

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

	Budget to Actual				Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	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						
<b>110</b>	<b>General Fund</b>						
Taxes	\$ 546,340	\$ 22,566,042	2.4%	40.1%	\$ 1,362,934	\$ 23,361,956	5.8%
Licenses and Permits	150,434	1,124,000	13.4%	106.3%	141,463	1,539,300	9.2%
Intergovernmental	44,450	1,647,835	2.7%	92.0%	48,304	3,532,527	1.4%
Charges for Services	779,664	8,803,449	8.9%	99.6%	782,697	9,192,683	8.5%
Fines	2,920	544,500	0.5%	46.6%	6,261	171,689	3.6%
Interest on Investments	8,245	38,000	21.7%	144.0%	5,726	73,243	7.8%
Miscellaneous	4,141	57,650	7.2%	86.6%	4,782	71,660	6.7%
Transfer in (Water Fund)	-	50,000	0.0%	0.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	760	65,000	1.2%	170.8%	445	4,879	9.1%
Total Revenues and Other Sources	<u>1,536,953</u>	<u>34,896,476</u>	4.4%	64.0%	<u>2,402,612</u>	<u>37,997,937</u>	6.3%
Administration Department	131,874	2,281,513	5.8%	49.7%	265,257	2,417,550	11.0%
Administration - Municipal Court	31,597	593,956	5.3%	101.2%	31,228	438,561	7.1%
Information Technology Department	80,301	1,375,104	5.8%	100.4%	79,942	1,082,954	7.4%
Finance Department	187,403	2,900,303	6.5%	105.6%	177,453	2,538,023	7.0%
City Recorder	18,923	175,183	10.8%	148.7%	12,726	198,292	6.4%
Police Department	639,267	7,944,996	8.0%	86.0%	743,353	7,078,738	10.5%
Fire and Rescue Department	775,804	10,103,144	7.7%	107.8%	719,658	9,306,512	7.7%
Public Works Department	202,633	3,528,115	5.7%	96.4%	210,105	2,853,509	7.4%
Community Development	148,020	2,063,573	7.2%	104.8%	141,278	2,011,548	7.0%
Transfers (Parks Fund)	295,583	3,546,997	8.3%	63.9%	462,744	7,452,928	6.2%
Transfers (Tourisms 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	-	930,783	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,287,379</u>	<u>36,219,641</u>	9.1%	115.6%	<u>2,844,245</u>	<u>36,994,115</u>	7.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,750,426)	(1,323,165)	-32.3%	396.4%	(441,633)	1,003,822	-44.0%
Beginning Fund Balance	<u>13,573,013</u>	<u>8,616,083</u>	157.5%	116.6%	<u>11,644,666</u>	<u>12,569,191</u>	92.6%
Ending Fund Balance	<u>\$ 11,822,587</u>	<u>\$ 7,292,918</u>	162.1%	105.5%	<u>\$ 11,203,033</u>	<u>\$ 13,573,013</u>	82.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,217,768</u>						
Unassigned Fund Balance	<u>\$ 10,604,819</u>						

**City of Ashland**  
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July 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	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks and Recreation General Fund</b>							
Taxes	\$ -	\$ 2,005,942	N/A	\$ (2,005,942)	\$ -	\$ -	
Intergovernmental	953	90,000	1.1%	N/A	-	103,157	0.0%
Charges for Services	46,244	948,981	4.9%	42.5%	108,773	976,781	11.1%
Interest on Investments	2,731	15,000	18.2%	283.8%	962	10,509	9.2%
Miscellaneous	541	25,000	2.2%	6192.1%	9	26,137	0.0%
Transfer In (City General Fund)	295,583	3,981,997	7.4%	63.9%	462,744	7,452,928	6.2%
Transfer In (Parks CIP Fund)	-	-			-	50,000	
Total Revenues and Other Sources	<u>346,051</u>	<u>7,066,920</u>	4.9%	60.4%	<u>572,488</u>	<u>8,619,511</u>	6.6%
Parks Division	355,327	4,670,300	7.6%	99.7%	356,521	4,420,522	8.1%
Recreation Division	92,603	1,227,646	7.5%	100.7%	91,972	1,055,869	8.7%
Golf Division	22,767	595,618	3.8%	30.4%	74,906	618,111	12.1%
Senior Services Division	21,491	401,825	5.3%	N/A	26,252	368,720	N/A
Parks Forestry Division	38,144	593,964	6.4%	N/A	37,171	487,288	N/A
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	N/A
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>530,332</u>	<u>7,714,033</u>	6.9%	90.4%	<u>586,823</u>	<u>7,250,511</u>	8.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(184,281)	(647,113)	71.5%	1285.6%	(14,335)	1,369,000	-1.0%
Beginning Fund Balance	<u>3,162,398</u>	754,606	419.1%	174.9%	<u>1,808,198</u>	<u>1,793,398</u>	100.8%
Ending Fund Balance	<u>\$ 2,978,117</u>	<u>\$ 107,493</u>	2770.5%	166.0%	<u>\$ 1,793,863</u>	<u>\$ 3,162,398</u>	56.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 2,978,117</u>						

**City of Ashland**  
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July 31, 2022

	Budget to Actual						
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	Actual Percent
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>230</b>	<b>Tourism Fund</b>						
Taxes	\$ -	\$ 100,000	N/A	N/A	\$ -	\$ -	N/A
Interest	-	-	N/A	N/A	-	-	N/A
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Transfer in (General Fund)	775,474	775,474	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>775,474</u>	<u>875,474</u>	N/A	N/A	-	-	N/A
Personnel Services	-	80,000	N/A	N/A	-	-	N/A
Materials and Services	20,333	629,663	3.2%	N/A	-	-	N/A
Contingency	-	165,811	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>20,333</u>	<u>875,474</u>	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	755,141	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 755,141</u>	<u>\$ -</u>	0.0%	N/A	<u>\$ -</u>	<u>\$ -</u>	N/A
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	755,141						
Unassigned Fund Balance	<u>\$ -</u>						

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July 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	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>240</b>	<b>Housing Fund</b>						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Ingovernmental	128,695	-	N/A	N/A	-	169,606	N/A
Interest on Investments	193	1,000	N/A	296.5%	65	857	7.6%
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	N/A
Total Revenues and Other Sources	<u>128,889</u>	<u>101,000</u>	127.6%	197682.2%	<u>65</u>	<u>370,463</u>	0.0%
Materials and Services	4,862	1,000	486.2%	8669.0%	56	290,973	0.0%
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%	8669.0%	<u>56</u>	<u>384,400</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	124,026	100,000	124.0%	1361430.5%	9	(13,937)	-0.1%
Beginning Fund Balance	<u>114,317</u>	-	0.0%	89.1%	<u>128,254</u>	<u>128,254</u>	100.0%
Ending Fund Balance	<u>\$ 238,343</u>	<u>\$ 100,000</u>	238.3%	185.8%	<u>\$ 128,263</u>	<u>\$ 114,317</u>	112.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>238,343</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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July 31, 2022

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ -	\$ 188,801	0.0%	N/A	\$ -	\$ 439,679	0.0%
Total Revenues and Other Sources	-	188,801	0.0%	N/A	-	439,679	0.0%
Personnel Services	2,514	37,163	6.8%	57.6%	4,362	49,597	8.8%
Materials and Services	-	151,638	0.0%	N/A	-	442,229	0.0%
Total Expenditures and Other Uses	2,514	188,801	1.3%	57.6%	4,362	491,826	0.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,514)	(0)	N/A	57.6%	(4,362)	(52,147)	8.4%
Beginning Fund Balance	(15,530)	-	0.0%	-274.2%	5,663	36,617	15.5%
Ending Fund Balance	<u>\$ (18,044)</u>	<u>\$ (0)</u>	N/A	-1386.6%	<u>\$ 1,301</u>	<u>\$ (15,530)</u>	-8.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		(18,044)					
Unassigned Fund Balance	<u>\$ -</u>						

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July 31, 2022

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	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 1,435	\$ 400	358.8%	7472.0%	\$ 19	\$ 210	9.1%
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	<u>1,435</u>	<u>400</u>	358.8%	7472.0%	<u>19</u>	<u>1,715,210</u>	0.0%
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>	N/A	N/A	<u>-</u>	<u>-</u>	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,435	400	358.8%	7472.0%	19	1,715,210	0.0%
Beginning Fund Balance	<u>1,754,761</u>	<u>40,056</u>	4380.8%	4436.7%	<u>39,551</u>	<u>39,551</u>	100.0%
Ending Fund Balance	<u>\$ 1,756,196</u>	<u>\$ 40,456</u>	4341.0%	4438.2%	<u>\$ 39,570</u>	<u>\$ 1,754,761</u>	2.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,756,196</u>						
Unassigned Fund Balance	<u>\$ -</u>						

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	Budget to Actual				Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual			
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>260</b>	<b>Street Fund</b>						
Taxes	\$ 51,196	\$ 679,399	7.5%	N/A	\$ -	\$ 1,631,414	0.0%
Intergovernmental	148,316	1,522,125	9.7%	106.2%	139,625	2,103,177	6.6%
Charges for Services - Rates	139,730	1,642,500	8.5%	101.9%	137,079	1,676,057	8.2%
Charges for Services - Misc. Service Fees	232	15,000	1.5%	135.7%	171	1,555	11.0%
System Development Charges	19,551	150,000	13.0%	447.1%	4,373	165,625	2.6%
Assessments	-	6,000	0.0%	N/A	-	2,171	0.0%
Interest on Investments	4,009	11,700	34.3%	387.9%	1,034	21,110	4.9%
Miscellaneous	-	15,000	0.0%	0.0%	0	17,808	0.0%
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>363,034</b>	<b>6,629,724</b>	<b>5.5%</b>	<b>128.6%</b>	<b>282,282</b>	<b>5,618,916</b>	<b>5.0%</b>
Public Works - Ground Maintenance	7,730	279,270	2.8%	91.6%	8,436	235,837	3.6%
Public Works - Street Operations	311,391	6,125,846	5.1%	119.0%	261,727	4,149,318	6.3%
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
<b>Total Expenditures and Other Uses</b>	<b>319,121</b>	<b>7,007,974</b>	<b>4.6%</b>	<b>118.1%</b>	<b>270,163</b>	<b>4,387,519</b>	<b>6.2%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	43,912	(378,250)	111.6%	362.4%	12,119	1,231,397	1.0%
Beginning Fund Balance	<b>5,103,834</b>	767,135	665.3%	215.4%	2,369,970	3,872,437	61.2%
Ending Fund Balance	<b>\$ 5,147,746</b>	<b>\$ 388,885</b>	<b>1323.7%</b>	<b>216.1%</b>	<b>\$ 2,382,088</b>	<b>\$ 5,103,834</b>	<b>46.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	5,147,747						
Unassigned Fund Balance	<u>\$ (0)</u>						

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July 31, 2022

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	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 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 238,609	0.0%
Charges for Services - Rates	-	164,000	0.0%	0.0%	15,281	169,862	9.0%
Interest on Investments	246	3,000	8.2%	182.3%	135	1,178	11.4%
Total Revenues and Other Sources	246	2,765,000	0.0%	1.6%	15,415	409,649	3.8%
Materials and Services	4,154	91,772	4.5%	84.9%	4,895	91,626	5.3%
Capital Outlay	-	2,678,000	0.0%	0.0%	20,312	328,702	6.2%
Contingency	-	2,753	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	4,154	2,772,525	0.1%	16.5%	25,207	420,328	6.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,908)	(7,525)	48.1%	39.9%	(9,793)	(10,679)	91.7%
Beginning Fund Balance	253,447	197,378	128.4%	96.0%	264,126	264,126	100.0%
Ending Fund Balance	<u>\$ 249,539</u>	<u>\$ 189,853</u>	131.4%	98.1%	<u>\$ 254,334</u>	<u>\$ 253,447</u>	100.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	249,539						
Unassigned Fund Balance	<u>\$ -</u>						



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July 31, 2022

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	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Misc. Service Fees	13,272	170,000	7.8%	100.0%	13,272	200,868	6.6%
System Development Charges	989	70,000	1.4%	100.0%	989	39,779	2.5%
Interest on Investments	983	8,700	11.3%	185.7%	530	5,661	9.4%
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%
Total Revenues and Other Sources	<u>15,244</u>	<u>248,700</u>	6.1%	103.1%	<u>14,792</u>	<u>247,332</u>	6.0%
Public Works - Capital Outlay	-	284,249	0.0%	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	<u>-</u>	<u>394,249</u>	0.0%	N/A	<u>-</u>	<u>110,000</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	15,244	(145,549)	110.5%	103.1%	14,792	137,332	10.8%
Beginning Fund Balance	<u>1,208,242</u>	<u>145,549</u>	830.1%	111.4%	<u>1,084,113</u>	<u>1,070,909</u>	101.2%
Ending Fund Balance	<u>\$ 1,223,486</u>	<u>\$ -</u>	0.0%	111.3%	<u>\$ 1,098,905</u>	<u>\$ 1,208,242</u>	91.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,223,486						
Unassigned Fund Balance	<u>\$ 0</u>						

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	Current Fiscal Year				Prior Fiscal Year		
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ -	\$ -	N/A	N/A	\$ -	\$ 544,279	0.0%
Intergovernmental	-	7,500,000	0.0%	N/A	-	555,714	0.0%
Interest on Investments	1,598	9,700	16.5%	190.7%	838	8,288	10.1%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
Total Revenues and Other Sources	<u>1,598</u>	<u>7,559,700</u>	<u>0.0%</u>	<u>190.7%</u>	<u>838</u>	<u>1,108,281</u>	<u>0.1%</u>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	233	6,985,000	0.0%	1.3%	17,386	840,295	2.1%
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>233</u>	<u>7,810,596</u>	<u>0.0%</u>	<u>1.3%</u>	<u>17,387</u>	<u>1,079,467</u>	<u>1.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,365	(250,896)	-0.5%	-8.2%	(16,549)	28,814	-57.4%
Beginning Fund Balance	<u>1,920,122</u>	<u>537,234</u>	<u>357.4%</u>	<u>111.3%</u>	<u>1,724,527</u>	<u>1,891,308</u>	<u>91.2%</u>
Ending Fund Balance	<u>\$ 1,921,487</u>	<u>\$ 286,338</u>	<u>671.1%</u>	<u>112.5%</u>	<u>\$ 1,707,979</u>	<u>\$ 1,920,122</u>	<u>89.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,921,487						
Unassigned Fund Balance	<u>\$ 0</u>						

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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>530 Debt Services</b>							
Taxes	\$ -	\$ 209,388	0.0%	N/A	\$ -	\$ 223,011	0.0%
Charges for Services - Internal	105,114	1,154,300	9.1%	99.8%	105,343	1,264,116	8.3%
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>105,939</u>	<u>1,665,184</u>	6.4%	100.1%	<u>105,821</u>	<u>1,789,632</u>	5.9%
Debt Service	-	1,766,451	0.0%	N/A	-	1,766,448	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>1,766,451</u>	0.0%	N/A	<u>-</u>	<u>1,766,448</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	105,939	(101,267)	204.6%	100.1%	105,821	23,184	456.4%
Beginning Fund Balance	<u>1,011,156</u>	<u>1,252,463</u>	80.7%	102.5%	<u>986,049</u>	<u>987,972</u>	99.8%
Ending Fund Balance	<u>\$ 1,117,095</u>	<u>\$ 1,151,196</u>	97.0%	102.3%	<u>\$ 1,091,870</u>	<u>\$ 1,011,156</u>	108.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,117,095					
Unassigned Fund Balance		<u>\$ -</u>					

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
670	Current Fiscal Year				Prior Fiscal Year		
<b>Water Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	931,926	8,840,000	10.5%	86.7%	1,074,413	8,399,651	12.8%
Charges for Services - Misc. Service Fees	3,330	90,000	N/A	555.1%	600	67,573	0.9%
System Development Charges	20,019	150,000	13.3%	188.2%	10,634	204,411	5.2%
Interest on Investments	10,544	92,800	11.4%	188.5%	5,595	65,754	8.5%
Miscellaneous	-	26,000	0.0%	N/A	-	4,104	0.0%
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>965,820</u>	<u>26,744,600</u>	<u>3.6%</u>	<u>88.5%</u>	<u>1,091,242</u>	<u>8,741,494</u>	<u>12.5%</u>
Public Works - Conservation	7,283	283,670	2.6%	121.5%	5,995	127,369	4.7%
Public Works - Water Supply	27,827	4,121,215	0.7%	72.1%	38,576	1,141,858	3.4%
Public Works - Water Supply Debt	-	127,776	0.0%	N/A	-	127,775	0.0%
Public Works - Water Distribution	299,759	4,867,942	6.2%	97.7%	306,661	3,677,701	8.3%
Public Works - Water Distribution Debt	-	269,197	0.0%	N/A	-	267,260	0.0%
Public Works - Water Treatment	177,005	15,555,295	1.1%	123.5%	143,290	1,411,310	10.2%
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	72,662	0.0%
Public Works - Reimbursement SDC's	-	150,000	N/A	N/A	-	-	N/A
Public Works - Improvement SDC's	6,297	2,131,200	0.3%	N/A	-	269,059	0.0%
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>518,171</u>	<u>28,077,458</u>	<u>1.8%</u>	<u>95.2%</u>	<u>544,523</u>	<u>7,178,384</u>	<u>7.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	447,648	(1,332,858)	133.6%	81.9%	546,719	1,563,109	35.0%
Beginning Fund Balance	<u>14,308,958</u>	<u>11,518,403</u>	<u>124.2%</u>	<u>110.4%</u>	<u>12,956,474</u>	<u>12,745,849</u>	<u>101.7%</u>
Ending Fund Balance	<u>\$ 14,756,607</u>	<u>\$ 10,185,545</u>	<u>144.9%</u>	<u>109.3%</u>	<u>\$ 13,503,194</u>	<u>\$ 14,308,958</u>	<u>94.4%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 14,756,607</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
July 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	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 739	\$ 38	1944.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	551,334	6,040,000	9.1%	100.1%	550,646	6,301,095	8.7%
Charges for Services - Misc. Service Fees	-	150,000	N/A	0.0%	3,174	(3,174)	-100.0%
System Development Charges	4,971	-	N/A	58.6%	8,480	91,772	9.2%
Interest on Investments	6,267	86,700	7.2%	164.0%	3,822	38,811	9.8%
Other Financing Sources	-	2,858,650	0.0%	N/A	-	392,037	0.0%
Total Revenues and Other Sources	<u>562,572</u>	<u>9,135,350</u>	6.2%	99.2%	<u>566,861</u>	<u>6,820,579</u>	8.3%
Public Works - Wastewater Collection	177,981	2,793,623	6.4%	102.0%	174,416	2,258,765	7.7%
Public Works - Wastewater Collection Debt	-	46,057	0.0%	N/A	-	46,056	0.0%
Public Works - Wastewater Treatment	506,440	5,714,038	8.9%	274.5%	184,527	3,704,368	5.0%
Public Works - Wastewater Treatment Debt	-	128,797	0.0%	N/A	-	128,797	0.0%
Public Works - Improvements SDC's	6,344	1,331,350	0.5%	N/A	-	147,436	0.0%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>690,765</u>	<u>10,198,139</u>	6.8%	192.4%	<u>358,942</u>	<u>6,285,422</u>	5.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(128,193)	(1,062,789)	87.9%	-61.7%	207,919	535,157	38.9%
Beginning Fund Balance	<u>8,104,845</u>	<u>5,932,421</u>	136.6%	96.4%	<u>8,406,997</u>	<u>7,569,688</u>	111.1%
Ending Fund Balance	<u>\$ 7,976,652</u>	<u>\$ 4,869,632</u>	163.8%	92.6%	<u>\$ 8,614,916</u>	<u>\$ 8,104,845</u>	106.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 7,976,652</u>	<u>-</u>					

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

	Budget to Actual						
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	Actual Percent
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	66,825	769,600	8.7%	104.7%	63,796	793,847	8.0%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	809	35,000	2.3%	92.1%	878	33,287	2.6%
Interest on Investments	1,447	10,000	14.5%	175.3%	826	8,992	9.2%
Total Revenues and Other Sources	<u>69,081</u>	<u>814,600</u>	8.5%	105.5%	<u>65,500</u>	<u>836,126</u>	7.8%
Public Works - Storm Water Operations	48,573	1,102,538	4.4%	87.3%	55,645	722,545	7.7%
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>48,573</u>	<u>1,426,261</u>	3.4%	87.3%	<u>55,645</u>	<u>746,215</u>	7.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	20,508	(611,661)	103.4%	208.1%	9,855	89,911	11.0%
Beginning Fund Balance	<u>1,867,526</u>	<u>856,106</u>	218.1%	105.2%	<u>1,775,063</u>	<u>1,777,615</u>	99.9%
Ending Fund Balance	<u>\$ 1,888,034</u>	<u>\$ 244,445</u>	772.4%	105.8%	<u>\$ 1,784,918</u>	<u>\$ 1,867,526</u>	95.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>(64,342)</u>						
Unassigned Fund Balance	<u>\$ 1,823,692</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
July 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	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>690</b>	<b>Electric Fund</b>						
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 50,308	0.0%
Charges for Services - Rates	1,329,347	18,408,531	7.2%	84.1%	1,580,408	17,375,916	9.1%
Charges for Services - Misc. Service Fees	24,113	268,000	9.0%	193.6%	12,457	316,209	3.9%
Interest on Investments	3,627	25,000	14.5%	250.5%	1,448	18,608	7.8%
Miscellaneous	3,179	302,000	1.1%	82.1%	3,873	63,231	6.1%
<b>Total Revenues and Other Sources</b>	<b>1,360,266</b>	<b>19,213,531</b>	<b>7.1%</b>	<b>85.1%</b>	<b>1,598,186</b>	<b>17,824,272</b>	<b>9.0%</b>
Administration - Conservation	57,322	1,122,936	5.1%	109.1%	52,558	762,004	6.9%
Electric - Supply	582,040	7,738,500	7.5%	97.6%	596,259	6,775,000	8.8%
Electric - Distribution	587,760	8,152,647	7.2%	92.9%	632,345	7,655,659	8.3%
Electric - Transmission	90,000	1,127,500	8.0%	140.1%	64,251	1,002,989	6.4%
Debt Service	-	243,663	0.0%	N/A	-	21,850	0.0%
Contingency	-	551,557	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,317,122</b>	<b>18,936,803</b>	<b>7.0%</b>	<b>97.9%</b>	<b>1,345,413</b>	<b>16,217,502</b>	<b>8.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	43,145	276,728	15.6%	17.1%	252,773	1,606,770	15.7%
Beginning Fund Balance	<b>5,024,916</b>	4,963,035	101.2%	147.6%	3,403,791	3,418,146	99.6%
Ending Fund Balance	<b>\$ 5,068,061</b>	<b>\$ 5,239,763</b>	<b>96.7%</b>	<b>138.6%</b>	<b>\$ 3,656,564</b>	<b>\$ 5,024,916</b>	<b>72.8%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<b>\$ 5,068,061</b>						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	233,658	2,847,836	8.2%	104.3%	224,048	2,780,392	8.1%
Charges for Services - Misc. Service Fees	-	5,100	N/A	N/A	-	-	N/A
Interest on Investments	1,919	12,330	15.6%	214.4%	895	10,849	8.2%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
Total Revenues and Other Sources	<u>235,577</u>	<u>2,865,266</u>	8.2%	104.7%	<u>224,943</u>	<u>2,791,697</u>	8.1%
Personnel Services	56,339	919,425	6.1%	97.2%	57,976	717,620	8.1%
Materials & Services	73,134	1,148,608	6.4%	111.7%	65,476	982,150	6.7%
Capital Outlay	-	62,500	0.0%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	43,006	516,073	8.3%	99.5%	43,235	518,816	8.3%
Contingency	-	74,686	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>172,479</u>	<u>2,721,292</u>	6.3%	103.5%	<u>166,687</u>	<u>2,218,586</u>	7.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	63,098	143,974	43.8%	108.3%	58,256	573,111	10.2%
Beginning Fund Balance	<u>2,684,045</u>	<u>2,030,348</u>	132.2%	125.3%	<u>2,141,762</u>	<u>2,110,934</u>	101.5%
Ending Fund Balance	<u>\$ 2,747,143</u>	<u>\$ 2,174,322</u>	126.3%	124.9%	<u>\$ 2,200,018</u>	<u>\$ 2,684,045</u>	82.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 2,747,143</u>						



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

	Budget to Actual				Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 153,444	\$ 1,902,822	8.1%	97.4%	\$ 157,564	\$ 1,840,742	8.6%
Interest on Investments	897	950	94.5%	465.1%	193	2,305	8.4%
Miscellaneous	26	40,000	0.1%	0.7%	3,931	19,348	20.3%
Total Revenues and Other Sources	<u>154,367</u>	<u>1,943,772</u>	7.9%	95.5%	<u>161,688</u>	<u>1,862,395</u>	8.7%
Materials and Services	1,150,524	1,608,460	71.5%	136.7%	841,810	1,202,543	70.0%
Contingency	-	48,254	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,150,524</u>	<u>1,656,714</u>	69.4%	136.7%	<u>841,810</u>	<u>1,202,543</u>	70.0%
Excess(Deficiency) of Revenues and Other Sources over							
Expenditures and Other Uses	(996,157)	287,058	-447.0%	146.5%	(680,122)	659,852	-103.1%
Beginning Fund Balance	<u>831,056</u>	<u>595,687</u>	139.5%	473.6%	<u>175,478</u>	<u>171,204</u>	102.5%
Ending Fund Balance	<u>\$ (165,101)</u>	<u>\$ 882,745</u>	-18.7%	32.7%	<u>\$ (504,644)</u>	<u>\$ 831,056</u>	-60.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	(165,101)						
Unassigned Fund Balance	<u>\$ -</u>						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 475,695	\$ 5,357,193	8.9%	98.4%	\$ 483,502	\$ 5,751,958	8.4%
Interest on Investments	1,567	10,100	15.5%	220.5%	711	7,198	9.9%
Miscellaneous	-	-	N/A	N/A	-	3,736	0.0%
Total Revenues and Other Sources	<u>477,263</u>	<u>5,367,293</u>	8.9%	98.6%	<u>484,212</u>	<u>5,762,892</u>	8.4%
Materials and Services	431,986	6,005,585	7.2%	98.6%	438,268	5,236,858	8.4%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>431,986</u>	<u>6,185,753</u>	7.0%	98.6%	<u>438,268</u>	<u>5,236,858</u>	8.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	45,277	(818,460)	-5.5%	98.5%	45,945	526,034	8.7%
Beginning Fund Balance	<u>1,989,389</u>	<u>1,288,730</u>	154.4%	135.9%	<u>1,463,355</u>	<u>1,463,355</u>	100.0%
Ending Fund Balance	<u>\$ 2,034,666</u>	<u>\$ 470,270</u>	432.7%	134.8%	<u>\$ 1,509,300</u>	<u>\$ 1,989,389</u>	75.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,034,666						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
July 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	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>730</b>	<b>Equipment Fund</b>						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	340,324	4,083,885	8.3%	98.6%	345,330	4,143,957	8.3%
Charges for Services - Misc. Service Fees	41,152	230,000	N/A	148.9%	27,638	355,912	7.8%
Interest on Investments	4,991	3,000	166.4%	264.9%	1,884	26,166	7.2%
Miscellaneous	-	152,200	0.0%	N/A	-	528	0.0%
Total Revenues and Other Sources	<u>386,467</u>	<u>4,469,085</u>	8.6%	103.1%	<u>374,851</u>	<u>4,526,563</u>	8.3%
Public Works - Maintenance	152,005	2,177,887	7.0%	115.7%	131,385	2,192,567	6.0%
Public Works - Purchasing and Acquisition	46,055	1,604,400	2.9%	N/A	-	231,283	0.0%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>198,060</u>	<u>3,847,624</u>	5.1%	150.7%	<u>131,385</u>	<u>2,423,850</u>	5.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	188,407	621,461	30.3%	77.4%	243,466	2,102,713	11.6%
Beginning Fund Balance	<u>5,970,951</u>	<u>4,212,341</u>	141.7%	154.9%	<u>3,853,771</u>	<u>3,868,238</u>	99.6%
Ending Fund Balance	<u>\$ 6,159,358</u>	<u>\$ 4,833,802</u>	127.4%	150.3%	<u>\$ 4,097,237</u>	<u>\$ 5,970,951</u>	68.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,159,358</u>						

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

	Budget to Actual						
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	Actual Percent
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 8,333	\$ 100,000	8.3%	100.0%	\$ 8,333	\$ 100,000	8.3%
Interest on Investments	338	4,000	8.5%	173.4%	195	2,080	9.4%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	8,671	114,000	7.6%	101.7%	8,528	102,080	8.4%
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	-	100,060	0.0%	N/A	-	90,155	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,671	13,940	62.2%	101.7%	8,528	11,925	71.5%
Beginning Fund Balance	413,249	463,407	89.2%	103.0%	401,324	401,324	100.0%
Ending Fund Balance	\$ 421,920	\$ 477,347	88.4%	102.9%	\$ 409,852	\$ 413,249	99.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	\$ 421,920						

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

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2023	Fiscal Year 2023	Percent	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	2nd Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 1,167	\$ 19,500	6.0%	993.3%	\$ 118	\$ 12,896	0.9%
Interest on Investments	760	8,200	9.3%	170.8%	445	4,879	9.1%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>2,427</u>	<u>28,200</u>	8.6%	228.4%	<u>1,063</u>	<u>18,275</u>	5.8%
Transfers	760	65,000	1.2%	170.8%	445	4,879	9.1%
Total Expenditures and Other Uses	<u>760</u>	<u>65,000</u>	1.2%	170.8%	<u>445</u>	<u>4,879</u>	9.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,667	(36,800)	104.5%	270.0%	618	13,396	4.6%
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>\$ 932,562</u>	<u>\$ 835,327</u>	111.6%	101.6%	<u>\$ 918,117</u>	<u>\$ 930,895</u>	98.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 932,562</u>						

**City of Ashland**  
**Summary of Fund Balances**  
July 31, 2022

Fund	Balance July 31, 2022	Balance July 31, 2021	Change From FY 2022
General Fund	\$ 11,822,587	\$ 11,203,033	\$ 619,554
Parks General Fund	2,978,117	1,793,863	1,184,254
Tourism Fund	755,141	-	-
Housing Fund	238,343	128,263	110,080
Community Block Grant Fund	(18,044)	1,301	(19,345)
Reserve Fund	1,756,196	39,570	1,716,626
Street Fund	5,147,746	2,382,088	2,765,659
Airport Fund	249,539	254,334	(4,795)
Capital Improvements Fund	1,223,486	1,098,905	124,582
Parks Capital Improvements Fund	1,921,487	1,707,979	213,508
Debt Service Fund	1,117,095	1,091,870	25,225
Water Fund	14,756,607	13,503,194	1,253,413
Wastewater Fund	7,976,652	8,614,916	(638,264)
Storm Drain Fund	1,888,034	1,784,918	103,116
Electric Fund	5,068,061	3,656,564	1,411,497
Telecommunications Fund	2,747,143	2,200,018	547,125
Insurance Services Fund	(165,101)	(504,644)	339,543
Health Benefits Reserve Fund	2,034,666	1,509,300	525,366
Equipment Fund	6,159,358	4,097,237	2,062,121
Parks Equipment Fund	421,920	409,852	12,068
Cemetery Trust Fund	932,562	918,117	14,446
	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>
<b>Total Fund Balances</b>	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>
<u>Restricted and Committed Funds</u>			
Restricted	\$ 8,685,395	\$ 8,085,705	\$ 599,690
Committed	15,536,722	17,225,176	(1,688,454)
Unassigned	44,789,480	30,579,797	14,209,682
	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>
<b>Total Fund Balances</b>	<u>\$ 69,011,597</u>	<u>\$ 55,890,678</u>	<u>\$ 13,120,918</u>