

**City of Ashland**  
**Summary of Fund Balances**  
Final Report as of June 30, 2023

Fund	Balance June 30, 2023	Balance June 30, 2022	Change From FY 2022	2022-2023 Requirements	Over(Under) Requirements
General Fund	\$ 18,379,039	\$ 13,565,789	\$ 4,813,249	7,310,626	251%
Parks General Fund	631,968	3,157,338	(2,525,370)	1,385,064	46%
Tourism Fund	992,082	-	-	No Policy	N/A
Housing Fund	240,123	280,662	(40,539)	No Policy	N/A
Community Block Grant Fund	36,617	36,617	(0)	No Policy	N/A
Reserve Fund	1,794,212	1,754,761	39,451	No Policy	N/A
Street Fund	4,796,382	5,535,937	(739,556)	388,885	1233%
Airport Fund	398,996	298,172	100,825	59,018	676%
Capital Improvements Fund	1,318,993	1,208,241	110,752	No Policy	N/A
Parks Capital Improvements Fund	3,973,971	1,978,493	1,995,478	No Policy	N/A
Debt Service Fund	1,041,892	1,009,800	32,092	No Policy	N/A
Water Fund	16,220,569	14,299,291	1,921,278	4,290,031	378%
Wastewater Fund	8,707,002	8,336,732	370,270	2,675,526	325%
Storm Drain Fund	2,042,119	1,867,492	174,627	244,445	835%
Electric Fund	7,168,132	5,023,948	2,144,184	4,218,671	170%
Telecommunications Fund	3,175,717	2,683,913	491,804	482,346	658%
Insurance Services Fund	1,192,624	830,809	361,815	669,329	178%
Health Benefits Reserve Fund	2,225,546	1,989,389	236,158	562,647	396%
Equipment Fund	6,914,622	5,874,504	1,040,118	2,437,313	284%
Parks Equipment Fund	473,608	413,249	60,359	32,278	1467%
Cemetery Trust Fund	946,761	930,895	15,866	No Policy	N/A
	<u>\$ 82,670,974</u>	<u>\$ 71,076,031</u>	<u>\$ 11,594,944</u>		
<b>Total Fund Balances</b>	<u>\$ 82,670,974</u>	<u>\$ 71,076,031</u>	<u>\$ 11,594,944</u>		
<b>Restricted and Committed Funds</b>					
Restricted	\$ 12,486,906	\$ 7,505,685	\$ 4,981,221		
Committed	17,633,022	22,828,192	(5,195,170)		
Unassigned	52,551,046	40,742,154	11,808,892		
	<u>\$ 82,670,974</u>	<u>\$ 71,076,031</u>	<u>\$ 11,594,944</u>		
<b>Total Fund Balances</b>	<u>\$ 82,670,974</u>	<u>\$ 71,076,031</u>	<u>\$ 11,594,944</u>		

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget	Current Fiscal Year	Prior Fiscal Year			
<b>110 General Fund</b>							
Taxes	\$ 23,302,862	\$ 22,566,042	103.3%	99.7%	\$ 23,377,035	\$ 23,377,035	100.0%
Licenses and Permits	1,068,226	1,124,000	95.0%	69.4%	1,539,283	1,539,283	100.0%
Intergovernmental	3,994,688	2,016,503	198.1%	113.1%	3,532,527	3,532,527	100.0%
Charges for Services	9,021,354	8,803,449	102.5%	97.6%	9,242,365	9,242,365	100.0%
Fines	220,916	544,500	40.6%	128.7%	171,689	171,689	100.0%
Interest on Investments	362,725	38,000	954.5%	495.2%	73,243	73,243	100.0%
Miscellaneous	199,077	57,650	345.3%	277.8%	71,660	71,660	100.0%
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	20,826	65,000	32.0%	426.8%	4,879	4,879	100.0%
Total Revenues and Other Sources	<u>38,240,676</u>	<u>35,265,144</u>	<u>108.4%</u>	<u>100.5%</u>	<u>38,062,681</u>	<u>38,062,681</u>	<u>100.0%</u>
Administration Department	2,032,558	2,281,513	89.1%	82.9%	2,450,440	2,450,441	100.0%
Administration - Municipal Court	414,831	593,956	69.8%	94.6%	438,582	438,582	100.0%
Information Technology Department	1,315,699	1,480,354	88.9%	121.4%	1,083,371	1,083,371	100.0%
Finance Department	2,504,582	2,900,303	86.4%	98.7%	2,538,221	2,538,221	100.0%
City Recorder	227,266	215,183	105.6%	114.6%	198,328	198,328	100.0%
Police Department	6,865,534	7,968,710	86.2%	97.0%	7,078,771	7,078,771	100.0%
Fire and Rescue Department	10,952,799	11,628,201	94.2%	117.4%	9,330,436	9,330,436	100.0%
Public Works Department	2,986,759	4,828,115	61.9%	104.2%	2,867,081	2,867,080	100.0%
Community Development	1,804,429	2,163,573	83.4%	89.7%	2,012,425	2,012,425	100.0%
Transfers (Parks Fund)	3,546,996	3,546,997	100.0%	47.6%	7,452,928	7,452,928	100.0%
Transfers (Tourism Fund)	775,474	775,474	100.0%	N/A	-	-	N/A
Transfers (Housing Fund)	-	-	N/A	N/A	200,000	200,000	100.0%
Transfers (Reserve Fund)	-	-	N/A	N/A	1,415,000	1,415,000	100.0%
Transfers (Cemetery Fund)	500	500	100.0%	100.0%	500	500	100.0%
Contingency	-	-14,467	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>33,427,427</u>	<u>38,368,412</u>	<u>87.1%</u>	<u>90.2%</u>	<u>37,066,082</u>	<u>37,066,083</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,813,249	(3,103,268)	255.1%	483.0%	996,598	996,598	100.0%
Beginning Fund Balance	<u>13,565,789</u>	<u>8,616,083</u>	<u>157.4%</u>	<u>107.9%</u>	<u>12,569,191</u>	<u>12,569,191</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 18,379,039</u>	<u>\$ 5,512,815</u>	<u>333.4%</u>	<u>135.5%</u>	<u>\$ 13,565,789</u>	<u>\$ 13,565,789</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,273,362						
Unassigned Fund Balance	<u>\$ 17,105,677</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2022 To-Date Actuals	Year- End-of-Year 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	47,181	115,250	40.9%	45.7%	103,157	103,157	100.0%
Charges for Services	593,055	948,981	62.5%	60.7%	977,065	977,065	100.0%
Interest on Investments	44,080	15,000	293.9%	419.5%	10,509	10,509	100.0%
Miscellaneous	14,945	25,000	59.8%	57.2%	26,137	26,137	100.0%
Transfer In (City General Fund)	3,546,996	3,981,997	89.1%	47.6%	7,452,928	7,452,928	100.0%
Transfer In (Parks CIP Fund)	-	-	N/A	N/A	50,000	50,000	100.0%
Total Revenues and Other Sources	4,246,258	7,092,170	59.9%	49.3%	8,619,795	8,619,795	100.0%
Parks Division	4,438,164	4,696,819	94.5%	100.3%	4,423,720	4,423,720	100.0%
Recreation Division	1,120,225	1,245,132	90.0%	105.9%	1,057,591	1,057,591	100.0%
Golf Division	360,669	595,618	60.6%	58.3%	618,511	618,511	100.0%
Senior Services Division	321,336	397,213	80.9%	87.1%	368,720	368,720	100.0%
Parks Forestry Division	531,235	593,964	89.4%	109.0%	487,312	487,312	100.0%
Transfer Out (Reserve Fund)	-	-	N/A	N/A	300,000	300,000	100.0%
Contingency	-	224,681	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	6,771,629	7,753,426	87.3%	93.3%	7,255,855	7,255,855	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,525,370)	(661,256)	-281.9%	-185.2%	1,363,940	1,363,940	100.0%
Beginning Fund Balance	3,157,338	754,606	418.4%	176.1%	1,793,398	1,793,398	100.0%
Ending Fund Balance	\$ 631,968	\$ 93,350	677.0%	20.0%	\$ 3,157,338	\$ 3,157,338	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 631,968						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent		Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended		To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>230</b>	<b>Tourism Fund</b>						
Taxes	\$ 870,482	\$ 100,000	870.5%	N/A	\$ -	\$ -	N/A
Interest	17,267	-	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>1,663,223</u>	<u>875,474</u>	<u>190.0%</u>	<u>N/A</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
Personnel Services	59,478	80,000	74.3%	N/A	-	-	N/A
Materials and Services	611,663	629,663	97.1%	N/A	-	-	N/A
Contingency		165,811	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>671,141</u>	<u>875,474</u>	<u>76.7%</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	992,082	-	0.0%	N/A	-	-	N/A
Beginning Fund Balance	-	-	0.0%	N/A	-	-	N/A
Ending Fund Balance	<u>\$ 992,082</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	992,082						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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>240 Housing Fund</b>							
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ -	N/A
Ingovernmental	-	-	N/A	N/A	335,950	335,950	100.0%
Interest on Investments	10,631	1,000	1063.1%	1240.3%	857	857	100.0%
Miscellaneous	4,800	-	N/A	N/A	-	-	N/A
Transfer In (General Fund)	-	-	N/A	N/A	200,000	200,000	100.0%
<b>Total Revenues and Other Sources</b>	<b>15,431</b>	<b>101,000</b>	<b>15.3%</b>	<b>2.9%</b>	<b>536,807</b>	<b>536,807</b>	<b>100.0%</b>
Materials and Services	55,969	1,000	5596.9%	19.2%	290,973	290,973	100.0%
Capital Outlay	-	-	0.0%	0.0%	93,427	93,427	100.0%
<b>Total Expenditures and Other Uses</b>	<b>55,969</b>	<b>1,000</b>	<b>5596.9%</b>	<b>19.2%</b>	<b>384,400</b>	<b>384,400</b>	<b>100.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(40,538)	100,000	-40.5%	-26.6%	152,408	152,407	100.0%
Beginning Fund Balance	<b>280,661</b>	-	0.0%	218.8%	128,254	128,254	100.0%
Ending Fund Balance	<b>\$ 240,123</b>	<b>\$ 100,000</b>	<b>240.1%</b>	<b>85.6%</b>	<b>\$ 280,662</b>	<b>\$ 280,661</b>	<b>100.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	240,123						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year			Prior Fiscal Year			
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 256,256	\$ 466,112	55.0%	51.0%	\$ 502,037	\$ 502,037	100.0%
Total Revenues and Other Sources	256,256	466,112	55.0%	51.0%	502,037	502,037	100.0%
Personnel Services	37,179	92,624	40.1%	75.0%	49,597	49,597	100.0%
Materials and Services	219,077	373,488	58.7%	48.4%	452,440	452,440	100.0%
Total Expenditures and Other Uses	256,256	466,112	55.0%	51.0%	502,036	502,037	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	0	(0)	N/A	78.3%	0	-	N/A
Beginning Fund Balance	36,617	-	0.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 36,617	\$ (0)	N/A	100.0%	\$ 36,617	\$ 36,617	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	36,617						
Unassigned Fund Balance	\$ -						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Year-over-Year	Year-	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>255</b>	<b>Reserve Fund</b>						
Interest on Investments	\$ 39,451	\$ 400	9862.8%	18784.4%	\$ 210	\$ 210	100.0%
Transfer In (General Fund)	-	-	N/A	N/A	1,415,000	1,415,000	100.0%
Transfer In (Parks General Fund)	-	-	N/A	N/A	300,000	300,000	100.0%
Total Revenues and Other Sources	<u>39,451</u>	<u>400</u>	<u>9862.8%</u>	<u>2.3%</u>	<u>1,715,210</u>	<u>1,715,210</u>	<u>100.0%</u>
Operating Transfer out	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>	<u>N/A</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	39,451	400	9862.8%	2.3%	1,715,210	1,715,210	100.0%
Beginning Fund Balance	<u>1,754,761</u>	40,056	4380.8%	4436.7%	39,551	39,551	100.0%
Ending Fund Balance	<u>\$ 1,794,212</u>	<u>\$ 40,456</u>	<u>4435.0%</u>	<u>102.2%</u>	<u>\$ 1,754,761</u>	<u>\$ 1,754,761</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,794,212</u>						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Budget to Actual		Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>260 Street Fund</b>							
Taxes	\$ 788,818	\$ 679,399	116.1%	38.2%	\$ 2,065,803	\$ 2,065,803	100.0%
Intergovernmental	1,686,912	1,522,125	110.8%	80.2%	2,103,177	2,103,177	100.0%
Charges for Services - Rates	1,687,905	1,642,500	102.8%	100.7%	1,676,057	1,676,057	100.0%
Charges for Services - Misc. Service Fees	406	15,000	2.7%	26.1%	1,555	1,555	100.0%
System Development Charges	155,273	150,000	103.5%	93.8%	165,625	165,625	100.0%
Assessments	1,455	6,000	24.2%	67.0%	2,171	2,171	100.0%
Interest on Investments	114,013	11,700	974.5%	540.1%	21,110	21,110	100.0%
Miscellaneous	9,221	15,000	61.5%	51.8%	17,808	17,808	100.0%
Other Financing Sources	-	2,588,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>4,444,002</u>	<u>6,629,724</u>	<u>67.0%</u>	<u>73.4%</u>	<u>6,053,307</u>	<u>6,053,306</u>	<u>100.0%</u>
Public Works - Ground Maintenance	240,233	279,270	86.0%	101.9%	235,837	235,837	100.0%
Public Works - Street Operations	4,864,164	6,125,846	79.4%	119.5%	4,071,042	4,151,604	98.1%
Public Works - Street Operations Debt	79,162	81,563	97.1%	98.3%	80,563	-	N/A
Public Works - Transportation SDC's	-	364,660	0.0%	0.0%	2,364	2,364	100.0%
Contingency	-	156,635	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>5,183,559</u>	<u>7,007,974</u>	<u>74.0%</u>	<u>118.1%</u>	<u>4,389,805</u>	<u>4,389,805</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(739,556)	(378,250)	-95.5%	-44.5%	1,663,501	1,663,501	100.0%
Beginning Fund Balance	<u>5,535,938</u>	<u>767,135</u>	<u>721.6%</u>	<u>143.0%</u>	<u>3,872,437</u>	<u>3,872,437</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 4,796,382</u>	<u>\$ 388,885</u>	<u>1233.4%</u>	<u>86.6%</u>	<u>\$ 5,535,937</u>	<u>\$ 5,535,938</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		4,796,381					
Unassigned Fund Balance	<u>\$ 0</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent		Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Collected / Expended		To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ 77,798	\$ 2,598,000	3.0%	N/A	\$ 283,609	\$ 283,609	100.0%
Charges for Services - Rates	198,047	164,000	120.8%	116.6%	169,862	169,862	100.0%
Interest on Investments	6,740	3,000	224.7%	572.2%	1,178	1,178	100.0%
Total Revenues and Other Sources	<u>287,207</u>	<u>2,765,000</u>	10.4%	63.2%	<u>454,648</u>	<u>454,649</u>	100.0%
Materials and Services	72,919	91,772	79.5%	79.6%	91,626	91,626	100.0%
Capital Outlay	113,463	2,678,000	4.2%	34.5%	328,977	328,977	100.0%
Contingency	-	2,753	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>186,382</u>	<u>2,772,525</u>	6.7%	44.3%	<u>420,604</u>	<u>420,604</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	100,825	(7,525)	1439.9%	296.2%	34,045	34,045	100.0%
Beginning Fund Balance	<u>298,171</u>	<u>197,378</u>	151.1%	112.9%	<u>264,126</u>	<u>264,126</u>	100.0%
Ending Fund Balance	<u>\$ 398,996</u>	<u>\$ 189,853</u>	210.2%	133.8%	<u>\$ 298,172</u>	<u>\$ 298,171</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	398,996						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget		Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>410 Capital Improvements Fund</b>							
Charges for Services - Misc. Service Fees	\$ 207,475	\$ 170,000	122.0%	103.3%	\$ 200,868	\$ 200,868	100.0%
System Development Charges	35,690	70,000	51.0%	89.7%	39,779	39,779	100.0%
Interest on Investments	27,519	8,700	316.3%	486.1%	5,661	5,661	100.0%
Miscellaneous	-	-	N/A	N/A	1,024	1,024	100.0%
Total Revenues and Other Sources	<u>270,684</u>	<u>248,700</u>	108.8%	109.4%	<u>247,332</u>	<u>247,331</u>	100.0%
Public Works - Capital Outlay	44,932	279,249	16.1%	N/A	-	-	N/A
Finance - Open Space (Parks)	5,000	5,000	100.0%	N/A	-	-	N/A
Transfer Out (Debt Service Fund)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Contingency	-	-	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>159,932</u>	<u>394,249</u>	40.6%	N/A	<u>110,000</u>	<u>110,000</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	110,752	(145,549)	176.1%	80.6%	137,332	137,331	100.0%
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%
Ending Fund Balance	<u>\$ 1,318,993</u>	<u>\$ -</u>	0.0%	109.2%	<u>\$ 1,208,241</u>	<u>\$ 1,208,241</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,318,993						
Unassigned Fund Balance	<u>\$ (0)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Budget to Actual		Fiscal Year 2022 To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 2,905,207	\$ -	N/A	N/A	\$ 687,139	\$ 687,139	100.0%
Intergovernmental	110,000	7,500,000	1.5%	19.8%	555,714	555,714	100.0%
Interest on Investments	55,025	9,700	567.3%	663.9%	8,288	8,288	100.0%
Miscellaneous	-	50,000	0.0%	N/A	-	-	0.0%
<b>Total Revenues and Other Sources</b>	<b>3,070,232</b>	<b>7,559,700</b>	<b>40.6%</b>	<b>245.4%</b>	<b>1,251,141</b>	<b>1,251,141</b>	<b>100.0%</b>
Materials and Services	4,675	202,000	2.3%	2.3%	-	-	N/A
Capital Outlay	881,483	6,985,000	12.6%	95.3%	924,784	924,784	100.0%
Transfer Out (Debt Service Fund)	188,596	188,596	100.0%	99.7%	189,172	189,172	100.0%
Transfer Out (Parks General Fund)	-	435,000	0.0%	0.0%	50,000	50,000	100.0%
<b>Total Expenditures and Other Uses</b>	<b>1,074,754</b>	<b>7,810,596</b>	<b>13.8%</b>	<b>92.3%</b>	<b>1,163,957</b>	<b>1,163,956</b>	<b>100.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,995,478	(250,896)	-795.3%	2288.8%	87,184	87,185	100.0%
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>\$ 3,973,971</b>	<b>\$ 286,338</b>	<b>1387.9%</b>	<b>200.9%</b>	<b>\$ 1,978,493</b>	<b>\$ 1,978,493</b>	<b>100.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	3,973,971						
Unassigned Fund Balance	<u>\$ (0)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual		Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2022 Year-To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	
	2nd Year Actuals	Budget					
	Current Fiscal Year				Prior Fiscal Year		
<b>530 Debt Services</b>							
Taxes	\$ 213,819	\$ 209,388	102.1%	96.5%	\$ 221,656	\$ 221,656	100.0%
Charges for Services - Internal	1,261,373	1,154,300	109.3%	99.8%	1,264,116	1,264,116	100.0%
Interest on Investments	16,050	2,900	553.4%	481.6%	3,333	3,333	100.0%
Transfer In ( CIP)	110,000	110,000	100.0%	100.0%	110,000	110,000	100.0%
Transfer In ( Parks CIP)	188,596	188,596	100.0%	99.7%	189,172	189,172	100.0%
Total Revenues and Other Sources	<u>1,789,838</u>	<u>1,665,184</u>	107.5%	100.1%	<u>1,788,276</u>	<u>1,788,277</u>	100.0%
Debt Service	1,757,747	1,766,451	99.5%	99.5%	1,766,448	1,766,448	100.0%
Total Expenditures and Other Uses	<u>1,757,747</u>	<u>1,766,451</u>	99.5%	99.5%	<u>1,766,448</u>	<u>1,766,448</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	32,091	(101,267)	131.7%	147.0%	21,828	21,829	100.0%
Beginning Fund Balance	<u>1,009,801</u>	<u>1,252,463</u>	80.6%	102.2%	<u>987,972</u>	<u>987,972</u>	100.0%
Ending Fund Balance	<u>\$ 1,041,892</u>	<u>\$ 1,151,196</u>	90.5%	103.2%	<u>\$ 1,009,800</u>	<u>\$ 1,009,801</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,041,892					
Unassigned Fund Balance		<u>\$ -</u>					

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget	Current Fiscal Year	Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
<b>670 Water Fund</b>							
Charges for Services - Rates	\$ 8,585,183	\$ 8,840,000	97.1%	102.2%	\$ 8,399,651	\$ 8,399,651	100.0%
Charges for Services - Misc. Service Fees	45,677	90,000	50.8%	67.6%	67,573	67,573	100.0%
System Development Charges	175,610	150,000	117.1%	85.9%	204,411	204,411	100.0%
Interest on Investments	304,255	92,800	327.9%	462.7%	65,754	65,754	100.0%
Miscellaneous	1,289	26,000	5.0%	31.4%	4,104	4,104	100.0%
Other Financing Sources	2,151,168	17,545,800	12.3%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>11,289,433</u>	<u>26,744,600</u>	<u>42.2%</u>	<u>129.1%</u>	<u>8,741,493</u>	<u>8,741,494</u>	<u>100.0%</u>
Public Works - Conservation	111,717	283,670	39.4%	87.7%	127,393	127,393	100.0%
Public Works - Water Supply	963,353	4,121,215	23.4%	84.3%	1,142,413	1,142,413	100.0%
Public Works - Water Supply Debt	127,843	127,776	100.1%	100.1%	127,775	127,775	100.0%
Public Works - Water Distribution	3,759,910	4,867,942	77.2%	102.0%	3,686,295	3,686,295	100.0%
Public Works - Water Distribution Debt	269,195	269,197	100.0%	100.7%	267,260	267,260	100.0%
Public Works - Water Treatment	3,535,917	15,555,295	22.7%	250.5%	1,411,805	1,411,805	100.0%
Public Works - Water Treatment Debt	73,495	75,195	97.7%	101.1%	72,662	72,662	100.0%
Public Works - Reimbursement SDC's	-	150,000	0.0%	N/A	-	-	N/A
Public Works - Improvement SDC's	443,393	2,131,200	20.8%	164.8%	269,059	269,059	100.0%
Public Works - Debt SDC's	33,333	33,390	99.8%	99.8%	33,390	33,390	100.0%
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>9,368,155</u>	<u>28,077,458</u>	<u>33.4%</u>	<u>130.3%</u>	<u>7,188,052</u>	<u>7,188,052</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,921,278	(1,332,858)	244.1%	123.7%	1,553,441	1,553,442	100.0%
Beginning Fund Balance	<u>14,299,291</u>	<u>11,518,403</u>	<u>124.1%</u>	<u>112.2%</u>	<u>12,745,849</u>	<u>12,745,849</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 16,220,569</u>	<u>\$ 10,185,545</u>	<u>159.3%</u>	<u>113.4%</u>	<u>\$ 14,299,291</u>	<u>\$ 14,299,291</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,162,197					
Unassigned Fund Balance	<u>\$ 15,058,371</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023 2nd Year Actuals	Fiscal Year 2023 2nd Year of Biennial Budget	Budget to Actual		Fiscal Year 2022 Year- To-Date Actuals	Fiscal Year 2022 End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
<b>675 Wastewater Fund</b>							
Taxes	\$ -	\$ -	N/A	0.0%	\$ 38	\$ 38	98.9%
Intergovernmental	-	-	N/A	N/A	-	-	N/A
Charges for Services - Rates	6,390,372	6,040,000	105.8%	101.4%	6,301,095	6,301,095	100.0%
Charges for Services - Misc. Service Fees	-	150,000	0.0%	0.0%	(3,174)	(3,174)	100.0%
System Development Charges	132,155	-	N/A	144.0%	91,772	91,772	100.0%
Interest on Investments	156,722	86,700	180.8%	403.8%	38,811	38,811	100.0%
Miscellaneous	957	-	N/A	N/A	-	-	N/A
Other Financing Sources	4,090,784	2,858,650	143.1%	608.4%	672,428	672,428	100.0%
Total Revenues and Other Sources	10,770,990	9,135,350	117.9%	151.7%	7,100,969	7,100,970	100.0%
Public Works - Wastewater Collection	2,334,818	2,793,623	83.6%	103.4%	2,259,032	2,259,032	100.0%
Public Works - Wastewater Collection Debt	45,256	46,057	98.3%	98.3%	46,056	46,056	100.0%
Public Works - Wastewater Treatment	7,767,104	5,714,038	135.9%	208.0%	3,734,655	3,734,655	100.0%
Public Works - Wastewater Treatment Debt	128,251	128,797	99.6%	99.6%	128,797	128,797	100.0%
Public Works - Improvements SDC's	125,291	1,331,350	9.4%	75.8%	165,385	165,385	100.0%
Contingency	-	184,274	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	10,400,721	10,198,139	102.0%	164.2%	6,333,925	6,333,925	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	370,269	(1,062,789)	134.8%	48.3%	767,044	767,045	100.0%
Beginning Fund Balance	8,336,733	5,932,421	140.5%	110.1%	7,569,688	7,569,688	100.0%
Ending Fund Balance	\$ 8,707,002	\$ 4,869,632	178.8%	104.4%	\$ 8,336,732	\$ 8,336,733	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		2,228,374					
Unassigned Fund Balance	\$ 6,478,628						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual	Fiscal Year 2022	Fiscal Year 2022	Actual Percent
	Fiscal Year 2023	2nd Year of Biennial	Percent	Year-over-Year	Year-	End-of-Year	Collected /
	2nd Year Actuals	Budget	Collected /	Change	To-Date Actuals	Actuals	Expended
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Charges for Services - Rates	\$ 800,610	\$ 769,600	104.0%	100.9%	\$ 793,847	\$ 793,847	100.0%
System Development Charges	15,089	35,000	43.1%	45.3%	33,287	33,287	100.0%
Interest on Investments	41,088	10,000	410.9%	457.0%	8,992	8,992	100.0%
Total Revenues and Other Sources	<u>856,787</u>	<u>814,600</u>	<u>105.2%</u>	<u>102.5%</u>	<u>836,126</u>	<u>836,126</u>	<u>100.0%</u>
Public Works - Storm Water Operations	670,811	1,102,538	60.8%	92.8%	722,578	722,578	100.0%
Public Works - Storm Water Operations Debt	11,350	11,550	98.3%	98.3%	11,550	11,550	100.0%
Public Works - Storm Water SDC's	-	275,000	0.0%	0.0%	12,120	12,120	100.0%
Contingency	-	37,173	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>682,161</u>	<u>1,426,261</u>	<u>47.8%</u>	<u>91.4%</u>	<u>746,248</u>	<u>746,248</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	174,626	(611,661)	128.5%	194.3%	89,877	89,878	100.0%
Beginning Fund Balance	<u>1,867,493</u>	<u>856,106</u>	<u>218.1%</u>	<u>105.1%</u>	<u>1,777,615</u>	<u>1,777,615</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 2,042,119</u>	<u>\$ 244,445</u>	<u>835.4%</u>	<u>109.4%</u>	<u>\$ 1,867,492</u>	<u>\$ 1,867,493</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	(49,085)						
Unassigned Fund Balance	<u>\$ 1,993,034</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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	Fiscal Year 2022	Fiscal Year 2022	
	2nd Year Actuals	Budget		Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>690 Electric Fund</b>							
Intergovernmental	\$ 12,618	\$ 210,000	6.0%	25.1%	\$ 50,308	\$ 50,308	100.0%
Charges for Services - Rates	17,733,520	18,408,531	96.3%	102.1%	17,375,916	17,375,916	100.0%
Charges for Services - Misc. Service Fees	471,103	268,000	175.8%	149.0%	316,209	316,209	100.0%
Interest on Investments	116,165	25,000	464.7%	624.3%	18,608	18,608	100.0%
Miscellaneous	337,472	302,000	111.7%	533.7%	63,231	63,231	100.0%
Total Revenues and Other Sources	18,670,878	19,213,531	97.2%	104.7%	17,824,272	17,824,272	100.0%
Administration - Conservation	812,038	1,122,936	72.3%	106.6%	762,029	762,029	100.0%
Electric - Supply	5,912,216	7,738,500	76.4%	87.3%	6,775,000	6,775,000	100.0%
Electric - Distribution	8,829,686	8,152,647	108.3%	115.3%	7,656,603	7,656,603	100.0%
Electric - Transmission	972,754	1,127,500	86.3%	97.0%	1,002,989	1,002,989	100.0%
Debt Service	-	243,663	0.0%	0.0%	21,850	21,850	100.0%
Contingency	-	551,557	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	16,526,694	18,936,803	87.3%	101.9%	16,218,471	16,218,471	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,144,185	276,728	774.8%	133.5%	1,605,802	1,605,801	100.0%
Beginning Fund Balance	5,023,947	4,963,035	101.2%	147.0%	3,418,146	3,418,146	100.0%
Ending Fund Balance	\$ 7,168,132	\$ 5,239,763	136.8%	142.7%	\$ 5,023,948	\$ 5,023,947	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	\$ 7,168,132						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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				Prior Fiscal Year	
<b>695 Telecommunications Fund</b>							
Charges for Services - Rates	\$ 2,817,541	\$ 2,847,836	98.9%	101.3%	\$ 2,780,392	\$ 2,780,392	100.0%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	N/A	-	-	N/A
Interest on Investments	56,319	12,330	456.8%	519.1%	10,849	10,849	100.0%
Miscellaneous	-	-	N/A	N/A	456	456	100.1%
<b>Total Revenues and Other Sources</b>	<b>2,873,860</b>	<b>2,865,266</b>	<b>100.3%</b>	<b>102.9%</b>	<b>2,791,698</b>	<b>2,791,697</b>	<b>100.0%</b>
Personnel Services	720,249	919,425	78.3%	100.4%	717,620	717,620	100.0%
Materials & Services	1,073,265	1,148,608	93.4%	109.3%	982,284	982,284	100.0%
Capital Outlay	72,468	126,250	57.4%	N/A	-	-	N/A
Debt - Transfer to Debt Service Fund	516,073	516,073	100.0%	99.5%	518,816	518,816	100.0%
Contingency	-	10,936	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>2,382,055</b>	<b>2,721,292</b>	<b>87.5%</b>	<b>107.4%</b>	<b>2,218,720</b>	<b>2,218,720</b>	<b>100.0%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	491,806	143,974	341.6%	85.8%	572,979	572,977	100.0%
<b>Beginning Fund Balance</b>	<b>2,683,911</b>	<b>2,030,348</b>	<b>132.2%</b>	<b>127.1%</b>	<b>2,110,934</b>	<b>2,110,934</b>	<b>100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 3,175,717</b>	<b>\$ 2,174,322</b>	<b>146.1%</b>	<b>118.3%</b>	<b>\$ 2,683,913</b>	<b>\$ 2,683,911</b>	<b>100.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		-					
Unassigned Fund Balance	\$ 3,175,717						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent		Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended		To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Charges for Services - Internal	\$ 1,896,954	\$ 1,902,822	99.7%	103.1%	\$ 1,840,742	\$ 1,840,742	100.0%
Interest on Investments	17,915	950	1885.8%	777.3%	2,305	2,305	100.0%
Miscellaneous	24,122	40,000	60.3%	124.7%	19,348	19,348	100.0%
Total Revenues and Other Sources	<u>1,938,991</u>	<u>1,943,772</u>	99.8%	104.1%	<u>1,862,394</u>	<u>1,862,395</u>	100.0%
Materials and Services	1,577,177	1,608,460	98.1%	131.1%	1,202,789	1,202,789	100.0%
Contingency	-	48,254	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,577,177</u>	<u>1,656,714</u>	95.2%	131.1%	<u>1,202,789</u>	<u>1,202,789</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	361,814	287,058	126.0%	54.9%	659,605	659,606	100.0%
Beginning Fund Balance	<u>830,810</u>	<u>595,687</u>	139.5%	485.3%	<u>171,204</u>	<u>171,204</u>	100.0%
Ending Fund Balance	<u>\$ 1,192,624</u>	<u>\$ 882,745</u>	135.1%	143.5%	<u>\$ 830,809</u>	<u>\$ 830,810</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,192,624</u>						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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	Year-To-Date Actuals	End-of-Year Actuals	
	2nd Year Actuals	Budget			Prior Fiscal Year		
<b>725 Health Benefits Fund</b>	<b>Current Fiscal Year</b>				<b>Prior Fiscal Year</b>		
Charges for Services - Internal	\$ 2,857,526	\$ 5,357,193	53.3%	49.7%	\$ 5,751,958	\$ 5,751,958	100.0%
Interest on Investments	47,079	10,100	466.1%	654.1%	7,198	7,198	100.0%
Miscellaneous	-	-	N/A	N/A	3,736	3,736	100.0%
Total Revenues and Other Sources	<u>2,904,605</u>	<u>5,367,293</u>	54.1%	50.4%	<u>5,762,892</u>	<u>5,762,892</u>	100.0%
Materials and Services	2,668,448	6,005,585	44.4%	51.0%	5,236,858	5,236,858	100.0%
Contingency	-	180,168	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>2,668,448</u>	<u>6,185,753</u>	43.1%	51.0%	<u>5,236,858</u>	<u>5,236,858</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	236,157	(818,460)	-28.9%	44.9%	526,034	526,034	100.0%
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>\$ 2,225,546</u>	<u>\$ 470,270</u>	473.2%	111.9%	<u>\$ 1,989,389</u>	<u>\$ 1,989,389</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>2,225,546</u>						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	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	Fiscal Year 2022 Year-	Fiscal Year 2022	
	2nd Year Actuals	Budget		Year-over-Year Change	To-Date Actuals	End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>730</b>	<b>Equipment Fund</b>						
Charges for Services - Internal	\$ 4,083,399	\$ 4,083,885	100.0%	98.5%	\$ 4,143,957	\$ 4,143,957	100.0%
Charges for Services - Misc. Service Fees	353,159	230,000	153.5%	99.2%	355,912	355,912	100.0%
Interest on Investments	144,097	3,000	4803.2%	550.7%	26,166	26,166	100.0%
Miscellaneous	280,597	152,200	184.4%	53188.6%	528	528	99.9%
Total Revenues and Other Sources	4,861,253	4,469,085	108.8%	107.4%	4,526,562	4,526,563	100.0%
Public Works - Maintenance	2,319,469	2,477,887	93.6%	104.5%	2,220,055	2,220,055	100.0%
Public Works - Purchasing and Acquisition	1,501,667	1,304,400	115.1%	500.2%	300,241	300,241	100.0%
Contingency	-	65,337	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,821,136	3,847,624	99.3%	151.6%	2,520,296	2,520,296	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,040,117	621,461	167.4%	51.8%	2,006,266	2,006,267	100.0%
Beginning Fund Balance	5,874,505	4,212,341	139.5%	151.9%	3,868,238	3,868,238	100.0%
Ending Fund Balance	\$ 6,914,622	\$ 4,833,802	143.0%	117.7%	\$ 5,874,504	\$ 5,874,505	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 6,914,622</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023	2nd Year of Biennial	Percent	Year-over-Year	Fiscal Year 2022	End-of-Year	
	2nd Year Actuals	Budget	Collected / Expended	Change	To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 50,000	\$ 100,000	50.0%	50.0%	\$ 100,000	\$ 100,000	100.0%
Interest on Investments	10,359	4,000	259.0%	498.2%	2,080	2,080	100.0%
Miscellaneous	-	10,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>60,359</u>	<u>114,000</u>	<u>52.9%</u>	<u>59.1%</u>	<u>102,079</u>	<u>102,080</u>	<u>100.0%</u>
Capital Outlay	-	100,000	0.0%	0.0%	90,155	90,155	100.0%
Contingency	-	60	0.0%	N/A	-	-	
Total Expenditures and Other Uses	<u>-</u>	<u>100,060</u>	<u>0.0%</u>	<u>N/A</u>	<u>90,155</u>	<u>90,155</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	60,359	13,940	433.0%	506.2%	11,925	11,925	100.0%
Beginning Fund Balance	<u>413,249</u>	<u>463,407</u>	<u>89.2%</u>	<u>103.0%</u>	<u>401,324</u>	<u>401,324</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 473,608</u>	<u>\$ 477,347</u>	<u>99.2%</u>	<u>114.6%</u>	<u>\$ 413,249</u>	<u>\$ 413,249</u>	<u>100.0%</u>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 473,608</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
Final Report as of June 30, 2023

	Fiscal Year 2023		Budget to Actual	Actual to Actual Year-over-Year Change	Fiscal Year 2022		Actual Percent Collected / Expended
	Fiscal Year 2023 2nd Year Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		Fiscal Year 2022 To-Date Actuals	Year- End-of-Year Actuals	
	Current Fiscal Year			Prior Fiscal Year			
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 15,366	\$ 19,500	78.8%	119.2%	\$ 12,896	\$ 12,896	100.0%
Interest on Investments	20,826	8,200	254.0%	426.8%	4,879	4,879	100.0%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>36,692</u>	<u>28,200</u>	130.1%	200.8%	<u>18,275</u>	<u>18,275</u>	100.0%
Transfers	20,826	65,000	32.0%	426.8%	4,879	4,879	100.0%
Total Expenditures and Other Uses	<u>20,826</u>	<u>65,000</u>	32.0%	426.8%	<u>4,879</u>	<u>4,879</u>	100.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	15,866	(36,800)	143.1%	118.4%	13,396	13,396	100.0%
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>\$ 946,761</u>	<u>\$ 835,327</u>	113.3%	101.7%	<u>\$ 930,895</u>	<u>\$ 930,895</u>	100.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 946,761</u>						