

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
110 General Fund							
Taxes	\$ 1,577,074	\$ 21,479,656	7.3%	\$ 1,591,868	\$ 23,572,680	6.8%	100.9%
Licenses and Permits	188,156	859,075	21.9%	156,542	949,150	16.5%	83.2%
Intergovernmental	112,781	2,254,876	5.0%	97,057	1,356,298	7.2%	86.1%
Charges for Services	272,262	1,611,893	16.9%	499,455	1,729,000	28.9%	183.4%
Fines	114,897	588,070	19.5%	71,886	602,900	11.9%	62.6%
Interest on Investments	12,942	123,331	10.5%	13,036	125,000	10.4%	100.7%
Miscellaneous	44,921	67,249	66.8%	13,546	70,100	19.3%	30.2%
Transfer in (Water Fund)	41,667	250,000	16.7%	41,667	250,000	16.7%	100.0%
Transfer In (Cemetery)	3,475	23,598	14.7%	53,750	75,000	71.7%	1546.8%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	2,368,173	27,257,748	8.7%	2,638,807	28,830,127	9.2%	111.4%
Administration	352,207	1,084,619	32.5%	307,273	1,108,530	27.7%	87.2%
Administration - Parking	30,288	181,332	16.7%	16,095	168,000	N/A	53.1%
Administration - Municipal Court	81,470	507,967	16.0%	96,487	698,644	13.8%	118.4%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	-	19,000	0.0%	0.0%
Administrative Services - Band	36,964	66,859	55.3%	34,418	66,274	51.9%	93.1%
Administrative Services - Parks	898,650	5,391,900	16.7%	898,650	5,391,900	16.7%	100.0%
Police Department	1,259,949	7,529,259	16.7%	1,371,008	8,237,420	16.6%	108.8%
Fire and Rescue Department	1,503,593	10,019,696	15.0%	1,402,695	9,352,374	15.0%	93.3%
Public Works - Cemetery Division	83,373	451,355	18.5%	97,127	532,967	18.2%	116.5%
Community Development - Planning Division	261,438	1,566,015	16.7%	286,213	1,708,426	16.8%	109.5%
Community Development - Building Division	121,849	721,562	16.9%	130,820	829,108	15.8%	107.4%
Community Development - Social Services Grants	134,000	134,000	100.0%	132,000	134,000	98.5%	N/A
Transfers (Cemetery, Housing Trust and Debt Svc)	500	105,500	0.5%	500	105,500	0.5%	100.0%
Contingency	-	-	N/A	-	400,000	0.0%	N/A
Total Expenditures and Other Uses	4,768,606	27,764,389	17.2%	4,773,285	28,752,142	16.6%	100.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(2,400,434)	(506,641)	473.8%	(2,134,478)	77,985	-2737.0%	88.9%
Fund Balance, Jul 1, 2019	4,792,508	4,792,508	100.0%	4,285,867	4,119,443	104.0%	89.4%
Fund Balance, Aug 31, 2019	\$ 2,392,073	\$ 4,285,867	55.8%	\$ 2,151,389	\$ 4,197,428	51.3%	89.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,177,370			
Unassigned Fund Balance				\$ 974,019			

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	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 3,018	\$ 15,000	20.1%	N/A
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	79,965	916,486	8.7%	172,128	1,165,100	14.8%	215.3%
Interest on Investments	2,984	20,599	14.5%	3,672	23,310	15.8%	123.1%
Miscellaneous	5,175	25,700	20.1%	3,496	31,000	11.3%	67.6%
Transfer In	-	85,000	0.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	986,774	6,440,185	15.3%	1,080,964	6,811,310	15.9%	109.5%
Parks Division	733,146	4,154,874	17.6%	798,313	4,067,952	19.6%	108.9%
Recreation Division	246,004	1,566,546	15.7%	270,768	1,463,252	18.5%	110.1%
Golf Division	106,097	556,895	19.1%	105,760	599,548	17.6%	99.7%
Senior Services Division	-	-	N/A	49,244	345,500	14.3%	N/A
Parks Forestry Division	-	-	N/A	76,301	488,025	N/A	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	1,085,247	6,278,315	17.3%	1,300,385	7,039,277	18.5%	119.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(98,474)	161,869	-60.8%	(219,421)	(227,967)	3.7%	222.8%
Fund Balance, Jul 1, 2019	661,453	661,453	100.0%	823,322	305,538	269.5%	124.5%
Fund Balance, Aug 31, 2019	\$ 562,979	\$ 823,322	68.4%	\$ 603,902	\$ 77,571	778.5%	107.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 603,902</u>			

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	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
240 Housing Fund							
Taxes	\$ -	\$ 104,751	0.0%	\$ -	\$ 100,000	0.0%	N/A
Interest on Investments	947	1,332	71.1%	291	-	N/A	30.8%
Transfer In (General Fund)	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	947	106,083	0.9%	291	100,000	0.3%	30.8%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	300,000	300,000	100.0%	-	147,000	0.0%	N/A
Total Expenditures and Other Uses	300,000	300,000	100.0%	-	147,000	0.0%	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(299,053)	(193,917)	154.2%	291	(47,000)	N/A	-0.1%
Fund Balance, Jul 1, 2019	263,903	263,903	100.0%	69,986	225,834	31.0%	26.5%
Fund Balance, Aug 31, 2019	\$ (35,150)	\$ 69,986	-50.2%	\$ 70,278	\$ 178,834	39.3%	-199.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				70,278			
Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
250 Community Development Block Fund							
Intergovernmental	\$ -	\$ 141,551	0.0%	\$ 744	\$ 351,305	0.2%	N/A
Total Revenues and Other Sources	-	141,551	0.0%	744	351,305	0.2%	N/A
Personnel Services	6,965	32,189	21.6%	6,716	35,033	19.2%	96.4%
Materials and Services	-	106,545	0.0%	1,322	315,810	0.4%	N/A
Total Expenditures and Other Uses	6,965	138,735	5.0%	8,037	350,843	2.3%	115.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(6,965)	2,816	-247.3%	(7,293)	462	N/A	104.7%
Fund Balance, Jul 1, 2019	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Fund Balance, Aug 31, 2019	\$ 26,836	\$ 36,617	73.3%	\$ 29,324	\$ 462	6347.1%	109.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				29,324			
Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
255 Reserve Fund							
Interest on Investments	\$ 135	\$ 916	14.7%	\$ 146	\$ 350	41.8%	108.7%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>135</u>	<u>916</u>	14.7%	<u>146</u>	<u>350</u>	41.8%	108.7%
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	<u>-</u>	<u>-</u>	N/A	<u>-</u>	<u>-</u>	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	135	916	14.7%	146	350	41.8%	108.7%
Fund Balance, Jul 1, 2019	<u>37,524</u>	<u>37,524</u>	100.0%	<u>38,440</u>	<u>19,205</u>	200.2%	102.4%
Fund Balance, Aug 31, 2019	<u>\$ 37,659</u>	<u>\$ 38,440</u>	98.0%	<u>\$ 38,587</u>	<u>\$ 19,555</u>	197.3%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				38,586			
Unassigned Fund Balance				<u>\$ 0</u>			

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	Fiscal Year 2019			Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals						
260 Street Fund								
Taxes	\$ 12,773	\$ 378,243	3.4%	\$ 11,391	\$ 753,000	1.5%	N/A	
Intergovernmental	230,291	1,530,941	15.0%	235,089	3,246,034	7.2%	102.1%	
Charges for Services - Rates	260,979	1,582,899	16.5%	266,620	1,611,000	16.5%	102.2%	
Charges for Services - Misc. Service Fees	1,967	12,959	15.2%	2,852	17,000	N/A	145.0%	
System Development Charges	39,369	176,885	22.3%	32,768	100,000	32.8%	83.2%	
Assessments	-	8,924	0.0%	1,272	30,000	4.2%	N/A	
Interest on Investments	16,881	119,788	14.1%	18,054	100,000	18.1%	107.0%	
Miscellaneous	58,359	71,668	81.4%	0	84,145	0.0%	0.0%	
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A	
Total Revenues and Other Sources	620,619	3,882,306	16.0%	568,048	11,941,179	4.8%	91.5%	
Public Works - Ground Maintenance	12,429	241,995	5.1%	16,699	267,950	6.2%	134.4%	
Public Works - Street Operations	426,545	3,874,095	11.0%	1,545,194	10,610,851	14.6%	362.3%	
Public Works - Street Operations Debt	-	79,607	0.0%	-	123,905	0.0%	N/A	
Public Works - Transportation SDC's	2,453	47,422	5.2%	88,356	192,064	46.0%	N/A	
Public Works - Local Improvement Districts	-	-	N/A	-	-	N/A	N/A	
Contingency	-	-	N/A	-	21,850	0.0%	N/A	
Total Expenditures and Other Uses	441,426	4,243,119	10.4%	1,650,249	11,216,620	14.7%	373.8%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	179,192	(360,813)	-49.7%	(1,082,202)	724,559	-149.4%	-603.9%	
Fund Balance, Jul 1, 2019	4,835,108	4,835,108	100.0%	4,474,295	1,881,204	237.8%	92.5%	
Fund Balance, Aug 31, 2019	\$ 5,014,300	\$ 4,474,295	112.1%	\$ 3,392,093	\$ 2,605,763	130.2%	67.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				3,392,094				
Unassigned Fund Balance				<u>(1)</u>				

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	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
280 Airport Fund							
Intergovernmental	\$ -	\$ 101,602	0.0%	\$ -	\$ 288,800	0.0%	N/A
Charges for Services - Rates	32,767	152,403	21.5%	52,030	160,000	32.5%	158.8%
Interest on Investments	79	4,388	1.8%	801	500	160.2%	1019.0%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	N/A
Total Revenues and Other Sources	32,844	262,888	12.5%	53,831	449,300	12.0%	163.9%
Materials and Services	42,938	129,636	33.1%	31,662	158,044	20.0%	73.7%
Capital Outlay	-	61,074	0.0%	127	80,000	0.2%	N/A
Debt Service	-	38,536	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	42,938	229,246	18.7%	31,789	238,044	13.4%	74.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,093)	33,642	-30.0%	22,042	211,256	10.4%	-218.4%
Fund Balance, Jul 1, 2019	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Fund Balance, Aug 31, 2019	\$ 191,923	\$ 235,658	81.4%	\$ 257,700	\$ 323,909	79.6%	134.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				257,700			
Unassigned Fund Balance				<u>(0)</u>			

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	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
410 Capital Improvements Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Intergovernmental	-	-	N/A	-	-	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	44,329	258,912	17.1%	31,353	60,000	52.3%	70.7%
System Development Charges	22,062	75,359	29.3%	14,407	51,500	28.0%	65.3%
Interest on Investments	4,237	28,045	15.1%	3,517	13,000	27.1%	83.0%
Miscellaneous	-	1,284,404	0.0%	333	10,000	3.3%	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	N/A	N/A
Total Revenues and Other Sources	228,324	2,592,891	8.8%	207,306	1,165,670	17.8%	90.8%
Public Works - Facilities	135,002	1,290,506	10.5%	168,801	1,376,746	12.3%	125.0%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	-	1,011,573	0.0%	-	100,000	0.0%	N/A
Transfers	77,833	577,000	13.5%	-	110,000	0.0%	0.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	212,835	2,879,079	7.4%	168,801	1,666,746	10.1%	79.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	15,489	(286,188)	-5.4%	38,505	(501,076)	107.7%	248.6%
Fund Balance, Jul 1, 2019	1,139,949	1,139,949	100.0%	853,761	674,587	126.6%	74.9%
Fund Balance, Aug 31, 2019	<u>\$ 1,155,438</u>	<u>\$ 853,761</u>	<u>135.3%</u>	<u>\$ 892,266</u>	<u>\$ 173,511</u>	<u>514.2%</u>	<u>77.2%</u>
Reconciliation of Fund Balance:							
Restricted and Committed Funds				892,266			
Unassigned Fund Balance				<u>\$ (0)</u>			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
411 Parks Capital Improvement Fund							
Taxes	\$ 17,740	\$ 443,514	4.0%	\$ 15,821	\$ 756,900	2.1%	N/A
Intergovernmental	-	19,857	0.0%	5,000	915,000	0.5%	N/A
Interest on Investments	3,363	24,077	14.0%	4,400	20,000	22.0%	130.8%
Miscellaneous	-	-	N/A	-	250,000	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	21,102	487,448	4.3%	25,221	1,941,900	1.3%	119.5%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	9,339	30,999	30.1%	-	-	N/A	N/A
Capital Outlay	11,613	124,575	9.3%	8,434	1,930,000	0.4%	72.6%
Transfer Out	-	245,045	0.0%	-	444,656	0.0%	N/A
Total Expenditures and Other Uses	20,954	400,619	5.2%	8,434	2,374,656	0.4%	40.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	148	86,830	0.2%	16,787	(432,756)	-3.9%	11313.8%
Fund Balance, Jul 1, 2019	981,825	981,825	100.0%	1,068,654	532,000	200.9%	108.8%
Fund Balance, Aug 31, 2019	\$ 981,973	\$ 1,068,654	91.9%	\$ 1,085,442	\$ 99,244	1093.7%	110.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				1,085,442			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
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530	Debt Services	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
		Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
	Taxes	\$ 1,814	\$ 491,649	0.4%	\$ 1,810	\$ 485,000	0.4%	N/A
	Charges for Services - Internal	192,383	1,154,300	16.7%	192,383	1,154,300	16.7%	100.0%
	Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
	Interest on Investments	1,829	17,374	10.5%	2,012	13,000	15.5%	110.0%
	Transfer In (General Fund, Telecom & CIP)	-	375,045	0.0%	-	374,656	0.0%	N/A
	Total Revenues and Other Sources	196,027	2,038,368	9.6%	196,205	2,026,956	9.7%	100.1%
	Materials and Services	-	900	0.0%	-	-	N/A	N/A
	Debt Service	1,174,155	2,028,909	57.9%	1,183,353	2,025,354	58.4%	N/A
	Interfund Loan (Central Service Fund)	-	-	N/A	-	-	N/A	N/A
	Total Expenditures and Other Uses	1,174,155	2,029,809	57.8%	1,183,353	2,025,354	58.4%	N/A
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(978,128)	8,559	-11428.1%	(987,148)	1,602	-61619.7%	100.9%
	Fund Balance, Jul 1, 2019	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
	Fund Balance, Aug 31, 2019	\$ 49,167	\$ 1,035,855	4.7%	\$ 48,707	\$ 713,629	6.8%	99.1%
Reconciliation of Fund Balance:								
	Restricted and Committed Funds				48,707			
	Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
670 Water Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	2,018,967	8,135,815	24.8%	2,104,063	8,340,600	25.2%	104.2%
Charges for Services - Misc. Service Fees	5,346	54,085	9.9%	25,240	-	N/A	472.2%
System Development Charges	85,113	346,254	24.6%	45,700	100,000	45.7%	53.7%
Interest on Investments	31,325	228,124	13.7%	35,814	145,000	24.7%	114.3%
Miscellaneous	1,331	26,999	4.9%	254	25,000	1.0%	19.1%
Other Financing Sources	(4,640)	2,795,804	-0.2%	-	14,252,562	0.0%	N/A
Total Revenues and Other Sources	2,137,440	11,587,080	18.4%	2,211,070	22,863,162	9.7%	103.4%
Public Works - Conservation	43,598	208,942	20.9%	42,944	287,850	14.9%	98.5%
Public Works - Water Supply	141,998	1,588,963	8.9%	158,824	1,328,442	12.0%	111.8%
Public Works - Water Supply Debt	-	9,562	0.0%	-	9,635	0.0%	N/A
Public Works - Water Distribution	941,046	5,497,701	17.1%	738,377	4,534,218	16.3%	78.5%
Public Works - Water Distribution Debt	-	251,281	0.0%	-	253,458	0.0%	N/A
Public Works - Water Treatment	221,426	2,048,867	10.8%	271,790	4,936,044	5.5%	122.7%
Public Works - Water Treatment Debt	-	141,393	0.0%	-	158,307	0.0%	N/A
Public Works - Reimbursement SDC's	-	-	N/A	-	-	N/A	N/A
Public Works - Improvement SDC's	41,641	426,314	9.8%	15,760	1,275,500	1.2%	N/A
Public Works - Debt SDC's	-	34,424	0.0%	-	181,100	0.0%	N/A
Debt Service	-	-	N/A	-	34,686	N/A	N/A
Transfer Out	41,667	250,000	16.7%	41,667	250,000	16.7%	100.0%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	1,431,376	10,457,446	13.7%	1,269,361	13,591,740	9.3%	88.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	706,064	1,129,634	62.5%	941,709	9,271,422	10.2%	133.4%
Fund Balance, Jul 1, 2019	9,432,724	9,432,724	100.0%	10,562,358	6,287,722	168.0%	112.0%
Fund Balance, Aug 31, 2019	\$ 10,138,788	\$ 10,562,358	96.0%	\$ 11,504,067	\$ 15,559,144	73.9%	113.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				\$ 5,451,653			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019 Year- To-Date Actuals	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
		End-of-Year Actuals						
675 Wastewater Fund								
Taxes	\$ 26,069	\$ 1,576,213	1.7%	\$ 42,712	\$ 1,600,000	2.7%	163.8%	
Charges for Services - Rates	1,008,053	5,873,506	17.2%	1,069,779	5,560,000	19.2%	106.1%	
Charges for Services - Misc. Service Fees	-	13,250	0.0%	-	-	N/A	N/A	
System Development Charges	63,387	269,372	23.5%	39,314	100,000	39.3%	62.0%	
Interest on Investments	25,138	193,213	13.0%	32,738	145,000	22.6%	130.2%	
Miscellaneous	200	480,200	0.0%	-	1,000	0.0%	0.0%	
Other Financing Sources	(98)	269,824	0.0%	-	4,950,000	0.0%	N/A	
Total Revenues and Other Sources	<u>1,122,749</u>	<u>8,675,579</u>	12.9%	<u>1,184,542</u>	<u>12,356,000</u>	9.6%	105.5%	
Public Works - Wastewater Collection	385,904	2,491,444	15.5%	666,545	2,732,272	24.4%	172.7%	
Public Works - Wastewater Collection Debt	-	71,974	0.0%	-	76,229	0.0%	N/A	
Public Works - Wastewater Treatment	484,879	3,132,331	15.5%	391,546	3,984,462	9.8%	80.8%	
Public Works - Wastewater Treatment Debt	82,760	1,752,674	4.7%	61,088	1,720,672	3.6%	N/A	
Public Works - Improvements SDC's	-	93,488	0.0%	47,057	504,750	9.3%	N/A	
Debt Service	-	-	N/A	-	-	N/A	N/A	
Contingency	-	-	N/A	-	162,500	0.0%	N/A	
Total Expenditures and Other Uses	<u>953,543</u>	<u>7,541,912</u>	12.6%	<u>1,166,237</u>	<u>9,180,885</u>	12.7%	122.3%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	169,207	1,133,667	14.9%	18,306	3,175,115	0.6%	10.8%	
Fund Balance, Jul 1, 2019	<u>7,636,846</u>	<u>7,636,846</u>	100.0%	<u>8,770,513</u>	<u>4,664,199</u>	188.0%	114.8%	
Fund Balance, Aug 31, 2019	<u>\$ 7,806,052</u>	<u>\$ 8,770,513</u>	89.0%	<u>\$ 8,788,819</u>	<u>\$ 7,839,314</u>	112.1%	112.6%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				<u>3,624,107</u>				
Unassigned Fund Balance				<u>\$ 5,164,712</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	End-of-Year Actuals	Percent Collected / Expended				
680 Stormwater Fund							
Charges for Services - Rates	\$ 116,954	\$ 708,474	16.5%	\$ 120,157	\$ 770,000	15.6%	102.7%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	7,773	30,439	25.5%	4,087	35,000	11.7%	52.6%
Interest on Investments	6,294	42,640	14.8%	6,963	30,000	23.2%	110.6%
Miscellaneous	-	2,619	0.0%	-	-	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>131,021</u>	<u>784,172</u>	16.7%	<u>131,207</u>	<u>835,000</u>	15.7%	100.1%
Public Works - Storm Water Operations	121,170	650,218	18.6%	150,882	918,339	16.4%	124.5%
Public Works - Storm Water Operations Debt	-	12,149	0.0%	-	11,950	0.0%	N/A
Public Works - Storm Water SDC's	2,936	24,259	12.1%	3,583	125,000	2.9%	122.0%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>124,107</u>	<u>686,626</u>	18.1%	<u>154,464</u>	<u>1,070,289</u>	14.4%	124.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,915	97,546	7.1%	(23,257)	(235,289)	90.1%	-336.3%
Fund Balance, Jul 1, 2019	<u>1,768,991</u>	<u>1,768,991</u>	100.0%	<u>1,866,537</u>	<u>892,373</u>	209.2%	105.5%
Fund Balance, Aug 31, 2019	<u>\$ 1,775,906</u>	<u>\$ 1,866,537</u>	95.1%	<u>\$ 1,843,279</u>	<u>\$ 657,084</u>	280.5%	103.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,837,099</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
690 Electric Fund							
Intergovernmental	\$ -	\$ 80,914	0.0%	\$ 27,807	\$ 210,000	13.2%	N/A
Charges for Services - Rates	2,731,622	15,983,036	17.1%	2,738,862	16,766,395	16.3%	100.3%
Charges for Services - Misc. Service Fees	22,933	199,662	11.5%	37,184	261,573	14.2%	162.1%
Interest on Investments	6,477	54,681	11.8%	9,364	36,963	25.3%	144.6%
Miscellaneous	28,494	122,555	23.3%	9,082	97,780	9.3%	31.9%
Total Revenues and Other Sources	2,789,526	16,440,849	17.0%	2,822,298	17,372,711	16.2%	101.2%
Administration - Conservation	102,322	662,634	15.4%	139,755	944,190	14.8%	136.6%
Electric - Supply	1,334,139	7,217,533	18.5%	1,253,639	7,911,282	15.8%	94.0%
Electric - Distribution	1,116,166	7,830,497	14.3%	1,242,577	7,920,211	15.7%	111.3%
Electric - Transmission	167,343	927,429	18.0%	154,072	1,313,286	11.7%	92.1%
Debt Service	-	22,664	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	2,719,970	16,660,758	16.3%	2,790,044	18,201,468	15.3%	102.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	69,556	(219,909)	-31.6%	32,255	(828,757)	103.9%	46.4%
Fund Balance, Jul 1, 2019	2,468,855	2,468,855	100.0%	2,248,946	1,604,259	140.2%	91.1%
Fund Balance, Aug 31, 2019	\$ 2,538,410	\$ 2,248,946	112.9%	\$ 2,281,201	\$ 775,502	294.2%	89.9%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,281,201</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
695 Telecommunications Fund							
Charges for Services - Rates	\$ 379,323	\$ 2,361,300	16.1%	\$ 408,189	\$ 2,342,646	17.4%	107.6%
Charges for Services - Misc. Service Fees	1,434	18,509	7.7%	850	-	N/A	59.3%
Interest on Investments	2,042	15,939	12.8%	3,444	2,000	172.2%	168.6%
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>382,800</u>	<u>2,395,748</u>	16.0%	<u>412,483</u>	<u>2,345,646</u>	17.6%	107.8%
Personnel Services	104,711	691,265	15.1%	106,726	798,555	13.4%	101.9%
Materials & Services	162,271	982,244	16.5%	172,213	1,394,469	12.3%	106.1%
Capital Outlay	-	11,523	0.0%	6,060	65,000	9.3%	N/A
Debt - Transfer to Debt Service Fund	68,167	409,000	16.7%	68,167	-	N/A	100.0%
Contingency	-	-	N/A	-	52,500	0.0%	N/A
Total Expenditures and Other Uses	<u>335,149</u>	<u>2,094,031</u>	16.0%	<u>353,165</u>	<u>2,310,524</u>	15.3%	105.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	47,651	301,716	15.8%	59,318	35,122	168.9%	124.5%
Fund Balance, Jul 1, 2019	<u>834,108</u>	<u>834,108</u>	100.0%	<u>1,135,824</u>	<u>540,571</u>	210.1%	136.2%
Fund Balance, Aug 31, 2019	<u>\$ 881,759</u>	<u>\$ 1,135,824</u>	77.6%	<u>\$ 1,195,142</u>	<u>\$ 575,693</u>	207.6%	135.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				749,833			
Unassigned Fund Balance				<u>\$ 445,309</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

710	Central Service Fund	Fiscal Year 2019			1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
		Fiscal Year 2019 Year-To-Date Actuals	Year-End-of-Year Actuals	Percent Collected / Expended				
	Taxes	\$ 1,419	\$ 35,481	4.0%	\$ 1,266	\$ 82,550	1.5%	N/A
	Charges for Services - Internal	1,130,854	6,785,121	16.7%	1,361,078	8,166,467	16.7%	120.4%
	Charges for Services - Misc. Service Fees	62,382	231,651	26.9%	47,866	295,000	16.2%	76.7%
	Interest on Investments	5,219	28,485	18.3%	3,930	29,637	13.3%	75.3%
	Miscellaneous	351	11,713	3.0%	660	-	N/A	188.2%
	Operating Transfer in (CIP Fund)	77,833	467,000	16.7%	-	-	N/A	0.0%
	Total Revenues and Other Sources	1,278,058	7,559,452	16.9%	1,414,800	8,573,654	16.5%	110.7%
	Administration Department	292,712	1,651,960	17.7%	279,005	1,774,498	15.7%	95.3%
	Information Technology - Info Services Division	199,132	1,317,765	15.1%	206,542	1,473,618	14.0%	103.7%
	Administrative Services Department	441,397	2,718,983	16.2%	360,799	3,056,617	11.8%	81.7%
	City Recorder Division	27,785	182,992	15.2%	39,449	183,097	21.5%	142.0%
	Public Works - Administration and Engineering	322,511	1,987,453	16.2%	398,167	2,474,775	16.1%	123.5%
	Contingency	-	-	N/A	-	105,209	0.0%	N/A
	Total Expenditures and Other Uses	1,283,538	7,859,153	16.3%	1,283,962	9,067,814	14.2%	100.0%
	Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(5,480)	(299,701)	1.8%	130,838	(494,160)	126.5%	-2387.6%
	Fund Balance, Jul 1, 2019	1,092,452	1,092,452	100.0%	792,751	375,525	211.1%	72.6%
	Fund Balance, Aug 31, 2019	\$ 1,086,972	\$ 792,751	137.1%	\$ 923,590	\$ (118,635)	878.5%	85.0%
	Reconciliation of Fund Balance:							
	Restricted and Committed Funds				175,000			
	Unassigned Fund Balance				\$ 748,590			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -		N/A
Charges for Services - Internal	127,336	693,867	18.4%	403,927	712,944	56.7%	317.2%
Interest on Investments	1,966	9,095	21.6%	656	8,750	7.5%	33.4%
Miscellaneous	11,665	54,024	21.6%	4,700	40,000	11.7%	40.3%
Total Revenues and Other Sources	<u>140,968</u>	<u>758,686</u>	18.6%	<u>409,283</u>	<u>761,694</u>	53.7%	290.3%
Personnel Services	19,748	162,708	12.1%	-	-	0.0%	0.0%
Materials and Services	606,614	982,067	61.8%	715,446	1,040,072	68.8%	117.9%
Capital Outlay	-	155,744	0.0%	43,126	-	N/A	N/A
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>626,363</u>	<u>1,300,519</u>	48.2%	<u>758,572</u>	<u>1,040,072</u>	72.9%	121.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(485,395)	(541,833)	89.6%	(349,290)	(278,378)	-25.5%	72.0%
Fund Balance, Jul 1, 2019	586,216	586,216	100.0%	44,383	415,988	10.7%	7.6%
Fund Balance, Aug 31, 2019	<u>\$ 100,821</u>	<u>\$ 44,383</u>	227.2%	<u>\$ (304,906)</u>	<u>\$ 137,610</u>	-221.6%	-302.4%
Reconciliation of Fund Balance:	\$	4					
Restricted and Committed Funds				(304,906)			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019			Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	Year- End-of-Year Actuals						
725 Health Benefits Fund								
Charges for Services - Internal	\$ 1,043,733	\$ 6,347,864	16.4%	\$ 981,892	\$ 6,338,256	15.5%	94.1%	
Interest on Investments	550	14,634	3.8%	2,422	9,375	25.8%	440.4%	
Miscellaneous	37,842	70,862	53.4%	-	-	N/A	0.0%	
Transfer In (Insurance Fund)	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>1,082,125</u>	<u>6,433,359</u>	16.8%	<u>984,313</u>	<u>6,347,631</u>	15.5%	91.0%	
Materials and Services	925,416	5,505,680	16.8%	908,747	6,183,108	14.7%	98.2%	
Transfer Out	-	-	N/A	100,000	100,000	100.0%	N/A	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	<u>925,416</u>	<u>5,505,680</u>	16.8%	<u>1,008,747</u>	<u>6,333,108</u>	15.9%	109.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	156,709	927,680	16.9%	(24,434)	14,523	-168.2%	-15.6%	
Fund Balance, Jul 1, 2019	4,695	4,695	100.0%	932,374	441,324	211.3%	19860.4%	
Fund Balance, Aug 31, 2019	<u>\$ 161,403</u>	<u>\$ 932,374</u>	17.3%	<u>\$ 907,941</u>	<u>\$ 455,847</u>	199.2%	562.5%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				907,941				
Unassigned Fund Balance				<u>\$ (0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
730 Equipment Fund							
Charges for Services - Internal	\$ 324,972	\$ 3,125,774	10.4%	\$ 869,528	\$ 2,514,171	34.6%	267.6%
Charges for Services - Misc. Service Fees	39,592	239,577	16.5%	46,658	-	N/A	117.8%
Interest on Investments	13,202	80,284	16.4%	14,631	68,000	21.5%	110.8%
Miscellaneous	149	100,773	0.1%	13,542	75,000	18.1%	N/A
Total Revenues and Other Sources	<u>377,916</u>	<u>3,546,408</u>	10.7%	<u>944,359</u>	<u>2,657,171</u>	35.5%	249.9%
Public Works - Maintenance	234,125	1,732,992	13.5%	256,229	1,377,000	18.6%	109.4%
Public Works - Purchasing and Acquisition	77,138	2,071,379	3.7%	-	1,831,091	0.0%	N/A
Contingency	-	-	N/A	-	50,000	0.0%	N/A
Total Expenditures and Other Uses	<u>311,263</u>	<u>3,804,371</u>	8.2%	<u>256,229</u>	<u>3,258,091</u>	7.9%	82.3%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	66,653	(257,963)	-25.8%	688,130	(600,920)	214.5%	1032.4%
Fund Balance, Jul 1, 2019	3,579,502	3,579,502	100.0%	3,321,539	1,212,434	274.0%	92.8%
Fund Balance, Aug 31, 2019	<u>\$ 3,646,155</u>	<u>\$ 3,321,539</u>	109.8%	<u>\$ 4,009,669</u>	<u>\$ 611,514</u>	655.7%	110.0%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				4,009,669			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 37,917	\$ 227,500	16.7%	\$ 24,583	\$ 147,500	16.7%	64.8%
Interest on Investments	480	4,898	9.8%	1,023	725	141.2%	213.2%
Miscellaneous	-	46,331	0.0%	-	-	N/A	N/A
Total Revenues and Other Sources	<u>38,397</u>	<u>278,729</u>	13.8%	<u>25,607</u>	<u>148,225</u>	17.3%	66.7%
Capital Outlay	30,783	141,092	21.8%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>30,783</u>	<u>141,092</u>	21.8%	<u>-</u>	<u>150,000</u>	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	7,614	137,637	5.5%	25,607	(1,775)	-1442.6%	336.3%
Fund Balance, Jul 1, 2019	<u>126,854</u>	<u>126,854</u>	100.0%	<u>264,491</u>	<u>105,047</u>	251.8%	208.5%
Fund Balance, Aug 31, 2019	<u>\$ 134,468</u>	<u>\$ 264,491</u>	50.8%	<u>\$ 290,098</u>	<u>\$ 103,272</u>	280.9%	215.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				290,098			
Unassigned Fund Balance				<u>\$ -</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 08/31/2019 (16.67% of Fiscal Year)

	Fiscal Year 2019		Percent Collected / Expended	1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Year-over-Year Change
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals					
810 Cemetery Fund							
Charges for Services	\$ 1,597	\$ 14,110	11.3%	\$ 4,665	\$ 25,000	18.7%	292.2%
Interest on Investments	3,475	23,598	14.7%	3,750	6,500	57.7%	107.9%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>5,571</u>	<u>38,208</u>	14.6%	<u>8,915</u>	<u>32,000</u>	27.9%	160.0%
Transfers	3,475	23,598	14.7%	53,750	75,000	71.7%	1546.8%
Total Expenditures and Other Uses	<u>3,475</u>	<u>23,598</u>	14.7%	<u>53,750</u>	<u>75,000</u>	71.7%	1546.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	2,097	14,610	14.4%	(44,835)	(43,000)	-4.3%	-2138.5%
Fund Balance, Jul 1, 2019	<u>970,305</u>	<u>970,305</u>	100.0%	<u>984,915</u>	<u>504,982</u>	195.0%	101.5%
Fund Balance, Aug 31, 2019	<u>\$ 972,401</u>	<u>\$ 984,915</u>	98.7%	<u>\$ 940,080</u>	<u>\$ 461,982</u>	203.5%	96.7%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				940,080			
Unassigned Fund Balance				<u>\$ 0</u>			