

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
110 General Fund							
Taxes	\$ 1,591,868	\$ 22,071,780	7.2%	\$ 1,501,535	\$ 24,260,648	6.2%	94.3%
Licenses and Permits	156,542	1,095,600	14.3%	385,685	949,150	40.6%	246.4%
Intergovernmental	97,057	2,217,898	4.4%	105,470	1,657,044	6.4%	108.7%
Charges for Services	499,455	1,671,137	29.9%	337,550	1,599,001	21.1%	67.6%
Fines	71,886	418,514	17.2%	53,307	607,900	8.8%	74.2%
Interest on Investments	13,036	107,484	12.1%	6,791	126,250	5.4%	52.1%
Miscellaneous	13,546	55,509	24.4%	2,298	70,145	3.3%	17.0%
Transfer in (Water Fund)	41,667	50,000	83.3%	50,000	250,000	20.0%	120.0%
Transfer In (Cemetery)	53,750	69,988	76.8%	51,632	75,000	68.8%	96.1%
Transfer In (Health Benefits)	100,000	100,000	100.0%	100,000	100,000	100.0%	N/A
Total Revenues and Other Sources	<u>2,638,807</u>	<u>27,857,909</u>	9.5%	<u>2,594,267</u>	<u>29,695,138</u>	8.7%	98.3%
Administration	323,367	1,329,759	24.3%	326,890	1,111,194	29.4%	101.1%
Administration - Municipal Court	96,487	653,523	14.8%	91,012	708,010	12.9%	94.3%
Finance - Miscellaneous	-	22,893	0.0%	-	19,000	0.0%	N/A
Finance - Band	34,418	48,382	71.1%	4,361	66,459	6.6%	12.7%
Finance - Parks	898,650	5,391,900	16.7%	898,650	5,391,900	16.7%	100.0%
Police Department	1,371,008	7,768,441	17.6%	1,224,050	8,482,466	14.4%	89.3%
Fire and Rescue Department	1,402,695	9,396,269	14.9%	1,308,714	9,902,676	13.2%	93.3%
Public Works - Cemetery Division	97,127	459,164	21.2%	83,247	542,128	15.4%	85.7%
Community Development - Planning Division	286,213	1,769,254	16.2%	221,569	1,755,537	12.6%	77.4%
Community Development - Building Division	130,820	793,354	16.5%	119,844	848,549	14.1%	91.6%
Community Development - Social Services Grants	132,000	134,000	98.5%	-	134,000	0.0%	0.0%
Transfers (Cemetery and Debt Svc)	500	500	100.0%	500	105,500	0.5%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	
Total Expenditures and Other Uses	<u>4,773,285</u>	<u>27,767,439</u>	17.2%	<u>4,278,837</u>	<u>29,467,420</u>	14.5%	89.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,134,478)	90,470	-2359.3%	(1,684,570)	227,718	-739.8%	78.9%
Beginning Fund Balance	<u>4,285,867</u>	<u>4,963,180</u>	86.4%	<u>5,053,650</u>	<u>4,119,443</u>	122.7%	117.9%
Ending Fund Balance	<u>\$ 2,151,389</u>	<u>\$ 5,053,650</u>	42.6%	<u>\$ 3,369,080</u>	<u>\$ 4,347,161</u>	77.5%	156.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,412,660			
Unassigned Fund Balance				<u>\$ 1,956,420</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
211 Parks and Recreation General Fund							
Intergovernmental	\$ 3,018	\$ 190,356	1.6%	\$ 11,976.11	\$ 15,000	79.8%	396.8%
Charges for Services - Internal	898,650	5,391,900	16.7%	898,650	5,391,900	16.7%	100.0%
Charges for Services - Misc. Service Fees	172,128	819,535	21.0%	145,935	1,181,475	12.4%	84.8%
Interest on Investments	3,672	19,232	19.1%	2,137	23,543	9.1%	58.2%
Miscellaneous	3,496	33,425	10.5%	1,191	31,000	3.8%	34.1%
Transfer In	-	185,000	0.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	1,080,964	6,639,448	16.3%	1,059,888	6,827,918	15.5%	98.1%
Parks Division	798,313	3,769,517	21.2%	570,860	4,141,464	13.8%	71.5%
Recreation Division	270,768	1,261,136	21.5%	124,240	1,494,730	8.3%	45.9%
Golf Division	105,760	578,354	18.3%	89,358	596,302	15.0%	84.5%
Senior Services Division	49,244	317,639	15.5%	55,843	354,680	15.7%	113.4%
Parks Forestry Division	76,301	481,257	15.9%	70,536	497,594	14.2%	92.4%
Contingency	-	-	0.0%	-	75,000	0.0%	0.0%
Total Expenditures and Other Uses	1,300,385	6,407,902	20.3%	910,837	7,159,770	12.7%	70.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(219,421)	231,545	-94.8%	149,052	(331,852)	144.9%	-67.9%
Beginning Fund Balance	823,322	842,877	97.7%	1,074,423	305,538	351.6%	130.5%
Ending Fund Balance	\$ 603,901	\$ 1,074,423	56.2%	\$ 1,223,474	\$ (26,314)	4749.5%	202.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 1,223,474</u>			

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240 Housing Fund							
Taxes	\$ -	\$ 100,000	0.0%	\$ -	\$ 100,000	0.0%	N/A
Interest on Investments	291	1,996	14.6%	193	-	N/A	66.1%
Miscellaneous	-	2,215	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>291</u>	<u>104,211</u>	0.3%	<u>193</u>	<u>100,000</u>	0.2%	66.1%
Personnel Services	-	-		-	-	N/A	66.1%
Materials and Services	-	65,118	0.0%	-	100,000	N/A	66.1%
Total Expenditures and Other Uses	<u>-</u>	<u>65,118</u>	0.0%	<u>-</u>	<u>100,000</u>	N/A	66.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	291	39,093	0.7%	193	-	0.0%	66.1%
Beginning Fund Balance	69,986	69,986	100.0%	109,080	225,834	N/A	
Ending Fund Balance	<u>\$ 70,278</u>	<u>\$ 109,080</u>	64.4%	<u>\$ 109,272</u>	<u>\$ 225,834</u>	48.4%	155.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				109,272			
Unassigned Fund Balance				<u>\$ -</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
250 Community Development Block Fund							
Intergovernmental	\$ 744	\$ 238,255	0.3%	\$ -	\$ 175,422	0.0%	N/A
Total Revenues and Other Sources	744	238,255	0.3%	-	175,422	0.0%	N/A
Personnel Services	6,716	49,323	13.6%	10,566	35,495	29.8%	157.3%
Materials and Services	1,322	188,933	0.7%	-	140,389	0.0%	N/A
Total Expenditures and Other Uses	8,037	238,255	3.4%	10,566	175,884	6.0%	131.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(7,293)	-	0.0%	(10,566)	(462)	2288.2%	144.9%
Beginning Fund Balance	36,617	36,617	100.0%	36,617	1	3661687.0%	100.0%
Ending Fund Balance	\$ 29,324	\$ 36,617	80.1%	\$ 26,051	\$ (461)	N/A	88.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				26,051			
Unassigned Fund Balance				\$ -			

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255 Reserve Fund							
Interest on Investments	\$ 146	\$ 816	18.0%	\$ 69	\$ 350	N/A	47.0%
Interfund Loan	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>146</u>	<u>816</u>	18.0%	<u>69</u>	<u>350</u>	19.7%	47.0%
Interfund Loan (Health Benefits Fund)	-	-		-	-	N/A	0.0%
Operating Transfer out	-	-		-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	N/A	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	146	816	18.0%	69	350	19.7%	47.0%
Beginning Fund Balance	<u>38,440</u>	<u>38,440</u>	100.0%	<u>39,256</u>	<u>19,205</u>	204.4%	102.1%
Ending Fund Balance	<u>\$ 38,587</u>	<u>\$ 39,256</u>	98.3%	<u>\$ 39,325</u>	<u>\$ 19,555</u>	201.1%	101.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>39,325</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2020			Fiscal Year 2021			Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended	
260 Street Fund							
Taxes	\$ 11,391	\$ 398,771	2.9%	\$ -	\$ 795,000	0.0%	N/A
Intergovernmental	235,089	1,502,423	15.6%	182,744	1,761,302	10.4%	77.7%
Charges for Services - Rates	266,620	1,631,327	16.3%	270,622	1,659,000	16.3%	101.5%
Charges for Services - Misc. Service Fees	2,852	11,576	24.6%	228	17,000	N/A	8.0%
System Development Charges	32,768	235,750	13.9%	34,657	100,000	N/A	105.8%
Assessments	1,272	3,319	38.3%	47	30,000	0.2%	3.7%
Interest on Investments	18,054	65,516	27.6%	3,099	100,000	N/A	17.2%
Miscellaneous	0	587	0.0%	15,956	84,145	19.0%	8864644.4%
Other Financing Sources	-	-	0.0%	-	5,000,000	0.0%	N/A
Total Revenues and Other Sources	568,048	3,849,269	14.8%	507,353	9,546,447	5.3%	89.3%
Public Works - Ground Maintenance	16,699	240,936	6.9%	13,475	268,200	5.0%	80.7%
Public Works - Street Operations	1,545,194	6,389,240	24.2%	830,021	9,217,473	9.0%	53.7%
Public Works - Street Operations Debt	-	-	N/A	-	127,555	0.0%	N/A
Public Works - Transportation SDC's	88,356	353,846	25.0%	95,719	738,149	13.0%	108.3%
Contingency	-	-	0.0%	-	21,850	0.0%	N/A
Total Expenditures and Other Uses	1,650,249	6,984,022	23.6%	939,215	10,373,227	9.1%	56.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,082,202)	(3,134,753)	34.5%	(431,861)	(826,780)	52.2%	39.9%
Beginning Fund Balance	4,474,295	4,815,937	92.9%	1,681,184	1,881,204	89.4%	37.6%
Ending Fund Balance	\$ 3,392,093	\$ 1,681,184	201.8%	\$ 1,249,322	\$ 1,054,424	118.5%	36.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,522,973			
Unassigned Fund Balance				<u>\$ (1,273,650)</u>			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
280							
Airport Fund							
Intergovernmental	\$ -	\$ 67,244.76	N/A	\$ -	\$ 180,000	0.0%	100.0%
Charges for Services - Rates	52,030	165,347	31.5%	52,646	162,000	32.5%	101.2%
Interest on Investments	801	5,062	15.8%	593	500	N/A	74.0%
Miscellaneous	1	1,000	0.1%	-	-	N/A	0.0%
Total Revenues and Other Sources	52,832	238,654	22.1%	53,239	342,500	15.5%	100.8%
Materials and Services	31,662	63,591	49.8%	2,713	108,044	2.5%	8.6%
Capital Outlay	127	34,154	0.4%	9	260,000	0.0%	N/A
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	31,789	97,745	32.5%	2,722	368,044	0.7%	8.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	21,043	140,909	14.9%	50,517	(25,544)	297.8%	240.1%
Beginning Fund Balance	235,658	235,658	100.0%	376,568	112,653	334.3%	159.8%
Ending Fund Balance	\$ 256,701	\$ 376,568	68.2%	\$ 427,085	\$ 87,109	490.3%	166.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				427,085			
Unassigned Fund Balance				\$ -			

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	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
410 Capital Improvements Fund							
Intergovernmental	\$ -	\$ 1,860.58	0.0%	\$ 13	\$ -	N/A	N/A
Charges for Services - Internal	157,695	946,170	16.7%	157,695	931,170	16.9%	100.0%
Charges for Services - Misc. Service Fees	31,353	203,162	15.4%	27,558	60,000	45.9%	87.9%
System Development Charges	14,407	59,994	24.0%	10,181	51,500	19.8%	70.7%
Interest on Investments	3,517	19,103	18.4%	1,756	13,000	13.5%	49.9%
Miscellaneous	333	4,306	7.7%	-	10,000	0.0%	N/A
Total Revenues and Other Sources	<u>207,306</u>	<u>1,234,596</u>	16.8%	<u>197,203</u>	<u>1,065,670</u>	18.5%	95.1%
Public Works - Facilities	168,801	1,066,743	15.8%	179,535	1,592,132	11.3%	106.4%
Finance - SDC (Parks)	-	-	N/A	-	-	N/A	N/A
Finance - Open Space (Parks)	-	-	N/A	-	-	N/A	N/A
Transfer Out	-	110,000	0.0%	-	110,000	0.0%	N/A
Contingency	-	-		-	30,000	0.0%	N/A
Total Expenditures and Other Uses	<u>168,801</u>	<u>1,176,743</u>	14.3%	<u>179,535</u>	<u>1,732,132</u>	10.4%	106.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	38,505	57,853	66.6%	17,668	(666,462)	-2.7%	45.9%
Beginning Fund Balance	<u>853,761</u>	<u>860,718</u>	99.2%	<u>918,571</u>	<u>674,587</u>	136.2%	107.6%
Ending Fund Balance	<u>\$ 892,266</u>	<u>\$ 918,571</u>	97.1%	<u>\$ 936,239</u>	<u>\$ 8,125</u>	11523.3%	104.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				936,239			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund							
Taxes	\$ 15,821	\$ 664,577	2.4%	\$ -	\$ 756,900	0.0%	N/A
Intergovernmental	5,000	171,690	2.9%	-	2,075,000	0.0%	0.0%
Interest on Investments	4,400	27,987	15.7%	2,702	20,000	13.5%	61.4%
Other Financing Sources	-	-	0.0%	-	1,250,000	0.0%	0.0%
Total Revenues and Other Sources	<u>25,221</u>	<u>864,253</u>	2.9%	<u>2,702</u>	<u>4,101,900</u>	0.1%	10.7%
Personnel Services	-	-					
Materials and Services	-	8,574	0.0%	-	-	N/A	N/A
Capital Outlay	8,434	343,387	2.5%	8,677	3,090,000	0.3%	102.9%
Transfer Out	-	344,656	0.0%	-	349,172	0.0%	N/A
Total Expenditures and Other Uses	<u>8,434</u>	<u>696,618</u>	1.2%	<u>8,677</u>	<u>3,439,172</u>	0.3%	102.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	16,787	167,636	10.0%	(5,975)	662,728	-0.9%	-35.6%
Beginning Fund Balance	1,068,654	1,428,985	74.8%	1,596,621	607,000	263.0%	149.4%
Ending Fund Balance	<u>\$ 1,085,441</u>	<u>\$ 1,596,621</u>	68.0%	<u>\$ 1,590,646</u>	<u>\$ 1,269,728</u>	125.3%	146.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,590,646			
Unassigned Fund Balance				<u>\$ (0)</u>			

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530 Debt Services							
Taxes	\$ 1,810	\$ 483,627	0.4%	\$ 2,580	\$ 213,000	1.2%	N/A
Charges for Services - Internal	192,383	1,259,300	15.3%	192,383	1,154,300	16.7%	100.0%
Interest on Investments	2,012	15,469	13.0%	998	13,130	N/A	49.6%
Transfer In (General Fund & CIP)	-	269,656	0.0%	-	379,172	0.0%	N/A
Other Financing Sources	-	-	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	196,205	2,028,052	9.7%	195,961	1,759,602	11.1%	99.9%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,183,353	2,025,311	58.4%	1,202,355	1,765,520	68.1%	N/A
Total Expenditures and Other Uses	1,183,353	2,026,211	58.4%	1,202,355	1,765,520	68.1%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(987,148)	1,841	-53632.4%	(1,006,394)	(5,918)	#REF!	101.9%
Beginning Fund Balance	1,035,855	1,035,855	100.0%	1,037,695	712,027	145.7%	100.2%
Ending Fund Balance	\$ 48,707	\$ 1,037,695	4.7%	\$ 31,301	\$ 706,109	4.4%	64.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				31,301			
Unassigned Fund Balance				\$ -			

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670 Water Fund							
Intergovernmental	\$ -	\$ 6,331	0.0%	\$ 218	\$ -	N/A	N/A
Charges for Services - Rates	2,104,063	8,256,832	25.5%	1,976,122	8,633,400	22.9%	93.9%
Charges for Services - Misc. Service Fees	25,240	98,581	25.6%	10,527	-	N/A	41.7%
System Development Charges	45,700	226,981	20.1%	67,798	100,000	N/A	148.4%
Interest on Investments	35,814	216,316	16.6%	17,655	146,450	N/A	49.3%
Miscellaneous	254	41,749	0.6%	296	25,000	1.2%	116.8%
Other Financing Sources	-	1,103,851	0.0%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	2,211,070	9,950,641	22.2%	2,072,616	23,157,412	9.0%	93.7%
Public Works - Conservation	42,944	201,734	21.3%	35,686	290,810	12.3%	83.1%
Public Works - Water Supply	158,824	762,548	20.8%	159,443	3,054,080	5.2%	100.4%
Public Works - Water Supply Debt	-	245,129	0.0%	-	9,455	0.0%	N/A
Public Works - Water Distribution	738,377	3,984,957	18.5%	608,509	4,685,675	13.0%	82.4%
Public Works - Water Distribution Debt	-	388,157	0.0%	-	249,105	0.0%	N/A
Public Works - Water Treatment	271,790	3,219,746	8.4%	236,949	13,289,350	1.8%	87.2%
Public Works - Water Treatment Debt	-	141,963	0.0%	241,757	140,576	172.0%	N/A
Public Works - Improvement SDC's	15,760	566,328	2.8%	29,779	2,877,500	1.0%	N/A
Public Works - Debt SDC's	-	34,686	0.0%	-	180,776	0.0%	N/A
Debt Service	-	-	0.0%	-	34,038	N/A	0.0%
Transfer Out	41,667	50,000	83.3%	50,000	250,000	20.0%	N/A
Contingency	-	-	0.0%	-	342,500	0.0%	0.0%
Total Expenditures and Other Uses	1,269,361	9,595,249	13.2%	1,362,123	25,403,866	5.4%	107.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	941,709	355,392	265.0%	710,493	(2,246,454)	131.6%	75.4%
Beginning Fund Balance	10,562,358	10,495,073	100.6%	10,850,465	8,954,820	121.2%	102.7%
Ending Fund Balance	\$ 11,504,067	\$ 10,850,465	106.0%	\$ 11,560,958	\$ 6,708,366	172.3%	100.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				5,212,880			
Unassigned Fund Balance				\$ 6,348,078			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
675 Wastewater Fund							
Taxes	\$ 42,712	\$ 1,617,688	2.6%	\$ (212.37)	\$ 1,650,000	0.0%	-0.5%
Intergovernmental	-	3,409	0.0%	-	-	N/A	N/A
Charges for Services - Rates	1,069,779	6,078,318	17.6%	1,055,751	5,783,000	18.3%	98.7%
Charges for Services - Misc. Service Fees	-	7,851	0.0%	-	-	N/A	N/A
System Development Charges	39,314	212,725	18.5%	35,140	100,000	N/A	89.4%
Interest on Investments	32,738	188,367	17.4%	16,380	146,450	N/A	50.0%
Miscellaneous	-	1,610	0.0%	-	1,000	0.0%	0.0%
Other Financing Sources	-	122,729	0.0%	-	4,950,000	0.0%	0.0%
Total Revenues and Other Sources	<u>1,184,542</u>	<u>8,232,697</u>	14.4%	<u>1,107,059</u>	<u>12,630,450</u>	8.8%	93.5%
Public Works - Wastewater Collection	666,545	2,579,229	25.8%	388,355	3,009,387	12.9%	58.3%
Public Works - Wastewater Collection Debt	-	76,224	0.0%	103,610	75,429	137.4%	N/A
Public Works - Wastewater Treatment	391,546	2,487,997	15.7%	357,689	4,334,978	8.3%	91.4%
Public Works - Wastewater Treatment Debt	61,088	1,720,632	3.6%	61,088	1,713,537	3.6%	N/A
Public Works - Improvements SDC's	47,057	109,481	43.0%	13,223	605,000	2.2%	0.0%
Contingency	-	-	0.0%	-	162,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,166,237</u>	<u>6,973,563</u>	16.7%	<u>923,965</u>	<u>9,900,831</u>	9.3%	79.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	18,306	1,259,134	1.5%	183,094	2,729,619	6.7%	1000.2%
Beginning Fund Balance	<u>8,770,513</u>	<u>8,826,690</u>	99.4%	<u>10,085,824</u>	<u>4,664,199</u>	216.2%	115.0%
Ending Fund Balance	<u>\$ 8,788,819</u>	<u>\$ 10,085,824</u>	87.1%	<u>\$ 10,268,918</u>	<u>\$ 7,393,818</u>	138.9%	116.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,727,351			
Unassigned Fund Balance				<u>\$ 6,541,567</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
680 Storm Water Fund							
Intergovernmental	\$ -	\$ 2,597	0.0%	\$ 2,065	\$ -	N/A	N/A
Charges for Services - Rates	120,157	727,545	16.5%	121,430	790,000	15.4%	101.1%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	4,087	16,834	24.3%	3,677	45,000	8.2%	90.0%
Interest on Investments	6,963	37,214	18.7%	3,053	30,300	N/A	43.8%
Miscellaneous	-	-	0.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	131,207	784,190	16.7%	130,224	865,300	15.0%	99.3%
Public Works - Storm Water Operations	150,882	756,257	20.0%	110,921	970,143	11.4%	73.5%
Public Works - Storm Water Operations Debt	-	11,950	0.0%	-	11,750	0.0%	N/A
Public Works - Storm Water SDC's	3,583	87,356	4.1%	182	191,000	0.1%	N/A
Contingency	-	-	0.0%	-	15,000	0.0%	0.0%
Total Expenditures and Other Uses	154,464	855,563	18.1%	111,102	1,187,893	9.4%	71.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(23,257)	(71,373)	32.6%	19,122	(322,593)	105.9%	-82.2%
Beginning Fund Balance	1,866,537	1,866,537	100.0%	1,795,164	892,373	201.2%	96.2%
Ending Fund Balance	\$ 1,843,279	\$ 1,795,164	102.7%	\$ 1,814,286	\$ 569,780	318.4%	98.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(64,342)			
Unassigned Fund Balance				\$ 1,878,628			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
690 Electric Fund							
Intergovernmental	\$ 27,807	\$ 205,315	13.5%	\$ 733	\$ 210,000	0.3%	N/A
Charges for Services - Rates	2,738,862	16,230,395	16.9%	2,627,289	17,351,779	15.1%	95.9%
Charges for Services - Misc. Service Fees	37,184	247,843	15.0%	67,725	261,573	25.9%	182.1%
Interest on Investments	9,364	54,149	17.3%	4,081	37,333	N/A	43.6%
Miscellaneous	9,082	74,069	12.3%	17,436	-	N/A	192.0%
Total Revenues and Other Sources	<u>2,822,298</u>	<u>16,811,771</u>	16.8%	<u>2,717,264</u>	<u>17,958,465</u>	15.1%	96.3%
Administration - Conservation	139,755	788,117	17.7%	97,965	908,958	10.8%	70.1%
Electric - Supply	1,253,639	7,446,726	16.8%	1,316,189	8,203,553	16.0%	105.0%
Electric - Distribution	1,242,577	7,388,997	16.8%	1,073,118	8,976,709	12.0%	86.4%
Electric - Transmission	154,072	893,860	17.2%	184,526	1,352,684	13.6%	119.8%
Debt Service	-	22,393	0.0%	-	22,123	0.0%	N/A
Contingency	-	-	0.0%	-	112,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>2,790,044</u>	<u>16,540,093</u>	16.9%	<u>2,671,797</u>	<u>19,576,527</u>	13.6%	95.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	32,255	271,678	11.9%	45,467	(1,618,063)	-2.8%	141.0%
Beginning Fund Balance	<u>2,248,946</u>	<u>2,249,387</u>	100.0%	<u>2,521,065</u>	<u>1,604,259</u>	157.1%	112.1%
Ending Fund Balance	<u>\$ 2,281,201</u>	<u>\$ 2,521,065</u>	90.5%	<u>\$ 2,566,532</u>	<u>\$ (13,804)</u>	18693.0%	112.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,566,532</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
695 Telecommunications Fund							
Intergovernmental	\$ -	\$ 4,904	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	408,189	2,503,789	16.3%	426,800	2,430,112	17.6%	104.6%
Charges for Services - Misc. Service Fees	850	5,100	16.7%	850	32,548	N/A	100.0%
Interest on Investments	3,444	22,338	15.4%	2,318	2,000	N/A	67.3%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Total Revenues and Other Sources	<u>412,483</u>	<u>2,536,132</u>	16.3%	<u>429,968</u>	<u>2,465,660</u>	17.4%	104.2%
Personnel Services	106,726	658,729	16.2%	98,480	821,227	12.0%	92.3%
Materials & Services	172,213	940,741	18.3%	151,894	997,654	15.2%	88.2%
Capital Outlay	6,060	17,446	34.7%	-	65,000	0.0%	0.0%
Debt - Transfer to Debt Service Fund	68,167	514,000	13.3%	68,167	409,000	16.7%	100.0%
Contingency	-	-	0.0%	-	52,500	0.0%	0.0%
Total Expenditures and Other Uses	<u>353,165</u>	<u>2,130,916</u>	16.6%	<u>318,540</u>	<u>2,345,381</u>	13.6%	90.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	59,318	405,215	14.6%	111,427	120,279	92.6%	187.8%
Beginning Fund Balance	<u>1,135,824</u>	<u>1,135,308</u>	100.0%	<u>1,540,524</u>	<u>540,571</u>	285.0%	135.6%
Ending Fund Balance	<u>\$ 1,195,142</u>	<u>\$ 1,540,524</u>	77.6%	<u>\$ 1,651,951</u>	<u>\$ 660,850</u>	250.0%	138.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				235,833			
Unassigned Fund Balance				<u>\$ 1,416,118</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
710 Central Service Fund							
Taxes	\$ 1,266	\$ 53,166	2.4%	\$ -	\$ 82,550	0.0%	N/A
Intergovernmental	-	215,509	0.0%	17,779	-	N/A	N/A
Charges for Services - Internal	1,361,078	7,485,928	18.2%	1,394,250	8,365,502	16.7%	102.4%
Charges for Services - Misc. Service Fees	47,866	405,152	11.8%	35,672	295,000	12.1%	74.5%
Interest on Investments	3,930	31,499	12.5%	3,288	29,933	11.0%	83.6%
Miscellaneous	660	9,122	7.2%	35	-	N/A	5.3%
Total Revenues and Other Sources	1,414,800	8,200,376	17.3%	1,451,025	8,772,985	16.5%	102.6%
Administration Department	279,005	1,474,265	18.9%	228,470	1,803,662	12.7%	81.9%
Information Technology - Info Services Division	206,542	1,299,078	15.9%	173,838	1,522,549	11.4%	84.2%
Finance Department	360,799	2,342,606	15.4%	323,620	2,821,250	11.5%	89.7%
City Recorder Division	39,449	183,363	21.5%	25,394	192,752	13.2%	64.4%
Public Works - Administration and Engineering	398,167	2,167,935	18.4%	287,471	2,533,246	11.3%	72.2%
Contingency	-	-	-	-	105,209	0.0%	0.0%
Total Expenditures and Other Uses	1,283,961	7,467,247	17.2%	1,038,793	8,978,668	11.6%	80.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	130,839	733,129	17.8%	412,232	(205,682)	-200.4%	315.1%
Beginning Fund Balance	792,751	839,733	94.4%	1,572,862	375,525	418.8%	198.4%
Ending Fund Balance	\$ 923,590	\$ 1,572,862	58.7%	\$ 1,985,094	\$ 169,843	1168.8%	214.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				200,000			
Unassigned Fund Balance				<u>\$ 1,785,094</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 63,998	0.0%	\$ 36,888	\$ -	N/A	N/A
Charges for Services - Internal	403,927	1,288,503	31.3%	103,907	712,944	14.6%	25.7%
Interest on Investments	656	1,746	37.6%	466	8,750	N/A	71.1%
Miscellaneous	4,700	243,694	1.9%	84	40,000	0.2%	1.8%
Total Revenues and Other Sources	<u>409,283</u>	<u>1,597,941</u>	25.6%	<u>141,345</u>	<u>761,694</u>	18.6%	34.5%
Personnel Services	-	227,264	0.0%	-	-	N/A	#DIV/0!
Materials and Services	715,446	1,129,581	63.3%	832,609	1,041,940	79.9%	116.4%
Capital Outlay	43,126	-	N/A	-	30,000	0.0%	0.0%
Contingency	-	-	0.0%	-	-	N/A	0.0%
Total Expenditures and Other Uses	<u>758,572</u>	<u>1,356,846</u>	55.9%	<u>832,609</u>	<u>1,071,940</u>	77.7%	109.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(349,290)	241,095	-144.9%	(691,263)	(310,246)	222.8%	197.9%
Beginning Fund Balance	44,383	44,383	100.0%	285,478	415,988	68.6%	643.2%
Ending Fund Balance	<u>\$ (304,906)</u>	<u>\$ 285,478</u>	-106.8%	<u>\$ (405,785)</u>	<u>\$ 105,742</u>	-383.8%	133.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				(405,785)			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
725 Health Benefits Reserve Fund							
Charges for Services - Internal	\$ 981,892	\$ 5,771,133	17.0%	\$ 941,296	\$ 6,715,665	14.0%	95.9%
Interest on Investments	2,422	18,573	13.0%	2,089	10,313	20.3%	86.3%
Miscellaneous	-	2,933	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>984,313</u>	<u>5,792,639</u>	17.0%	<u>943,385</u>	<u>6,725,978</u>	14.0%	95.8%
Materials and Services	908,747	5,412,841	16.8%	866,692	6,549,195	13.2%	95.4%
Transfer Out	100,000	100,000	0.0%	100,000	100,000	100.0%	0.0%
Contingency	-	-	0.0%	-	50,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>1,008,747</u>	<u>5,512,841</u>	18.3%	<u>966,692</u>	<u>6,699,195</u>	14.4%	95.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(24,434)	279,798	-8.7%	(23,307)	26,783	-87.0%	95.4%
Beginning Fund Balance	<u>932,374</u>	<u>932,374</u>	100.0%	<u>1,212,173</u>	<u>441,324</u>	274.7%	130.0%
Ending Fund Balance	<u>\$ 907,941</u>	<u>\$ 1,212,173</u>	74.9%	<u>\$ 1,188,866</u>	<u>\$ 468,107</u>	254.0%	130.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,188,866			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
730 Equipment Fund							
Intergovernmental	\$ -	\$ 3,943	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	869,528	2,819,371	30.8%	389,528	2,339,171	16.7%	44.8%
Charges for Services - Misc. Service Fees	46,658	213,740	21.8%	29,419	175,000	N/A	63.1%
Interest on Investments	14,631	86,945	16.8%	6,590	68,680	N/A	45.0%
Miscellaneous	13,542	37,269	36.3%	-	75,000	0.0%	N/A
Total Revenues and Other Sources	<u>944,359</u>	<u>3,161,267</u>	29.9%	<u>425,538</u>	<u>2,657,851</u>	16.0%	45.1%
Public Works - Maintenance	256,229	1,580,214	16.2%	250,028	1,884,207	13.3%	97.6%
Public Works - Purchasing and Acquisition	-	1,057,901	0.0%	1,037,603	2,500,500	41.5%	N/A
Contingency	-	-	N/A	-	50,000	0%	N/A
Total Expenditures and Other Uses	<u>256,229</u>	<u>2,638,115</u>	9.7%	<u>1,287,631</u>	<u>4,434,707</u>	29.0%	502.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	688,130	523,151	131.5%	(862,093)	(1,776,856)	48.5%	-125.3%
Beginning Fund Balance	3,321,539	3,328,444	99.8%	3,851,595	1,212,434	317.7%	116.0%
Ending Fund Balance	<u>\$ 4,009,669</u>	<u>\$ 3,851,595</u>	104.1%	<u>\$ 2,989,502</u>	<u>\$ (564,422)</u>	629.7%	74.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>2,989,502</u>			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020	Fiscal Year 2020	Percent Collected / Expended	Fiscal Year 2021	2nd Year of Biennial Budget	Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals		Year-To-Date Actuals			
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 24,583	\$ 147,500	16.7%	\$ 26,117	\$ 156,700	16.7%	106.2%
Interest on Investments	1,023	5,589	18.3%	538	725	N/A	52.6%
Miscellaneous	-	14,693	0.0%	15,704	-	N/A	N/A
Total Revenues and Other Sources	<u>25,607</u>	<u>167,782</u>	15.3%	<u>42,358</u>	<u>157,425</u>	26.9%	165.4%
Materials and Services	-	1,336		1,428	-	N/A	0.0%
Capital Outlay	-	142,591	0.0%	-	150,000	0.0%	N/A
Total Expenditures and Other Uses	<u>-</u>	<u>143,927</u>	0.0%	<u>1,428</u>	<u>150,000</u>	1.0%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	25,607	23,855	107.3%	40,931	7,425	551.3%	159.8%
Beginning Fund Balance	264,491	264,491	100.0%	288,346	105,047	274.5%	109.0%
Ending Fund Balance	<u>\$ 290,098</u>	<u>\$ 288,346</u>	100.6%	<u>\$ 329,277</u>	<u>\$ 112,472</u>	292.8%	113.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				329,277			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2020 (16.67% of Budget)

	Fiscal Year 2020			Fiscal Year 2021			Percent Collected / Expended	Year over year change
	Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended	Year-To-Date Actuals	2nd Year of Biennial Budget	Percent Collected / Expended		
810 Cemetery Fund								
Charges for Services	\$ 4,665	\$ 19,411	24.0%	\$ 2,939	\$ 25,000	11.8%	63.0%	
Interest on Investments	3,750	19,988	18.8%	1,632	6,500	25.1%	43.5%	
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%	
Total Revenues and Other Sources	<u>8,915</u>	<u>39,898</u>	22.3%	<u>5,071</u>	<u>32,000</u>	15.8%	56.9%	
Transfers Out (General Fund)	53,750	69,988	76.8%	51,632	75,000	68.8%	96.1%	
Total Expenditures and Other Uses	<u>53,750</u>	<u>69,988</u>	76.8%	<u>51,632</u>	<u>75,000</u>	68.8%	96.1%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(44,835)	(30,089)	149.0%	(46,561)	(43,000)	0.0%	103.9%	
Beginning Fund Balance	<u>984,915</u>	<u>984,915</u>	100.0%	<u>954,825</u>	<u>504,982</u>	189.1%	96.9%	
Ending Fund Balance	<u>\$ 940,080</u>	<u>\$ 954,825</u>	98.5%	<u>\$ 908,264</u>	<u>\$ 461,982</u>	196.6%	96.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				908,264				
Unassigned Fund Balance				<u>\$ -</u>				