

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
110							
	General Fund						
Taxes	\$ 21,762,396	\$ 22,263,578	97.7%	102.2%	\$ 21,289,196	\$ 22,922,147	92.9%
Licenses and Permits	1,489,237	1,490,500	99.9%	64.4%	2,312,933	2,411,618	95.9%
Intergovernmental	3,350,350	4,518,374	74.1%	223.3%	1,500,220	4,277,573	35.1%
Charges for Services	8,528,165	8,608,549	99.1%	88.6%	9,628,672	10,264,702	93.8%
Fines	156,064	544,500	28.7%	63.0%	247,734	273,630	90.5%
Interest on Investments	62,735	38,000	165.1%	103.1%	60,825	65,701	92.6%
Miscellaneous	69,751	58,802	118.6%	102.6%	67,996	71,082	95.7%
Transfer In (Water Fund)	50,000	50,000	100.0%	100.0%	50,000	50,000	100.0%
Transfer In (Cemetery)	4,200	65,000	6.5%	7.4%	56,406	56,847	99.2%
Transfer In (Health Benefits)	-	-	N/A	0.0%	100,000	100,000	100.0%
Total Revenues and Other Sources	<u>35,472,898</u>	<u>37,637,303</u>	<u>94.2%</u>	<u>100.5%</u>	<u>35,313,981</u>	<u>40,493,300</u>	<u>87.2%</u>
Administration Department	2,281,921	2,950,042	77.4%	96.2%	2,371,212	2,587,521	91.6%
Administration - Municipal Court	395,662	592,642	66.8%	65.8%	601,426	661,305	90.9%
Information Technology Department	1,015,237	1,479,911	68.6%	96.1%	1,056,944	1,219,507	86.7%
Finance Department	2,290,492	2,877,995	79.6%	98.3%	2,330,312	2,523,104	92.4%
City Recorder	182,037	173,192	105.1%	106.6%	170,765	197,856	86.3%
Police Department	6,576,117	7,999,399	82.2%	94.5%	6,958,646	7,576,476	91.8%
Fire and Rescue Department	8,394,534	10,988,773	76.4%	100.6%	8,347,253	9,314,643	89.6%
Public Works Department	2,586,447	3,483,523	74.2%	117.2%	2,206,967	2,416,693	91.3%
Community Development	1,839,626	2,185,963	84.2%	84.6%	2,175,054	2,393,748	90.9%
Transfer Out (Parks)	5,090,184	5,552,939	91.7%	103.0%	4,942,575	5,391,900	91.7%
Transfer Out (Housing Fund)	-	200,000	0.0%	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	-	919,253	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>30,652,757</u>	<u>39,404,132</u>	<u>77.8%</u>	<u>97.5%</u>	<u>31,429,021</u>	<u>34,550,621</u>	<u>91.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	4,820,141	(1,766,829)	372.8%	124.1%	3,884,960	5,942,679	65.4%
Beginning Fund Balance	<u>12,569,191</u>	<u>10,202,912</u>	<u>123.2%</u>	<u>189.7%</u>	<u>6,626,512</u>	<u>6,626,512</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 17,389,332</u>	<u>\$ 8,436,083</u>	<u>206.1%</u>	<u>165.4%</u>	<u>\$ 10,511,472</u>	<u>\$ 12,569,191</u>	<u>83.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,104,059					
Unassigned Fund Balance	<u>\$ 16,285,273</u>						

City of Ashland
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as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
211 Parks and Recreation General Fund							
Intergovernmental	\$ 81,449	\$ 142,717	57.1%	109.8%	\$ 74,165	\$ 74,165	100.0%
Charges for Services	823,502	854,723	96.3%	136.9%	601,615	707,148	85.1%
Interest on Investments	9,008	15,000	60.1%	97.1%	9,275	10,219	90.8%
Miscellaneous	26,137	25,000	104.5%	82.0%	31,871	32,124	99.2%
Transfer In (City General Fund)	5,090,184	5,552,939	91.7%	103.0%	4,942,575	5,391,900	91.7%
Transfer In (Parks CIP Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Revenues and Other Sources	<u>6,465,280</u>	<u>7,025,379</u>	<u>92.0%</u>	<u>110.6%</u>	<u>5,844,500</u>	<u>6,400,556</u>	<u>91.3%</u>
Parks Division	4,007,294	4,574,889	87.6%	125.9%	3,182,513	3,543,589	89.8%
Recreation Division	941,483	1,260,588	74.7%	138.2%	681,114	771,358	88.3%
Golf Division	570,130	610,402	93.4%	121.6%	468,675	548,677	85.4%
Senior Services Division	335,137	413,847	81.0%	111.0%	301,841	326,700	92.4%
Parks Forestry Division	437,695	669,963	65.3%	107.4%	407,634	451,034	90.4%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	40,222	40,222	100.0%
Contingency	-	224,309	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>6,291,740</u>	<u>7,753,998</u>	<u>81.1%</u>	<u>123.8%</u>	<u>5,081,999</u>	<u>5,681,581</u>	<u>89.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	173,539	(728,619)	123.8%	22.8%	762,501	718,975	106.1%
Beginning Fund Balance	<u>1,793,398</u>	<u>1,483,225</u>	<u>120.9%</u>	<u>166.9%</u>	<u>1,074,423</u>	<u>1,074,423</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,966,938</u>	<u>\$ 754,606</u>	<u>260.7%</u>	<u>107.1%</u>	<u>\$ 1,836,923</u>	<u>\$ 1,793,398</u>	<u>102.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds							
Unassigned Fund Balance	<u>\$ 1,966,938</u>						

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	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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
240 Housing Fund							
Taxes	\$ 126,119	\$ 100,000	126.1%	117.1%	\$ 107,728	\$ 107,728	100.0%
Interest on Investments	758	1,000	75.8%	82.3%	921	985	93.5%
Intergovernmental	142,680	300,000	47.6%	N/A	-	-	N/A
Transfer In (General Fund)	-	200,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>269,557</u>	<u>601,000</u>	<u>44.9%</u>	<u>248.1%</u>	<u>108,649</u>	<u>108,713</u>	<u>99.9%</u>
Materials and Services	168,967	449,079	37.6%	202.4%	83,501	89,539	93.3%
Capital Outlay	93,427	100,000	93.4%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>262,394</u>	<u>549,079</u>	<u>47.8%</u>	<u>202.4%</u>	<u>83,501</u>	<u>89,539</u>	<u>93.3%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,163	51,921	13.8%	28.5%	25,148	19,174	131.2%
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>\$ 135,417</u>	<u>\$ 100,000</u>	<u>135.4%</u>	<u>100.9%</u>	<u>\$ 134,228</u>	<u>\$ 128,254</u>	<u>104.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	135,417						
Unassigned Fund Balance	<u>\$ -</u>						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
250 Community Development Block Fund							
Intergovernmental	\$ 439,679	\$ 344,489	127.6%	246.4%	\$ 178,411	\$ 209,365	85.2%
Total Revenues and Other Sources	439,679	344,489	127.6%	246.4%	178,411	209,365	85.2%
Personnel Services	47,801	29,247	163.4%	80.4%	59,444	64,231	92.5%
Materials and Services	401,555	351,862	114.1%	295.6%	135,827	145,134	93.6%
Total Expenditures and Other Uses	449,356	381,109	117.9%	230.1%	195,271	209,365	93.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(9,677)	(36,620)	73.6%	57.4%	(16,861)	-	N/A
Beginning Fund Balance	36,617	36,620	100.0%	100.0%	36,617	36,617	100.0%
Ending Fund Balance	\$ 26,940	\$ -	0.0%	136.4%	\$ 19,756	\$ 36,617	54.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	26,940						
Unassigned Fund Balance	\$ -						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
255 Reserve Fund							
Interest on Investments	\$ 181	\$ 400	45.2%	65.7%	\$ 276	\$ 295	93.4%
Total Revenues and Other Sources	181	400	45.2%	65.7%	276	295	93.4%
Total Expenditures and Other Uses	-	-	N/A	N/A	-	-	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	181	400	45.2%	65.7%	276	295	93.4%
Beginning Fund Balance	39,551	39,656	99.7%	100.8%	39,256	39,256	100.0%
Ending Fund Balance	\$ 39,732	\$ 40,056	99.2%	100.5%	\$ 39,532	\$ 39,551	100.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	39,732						
Unassigned Fund Balance	\$ (0)						

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	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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
260							
Street Fund							
Taxes	\$ 1,450,356	\$ 1,458,500	99.4%	401.3%	\$ 361,374	\$ 1,874,233	19.3%
Intergovernmental	1,953,746	1,966,375	99.4%	82.5%	2,366,928	2,519,949	93.9%
Charges for Services - Rates	1,536,435	1,636,100	93.9%	102.7%	1,495,940	1,632,177	91.7%
Charges for Services - Misc. Service Fees	1,349	15,000	9.0%	125.0%	1,079	1,163	92.8%
System Development Charges	238,030	150,000	158.7%	71.5%	333,038	352,020	94.6%
Assessments	2,171	6,000	36.2%	30.9%	7,024	7,024	100.0%
Interest on Investments	17,575	11,700	150.2%	197.9%	8,879	9,866	90.0%
Miscellaneous	17,808	15,000	118.7%	87.7%	20,311	20,311	100.0%
Other Financing Sources	-	3,808,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	5,217,471	9,066,675	57.5%	113.6%	4,594,573	6,416,742	71.6%
Public Works - Ground Maintenance	139,356	270,000	51.6%	75.0%	185,855	237,773	78.2%
Public Works - Street Operations	3,754,307	8,908,910	42.1%	109.2%	3,437,258	3,657,751	94.0%
Public Works - Street Operations Debt	-	81,963	0.0%	N/A	81,963	81,963	100.0%
Public Works - Transportation SDC's	2,364	203,377	1.2%	1.1%	215,495	215,495	100.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	32,507	32,507	100.0%
Contingency	-	138,261	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	3,896,027	9,602,511	40.6%	98.6%	3,953,078	4,225,489	93.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,321,444	(535,836)	346.6%	206.0%	641,495	2,191,253	29.3%
Beginning Fund Balance	3,872,437	1,302,970	297.2%	230.3%	1,681,184	1,681,184	100.0%
Ending Fund Balance	\$ 5,193,881	\$ 767,134	677.0%	223.6%	\$ 2,322,678	\$ 3,872,437	60.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	5,193,881						
Unassigned Fund Balance	\$ 0						

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
280							
 Airport Fund							
Intergovernmental	\$ 259,522	\$ 263,000	98.7%	N/A	\$ -	\$ -	N/A
Charges for Services - Rates	144,672	162,000	89.3%	88.8%	162,954	175,070	93.1%
Interest on Investments	1,075	3,000	35.8%	45.0%	2,391	2,536	94.3%
Total Revenues and Other Sources	<u>405,269</u>	<u>428,000</u>	<u>94.7%</u>	<u>245.1%</u>	<u>165,345</u>	<u>177,606</u>	<u>93.1%</u>
Materials and Services	84,246	91,626	91.9%	59.0%	142,826	154,611	92.4%
Capital Outlay	319,700	323,000	99.0%	357.6%	89,391	133,305	67.1%
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>403,946</u>	<u>417,375</u>	<u>96.8%</u>	<u>172.4%</u>	<u>234,349</u>	<u>290,048</u>	<u>80.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,323	10,625	12.5%	-1.9%	(69,004)	(112,442)	61.4%
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>\$ 265,449</u>	<u>\$ 197,378</u>	<u>134.5%</u>	<u>86.3%</u>	<u>\$ 307,565</u>	<u>\$ 264,126</u>	<u>116.4%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	265,449						
Unassigned Fund Balance	<u>\$ 0</u>						

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	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%	867,323	946,170	91.7%
Charges for Services - Misc. Service Fees	174,728	170,000	102.8%	108.2%	161,541	176,368	91.6%
System Development Charges - Parks	58,295	70,000	83.3%	76.3%	76,431	80,560	94.9%
Interest on Investments	4,806	8,700	55.2%	71.3%	6,741	7,253	92.9%
Total Revenues and Other Sources	<u>238,853</u>	<u>248,700</u>	<u>96.0%</u>	<u>21.1%</u>	<u>1,133,306</u>	<u>1,231,622</u>	<u>92.0%</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%	886,561	962,751	92.1%
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>11.0%</u>	<u>1,003,094</u>	<u>1,079,284</u>	<u>92.9%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	128,853	(756,300)	117.0%	99.0%	130,212	152,338	85.5%
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>\$ 1,199,762</u>	<u>\$ 145,549</u>	<u>824.3%</u>	<u>114.4%</u>	<u>\$ 1,048,783</u>	<u>\$ 1,070,909</u>	<u>97.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		1,199,762					
Unassigned Fund Balance		<u>(0)</u>					

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			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
411 Parks Capital Improvement Fund							
Taxes	\$ 482,273	\$ 562,000	85.8%	108.5%	\$ 444,467	\$ 621,894	71.5%
Intergovernmental	555,714	1,891,100	29.4%	69.5%	800,000	800,000	100.0%
Interest on Investments	7,146	9,700	73.7%	57.4%	12,442	13,173	94.5%
Miscellaneous	-	50,000	0.0%	0.0%	7,862	7,862	100.0%
Total Revenues and Other Sources	<u>1,045,132</u>	<u>2,512,800</u>	<u>41.6%</u>	<u>82.6%</u>	<u>1,264,771</u>	<u>1,442,929</u>	<u>87.7%</u>
Materials and Services	-	202,000	0.0%	0.0%	-	-	N/A
Capital Outlay	786,217	2,850,500	27.6%	113.5%	692,926	749,070	92.5%
Transfer Out (Debt Service Fund)	189,172	189,172	100.0%	88.3%	214,172	214,172	100.0%
Transfer Out (Parks General Fund)	435,000	435,000	100.0%	235.1%	185,000	185,000	100.0%
Total Expenditures and Other Uses	<u>1,410,389</u>	<u>3,676,672</u>	<u>38.4%</u>	<u>129.1%</u>	<u>1,092,099</u>	<u>1,148,242</u>	<u>95.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(365,257)	(1,163,872)	31.4%	-211.5%	172,672	294,687	58.6%
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>\$ 1,526,051</u>	<u>\$ 537,234</u>	<u>284.1%</u>	<u>86.3%</u>	<u>\$ 1,769,294</u>	<u>\$ 1,891,308</u>	<u>93.5%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>1,526,051</u>						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year			Prior Fiscal Year			
530 Debt Services							
Taxes	\$ 217,449	\$ 213,738	101.7%	95.9%	\$ 226,678	\$ 233,348	97.1%
Charges for Services - Internal	1,158,773	1,154,300	100.4%	109.5%	1,058,108	1,154,300	91.7%
Interest on Investments	2,676	2,900	92.3%	75.4%	3,550	3,974	89.3%
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	1,678,070	1,670,110	100.5%	104.1%	1,612,508	1,715,794	94.0%
Debt Service	1,543,136	1,765,520	87.4%	99.9%	1,545,162	1,765,517	87.5%
Total Expenditures and Other Uses	1,543,136	1,765,520	87.4%	99.9%	1,545,162	1,765,517	87.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	134,934	(95,410)	241.4%	200.4%	67,346	(49,723)	-135.4%
Beginning Fund Balance	987,972	1,347,873	73.3%	95.2%	1,037,695	1,037,695	100.0%
Ending Fund Balance	\$ 1,122,906	\$ 1,252,463	89.7%	101.6%	\$ 1,105,041	\$ 987,972	111.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,122,906						
Unassigned Fund Balance	\$ -						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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			
670 Water Fund							
Intergovernmental	\$ -	\$ 3,000,000	0.0%	0.0%	\$ 16,766	\$ 16,766	100.0%
Charges for Services - Rates	7,686,662	8,500,000	90.4%	96.1%	7,998,573	8,844,186	90.4%
Charges for Services - Misc. Service Fees	61,254	89,000	68.8%	107.3%	57,090	77,316	73.8%
System Development Charges	242,151	150,000	161.4%	74.3%	325,891	440,828	73.9%
Interest on Investments	56,439	92,800	60.8%	75.2%	75,093	80,500	93.3%
Miscellaneous	3,577	25,000	14.3%	25.0%	14,296	14,294	100.0%
Other Financing Sources	-	6,465,900	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>8,050,082</u>	<u>18,322,700</u>	<u>43.9%</u>	<u>94.8%</u>	<u>8,487,707</u>	<u>9,473,890</u>	<u>89.6%</u>
Public Works - Conservation	113,599	284,760	39.9%	84.4%	134,526	155,352	86.6%
Public Works - Water Supply	1,042,533	3,783,385	27.6%	118.0%	883,483	1,127,593	78.4%
Public Works - Water Supply Debt	127,775	127,956	99.9%	99.9%	127,955	127,955	100.0%
Public Works - Water Distribution	3,360,064	8,489,257	39.6%	98.8%	3,402,278	3,739,011	91.0%
Public Works - Water Distribution Debt	267,260	267,261	100.0%	100.2%	266,811	266,811	100.0%
Public Works - Water Treatment	1,271,167	4,118,735	30.9%	98.0%	1,296,796	1,454,026	89.2%
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	-	92,776	0.0%
Public Works - Improvement SDC's	180,458	945,100	19.1%	97.1%	185,770	-	N/A
Public Works - Debt SDC's	33,390	33,390	100.0%	98.1%	34,038	180,775	18.8%
Debt Service	-	180,452	0.0%	N/A	-	34,038	0.0%
Transfer Out (General Fund to AFR)	50,000	50,000	100.0%	59.2%	84,504	50,000	169.0%
Transfer Out (Insurance Fund)	-	-	N/A	N/A	-	34,504	0.0%
Contingency	-	232,840	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>6,518,908</u>	<u>18,738,331</u>	<u>34.8%</u>	<u>96.8%</u>	<u>6,731,827</u>	<u>7,578,507</u>	<u>88.8%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,531,175	(415,631)	468.4%	87.2%	1,755,880	1,895,383	92.6%
Beginning Fund Balance	<u>12,745,848</u>	<u>11,934,033</u>	<u>106.8%</u>	<u>117.5%</u>	<u>10,850,465</u>	<u>10,850,465</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 14,277,023</u>	<u>\$ 11,518,402</u>	<u>123.9%</u>	<u>113.3%</u>	<u>\$ 12,606,346</u>	<u>\$ 12,745,848</u>	<u>98.9%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		<u>7,212,880</u>					
Unassigned Fund Balance		<u>\$ 7,064,143</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
675 Wastewater Fund							
Taxes	\$ 38	\$ -	N/A	0.0%	\$ 979,447	\$ 2,193	44669.3%
Intergovernmental	-	-	N/A	0.0%	17,088	17,088	100.0%
Charges for Services - Rates	5,762,115	6,040,000	95.4%	103.3%	5,577,524	6,115,064	91.2%
Charges for Services - Misc. Service Fees	(3,174)	150,000	-2.1%	-33.8%	9,397	12,571	74.7%
System Development Charges	135,489	-	N/A	46.6%	290,783	314,271	92.5%
Interest on Investments	33,357	86,700	38.5%	52.6%	63,468	67,280	94.3%
Miscellaneous	-	-	N/A	0.0%	58	58	100.0%
Other Financing Sources	392,037	5,562,750	7.0%	643.9%	60,884	278,649	21.8%
Total Revenues and Other Sources	<u>6,319,862</u>	<u>11,839,450</u>	<u>53.4%</u>	<u>90.3%</u>	<u>6,998,650</u>	<u>6,807,175</u>	<u>102.8%</u>
Public Works - Wastewater Collection	2,077,287	2,820,592	73.6%	84.0%	2,472,869	2,846,572	86.9%
Public Works - Wastewater Collection Debt	46,056	46,857	98.3%	30.6%	150,466	150,466	100.0%
Public Works - Wastewater Treatment	3,082,179	8,241,165	37.4%	123.8%	2,489,548	2,965,296	84.0%
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	145,662	2,085,750	7.0%	148.0%	98,395	131,036	75.1%
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	<u>5,479,981</u>	<u>13,506,815</u>	<u>40.6%</u>	<u>64.9%</u>	<u>8,441,218</u>	<u>9,323,311</u>	<u>90.5%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	839,881	(1,667,365)	150.4%	-58.2%	(1,442,569)	(2,516,136)	57.3%
Beginning Fund Balance	<u>7,569,688</u>	<u>7,599,786</u>	<u>99.6%</u>	<u>75.1%</u>	<u>10,085,824</u>	<u>10,085,824</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 8,409,569</u>	<u>\$ 5,932,421</u>	<u>141.8%</u>	<u>97.3%</u>	<u>\$ 8,643,255</u>	<u>\$ 7,569,688</u>	<u>114.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	<u>2,118,751</u>						
Unassigned Fund Balance	<u>\$ 6,290,818</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
680 Stormwater Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 5,049	\$ 5,049	100.0%
Charges for Services - Rates	727,148	740,000	98.3%	108.9%	667,681	728,665	91.6%
System Development Charges	23,789	30,000	79.3%	94.6%	25,159	27,823	90.4%
Interest on Investments	7,725	15,300	50.5%	64.3%	12,017	12,831	93.7%
Total Revenues and Other Sources	<u>758,663</u>	<u>785,300</u>	<u>96.6%</u>	<u>106.9%</u>	<u>709,905</u>	<u>774,368</u>	<u>91.7%</u>
Public Works - Storm Water Operations	672,871	1,305,116	51.6%	99.5%	676,108	733,042	92.2%
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%	41.9%	28,956	33,734	85.8%
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>696,541</u>	<u>1,686,608</u>	<u>41.3%</u>	<u>95.4%</u>	<u>730,205</u>	<u>791,917</u>	<u>92.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	62,122	(901,308)	106.9%	-306.0%	(20,300)	(17,549)	115.7%
Beginning Fund Balance	<u>1,777,615</u>	<u>1,757,414</u>	<u>101.1%</u>	<u>99.0%</u>	<u>1,795,164</u>	<u>1,795,164</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,839,737</u>	<u>\$ 856,106</u>	<u>214.9%</u>	<u>103.7%</u>	<u>\$ 1,774,864</u>	<u>\$ 1,777,615</u>	<u>99.8%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		(64,342)					
Unassigned Fund Balance	<u>\$ 1,904,079</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
			Current Fiscal Year				
690 Electric Fund							
Intergovernmental	\$ 50,308	\$ 210,000	24.0%	11.8%	\$ 426,580	\$ 446,543	95.5%
Charges for Services - Rates	16,109,765	17,609,673	91.5%	106.7%	15,103,973	16,290,143	92.7%
Charges for Services - Misc. Service Fees	309,355	268,000	115.4%	78.1%	396,035	425,628	93.0%
Interest on Investments	15,494	25,000	62.0%	78.9%	19,638	21,087	93.1%
Miscellaneous	59,979	292,000	20.5%	79.0%	75,925	78,947	96.2%
Other Financing Sources	-	3,000,000	0.0%	N/A	-	-	N/A
Total Revenues and Other Sources	<u>16,544,900</u>	<u>21,404,673</u>	<u>77.3%</u>	<u>103.3%</u>	<u>16,022,151</u>	<u>17,262,347</u>	<u>92.8%</u>
Administration - Conservation	691,415	1,319,663	52.4%	98.9%	699,137	756,957	92.4%
Electric - Supply	6,356,989	7,590,000	83.8%	91.9%	6,919,106	7,501,872	92.2%
Electric - Distribution	6,999,751	8,994,291	77.8%	107.0%	6,539,011	7,142,254	91.6%
Electric - Transmission	907,184	1,100,000	82.5%	106.7%	850,038	901,139	94.3%
Debt Service	21,850	243,663	9.0%	99.4%	21,986	22,121	99.4%
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>14,977,189</u>	<u>19,825,045</u>	<u>75.5%</u>	<u>99.4%</u>	<u>15,070,201</u>	<u>16,365,266</u>	<u>92.1%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,567,711	1,579,628	99.2%	164.7%	951,950	897,081	106.1%
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>\$ 4,985,857</u>	<u>\$ 4,963,036</u>	<u>100.5%</u>	<u>143.6%</u>	<u>\$ 3,473,015</u>	<u>\$ 3,418,146</u>	<u>101.6%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	-	-					
Unassigned Fund Balance	<u>\$ 4,985,857</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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	to-Date Actuals	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	2,553,518	2,725,567	93.7%	105.3%	2,424,651	2,647,692	91.6%
Charges for Services - Misc. Service Fees	-	5,100	0.0%	0.0%	3,825	3,825	100.0%
Interest on Investments	9,177	12,330	74.4%	89.1%	10,299	11,155	92.3%
Total Revenues and Other Sources	2,563,151	2,742,997	93.4%	104.1%	2,462,915	2,686,811	91.7%
Personnel Services	649,822	766,540	84.8%	104.2%	623,923	688,133	90.7%
Materials & Services	894,893	1,291,837	69.3%	106.8%	837,709	944,474	88.7%
Capital Outlay	-	62,500	0.0%	N/A	64,612	64,612	100.0%
Debt - Transfer to Debt Service Fund	475,581	518,816	91.7%	126.8%	374,917	409,000	91.7%
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	2,020,296	2,714,089	74.4%	105.7%	1,911,342	2,116,401	90.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	542,855	28,908	1877.9%	98.4%	551,573	570,410	96.7%
Beginning Fund Balance	2,110,934	1,891,624	111.6%	137.0%	1,540,524	1,540,524	100.0%
Ending Fund Balance	\$ 2,653,789	\$ 1,920,532	138.2%	126.8%	\$ 2,092,097	\$ 2,110,934	99.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		559,308					
Unassigned Fund Balance	\$ 2,094,482						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 107,587	\$ 114,669	93.8%
Charges for Services - Internal	1,699,761	1,902,822	89.3%	310.0%	548,379	598,222	91.7%
Interest on Investments	1,593	950	167.7%	213.7%	746	913	81.7%
Miscellaneous	19,348	40,000	48.4%	61.2%	31,595	31,636	99.9%
Transfer In (All Funds)	-	-	N/A	N/A	500,000	500,000	100.0%
Total Revenues and Other Sources	<u>1,720,702</u>	<u>1,943,772</u>	<u>88.5%</u>	<u>144.8%</u>	<u>1,188,307</u>	<u>1,245,440</u>	<u>95.4%</u>
Materials and Services	1,124,439	1,477,310	76.1%	85.1%	1,321,485	1,359,714	97.2%
Contingency	-	44,319	0.0%	N/A	-	-	N/A
Total Expenditures and Other Uses	<u>1,124,439</u>	<u>1,521,629</u>	<u>73.9%</u>	<u>85.1%</u>	<u>1,321,485</u>	<u>1,359,714</u>	<u>97.2%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	596,262	422,143	141.2%	-447.7%	(133,178)	(114,274)	116.5%
Beginning Fund Balance	<u>171,204</u>	<u>173,544</u>	<u>98.7%</u>	<u>60.0%</u>	<u>285,478</u>	<u>285,478</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 767,466</u>	<u>\$ 595,687</u>	<u>128.8%</u>	<u>503.9%</u>	<u>\$ 152,300</u>	<u>\$ 171,204</u>	<u>89.0%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds		767,467					
Unassigned Fund Balance		<u>(0)</u>					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
725 Health Benefits Fund							
Charges for Services - Internal	\$ 5,286,543	\$ 5,689,944	92.9%	102.9%	\$ 5,135,992	\$ 5,615,526	91.5%
Interest on Investments	6,116	10,100	60.5%	74.0%	8,269	8,960	92.3%
Miscellaneous	3,736	-	N/A	N/A	-	-	N/A
Total Revenues and Other Sources	<u>5,296,395</u>	<u>5,700,044</u>	<u>92.9%</u>	<u>103.0%</u>	<u>5,144,261</u>	<u>5,624,486</u>	<u>91.5%</u>
Materials and Services	4,796,746	5,679,595	84.5%	99.5%	4,819,754	5,273,304	91.4%
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	<u>4,796,746</u>	<u>5,849,983</u>	<u>82.0%</u>	<u>97.5%</u>	<u>4,919,754</u>	<u>5,373,304</u>	<u>91.6%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	499,649	(149,939)	-333.2%	222.6%	224,507	251,182	89.4%
Beginning Fund Balance	<u>1,463,355</u>	<u>1,438,668</u>	<u>101.7%</u>	<u>120.7%</u>	<u>1,212,173</u>	<u>1,212,173</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 1,963,004</u>	<u>\$ 1,288,729</u>	<u>152.3%</u>	<u>136.6%</u>	<u>\$ 1,436,680</u>	<u>\$ 1,463,355</u>	<u>98.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	1,963,004						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
730							
Equipment Fund							
Intergovernmental	\$ -	\$ -	N/A	0.0%	\$ 14,995	\$ 35,016	42.8%
Charges for Services - Internal	3,798,627	4,143,957	91.7%	177.3%	2,142,407	2,337,171	91.7%
Charges for Services - Misc. Service Fees	318,902	220,000	145.0%	183.9%	173,395	200,333	86.6%
Interest on Investments	21,871	3,000	729.0%	89.3%	24,480	26,303	93.1%
Miscellaneous	528	52,000	1.0%	0.3%	205,113	205,113	100.0%
Total Revenues and Other Sources	4,139,928	4,418,957	93.7%	161.7%	2,560,390	2,803,936	91.3%
Public Works - Maintenance	2,015,512	2,152,776	93.6%	127.9%	1,576,143	1,728,543	91.2%
Public Works - Purchasing and Acquisition	164,400	1,604,400	10.2%	15.7%	1,050,180	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	2,179,912	3,821,759	57.0%	82.7%	2,634,443	2,787,293	94.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,960,015	597,198	328.2%	-2646.8%	(74,053)	16,643	-445.0%
Beginning Fund Balance	3,868,238	3,615,145	107.0%	100.4%	3,851,595	3,851,595	100.0%
Ending Fund Balance	\$ 5,828,253	\$ 4,212,343	138.4%	154.3%	\$ 3,777,542	\$ 3,868,238	97.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds		5,828,254					
Unassigned Fund Balance		(0)					

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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		
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 91,667	\$ 100,000	91.7%	63.8%	\$ 143,642	\$ 156,700	91.7%
Interest on Investments	1,783	4,000	44.6%	70.6%	2,526	2,743	92.1%
Miscellaneous	-	10,000	0.0%	0.0%	18,184	18,184	100.0%
Total Revenues and Other Sources	<u>93,450</u>	<u>114,000</u>	<u>82.0%</u>	<u>56.9%</u>	<u>164,352</u>	<u>177,627</u>	<u>92.5%</u>
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	<u>90,155</u>	<u>50,060</u>	<u>180.1%</u>	<u>139.5%</u>	<u>64,649</u>	<u>64,649</u>	<u>100.0%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	3,295	63,940	5.2%	3.3%	99,703	112,978	88.3%
Beginning Fund Balance	<u>401,324</u>	<u>399,467</u>	<u>100.5%</u>	<u>139.2%</u>	<u>288,346</u>	<u>288,346</u>	<u>100.0%</u>
Ending Fund Balance	<u>\$ 404,619</u>	<u>\$ 463,407</u>	<u>87.3%</u>	<u>104.3%</u>	<u>\$ 388,049</u>	<u>\$ 401,324</u>	<u>96.7%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds	404,619						
Unassigned Fund Balance	<u>\$ -</u>						

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of May 31, 2022
(91.66% 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- End-of-Year Actuals	Actual Percent Collected / Expended
			Percent Collected / Expended	Actual to Actual Year-over-Year Change			
	Current Fiscal Year				Prior Fiscal Year		
810 Cemetery Fund							
Charges for Services	\$ 11,743	\$ 19,000	61.8%	102.5%	\$ 11,456	\$ 12,174	94.1%
Interest on Investments	4,200	8,200	51.2%	65.6%	6,406	6,847	93.6%
Transfer In (General Fund)	500	500	100.0%	100.0%	500	500	100.0%
Total Revenues and Other Sources	<u>16,443</u>	<u>27,700</u>	59.4%	89.5%	<u>18,362</u>	<u>19,521</u>	94.1%
Transfer Out (General Fund)	4,200	65,000	6.5%	7.4%	56,406	56,847	99.2%
Total Expenditures and Other Uses	<u>4,200</u>	<u>65,000</u>	6.5%	7.4%	<u>56,406</u>	<u>56,847</u>	99.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	12,243	(37,300)	132.8%	-32.2%	(38,044)	(37,326)	101.9%
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>\$ 929,742</u>	<u>\$ 872,127</u>	106.6%	101.4%	<u>\$ 916,781</u>	<u>\$ 917,499</u>	99.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds	929,742						
Unassigned Fund Balance	<u>\$ 0</u>						

City of Ashland
Summary of Fund Balances
as of May 31, 2022

Fund	Balance May 31, 2022	Balance May 31, 2021	Change From FY 2021	2021-2022 Requirements	Over(Under) Requirements
General Fund	\$ 17,389,332	\$ 10,511,472	\$ 6,877,860	7,461,684	118%
Parks General Fund	1,966,938	1,836,923	130,014	1,328,195	48%
Housing Fund	135,417	134,228	1,189	No Policy	N/A
Community Block Grant Fund	26,940	19,756	7,184	No Policy	N/A
Reserve Fund	39,732	39,532	200	No Policy	N/A
Street Fund	5,193,881	2,322,678	2,871,203	770,442	398%
Airport Fund	265,449	307,565	(42,116)	243,218	1094%
Capital Improvements Fund	1,199,762	1,048,783	150,979	No Policy	N/A
Parks Capital Improvements Fund	1,526,051	1,769,294	(243,243)	No Policy	N/A
Debt Service Fund	1,122,906	1,105,041	17,865	No Policy	N/A
Water Fund	14,277,023	12,606,346	1,670,676	2,362,450	199%
Wastewater Fund	8,409,569	8,643,255	(233,686)	2,116,545	197%
Storm Drain Fund	1,839,737	1,774,864	64,873	155,469	1125%
Electric Fund	4,985,857	3,473,015	1,512,842	4,154,610	20%
Telecommunications Fund	2,653,789	2,092,097	561,693	432,749	384%
Insurance Services Fund	767,466	152,300	615,167	612,530	25%
Health Benefits Reserve Fund	1,963,004	1,436,680	526,324	543,691	261%
Equipment Fund	5,828,253	3,777,542	2,050,712	2,437,313	139%
Parks Equipment Fund	404,619	388,049	16,570	38,037	964%
Cemetery Trust Fund	929,742	916,781	12,961	No Policy	N/A
	<u>\$ 70,925,466</u>	<u>\$ 54,356,200</u>	<u>\$ 16,569,266</u>		
Total Fund Balances	<u>\$ 70,925,466</u>	<u>\$ 54,356,200</u>	<u>\$ 16,569,266</u>		
<u>Restricted and Committed Funds</u>					
Restricted	\$ 7,505,685	\$ 9,777,244	\$ (2,271,559)		
Committed	22,828,192	12,014,094	10,814,098		
Unassigned	<u>40,591,589</u>	<u>32,564,862</u>	<u>8,026,727</u>		
Total Fund Balances	<u>\$ 70,925,466</u>	<u>\$ 54,356,200</u>	<u>\$ 16,569,266</u>		