

**CITY OF ASHLAND, ALABAMA
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND BUDGET TO ACTUAL**

February 28, 2026

Edgar and Associates, LLC

Certified Public Accountants

606 Edgar Road, Glencoe, AL 35905

256-237-1773

ACCOUNTANTS' COMPILATION REPORT

March 26, 2026

To the Council
City of Ashland, Alabama

Management is responsible for the accompanying financial statements of revenues and expenditures general fund budget to actual of the City of Ashland, Alabama as of February 28, 2026 in accordance with the accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statement, they might influence the user's conclusions about the City of Ashland, Alabama's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The supplementary information on pages 3 through 7 is presented to supplement the basic financial statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, such information is the responsibility of management. The supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Edgar and Associates, LLC
Glencoe, Alabama

March 26, 2026

**CITY OF ASHLAND, ALABAMA
STATEMENT OF REVENUES AND EXPENDITURES
GENERAL FUND BUDGET TO ACTUAL**

February 2026			CURRENT FISCAL YEAR			
ACTUAL	BUDGET	VARIANCE		Feb '26	BUDGET	VARIANCE
			REVENUE			
139,539	\$ 158,620	\$ (19,080)	GENERAL TAXES	\$ 1,127,808	\$ 793,104	\$ 334,704
219,975	23,217	196,758	LICENSES AND PERMITS	274,114	116,083	158,030
7,755	3,008	4,747	PUBLIC SAFETY	24,247	15,042	9,205
14,583	12,924	1,659	SHARED TAXES	67,837	64,625	3,212
777	417	360	INTEREST EARNED	4,828	2,083	2,745
19,246	10,833	1,849	OTHER	403,614	54,167	349,447
2,600	1,667	933	RENT	9,800	8,333	1,467
47,471	2,667	44,804	FEDERAL & STATE GRANTS	48,875	13,333	35,542
-	-	-	TRANSFER	-	-	-
<u>\$ 451,946</u>	<u>\$ 213,353</u>	<u>\$ 232,028</u>	TOTAL REVENUE	<u>\$ 1,961,122</u>	<u>\$ 1,066,770</u>	<u>\$ 894,351</u>
			EXPENDITURES			
4,341	5,523	(1,182)	AGING PROGRAM	24,161	27,617	(3,455)
5,457	6,845	(1,388)	LIBRARY	28,444	34,227	(5,782)
5,400.0	1,950	3,450	APPROPRIATIONS	11,900	9,750	2,150
14,427	18,191	(3,764)	MAINTENANCE	101,808	90,958	10,850
3,769	4,580	(811)	CODE ENFORCEMENT	21,101	22,896	(1,795)
13,229	14,174	(945)	COURT	74,674	70,875	3,799
1,791	2,150	(359)	FIRE DEPARTMENT	19,415	10,750	8,665
46,386	65,912	(19,526)	POLICE DEPARTMENT	336,241	329,562	6,678
105,992	71,559	34,433	GENERAL GOVERNMENT EXPENDITURES	381,871	357,792	24,079
106,250	9,808	96,442	PARKS AND RECREATION	218,103	49,042	169,062
60	125	(65)	SANITATION	680	625	55
10,760	12,004	(1,244)	STREETS	96,035	60,021	36,014
<u>317,862</u>	<u>212,821</u>	<u>105,041</u>	TOTAL EXPENSES	<u>1,314,434</u>	<u>1,064,114</u>	<u>250,320</u>
\$ 134,084	\$ 532	\$ 126,987	NET INCOME/(LOSS)	\$ 646,687	\$ 2,657	\$ 644,031

**SUPPLEMENTAL
INFORMATION**

CITY OF ASHLAND, ALABAMA
 SCHEDULE OF REVENUES AND EXPENDITURES
 GENERAL FUND BUDGET TO ACTUAL

February 2026			CURRENT FISCAL YEAR			
ACTUAL	BUDGET	VARIANCE		Feb '26	BUDGET	VARIANCE
\$ 11,994	\$ 21,667	\$ (9,672)	REVENUE			
-	200	(200)	4000 · PROPERTY TAX	\$ 251,490	\$ 108,333	\$ 143,157
-	4,667	(4,667)	4015 · BUSINESS PRIVILEGE TAX	-	1,000	(1,000)
829	4,000	(3,171)	4025 · FIRE DEPARTMENT 2 MIL TAX	-	23,333	(23,333)
23	4	19	4050 · AUTO TAXES	30,956	20,000	10,956
-	333	(333)	4060 · MANUFACTURED HOME TAX	33	21	12
-	500	(500)	4100 · TOBACCO TAX	(762)	1,667	(2,428)
4,912	4,333	579	4125 · TOBACCO TAX - AL FORESTRY COMM	2,500	2,500	0
99,905	100,000	(95)	4150 · GASOLINE TAX	24,668	21,667	3,002
21,876	14,583	7,293	4200 · SALES TAX	685,838	500,000	185,838
-	8,333	(8,333)	4225 · SIMPLIFIED SELLER'S USE TAX	88,083	72,917	15,166
139,539	158,620	(19,080)	4875 · PAYMENT IN LIEU OF TAXES	45,000	41,667	3,333
				1,127,808	793,104	334,704
219,719	22,500	197,219	4250 · LICENSES	269,535	112,500	157,035
-	-	-	4300 · BUILDING PERMITS	13	-	13
41	92	(51)	4400 · MOTOR VEHICLE LICENSE - STATE	518	458	60
215	542	(327)	4410 · MOTOR VEHICLE LICENSE - COUNTY	3,878	2,708	1,170
-	-	-	7500 · ALCOHOL APPLICATION FEE	-	-	-
-	83	(83)	7501 · ALCOHOL LICENSE	170	417	(247)
219,975	23,217	196,758		274,114	116,083	158,030
2,019	2,083	(64)	4350 · POLICE FINES	12,147	10,417	1,730
4,000	-	4,000	4355 · CASH BOND	5,750	-	5,750
-	-	-	4365 · BOND FORFEITED	-	-	-
559	300	259	4375 · CORRECTIONS FUND	2,058	1,500	558
1,177	625	552	4380 · ASHLAND MUNICIPAL COURT COSTS	4,292	3,125	1,167
-	-	-	7503 · CONDEMNATION & FORFEITURE	-	-	-
7,755	3,008	4,747		24,247	15,042	9,205
6,308	2,208	4,100	4450 · EXCISE TAX	12,537	11,042	1,495
476	500	(24)	4500 · PETROLEUM INSPECTION FEES	2,543	2,500	43
148	133	15	4525 · GASOLINE ADD EX TX (2004-546)	810	667	143
10	500	(490)	4550 · MOTOR VEHICLE REGISTRATION FEE	2,608	2,500	108
2,829	2,833	(4)	4600 · GASOLINE TAX - 7 CENT	15,191	14,167	1,025
1,639	1,750	(111)	4650 · GASOLINE TAX - 4 CENT	8,802	8,750	52
808	833	(25)	4675 · GASOLINE TAX - 5 CENT	4,340	4,167	174
-	-	-	5456 · TRANSFER TO ALCOHOL	0	-	0
2,364	4,167	(1,803)	7502 · ALCOHOL EXCISE TAX	21,005	20,833	171
14,583	12,924	1,659		67,837	64,625	3,212
777	417	360	4700 · INTEREST EARNED	4,828	2,083	2,745
-	83	(83)	4800 · SALE OF CEMETERY LOTS	1,600	417	1,183
2,378	1,667	711	4810 · SALE OF SURPLUS PROPERTY	10,928	8,333	2,594
-	-	-	4830-INS SETTLEMENT-VEHICLE	-	-	-
-	-	-	4835 · INS SETTLEMENT - PROPERTY	-	-	-
470	-	470	4900 · DEBRIS REMOVAL RECEIPTS	100	-	100
-	-	-	4950 · MISCELLANEOUS	3,188	-	3,188
-	-	-	4960-QUALIFYING FEES	-	-	-
-	-	-	4971-OPEN SPACES SACRED PLACES	966	-	966
-	-	-	4215 · OPIOID LITIGATION SETTLEMENT	342	-	342
-	-	-	4391-SEAT BELT ENFORCEMENT GRANT	-	-	-
-	-	-	4393 · DUI ENFORCEMENT GRANT	-	-	-
6,565	-	-	4392-STEP GRANT	6,565	-	6,565
9,834	4,333	5,501	4475 · TVA FUND	29,926	21,667	8,259
-	-	-	4926 · SEEDS GRANT	-	-	-
-	-	-	4981 · GRANT- REBUILD ALABAMA	350,000	-	350,000
-	-	-	4984 · GRANT- DEPARTMENT OF JUSTICE	-	-	-
-	4,750	(4,750)	4987-DANIEL FOUNDATION GRANT	-	23,750	(23,750)
-	-	-	4988- CPC FUNDS-MHL	-	-	-
-	-	-	5043- MENTAL HEALTH REIMBURSMET	-	-	-
-	-	-	7035 · TRANSFER IN/OUT	-	-	-
-	-	-	8071 · TRANSFER TO ALCOHOL FUND	-	-	-
-	-	-	8156 · DRAWDOWN CDBG BUSINESS PARK	-	-	-
-	-	-	8157-LOC MATCH CDBG BUSINESS PARK	-	-	-
-	-	-	9003 · ROCKING CHAIR MEMORIAL INCOME	-	-	-
-	-	-		-	-	-

19,246

10,833

1,849

403,614

54,167

349,447

2,600	1,667	933	4850 · RENT - MUNICIPAL BUILDINGS	9,800	8,333	1,467
177	1,000	(823)	4975 · AGENCY ON AGING	1,581	5,000	(3,419)
-	-	-	4986 · STRINGFELLOW FUND-MENTAL HEALTH	-	-	-
-	1,667	(1,667)	7024 · ALABAMA TRUST FUND	-	8,333	(8,333)
47,294	-	47,294	4990-STATE CRISIS INTERVENTION PROG.	47,294	-	47,294
-	-	-	4989-SPLASHPAD GRANT COMMUNITY FDTN.	-	-	-
<u>47,471</u>	<u>2,667</u>	<u>44,804</u>		<u>48,875</u>	<u>13,333</u>	<u>35,542</u>
-	-	-	8070 · TRANSFER TO GENERAL FUND	-	-	-
<u>451,946</u>	<u>\$ 213,353</u>	<u>\$ 232,028</u>	Total REVENUE	<u>\$ 1,961,122</u>	<u>\$ 1,066,770</u>	<u>\$ 894,351</u>

EXPENDITURES

210	\$ 208	\$ 2	5260 · SUPPLIES - AA	726	\$ 1,042	\$ (316)
3,820	5,000	(1,180)	5265 · SALARIES - AA	22,006	25,000	(2,994)
79	125	(47)	5270 · GAS EXPENSE - AA	519	625	(106)
197	125	72	5275 · COMMUNICATIONS - AA	738	625	113
-	25	(25)	5280 · VAN EXPENSE - AA	-	125	(125)
50	40	10	5281 · VEHICLE EXPENSE - AA	197	200	(3)
(15)	-	(15)	5285 · EXTRA SENIOR MEALS EXPENSE	(25)	-	(25)
<u>4,341</u>	<u>5,523</u>	<u>(1,182)</u>	TOTAL AGING	<u>24,161</u>	<u>27,617</u>	<u>(3,455)</u>
4,393	5,000	(607)	5800 · SALARIES - LB	23,414	25,000	(1,586)
719	708	11	5810 · UTILITIES - LB	2,746	3,542	(795)
277	417	(140)	5815 · REPAIR & MAINTENANCE - LB	1,563	2,083	(520)
-	12	(12)	5820 · MISCELLANEOUS - LB	31	60	(29)
-	83	(83)	5821 · GRANT EXPENDITURES - LB	-	417	(417)
69	42	27	5830 · COMMUNICATIONS - LB	209	208	0
-	458	(458)	5840 · SUPPLIES & EQUIPMENT - LB	358	2,292	(1,934)
-	125	(125)	5850 · TRAVEL & EDUCATION - LB	123	625	(502)
<u>5,457</u>	<u>6,845</u>	<u>(1,388)</u>	TOTAL LIBRARY	<u>28,444</u>	<u>34,227</u>	<u>(5,782)</u>
-	208	(208)	5925 · ASHLAND-LINEVILLE AIRPORT	5,000	1,042	3,958
-	167	(167)	5930 · CHEAHA REGIONAL LIBRARY	-	833	(833)
-	125	(125)	5950 CLAY COUNTY HISTORICAL SOCIETY	1,500	625	875
-	1,000	(1,000)	5951 CLAY COUNTY EXTENSION	-	5,000	(5,000)
-	-	-	5952 · ECONOMIC DEVELOPMENT COUNCIL	-	-	-
-	-	-	5990 · CLAY COUNTY BOARD OF EDUCATION	-	-	-
<u>5,400</u>	<u>450</u>	<u>4,950</u>	5960 · CLAY COUNTY CHAMBER OF COMMERCE	<u>5,400</u>	<u>2,250</u>	<u>3,150</u>
<u>5,400</u>	<u>1,950</u>	<u>3,450</u>	TOTAL APPROPRIATIONS	<u>11,900</u>	<u>9,750</u>	<u>2,150</u>
12,831	13,833	(1,002)	6300 · SALARIES - MN	75,764	69,167	6,597
624	583	41	6310 · UTILITIES - MN	2,358	2,917	(558)
72	208	(136)	6315 · REPAIR & MAINTENANCE BLDG - MN	364	1,042	(677)
80	833	(753)	6320 · EQUIPMENT EXPENSE - MN	3,424	4,167	(743)
215	834	(619)	6330 · SUPPLIES - MN	4,654	4,167	487
559	500	59	6340 · GAS EXPENSE - MN	2,310	2,500	(190)
45	150	(105)	6350 · COMMUNICATIONS - MN	940	750	190
-	1,250	(1,250)	6360 · PURCHASE OF EQUIPMENT - MN	11,994	6,250	5,744
<u>14,427</u>	<u>18,191</u>	<u>(3,764)</u>	TOTAL MAINTENANCE	<u>101,808</u>	<u>90,958</u>	<u>10,850</u>
3,555	3,917	(362)	6600 · SALARIES - CE	20,077	19,583	493
38	17	21	6620 · SUPPLIES - CE	100	83	16
-	250	(250)	6630 · VEHICLE EXPENSE - CE	-	1,250	(1,250)
176	250	(74)	6640 · GAS EXPENSE - CE	925	1,250	(325)
-	21	(21)	6650 · MISCELLANEOUS - CE	-	104	(104)
-	125	(125)	6660 · ANIMAL CONTROL - CE	-	625	(625)
<u>3,769</u>	<u>4,580</u>	<u>(811)</u>	TOTAL CODE ENFORCEMENT	<u>21,101</u>	<u>22,896</u>	<u>(1,795)</u>

7,650	8,333	(683)	5600 · SALARIES - CT	46,614	41,667	4,947
404	0	404	5605-CASH BOND RETURN	1058	0	1058
408	458	(50)	5620 · EQUIPMENT & SUPPLIES - CT	3,084	2,292	792
-	25	(25)	5625 · MISCELLANEOUS - CT	-	125	(125)
520	542	(22)	5630 · TRAVEL & EDUCATION - CT	1,748	2,708	(960)
-	150	(150)	5640 · REPAIR & MAINTENANCE - CT	1,800	750	1,050
152	125	27	5650 · COMMUNICATIONS - CT	620	625	(5)
200	333	(133)	5660 · CARE OF PRISONERS - CT	905	1,667	(762)
1,000	1,083	(83)	5670 · JAIL RENT - CT	4,525	5,417	(892)
(140)	-	(140)	5675 · RESTITUTION - CT	(140)	-	(140)
2,000	2,000	-	5680 · MUNICIPAL JUDGE FEE - CT	9,500	10,000	(500)
1,025	1,000	25	5690 · MUNICIPAL PROSECUTOR FEE - CT	4,488	5,000	(513)
10	125	(115)	5695 · COURT INTERPRETER - CT	472	625	(153)
13,229	14,174	(945)	TOTAL COURT	74,674	70,875	3,799
-	-	-	5700 · SALARIES - FD	-	-	-
109	417	(308)	5710 · FIRE TRUCK EXPENSE - FD	8,565	2,083	6,481
115	125	(10)	5720 · GAS EXPENSE - FD	598	625	(27)
272	125	147	5725 · BUILDING REPAIR & MAINT - FD	541	625	(84)
851	833	18	5730 · SUPPLIES & EQUIPMENT - FD	5,790	4,167	1,623
-	150	(150)	5740 · COMMUNICATIONS - FD	2,166	750	1,416
445	500	(55)	5750 · UTILITIES - FD	1,755	2,500	(745)
-	-	-	5760 · TRAVEL REIMBURSEMENT - FD	-	-	-
-	-	-	5770 · EDUCATION & TRAINING - FD	-	-	-
1,791	2,150	(359)	TOTAL FIRE DEPARTMENT	19,415	10,750	8,665
40,424	48,333	(7,909)	5500 · SALARIES - PD	250,901	241,667	9,234
382	625	(243)	5505 · REPAIR & MAINTENANCE/RENO.-PD	3,189	3,125	64
300	1,667	(1,367)	5510 · VEHICLE EXPENSE - PD	4,885	8,333	(3,448)
1,456	1,500	(44)	5520 · GAS EXPENSE - PD	8,109	7,500	609
-	3,333	(3,333)	5530 · PURCHASE OF VEHICLES - PD	-	16,667	(16,667)
-	650	(650)	5535 · RECORDS EQUIPMENT SUPPORT - PD	2,600	3,250	(650)
230	208	22	5540 · UTILITIES - PD	1,112	1,042	70
-	458	(458)	5550 · UNIFORMS - PD	1,226	2,292	(1,066)
715	1,500	(785)	5560 · SUPPLIES & EQUIPMENT - PD	24,101	7,500	16,601
-	617	(617)	5565 · NCIC RENT - PD	3,655	3,083	572
1,362	1,250	112	5570 · COMMUNICATIONS - PD	6,636	6,250	386
(1,600)	333	(1,933)	5580 · MISCELLANEOUS - PD	2,861	1,667	1,194
-	-	-	5585 · CONDEMNATION & FORFEITURE	-	-	-
70	375	(305)	5590 · TRAVEL & EDUCATION - PD	516	1,875	(1,359)
3,757	4,375	(618)	5596-SALARIES-MENTAL HEALTH LIASION	22,193	21,875	318
-	42	(42)	5597- SUPPLIES-MENTAL HEALTH LIASION	31	208	(177)
-	21	(21)	5598-COMMUNICATIONS-MH	-	104	(104)
(850)	42	(892)	5599-MISCELLANEOUS	(850)	208	(1,058)
141	250	(109)	5601-TRAINING-MENTAL HEALTH LIASION	1,377	1,250	127
-	333	(333)	5695 · ACADEMY EXPENSES	3,700	1,667	2,033
46,386	65,912	(19,526)	TOTAL POLICE DEPARTMENT	336,241	329,562	6,678

2,250	2,300	(50)	5000 · COUNCIL SALARIES	11,350	11,500	(150)
5,933	6,417	(484)	5020 · OFFICE SALARIES - CH	34,979	32,083	2,896
1,176	625	551	5030 · OFFICE SUPPLIES - CH	4,618	3,125	1,493
601	583	18	5035 · OFFICE EQUIPMENT - CH	8,992	2,917	6,075
2,636	1,833	803	5040 · UTILITIES - CH	10,594	9,167	1,428
-	-	-	5042 · UTILITIES - OLD WATER DEPT	-	-	-
-	-	-	5045 · UTILITIES- NCH	-	-	-
-	-	-	5046 · RENOVATIONS-NCH	-	-	-
-	-	-	5047 · SUPPLIES & EQUIPMENT - NCH	-	-	-
-	167	(167)	5048 · REPAIR & MAINTENANCE - NCH	-	833	(833)
353	583	(230)	5050 · DUES & PUBLICATIONS - CH	3,299	2,917	382
442	500	(58)	5060 · REPAIR & MAINTENANCE - CH	2,434	2,500	(66)
379	233	146	5070 · COMMUNICATIONS - CH	2,902	1,167	1,736
-	9,583	(9,583)	5080 · GENERAL INSURANCE	2,018	47,917	(45,899)
-	167	(167)	5085 · PAID EMPLOYEE WELLNESS CENTER	2,000	833	1,167
45,375	19,584	25,791	5090 · EMPLOYEE INSURANCE	107,474	97,917	9,557
225	333	(108)	5100 · MISCELLANEOUS - GEN FUN	3,750	1,667	2,083
-	-	-	5105 · MUNICIPAL ELECTION EXPENSE	5,052	-	5,052
4,605	1,833	2,772	5110 · CONVENTIONS & TRAVEL	10,654	9,167	1,488
156	1,084	(928)	5115 · EVENTS	4,996	5,417	(421)
12	500	(488)	5116 · BEAUTIFICATION	1,585	2,500	(915)
8,218	8,750	(532)	5135 · ERS EMPLOYER CONTRIBUTION	47,662	43,750	3,912
7,162	7,333	(171)	5140 · FICA EXPENSE	42,599	36,667	5,933
16,321	1,667	14,654	5150 · WORKERS COMPENSATION	16,321	8,333	7,988
1,852	1,500	352	5160 · UTILITIES - WB	6,368	7,500	(1,132)
137	-	137	5165 · UTILITIES-ROBINSON BUILDING	753	-	753
545	84	461	5170 · REPAIR & MAINTENANCE - WB	4,163	417	3,746
9	-	9	5172-ROBINSON BUILDING-R&M	9	-	9
-	250	(250)	5180 · CHRISTMAS EXPENSE	3,011	1,250	1,761
30	-	30	5185 · BANK SERVICE CHARGE	252	-	252
5,216	4,500	716	5190 · PROFESSIONAL FEES	21,403	22,500	(1,097)
1,200	1,150	50	5210 · MAYOR'S SALARY	5,950	5,750	200
-	-	-	5220 · UNEMPLOYMENT COMPENSATION	-	-	-
12	-	12	5295-INDUSTRIAL PARK EXPENSE	12	-	12
-	-	-	5350 · WATERSHED EXPENSE	400	-	400
-	-	-	5375 · PURCHASE OF BUILDING	-	-	-
-	-	-	5410 · LOAN PAYMENT	-	-	-
-	-	-	5424-OPIOID FUNDS MHL APPROPRIATION	-	-	-
-	-	-	5450 · TRANSFER FROM GENERAL FUND	-	-	-
-	-	-	5460 · TRANSFER FROM MUNICIPAL	-	-	-
-	-	-	5470 · TRANSFER FROM CAPITAL IMPROVEMENT	-	-	-
-	-	-	5480 · TRANSFER FROM 4 CENT GAS	-	-	-
-	-	-	5602-TRANSFER FROM MENTAL HEALTH	-	-	-
1,146	-	1,146	6560 · PAYROLL EXPENSES	9,469	-	9,469
-	-	-	8161 · CAP OUTLAY CDBG SM-ED-PF-15-012	-	-	-
-	-	-	8162-CAP OUTLAY CDBG SM-CM-CP-19-040	-	-	-
-	-	-	8163-CAP OUTLAY CDBG BUSINESS PARK	6,800	-	6,800
-	-	-	8190 · LOAN PAY FSB - LINE OF CREDIT	-	-	-
<u>105,992</u>	<u>71,559</u>	<u>34,433</u>	TOTAL GENERAL GOVERNMENT EXPENDITURES	<u>381,871</u>	<u>357,792</u>	<u>24,079</u>
5,146	4,833	313	6200 · SALARIES - PR	26,456	24,167	2,289
43	292	(250)	6210 · SUPPLIES & EQUIPMENT- PR	1,115	1,458	(344)
103	83	86	6211-GAS EXPENSE-PR	423	417	6
-	58	(58)	6212-VEHICLE EXPENSE-PR	5,378	292	5,086
-	167	(167)	6215 · COMMUNICATIONS- PR	837	833	4
1,567	1,167	400	6220 · UTILITIES - PR	7,616	5,833	1,783
246	333	(87)	6225 · UTILITIES - ATHLETIC FIELDS	2,361	1,667	694
336	833	(497)	6230 · REPAIR & MAINTENANCE - PR	3,142	4,167	(1,025)
98,756	1,667	97,089	6240 · PARK IMPROVEMENTS - PR	168,254	8,333	159,921
-	-	-	YOUTH SPORTS	354	-	354
55	167	(112)	6401 · YS SUPPLIES & EQUIPMENT	453	833	(380)
-	-	-	6402-SPLASHPAD	1,715	-	1,715
-	208	(208)	6250 · URBAN PARK EXPENSE - PR	-	1,042	(1,042)
<u>106,250</u>	<u>9,808</u>	<u>96,442</u>	TOTAL PARKS & RECREATION DEPARTMENT	<u>218,103</u>	<u>49,042</u>	<u>169,062</u>
<u>60</u>	<u>125</u>	<u>(65)</u>	6120 · LANDFILL EXPENSE	<u>680</u>	<u>625</u>	<u>55</u>
60	125	(65)	TOTAL SANITATION	680	625	55
2,893	3,292	(399)	6000 · SALARIES - ST	14,711	16,458	(1,747)
6,099	6,000	99	6010 · UTILITIES - ST	29,649	30,000	(351)
409	629	(220)	6020 · GAS EXPENSE - ST	2,264	3,146	(882)
468	416	52	6030 · VEHICLE EXPENSE - ST	3,391	2,083	1,308
27	500	(473)	6035 · STREET RESURFACING & REPAIR	34,565	2,500	32,065
-	333	(333)	6040 · MISCELLANEOUS - ST	-	1,667	(1,667)
-	-	-	6045 · PARKING LOT EXPENSE	-	-	-
774	250	524	6050 · SUPPLIES - ST	774	1,250	(476)
-	417	(417)	6060 · WATER DRAINAGE R & M - ST	10,555	2,083	8,472
90	167	(77)	6070 · TRAFFIC CONTROL - ST	127	833	(707)
<u>10,760</u>	<u>12,004</u>	<u>(1,244)</u>	TOTAL STREETS	<u>96,035</u>	<u>60,021</u>	<u>36,014</u>

317,862 \$ 212,821 \$ 105,041 TOTAL EXPENDITURES

\$ 1,314,434 \$ 1,064,114 \$ 250,320

**CITY OF ASHLAND
BALANCE SHEETS - GENERAL FUNDS
02/28/2026**

	<u>GENERAL FUND</u>
ASSETS	
Cash and cash equivalents	\$ 2,685,083
Accounts Receivable	<u>(3,314)</u>
Total Assets	<u>\$ 2,773,899</u>
LIABILITIES	
Accounts payable	\$ 123,721
Accrued liabilities	<u>866,297</u>
Total Liabilities	990,018
FUND BALANCES	
Reserved for:	
Future capital projects	243,151
Debt service (CDBG)	21,770
Special revenue funds	313,688
Unreserved, reported in:	35,624
General fund	2,734,520
Net Income	<u>266,387</u>
Total Fund Balances	<u>3,615,140</u>
Total Liabilities and Fund Balances	<u>\$ 4,605,158</u>