102,538	8.9%	76.8%	127,958	722,578	17.7%
Public Works - Storm Water Operations Debt	-	11,550	0.0%	N/A	-	11,550	0.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	N/A	-	12,120	0.0%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>98,290</u>	<u>1,426,261</u>	<u>6.9%</u>	<u>76.8%</u>	<u>127,958</u>	<u>746,248</u>	<u>17.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	41,404	(611,661)	106.8%	927.3%	4,465	89,878	5.0%
Beginning Fund Balance	<u>1,867,493</u>	<u>856,106</u>	<u>218.1%</u>	<u>105.1%</u>	<u>1,777,615</u>	<u>1,777,615</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,908,897</u>	<u>\$ 244,445</u>	<u>780.9%</u>	<u>107.1%</u>	<u>\$ 1,782,080</u>	<u>\$ 1,867,493</u>	<u>95.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,844,556</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual								
	Fiscal Year 2023		Percent		Actual to Actual		Fiscal Year 2022		Actual Percent
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Collected / Expended		
Current Fiscal Year				Prior Fiscal Year					
690	Electric Fund								
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 50,308	0.0%		
Charges for Services - Rates	2,998,359	18,408,531	16.3%	96.7%	3,101,617	17,375,916	17.9%		
Charges for Services - Misc. Service Fees	37,714	268,000	14.1%	54.5%	69,196	316,209	21.9%		
Interest on Investments	8,007	25,000	32.0%	291.4%	2,748	18,608	14.8%		
Miscellaneous	6,053	302,000	2.0%	42.1%	14,370	63,231	22.7%		
Total Revenues and Other Sources	<u>3,050,133</u>	<u>19,213,531</u>	15.9%	95.7%	<u>3,187,931</u>	<u>17,824,272</u>	17.9%		
Administration - Conservation	123,360	1,122,936	11.0%	78.5%	157,090	762,029	20.6%		
Electric - Supply	1,197,165	7,738,500	15.5%	97.1%	1,232,420	6,775,000	18.2%		
Electric - Distribution	1,274,178	8,152,647	15.6%	98.2%	1,297,303	7,656,603	16.9%		
Electric - Transmission	196,026	1,127,500	17.4%	101.2%	193,723	1,002,989	19.3%		
Debt Service	-	243,663	0.0%	N/A	-	21,850	0.0%		
Contingency	-	551,557	0.0%	N/A	-	-	N/A		
Total Expenditures and Other Uses	<u>2,790,729</u>	<u>18,936,803</u>	14.7%	96.9%	<u>2,880,536</u>	<u>16,218,471</u>	17.8%		
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	259,403	276,728	93.7%	84.4%	307,395	1,605,801	19.1%		
Beginning Fund Balance	<u>5,023,947</u>	4,963,035	101.2%	147.0%	<u>3,418,146</u>	3,418,146	100.0%		
Ending Fund Balance	<u>\$ 5,283,350</u>	<u>\$ 5,239,763</u>	100.8%	141.8%	<u>\$ 3,725,541</u>	<u>\$ 5,023,947</u>	74.2%		
Reconciliation of Fund Balance:									
Restricted and Committed Funds	-								
Unassigned Fund Balance	<u>\$ 5,283,350</u>								

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 Year- End-of-Year Actuals	Actual Percent Collected / Expended	
695 Telecommunications Fund								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	472,229	2,847,836	16.6%	104.1%	453,439	2,780,392	16.3%	
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A	
Interest on Investments	4,276	12,330	34.7%	245.6%	1,741	10,849	16.0%	
Miscellaneous	-	-	N/A	N/A	-	456	N/A	
Total Revenues and Other Sources	<u>476,506</u>	<u>2,865,266</u>	16.6%	104.7%	<u>455,180</u>	<u>2,791,697</u>	16.3%	
Personnel Services	121,811	919,425	13.2%	100.7%	121,011	717,620	16.9%	
Materials & Services	171,070	1,148,608	14.9%	119.6%	143,086	982,284	14.6%	
Capital Outlay	-	62,500	0.0%	N/A	-	-	N/A	
Debt - Transfer to Debt Service Fund	86,012	516,073	16.7%	99.5%	86,469	518,816	16.7%	
Contingency	-	74,686	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>378,893</u>	<u>2,721,292</u>	13.9%	108.1%	<u>350,567</u>	<u>2,218,720</u>	15.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	97,612	143,974	67.8%	93.3%	104,613	572,977	18.3%	
Beginning Fund Balance	<u>2,683,911</u>	2,030,348	132.2%	127.1%	<u>2,110,934</u>	2,110,934	100.0%	
Ending Fund Balance	<u>\$ 2,781,523</u>	<u>\$ 2,174,322</u>	127.9%	125.5%	<u>\$ 2,215,547</u>	<u>\$ 2,683,911</u>	82.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds		-						
Unassigned Fund Balance	<u>\$ 2,781,523</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Charges for Services - Internal	\$ 331,155	\$ 1,902,822	17.4%	108.8%	\$ 304,506	\$ 1,840,742	16.5%
Interest on Investments	973	950	102.4%	504.1%	193	2,305	8.4%
Miscellaneous	26	40,000	0.1%	0.7%	3,951	19,348	20.4%
Total Revenues and Other Sources	332,154	1,943,772	17.1%	107.6%	308,651	1,862,395	16.6%
Materials and Services	1,163,786	1,608,460	72.4%	137.2%	848,072	1,202,789	70.5%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,163,786	1,656,714	70.2%	137.2%	848,072	1,202,789	70.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(831,632)	287,058	-389.7%	154.2%	(539,421)	659,606	-81.8%
Beginning Fund Balance	830,810	595,687	139.5%	485.3%	171,204	171,204	100.0%
Ending Fund Balance	\$ (822)	\$ 882,745	-0.1%	0.2%	\$ (368,217)	\$ 830,810	-44.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	(822)						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Year-End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,328,843	\$ 5,357,193	24.8%	144.2%	\$ 921,624	\$ 5,751,958	16.0%
Interest on Investments	3,199	10,100	31.7%	234.5%	1,364	7,198	18.9%
Miscellaneous	-	-	N/A	N/A	-	3,736	0.0%
Total Revenues and Other Sources	<u>1,332,042</u>	<u>5,367,293</u>	<u>24.8%</u>	<u>144.3%</u>	<u>922,988</u>	<u>5,762,892</u>	<u>16.0%</u>
Materials and Services	857,605	6,005,585	14.3%	96.7%	886,929	5,236,858	16.9%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>857,605</u>	<u>6,185,753</u>	<u>13.9%</u>	<u>96.7%</u>	<u>886,929</u>	<u>5,236,858</u>	<u>16.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	474,437	(818,460)	-58.0%	1315.7%	36,060	526,034	6.9%
Beginning Fund Balance	<u>1,989,389</u>	<u>1,288,730</u>	<u>154.4%</u>	<u>135.9%</u>	<u>1,463,355</u>	<u>1,463,355</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,463,826</u>	<u>\$ 470,270</u>	<u>523.9%</u>	<u>164.3%</u>	<u>\$ 1,499,415</u>	<u>\$ 1,989,389</u>	<u>75.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	2,463,826						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Budget to Actual							
	Current Fiscal Year				Prior Fiscal Year			
	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	Actual Percent Collected / Expended	Actual Percent Collected / Expended
730	Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	680,647	4,083,885	16.7%	98.6%	690,660	4,143,957	16.7%	16.7%
Charges for Services - Misc. Service Fees	81,719	230,000	35.5%	143.5%	56,966	355,912	16.0%	16.0%
Interest on Investments	11,137	3,000	371.2%	297.8%	3,739	26,166	14.3%	14.3%
Miscellaneous	6,472	152,200	4.3%	N/A	-	528	0.0%	0.0%
Total Revenues and Other Sources	<u>779,976</u>	<u>4,469,085</u>	17.5%	103.8%	<u>751,365</u>	<u>4,526,563</u>	16.6%	16.6%
Public Works - Maintenance	390,159	2,177,887	17.9%	126.7%	307,973	2,220,055	13.9%	13.9%
Public Works - Purchasing and Acquisition	605,001	1,604,400	37.7%	N/A	-	300,241	0.0%	0.0%
Contingency	-	65,337	0.0%	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>995,160</u>	<u>3,847,624</u>	25.9%	323.1%	<u>307,973</u>	<u>2,520,296</u>	12.2%	12.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(215,184)	621,461	-134.6%	-48.5%	443,392	2,006,267	22.1%	22.1%
Beginning Fund Balance	<u>5,874,505</u>	4,212,341	139.5%	151.9%	3,868,238	3,868,238	100.0%	100.0%
Ending Fund Balance	<u>\$ 5,659,321</u>	<u>\$ 4,833,802</u>	117.1%	131.3%	<u>\$ 4,311,630</u>	<u>\$ 5,874,505</u>	73.4%	73.4%
Reconciliation of Fund Balance:								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 5,659,321</u>							

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 16,667	\$ 100,000	16.7%	100.0%	\$ 16,667	\$ 100,000	16.7%
Interest on Investments	758	4,000	19.0%	199.9%	379	2,080	18.2%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>17,425</u>	<u>114,000</u>	<u>15.3%</u>	<u>102.2%</u>	<u>17,046</u>	<u>102,080</u>	<u>16.7%</u>
Capital Outlay	-	100,000	0.0%	N/A	-	90,155	0.0%
Contingency	-	60	0.0%	N/A	-	-	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>100,060</u>	<u>0.0%</u>	<u>N/A</u>	<u>-</u>	<u>90,155</u>	<u>0.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	17,425	13,940	125.0%	102.2%	17,046	11,925	142.9%
Beginning Fund Balance	<u>413,249</u>	<u>463,407</u>	<u>89.2%</u>	<u>103.0%</u>	<u>401,324</u>	<u>401,324</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 430,674</u>	<u>\$ 477,347</u>	<u>90.2%</u>	<u>102.9%</u>	<u>\$ 418,370</u>	<u>\$ 413,249</u>	<u>101.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 430,674</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
August 31, 2022

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 2,293	\$ 19,500	11.8%	393.6%	\$ 583	\$ 12,896	4.5%
Interest on Investments	1,688	8,200	20.6%	196.7%	858	4,879	17.6%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>4,481</u>	<u>28,200</u>	15.9%	230.9%	<u>1,941</u>	<u>18,275</u>	10.6%
Transfers	1,688	65,000	2.6%	196.7%	858	4,879	17.6%
Total Expenditures and Other Uses	<u>1,688</u>	<u>65,000</u>	2.6%	196.7%	<u>858</u>	<u>4,879</u>	17.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,793	(36,800)	107.6%	258.0%	1,083	13,396	8.1%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	106.7%	101.5%	<u>917,499</u>	<u>917,499</u>	100.0%
Ending Fund Balance	<u>\$ 933,688</u>	<u>\$ 835,327</u>	111.8%	101.6%	<u>\$ 918,582</u>	<u>\$ 930,895</u>	98.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 933,688</u>						

City of Ashland
Summary of Fund Balances
August 31, 2022

Fund	Balance August 31, 2022	Balance August 31, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 12,543,186	\$ 10,435,741	\$ 2,107,445	7,310,626	172%
Parks General Fund	2,677,154	1,659,566	1,017,588	1,385,064	193%
Tourism Fund	642,432	-	-	No Policy	N/A
Housing Fund	238,546	127,893	110,653	No Policy	N/A
Community Block Grant Fund	31,628	30,529	1,099	No Policy	N/A
Reserve Fund	1,757,946	39,588	1,718,358	No Policy	N/A
Street Fund	5,450,837	3,847,105	1,603,732	388,885	1402%
Airport Fund	264,214	268,512	(4,298)	59,018	448%
Capital Improvements Fund	1,242,855	1,108,114	134,741	No Policy	N/A
Parks Capital Improvements Fund	1,955,697	1,786,114	169,583	No Policy	N/A
Debt Service Fund	(6,577)	(15,889)	9,312	No Policy	N/A
Water Fund	15,369,116	13,811,607	1,557,509	4,290,031	358%
Wastewater Fund	8,170,166	7,820,012	350,155	2,675,526	305%
Storm Drain Fund	1,908,897	1,782,080	126,817	244,445	781%
Electric Fund	5,283,350	3,725,541	1,557,810	4,218,671	125%
Telecommunications Fund	2,781,523	2,215,547	565,976	482,346	577%
Insurance Services Fund	(822)	(368,217)	367,395	669,329	0%
Health Benefits Reserve Fund	2,463,826	1,499,415	964,412	562,647	438%
Equipment Fund	5,659,321	4,311,630	1,347,691	2,437,313	232%
Parks Equipment Fund	430,674	418,370	12,304	32,278	1334%
Cemetery Trust Fund	933,688	918,582	15,106	No Policy	N/A
	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>		
Total Fund Balances	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>		
Restricted and Committed Funds					
Restricted	\$ 8,771,086	\$ 8,085,705	\$ 685,381		
Committed	16,156,009	17,225,176	(1,069,167)		
Unassigned	44,870,562	30,110,957	14,759,605		
	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>		
Total Fund Balances	<u>\$ 69,797,658</u>	<u>\$ 55,421,838</u>	<u>\$ 14,375,820</u>		