

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year-to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|---|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | Prior Fiscal Year | | | |
| 110 General Fund | | | | | | | |
| Taxes | \$ 23,377,035 | \$ 23,813,578 | 98.2% | 102.0% | \$ 22,922,147 | \$ 22,922,147 | 100.0% |
| Licenses and Permits | 1,539,283 | 1,490,500 | 103.3% | 63.8% | 2,411,618 | 2,411,618 | 100.0% |
| Intergovernmental | 3,532,527 | 4,858,681 | 72.7% | 82.6% | 4,277,574 | 4,277,573 | 100.0% |
| Charges for Services | 9,242,365 | 8,608,549 | 107.4% | 90.0% | 10,264,702 | 10,264,702 | 100.0% |
| Fines | 171,689 | 544,500 | 31.5% | 62.7% | 273,630 | 273,630 | 100.0% |
| Interest on Investments | 73,243 | 38,000 | 192.7% | 111.5% | 65,702 | 65,701 | 100.0% |
| Miscellaneous | 71,660 | 58,802 | 121.9% | 100.8% | 71,082 | 71,082 | 100.0% |
| Transfer In (Water Fund) | 50,000 | 50,000 | 100.0% | 100.0% | 50,000 | 50,000 | 100.0% |
| Transfer In (Cemetery) | 4,879 | 65,000 | 7.5% | 8.6% | 56,847 | 56,847 | 100.0% |
| Transfer In (Health Benefits) | - | - | N/A | 0.0% | 100,000 | 100,000 | 100.0% |
| Total Revenues and Other Sources | 38,062,681 | 39,527,610 | 96.3% | 94.0% | 40,493,300 | 40,493,300 | 100.0% |
| Administration Department | 2,450,441 | 3,021,081 | 81.1% | 94.7% | 2,587,521 | 2,587,521 | 100.0% |
| Administration - Municipal Court | 438,582 | 563,003 | 77.9% | 66.3% | 661,305 | 661,305 | 100.0% |
| Information Technology Department | 1,083,371 | 1,489,911 | 72.7% | 88.8% | 1,219,507 | 1,219,507 | 100.0% |
| Finance Department | 2,538,221 | 2,661,795 | 95.4% | 100.6% | 2,523,103 | 2,523,104 | 100.0% |
| City Recorder | 198,328 | 212,392 | 93.4% | 100.2% | 197,856 | 197,856 | 100.0% |
| Police Department | 7,078,771 | 7,799,399 | 90.8% | 93.4% | 7,576,476 | 7,576,476 | 100.0% |
| Fire and Rescue Department | 9,330,436 | 11,109,080 | 84.0% | 100.2% | 9,314,643 | 9,314,643 | 100.0% |
| Public Works Department | 2,867,080 | 3,341,323 | 85.8% | 118.6% | 2,416,693 | 2,416,693 | 100.0% |
| Community Development | 2,012,425 | 2,247,963 | 89.5% | 84.1% | 2,393,749 | 2,393,748 | 100.0% |
| Transfer Out (Parks) | 7,452,928 | 7,452,939 | 100.0% | 138.2% | 5,391,900 | 5,391,900 | 100.0% |
| Transfer Out (Housing Fund) | 200,000 | 400,000 | 50.0% | N/A | - | - | N/A |
| Transfer Out (Reserve Fund) | 1,415,000 | 1,415,000 | 100.0% | N/A | - | - | N/A |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 267,368 | 267,368 | 100.0% |
| Transfer Out (Cemetery Fund) | 500 | 500 | 100.0% | 100.0% | 500 | 500 | 100.0% |
| Contingency | - | 880,053 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 37,066,082 | 42,594,439 | 87.0% | 107.3% | 34,550,621 | 34,550,621 | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 996,598 | (3,066,829) | 132.5% | 16.8% | 5,942,679 | 5,942,679 | 100.0% |
| Beginning Fund Balance | 12,569,191 | 12,502,912 | 100.5% | 189.7% | 6,626,512 | 6,626,512 | 100.0% |
| Ending Fund Balance | \$ 13,565,789 | \$ 9,436,083 | 143.8% | 107.9% | \$ 12,569,191 | \$ 12,569,191 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,104,059 | | | | | | |
| Unassigned Fund Balance | <u>\$ 12,461,731</u> | | | | | | |

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(100% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | | Current Fiscal Year | | | | |
| 240 Housing Fund | | | | | | | |
| Taxes | \$ - | \$ (100,000) | 0.0% | 0.0% | \$ 107,728 | \$ 107,728 | 100.0% |
| Interest on Investments | 857 | 1,000 | 85.7% | 87.0% | 985 | 985 | 100.0% |
| Intergovernmental | 335,950 | 300,000 | 112.0% | N/A | - | - | N/A |
| Transfer In (General Fund) | 200,000 | 400,000 | 50.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | <u>536,807</u> | <u>601,000</u> | <u>89.3%</u> | <u>493.8%</u> | <u>108,713</u> | <u>108,713</u> | <u>100.0%</u> |
| Materials and Services | 290,973 | 449,079 | 64.8% | 325.0% | 89,539 | 89,539 | 100.0% |
| Capital Outlay | 93,427 | 100,000 | 93.4% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>384,400</u> | <u>549,079</u> | <u>70.0%</u> | <u>325.0%</u> | <u>89,539</u> | <u>89,539</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 152,408 | 51,921 | 293.5% | 794.9% | 19,174 | 19,174 | 100.0% |
| Beginning Fund Balance | <u>128,254</u> | <u>48,079</u> | <u>266.8%</u> | <u>117.6%</u> | <u>109,080</u> | <u>109,080</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 280,662</u> | <u>\$ 100,000</u> | <u>280.7%</u> | <u>218.8%</u> | <u>\$ 128,254</u> | <u>\$ 128,254</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | <u>280,662</u> | | | | | | |
| Unassigned Fund Balance | <u>\$ -</u> | | | | | | |

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(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|--|--------------------------------------|--------------------------------|------------------------------------|--|--------------------------|---------------------------------|---|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year- to-Date Actuals | Year- End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 250 Community Development Block Fund | | | | | | | |
| Intergovernmental | \$ 502,037 | \$ 344,489 | 145.7% | 239.8% | \$ 209,365 | \$ 209,365 | 100.0% |
| Total Revenues and Other Sources | 502,037 | 344,489 | 145.7% | 239.8% | 209,365 | 209,365 | 100.0% |
| Personnel Services | 49,597 | 34,641 | 143.2% | 77.2% | 64,231 | 64,231 | 100.0% |
| Materials and Services | 452,440 | 346,468 | 130.6% | 311.7% | 145,134 | 145,134 | 100.0% |
| Total Expenditures and Other Uses | 502,036 | 381,109 | 131.7% | 239.8% | 209,365 | 209,365 | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 0 | (36,620) | 100.0% | N/A | - | - | N/A |
| Beginning Fund Balance | 36,617 | 36,620 | 100.0% | 100.0% | 36,617 | 36,617 | 100.0% |
| Ending Fund Balance | \$ 36,617 | \$ - | 0.0% | 100.0% | \$ 36,617 | \$ 36,617 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 36,617 | | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

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| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|--|--------------------------------------|--------------------------------|------------------------------------|--|--------------------------|---------------------------------|---|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year- to-Date Actuals | Year- End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 255 Reserve Fund | | | | | | | |
| Interest on Investments | \$ 210 | \$ 400 | 52.5% | 71.3% | \$ 295 | \$ 295 | 99.9% |
| Transfer In (General Fund) | 1,415,000 | 1,415,000 | 100.0% | 100.0% | - | - | 100.0% |
| Transfer In (Parks General Fund) | 300,000 | 300,000 | 100.0% | 100.0% | - | - | 100.0% |
| Total Revenues and Other Sources | 1,715,210 | 1,715,400 | 100.0% | 100.0% | 295 | 295 | 99.9% |
| Total Expenditures and Other Uses | - | - | N/A | 100.0% | - | - | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,715,210 | 1,715,400 | 100.0% | 582196.8% | 295 | 295 | 99.9% |
| Beginning Fund Balance | 39,551 | 39,656 | 99.7% | 100.8% | 39,256 | 39,256 | 100.0% |
| Ending Fund Balance | \$ 1,754,761 | \$ 1,755,056 | 100.0% | 4436.7% | \$ 39,551 | \$ 39,551 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,754,761 | | | | | | |
| Unassigned Fund Balance | \$ 0 | | | | | | |

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|--|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | Prior Fiscal Year | | | |
| 280 | | | | | | | |
| | | | | | | | |
| Airport Fund | | | | | | | |
| Intergovernmental | \$ 283,609 | \$ 263,000 | 107.8% | N/A | \$ - | \$ - | N/A |
| Charges for Services - Rates | 169,862 | 162,000 | 104.9% | 97.0% | 175,070 | 175,070 | 100.0% |
| Interest on Investments | 1,178 | 3,000 | 39.3% | 46.5% | 2,536 | 2,536 | 100.0% |
| Total Revenues and Other Sources | <u>454,649</u> | <u>428,000</u> | <u>106.2%</u> | <u>256.0%</u> | <u>177,605</u> | <u>177,606</u> | <u>100.0%</u> |
| Materials and Services | 91,626 | 91,626 | 100.0% | 59.3% | 154,611 | 154,611 | 100.0% |
| Capital Outlay | 328,977 | 323,000 | 101.9% | 246.8% | 133,305 | 133,305 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 2,132 | 2,132 | 100.0% |
| Contingency | - | 2,749 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>420,604</u> | <u>417,375</u> | <u>100.8%</u> | <u>145.0%</u> | <u>290,048</u> | <u>290,048</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 34,046 | 10,625 | 320.4% | -30.3% | (112,443) | (112,442) | 100.0% |
| Beginning Fund Balance | <u>264,126</u> | <u>186,753</u> | <u>141.4%</u> | <u>70.1%</u> | <u>376,568</u> | <u>376,568</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 298,172</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> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 298,171 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

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| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2021 Year-to-Date Actuals | Year-End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 410 Capital Improvements Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | N/A | \$ 21,271 | \$ 21,271 | 100.0% |
| Charges for Services - Internal | - | - | N/A | 0.0% | 946,170 | 946,170 | 100.0% |
| Charges for Services - Misc. Service Fees | 200,868 | 170,000 | 118.2% | 113.9% | 176,368 | 176,368 | 100.0% |
| System Development Charges - Parks | 39,779 | 70,000 | 56.8% | 49.4% | 80,560 | 80,560 | 100.0% |
| Interest on Investments | 5,661 | 8,700 | 65.1% | 78.1% | 7,253 | 7,253 | 100.0% |
| Miscellaneous | 1,024 | - | N/A | -5117500.0% | (0) | - | N/A |
| Total Revenues and Other Sources | <u>247,331</u> | <u>248,700</u> | <u>99.4%</u> | <u>20.1%</u> | <u>1,231,622</u> | <u>1,231,622</u> | <u>100.0%</u> |
| Public Works - Capital Outlay | - | 895,000 | 0.0% | N/A | - | - | N/A |
| Public Works - Facilities (Moved to General Fund in FY 22) | - | - | N/A | 0.0% | 962,751 | 962,751 | 100.0% |
| Finance - Open Space (Parks) | - | - | N/A | N/A | - | - | N/A |
| Transfer Out (Debt Service Fund) | 110,000 | 110,000 | 100.0% | 100.0% | 110,000 | 110,000 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 6,533 | 6,533 | 100.0% |
| Total Expenditures and Other Uses | <u>110,000</u> | <u>1,005,000</u> | <u>10.9%</u> | <u>10.2%</u> | <u>1,079,284</u> | <u>1,079,284</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 137,331 | (756,300) | 118.2% | 90.1% | 152,338 | 152,338 | 100.0% |
| Beginning Fund Balance | <u>1,070,909</u> | <u>901,849</u> | <u>118.7%</u> | <u>116.6%</u> | <u>918,571</u> | <u>918,571</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 1,208,240</u> | <u>\$ 145,549</u> | <u>830.1%</u> | <u>112.8%</u> | <u>\$ 1,070,909</u> | <u>\$ 1,070,909</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | <u>1,208,240</u> | | | | | | |
| Unassigned Fund Balance | <u>\$ (0)</u> | | | | | | |

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|--|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | Prior Fiscal Year | | | |
| 411 Parks Capital Improvement Fund | | | | | | | |
| Taxes | \$ 687,139 | \$ 562,000 | 122.3% | 110.5% | \$ 621,894 | \$ 621,894 | 100.0% |
| Intergovernmental | 555,714 | 1,891,100 | 29.4% | 69.5% | 800,000 | 800,000 | 100.0% |
| Interest on Investments | 8,288 | 9,700 | 85.4% | 62.9% | 13,173 | 13,173 | 100.0% |
| Miscellaneous | - | 50,000 | 0.0% | 0.0% | 7,862 | 7,862 | 100.0% |
| Total Revenues and Other Sources | <u>1,251,141</u> | <u>2,512,800</u> | <u>49.8%</u> | <u>86.7%</u> | <u>1,442,929</u> | <u>1,442,929</u> | <u>100.0%</u> |
| Materials and Services | - | 202,000 | 0.0% | 0.0% | - | - | N/A |
| Capital Outlay | 924,784 | 2,850,500 | 32.4% | 123.5% | 749,070 | 749,070 | 100.0% |
| Transfer Out (Debt Service Fund) | 189,172 | 189,172 | 100.0% | 88.3% | 214,172 | 214,172 | 100.0% |
| Transfer Out (Parks General Fund) | 50,000 | 50,000 | 100.0% | 27.0% | 185,000 | 185,000 | 100.0% |
| Total Expenditures and Other Uses | <u>1,163,956</u> | <u>3,291,672</u> | <u>35.4%</u> | <u>101.4%</u> | <u>1,148,243</u> | <u>1,148,242</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 87,185 | (778,872) | -11.2% | 29.6% | 294,686 | 294,687 | 100.0% |
| Beginning Fund Balance | <u>1,891,308</u> | <u>1,701,106</u> | <u>111.2%</u> | <u>118.5%</u> | <u>1,596,621</u> | <u>1,596,621</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 1,978,493</u> | <u>\$ 922,234</u> | <u>214.5%</u> | <u>104.6%</u> | <u>\$ 1,891,308</u> | <u>\$ 1,891,308</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | <u>1,978,493</u> | | | | | | |
| Unassigned Fund Balance | <u>\$ -</u> | | | | | | |

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| | | Current Fiscal Year | | Prior Fiscal Year | | | |
| 530 Debt Services | | | | | | | |
| Taxes | \$ 221,656 | \$ 213,738 | 103.7% | 95.0% | \$ 233,348 | \$ 233,348 | 100.0% |
| Charges for Services - Internal | 1,264,116 | 1,154,300 | 109.5% | 109.5% | 1,154,300 | 1,154,300 | 100.0% |
| Interest on Investments | 3,333 | 2,900 | 114.9% | 83.9% | 3,974 | 3,974 | 100.0% |
| Transfer In (CIP) | 110,000 | 110,000 | 100.0% | 100.0% | 110,000 | 110,000 | 100.0% |
| Transfer In (Parks CIP) | 189,172 | 189,172 | 100.0% | 88.3% | 214,172 | 214,172 | 100.0% |
| Total Revenues and Other Sources | <u>1,788,276</u> | <u>1,670,110</u> | 107.1% | 104.2% | <u>1,715,794</u> | <u>1,715,794</u> | 100.0% |
| Debt Service | 1,766,448 | 1,765,520 | 100.1% | 100.1% | 1,765,517 | 1,765,517 | 100.0% |
| Total Expenditures and Other Uses | <u>1,766,448</u> | <u>1,765,520</u> | 100.1% | 100.1% | <u>1,765,517</u> | <u>1,765,517</u> | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 21,828 | (95,410) | 122.9% | -43.9% | (49,723) | (49,723) | 100.0% |
| Beginning Fund Balance | <u>987,972</u> | <u>1,347,873</u> | 73.3% | 95.2% | <u>1,037,695</u> | <u>1,037,695</u> | 100.0% |
| Ending Fund Balance | <u>\$ 1,009,800</u> | <u>\$ 1,252,463</u> | 80.6% | 102.2% | <u>\$ 987,972</u> | <u>\$ 987,972</u> | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 1,009,800 | | | | | | |
| Unassigned Fund Balance | <u>\$ -</u> | | | | | | |

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|---|-----------------------------------|-----------------------------|------------------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2021 Year-to-Date Actuals | Year-End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 670 Water Fund | | | | | | | |
| Intergovernmental | \$ - | \$ 3,000,000 | 0.0% | 0.0% | \$ 16,766 | \$ 16,766 | 100.0% |
| Charges for Services - Rates | 8,399,651 | 8,500,000 | 98.8% | 95.0% | 8,844,186 | 8,844,186 | 100.0% |
| Charges for Services - Misc. Service Fees | 67,573 | 89,000 | 75.9% | 87.4% | 77,316 | 77,316 | 100.0% |
| System Development Charges | 204,411 | 150,000 | 136.3% | 46.4% | 440,828 | 440,828 | 100.0% |
| Interest on Investments | 65,754 | 92,800 | 70.9% | 81.7% | 80,500 | 80,500 | 100.0% |
| Miscellaneous | 4,104 | 25,000 | 16.4% | 28.7% | 14,294 | 14,294 | 100.0% |
| Other Financing Sources | - | 6,465,900 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | 8,741,494 | 18,322,700 | 47.7% | 92.3% | 9,473,890 | 9,473,890 | 100.0% |
| Public Works - Conservation | 127,393 | 284,760 | 44.7% | 82.0% | 155,352 | 155,352 | 100.0% |
| Public Works - Water Supply | 1,142,413 | 3,783,385 | 30.2% | 101.3% | 1,127,593 | 1,127,593 | 100.0% |
| Public Works - Water Supply Debt | 127,775 | 127,956 | 99.9% | 99.9% | 127,955 | 127,955 | 100.0% |
| Public Works - Water Distribution | 3,686,295 | 8,489,257 | 43.4% | 98.6% | 3,739,011 | 3,739,011 | 100.0% |
| Public Works - Water Distribution Debt | 267,260 | 267,261 | 100.0% | 100.2% | 266,811 | 266,811 | 100.0% |
| Public Works - Water Treatment | 1,411,805 | 4,118,735 | 34.3% | 97.1% | 1,454,026 | 1,454,026 | 100.0% |
| Public Works - Water Treatment Debt | 72,662 | 75,195 | 96.6% | 23.0% | 315,666 | 315,666 | 100.0% |
| Public Works - Reimbursement SDC's | - | 150,000 | 0.0% | N/A | - | - | N/A |
| Public Works - Improvement SDC's | 269,059 | 945,100 | 28.5% | 98.4% | 273,550 | 273,550 | 100.0% |
| Public Works - Debt SDC's | 33,390 | 33,390 | 100.0% | 98.1% | 34,038 | 34,038 | 100.0% |
| Debt Service | - | 180,452 | 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% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 34,504 | 34,504 | 100.0% |
| Contingency | - | 232,840 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 7,188,052 | 18,738,331 | 38.4% | 94.8% | 7,578,507 | 7,578,506 | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,553,442 | (415,631) | 473.8% | 82.0% | 1,895,383 | 1,895,384 | 100.0% |
| Beginning Fund Balance | 12,745,849 | 11,934,033 | 106.8% | 117.5% | 10,850,465 | 10,850,465 | 100.0% |
| Ending Fund Balance | \$ 14,299,291 | \$ 11,518,402 | 124.1% | 112.2% | \$ 12,745,849 | \$ 12,745,849 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 7,212,880 | | | | | |
| Unassigned Fund Balance | | <u>7,086,411</u> | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Budget to Actual | | | Fiscal Year 2021 Year-to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|---|--------------------------------------|--|------------------------------------|--|--|--|---|
| | | Fiscal Year 2022 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | |
| | | Current Fiscal Year | | | | | |
| 675 Wastewater Fund | | | | | | | |
| Taxes | \$ 38 | \$ - | N/A | 1.7% | \$ 2,193 | \$ 2,193 | 100.0% |
| Intergovernmental | - | - | N/A | 0.0% | 17,088 | 17,088 | 100.0% |
| Charges for Services - Rates | 6,301,095 | 6,040,000 | 104.3% | 103.0% | 6,115,064 | 6,115,064 | 100.0% |
| Charges for Services - Misc. Service Fees | (3,174) | 150,000 | -2.1% | -25.3% | 12,571 | 12,571 | 100.0% |
| System Development Charges | 91,772 | - | N/A | 29.2% | 314,271 | 314,271 | 100.0% |
| Interest on Investments | 38,811 | 86,700 | 44.8% | 57.7% | 67,280 | 67,280 | 100.0% |
| Miscellaneous | - | - | N/A | 0.0% | 58 | 58 | 100.0% |
| Other Financing Sources | 672,428 | 5,562,750 | 12.1% | 241.3% | 278,649 | 278,649 | 100.0% |
| Total Revenues and Other Sources | 7,100,969 | 11,839,450 | 60.0% | 104.3% | 6,807,175 | 6,807,175 | 100.0% |
| Public Works - Wastewater Collection | 2,259,032 | 2,820,592 | 80.1% | 79.4% | 2,846,572 | 2,846,572 | 100.0% |
| Public Works - Wastewater Collection Debt | 46,056 | 46,857 | 98.3% | 30.6% | 150,466 | 150,466 | 100.0% |
| Public Works - Wastewater Treatment | 3,734,655 | 8,241,165 | 45.3% | 125.9% | 2,965,296 | 2,965,296 | 100.0% |
| Public Works - Wastewater Treatment Debt | 128,797 | 129,337 | 99.6% | 4.0% | 3,185,822 | 3,185,822 | 100.0% |
| Public Works - Improvements SDC's | 165,385 | 2,085,750 | 7.9% | 126.2% | 131,036 | 131,036 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 44,119 | 44,119 | 100.0% |
| Contingency | - | 183,114 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 6,333,925 | 13,506,815 | 46.9% | 67.9% | 9,323,311 | 9,323,311 | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 767,044 | (1,667,365) | 146.0% | -30.5% | (2,516,136) | (2,516,136) | 100.0% |
| Beginning Fund Balance | 7,569,688 | 7,599,786 | 99.6% | 75.1% | 10,085,824 | 10,085,824 | 100.0% |
| Ending Fund Balance | \$ 8,336,732 | \$ 5,932,421 | 140.5% | 110.1% | \$ 7,569,688 | \$ 7,569,688 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | 2,118,751 | | | | | |
| Unassigned Fund Balance | | 6,217,981 | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|--|---------------------|--------------------------------|-------------------------|--------------------------|--------------------------|------------------------|---|
| | Fiscal Year 2022 | Fiscal Year 2022 | Percent | Actual to Actual | Fiscal Year 2021 | Fiscal Year 2021 | |
| | 1st Year Actuals | 1st Year of Biennial Budget | Collected / Expended | Year-over-Year Change | Year- to-Date Actuals | End-of-Year Actuals | |
| | Current Fiscal Year | | | Prior Fiscal Year | | | |
| 680 Stormwater Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 5,049 | \$ 5,049 | 100.0% |
| Charges for Services - Rates | 793,847 | 740,000 | 107.3% | 108.9% | 728,665 | 728,665 | 100.0% |
| System Development Charges | 33,287 | 30,000 | 111.0% | 119.6% | 27,823 | 27,823 | 100.0% |
| Interest on Investments | 8,992 | 15,300 | 58.8% | 70.1% | 12,831 | 12,831 | 100.0% |
| Total Revenues and Other Sources | <u>836,126</u> | <u>785,300</u> | 106.5% | 108.0% | <u>774,368</u> | <u>774,368</u> | 100.0% |
| Public Works - Storm Water Operations | 722,578 | 1,305,116 | 55.4% | 98.6% | 733,042 | 733,042 | 100.0% |
| Public Works - Storm Water Operations Debt | 11,550 | 11,750 | 98.3% | 98.3% | 11,750 | 11,750 | 100.0% |
| Public Works - Storm Water SDC's | 12,120 | 332,712 | 3.6% | 35.9% | 33,734 | 33,734 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 13,391 | 13,391 | 100.0% |
| Contingency | - | 37,030 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>746,248</u> | <u>1,686,608</u> | 44.2% | 94.2% | <u>791,917</u> | <u>791,917</u> | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 89,877 | (901,308) | 110.0% | -512.2% | (17,549) | (17,549) | 100.0% |
| Beginning Fund Balance | <u>1,777,615</u> | <u>1,757,414</u> | 101.1% | 99.0% | <u>1,795,164</u> | <u>1,795,164</u> | 100.0% |
| Ending Fund Balance | <u>\$ 1,867,492</u> | <u>\$ 856,106</u> | 218.1% | 105.1% | <u>\$ 1,777,615</u> | <u>\$ 1,777,615</u> | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | | (64,342) | | | | | |
| Unassigned Fund Balance | <u>\$ 1,931,834</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2021 Year-to-Date Actuals | Year-End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 690 Electric Fund | | | | | | | |
| Intergovernmental | \$ 50,308 | \$ 210,000 | 24.0% | 11.3% | \$ 446,543 | \$ 446,543 | 100.0% |
| Charges for Services - Rates | 17,375,916 | 17,609,673 | 98.7% | 106.7% | 16,290,143 | 16,290,143 | 100.0% |
| Charges for Services - Misc. Service Fees | 316,209 | 268,000 | 118.0% | 74.3% | 425,628 | 425,628 | 100.0% |
| Interest on Investments | 18,608 | 25,000 | 74.4% | 88.2% | 21,087 | 21,087 | 100.0% |
| Miscellaneous | 63,231 | 292,000 | 21.7% | 80.1% | 78,947 | 78,947 | 100.0% |
| Other Financing Sources | - | 3,000,000 | 0.0% | N/A | - | - | N/A |
| Total Revenues and Other Sources | <u>17,824,272</u> | <u>21,404,673</u> | <u>83.3%</u> | <u>103.3%</u> | <u>17,262,347</u> | <u>17,262,347</u> | <u>100.0%</u> |
| Administration - Conservation | 762,029 | 1,319,663 | 57.7% | 100.7% | 756,957 | 756,957 | 100.0% |
| Electric - Supply | 6,775,000 | 7,590,000 | 89.3% | 90.3% | 7,501,872 | 7,501,872 | 100.0% |
| Electric - Distribution | 7,656,603 | 8,994,291 | 85.1% | 107.2% | 7,142,254 | 7,142,254 | 100.0% |
| Electric - Transmission | 1,002,989 | 1,100,000 | 91.2% | 111.3% | 901,139 | 901,139 | 100.0% |
| Debt Service | 21,850 | 243,663 | 9.0% | 98.8% | 22,121 | 22,121 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 40,923 | 40,923 | 100.0% |
| Contingency | - | 577,428 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>16,218,471</u> | <u>19,825,045</u> | <u>81.8%</u> | <u>99.1%</u> | <u>16,365,266</u> | <u>16,365,266</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 1,605,802 | 1,579,628 | 101.7% | 179.0% | 897,081 | 897,081 | 100.0% |
| Beginning Fund Balance | <u>3,418,146</u> | <u>3,383,408</u> | <u>101.0%</u> | <u>135.6%</u> | <u>2,521,065</u> | <u>2,521,065</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 5,023,948</u> | <u>\$ 4,963,036</u> | <u>101.2%</u> | <u>147.0%</u> | <u>\$ 3,418,146</u> | <u>\$ 3,418,146</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | - | | | | | | |
| Unassigned Fund Balance | <u>\$ 5,023,948</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|---------------------------------------|--------------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2021 Year-to-Date Actuals | Year-End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 695 Telecommunications Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 24,139 | \$ 24,139 | 100.0% |
| Charges for Services - Rates | 2,780,392 | 2,725,567 | 102.0% | 105.0% | 2,647,692 | 2,647,692 | 100.0% |
| Charges for Services - Misc. Service Fees | - | 5,100 | 0.0% | 0.0% | 3,825 | 3,825 | 100.0% |
| Interest on Investments | 10,849 | 12,330 | 88.0% | 97.3% | 11,155 | 11,155 | 100.0% |
| Total Revenues and Other Sources | <u>2,791,698</u> | <u>2,742,997</u> | <u>101.8%</u> | <u>103.9%</u> | <u>2,686,811</u> | <u>2,686,811</u> | <u>100.0%</u> |
| Personnel Services | 717,620 | 912,269 | 78.7% | 104.3% | 688,133 | 688,133 | 100.0% |
| Materials & Services | 982,284 | 1,146,108 | 85.7% | 104.0% | 944,474 | 944,474 | 100.0% |
| Capital Outlay | - | 62,500 | 0.0% | N/A | 64,612 | 64,612 | 100.0% |
| Debt - Transfer to Debt Service Fund | 518,816 | 518,816 | 100.0% | 126.8% | 409,000 | 409,000 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 10,181 | 10,181 | 100.0% |
| Contingency | - | 74,396 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>2,218,720</u> | <u>2,714,089</u> | <u>81.7%</u> | <u>104.8%</u> | <u>2,116,401</u> | <u>2,116,401</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 572,979 | 28,908 | 1982.1% | 100.5% | 570,410 | 570,410 | 100.0% |
| Beginning Fund Balance | <u>2,110,934</u> | <u>1,891,624</u> | <u>111.6%</u> | <u>137.0%</u> | <u>1,540,524</u> | <u>1,540,524</u> | <u>100.0%</u> |
| Ending Fund Balance | <u>\$ 2,683,913</u> | <u>\$ 1,920,532</u> | <u>139.7%</u> | <u>127.1%</u> | <u>\$ 2,110,934</u> | <u>\$ 2,110,934</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 516,073 | | | | | | |
| Unassigned Fund Balance | <u>\$ 2,167,840</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|----------------------|---------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year-to-Date Actuals | End-of-Year Actuals | |
| | Current Fiscal Year | | Prior Fiscal Year | | | | |
| 720 Insurance Service Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 114,669 | \$ 114,669 | 100.0% |
| Charges for Services - Internal | 1,840,742 | 1,902,822 | 96.7% | 307.7% | 598,222 | 598,222 | 100.0% |
| Interest on Investments | 2,305 | 950 | 242.6% | 252.5% | 913 | 913 | 100.0% |
| Miscellaneous | 19,348 | 40,000 | 48.4% | 61.2% | 31,636 | 31,636 | 100.0% |
| Transfer In (All Funds) | - | - | N/A | N/A | 500,000 | 500,000 | 100.0% |
| Total Revenues and Other Sources | <u>1,862,394</u> | <u>1,943,772</u> | 95.8% | 149.5% | <u>1,245,440</u> | <u>1,245,440</u> | 100.0% |
| Materials and Services | 1,202,789 | 1,477,310 | 81.4% | 88.5% | 1,359,714 | 1,359,714 | 100.0% |
| Contingency | - | 44,319 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>1,202,789</u> | <u>1,521,629</u> | 79.0% | 88.5% | <u>1,359,714</u> | <u>1,359,714</u> | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 659,605 | 422,143 | 156.3% | -577.2% | (114,274) | (114,274) | 100.0% |
| Beginning Fund Balance | <u>171,204</u> | <u>173,544</u> | 98.7% | 60.0% | <u>285,478</u> | <u>285,478</u> | 100.0% |
| Ending Fund Balance | <u>\$ 830,809</u> | <u>\$ 595,687</u> | 139.5% | 485.3% | <u>\$ 171,204</u> | <u>\$ 171,204</u> | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 830,809 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 1st Year Actuals | Fiscal Year 2022 1st Year of Biennial Budget | Budget to Actual | | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 Year- to-Date Actuals | Fiscal Year 2021 End-of-Year Actuals | Actual Percent Collected / Expended |
|--|--------------------------------------|--|------------------------------------|--|--|--|--|---|
| | | | Percent Collected / Expended | Actual to Actual Year-over-Year Change | | | | |
| | | | Current Fiscal Year | | | | | |
| 725 Health Benefits Fund | | | | | | | | |
| Charges for Services - Internal | \$ 5,751,958 | \$ 5,689,944 | 101.1% | 102.4% | \$ 5,615,526 | \$ 5,615,526 | 100.0% | |
| Interest on Investments | 7,198 | 10,100 | 71.3% | 80.3% | 8,960 | 8,960 | 100.0% | |
| Miscellaneous | 3,736 | - | N/A | N/A | - | - | N/A | |
| Total Revenues and Other Sources | 5,762,892 | 5,700,044 | 101.1% | 102.5% | 5,624,486 | 5,624,486 | 100.0% | |
| Materials and Services | 5,236,858 | 5,679,595 | 92.2% | 99.3% | 5,273,304 | 5,273,304 | 100.0% | |
| Transfer Out (General Fund) | - | - | N/A | 0.0% | 100,000 | 100,000 | 100.0% | |
| Contingency | - | 170,388 | 0.0% | N/A | - | - | N/A | |
| Total Expenditures and Other Uses | 5,236,858 | 5,849,983 | 89.5% | 97.5% | 5,373,304 | 5,373,304 | 100.0% | |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 526,034 | (149,939) | -350.8% | 209.4% | 251,182 | 251,182 | 100.0% | |
| Beginning Fund Balance | 1,463,355 | 1,438,668 | 101.7% | 120.7% | 1,212,173 | 1,212,173 | 100.0% | |
| Ending Fund Balance | \$ 1,989,389 | \$ 1,288,729 | 154.4% | 135.9% | \$ 1,463,355 | \$ 1,463,355 | 100.0% | |
| Reconciliation of Fund Balance: | | | | | | | | |
| Restricted and Committed Funds | 1,989,389 | | | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|----------------------|---------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year-to-Date Actuals | End-of-Year Actuals | |
| | Current Fiscal Year | | Prior Fiscal Year | | | | |
| 730 Equipment Fund | | | | | | | |
| Intergovernmental | \$ - | \$ - | N/A | 0.0% | \$ 35,016 | \$ 35,016 | 100.0% |
| Charges for Services - Internal | 4,143,957 | 4,143,957 | 100.0% | 177.3% | 2,337,171 | 2,337,171 | 100.0% |
| Charges for Services - Misc. Service Fees | 355,912 | 220,000 | 161.8% | 177.7% | 200,333 | 200,333 | 100.0% |
| Interest on Investments | 26,166 | 3,000 | 872.2% | 99.5% | 26,303 | 26,303 | 100.0% |
| Miscellaneous | 528 | 52,000 | 1.0% | 0.3% | 205,113 | 205,113 | 100.0% |
| Total Revenues and Other Sources | <u>4,526,562</u> | <u>4,418,957</u> | <u>102.4%</u> | <u>161.4%</u> | <u>2,803,936</u> | <u>2,803,936</u> | <u>100.0%</u> |
| Public Works - Maintenance | 2,220,055 | 2,152,776 | 103.1% | 128.4% | 1,728,543 | 1,728,543 | 100.0% |
| Public Works - Purchasing and Acquisition | 300,241 | 1,604,400 | 18.7% | 28.6% | 1,050,630 | 1,050,630 | 100.0% |
| Transfer Out (Insurance Fund) | - | - | N/A | N/A | 8,120 | 8,120 | 100.0% |
| Contingency | - | 64,583 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | <u>2,520,296</u> | <u>3,821,759</u> | <u>65.9%</u> | <u>90.4%</u> | <u>2,787,293</u> | <u>2,787,293</u> | <u>100.0%</u> |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 2,006,266 | 597,198 | 335.9% | 12054.8% | 16,643 | 16,643 | 100.0% |
| Beginning Fund Balance | <u>3,868,238</u> | 3,615,145 | 107.0% | 100.4% | 3,851,595 | 3,851,595 | 100.0% |
| Ending Fund Balance | <u>\$ 5,874,504</u> | <u>\$ 4,212,343</u> | <u>139.5%</u> | <u>151.9%</u> | <u>\$ 3,868,238</u> | <u>\$ 3,868,238</u> | <u>100.0%</u> |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 5,874,504 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|---|-----------------------------------|-----------------------------|------------------------------|--|----------------------|---------------------|-------------------------------------|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Year-to-Date Actuals | End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 731 Parks Equipment Fund | | | | | | | |
| Charges for Services - Internal | \$ 100,000 | \$ 100,000 | 100.0% | 63.8% | \$ 156,700 | \$ 156,700 | 100.0% |
| Interest on Investments | 2,080 | 4,000 | 52.0% | 75.8% | 2,743 | 2,743 | 100.0% |
| Miscellaneous | - | 10,000 | 0.0% | 0.0% | 18,184 | 18,184 | 100.0% |
| Total Revenues and Other Sources | 102,079 | 114,000 | 89.5% | 57.5% | 177,627 | 177,627 | 100.0% |
| Materials and Services | - | - | N/A | 0.0% | 1,653 | 1,653 | 100.0% |
| Capital Outlay | 90,155 | 50,000 | 180.3% | N/A | 62,996 | 62,996 | 100.0% |
| Contingency | - | 60 | 0.0% | N/A | - | - | N/A |
| Total Expenditures and Other Uses | 90,155 | 50,060 | 180.1% | 139.5% | 64,649 | 64,649 | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 11,925 | 63,940 | 18.6% | 10.6% | 112,979 | 112,978 | 100.0% |
| Beginning Fund Balance | 401,324 | 399,467 | 100.5% | 139.2% | 288,346 | 288,346 | 100.0% |
| Ending Fund Balance | \$ 413,249 | \$ 463,407 | 89.2% | 103.0% | \$ 401,325 | \$ 401,324 | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 413,249 | | | | | | |
| Unassigned Fund Balance | \$ - | | | | | | |

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
Final Report for June 30, 2022
(100% of Fiscal Year)

| | Fiscal Year 2022 | | Budget to Actual | | Fiscal Year 2021 | | Actual Percent Collected / Expended |
|--|--------------------------------------|--------------------------------|------------------------------------|--|--|---------------------------------|---|
| | Fiscal Year 2022 1st Year Actuals | 1st Year of Biennial Budget | Percent Collected / Expended | Actual to Actual Year-over-Year Change | Fiscal Year 2021 Year- to-Date Actuals | Year- End-of-Year Actuals | |
| | Current Fiscal Year | | | | Prior Fiscal Year | | |
| 810 Cemetery Fund | | | | | | | |
| Charges for Services | \$ 12,896 | \$ 19,000 | 67.9% | 105.9% | \$ 12,174 | \$ 12,174 | 100.0% |
| Interest on Investments | 4,879 | 8,200 | 59.5% | 71.3% | 6,847 | 6,847 | 100.0% |
| Transfer In (General Fund) | 500 | 500 | 100.0% | 100.0% | 500 | 500 | 100.0% |
| Total Revenues and Other Sources | <u>18,275</u> | <u>27,700</u> | 66.0% | 93.6% | <u>19,520</u> | <u>19,521</u> | 100.0% |
| Transfer Out (General Fund) | 4,879 | 65,000 | 7.5% | 8.6% | 56,847 | 56,847 | 100.0% |
| Total Expenditures and Other Uses | <u>4,879</u> | <u>65,000</u> | 7.5% | 8.6% | <u>56,847</u> | <u>56,847</u> | 100.0% |
| Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses | 13,396 | (37,300) | 135.9% | -35.9% | (37,326) | (37,326) | 100.0% |
| Beginning Fund Balance | <u>917,499</u> | <u>909,427</u> | 100.9% | 96.1% | <u>954,825</u> | <u>954,825</u> | 100.0% |
| Ending Fund Balance | <u>\$ 930,895</u> | <u>\$ 872,127</u> | 106.7% | 101.5% | <u>\$ 917,499</u> | <u>\$ 917,499</u> | 100.0% |
| Reconciliation of Fund Balance: | | | | | | | |
| Restricted and Committed Funds | 930,895 | | | | | | |
| Unassigned Fund Balance | <u>\$ 0</u> | | | | | | |

City of Ashland
Summary of Fund Balances
Final Report for June 30, 2022

| Fund | Balance June 30, 2022 | Balance June 30, 2021 | Change From FY 2021 | 2021-2022 Requirements | Over(Under) Requirements |
|---------------------------------------|--------------------------|--------------------------|------------------------|---------------------------|-----------------------------|
| General Fund | \$ 13,565,789 | \$ 12,569,191 | \$ 996,599 | 7,461,684 | 67% |
| Parks General Fund | 3,157,338 | 1,793,398 | 1,363,940 | 1,328,195 | 138% |
| Housing Fund | 280,662 | 128,254 | 152,408 | No Policy | N/A |
| Community Block Grant Fund | 36,617 | 36,617 | 0 | No Policy | N/A |
| Reserve Fund | 1,754,761 | 39,551 | 1,715,210 | No Policy | N/A |
| Street Fund | 5,535,938 | 3,872,437 | 1,663,501 | 770,442 | 442% |
| Airport Fund | 298,172 | 264,126 | 34,046 | 275,940 | 1241% |
| Capital Improvements Fund | 1,208,240 | 1,070,909 | 137,331 | No Policy | N/A |
| Parks Capital Improvements Fund | 1,978,493 | 1,891,308 | 87,185 | No Policy | N/A |
| Debt Service Fund | 1,009,800 | 987,972 | 21,828 | No Policy | N/A |
| Water Fund | 14,299,291 | 12,745,849 | 1,553,441 | 2,362,450 | 200% |
| Wastewater Fund | 8,336,732 | 7,569,688 | 767,044 | 2,116,545 | 194% |
| Storm Drain Fund | 1,867,492 | 1,777,615 | 89,877 | 155,469 | 1143% |
| Electric Fund | 5,023,948 | 3,418,146 | 1,605,802 | 4,154,610 | 21% |
| Telecommunications Fund | 2,683,913 | 2,110,934 | 572,979 | 432,749 | 401% |
| Insurance Services Fund | 830,809 | 171,204 | 659,605 | 612,530 | 36% |
| Health Benefits Reserve Fund | 1,989,389 | 1,463,355 | 526,034 | 543,691 | 266% |
| Equipment Fund | 5,874,504 | 3,868,238 | 2,006,266 | 2,437,313 | 141% |
| Parks Equipment Fund | 413,249 | 401,325 | 11,924 | 38,037 | 986% |
| Cemetery Trust Fund | 930,895 | 917,499 | 13,396 | No Policy | N/A |
| | <u>\$ 71,076,031</u> | <u>\$ 57,097,615</u> | <u>\$ 13,978,416</u> | | |
| Total Fund Balances | <u>\$ 71,076,031</u> | <u>\$ 57,097,615</u> | <u>\$ 13,978,416</u> | | |
| Restricted and Committed Funds | | | | | |
| Restricted | \$ 8,114,202 | \$ 9,777,244 | \$ (1,663,042) | | |
| Committed | 24,914,746 | 12,014,094 | 12,900,652 | | |
| Unassigned | 38,047,083 | 35,306,277 | 2,740,806 | | |
| | <u>\$ 71,076,031</u> | <u>\$ 57,097,615</u> | <u>\$ 13,978,416</u> | | |
| Total Fund Balances | <u>\$ 71,076,031</u> | <u>\$ 57,097,615</u> | <u>\$ 13,978,416</u> | | |