

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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 End-of-Year Actuals	Actual Percent Collected / Expended	
<b>110</b>	<b>General Fund</b>							
Taxes	\$ 15,711,532	\$ 22,566,042	69.6%	98.6%	\$ 15,942,184	\$ 23,377,035	68.2%	
Licenses and Permits	466,512	1,124,000	41.5%	115.4%	404,095	1,539,283	26.3%	
Intergovernmental	1,847,316	1,647,835	112.1%	70.4%	2,625,665	3,532,527	74.3%	
Charges for Services	3,606,380	8,803,449	41.0%	103.5%	3,482,751	9,242,365	37.7%	
Fines	74,161	544,500	13.6%	94.8%	78,259	171,689	45.6%	
Interest on Investments	71,092	38,000	187.1%	314.9%	22,578	73,243	30.8%	
Miscellaneous	43,918	57,650	76.2%	97.5%	45,039	71,660	62.9%	
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	6,372	65,000	9.8%	318.6%	2,000	4,879	41.0%	
Total Revenues and Other Sources	<u>21,877,282</u>	<u>34,896,476</u>	62.7%	96.6%	<u>22,652,572</u>	<u>38,062,681</u>	59.5%	
Administration Department	705,070	2,281,513	30.9%	63.5%	1,109,830	2,450,441	45.3%	
Administration - Municipal Court	164,063	593,956	27.6%	94.5%	173,640	438,582	39.6%	
Information Technology Department	482,678	1,480,354	32.6%	94.0%	513,617	1,083,371	47.4%	
Finance Department	1,124,848	2,900,303	38.8%	114.6%	981,520	2,538,221	38.7%	
City Recorder	90,242	175,183	51.5%	103.3%	87,401	198,328	44.1%	
Police Department	3,091,451	7,946,996	38.9%	96.7%	3,195,956	7,078,771	45.1%	
Fire and Rescue Department	4,819,483	11,281,247	42.7%	138.3%	3,484,091	9,330,436	37.3%	
Public Works Department	1,225,554	4,828,115	25.4%	107.0%	1,145,526	2,867,080	40.0%	
Community Development	796,730	2,063,573	38.6%	87.6%	909,929	2,012,425	45.2%	
Transfers (Parks Fund)	1,477,915	3,546,997	41.7%	63.9%	2,313,720	7,452,928	31.0%	
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	-	125,533	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>14,754,008</u>	<u>37,999,744</u>	38.8%	106.0%	<u>13,915,731</u>	<u>37,066,083</u>	37.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,123,274	(3,103,268)	329.5%	81.5%	8,736,841	996,598	876.7%	
Beginning Fund Balance	<u>13,565,789</u>	8,616,083	157.4%	107.9%	12,569,191	12,569,191	100.0%	
Ending Fund Balance	<u>\$ 20,689,064</u>	<u>\$ 5,512,815</u>	375.3%	97.1%	<u>\$ 21,306,032</u>	<u>\$ 13,565,789</u>	157.1%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,273,362							
Unassigned Fund Balance	<u>\$ 19,415,701</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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		
<b>211 Parks and Recreation General Fund</b>							
Taxes	\$ -	\$ 2,005,942	0.0%	N/A	\$ -	\$ -	N/A
Intergovernmental	7,203	90,000	8.0%	29.0%	24,818	103,157	24.1%
Charges for Services	166,188	948,981	17.5%	54.2%	306,703	977,065	31.4%
Interest on Investments	18,566	15,000	123.8%	472.3%	3,931	10,509	37.4%
Miscellaneous	4,621	25,000	18.5%	20.8%	22,230	26,137	85.1%
Transfer In (City General Fund)	1,477,915	3,981,997	37.1%	63.9%	2,313,720	7,452,928	31.0%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
<b>Total Revenues and Other Sources</b>	<b>1,674,492</b>	<b>7,066,920</b>	<b>23.7%</b>	<b>53.9%</b>	<b>3,106,402</b>	<b>8,619,795</b>	<b>36.0%</b>
Parks Division	1,924,062	4,670,300	41.2%	104.9%	1,833,540	4,423,720	41.4%
Recreation Division	471,630	1,235,539	38.2%	114.7%	411,206	1,057,591	38.9%
Golf Division	140,844	595,618	23.6%	42.1%	334,241	618,511	54.0%
Senior Services Division	138,768	408,075	34.0%	89.6%	154,939	368,720	42.0%
Parks Forestry Division	202,171	593,964	34.0%	97.2%	208,064	487,312	42.7%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	-	300,000	0.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>2,877,474</b>	<b>7,728,176</b>	<b>37.2%</b>	<b>97.8%</b>	<b>2,941,989</b>	<b>7,255,855</b>	<b>40.5%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,202,983)	(661,256)	-81.9%	-731.7%	164,413	1,363,940	12.1%
Beginning Fund Balance	<b>3,157,338</b>	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	<b>\$ 1,954,355</b>	\$ 93,350	2093.6%	99.8%	<b>\$ 1,957,811</b>	<b>\$ 3,157,338</b>	<b>62.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<b>\$ 1,954,355</b>						

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	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			
<b>230</b>	<b>Tourism Fund</b>						
Taxes	\$ 244,238	\$ 100,000	244.2%	N/A	\$ -	\$ -	N/A
Interest	4,288	-	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>1,024,000</u>	<u>875,474</u>	<u>117.0%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	19,007	80,000	23.8%	N/A	-	-	N/A
Materials and Services	285,966	629,663	45.4%	N/A	-	-	N/A
Contingency	-	165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>304,973</u>	<u>875,474</u>	<u>34.8%</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	719,027	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 719,027</u>	<u>\$ -</u>	<u>0.0%</u>	<u>N/A</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	719,027						
Unassigned Fund Balance	<u>\$ -</u>						

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	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	
<b>240 Housing Fund</b>								
Taxes	\$ -	\$ 100,000	0.0%	0.0%	\$ 43,926	\$ -	N/A	
Ingovernmental	37,649	-	N/A	N/A	98,610	335,950	29.4%	
Interest on Investments	1,741	1,000	174.1%	549.1%	317	857	37.0%	
Transfer In (General Fund)	-	-	N/A	N/A	-	200,000	0.0%	
Total Revenues and Other Sources	<u>39,390</u>	<u>101,000</u>	<u>39.0%</u>	<u>27.6%</u>	<u>142,853</u>	<u>536,807</u>	<u>26.6%</u>	
Materials and Services	6,345	1,000	634.5%	85.5%	7,423	290,973	2.6%	
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%	
Total Expenditures and Other Uses	<u>6,345</u>	<u>1,000</u>	<u>634.5%</u>	<u>85.5%</u>	<u>100,850</u>	<u>384,400</u>	<u>26.2%</u>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	33,045	100,000	33.0%	78.7%	42,003	152,407	27.6%	
Beginning Fund Balance	<u>280,661</u>	-	0.0%	218.8%	<u>128,254</u>	<u>128,254</u>	100.0%	
Ending Fund Balance	<u>\$ 313,706</u>	<u>\$ 100,000</u>	<u>313.7%</u>	<u>184.3%</u>	<u>\$ 170,257</u>	<u>\$ 280,661</u>	<u>60.7%</u>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	313,706							
Unassigned Fund Balance	<u>\$ -</u>							

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	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		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 122,799	\$ 188,801	65.0%	61.3%	\$ 200,320	\$ 502,037	39.9%
Total Revenues and Other Sources	122,799	188,801	65.0%	61.3%	200,320	502,037	39.9%
Personnel Services	12,452	37,163	33.5%	60.9%	20,454	49,597	41.2%
Materials and Services	122,799	151,638	81.0%	61.3%	200,320	452,440	44.3%
Total Expenditures and Other Uses	135,251	188,801	71.6%	61.3%	220,774	502,037	44.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,452)	(0)	N/A	60.9%	(20,454)	-	N/A
Beginning Fund Balance	<b>36,617</b>	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	<b>\$ 24,165</b>	<b>\$ (0)</b>	N/A	149.5%	<b>\$ 16,163</b>	<b>\$ 36,617</b>	44.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	24,165						
Unassigned Fund Balance	<u>\$ -</u>						

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	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	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget			Year-	Prior Fiscal Year	
	Current Fiscal Year						
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 12,029	\$ 400	3007.2%	13946.3%	\$ 86	\$ 210	41.1%
Transfer In (General Fund)	-	-	N/A	N/A	-	1,415,000	0.0%
Transfer In (Parks General Fund)	-	-	N/A	N/A	-	300,000	0.0%
Total Revenues and Other Sources	12,029	400	3007.2%	13946.3%	86	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	12,029	400	3007.2%	13946.3%	86	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	\$ 1,766,790	\$ 40,456	4367.2%	4457.4%	\$ 39,637	\$ 1,754,761	2.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,766,790						
Unassigned Fund Balance	\$ -						

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	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	
<b>260</b>	<b>Street Fund</b>							
Taxes	\$ 293,405	\$ 679,399	43.2%	91.1%	\$ 322,142	\$ 2,065,803	15.6%	
Intergovernmental	713,644	1,522,125	46.9%	64.2%	1,111,981	2,103,177	52.9%	
Charges for Services - Rates	684,543	1,642,500	41.7%	98.6%	694,549	1,676,057	41.4%	
Charges for Services - Misc. Service Fees	406	15,000	2.7%	83.4%	487	1,555	31.3%	
System Development Charges	87,454	150,000	58.3%	197.2%	44,345	165,625	26.8%	
Assessments	291	6,000	4.8%	86.2%	337	2,171	15.5%	
Interest on Investments	34,955	11,700	298.8%	488.6%	7,154	21,110	33.9%	
Miscellaneous	7,501	15,000	50.0%	44.9%	16,694	17,808	93.7%	
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>1,822,198</u>	<u>6,629,724</u>	27.5%	82.9%	<u>2,197,690</u>	<u>6,053,306</u>	36.3%	
Public Works - Ground Maintenance	81,801	279,270	29.3%	241.2%	33,914	235,837	14.4%	
Public Works - Street Operations	1,931,152	6,125,846	31.5%	127.0%	1,520,939	4,151,604	36.6%	
Public Works - Street Operations Debt	-	81,563	0.0%	0.0%	75,631	-	N/A	
Public Works - Transportation SDC's	-	364,660	0.0%	N/A	2,075	2,364	87.8%	
Contingency	-	156,635	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>2,012,953</u>	<u>7,007,974</u>	28.7%	123.3%	<u>1,632,560</u>	<u>4,389,805</u>	37.2%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(190,755)	(378,250)	49.6%	-33.8%	565,130	1,663,501	34.0%	
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>\$ 5,345,183</u>	<u>\$ 388,885</u>	1374.5%	120.5%	<u>\$ 4,437,566</u>	<u>\$ 5,535,938</u>	80.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	5,345,182							
Unassigned Fund Balance	<u>\$ 0</u>							

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	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		
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 2,598,000	0.0%	N/A	\$ -	\$ 283,609	0.0%
Charges for Services - Rates	86,729	164,000	52.9%	117.7%	73,688	169,862	43.4%
Interest on Investments	1,983	3,000	66.1%	352.7%	562	1,178	47.7%
Total Revenues and Other Sources	<u>88,713</u>	<u>2,765,000</u>	<u>3.2%</u>	<u>119.5%</u>	<u>74,249</u>	<u>454,649</u>	<u>16.3%</u>
Materials and Services	31,530	91,772	34.4%	72.9%	43,244	91,626	47.2%
Capital Outlay	50,231	2,678,000	1.9%	44.3%	113,411	328,977	34.5%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>81,761</u>	<u>2,772,525</u>	<u>2.9%</u>	<u>52.2%</u>	<u>156,655</u>	<u>420,604</u>	<u>37.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,952	(7,525)	192.4%	-8.4%	(82,406)	34,045	-242.1%
Beginning Fund Balance	<u>298,171</u>	<u>197,378</u>	<u>151.1%</u>	<u>112.9%</u>	<u>264,126</u>	<u>264,126</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 305,123</u>	<u>\$ 189,853</u>	<u>160.7%</u>	<u>167.9%</u>	<u>\$ 181,721</u>	<u>\$ 298,171</u>	<u>60.9%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	305,123						
Unassigned Fund Balance	<u>\$ -</u>						

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	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	Actual Percent Collected / Expended
<b>410 Capital Improvements Fund</b>								
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Misc. Service Fees	89,734	170,000	52.8%	111.1%	80,794	200,868	40.2%	40.2%
System Development Charges	11,612	70,000	16.6%	96.9%	11,977	39,779	30.1%	30.1%
Interest on Investments	8,220	8,700	94.5%	348.5%	2,359	5,661	41.7%	41.7%
Miscellaneous	-	-	N/A	N/A	-	1,024	0.0%	0.0%
Total Revenues and Other Sources	<u>109,565</u>	<u>248,700</u>	44.1%	115.2%	<u>95,131</u>	<u>247,331</u>	38.5%	38.5%
Public Works - Capital Outlay	12,470	284,249	4.4%	N/A	-	-	N/A	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	N/A	110,000	110,000	100.0%	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>122,470</u>	<u>394,249</u>	31.1%	N/A	<u>110,000</u>	<u>110,000</u>	100.0%	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(12,905)	(145,549)	91.1%	86.8%	(14,869)	137,331	-10.8%	-10.8%
Beginning Fund Balance	<u>1,208,241</u>	<u>145,549</u>	830.1%	112.8%	<u>1,070,909</u>	<u>1,070,909</u>	100.0%	100.0%
Ending Fund Balance	<u>\$ 1,195,336</u>	<u>\$ -</u>	0.0%	113.2%	<u>\$ 1,056,040</u>	<u>\$ 1,208,241</u>	87.4%	87.4%
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,195,335							
Unassigned Fund Balance	<u>\$ 0</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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		
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 789,450	\$ -	N/A	N/A	\$ 105,143	\$ 687,139	15.3%
Intergovernmental	110,000	7,500,000	1.5%	55.0%	200,000	555,714	36.0%
Interest on Investments	12,694	9,700	130.9%	323.6%	3,923	8,288	47.3%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>912,144</b>	<b>7,559,700</b>	<b>12.1%</b>	<b>295.1%</b>	<b>309,066</b>	<b>1,251,141</b>	<b>24.7%</b>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	477,233	6,985,000	6.8%	135.8%	351,419	924,784	38.0%
Transfer Out (Debt Service Fund)	188,596	623,596	30.2%	N/A	189,172	189,172	100.0%
Transfer Out (Parks General Fund)	-	-	N/A	N/A	435,000	50,000	870.0%
<b>Total Expenditures and Other Uses</b>	<b>665,829</b>	<b>7,810,596</b>	<b>8.5%</b>	<b>68.2%</b>	<b>975,592</b>	<b>1,163,956</b>	<b>83.8%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	246,315	(250,896)	-98.2%	-37.0%	(666,526)	87,185	-764.5%
Beginning Fund Balance	<b>1,978,493</b>	537,234	368.3%	104.6%	1,891,308	1,891,308	100.0%
Ending Fund Balance	<b>\$ 2,224,808</b>	<b>\$ 286,338</b>	<b>777.0%</b>	<b>181.6%</b>	<b>\$ 1,224,783</b>	<b>\$ 1,978,493</b>	<b>61.9%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,224,808						
Unassigned Fund Balance	<u>\$ (0)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 2022

	Budget to Actual							
	Fiscal Year 2023		Fiscal Year 2022		Fiscal Year 2022		Fiscal Year 2022	
	Fiscal Year 2023 2nd Year Actuals	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
	Current Fiscal Year				Prior Fiscal Year			
<b>530</b>								
	<b>Debt Services</b>							
Taxes	\$ 193,849	\$ 209,388	92.6%	97.3%	\$ 199,325	\$ 221,656	89.9%	
Charges for Services - Internal	525,572	1,154,300	45.5%	99.8%	526,715	1,264,116	41.7%	
Interest on Investments	2,193	2,900	75.6%	390.0%	562	3,333	16.9%	
Transfer In ( CIP)	110,000	110,000	100.0%	N/A	110,000	110,000	100.0%	
Transfer In ( Parks CIP)	188,596	188,596	100.0%	N/A	189,172	189,172	100.0%	
Total Revenues and Other Sources	<u>1,020,210</u>	<u>1,665,184</u>	61.3%	99.5%	<u>1,025,774</u>	<u>1,788,277</u>	57.4%	
Debt Service	1,313,968	1,766,451	74.4%	104.8%	1,253,846	1,766,448	71.0%	
Total Expenditures and Other Uses	<u>1,313,968</u>	<u>1,766,451</u>	74.4%	104.8%	<u>1,253,846</u>	<u>1,766,448</u>	71.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(293,758)	(101,267)	-190.1%	128.8%	(228,071)	21,829	-1044.8%	
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>\$ 716,043</u>	<u>\$ 1,151,196</u>	62.2%	94.2%	<u>\$ 759,901</u>	<u>\$ 1,009,801</u>	75.3%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	716,043							
Unassigned Fund Balance	<u>\$ -</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 2022

	Budget to Actual							
	Fiscal Year 2023				Fiscal Year 2022			
	Fiscal Year 2023 2nd Year Actuals	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	
	Current Fiscal Year			Prior Fiscal Year				
<b>670</b>								
	<b>Water Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A	
Charges for Services - Rates	4,615,764	8,840,000	52.2%	98.8%	4,671,534	8,399,651	55.6%	
Charges for Services - Misc. Service Fees	19,605	90,000	21.8%	176.0%	11,138	67,573	16.5%	
System Development Charges	87,188	150,000	58.1%	131.1%	66,522	204,411	32.5%	
Interest on Investments	92,907	92,800	100.1%	353.8%	26,263	65,754	39.9%	
Miscellaneous	25	26,000	0.1%	2.9%	876	4,104	21.3%	
Other Financing Sources	-	17,545,800	0.0%	N/A	-	-	N/A	
Total Revenues and Other Sources	<u>4,815,489</u>	<u>26,744,600</u>	18.0%	100.8%	<u>4,776,332</u>	<u>8,741,494</u>	54.6%	
Public Works - Conservation	52,410	283,670	18.5%	107.6%	48,695	127,393	38.2%	
Public Works - Water Supply	414,152	4,121,215	10.0%	68.4%	605,095	1,142,413	53.0%	
Public Works - Water Supply Debt	9,343	127,776	7.3%	101.7%	9,183	127,775	7.2%	
Public Works - Water Distribution	1,581,847	4,867,942	32.5%	98.8%	1,601,211	3,686,295	43.4%	
Public Works - Water Distribution Debt	241,364	269,197	89.7%	101.8%	237,139	267,260	88.7%	
Public Works - Water Treatment	1,197,084	15,555,295	7.7%	196.6%	608,938	1,411,805	43.1%	
Public Works - Water Treatment Debt	72,882	75,195	96.9%	101.7%	71,631	72,662	98.6%	
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A	
Public Works - Improvement SDC's	90,881	2,131,200	4.3%	131.5%	69,087	269,059	25.7%	
Public Works - Debt SDC's	33,633	33,390	100.7%	101.7%	33,057	33,390	99.0%	
Debt Service	-	180,574	0.0%	N/A	-	-	N/A	
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Contingency	-	232,004	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>3,743,594</u>	<u>28,077,458</u>	13.3%	112.3%	<u>3,334,036</u>	<u>7,188,052</u>	46.4%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,071,896	(1,332,858)	180.4%	74.3%	1,442,296	1,553,442	92.8%	
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>\$ 15,371,186</u>	<u>\$ 10,185,545</u>	150.9%	108.3%	<u>\$ 14,188,146</u>	<u>\$ 14,299,291</u>	99.2%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,162,197							
Unassigned Fund Balance	<u>\$ 14,208,989</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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		
<b>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 4,720	\$ 38	12421.4%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	2,706,296	6,040,000	44.8%	100.1%	2,704,145	6,301,095	42.9%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	58,145	-	N/A	139.5%	41,667	91,772	45.4%
Interest on Investments	49,683	86,700	57.3%	319.3%	15,559	38,811	40.1%
Other Financing Sources	104,838	2,858,650	3.7%	60.8%	172,387	672,428	25.6%
Total Revenues and Other Sources	<u>2,919,025</u>	<u>9,135,350</u>	<u>32.0%</u>	<u>99.4%</u>	<u>2,935,304</u>	<u>7,100,970</u>	<u>41.3%</u>
Public Works - Wastewater Collection	966,354	2,793,623	34.6%	99.5%	971,099	2,259,032	43.0%
Public Works - Wastewater Collection Debt	42,828	46,057	93.0%	99.1%	43,228	46,056	93.9%
Public Works - Wastewater Treatment	2,648,559	5,714,038	46.4%	194.5%	1,361,531	3,734,655	36.5%
Public Works - Wastewater Treatment Debt	61,088	128,797	47.4%	100.0%	61,088	128,797	47.4%
Public Works - Improvements SDC's	41,624	1,331,350	3.1%	113.9%	36,542	165,385	22.1%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>3,760,453</u>	<u>10,198,139</u>	<u>36.9%</u>	<u>152.0%</u>	<u>2,473,488</u>	<u>6,333,925</u>	<u>39.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(841,428)	(1,062,789)	20.8%	-182.2%	461,815	767,045	60.2%
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>\$ 7,495,305</u>	<u>\$ 4,869,632</u>	<u>153.9%</u>	<u>93.3%</u>	<u>\$ 8,031,503</u>	<u>\$ 8,336,733</u>	<u>96.3%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		2,228,374					
Unassigned Fund Balance	<u>\$ 5,266,931</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	324,229	769,600	42.1%	98.7%	328,391	793,847	41.4%
Charges for Services - Misc. Service Fees	-	-	N/A	N/A	-	-	N/A
System Development Charges	8,441	35,000	24.1%	201.8%	4,184	33,287	12.6%
Interest on Investments	12,366	10,000	123.7%	333.8%	3,705	8,992	41.2%
Total Revenues and Other Sources	<u>345,036</u>	<u>814,600</u>	42.4%	102.6%	<u>336,280</u>	<u>836,126</u>	40.2%
Public Works - Storm Water Operations	271,403	1,102,538	24.6%	83.1%	326,460	722,578	45.2%
Public Works - Storm Water Operations Debt	10,725	11,550	92.9%	99.1%	10,825	11,550	93.7%
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	9,398	12,120	77.5%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>282,128</u>	<u>1,426,261</u>	19.8%	81.4%	<u>346,682</u>	<u>746,248</u>	46.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	62,908	(611,661)	110.3%	-604.7%	(10,403)	89,878	-11.6%
Beginning Fund Balance	<u>1,867,493</u>	856,106	218.1%	105.1%	<u>1,777,615</u>	<u>1,777,615</u>	100.0%
Ending Fund Balance	<u>\$ 1,930,401</u>	<u>\$ 244,445</u>	789.7%	109.2%	<u>\$ 1,767,212</u>	<u>\$ 1,867,493</u>	94.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		(49,085)					
Unassigned Fund Balance	<u>\$ 1,881,316</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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	
<b>690</b>	<b>Electric Fund</b>							
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	N/A	\$ 12,369	\$ 50,308	24.6%	
Charges for Services - Rates	6,905,288	18,408,531	37.5%	98.1%	7,038,238	17,375,916	40.5%	
Charges for Services - Misc. Service Fees	279,588	268,000	104.3%	169.5%	164,943	316,209	52.2%	
Interest on Investments	31,735	25,000	126.9%	475.8%	6,670	18,608	35.8%	
Miscellaneous	17,273	302,000	5.7%	69.1%	25,007	63,231	39.5%	
Total Revenues and Other Sources	<u>7,246,502</u>	<u>19,213,531</u>	37.7%	100.0%	<u>7,247,227</u>	<u>17,824,272</u>	40.7%	
Administration - Conservation	296,942	1,122,936	26.4%	79.0%	376,060	762,029	49.3%	
Electric - Supply	2,646,145	7,738,500	34.2%	93.5%	2,831,285	6,775,000	41.8%	
Electric - Distribution	3,194,445	8,152,647	39.2%	100.8%	3,169,906	7,656,603	41.4%	
Electric - Transmission	421,814	1,127,500	37.4%	106.1%	397,517	1,002,989	39.6%	
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>6,559,346</u>	<u>18,936,803</u>	34.6%	96.8%	<u>6,774,769</u>	<u>16,218,471</u>	41.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	687,156	276,728	248.3%	145.4%	472,458	1,605,801	29.4%	
Beginning Fund Balance	<u>5,023,947</u>	<u>4,963,035</u>	101.2%	147.0%	<u>3,418,146</u>	<u>3,418,146</u>	100.0%	
Ending Fund Balance	<u>\$ 5,711,103</u>	<u>\$ 5,239,763</u>	109.0%	146.8%	<u>\$ 3,890,604</u>	<u>\$ 5,023,947</u>	77.4%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	-							
Unassigned Fund Balance	<u>\$ 5,711,103</u>							

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	1,164,274	2,847,836	40.9%	101.4%	1,147,906	2,780,392	41.3%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	16,421	12,330	133.2%	397.6%	4,130	10,849	38.1%
Miscellaneous	-	-	N/A	N/A	-	456	N/A
<b>Total Revenues and Other Sources</b>	<b>1,180,694</b>	<b>2,865,266</b>	<b>41.2%</b>	<b>102.5%</b>	<b>1,152,036</b>	<b>2,791,697</b>	<b>41.3%</b>
Personnel Services	329,694	919,425	35.9%	106.7%	308,990	717,620	43.1%
Materials & Services	428,549	1,148,608	37.3%	105.4%	406,508	982,284	41.4%
Capital Outlay	13,662	126,250	10.8%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	215,030	516,073	41.7%	99.5%	216,173	518,816	41.7%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>986,935</b>	<b>2,721,292</b>	<b>36.3%</b>	<b>105.9%</b>	<b>931,671</b>	<b>2,218,720</b>	<b>42.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	193,760	143,974	134.6%	87.9%	220,365	572,977	38.5%
Beginning Fund Balance	<b>2,683,911</b>	2,030,348	132.2%	127.1%	2,110,934	2,110,934	100.0%
Ending Fund Balance	<b>\$ 2,877,671</b>	<b>\$ 2,174,322</b>	<b>132.3%</b>	<b>123.4%</b>	<b>\$ 2,331,299</b>	<b>\$ 2,683,911</b>	<b>86.9%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<b>\$ 2,877,671</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 2022

	Budget to Actual				Fiscal Year 2022		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	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 792,445	\$ 1,902,822	41.6%	104.2%	\$ 760,386	\$ 1,840,742	41.3%
Interest on Investments	2,617	950	275.5%	1129.3%	232	2,305	10.1%
Miscellaneous	680	40,000	1.7%	7.1%	9,511	19,348	49.2%
Total Revenues and Other Sources	795,742	1,943,772	40.9%	103.3%	770,129	1,862,395	41.4%
Materials and Services	1,266,021	1,608,460	78.7%	131.5%	962,627	1,202,789	80.0%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	1,266,021	1,656,714	76.4%	131.5%	962,627	1,202,789	80.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(470,279)	287,058	-263.8%	244.3%	(192,499)	659,606	-29.2%
Beginning Fund Balance	<b>830,810</b>	595,687	139.5%	485.3%	171,204	171,204	100.0%
Ending Fund Balance	<b>\$ 360,531</b>	<b>\$ 882,745</b>	40.8%	-1693.1%	<b>\$ (21,295)</b>	<b>\$ 830,810</b>	-2.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	360,531						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
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	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		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 2,297,625	\$ 5,357,193	42.9%	96.5%	\$ 2,380,447	\$ 5,751,958	41.4%
Interest on Investments	13,025	10,100	129.0%	511.5%	2,547	7,198	35.4%
Miscellaneous	-	-	N/A	N/A	1,430	3,736	38.3%
Total Revenues and Other Sources	2,310,650	5,367,293	43.1%	96.9%	2,384,424	5,762,892	41.4%
Materials and Services	2,079,864	6,005,585	34.6%	95.4%	2,180,661	5,236,858	41.6%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	2,079,864	6,185,753	33.6%	95.4%	2,180,661	5,236,858	41.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	230,786	(818,460)	-28.2%	113.3%	203,763	526,034	38.7%
Beginning Fund Balance	<b>1,989,389</b>	1,288,730	154.4%	135.9%	1,463,355	1,463,355	100.0%
Ending Fund Balance	<b>\$ 2,220,175</b>	<b>\$ 470,270</b>	472.1%	133.2%	<b>\$ 1,667,118</b>	<b>\$ 1,989,389</b>	83.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,220,175						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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	To-Date Actuals	End-of-Year Actuals	Collected / Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>730</b>							
	<b>Equipment Fund</b>						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ -	N/A
Charges for Services - Internal	1,701,619	4,083,885	41.7%	98.6%	1,726,649	4,143,957	41.7%
Charges for Services - Misc. Service Fees	186,448	230,000	81.1%	141.7%	131,583	355,912	37.0%
Interest on Investments	40,824	3,000	1360.8%	438.9%	9,302	26,166	35.6%
Miscellaneous	173,862	152,200	114.2%	32956.4%	528	528	99.9%
Total Revenues and Other Sources	<u>2,102,753</u>	<u>4,469,085</u>	47.1%	112.6%	<u>1,868,062</u>	<u>4,526,563</u>	41.3%
Public Works - Maintenance	971,978	2,177,887	44.6%	105.5%	921,495	2,220,055	41.5%
Public Works - Purchasing and Acquisition	857,450	1,604,400	53.4%	890.2%	96,325	300,241	32.1%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,829,428</u>	<u>3,847,624</u>	47.5%	179.7%	<u>1,017,821</u>	<u>2,520,296</u>	40.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	273,325	621,461	44.0%	32.1%	850,241	2,006,267	42.4%
Beginning Fund Balance	<u>5,874,505</u>	4,212,341	139.5%	151.9%	3,868,238	3,868,238	100.0%
Ending Fund Balance	<u>\$ 6,147,830</u>	<u>\$ 4,833,802</u>	127.2%	130.3%	<u>\$ 4,718,479</u>	<u>\$ 5,874,505</u>	80.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,147,830</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 2022

	Budget to Actual				Fiscal Year 2022		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	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 41,667	\$ 100,000	41.7%	100.0%	\$ 41,667	\$ 100,000	41.7%
Interest on Investments	2,966	4,000	74.2%	339.0%	875	2,080	42.1%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>44,633</u>	<u>114,000</u>	39.2%	104.9%	<u>42,542</u>	<u>102,080</u>	41.7%
Capital Outlay	-	100,000	0.0%	N/A	86,424	90,155	95.9%
Contingency	-	60	0.0%	N/A	-	-	-
Total Expenditures and Other Uses	<u>-</u>	<u>100,060</u>	0.0%	N/A	<u>86,424</u>	<u>90,155</u>	95.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	44,633	13,940	320.2%	-101.7%	(43,882)	11,925	-368.0%
Beginning Fund Balance	<u>413,249</u>	463,407	89.2%	103.0%	401,324	401,324	100.0%
Ending Fund Balance	<u>\$ 457,882</u>	<u>\$ 477,347</u>	95.9%	128.1%	<u>\$ 357,442</u>	<u>\$ 413,249</u>	86.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 457,882</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of November 30, 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		
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 5,212	\$ 19,500	26.7%	143.0%	\$ 3,646	\$ 12,896	28.3%
Interest on Investments	6,372	8,200	77.7%	318.6%	2,000	4,879	41.0%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>12,084</u>	<u>28,200</u>	<u>42.9%</u>	<u>196.6%</u>	<u>6,146</u>	<u>18,275</u>	<u>33.6%</u>
Transfers	6,372	65,000	9.8%	318.6%	2,000	4,879	41.0%
Total Expenditures and Other Uses	<u>6,372</u>	<u>65,000</u>	<u>9.8%</u>	<u>318.6%</u>	<u>2,000</u>	<u>4,879</u>	<u>41.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,712	(36,800)	115.5%	137.8%	4,146	13,396	30.9%
Beginning Fund Balance	<u>930,895</u>	<u>872,127</u>	<u>106.7%</u>	<u>101.5%</u>	<u>917,499</u>	<u>917,499</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 936,607</u>	<u>\$ 835,327</u>	<u>112.1%</u>	<u>101.6%</u>	<u>\$ 921,645</u>	<u>\$ 930,895</u>	<u>99.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	<u>\$ 936,607</u>						

**City of Ashland**  
**Summary of Fund Balances**  
as of November 30, 2022

Fund	Balance November 30, 2022	Balance November 30, 2021	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 20,689,064	\$ 21,306,032	\$ (616,969)	7,310,626	283%
Parks General Fund	1,954,355	1,957,811	(3,456)	1,385,064	141%
Tourism Fund	719,027	-	-	No Policy	N/A
Housing Fund	313,706	170,257	143,449	No Policy	N/A
Community Block Grant Fund	24,165	16,163	8,002	No Policy	N/A
Reserve Fund	1,766,790	39,637	1,727,152	No Policy	N/A
Street Fund	5,345,183	4,437,566	907,617	388,885	1374%
Airport Fund	305,123	181,721	123,402	59,018	517%
Capital Improvements Fund	1,195,336	1,056,040	139,296	No Policy	N/A
Parks Capital Improvements Fund	2,224,808	1,224,783	1,000,025	No Policy	N/A
Debt Service Fund	716,043	759,901	(43,858)	No Policy	N/A
Water Fund	15,371,186	14,188,146	1,183,040	4,290,031	358%
Wastewater Fund	7,495,305	8,031,503	(536,199)	2,675,526	280%
Storm Drain Fund	1,930,401	1,767,212	163,189	244,445	790%
Electric Fund	5,711,103	3,890,604	1,820,498	4,218,671	135%
Telecommunications Fund	2,877,671	2,331,299	546,372	482,346	597%
Insurance Services Fund	360,531	(21,295)	381,826	669,329	54%
Health Benefits Reserve Fund	2,220,175	1,667,118	553,057	562,647	395%
Equipment Fund	6,147,830	4,718,479	1,429,351	2,437,313	252%
Parks Equipment Fund	457,882	357,442	100,440	32,278	1419%
Cemetery Trust Fund	936,607	921,645	14,963	No Policy	N/A
	<u>\$ 78,762,290</u>	<u>\$ 69,002,065</u>	<u>\$ 9,760,225</u>		
<b>Total Fund Balances</b>	<u>\$ 78,762,290</u>	<u>\$ 69,002,065</u>	<u>\$ 9,760,225</u>		
<b>Restricted and Committed Funds</b>					
Restricted	\$ 10,788,721	\$ 7,662,743	\$ 3,125,978		
Committed	15,484,794	17,724,518	(2,239,724)		
Unassigned	52,488,776	43,614,804	8,873,972		
	<u>\$ 78,762,290</u>	<u>\$ 69,002,065</u>	<u>\$ 9,760,226</u>		
<b>Total Fund Balances</b>	<u>\$ 78,762,290</u>	<u>\$ 69,002,065</u>	<u>\$ 9,760,226</u>		