

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual							
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual	Fiscal Year 2021	Fiscal Year 2021	Actual Percent	
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	End-of-Year Actuals	Collected / Expended	
110	General Fund		Current Fiscal Year		Prior Fiscal Year			
Taxes	\$ 1,362,934	\$ 22,263,578	6.1%	165.9%	\$ 821,318	\$ 22,176,567	3.7%	
Licenses and Permits	141,463	1,490,500	9.5%	85.8%	164,959	2,411,618	6.8%	
Intergovernmental	48,304	3,997,874	1.2%	146.3%	33,015	3,834,408	0.9%	
Charges for Services	782,697	8,608,549	9.1%	96.1%	814,067	10,436,240	7.8%	
Fines	6,261	544,500	1.1%	56.6%	11,054	256,144	4.3%	
Interest on Investments	5,726	38,000	15.1%	98.3%	5,828	65,701	8.9%	
Miscellaneous	4,782	57,650	8.3%	254.9%	1,876	71,011	2.6%	
Transfer in (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%	
Transfer In (Cemetery)	445	65,000	0.7%	0.9%	50,900	56,847	89.5%	
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%	
Total Revenues and Other Sources	<u>2,402,612</u>	<u>37,115,651</u>	6.5%	117.0%	<u>2,053,017</u>	<u>39,458,536</u>	5.2%	
Administration Department	265,257	2,950,042	9.0%	87.3%	303,935	2,541,648	12.0%	
Administration - Municipal Court	31,228	592,642	5.3%	62.4%	50,061	661,279	7.6%	
Information Technology Department	79,942	1,479,911	5.4%	84.8%	94,261	1,213,929	7.8%	
Finance Department	177,453	2,877,995	6.2%	99.2%	178,837	2,522,075	7.1%	
City Recorder	12,726	173,192	7.3%	92.3%	13,791	193,065	7.1%	
Police Department	743,353	7,999,399	9.3%	109.7%	677,832	7,576,341	8.9%	
Fire and Rescue Department	719,658	10,467,121	6.9%	89.6%	803,599	9,262,096	8.7%	
Public Works Department	210,104	3,483,523	6.0%	97.8%	214,925	2,415,687	8.9%	
Community Development	141,278	2,185,963	6.5%	74.1%	190,781	2,394,494	8.0%	
Transfers (Cemetery, Housing Trust and Debt Svc)	463,244	5,553,439	8.3%	103.0%	449,825	5,659,768	7.9%	
Contingency	-	1,119,253	0.0%	N/A	-	-	N/A	
Total Expenditures and Other Uses	<u>2,844,244</u>	<u>38,882,480</u>	7.3%	95.5%	<u>2,977,848</u>	<u>34,440,382</u>	8.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(441,632)	(1,766,829)	75.0%	47.8%	(924,830)	5,018,154	-18.4%	
Beginning Fund Balance	<u>11,644,666</u>	<u>10,202,912</u>	114.1%	175.7%	<u>6,626,512</u>	<u>6,626,512</u>	100.0%	
Ending Fund Balance	<u>\$ 11,203,034</u>	<u>\$ 8,436,083</u>	132.8%	196.5%	<u>\$ 5,701,682</u>	<u>\$ 11,644,666</u>	49.0%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds	1,412,690							
Unassigned Fund Balance	<u>\$ 9,790,344</u>							

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	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ -	\$ 90,000	0.0%	N/A	\$ -	\$ 74,165	0.0%
Charges for Services	108,773	854,723	12.7%	111.9%	97,215	707,148	13.7%
Interest on Investments	962	15,000	6.4%	91.9%	1,047	10,219	10.2%
Miscellaneous	9	25,000	0.0%	2.0%	427	32,124	1.3%
Transfer In	462,744	5,987,939	7.7%	103.0%	449,325	5,576,900	8.1%
Total Revenues and Other Sources	<u>572,488</u>	<u>6,972,662</u>	8.2%	104.5%	<u>548,014</u>	<u>6,400,556</u>	8.6%
Parks Division	356,521	4,546,589	7.8%	126.7%	281,462	3,533,335	8.0%
Recreation Division	91,972	1,260,588	7.3%	153.5%	59,905	770,777	7.8%
Golf Division	74,906	610,402	12.3%	165.4%	45,284	544,754	8.3%
Senior Services Division	26,252	394,430	6.7%	100.1%	26,216	326,659	N/A
Parks Forestry Division	37,171	664,963	5.6%	99.4%	37,414	451,034	N/A
Transfers (Insurance Fund)	-	-	N/A	N/A	-	40,222	0.0%
Contingency	-	224,309	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>586,823</u>	<u>7,701,281</u>	7.6%	130.3%	<u>450,281</u>	<u>5,666,781</u>	7.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(14,335)	(728,619)	98.0%	-14.7%	97,733	733,775	13.3%
Beginning Fund Balance	<u>1,808,198</u>	1,483,225	121.9%	168.3%	1,074,423	1,074,423	100.0%
Ending Fund Balance	<u>\$ 1,793,863</u>	<u>\$ 754,606</u>	237.7%	153.0%	<u>\$ 1,172,156</u>	<u>\$ 1,808,198</u>	64.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ 1,793,863</u>						

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	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>240</b>	<b>Housing Fund</b>						
Taxes	\$ -	\$ 100,000	0.0%	N/A	\$ -	\$ 107,728	0.0%
Interest on Investments	65	1,000	6.5%	62.3%	105	985	10.6%
Miscellaneous	-	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>65</u>	<u>101,000</u>	0.1%	62.3%	<u>105</u>	<u>108,713</u>	0.1%
Materials and Services	56	49,079	0.1%	N/A	-	89,539	0.0%
Total Expenditures and Other Uses	<u>56</u>	<u>49,079</u>	0.1%	N/A	<u>-</u>	<u>89,539</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9	51,921	0.0%	8.7%	105	19,174	0.5%
Beginning Fund Balance	<u>128,254</u>	<u>48,079</u>	266.8%	117.6%	<u>109,080</u>	<u>109,080</u>	100.0%
Ending Fund Balance	<u>\$ 128,263</u>	<u>\$ 100,000</u>	128.3%	117.5%	<u>\$ 109,185</u>	<u>\$ 128,254</u>	85.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	128,263						
Unassigned Fund Balance	<u>\$ -</u>						

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	Fiscal Year 2022		Budget to Actual		Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Fiscal Year 2021	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ -	\$ 344,489	0.0%	N/A	\$ -	\$ 178,411	0.0%
Total Revenues and Other Sources	-	344,489	0.0%	N/A	-	178,411	0.0%
Personnel Services	4,362	34,641	12.6%	60.0%	7,267	64,231	11.3%
Materials and Services	-	346,468	0.0%	N/A	-	145,134	0.0%
Total Expenditures and Other Uses	4,362	381,109	1.1%	60.0%	7,267	209,365	3.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(4,362)	(36,620)	88.1%	60.0%	(7,267)	(30,954)	23.5%
Beginning Fund Balance	5,663	36,620	15.5%	15.5%	36,617	36,617	100.0%
Ending Fund Balance	\$ 1,301	\$ -	0.0%	4.4%	\$ 29,350	\$ 5,663	518.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,301					
Unassigned Fund Balance	\$ -	-					

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	Fiscal Year 2022	1st Year of Biennial	Percent	Actual to Actual	Fiscal Year 2021	End-of-Year	
	1st Year Actuals	Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 19	\$ 400	4.8%	51.7%	\$ 37	\$ 295	12.6%
Total Revenues and Other Sources	19	400	4.8%	51.7%	37	295	12.6%
Interfund Loan (Health Benefits Fund)	-	-	N/A	N/A	-	-	N/A
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	19	400	4.8%	51.7%	37	295	12.6%
Beginning Fund Balance	<b>39,551</b>	39,656	99.7%	100.8%	39,256	39,256	100.0%
Ending Fund Balance	<b>\$ 39,570</b>	<b>\$ 40,056</b>	<b>98.8%</b>	<b>100.7%</b>	<b>\$ 39,293</b>	<b>\$ 39,551</b>	<b>99.3%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	39,570						
Unassigned Fund Balance	<u>\$ 0</u>						

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	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 Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
<b>260</b>	<b>Street Fund</b>						
Taxes	\$ -	\$ 1,458,500	0.0%	N/a	\$ -	\$ 369,039	0.0%
Intergovernmental	139,625	1,566,375	8.9%	158.2%	88,273	2,519,949	3.5%
Charges for Services - Rates	137,079	1,636,100	8.4%	101.1%	135,602	1,632,177	8.3%
Charges for Services - Misc. Service Fees	171	15,000	1.1%	225.0%	76	1,163	6.5%
System Development Charges	4,373	150,000	2.9%	16.2%	26,913	352,020	7.6%
Assessments	-	6,000	0.0%	N/A	-	7,024	0.0%
Interest on Investments	1,034	11,700	8.8%	51.1%	2,021	9,866	20.5%
Miscellaneous	-	15,000	0.0%	0.0%	0	20,311	0.0%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>282,282</b>	<b>8,666,675</b>	<b>3.3%</b>	<b>111.6%</b>	<b>252,886</b>	<b>4,911,548</b>	<b>5.1%</b>
Public Works - Ground Maintenance	8,436	270,000	3.1%	148.0%	5,698	237,773	2.4%
Public Works - Street Operations	261,727	8,508,910	3.1%	59.8%	437,360	3,654,808	12.0%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	-	81,963	0.0%
Public Works - Transportation SDC's	-	203,377	0.0%	0.0%	53,999	215,711	25.0%
Transfers (To Insurance Fund)	-	-	N/A	N/A	-	32,507	0.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>270,163</b>	<b>9,202,511</b>	<b>2.9%</b>	<b>54.4%</b>	<b>497,058</b>	<b>4,222,762</b>	<b>11.8%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,119	(535,836)	102.3%	-5.0%	(244,172)	688,786	-35.4%
Beginning Fund Balance	<b>2,369,970</b>	1,302,970	181.9%	141.0%	1,681,184	1,681,184	100.0%
Ending Fund Balance	<b>\$ 2,382,089</b>	<b>\$ 767,134</b>	<b>310.5%</b>	<b>165.8%</b>	<b>\$ 1,437,011</b>	<b>\$ 2,369,970</b>	<b>60.6%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	2,382,089						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	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 Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
<b>280</b>	<b>Airport Fund</b>						
Intergovernmental	\$ -	\$ 263,000	0.0%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	15,281	162,000	9.4%	77.4%	19,751	175,070	11.3%
Interest on Investments	135	3,000	4.5%	47.8%	282	2,536	11.1%
Total Revenues and Other Sources	15,416	428,000	3.6%	77.0%	20,032	177,606	11.3%
Materials and Services	4,895	91,626	5.3%	418.7%	1,169	154,611	0.8%
Capital Outlay	20,312	323,000	6.3%	226195.8%	9	133,305	0.0%
Transfers (To Insurance Fund)	-	-	N/A	N/A	-	2,132	0.0%
Contingency	-	2,749	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	25,207	417,375	6.0%	2139.4%	1,178	290,048	0.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(9,792)	10,625	-92.2%	-51.9%	18,854	(112,442)	-16.8%
Beginning Fund Balance	<b>264,126</b>	186,753	141.4%	70.1%	376,568	376,568	100.0%
Ending Fund Balance	<b>\$ 254,334</b>	<b>\$ 197,378</b>	128.9%	64.3%	<b>\$ 395,423</b>	<b>\$ 264,126</b>	149.7%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	254,335						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>410 Capital Improvements Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 21,271	N/A
Charges for Services - Internal	-	-	N/A	0.0%	78,848	946,170	8.3%
Charges for Services - Misc. Service Fees	13,272	170,000	7.8%	101.0%	13,140	174,813	7.5%
System Development Charges	989	70,000	1.4%	13.2%	7,505	80,560	9.3%
Interest on Investments	530	8,700	6.1%	57.4%	923	7,253	12.7%
Total Revenues and Other Sources	<u>14,791</u>	<u>248,700</u>	5.9%	14.7%	<u>100,416</u>	<u>1,230,067</u>	8.2%
Public Works - Capital Outlay	-	895,000	0.0%	N/A	-	-	N/A
Public Works - Facilities (Moved to General Fund in FY 22)	-	-	N/A	N/A	51,321	947,993	5.4%
Finance - SDC (Parks)	-	-	N/A	N/A	-	-	N/A
Finance - Open Space (Parks)	-	-	N/A	N/A	-	-	N/A
Transfers	-	110,000	0.0%	N/A	-	116,533	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>1,005,000</u>	0.0%	0.0%	<u>51,321</u>	<u>1,064,526</u>	4.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	14,791	(756,300)	102.0%	30.1%	49,095	165,541	29.7%
Beginning Fund Balance	<u>1,084,113</u>	<u>901,849</u>	120.2%	118.0%	<u>918,571</u>	<u>918,571</u>	100.0%
Ending Fund Balance	<u>\$ 1,098,904</u>	<u>\$ 145,549</u>	755.0%	113.6%	<u>\$ 967,666</u>	<u>\$ 1,084,113</u>	89.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,098,904</u>						
Unassigned Fund Balance	<u>\$ (0)</u>						

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	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ -	\$ 562,000	0.0%	N/A	\$ -	\$ 455,113	0.0%
Intergovernmental	-	1,889,600	0.0%	N/A	-	800,000	0.0%
Interest on Investments	838	9,700	8.6%	59.0%	1,419	13,173	10.8%
Miscellaneous	-	50,000	0.0%	N/A	-	7,862	0.0%
Total Revenues and Other Sources	838	2,511,300	0.0%	59.0%	1,419	1,276,148	0.1%
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	17,386	2,849,000	0.6%	796.8%	2,182	749,070	0.3%
Transfer Out	-	624,172	0.0%	N/A	-	399,172	0.0%
Total Expenditures and Other Uses	17,386	3,675,172	0.5%	796.4%	2,183	1,148,242	0.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(16,548)	(1,163,872)	1.4%	2167.0%	(764)	127,906	-0.6%
Beginning Fund Balance	1,724,527	1,701,106	101.4%	108.0%	1,596,621	1,596,621	100.0%
Ending Fund Balance	\$ 1,707,979	\$ 537,234	317.9%	107.0%	\$ 1,595,858	\$ 1,724,527	92.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		1,708,410					
Unassigned Fund Balance	\$	(431)					

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	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		
<b>530 Debt Services</b>							
Taxes	\$ -	\$ 213,738	0.0%	N/A	\$ -	\$ 231,425	0.0%
Charges for Services - Internal	105,343	1,154,300	9.1%	109.5%	96,192	1,154,300	8.3%
Interest on Investments	478	2,900	16.5%	49.0%	975	3,974	24.5%
Transfer In ( CIP)	-	110,000	0.0%	N/A	-	110,000	0.0%
Transfer In ( Parks CIP)	-	189,172	0.0%	N/A	-	214,172	0.0%
Total Revenues and Other Sources	<u>105,821</u>	<u>1,670,110</u>	6.3%	108.9%	<u>97,167</u>	<u>1,713,871</u>	5.7%
Debt Service	-	1,765,520	0.0%	N/A	-	1,765,517	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>1,765,520</u>	0.0%	N/A	<u>-</u>	<u>1,765,517</u>	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	105,821	(95,410)	210.9%	108.9%	97,167	(51,646)	-188.1%
Beginning Fund Balance	<u>986,049</u>	<u>1,347,873</u>	73.2%	95.0%	<u>1,037,695</u>	<u>1,037,695</u>	100.0%
Ending Fund Balance	<u>\$ 1,091,870</u>	<u>\$ 1,252,463</u>	87.2%	96.2%	<u>\$ 1,134,862</u>	<u>\$ 986,049</u>	115.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>1,091,870</u>						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual				Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual			
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
<b>670 Water Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 16,766	N/A
Charges for Services - Rates	1,074,413	8,500,000	12.6%	115.5%	930,576	8,844,186	10.5%
Charges for Services - Misc. Service Fees	600	89,000	N/A	9.9%	6,085	77,316	7.9%
System Development Charges	10,634	150,000	7.1%	33.5%	31,762	440,828	7.2%
Interest on Investments	5,595	92,800	6.0%	60.3%	9,285	80,500	11.5%
Miscellaneous	-	25,000	0.0%	0.0%	296	14,294	2.1%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>1,091,243</b>	<b>15,322,700</b>	<b>7.1%</b>	<b>111.6%</b>	<b>978,003</b>	<b>9,473,890</b>	<b>10.3%</b>
Public Works - Conservation	5,995	284,760	2.1%	27.5%	21,823	155,352	14.0%
Public Works - Water Supply	38,576	3,783,385	1.0%	88.5%	43,580	919,276	4.7%
Public Works - Water Supply Debt	-	127,956	0.0%	N/A	-	127,955	0.0%
Public Works - Water Distribution	306,661	5,489,257	5.6%	99.9%	306,828	3,739,404	8.2%
Public Works - Water Distribution Debt	-	267,261	0.0%	N/A	-	266,811	0.0%
Public Works - Water Treatment	143,290	4,118,735	3.5%	143.4%	99,929	1,451,324	6.9%
Public Works - Water Treatment Debt	-	75,195	0.0%	N/A	-	315,666	0.0%
Public Works - Reimbursement SDC's	-	150,000	N/A	N/A	-	92,776	N/A
Public Works - Improvement SDC's	-	945,100	0.0%	N/A	-	-	N/A
Public Works - Debt SDC's	-	33,390	0.0%	N/A	-	180,775	0.0%
Debt Service	-	180,452	0.0%	N/A	-	34,038	N/A
Transfer Out	50,000	50,000	100.0%	100.0%	50,000	84,504	59.2%
Contingency	-	232,840	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>544,523</b>	<b>15,738,331</b>	<b>3.5%</b>	<b>104.3%</b>	<b>522,159</b>	<b>7,367,881</b>	<b>7.1%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	546,720	(415,631)	231.5%	119.9%	455,844	2,106,009	21.6%
Beginning Fund Balance	<b>12,956,474</b>	11,934,033	108.6%	119.4%	10,850,465	10,850,465	100.0%
Ending Fund Balance	<b>\$ 13,503,194</b>	<b>\$ 11,518,402</b>	117.2%	119.4%	<b>\$ 11,306,310</b>	<b>\$ 12,956,474</b>	87.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	7,212,880						
Unassigned Fund Balance	<u>\$ 6,290,314</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>675 Wastewater Fund</b>							
Taxes	\$ 739	\$ -	N/A	N/A	\$ -	\$ 1,003,442	0.0%
Intergovernmental	-	-	N/A	N/A	-	17,088	N/A
Charges for Services - Rates	550,646	6,040,000	9.1%	106.4%	517,502	6,115,064	8.5%
Charges for Services - Misc. Service Fees	3,174	150,000	N/A	N/A	-	9,397	0.0%
System Development Charges	8,480	-	N/A	33.5%	25,327	314,271	8.1%
Interest on Investments	3,822	86,700	4.4%	44.5%	8,595	67,280	12.8%
Miscellaneous	-	-	N/A	N/A	-	58	0.0%
Other Financing Sources	-	4,562,750	0.0%	N/A	-	60,884	0.0%
Total Revenues and Other Sources	<u>566,861</u>	<u>10,839,450</u>	5.2%	102.8%	<u>551,424</u>	<u>7,587,484</u>	7.3%
Public Works - Wastewater Collection	174,416	2,820,592	6.2%	86.6%	201,359	2,846,213	7.1%
Public Works - Wastewater Collection Debt	-	46,857	0.0%	N/A	-	150,466	0.0%
Public Works - Wastewater Treatment	184,527	7,241,165	2.5%	95.6%	193,095	2,908,655	6.6%
Public Works - Wastewater Treatment Debt	-	129,337	0.0%	N/A	-	3,185,822	0.0%
Public Works - Improvements SDC's	-	2,085,750	0.0%	N/A	-	131,036	0.0%
Transfers	-	-	N/A	N/A	-	44,119	N/A
Contingency	-	183,114	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>358,942</u>	<u>12,506,815</u>	2.9%	91.0%	<u>394,454</u>	<u>9,266,311</u>	4.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	207,919	(1,667,365)	112.5%	132.5%	156,970	(1,678,827)	-9.3%
Beginning Fund Balance	<u>8,406,997</u>	<u>7,599,786</u>	110.6%	83.4%	<u>10,085,824</u>	<u>10,085,824</u>	100.0%
Ending Fund Balance	<u>\$ 8,614,916</u>	<u>\$ 5,932,421</u>	145.2%	84.1%	<u>\$ 10,242,794</u>	<u>\$ 8,406,997</u>	121.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>2,118,751</u>						
Unassigned Fund Balance	<u>\$ 6,496,165</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>680 Stormwater Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 5,049	N/A
Charges for Services - Rates	63,796	740,000	8.6%	104.9%	60,817	728,665	8.3%
System Development Charges	878	30,000	2.9%	27.8%	3,163	27,823	11.4%
Interest on Investments	826	15,300	5.4%	50.3%	1,641	12,831	12.8%
Total Revenues and Other Sources	65,500	785,300	8.3%	99.8%	65,621	774,368	8.5%
Public Works - Storm Water Operations	55,645	1,305,116	4.3%	90.8%	61,267	735,594	8.3%
Public Works - Storm Water Operations Debt	-	11,750	0.0%	N/A	-	11,750	0.0%
Public Works - Storm Water SDC's	-	332,712	0.0%	N/A	-	33,734	0.0%
Transfer Out	-	-	N/A	N/A	-	13,391	N/A
Contingency	-	37,030	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	55,645	1,686,608	3.3%	90.8%	61,267	794,469	7.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,855	(901,308)	101.1%	226.4%	4,353	(20,101)	-21.7%
Beginning Fund Balance	1,775,063	1,757,414	101.0%	98.9%	1,795,164	1,795,164	100.0%
Ending Fund Balance	\$ 1,784,918	\$ 856,106	208.5%	99.2%	\$ 1,799,517	\$ 1,775,063	101.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	(64,342)						
Unassigned Fund Balance	\$ 1,849,260						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	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 Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year						
<b>690 Electric Fund</b>							
Intergovernmental	\$ -	\$ 210,000	0.0%	N/A	\$ -	\$ 426,580	0.0%
Charges for Services - Rates	1,580,408	17,609,673	9.0%	124.8%	1,266,192	16,288,105	7.8%
Charges for Services - Misc. Service Fees	12,457	268,000	4.6%	32.2%	38,716	425,628	9.1%
Interest on Investments	1,448	25,000	5.8%	69.9%	2,072	21,087	9.8%
Miscellaneous	3,873	292,000	1.3%	71.0%	5,456	78,947	6.9%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
<b>Total Revenues and Other Sources</b>	<b>1,598,186</b>	<b>21,404,673</b>	<b>7.5%</b>	<b>121.8%</b>	<b>1,312,435</b>	<b>17,240,347</b>	<b>7.6%</b>
Administration - Conservation	52,558	1,319,663	4.0%	93.0%	56,541	750,146	7.5%
Electric - Supply	596,259	7,590,000	7.9%	1437.7%	41,472	7,501,872	0.6%
Electric - Distribution	632,345	8,994,291	7.0%	109.9%	575,350	7,141,410	8.1%
Electric - Transmission	64,251	1,100,000	5.8%	N/A	-	901,139	0.0%
Debt Service	-	243,663	0.0%	N/A	-	22,131	0.0%
Transfer	-	-	N/A	N/A	-	40,923	N/A
Contingency	-	577,428	0.0%	N/A	-	-	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,345,413</b>	<b>19,825,045</b>	<b>6.8%</b>	<b>199.8%</b>	<b>673,363</b>	<b>16,357,621</b>	<b>4.1%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	252,773	1,579,628	16.0%	39.6%	639,072	882,726	72.4%
Beginning Fund Balance	<b>3,403,791</b>	<b>3,383,408</b>	100.6%	135.0%	<b>2,521,065</b>	<b>2,521,065</b>	100.0%
Ending Fund Balance	<b>\$ 3,656,564</b>	<b>\$ 24,210,653</b>	15.1%	115.7%	<b>\$ 3,160,137</b>	<b>\$ 3,403,791</b>	92.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<b>\$ 3,656,564</b>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						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		
<b>695 Telecommunications Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 24,139	N/A
Charges for Services - Rates	224,048	2,725,567	8.2%	105.0%	213,460	2,647,692	8.1%
Charges for Services - Misc. Service Fees	-	5,100	N/A	0.0%	425	3,825	11.1%
Interest on Investments	895	12,330	7.3%	72.8%	1,229	11,155	11.0%
Total Revenues and Other Sources	<u>224,943</u>	<u>2,742,997</u>	8.2%	104.6%	<u>215,113</u>	<u>2,686,811</u>	8.0%
Personnel Services	57,976	912,269	6.4%	99.1%	58,517	688,133	8.5%
Materials & Services	65,476	1,146,108	5.7%	86.1%	76,063	913,647	8.3%
Capital Outlay	-	62,500	0.0%	N/A	-	64,612	0.0%
Debt - Transfer to Debt Service Fund	43,235	518,816	8.3%	126.8%	34,083	409,000	8.3%
Transfer	-	-	N/A	N/A	-	10,181	N/A
Contingency	-	74,396	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>166,687</u>	<u>2,714,089</u>	6.1%	98.8%	<u>168,663</u>	<u>2,085,573</u>	8.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	58,256	28,908	201.5%	125.4%	46,451	601,238	7.7%
Beginning Fund Balance	<u>2,141,762</u>	<u>1,891,624</u>	113.2%	139.0%	<u>1,540,524</u>	<u>1,540,524</u>	100.0%
Ending Fund Balance	<u>\$ 2,200,018</u>	<u>\$ 1,920,532</u>	114.6%	138.6%	<u>\$ 1,586,975</u>	<u>\$ 2,141,762</u>	74.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds		991,654					
Unassigned Fund Balance		<u>\$ 1,208,364</u>					

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 107,587	0.0%
Charges for Services - Internal	157,564	1,902,822	8.3%	281.3%	56,023	598,222	9.4%
Interest on Investments	193	950	20.3%	41.4%	466	913	51.1%
Miscellaneous	3,931	40,000	9.8%	12737.8%	31	31,636	0.1%
Transfer In	-	-	N/A	N/A	-	500,000	0.0%
Total Revenues and Other Sources	<u>161,688</u>	<u>1,943,772</u>	8.3%	286.1%	<u>56,520</u>	<u>1,238,358</u>	4.6%
Materials and Services	841,810	1,477,310	57.0%	107.0%	786,944	1,348,358	58.4%
Contingency	-	44,319	N/A	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>841,810</u>	<u>1,521,629</u>	55.3%	107.0%	<u>786,944</u>	<u>1,348,358</u>	58.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(680,122)	422,143	-261.1%	93.1%	(730,425)	(110,000)	664.0%
Beginning Fund Balance	<u>175,478</u>	173,544	101.1%	61.5%	<u>285,478</u>	<u>285,478</u>	100.0%
Ending Fund Balance	<u>\$ (504,644)</u>	<u>\$ 595,687</u>	-84.7%	113.4%	<u>\$ (444,947)</u>	<u>\$ 175,478</u>	-253.6%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	-						
Unassigned Fund Balance	<u>\$ (504,644)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						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		
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 483,502	\$ 5,689,944	8.5%	105.5%	\$ 458,146	\$ 5,615,526	8.2%
Interest on Investments	711	10,100	7.0%	62.1%	1,144	8,960	12.8%
Total Revenues and Other Sources	<u>484,212</u>	<u>5,700,044</u>	8.5%	105.4%	<u>459,290</u>	<u>5,624,486</u>	8.2%
Materials and Services	438,268	5,679,595	7.7%	102.7%	426,840	5,273,304	8.1%
Transfer Out	-	-	N/A	N/A	100,000	100,000	N/A
Contingency	-	170,388	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>438,268</u>	<u>5,849,983</u>	7.5%	83.2%	<u>526,840</u>	<u>5,373,304</u>	9.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	45,945	(149,939)	-30.6%	-68.0%	(67,550)	251,182	-26.9%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	101.7%	120.7%	<u>1,212,173</u>	<u>1,212,173</u>	100.0%
Ending Fund Balance	<u>\$ 1,509,300</u>	<u>\$ 1,288,729</u>	117.1%	131.9%	<u>\$ 1,144,623</u>	<u>\$ 1,463,355</u>	78.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	1,509,300						
Unassigned Fund Balance	<u>\$ (0)</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual				Fiscal Year 2021		Actual Percent Collected / Expended
	Fiscal Year 2022	Fiscal Year 2022	Percent	Actual to Actual	Fiscal Year 2021	End-of-Year	
	1st Year Actuals	1st Year of Biennial Budget	Collected / Expended	Year-over-Year Change	Year-To-Date Actuals	Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>730</b>	<b>Equipment Fund</b>						
Intergovernmental	\$ -	\$ -	N/A	N/A	\$ -	\$ 14,995	N/A
Charges for Services - Internal	345,330	4,143,957	8.3%	177.3%	194,764	2,337,171	8.3%
Charges for Services - Misc. Service Fees	27,638	220,000	12.6%	191.5%	14,434	200,333	7.2%
Interest on Investments	1,884	3,000	62.8%	50.7%	3,720	26,303	14.1%
Miscellaneous	-	52,000	0.0%	N/A	-	205,113	0.0%
Total Revenues and Other Sources	<u>374,851</u>	<u>4,418,957</u>	8.5%	176.1%	<u>212,917</u>	<u>2,783,915</u>	7.6%
Public Works - Maintenance	131,385	2,152,776	6.1%	114.2%	115,033	1,722,989	6.7%
Public Works - Purchasing and Acquisition	-	1,604,400	0.0%	0.0%	436,198	1,050,630	41.5%
Transfer Out	-	-	-	-	-	8,120	-
Contingency	-	64,583	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>131,385</u>	<u>3,821,759</u>	3.4%	23.8%	<u>551,231</u>	<u>2,781,739</u>	19.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	243,466	597,198	40.8%	-72.0%	(338,314)	2,176	-15547.5%
Beginning Fund Balance	<u>3,853,771</u>	<u>3,615,145</u>	106.6%	100.1%	<u>3,851,595</u>	<u>3,851,595</u>	100.0%
Ending Fund Balance	<u>\$ 4,097,237</u>	<u>\$ 4,212,343</u>	97.3%	116.6%	<u>\$ 3,513,281</u>	<u>\$ 3,853,771</u>	91.2%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	<u>4,097,237</u>						
Unassigned Fund Balance	<u>\$ 0</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 8,333	\$ 100,000	8.3%	63.8%	\$ 13,058	\$ 156,700	8.3%
Interest on Investments	195	4,000	4.9%	71.5%	273	2,743	9.9%
Miscellaneous	-	10,000	0.0%	0.0%	5,226	18,184	28.7%
Total Revenues and Other Sources	<u>8,528</u>	<u>114,000</u>	7.5%	46.0%	<u>18,557</u>	<u>177,627</u>	10.4%
Materials and Services	-	-	N/A	N/A	475	1,653	N/A
Capital Outlay	-	50,000	0.0%	N/A	-	62,996	0.0%
Contingency	-	60	0.0%	N/A	-	-	-
Total Expenditures and Other Uses	<u>-</u>	<u>50,060</u>	0.0%	N/A	<u>475</u>	<u>64,649</u>	0.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	8,528	63,940	13.3%	47.2%	18,082	112,978	16.0%
Beginning Fund Balance	<u>401,324</u>	<u>399,467</u>	100.5%	139.2%	<u>288,346</u>	<u>288,346</u>	100.0%
Ending Fund Balance	<u>\$ 409,852</u>	<u>\$ 463,407</u>	88.4%	133.8%	<u>\$ 306,428</u>	<u>\$ 401,324</u>	76.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	409,852						
Unassigned Fund Balance	<u>\$ -</u>						

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of July 31, 2021

	Budget to Actual						Actual Percent Collected / Expended
	Fiscal Year 2022 1st Year Actuals	Fiscal Year 2022 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change	Fiscal Year 2021 Year-To-Date Actuals	Fiscal Year 2021 End-of-Year Actuals	
	Current Fiscal Year				Prior Fiscal Year		
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 118	\$ 19,000	0.6%	13.3%	\$ 887	\$ 12,174	7.3%
Interest on Investments	445	8,200	5.4%	49.5%	900	6,847	13.1%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>1,063</u>	<u>27,700</u>	3.8%	46.5%	<u>2,287</u>	<u>19,521</u>	11.7%
Transfers	445	65,000	0.7%	0.9%	50,900	56,847	89.5%
Total Expenditures and Other Uses	<u>445</u>	<u>65,000</u>	0.7%	0.9%	<u>50,900</u>	<u>56,847</u>	89.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	618	(37,300)	101.7%	-1.3%	(48,614)	(37,326)	130.2%
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>\$ 918,117</u>	<u>\$ 872,127</u>	105.3%	101.3%	<u>\$ 906,212</u>	<u>\$ 917,499</u>	98.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds	918,117						
Unassigned Fund Balance	<u>\$ (0)</u>						