

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>110 General Fund</b>							
Taxes	\$ 4,087,815	\$ 22,145,317	18.5%	\$ 4,209,186	\$ 23,572,680	17.9%	103.0%
Licenses and Permits	387,473	859,045	45.1%	262,629	949,150	27.7%	67.8%
Intergovernmental	204,037	2,255,466	9.0%	201,731	1,356,298	14.9%	98.9%
Charges for Services	593,571	1,591,398	37.3%	704,341	1,729,000	40.7%	118.7%
Fines	234,545	588,070	39.9%	218,830	602,900	36.3%	93.3%
Interest on Investments	17,558	123,331	14.2%	20,984	125,000	16.8%	119.5%
Miscellaneous	60,147	67,249	89.4%	37,580	70,100	53.6%	62.5%
Transfer in (Water Fund)	83,333	250,000	33.3%	83,333	250,000	33.3%	100.0%
Transfer In (Cemetery)	7,235	23,598	30.7%	57,696	75,000	76.9%	797.4%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	<u>5,675,715</u>	<u>27,903,475</u>	20.3%	<u>5,896,310</u>	<u>28,830,127</u>	20.5%	103.9%
Administration	538,424	1,084,583	49.6%	506,943	1,108,530	45.7%	94.2%
Administration - Parking	59,984	181,332	33.1%	66,951	168,000	39.9%	111.6%
Administration - Municipal Court	167,386	507,950	33.0%	209,696	698,644	30.0%	125.3%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	-	19,000	0.0%	0.0%
Administrative Services - Band	39,855	64,213	62.1%	36,777	66,274	55.5%	92.3%
Administrative Services - Parks	1,797,300	5,391,900	33.3%	1,797,300	5,391,900	33.3%	100.0%
Police Department	2,546,403	7,504,873	33.9%	2,831,567	8,237,420	34.4%	111.2%
Fire and Rescue Department	2,931,958	10,040,008	29.2%	2,917,961	9,352,374	31.2%	99.5%
Public Works - Cemetery Division	171,566	431,797	39.7%	186,824	532,967	35.1%	108.9%
Community Development - Planning Division	529,403	1,565,134	33.8%	568,815	1,708,426	33.3%	107.4%
Community Development - Building Division	239,799	717,188	33.4%	265,264	829,108	32.0%	110.6%
Community Development - Social Services Grants	134,000	134,000	100.0%	134,000	134,000	100.0%	100.0%
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	<u>9,160,903</u>	<u>27,732,803</u>	33.0%	<u>9,522,598</u>	<u>28,752,142</u>	33.1%	103.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,485,188)	170,672	-2042.0%	(3,626,288)	77,985	-4650.0%	104.0%
Beginning Fund Balance	<u>4,792,508</u>	<u>4,792,508</u>	100.0%	<u>4,963,180</u>	<u>4,119,443</u>	120.5%	103.6%
Ending Fund Balance	<u>\$ 1,307,318</u>	<u>\$ 4,963,180</u>	26.3%	<u>\$ 1,336,892</u>	<u>\$ 4,197,428</u>	31.9%	102.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>1,177,370</u>			
Unassigned Fund Balance				<u>\$ 159,522</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>211 Parks and Recreation General Fund</b>							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 10,209	\$ 15,000	68.1%	N/A
Charges for Services - Internal	1,797,300	5,391,900	33.3%	1,797,300	5,391,900	33.3%	100.0%
Charges for Services - Misc. Service Fees	217,979	916,636	23.8%	300,641	1,165,100	25.8%	137.9%
Interest on Investments	5,857	20,599	28.4%	7,246	23,310	31.1%	123.7%
Miscellaneous	11,516	25,700	44.8%	12,336	31,000	39.8%	107.1%
Transfer In	85,000	85,000	100.0%	185,000	185,000	100.0%	217.6%
<b>Total Revenues and Other Sources</b>	<b>2,117,652</b>	<b>6,440,335</b>	<b>32.9%</b>	<b>2,312,732</b>	<b>6,811,310</b>	<b>34.0%</b>	<b>109.2%</b>
Parks Division	1,483,929	4,151,758	35.7%	1,489,078	4,067,952	36.6%	100.3%
Recreation Division	474,347	1,552,403	30.6%	480,870	1,463,252	32.9%	101.4%
Golf Division	206,287	554,750	37.2%	205,001	599,548	34.2%	99.4%
Senior Services Division	-	-	N/A	100,681	345,500	29.1%	N/A
Parks Forestry Division	-	-	N/A	162,408	488,025	33.3%	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>2,164,564</b>	<b>6,258,911</b>	<b>34.6%</b>	<b>2,438,039</b>	<b>7,039,277</b>	<b>34.6%</b>	<b>112.6%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(46,912)	181,424	-25.9%	(125,307)	(227,967)	45.0%	267.1%
Beginning Fund Balance	661,453	661,453	100.0%	<b>842,877</b>	305,538	275.9%	127.4%
Ending Fund Balance	<b>\$ 614,541</b>	<b>\$ 842,877</b>	<b>72.9%</b>	<b>\$ 717,570</b>	<b>\$ 77,571</b>	<b>925.1%</b>	<b>116.8%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<b>\$ 717,570</b>			

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	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	Fiscal Year 2020 1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>240</b>							
	<b>Housing Fund</b>						
Taxes	\$ 31,103	\$ 104,751	29.7%	\$ 28,476	\$ 100,000	28.5%	91.6%
Interest on Investments	947	1,332	71.1%	642	-	N/A	67.8%
Transfer In (General Fund)	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>32,050</u>	<u>106,083</u>	30.2%	<u>29,118</u>	<u>100,000</u>	29.1%	90.9%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	<u>300,000</u>	<u>300,000</u>	100.0%	<u>5,118</u>	<u>147,000</u>	3.5%	1.7%
Total Expenditures and Other Uses	<u>300,000</u>	<u>300,000</u>	100.0%	<u>5,118</u>	<u>147,000</u>	3.5%	1.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(267,950)	(193,917)	138.2%	24,000	(47,000)	N/A	-9.0%
Beginning Fund Balance	<u>263,903</u>	<u>263,903</u>	100.0%	<u>69,986</u>	<u>225,834</u>	31.0%	26.5%
Ending Fund Balance	<u>\$ (4,047)</u>	<u>\$ 69,986</u>	-5.8%	<u>\$ 93,986</u>	<u>\$ 178,834</u>	52.6%	-2322.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>93,986</u>			
Unassigned Fund Balance				<u>\$ -</u>			

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	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>250 Community Development Block Fund</b>							
Intergovernmental	\$ 49,653	\$ 141,551	35.1%	\$ 32,874	\$ 351,305	9.4%	66.2%
Total Revenues and Other Sources	49,653	141,551	35.1%	32,874	351,305	9.4%	66.2%
Personnel Services	13,811	32,189	42.9%	12,641	35,033	36.1%	91.5%
Materials and Services	49,653	106,545	46.6%	32,874	315,810	10.4%	66.2%
Total Expenditures and Other Uses	63,464	138,735	45.7%	45,515	350,843	13.0%	71.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(13,811)	2,816	-490.4%	(12,641)	462	-2736.1%	91.5%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	\$ 19,990	\$ 36,617	54.6%	\$ 23,976	\$ 462	5189.6%	119.9%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				23,976			
Unassigned Fund Balance				\$ -			

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	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>255 Reserve Fund</b>							
Interest on Investments	\$ 280	\$ 916	30.6%	\$ 309	\$ 350	88.2%	110.1%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	280	916	30.6%	309	350	88.2%	110.1%
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	-	-	N/A	-	-	N/A	N/A
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	280	916	30.6%	309	350	88.2%	110.1%
Beginning Fund Balance	37,524	37,524	100.0%	<b>38,440</b>	19,205	200.2%	102.4%
Ending Fund Balance	<u>\$ 37,805</u>	<u>\$ 38,440</u>	98.3%	<u>\$ 38,749</u>	<u>\$ 19,555</u>	198.2%	102.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				38,749			
Unassigned Fund Balance				<u>(0)</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>260 Street Fund</b>							
Taxes	\$ 94,087	\$ 704,598	13.4%	\$ 162,561	\$ 753,000	21.6%	172.8%
Intergovernmental	510,373	1,530,941	33.3%	508,996	3,246,034	15.7%	99.7%
Charges for Services - Rates	523,731	1,582,899	33.1%	540,920	1,611,000	33.6%	103.3%
Charges for Services - Misc. Service Fees	3,918	12,959	30.2%	5,211	17,000	30.7%	133.0%
System Development Charges	61,486	176,885	34.8%	63,744	100,000	63.7%	103.7%
Assessments	1,582	8,924	17.7%	6,917	30,000	23.1%	437.4%
Interest on Investments	35,523	119,788	29.7%	34,400	100,000	34.4%	96.8%
Miscellaneous	58,681	71,668	81.9%	586	84,145	0.7%	1.0%
Other Financing Sources	-	-	N/A	-	6,000,000	0.0%	N/A
<b>Total Revenues and Other Sources</b>	<b>1,289,381</b>	<b>4,208,661</b>	<b>30.6%</b>	<b>1,323,336</b>	<b>11,941,179</b>	<b>11.1%</b>	<b>102.6%</b>
Public Works - Ground Maintenance	73,960	241,995	30.6%	76,101	267,950	28.4%	102.9%
Public Works - Street Operations	989,867	3,858,808	25.7%	3,163,160	10,610,851	29.8%	319.6%
Public Works - Street Operations Debt	72,631	79,607	91.2%	-	123,905	0.0%	0.0%
Public Works - Transportation SDC's	27,656	47,422	58.3%	186,325	192,064	97.0%	673.7%
Public Works - Local Improvement Districts	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	21,850	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>1,164,114</b>	<b>4,227,832</b>	<b>27.5%</b>	<b>3,425,586</b>	<b>11,216,620</b>	<b>30.5%</b>	<b>294.3%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	125,267	(19,171)	-653.4%	(2,102,250)	724,559	-290.1%	-1678.2%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	<b>4,815,937</b>	1,881,204	256.0%	99.6%
Ending Fund Balance	<b>\$ 4,960,374</b>	<b>\$ 4,815,937</b>	<b>103.0%</b>	<b>\$ 2,713,687</b>	<b>\$ 2,605,763</b>	<b>104.1%</b>	<b>54.7%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				2,713,687			
Unassigned Fund Balance				<u>(0)</u>			

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	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
<b>280</b>								
	<b>Airport Fund</b>							
Intergovernmental	\$ -	\$ 101,602	0.0%	\$ -	\$ 288,800	0.0%		N/A
Charges for Services - Rates	52,427	152,403	34.4%	74,311	160,000	46.4%		141.7%
Interest on Investments	788	4,388	18.0%	1,724	500	344.8%		218.7%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A		N/A
Total Revenues and Other Sources	<u>53,214</u>	<u>262,888</u>	<u>20.2%</u>	<u>77,034</u>	<u>449,300</u>	<u>17.1%</u>		<u>144.8%</u>
Materials and Services	59,971	129,636	46.3%	46,866	158,044	29.7%		78.1%
Capital Outlay	113	61,074	0.2%	1,058	80,000	1.3%		939.1%
Debt Service	19,268	38,536	50.0%	-	-	N/A		0.0%
Contingency	-	-	N/A	-	-	N/A		N/A
Total Expenditures and Other Uses	<u>79,352</u>	<u>229,246</u>	<u>34.6%</u>	<u>47,924</u>	<u>238,044</u>	<u>20.1%</u>		<u>60.4%</u>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(26,137)	33,642	-77.7%	29,110	211,256	13.8%		-111.4%
Beginning Fund Balance	<u>202,016</u>	<u>202,016</u>	<u>100.0%</u>	<u>235,658</u>	<u>112,653</u>	<u>209.2%</u>		<u>116.7%</u>
Ending Fund Balance	<u>\$ 175,879</u>	<u>\$ 235,658</u>	<u>74.6%</u>	<u>\$ 264,768</u>	<u>\$ 323,909</u>	<u>81.7%</u>		<u>150.5%</u>
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds				264,768				
Unassigned Fund Balance				<u>\$ 0</u>				

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<b>410 Capital Improvements Fund</b>							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Intergovernmental	-	-	N/A	-	-	N/A	N/A
Charges for Services - Internal	315,390	946,170	33.3%	315,390	931,170	33.9%	100.0%
Charges for Services - Misc. Service Fees	89,365	258,912	34.5%	72,373	60,000	120.6%	81.0%
System Development Charges	33,846	75,359	44.9%	24,170	51,500	46.9%	71.4%
Interest on Investments	8,760	28,045	31.2%	7,561	13,000	58.2%	86.3%
Miscellaneous	-	1,284,404	0.0%	818	10,000	8.2%	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Transfer In (Parks CIP Fund)	-	-	N/A	-	100,000	N/A	N/A
<b>Total Revenues and Other Sources</b>	<b>447,363</b>	<b>2,592,891</b>	<b>17.3%</b>	<b>420,312</b>	<b>1,165,670</b>	<b>36.1%</b>	<b>94.0%</b>
Public Works - Facilities	423,149	1,283,549	33.0%	377,790	1,376,746	27.4%	89.3%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	5,200	1,011,573	0.5%	-	100,000	0.0%	0.0%
Transfers	155,667	577,000	27.0%	-	110,000	0.0%	0.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>584,015</b>	<b>2,872,122</b>	<b>20.3%</b>	<b>377,790</b>	<b>1,666,746</b>	<b>22.7%</b>	<b>64.7%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(136,653)	(279,232)	48.9%	42,522	(501,076)	108.5%	-31.1%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	<b>860,718</b>	674,587	127.6%	75.5%
Ending Fund Balance	<b>\$ 1,003,296</b>	<b>\$ 860,718</b>	<b>116.6%</b>	<b>\$ 903,241</b>	<b>\$ 173,511</b>	<b>520.6%</b>	<b>90.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				903,241			
Unassigned Fund Balance				<u>\$ 0</u>			

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<b>411 Parks Capital Improvement Fund</b>							
Taxes	\$ 114,170	\$ 803,844	14.2%	\$ 206,070	\$ 756,900	27.2%	180.5%
Intergovernmental	11,827	19,857	59.6%	5,000	915,000	0.5%	42.3%
Interest on Investments	7,017	24,077	29.1%	10,488	20,000	52.4%	149.5%
Miscellaneous	-	-	N/A	-	250,000	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>133,013</u>	<u>847,779</u>	15.7%	<u>221,559</u>	<u>1,941,900</u>	11.4%	166.6%
Personnel Services	-	-	N/A	-	-	N/A	N/A
Materials and Services	9,440	30,999	30.5%	-	-	N/A	N/A
Capital Outlay	31,790	124,575	25.5%	19,663	1,930,000	1.0%	61.9%
Transfer Out	85,000	245,045	34.7%	185,000	444,656	41.6%	217.6%
Total Expenditures and Other Uses	<u>126,231</u>	<u>400,619</u>	31.5%	<u>204,663</u>	<u>2,374,656</u>	8.6%	162.1%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,782	447,160	1.5%	16,896	(432,756)	-3.9%	249.1%
Beginning Fund Balance	<u>981,825</u>	<u>981,825</u>	100.0%	<u>1,428,985</u>	<u>532,000</u>	268.6%	145.5%
Ending Fund Balance	<u>\$ 988,607</u>	<u>\$ 1,428,985</u>	69.2%	<u>\$ 1,445,881</u>	<u>\$ 99,244</u>	1456.9%	146.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				1,445,881			
Unassigned Fund Balance				<u>\$ 0</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>530 Debt Services</b>							
Taxes	\$ 4,442	\$ 491,649	0.9%	\$ 4,802	\$ 485,000	1.0%	108.1%
Charges for Services - Internal	384,767	1,154,300	33.3%	384,767	1,154,300	33.3%	100.0%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
Interest on Investments	2,144	17,374	12.3%	2,363	13,000	18.2%	110.2%
Transfer In (General Fund, Telecom & CIP)	-	375,045	0.0%	-	374,656	0.0%	N/A
Total Revenues and Other Sources	<u>391,352</u>	<u>2,038,368</u>	19.2%	<u>391,932</u>	<u>2,026,956</u>	19.3%	100.1%
Materials and Services	-	900	0.0%	-	-	N/A	N/A
Debt Service	1,207,895	2,028,909	59.5%	1,216,793	2,025,354	60.1%	100.7%
Interfund Loan (Central Service Fund)	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>1,207,895</u>	<u>2,029,809</u>	59.5%	<u>1,216,793</u>	<u>2,025,354</u>	60.1%	100.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(816,543)	8,559	-9540.2%	(824,861)	1,602	-51489.5%	101.0%
Beginning Fund Balance	<u>1,027,296</u>	<u>1,027,296</u>	100.0%	<u>1,035,855</u>	<u>712,027</u>	145.5%	100.8%
Ending Fund Balance	<u>\$ 210,752</u>	<u>\$ 1,035,855</u>	20.3%	<u>\$ 210,993</u>	<u>\$ 713,629</u>	29.6%	100.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>210,993</u>			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>670</b>							
<b>Water Fund</b>							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	3,905,563	8,135,815	48.0%	3,787,892	8,340,600	45.4%	97.0%
Charges for Services - Misc. Service Fees	7,844	54,085	14.5%	30,858	-	N/A	393.4%
System Development Charges	149,171	346,254	43.1%	89,377	100,000	89.4%	59.9%
Interest on Investments	65,810	228,124	28.8%	78,899	145,000	54.4%	119.9%
Miscellaneous	1,561	26,996	5.8%	41,147	25,000	164.6%	2636.2%
Other Financing Sources	807,470	2,795,804	28.9%	-	14,252,562	0.0%	0.0%
Total Revenues and Other Sources	4,937,418	11,587,078	42.6%	4,028,174	22,863,162	17.6%	81.6%
Public Works - Conservation	74,043	208,400	35.5%	76,230	287,850	26.5%	103.0%
Public Works - Water Supply	311,960	1,588,963	19.6%	278,364	1,328,442	21.0%	89.2%
Public Works - Water Supply Debt	9,200	9,562	96.2%	9,362	9,635	97.2%	101.8%
Public Works - Water Distribution	2,021,219	5,492,900	36.8%	1,423,503	4,534,218	31.4%	70.4%
Public Works - Water Distribution Debt	232,303	251,281	92.4%	236,641	253,458	93.4%	101.9%
Public Works - Water Treatment	436,452	2,114,176	20.6%	530,914	4,936,044	10.8%	121.6%
Public Works - Water Treatment Debt	71,603	141,393	50.6%	72,875	158,307	46.0%	101.8%
Public Works - Reimbursement SDC's	-	-	N/A	-	-	N/A	N/A
Public Works - Improvement SDC's	68,946	252,663	27.3%	76,597	1,275,500	6.0%	111.1%
Public Works - Debt SDC's	33,120	215,391	15.4%	33,705	181,100	18.6%	101.8%
Debt Service	-	-	N/A	-	34,686	0.0%	N/A
Transfer Out	83,333	250,000	33.3%	83,333	250,000	33.3%	100.0%
Interfund Loan	-	-	101.8%	-	-	N/A	N/A
Contingency	-	-	101.8%	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	3,342,180	10,524,729	31.8%	2,821,525	13,591,740	20.8%	84.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,595,238	1,062,349	150.2%	1,206,649	9,271,422	13.0%	75.6%
Beginning Fund Balance	9,432,724	9,432,724	100.0%	10,495,073	6,287,722	166.9%	111.3%
Ending Fund Balance	\$ 11,027,962	\$ 10,495,073	105.1%	\$ 11,701,722	\$ 15,559,144	75.2%	106.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				\$ 5,649,308			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
<b>675 Wastewater Fund</b>								
Taxes	\$ 554,322	\$ 1,626,299	34.1%	\$ 499,544	\$ 1,600,000	31.2%	90.1%	
Charges for Services - Rates	2,062,197	5,873,506	35.1%	2,129,286	5,560,000	38.3%	103.3%	
Charges for Services - Misc. Service Fees	13,250	13,250	100.0%	3,340	-	N/A	25.2%	
System Development Charges	118,183	269,372	43.9%	70,202	100,000	70.2%	59.4%	
Interest on Investments	52,510	193,213	27.2%	68,131	145,000	47.0%	129.7%	
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%	0.0%	
<b>Total Revenues and Other Sources</b>	<b>2,800,563</b>	<b>8,725,665</b>	<b>32.1%</b>	<b>2,770,503</b>	<b>12,356,000</b>	<b>22.4%</b>	<b>98.9%</b>	
Public Works - Wastewater Collection	787,397	2,490,322	31.6%	1,077,562	2,732,272	39.4%	136.9%	
Public Works - Wastewater Collection Debt	39,378	71,974	54.7%	44,028	76,229	57.8%	111.8%	
Public Works - Wastewater Treatment	976,803	3,129,249	31.2%	825,319	3,984,462	20.7%	84.5%	
Public Works - Wastewater Treatment Debt	82,760	1,752,674	4.7%	61,088	1,720,672	3.6%	73.8%	
Public Works - Improvements SDC's	5,960	91,602	6.5%	50,735	504,750	10.1%	851.2%	
Debt Service	-	-	N/A	-	-	N/A	N/A	
Contingency	-	-	N/A	-	162,500	0.0%	N/A	
<b>Total Expenditures and Other Uses</b>	<b>1,892,298</b>	<b>7,535,821</b>	<b>25.1%</b>	<b>2,058,731</b>	<b>9,180,885</b>	<b>22.4%</b>	<b>108.8%</b>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	908,265	1,189,844	76.3%	711,772	3,175,115	22.4%	78.4%	
Beginning Fund Balance	7,636,846	7,636,846	100.0%	<b>8,826,690</b>	4,664,199	189.2%	115.6%	
Ending Fund Balance	<b>\$ 8,545,111</b>	<b>\$ 8,826,690</b>	<b>96.8%</b>	<b>\$ 9,538,462</b>	<b>\$ 7,839,314</b>	<b>121.7%</b>	<b>111.6%</b>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds				3,624,107				
Unassigned Fund Balance				<b>\$ 5,914,355</b>				

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>680 Stormwater Fund</b>							
Charges for Services - Rates	\$ 234,766	\$ 708,474	33.1%	\$ 241,437	\$ 770,000	31.4%	102.8%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	16,978	30,439	55.8%	7,494	35,000	21.4%	44.1%
Interest on Investments	12,894	42,640	30.2%	14,468	30,000	48.2%	112.2%
Miscellaneous	739	2,619	28.2%	-	-	N/A	0.0%
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>265,376</u>	<u>784,172</u>	33.8%	<u>263,399</u>	<u>835,000</u>	31.5%	99.3%
Public Works - Storm Water Operations	229,518	650,218	35.3%	270,931	918,339	29.5%	118.0%
Public Works - Storm Water Operations Debt	11,125	12,149	91.6%	11,025	11,950	92.3%	99.1%
Public Works - Storm Water SDC's	2,936	24,259	12.1%	36,784	125,000	29.4%	1252.7%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>243,579</u>	<u>686,626</u>	35.5%	<u>318,740</u>	<u>1,070,289</u>	29.8%	130.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	21,797	97,546	22.3%	(55,341)	(235,289)	76.5%	-253.9%
Beginning Fund Balance	1,768,991	1,768,991	100.0%	<u>1,866,537</u>	892,373	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,790,788</u>	<u>\$ 1,866,537</u>	95.9%	<u>\$ 1,811,196</u>	<u>\$ 657,084</u>	275.6%	101.1%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>\$ 1,805,016</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>690 Electric Fund</b>							
Intergovernmental	\$ 27,513	\$ 80,914	34.0%	\$ 61,845	\$ 210,000	29.4%	224.8%
Charges for Services - Rates	5,262,398	15,983,036	32.9%	5,248,027	16,766,395	31.3%	99.7%
Charges for Services - Misc. Service Fees	51,556	199,662	25.8%	80,807	261,573	30.9%	156.7%
Interest on Investments	11,037	54,681	20.2%	19,337	36,963	52.3%	175.2%
Miscellaneous	43,939	122,555	35.9%	21,894	97,780	22.4%	49.8%
<b>Total Revenues and Other Sources</b>	<b>5,396,442</b>	<b>16,440,849</b>	<b>32.8%</b>	<b>5,431,909</b>	<b>17,372,711</b>	<b>31.3%</b>	<b>100.7%</b>
Administration - Conservation	201,974	662,589	30.5%	250,566	944,190	26.5%	124.1%
Electric - Supply	2,546,131	7,217,533	35.3%	2,390,852	7,911,282	30.2%	93.9%
Electric - Distribution	2,159,309	7,830,101	27.6%	2,579,759	7,920,211	32.6%	119.5%
Electric - Transmission	324,785	927,429	35.0%	300,832	1,313,286	22.9%	92.6%
Debt Service	-	22,664	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>5,232,199</b>	<b>16,660,316</b>	<b>31.4%</b>	<b>5,522,009</b>	<b>18,201,468</b>	<b>30.3%</b>	<b>105.5%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	164,243	(219,468)	-74.8%	(90,100)	(828,757)	89.1%	-54.9%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	<b>2,249,387</b>	1,604,259	140.2%	91.1%
Ending Fund Balance	<b>\$ 2,633,098</b>	<b>\$ 2,249,387</b>	<b>117.1%</b>	<b>\$ 2,159,287</b>	<b>\$ 775,502</b>	<b>278.4%</b>	<b>82.0%</b>
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>\$ 2,159,287</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
<b>695 Telecommunications Fund</b>								
Charges for Services - Rates	\$ 765,779	\$ 2,361,300	32.4%	\$ 818,959	\$ 2,342,646	35.0%	106.9%	
Charges for Services - Misc. Service Fees	2,284	18,509	12.3%	1,700	-	N/A	74.4%	
Interest on Investments	4,026	15,939	25.3%	7,525	2,000	376.2%	186.9%	
Miscellaneous	-	-	0.0%	-	1,000	0.0%	N/A	
Interfund Loan	-	-	N/A	-	-	N/A	N/A	
<b>Total Revenues and Other Sources</b>	<b>772,089</b>	<b>2,395,748</b>	<b>32.2%</b>	<b>828,184</b>	<b>2,345,646</b>	<b>35.3%</b>	<b>107.3%</b>	
Personnel Services	220,011	691,265	31.8%	215,577	798,555	27.0%	98.0%	
Materials & Services	339,856	982,760	34.6%	325,925	1,394,469	23.4%	95.9%	
Capital Outlay	-	11,523	0.0%	6,651	65,000	10.2%	N/A	
Debt - Transfer to Debt Service Fund	136,333	409,000	33.3%	136,333	-	N/A	100.0%	
Contingency	-	-	N/A	-	52,500	0.0%	N/A	
<b>Total Expenditures and Other Uses</b>	<b>696,201</b>	<b>2,094,547</b>	<b>33.2%</b>	<b>684,487</b>	<b>2,310,524</b>	<b>29.6%</b>	<b>98.3%</b>	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	75,889	301,200	25.2%	143,697	35,122	409.1%	189.4%	
Beginning Fund Balance	834,108	834,108	100.0%	<b>1,135,308</b>	540,571	210.0%	136.1%	
Ending Fund Balance	<b>\$ 909,997</b>	<b>\$ 1,135,308</b>	<b>80.2%</b>	<b>\$ 1,279,005</b>	<b>\$ 575,693</b>	<b>222.2%</b>	<b>140.6%</b>	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds				681,667				
Unassigned Fund Balance				<u>597,339</u>				

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>710 Central Service Fund</b>							
Taxes	\$ 9,134	\$ 64,308	14.2%	\$ 16,486	\$ 82,550	20.0%	180.5%
Charges for Services - Internal	2,261,707	6,785,121	33.3%	2,722,156	8,166,467	33.3%	120.4%
Charges for Services - Misc. Service Fees	97,242	231,651	42.0%	73,194	295,000	24.8%	75.3%
Interest on Investments	10,055	28,485	35.3%	9,338	29,637	31.5%	92.9%
Miscellaneous	1,052	12,001	8.8%	1,410	-	N/A	134.1%
Operating Transfer in (CIP Fund)	155,667	467,000	33.3%	-	-	N/A	0.0%
<b>Total Revenues and Other Sources</b>	<b>2,534,856</b>	<b>7,588,566</b>	<b>33.4%</b>	<b>2,822,583</b>	<b>8,573,654</b>	<b>32.9%</b>	<b>111.4%</b>
Administration Department	582,038	1,650,210	35.3%	517,951	1,774,498	29.2%	89.0%
Information Technology - Info Services Division	388,334	1,304,149	29.8%	421,779	1,473,618	28.6%	108.6%
Administrative Services Department	904,959	2,718,367	33.3%	817,473	3,056,617	26.7%	90.3%
City Recorder Division	68,348	182,042	37.5%	68,653	183,097	37.5%	100.4%
Public Works - Administration and Engineering	673,791	1,986,517	33.9%	732,259	2,474,775	29.6%	108.7%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
<b>Total Expenditures and Other Uses</b>	<b>2,617,471</b>	<b>7,841,285</b>	<b>33.4%</b>	<b>2,558,115</b>	<b>9,067,814</b>	<b>28.2%</b>	<b>97.7%</b>
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(82,616)	(252,719)	32.7%	264,469	(494,160)	153.5%	-320.1%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	<b>839,733</b>	375,525	223.6%	76.9%
Ending Fund Balance	<b>\$ 1,009,836</b>	<b>\$ 839,733</b>	120.3%	<b>\$ 1,104,202</b>	<b>\$ (118,635)</b>	1030.8%	109.3%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				<u>\$ 929,202</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>720 Insurance Service Fund</b>							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -	N/A	N/A
Charges for Services - Internal	243,427	693,867	35.1%	445,284	712,944	62.5%	182.9%
Interest on Investments	3,226	9,095	35.5%	1,057	8,750	12.1%	32.7%
Miscellaneous	13,341	54,024	24.7%	219,357	40,000	548.4%	1644.2%
Total Revenues and Other Sources	<u>259,995</u>	<u>758,686</u>	34.3%	<u>665,698</u>	<u>761,694</u>	87.4%	256.0%
Personnel Services	39,501	162,708	24.3%	149,756	-	N/A	379.1%
Materials and Services	671,906	982,067	68.4%	778,608	1,040,072	74.9%	115.9%
Capital Outlay	50,237	155,744	32.3%	2,468	-	N/A	4.9%
Contingency	-	-	N/A	-	-	N/A	N/A
Total Expenditures and Other Uses	<u>761,645</u>	<u>1,300,519</u>	58.6%	<u>930,832</u>	<u>1,040,072</u>	89.5%	122.2%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(501,650)	(541,833)	92.6%	(265,134)	(278,378)	4.8%	52.9%
Beginning Fund Balance	<u>586,216</u>	<u>586,216</u>	100.0%	<u>44,383</u>	<u>415,988</u>	10.7%	7.6%
Ending Fund Balance	<u>\$ 84,566</u>	<u>\$ 44,383</u>	190.5%	<u>\$ (220,751)</u>	<u>\$ 137,610</u>	-160.4%	-261.0%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>(220,751)</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>725 Health Benefits Fund</b>							
Charges for Services - Internal	\$ 2,098,828	\$ 6,347,864	33.1%	\$ 1,967,296	\$ 6,338,256	31.0%	93.7%
Interest on Investments	550	14,634	3.8%	6,181	9,375	65.9%	1124.1%
Miscellaneous	106,770	70,862	150.7%	-	-	N/A	0.0%
Transfer In (Insurance Fund)	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>2,206,148</u>	<u>6,433,359</u>	34.3%	<u>1,973,478</u>	<u>6,347,631</u>	31.1%	89.5%
Materials and Services	1,860,076	5,505,680	33.8%	1,832,744	6,183,108	29.6%	98.5%
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>1,860,076</u>	<u>5,505,680</u>	33.8%	<u>1,932,744</u>	<u>6,333,108</u>	30.5%	103.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	346,071	927,680	37.3%	40,733	14,523	280.5%	11.8%
Beginning Fund Balance	<u>4,695</u>	<u>4,695</u>	100.0%	<u>932,374</u>	<u>441,324</u>	211.3%	19860.4%
Ending Fund Balance	<u>\$ 350,766</u>	<u>\$ 932,374</u>	37.6%	<u>\$ 973,108</u>	<u>\$ 455,847</u>	213.5%	277.4%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				973,108			
Unassigned Fund Balance				<u>\$ (0)</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual		Actual to Actual Year-over-Year Change
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
<b>730</b>								
<b>Equipment Fund</b>								
Charges for Services - Internal	\$ 649,944	\$ 3,125,774	20.8%	\$ 1,261,257	\$ 2,514,171	50.2%	194.1%	
Charges for Services - Misc. Service Fees	79,567	239,577	33.2%	88,859	-	N/A	111.7%	
Interest on Investments	27,575	80,284	34.3%	31,837	68,000	46.8%	115.5%	
Miscellaneous	43,456	100,773	43.1%	13,547	75,000	18.1%	31.2%	
Total Revenues and Other Sources	<u>800,543</u>	<u>3,546,408</u>	22.6%	<u>1,395,500</u>	<u>2,657,171</u>	52.5%	174.3%	
Public Works - Maintenance	496,469	1,726,087	28.8%	528,726	1,377,000	38.4%	106.5%	
Public Works - Purchasing and Acquisition	765,630	2,071,379	37.0%	34,762	1,831,091	1.9%	4.5%	
Contingency	-	-	N/A	-	50,000	0.0%	N/A	
Total Expenditures and Other Uses	<u>1,262,099</u>	<u>3,797,466</u>	33.2%	<u>563,488</u>	<u>3,258,091</u>	17.3%	44.6%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(461,556)	(251,058)	183.8%	832,013	(600,920)	238.5%	-180.3%	
Beginning Fund Balance	<u>3,579,502</u>	<u>3,579,502</u>	100.0%	<u>3,328,444</u>	<u>1,212,434</u>	274.5%	93.0%	
Ending Fund Balance	<u>\$ 3,117,946</u>	<u>\$ 3,328,444</u>	93.7%	<u>\$ 4,160,456</u>	<u>\$ 611,514</u>	680.4%	133.4%	
<b>Reconciliation of Fund Balance:</b>								
Restricted and Committed Funds				4,160,456				
Unassigned Fund Balance				<u>\$ 0</u>				

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>731 Parks Equipment Fund</b>							
Charges for Services - Internal	\$ 75,833	\$ 227,500	33.3%	\$ 49,167	\$ 147,500	33.3%	64.8%
Interest on Investments	1,085	4,898	22.2%	2,273	725	313.5%	209.4%
Miscellaneous	31,006	46,331	66.9%	-	-	N/A	0.0%
Total Revenues and Other Sources	<u>107,924</u>	<u>278,729</u>	38.7%	<u>51,440</u>	<u>148,225</u>	34.7%	47.7%
Capital Outlay	70,903	141,092	50.3%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	<u>70,903</u>	<u>141,092</u>	50.3%	<u>-</u>	<u>150,000</u>	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	37,021	137,637	26.9%	51,440	(1,775)	-2898.0%	138.9%
Beginning Fund Balance	126,854	126,854	100.0%	<b>264,491</b>	105,047	251.8%	208.5%
Ending Fund Balance	<u>\$ 163,876</u>	<u>\$ 264,491</u>	62.0%	<u>\$ 315,931</u>	<u>\$ 103,272</u>	305.9%	192.8%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				<u>315,931</u>			
Unassigned Fund Balance				<u>\$ -</u>			

**City of Ashland**  
**Statement of Resources, Requirements, and Changes in Fund Balance**  
as of 10/31/2019 (33.33% of Fiscal Year)

	Fiscal Year 2019		Actual Percent Collected / Expended	Fiscal Year 2020		Budget to Actual	
	Fiscal Year 2019 To-Date Actuals	Year- End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended	Actual to Actual Year-over-Year Change
<b>810 Cemetery Fund</b>							
Charges for Services	\$ 6,209	\$ 14,110	44.0%	\$ 7,246	\$ 25,000	29.0%	116.7%
Interest on Investments	7,235	23,598	30.7%	7,696	6,500	118.4%	106.4%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	<u>13,944</u>	<u>38,208</u>	36.5%	<u>15,442</u>	<u>32,000</u>	48.3%	110.7%
Transfers	7,235	23,598	30.7%	57,696	75,000	76.9%	797.4%
Total Expenditures and Other Uses	<u>7,235</u>	<u>23,598</u>	30.7%	<u>57,696</u>	<u>75,000</u>	76.9%	797.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	6,709	14,610	45.9%	(42,254)	(43,000)	1.7%	-629.8%
Beginning Fund Balance	970,305	970,305	100.0%	<b>984,915</b>	504,982	195.0%	101.5%
Ending Fund Balance	<u>\$ 977,014</u>	<u>\$ 984,915</u>	99.2%	<u>\$ 942,661</u>	<u>\$ 461,982</u>	204.0%	96.5%
<b>Reconciliation of Fund Balance:</b>							
Restricted and Committed Funds				942,660			
Unassigned Fund Balance				<u>\$ 0</u>			