

Hi Diane,

How is it that beginning fund balances can change? Aren't those numbers baked at the end of the previous year (12/31/2022)?

Government accounting is so bizarre. Appreciate any insight you can provide. Thanks. Ken

EXHIBIT "A": Budget Amendment Summary				
		2023	2023	
		Beginning	Beginning	
		Fund Balance	Fund Balance	
		Reported at	Reported at	
		July	December	(Decrease)
		2023	2023	Increase
001	GENERAL FUND	16,714,223	\$ 11,902,952	\$ (4,811,271)
009	LEOFF-MEDICAL INS. RESERVE	\$ 194,409	\$ 216,864	\$ 22,455
011	RISK MANAGEMENT RESERVE FUND	\$ 25,000	\$ 25,000	\$ -
012	CONTINGENCY RESERVE FUND	\$ 1,782,150	\$ 1,782,150	\$ -
014	HISTORIC PRESERVATION GIFT FUND	\$ 10,522	\$ 11,701	\$ 1,179
016	BUILDING MAINTENANCE	\$ 3,739,645	\$ 4,296,604	\$ 556,959
017	MARSH RESTORATION & PRESERVATION FUND	\$ 848,617	\$ 849,766	\$ 1,149
018	EDMONDS HOMELESSNESS RESPONSE FUND	\$ -	\$ 200,000	\$ 200,000
019	EDMONDS OPIOID RESPONSE FUND	\$ -	\$ -	\$ -
104	DRUG ENFORCEMENT FUND	\$ 196,584	\$ 67,570	\$ (129,014)
111	STREET FUND	\$ 547,114	\$ 408,684	\$ (138,430)
112	COMBINED STREET CONST/IMPROVE	\$ 2,669,390	\$ 2,439,505	\$ (229,885)
117	MUNICIPAL ARTS ACQUIS. FUND	\$ 705,480	\$ 634,888	\$ (70,592)
120	HOTEL/MOTEL TAX REVENUE FUND	\$ 54,624	\$ 94,864	\$ 40,240

121	EMPLOYEE PARKING PERMIT FUND	\$ 76,184	\$ 75,032	\$ (1,152)
122	YOUTH SCHOLARSHIP FUND	\$ 12,808	\$ 15,208	\$ 2,400
123	TOURISM PROMOTIONAL FUND/ARTS	\$ 97,362	\$ 115,171	\$ 17,809
125	PARK ACQ/IMPROVEMENT	\$ 3,513,005	\$ 3,292,557	\$ (220,448)
126	SPECIAL CAPITAL FUND	\$ 3,771,542	\$ 4,025,522	\$ 253,980
127	GIFTS CATALOG FUND	\$ 3,176,109	\$ 3,063,792	\$ (112,317)
130	CEMETERY MAINTENANCE/IMPROV	\$ 267,890	\$ 268,169	\$ 279
136	PARKS TRUST FUND	\$ 166,760	\$ 161,439	\$ (5,321)
13	CEMETERY MAINTENANCE TRUST FD	\$ 1,175,601	\$ 1,103,300	\$ (72,301)
138	SISTER CITY COMMISSION	\$ 13,869	\$ 19,895	\$ 6,026
140	BUSINESS IMPROVEMENT DISTRICT FUND	\$ 20,801	\$ 39,784	\$ 18,983
141	AFFORDABLE & SUPPORTIVE HOUSING FUND	\$ 224,414	\$ 234,566	\$ 10,152
142	EDMONDS RESCUE PLAN FUND	\$ 44,888	\$ 64,588	\$ 19,700
143	TREE FUND	\$ 236,162	\$ 226,300	\$ (9,862)
211	LID FUND CONTROL	\$ -	\$ -	\$ -
231	2012 LTGO DEBT SERVICE FUND	\$ -	\$ -	\$ -
332	PARKS CONSTRUCTION	\$ 322,129	\$ 207,683	\$ (114,446)
421	WATER	\$ 30,924,419	\$ 31,888,623	\$ 964,204
422	STORM	\$ 15,101,336	\$ 18,071,732	\$ 2,970,396
423	SEWER / TREATMENT PLANT	\$ 57,120,908	\$ 62,999,334	\$ 5,878,426
424	BOND RESERVE FUND	\$ 843,951	\$ 843,961	\$ 10
511	EQUIPMENT RENTAL FUND	\$ 9,730,472	\$ 9,395,801	\$ (334,671)
512	Technology Rental Fund	\$ 693,587	\$ 962,502	\$ 268,915
	Totals	\$ 155,021,955	\$ 160,005,507	\$ 4,983,552