

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
110							
General Fund							
Taxes	\$ 20,312,807	\$ 22,263,578	91.2%	104.9%	\$ 19,361,487	\$ 22,922,147	84.5%
Licenses and Permits	1,291,695	1,490,500	86.7%	60.2%	2,146,456	2,411,618	89.0%
Intergovernmental	2,956,087	4,518,374	65.4%	242.6%	1,218,703	4,277,573	28.5%
Charges for Services	6,935,637	8,608,549	80.6%	88.0%	7,881,839	10,264,702	76.8%
Fines	123,232	544,500	22.6%	63.4%	194,395	273,630	71.0%
Interest on Investments	47,027	38,000	123.8%	94.5%	49,749	65,701	75.7%
Miscellaneous	62,690	57,650	108.7%	105.8%	59,248	71,082	83.4%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	3,279	65,000	5.0%	5.9%	55,540	56,847	97.7%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	<u>31,782,454</u>	<u>37,636,151</u>	<u>84.4%</u>	<u>102.1%</u>	<u>31,117,417</u>	<u>40,493,300</u>	<u>76.8%</u>
Administration Department	1,843,504	2,950,042	62.5%	95.3%	1,935,043	2,587,521	74.8%
Administration - Municipal Court	325,948	592,642	55.0%	66.0%	493,518	661,305	74.6%
Information Technology Department	823,555	1,479,911	55.6%	94.6%	870,302	1,219,507	71.4%
Finance Department	1,928,963	2,877,995	67.0%	98.4%	1,960,349	2,523,104	77.7%
City Recorder	152,292	173,192	87.9%	105.4%	144,553	197,856	73.1%
Police Department	5,446,684	7,999,399	68.1%	95.1%	5,729,737	7,576,476	75.6%
Fire and Rescue Department	6,958,805	10,987,621	63.3%	105.7%	6,582,982	9,314,643	70.7%
Public Works Department	2,127,050	3,483,523	61.1%	116.9%	1,819,050	2,416,693	75.3%
Community Development	1,546,418	2,185,963	70.7%	86.8%	1,780,884	2,393,748	74.4%
Transfer Out (Parks)	4,164,696	5,552,939	75.0%	103.0%	4,043,925	5,391,900	75.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	267,368	267,368	100.0%
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	<u>25,318,415</u>	<u>39,402,980</u>	<u>64.3%</u>	<u>98.8%</u>	<u>25,628,211</u>	<u>34,550,621</u>	<u>74.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,464,038	(1,766,829)	465.9%	117.8%	5,489,207	5,942,679	92.4%
Beginning Fund Balance	<u>12,569,191</u>	<u>10,202,912</u>	<u>123.2%</u>	<u>189.7%</u>	<u>6,626,512</u>	<u>6,626,512</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 19,033,229</u>	<u>\$ 8,436,083</u>	<u>225.6%</u>	<u>157.1%</u>	<u>\$ 12,115,719</u>	<u>\$ 12,569,191</u>	<u>96.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,598,524					
Unassigned Fund Balance		<u>\$ 17,434,705</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
211 Parks and Recreation General Fund							
Intergovernmental	\$ 36,346	\$ 142,717	25.5%	49.9%	\$ 72,810	\$ 74,165	98.2%
Charges for Services	718,929	854,723	84.1%	146.9%	489,488	707,148	69.2%
Interest on Investments	6,948	15,000	46.3%	92.5%	7,508	10,219	73.5%
Miscellaneous	21,963	25,000	87.9%	80.1%	27,410	32,124	85.3%
Transfer In (City General Fund)	4,164,696	5,552,939	75.0%	103.0%	4,043,925	5,391,900	75.0%
Transfer In (Parks CIP Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Revenues and Other Sources	<u>5,383,882</u>	<u>7,025,379</u>	<u>76.6%</u>	<u>111.6%</u>	<u>4,826,141</u>	<u>6,400,556</u>	<u>75.4%</u>
Parks Division	3,234,308	4,574,889	70.7%	122.7%	2,635,231	3,543,589	74.4%
Recreation Division	790,306	1,260,588	62.7%	140.3%	563,339	771,358	73.0%
Golf Division	507,706	610,402	83.2%	131.3%	386,777	548,677	70.5%
Senior Services Division	282,390	413,847	68.2%	109.7%	257,529	326,700	78.8%
Parks Forestry Division	360,734	669,963	53.8%	108.9%	331,214	451,034	73.4%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	40,222	40,222	100.0%
Contingency	-	224,309	0.0%	N/A	-	-	73.4%
Total Expenditures and Other Uses	<u>5,175,443</u>	<u>7,753,998</u>	<u>66.7%</u>	<u>122.8%</u>	<u>4,214,312</u>	<u>5,681,581</u>	<u>74.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	208,439	(728,619)	128.6%	34.1%	611,829	718,975	85.1%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	<u>120.9%</u>	<u>166.9%</u>	<u>1,074,423</u>	<u>1,074,423</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,001,837</u>	<u>\$ 754,606</u>	<u>265.3%</u>	<u>118.7%</u>	<u>\$ 1,686,251</u>	<u>\$ 1,793,398</u>	<u>94.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 2,001,837</u>						

City of Ashland
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(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
240 Housing Fund							
Taxes	\$ 93,067	\$ 100,000	93.1%	86.4%	\$ 107,728	\$ 107,728	100.0%
Interest on Investments	606	1,000	60.6%	81.6%	743	985	75.4%
Intergovernmental	121,899	300,000	40.6%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>215,573</u>	<u>401,000</u>	<u>53.8%</u>	<u>198.7%</u>	<u>108,471</u>	<u>108,713</u>	<u>99.8%</u>
Materials and Services	56,035	249,079	22.5%	137.3%	40,801	89,539	45.6%
Capital Outlay	93,427	100,000	93.4%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>149,462</u>	<u>349,079</u>	<u>42.8%</u>	<u>137.3%</u>	<u>40,801</u>	<u>89,539</u>	<u>45.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	66,110	51,921	127.3%	97.7%	67,670	19,174	352.9%
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>\$ 194,364</u>	<u>\$ 100,000</u>	<u>194.4%</u>	<u>110.0%</u>	<u>\$ 176,750</u>	<u>\$ 128,254</u>	<u>137.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	194,364						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended				
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 357,403	\$ 344,489	103.7%	245.5%	\$ 145,603	\$ 209,365	69.5%
Total Revenues and Other Sources	357,403	344,489	103.7%	245.5%	145,603	209,365	69.5%
Personnel Services	39,291	34,641	113.4%	79.2%	49,632	64,231	77.3%
Materials and Services	357,594	346,468	103.2%	318.4%	112,327	145,134	77.4%
Total Expenditures and Other Uses	396,885	381,109	104.1%	245.1%	161,959	209,365	77.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(39,483)	(36,620)	-7.8%	241.4%	(16,356)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ (2,866)	\$ -	0.0%	-14.1%	\$ 20,261	\$ 36,617	55.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	(2,866)						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 141	\$ 400	35.3%	59.4%	\$ 238	\$ 295	80.7%
Total Revenues and Other Sources	141	400	35.3%	59.4%	238	295	80.7%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	141	400	35.3%	59.4%	238	295	80.7%
Beginning Fund Balance	39,551	39,656	99.7%	100.8%	39,256	39,256	100.0%
Ending Fund Balance	\$ 39,692	\$ 40,056	99.1%	100.5%	\$ 39,494	\$ 39,551	99.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	39,692						
Unassigned Fund Balance	\$ 0						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
260							
Street Fund							
Taxes	\$ 1,036,828	\$ 1,458,500	71.1%	394.1%	\$ 263,078	\$ 1,874,233	14.0%
Intergovernmental	1,684,991	1,966,375	85.7%	147.8%	1,139,916	2,519,949	45.2%
Charges for Services - Rates	1,255,638	1,636,100	76.7%	102.6%	1,224,347	1,632,177	75.0%
Charges for Services - Misc. Service Fees	911	15,000	6.1%	95.0%	959	1,163	82.5%
System Development Charges	178,912	150,000	119.3%	71.5%	250,245	352,020	71.1%
Assessments	1,262	6,000	21.0%	25.2%	5,001	7,024	71.2%
Interest on Investments	12,908	11,700	110.3%	176.1%	7,329	9,866	74.3%
Miscellaneous	17,148	15,000	114.3%	95.2%	18,015	20,311	88.7%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	4,188,598	9,066,675	46.2%	144.0%	2,908,889	6,416,742	45.3%
Public Works - Ground Maintenance	134,706	270,000	49.9%	75.2%	179,218	237,773	75.4%
Public Works - Street Operations	2,928,989	8,908,910	32.9%	107.4%	2,726,542	3,657,751	74.5%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	76,331	81,963	93.1%
Public Works - Transportation SDC's	2,364	203,377	1.2%	1.1%	215,495	215,495	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	32,507	32,507	100.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,066,059	9,602,511	31.9%	94.9%	3,230,093	4,225,489	76.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,122,539	(535,836)	309.5%	-349.5%	(321,204)	2,191,253	-14.7%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 4,994,976	\$ 767,134	651.1%	367.3%	\$ 1,359,979	\$ 3,872,437	35.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	4,994,976						
Unassigned Fund Balance	\$ 0						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
280 Airport Fund							
Intergovernmental	\$ 131,100	\$ 263,000	49.8%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	132,689	162,000	81.9%	96.3%	137,787	175,070	78.7%
Interest on Investments	893	3,000	29.8%	43.0%	2,078	2,536	81.9%
Total Revenues and Other Sources	<u>264,682</u>	<u>428,000</u>	<u>61.8%</u>	<u>189.2%</u>	<u>139,864</u>	<u>177,606</u>	<u>78.7%</u>
Materials and Services	72,859	91,626	79.5%	56.2%	129,682	154,611	83.9%
Capital Outlay	234,505	323,000	72.6%	547.7%	42,818	133,305	32.1%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	2,132	2,132	100.0%
Contingency	-	2,749	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>307,363</u>	<u>417,375</u>	<u>73.6%</u>	<u>176.0%</u>	<u>174,632</u>	<u>290,048</u>	<u>60.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(42,682)	10,625	-401.7%	122.8%	(34,768)	(112,442)	30.9%
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>\$ 221,444</u>	<u>\$ 197,378</u>	<u>112.2%</u>	<u>64.8%</u>	<u>\$ 341,801</u>	<u>\$ 264,126</u>	<u>129.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	221,444						
Unassigned Fund Balance	<u>\$ 0</u>						

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410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ 17,345	\$ 21,271	81.5%
Charges for Services - Internal	-	-	N/A	0.0%	709,628	946,170	75.0%
Charges for Services - Misc. Service Fees	139,014	170,000	81.8%	104.6%	132,964	176,368	75.4%
System Development Charges	45,307	70,000	64.7%	73.7%	61,484	80,560	76.3%
Interest on Investments	3,750	8,700	43.1%	64.5%	5,811	7,253	80.1%
Total Revenues and Other Sources	<u>189,095</u>	<u>248,700</u>	<u>76.0%</u>	<u>20.4%</u>	<u>927,232</u>	<u>1,231,622</u>	<u>75.3%</u>
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	0.0%	811,992	962,751	84.3%
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	6,533	6,533	100.0%
Total Expenditures and Other Uses	<u>185,000</u>	<u>1,005,000</u>	<u>18.4%</u>	<u>19.9%</u>	<u>928,525</u>	<u>1,079,284</u>	<u>86.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,095	(756,300)	100.5%	-316.6%	(1,293)	152,338	-0.8%
Beginning Fund Balance	<u>1,070,909</u>	<u>901,849</u>	<u>118.7%</u>	<u>116.6%</u>	<u>918,571</u>	<u>918,571</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,075,004</u>	<u>\$ 145,549</u>	<u>738.6%</u>	<u>117.2%</u>	<u>\$ 917,278</u>	<u>\$ 1,070,909</u>	<u>85.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,075,004					
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		
411 Parks Capital Improvement Fund							
Taxes	\$ 344,807	\$ 562,000	61.4%	106.4%	\$ 324,050	\$ 621,894	52.1%
Intergovernmental	350,000	1,891,100	18.5%	63.6%	550,000	800,000	68.8%
Interest on Investments	5,701	9,700	58.8%	52.2%	10,926	13,173	82.9%
Miscellaneous	-	50,000	0.0%	0.0%	7,862	7,862	0.0%
Total Revenues and Other Sources	<u>700,508</u>	<u>2,512,800</u>	<u>27.9%</u>	<u>78.5%</u>	<u>892,838</u>	<u>1,442,929</u>	<u>61.9%</u>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	509,281	2,850,500	17.9%	91.4%	556,998	749,070	74.4%
Transfer Out (Debt Service Fund)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Expenditures and Other Uses	<u>1,133,453</u>	<u>3,676,672</u>	<u>30.8%</u>	<u>118.5%</u>	<u>956,171</u>	<u>1,148,242</u>	<u>83.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(432,946)	(1,163,872)	37.2%	683.6%	(63,333)	294,687	-21.5%
Beginning Fund Balance	<u>1,891,308</u>	<u>1,701,106</u>	<u>111.2%</u>	<u>118.5%</u>	<u>1,596,621</u>	<u>1,596,621</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,458,362</u>	<u>\$ 537,234</u>	<u>271.5%</u>	<u>95.1%</u>	<u>\$ 1,533,289</u>	<u>\$ 1,891,308</u>	<u>81.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,458,362					
Unassigned Fund Balance	<u>\$ -</u>						

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as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
530 Debt Services							
Taxes	\$ 215,300	\$ 213,738	100.7%	96.2%	\$ 223,742	\$ 233,348	95.9%
Charges for Services - Internal	948,087	1,154,300	82.1%	109.5%	865,725	1,154,300	75.0%
Interest on Investments	1,711	2,900	59.0%	64.7%	2,644	3,974	66.5%
Transfer In (CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer In (Parks CIP)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Total Revenues and Other Sources	1,464,270	1,670,110	87.7%	103.4%	1,416,283	1,715,794	82.5%
Debt Service	1,380,696	1,765,520	78.2%	99.9%	1,382,371	1,765,517	78.3%
Total Expenditures and Other Uses	1,380,696	1,765,520	78.2%	99.9%	1,382,371	1,765,517	78.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	83,574	(95,410)	187.6%	246.4%	33,912	(49,723)	-68.2%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 1,071,546	\$ 1,252,463	85.6%	100.0%	\$ 1,071,607	\$ 987,972	108.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,071,546						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year-to-Date Actuals	Fiscal Year 2021 Year-End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
670 Water Fund							
Intergovernmental	\$ -	\$ 3,000,000	0.0%	0.0%	\$ 16,766	\$ 16,766	100.0%
Charges for Services - Rates	6,614,543	8,500,000	77.8%	99.7%	6,637,225	8,844,186	75.0%
Charges for Services - Misc. Service Fees	53,376	89,000	60.0%	97.4%	54,787	77,316	70.9%
System Development Charges	231,393	150,000	154.3%	86.5%	267,617	440,828	60.7%
Interest on Investments	43,797	92,800	47.2%	67.8%	64,555	80,500	80.2%
Miscellaneous	3,383	25,000	13.5%	24.3%	13,924	14,294	97.4%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>6,946,491</u>	<u>18,322,700</u>	<u>37.9%</u>	<u>98.5%</u>	<u>7,054,874</u>	<u>9,473,890</u>	<u>74.5%</u>
Public Works - Conservation	88,993	284,760	31.3%	73.6%	120,871	155,352	77.8%
Public Works - Water Supply	956,675	3,783,385	25.3%	124.4%	768,857	1,127,593	68.2%
Public Works - Water Supply Debt	127,683	127,956	99.8%	99.9%	127,773	127,955	99.9%
Public Works - Water Distribution	2,765,039	8,489,257	32.6%	99.6%	2,775,984	3,739,011	74.2%
Public Works - Water Distribution Debt	254,846	267,261	95.4%	101.1%	252,172	266,811	94.5%
Public Works - Water Treatment	1,065,040	4,118,735	25.9%	103.5%	1,028,924	1,454,026	70.8%
Public Works - Water Treatment Debt	71,631	75,195	95.3%	22.8%	313,935	315,666	99.5%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	92,776	0.0%
Public Works - Improvement SDC's	171,918	945,100	18.2%	97.4%	176,596	-	N/A
Public Works - Debt SDC's	33,057	33,390	99.0%	99.0%	33,381	180,775	18.5%
Debt Service	-	180,452	0.0%	N/A	-	34,038	0.0%
Transfer Out (General Fund)	50,000	50,000	100.0%	59.2%	84,504	50,000	169.0%
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	<u>5,584,881</u>	<u>18,738,331</u>	<u>29.8%</u>	<u>98.3%</u>	<u>5,682,998</u>	<u>7,578,507</u>	<u>75.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,361,610	(415,631)	427.6%	99.3%	1,371,876	1,895,383	72.4%
Beginning Fund Balance	<u>12,745,848</u>	<u>11,934,033</u>	<u>106.8%</u>	<u>117.5%</u>	<u>10,850,465</u>	<u>10,850,465</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 14,107,458</u>	<u>\$ 11,518,402</u>	<u>122.5%</u>	<u>115.4%</u>	<u>\$ 12,222,342</u>	<u>\$ 12,745,848</u>	<u>95.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		<u>7,212,880</u>					
Unassigned Fund Balance		<u>\$ 6,894,578</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
675 Wastewater Fund							
Taxes	\$ 38	\$ -	N/A	0.0%	\$ 712,699	\$ 2,193	32503.8%
Intergovernmental	-	-	N/A	0.0%	17,088	17,088	100.0%
Charges for Services - Rates	4,728,512	6,040,000	78.3%	104.1%	4,542,165	6,115,064	74.3%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	-33.8%	9,397	12,571	74.7%
System Development Charges	147,604	-	N/A	61.6%	239,680	314,271	76.3%
Interest on Investments	25,755	86,700	29.7%	46.1%	55,890	67,280	83.1%
Miscellaneous	-	-	N/A	0.0%	3	58	5.6%
Other Financing Sources	383,271	4,562,750	8.4%	-2017215.8%	(19)	278,649	0.0%
Total Revenues and Other Sources	<u>5,282,006</u>	<u>10,839,450</u>	<u>48.7%</u>	<u>94.7%</u>	<u>5,576,904</u>	<u>6,807,175</u>	<u>81.9%</u>
Public Works - Wastewater Collection	1,714,749	2,820,592	60.8%	95.0%	1,804,330	2,846,572	63.4%
Public Works - Wastewater Collection Debt	43,228	46,857	92.3%	29.4%	147,238	150,466	97.9%
Public Works - Wastewater Treatment	2,486,984	7,241,165	34.3%	129.3%	1,923,628	2,965,296	64.9%
Public Works - Wastewater Treatment Debt	128,797	129,337	99.6%	4.0%	3,185,822	3,185,822	100.0%
Public Works - Improvements SDC's	93,584	2,085,750	4.5%	97.7%	95,798	131,036	73.1%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	44,119	44,119	100.0%
Contingency	-	183,114	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>4,467,342</u>	<u>12,506,815</u>	<u>35.7%</u>	<u>62.0%</u>	<u>7,200,936</u>	<u>9,323,311</u>	<u>77.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	814,664	(1,667,365)	148.9%	-50.2%	(1,624,032)	(2,516,136)	64.5%
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>\$ 8,384,353</u>	<u>\$ 5,932,421</u>	<u>141.3%</u>	<u>99.1%</u>	<u>\$ 8,461,792</u>	<u>\$ 7,569,688</u>	<u>111.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		2,118,751					
Unassigned Fund Balance		<u>\$ 6,265,602</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 5,049	\$ 5,049	100.0%
Charges for Services - Rates	594,080	740,000	80.3%	108.8%	546,234	728,665	75.0%
System Development Charges	20,007	30,000	66.7%	103.1%	19,399	27,823	69.7%
Interest on Investments	6,025	15,300	39.4%	57.9%	10,415	12,831	81.2%
Total Revenues and Other Sources	<u>620,113</u>	<u>785,300</u>	<u>79.0%</u>	<u>106.7%</u>	<u>581,097</u>	<u>774,368</u>	<u>75.0%</u>
Public Works - Storm Water Operations	582,267	1,305,116	44.6%	102.9%	565,827	733,042	77.2%
Public Works - Storm Water Operations Debt	10,825	11,750	92.1%	99.1%	10,925	11,750	93.0%
Public Works - Storm Water SDC's	10,560	332,712	3.2%	43.6%	24,201	33,734	71.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	13,391	13,391	100.0%
Contingency	-	37,030	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>603,652</u>	<u>1,686,608</u>	<u>35.8%</u>	<u>98.3%</u>	<u>614,344</u>	<u>791,917</u>	<u>77.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,461	(901,308)	101.8%	-49.5%	(33,247)	(17,549)	189.5%
Beginning Fund Balance	<u>1,777,615</u>	<u>1,757,414</u>	<u>101.1%</u>	<u>99.0%</u>	<u>1,795,164</u>	<u>1,795,164</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,794,076</u>	<u>\$ 856,106</u>	<u>209.6%</u>	<u>101.8%</u>	<u>\$ 1,761,917</u>	<u>\$ 1,777,615</u>	<u>99.1%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,858,418</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
690 Electric Fund							
Intergovernmental	\$ 12,369	\$ 210,000	5.9%	2.9%	\$ 426,580	\$ 446,543	95.5%
Charges for Services - Rates	13,481,746	17,609,673	76.6%	107.0%	12,603,329	16,290,143	77.4%
Charges for Services - Misc. Service Fees	238,303	268,000	88.9%	68.1%	349,741	425,628	82.2%
Interest on Investments	11,423	25,000	45.7%	68.4%	16,695	21,087	79.2%
Miscellaneous	52,736	292,000	18.1%	82.1%	64,220	78,947	81.3%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>13,796,577</u>	<u>21,404,673</u>	<u>64.5%</u>	<u>102.5%</u>	<u>13,460,565</u>	<u>17,262,347</u>	<u>78.0%</u>
Administration - Conservation	586,191	1,319,663	44.4%	104.7%	559,773	756,957	74.0%
Electric - Supply	5,255,619	7,590,000	69.2%	91.3%	5,754,739	7,501,872	76.7%
Electric - Distribution	5,815,031	8,994,291	64.7%	107.7%	5,399,810	7,142,254	75.6%
Electric - Transmission	765,573	1,100,000	69.6%	103.5%	739,758	901,139	82.1%
Debt Service	21,850	243,663	9.0%	99.4%	21,986	22,121	99.4%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	40,923	40,923	100.0%
Contingency	-	577,428	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>12,444,265</u>	<u>19,825,045</u>	<u>62.8%</u>	<u>99.4%</u>	<u>12,516,989</u>	<u>16,365,266</u>	<u>76.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,352,313	1,579,628	85.6%	143.3%	943,576	897,081	105.2%
Beginning Fund Balance	<u>3,418,146</u>	<u>3,383,408</u>	<u>101.0%</u>	<u>135.6%</u>	<u>2,521,065</u>	<u>2,521,065</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 4,770,459</u>	<u>\$ 4,963,036</u>	<u>96.1%</u>	<u>137.7%</u>	<u>\$ 3,464,641</u>	<u>\$ 3,418,146</u>	<u>101.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 4,770,459</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 24,139	\$ 24,139	100.0%
Charges for Services - Rates	2,082,525	2,725,567	76.4%	105.4%	1,975,132	2,647,692	74.6%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	0.0%	3,825	3,825	100.0%
Interest on Investments	6,970	12,330	56.5%	80.2%	8,693	11,155	77.9%
Total Revenues and Other Sources	<u>2,089,952</u>	<u>2,742,997</u>	<u>76.2%</u>	<u>103.9%</u>	<u>2,011,789</u>	<u>2,686,811</u>	<u>74.9%</u>
Personnel Services	536,630	912,269	58.8%	105.5%	508,882	688,133	74.0%
Materials & Services	723,099	1,146,108	63.1%	95.5%	757,395	944,474	80.2%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	389,112	518,816	75.0%	126.8%	306,750	409,000	75.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	10,181	10,181	100.0%
Contingency	-	74,396	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,648,842</u>	<u>2,714,089</u>	<u>60.8%</u>	<u>104.1%</u>	<u>1,583,208</u>	<u>2,116,401</u>	<u>74.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	441,110	28,908	1525.9%	102.9%	428,581	570,410	75.1%
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>\$ 2,552,044</u>	<u>\$ 1,920,532</u>	<u>132.9%</u>	<u>129.6%</u>	<u>\$ 1,969,105</u>	<u>\$ 2,110,934</u>	<u>93.3%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		645,777					
Unassigned Fund Balance		<u>\$ 1,906,267</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 75,727	\$ 114,669	66.0%
Charges for Services - Internal	1,382,071	1,902,822	72.6%	306.7%	450,589	598,222	75.3%
Interest on Investments	796	950	83.8%	170.7%	466	913	51.1%
Miscellaneous	19,348	40,000	48.4%	61.5%	31,437	31,636	99.4%
Transfer In (All Funds)	-	-	N/A	N/A	500,000	500,000	100.0%
Total Revenues and Other Sources	<u>1,402,215</u>	<u>1,943,772</u>	<u>72.1%</u>	<u>132.5%</u>	<u>1,058,220</u>	<u>1,245,440</u>	<u>85.0%</u>
Materials and Services	1,075,397	1,477,310	72.8%	86.1%	1,249,543	1,359,714	91.9%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,075,397</u>	<u>1,521,629</u>	<u>70.7%</u>	<u>86.1%</u>	<u>1,249,543</u>	<u>1,359,714</u>	<u>91.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	326,817	422,143	77.4%	-170.8%	(191,323)	(114,274)	167.4%
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>\$ 498,021</u>	<u>\$ 595,687</u>	<u>83.6%</u>	<u>528.9%</u>	<u>\$ 94,155</u>	<u>\$ 171,204</u>	<u>55.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	498,022						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
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(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
725 Health Benefits Fund							
Charges for Services - Internal	\$ 4,334,838	\$ 5,689,944	76.2%	103.5%	\$ 4,190,092	\$ 5,615,526	74.6%
Interest on Investments	4,484	10,100	44.4%	64.5%	6,952	8,960	77.6%
Miscellaneous	3,629	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>4,342,952</u>	<u>5,700,044</u>	<u>76.2%</u>	<u>103.5%</u>	<u>4,197,044</u>	<u>5,624,486</u>	<u>74.6%</u>
Materials and Services	3,933,830	5,679,595	69.3%	100.3%	3,921,624	5,273,304	74.4%
Transfer Out (General Fund)	-	-	N/A	0.0%	100,000	100,000	100.0%
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,933,830</u>	<u>5,849,983</u>	<u>67.2%</u>	<u>97.8%</u>	<u>4,021,624</u>	<u>5,373,304</u>	<u>74.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	409,122	(149,939)	-272.9%	233.2%	175,420	251,182	69.8%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	<u>101.7%</u>	<u>120.7%</u>	<u>1,212,173</u>	<u>1,212,173</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,872,477</u>	<u>\$ 1,288,729</u>	<u>145.3%</u>	<u>134.9%</u>	<u>\$ 1,387,593</u>	<u>\$ 1,463,355</u>	<u>94.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,872,477					
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
730 Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 14,995	\$ 35,016	42.8%
Charges for Services - Internal	3,107,968	4,143,957	75.0%	177.3%	1,752,878	2,337,171	75.0%
Charges for Services - Misc. Service Fees	249,010	220,000	113.2%	192.1%	129,603	200,333	64.7%
Interest on Investments	16,301	3,000	543.4%	77.7%	20,992	26,303	79.8%
Miscellaneous	528	52,000	1.0%	0.3%	205,113	205,113	100.0%
Total Revenues and Other Sources	<u>3,373,807</u>	<u>4,418,957</u>	<u>76.3%</u>	<u>158.9%</u>	<u>2,123,580</u>	<u>2,803,936</u>	<u>75.7%</u>
Public Works - Maintenance	1,652,407	2,152,776	76.8%	126.9%	1,301,886	1,728,543	75.3%
Public Works - Purchasing and Acquisition	164,132	1,604,400	10.2%	15.7%	1,047,430	1,050,630	99.7%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	8,120	8,120	100.0%
Contingency	-	64,583	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,816,539</u>	<u>3,821,759</u>	<u>47.5%</u>	<u>77.1%</u>	<u>2,357,435</u>	<u>2,787,293</u>	<u>84.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,557,268	597,198	260.8%	-665.9%	(233,855)	16,643	-1405.1%
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>\$ 5,425,506</u>	<u>\$ 4,212,343</u>	<u>128.8%</u>	<u>150.0%</u>	<u>\$ 3,617,740</u>	<u>\$ 3,868,238</u>	<u>93.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		5,425,506					
Unassigned Fund Balance		<u>(0)</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 75,000	\$ 100,000	75.0%	63.8%	\$ 117,525	\$ 156,700	75.0%
Interest on Investments	1,390	4,000	34.8%	65.7%	2,117	2,743	77.2%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	<u>76,390</u>	<u>114,000</u>	<u>67.0%</u>	<u>55.4%</u>	<u>137,826</u>	<u>177,627</u>	<u>77.6%</u>
Materials and Services	-	-	N/A	0.0%	1,653	1,653	100.0%
Capital Outlay	86,424	50,000	172.8%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>86,424</u>	<u>50,060</u>	<u>172.6%</u>	<u>5228.0%</u>	<u>1,653</u>	<u>64,649</u>	<u>2.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,034)	63,940	-15.7%	-7.4%	136,173	112,978	120.5%
Beginning Fund Balance	<u>401,324</u>	<u>399,467</u>	<u>100.5%</u>	<u>139.2%</u>	<u>288,346</u>	<u>288,346</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 391,290</u>	<u>\$ 463,407</u>	<u>84.4%</u>	<u>92.2%</u>	<u>\$ 424,519</u>	<u>\$ 401,324</u>	<u>105.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	391,290						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of March 31, 2022
(75% of Fiscal Year)

	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Budget to Actual		Fiscal Year 2021 Year- to-Date Actuals	Fiscal Year 2021 Year- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
810 Cemetery Fund							
Charges for Services	\$ 6,082	\$ 19,000	32.0%	65.3%	\$ 9,317	\$ 12,174	76.5%
Interest on Investments	3,279	8,200	40.0%	59.2%	5,540	6,847	80.9%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>9,861</u>	<u>27,700</u>	<u>35.6%</u>	<u>64.2%</u>	<u>15,357</u>	<u>19,521</u>	<u>78.7%</u>
Transfer Out (General Fund)	3,279	65,000	5.0%	5.9%	55,540	56,847	97.7%
Total Expenditures and Other Uses	<u>3,279</u>	<u>65,000</u>	<u>5.0%</u>	<u>5.9%</u>	<u>55,540</u>	<u>56,847</u>	<u>97.7%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,582	(37,300)	117.6%	-16.4%	(40,183)	(37,326)	107.7%
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>\$ 924,081</u>	<u>\$ 872,127</u>	<u>106.0%</u>	<u>101.0%</u>	<u>\$ 914,642</u>	<u>\$ 917,499</u>	<u>99.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	924,081						
Unassigned Fund Balance	<u>\$ (0)</u>						

City of Ashland
Summary of Fund Balances
as of March 31, 2022

Fund	Balance March 31, 2022	Balance March 31, 2021	Change From FY 2021	2021-2022 Requirements	Over(Under) Requirements
General Fund	\$ 19,033,229	\$ 12,115,719	\$ 6,917,511	7,461,684	134%
Parks General Fund	2,001,837	1,686,251	315,587	1,328,195	51%
Housing Fund	194,364	176,750	17,614	No Policy	N/A
Community Block Grant Fund	(2,866)	20,261	(23,127)	No Policy	N/A
Reserve Fund	39,692	39,494	198	No Policy	N/A
Street Fund	4,994,976	1,359,979	3,634,997	770,442	372%
Airport Fund	221,444	341,801	(120,356)	199,214	896%
Capital Improvements Fund	1,075,004	917,278	157,726	No Policy	N/A
Parks Capital Improvements Fund	1,458,362	1,533,289	(74,927)	No Policy	N/A
Debt Service Fund	1,071,546	1,071,607	(61)	No Policy	N/A
Water Fund	14,107,458	12,222,342	1,885,117	2,362,450	192%
Wastewater Fund	8,384,353	8,461,792	(77,439)	2,116,545	196%
Storm Drain Fund	1,794,076	1,761,917	32,159	155,469	1095%
Electric Fund	4,770,459	3,464,641	1,305,818	4,154,610	15%
Telecommunications Fund	2,552,044	1,969,105	582,939	432,749	341%
Insurance Services Fund	498,021	94,155	403,866	612,530	-19%
Health Benefits Reserve Fund	1,872,477	1,387,593	484,884	543,691	244%
Equipment Fund	5,425,506	3,617,740	1,807,766	2,437,313	123%
Parks Equipment Fund	391,290	424,519	(33,229)	38,037	929%
Cemetery Trust Fund	924,081	914,642	9,439	No Policy	N/A
	<u>\$ 70,807,356</u>	<u>\$ 53,580,874</u>	<u>\$ 17,226,482</u>		
Total Fund Balances	<u>\$ 70,807,356</u>	<u>\$ 53,580,874</u>	<u>\$ 17,226,482</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 7,903,837	\$ 11,102,590	\$ (3,198,753)		
Committed	21,771,653	10,042,720	11,728,933		
Unassigned	41,131,866	32,435,564	8,696,302		
	<u>\$ 70,807,356</u>	<u>\$ 53,580,874</u>	<u>\$ 17,226,482</u>		
Total Fund Balances	<u>\$ 70,807,356</u>	<u>\$ 53,580,874</u>	<u>\$ 17,226,482</u>		