

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
110 General Fund							
Taxes	\$ 2,301,389	\$ 22,145,317	10.4%	\$ 2,307,205	\$ 23,572,680	9.8%	100.3%
Licenses and Permits	311,040	859,045	36.2%	203,929	949,150	21.5%	65.6%
Intergovernmental	145,823	2,255,466	6.5%	165,772	1,356,298	12.2%	113.7%
Charges for Services	398,247	1,591,398	25.0%	580,212	1,729,000	33.6%	145.7%
Fines	168,106	588,070	28.6%	166,025	602,900	27.5%	98.8%
Interest on Investments	15,982	123,331	13.0%	17,111	125,000	13.7%	107.1%
Miscellaneous	54,022	67,249	80.3%	37,083	70,100	52.9%	68.6%
Transfer in (Water Fund)	62,500	250,000	25.0%	62,500	250,000	25.0%	100.0%
Transfer In (Cemetery)	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%
Transfer In (Health Benefits)	-	-	N/A	100,000	100,000	100.0%	0.0%
Total Revenues and Other Sources	<u>3,462,334</u>	<u>27,903,475</u>	12.4%	<u>3,695,300</u>	<u>28,830,127</u>	12.8%	106.7%
Administration	442,010	1,084,583	40.8%	418,216	1,108,530	37.7%	94.6%
Administration - Parking	44,500	181,332	24.5%	49,604	168,000	29.5%	111.5%
Administration - Municipal Court	121,669	507,950	24.0%	151,726	698,644	21.7%	124.7%
Administrative Services - Miscellaneous	4,326	4,326	100.0%	-	19,000	0.0%	0.0%
Administrative Services - Band	39,019	64,213	60.8%	36,208	66,274	54.6%	92.8%
Administrative Services - Parks	1,347,975	5,391,900	25.0%	1,347,975	5,391,900	25.0%	100.0%
Police Department	1,793,487	7,504,873	23.9%	2,061,564	8,237,420	25.0%	114.9%
Fire and Rescue Department	2,154,487	10,040,008	21.5%	2,048,982	9,352,374	21.9%	95.1%
Public Works - Cemetery Division	127,902	431,797	29.6%	142,203	532,967	26.7%	111.2%
Community Development - Planning Division	386,830	1,565,134	24.7%	428,330	1,708,426	25.1%	110.7%
Community Development - Building Division	178,259	717,188	24.9%	195,845	829,108	23.6%	109.9%
Community Development - Social Services Grants	134,000	134,000	100.0%	132,000	134,000	98.5%	98.5%
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%	98.5%
Total Expenditures and Other Uses	<u>6,774,963</u>	<u>27,732,803</u>	24.4%	<u>7,013,152</u>	<u>28,752,142</u>	24.4%	103.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(3,312,629)	170,672	-1940.9%	(3,317,852)	77,985	-4254.5%	100.2%
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>\$ 1,479,877</u>	<u>\$ 4,963,180</u>	29.8%	<u>\$ 1,645,328</u>	<u>\$ 4,197,428</u>	39.2%	111.2%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>1,177,370</u>			
Unassigned Fund Balance				<u>\$ 467,958</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
211 Parks and Recreation General Fund							
Intergovernmental	\$ -	\$ 500.00	0.0%	\$ 7,094	\$ 15,000	47.3%	N/A
Charges for Services - Internal	1,347,975	5,391,900	25.0%	1,347,975	5,391,900	25.0%	100.0%
Charges for Services - Misc. Service Fees	175,941	916,636	19.2%	262,333	1,165,100	22.5%	149.1%
Interest on Investments	4,227	20,599	20.5%	5,240	23,310	22.5%	124.0%
Miscellaneous	10,828	25,700	42.1%	8,845	31,000	28.5%	81.7%
Transfer In	85,000	85,000	100.0%	-	185,000	0.0%	N/A
Total Revenues and Other Sources	1,623,971	6,440,335	25.2%	1,631,487	6,811,310	24.0%	100.5%
Parks Division	1,116,504	4,151,758	26.9%	1,127,270	4,067,952	27.7%	101.0%
Recreation Division	352,877	1,552,403	22.7%	370,137	1,463,252	25.3%	104.9%
Golf Division	145,228	554,750	26.2%	151,462	599,548	25.3%	104.3%
Senior Services Division	-	-	N/A	71,931	345,500	20.8%	N/A
Parks Forestry Division	-	-	N/A	120,118	488,025	N/A	N/A
Contingency	-	-	N/A	-	75,000	0.0%	N/A
Total Expenditures and Other Uses	1,614,609	6,258,911	25.8%	1,840,917	7,039,277	26.2%	114.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	9,363	181,424	5.2%	(209,431)	(227,967)	8.1%	-2236.9%
Beginning Fund Balance	661,453	661,453	100.0%	842,877	305,538	275.9%	127.4%
Ending Fund Balance	\$ 670,815	\$ 842,877	79.6%	\$ 633,447	\$ 77,571	816.6%	94.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				\$ 633,447			

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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		
240								
	Housing Fund							
Taxes	\$ 31,103	\$ 104,751	29.7%	\$ 28,476	\$ 100,000	28.5%		N/A
Interest on Investments	947	1,332	71.1%	420	-	N/A		44.3%
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>28,895</u>	<u>100,000</u>	28.9%		90.2%
Personnel Services	-	-	N/A	-	-	N/A		N/A
Materials and Services	300,000	300,000	100.0%	5,118	147,000	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%	23,777	(47,000)	N/A		-8.9%
Beginning Fund Balance	263,903	263,903	100.0%	69,986	225,834	31.0%		26.5%
Ending Fund Balance	<u>\$ (4,047)</u>	<u>\$ 69,986</u>	-5.8%	<u>\$ 93,764</u>	<u>\$ 178,834</u>	52.4%		-2317.0%
Reconciliation of Fund Balance:								
Restricted and Committed Funds				93,764				
Unassigned Fund Balance				<u>\$ -</u>				

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250 Community Development Block Fund							
Intergovernmental	\$ 49,653	\$ 141,551	35.1%	\$ 6,946	\$ 351,305	2.0%	14.0%
Total Revenues and Other Sources	49,653	141,551	35.1%	6,946	351,305	2.0%	14.0%
Personnel Services	10,720	32,189	33.3%	10,458	35,033	29.9%	97.6%
Materials and Services	49,653	106,545	46.6%	6,946	315,810	2.2%	14.0%
Total Expenditures and Other Uses	60,373	138,735	43.5%	17,405	350,843	5.0%	28.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(10,720)	2,816	-380.6%	(10,458)	462	N/A	97.6%
Beginning Fund Balance	33,801	33,801	100.0%	36,617	-	0.0%	108.3%
Ending Fund Balance	\$ 23,081	\$ 36,617	63.0%	\$ 26,159	\$ 462	5662.1%	113.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				26,159			
Unassigned Fund Balance				<u>\$ -</u>			

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255 Reserve Fund							
Interest on Investments	\$ 203	\$ 916	22.1%	\$ 217	\$ 350	62.0%	107.1%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	203	916	22.1%	217	350	62.0%	107.1%
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	203	916	22.1%	217	350	62.0%	107.1%
Beginning Fund Balance	37,524	37,524	100.0%	38,440	19,205	200.2%	102.4%
Ending Fund Balance	<u>\$ 37,727</u>	<u>\$ 38,440</u>	98.1%	<u>\$ 38,657</u>	<u>\$ 19,555</u>	197.7%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				38,657			
Unassigned Fund Balance				<u>(0)</u>			

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260 Street Fund							
Taxes	\$ 16,077	\$ 704,598	2.3%	\$ 15,041	\$ 753,000	2.0%	93.6%
Intergovernmental	371,699	1,530,941	24.3%	378,867	3,246,034	11.7%	101.9%
Charges for Services - Rates	390,754	1,582,899	24.7%	402,578	1,611,000	25.0%	103.0%
Charges for Services - Misc. Service Fees	2,773	12,959	21.4%	4,182	17,000	N/A	150.8%
System Development Charges	51,703	176,885	29.2%	42,643	100,000	42.6%	82.5%
Assessments	-	8,924	0.0%	4,794	30,000	16.0%	93.6%
Interest on Investments	25,622	119,788	21.4%	26,007	100,000	26.0%	101.5%
Miscellaneous	58,138	71,668	81.1%	586	84,145	0.7%	1.0%
Other Financing Sources	-	-	93.6%	-	6,000,000	0.0%	93.6%
Total Revenues and Other Sources	916,767	4,208,661	21.8%	874,697	11,941,179	7.3%	95.4%
Public Works - Ground Maintenance	68,531	241,995	28.3%	69,814	267,950	26.1%	101.9%
Public Works - Street Operations	650,531	3,858,808	16.9%	2,474,988	10,610,851	23.3%	380.5%
Public Works - Street Operations Debt	-	79,607	0.0%	-	123,905	0.0%	93.6%
Public Works - Transportation SDC's	4,761	47,422	10.0%	147,701	192,064	76.9%	93.6%
Public Works - Local Improvement Districts	-	-	93.6%	-	-	N/A	93.6%
Contingency	-	-	93.6%	-	21,850	0.0%	93.6%
Total Expenditures and Other Uses	723,822	4,227,832	17.1%	2,692,503	11,216,620	24.0%	372.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	192,945	(19,171)	-1006.5%	(1,817,806)	724,559	-250.9%	-942.1%
Beginning Fund Balance	4,835,108	4,835,108	100.0%	4,815,937	1,881,204	256.0%	99.6%
Ending Fund Balance	\$ 5,028,052	\$ 4,815,937	104.4%	\$ 2,998,131	\$ 2,605,763	115.1%	59.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				2,998,131			
Unassigned Fund Balance				<u>(0)</u>			

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280							
Airport Fund							
Intergovernmental	\$ -	\$ 101,602	0.0%	\$ -	\$ 288,800	0.0%	93.6%
Charges for Services - Rates	42,659	152,403	28.0%	52,030	160,000	32.5%	122.0%
Interest on Investments	429	4,388	9.8%	1,197	500	239.4%	278.9%
Miscellaneous	-	4,495	0.0%	1,000	-	N/A	93.6%
Total Revenues and Other Sources	43,088	262,888	16.4%	54,227	449,300	12.1%	125.9%
Materials and Services	44,131	129,636	34.0%	40,831	158,044	25.8%	92.5%
Capital Outlay	113	61,074	0.2%	1,058	80,000	1.3%	93.6%
Debt Service	-	38,536	0.0%	-	-	N/A	93.6%
Contingency	-	-	N/A	-	-	N/A	93.6%
Total Expenditures and Other Uses	44,243	229,246	19.3%	41,889	238,044	17.6%	94.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(1,156)	33,642	-3.4%	12,338	211,256	5.8%	-1067.6%
Beginning Fund Balance	202,016	202,016	100.0%	235,658	112,653	209.2%	116.7%
Ending Fund Balance	\$ 200,860	\$ 235,658	85.2%	\$ 247,996	\$ 323,909	76.6%	123.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				247,996			
Unassigned Fund Balance				\$ (0)			

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410 Capital Improvements Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Intergovernmental	-	-	N/A	-	-	N/A	N/A
Charges for Services - Internal	236,543	946,170	25.0%	236,543	931,170	25.4%	100.0%
Charges for Services - Misc. Service Fees	66,919	258,912	25.8%	54,363	60,000	90.6%	81.2%
System Development Charges	28,728	75,359	38.1%	18,321	51,500	35.6%	63.8%
Interest on Investments	6,372	28,045	22.7%	5,264	13,000	40.5%	82.6%
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
Total Revenues and Other Sources	338,563	2,592,891	13.1%	315,309	1,165,670	27.0%	93.1%
Public Works - Facilities	237,582	1,283,549	18.5%	240,236	1,376,746	17.4%	101.1%
Administrative Services - SDC (Parks)	-	-	N/A	-	50,000	0.0%	N/A
Administrative Services - Open Space (Parks)	5,000	1,011,573	0.5%	-	100,000	0.0%	N/A
Transfers	116,750	577,000	20.2%	-	110,000	0.0%	0.0%
Contingency	-	-	N/A	-	30,000	0.0%	N/A
Total Expenditures and Other Uses	359,332	2,872,122	12.5%	240,236	1,666,746	14.4%	66.9%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(20,769)	(279,232)	7.4%	75,073	(501,076)	115.0%	-361.5%
Beginning Fund Balance	1,139,949	1,139,949	100.0%	860,718	674,587	127.6%	75.5%
Ending Fund Balance	\$ 1,119,180	\$ 860,718	130.0%	\$ 935,792	\$ 173,511	539.3%	83.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				935,792			
Unassigned Fund Balance				<u>\$ 0</u>			

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411 Parks Capital Improvement Fund								
Taxes	\$ 22,330	\$ 803,844	2.8%	\$ 20,890	\$ 756,900	2.8%	93.6%	
Intergovernmental	-	19,857	0.0%	5,000	915,000	0.5%	N/A	
Interest on Investments	5,163	24,077	21.4%	7,042	20,000	35.2%	136.4%	
Miscellaneous	-	-	N/A	-	250,000	N/A	N/A	
Other Financing Sources	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	<u>27,492</u>	<u>847,779</u>	3.2%	<u>32,932</u>	<u>1,941,900</u>	1.7%	119.8%	
Personnel Services	-	-	N/A	-	-	N/A	N/A	
Materials and Services	12,014	30,999	38.8%	-	-	N/A	N/A	
Capital Outlay	24,643	124,575	19.8%	15,847	1,930,000	0.8%	64.3%	
Transfer Out	85,000	245,045	34.7%	-	444,656	0.0%	N/A	
Total Expenditures and Other Uses	<u>121,658</u>	<u>400,619</u>	30.4%	<u>15,847</u>	<u>2,374,656</u>	0.7%	13.0%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(94,166)	447,160	-21.1%	17,085	(432,756)	-3.9%	-18.1%	
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>\$ 887,659</u>	<u>\$ 1,428,985</u>	62.1%	<u>\$ 1,446,070</u>	<u>\$ 99,244</u>	1457.1%	162.9%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				1,446,070				
Unassigned Fund Balance				<u>(0)</u>				

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530 Debt Services							
Taxes	\$ 3,508	\$ 491,649	0.7%	\$ 3,610	\$ 485,000	0.7%	102.9%
Charges for Services - Internal	288,575	1,154,300	25.0%	288,575	1,154,300	25.0%	100.0%
Charges for Services - Misc. Service Fees	-	-	102.9%	-	-	N/A	N/A
Interest on Investments	1,914	17,374	11.0%	2,098	13,000	16.1%	109.6%
Transfer In (General Fund, Telecom & CIP)	-	375,045	0.0%	-	374,656	0.0%	N/A
Total Revenues and Other Sources	293,997	2,038,368	14.4%	294,283	2,026,956	14.5%	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%	100.8%
Interfund Loan (Central Service Fund)	-	-	102.9%	-	-	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%	100.8%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(880,158)	8,559	-10283.5%	(889,070)	1,602	-55497.5%	101.0%
Beginning Fund Balance	1,027,296	1,027,296	100.0%	1,035,855	712,027	145.5%	100.8%
Ending Fund Balance	\$ 147,137	\$ 1,035,855	14.2%	\$ 146,785	\$ 713,629	20.6%	99.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				146,785			
Unassigned Fund Balance				\$ -			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
670							
Water Fund							
Taxes	\$ -	\$ -	N/A	\$ -	\$ -	N/A	N/A
Charges for Services - Rates	3,114,969	8,135,815	38.3%	3,140,858	8,340,600	37.7%	100.8%
Charges for Services - Misc. Service Fees	5,346	54,085	9.9%	28,380	-	N/A	530.9%
System Development Charges	111,523	346,254	32.2%	60,128	100,000	60.1%	53.9%
Interest on Investments	47,364	228,124	20.8%	54,580	145,000	37.6%	115.2%
Miscellaneous	1,331	26,996	4.9%	254	25,000	1.0%	19.1%
Other Financing Sources	312,300	2,795,804	11.2%	-	14,252,562	0.0%	0.0%
Total Revenues and Other Sources	<u>3,592,832</u>	<u>11,587,078</u>	31.0%	<u>3,284,200</u>	<u>22,863,162</u>	14.4%	91.4%
Public Works - Conservation	57,062	208,400	27.4%	61,151	287,850	21.2%	107.2%
Public Works - Water Supply	169,061	1,588,963	10.6%	214,351	1,328,442	16.1%	126.8%
Public Works - Water Supply Debt	-	9,562	0.0%	-	9,635	0.0%	N/A
Public Works - Water Distribution	1,225,371	5,492,900	22.3%	1,137,106	4,534,218	25.1%	92.8%
Public Works - Water Distribution Debt	-	251,281	0.0%	-	253,458	0.0%	N/A
Public Works - Water Treatment	337,841	2,114,176	16.0%	396,050	4,936,044	8.0%	117.2%
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	252,663	16.5%	16,375	1,275,500	1.3%	39.3%
Public Works - Debt SDC's	-	215,391	0.0%	-	181,100	0.0%	N/A
Debt Service	-	-	N/A	-	34,686	N/A	N/A
Transfer Out	62,500	250,000	25.0%	62,500	250,000	25.0%	100.0%
Interfund Loan	-	-	N/A	-	-	N/A	N/A
Contingency	-	-	N/A	-	342,500	0.0%	N/A
Total Expenditures and Other Uses	<u>1,893,475</u>	<u>10,524,729</u>	18.0%	<u>1,887,532</u>	<u>13,591,740</u>	13.9%	99.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	1,699,356	1,062,349	160.0%	1,396,667	9,271,422	15.1%	82.2%
Beginning Fund Balance	<u>9,432,724</u>	<u>9,432,724</u>	100.0%	<u>10,495,073</u>	<u>6,287,722</u>	166.9%	111.3%
Ending Fund Balance	<u>\$ 11,132,080</u>	<u>\$ 10,495,073</u>	106.1%	<u>\$ 11,891,741</u>	<u>\$ 15,559,144</u>	76.4%	106.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,052,414			
Unassigned Fund Balance				<u>\$ 5,839,327</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
675 Wastewater Fund							
Taxes	\$ 94,436	\$ 1,626,299	5.8%	\$ 82,591	\$ 1,600,000	5.2%	87.5%
Charges for Services - Rates	1,545,286	5,873,506	26.3%	1,613,578	5,560,000	29.0%	104.4%
Charges for Services - Misc. Service Fees	-	13,250	0.0%	-	-	N/A	N/A
System Development Charges	89,473	269,372	33.2%	50,819	100,000	50.8%	56.8%
Interest on Investments	37,708	193,213	19.5%	48,031	145,000	33.1%	127.4%
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	1,767,004	8,725,665	20.3%	1,795,018	12,356,000	14.5%	101.6%
Public Works - Wastewater Collection	593,508	2,490,322	23.8%	869,661	2,732,272	31.8%	146.5%
Public Works - Wastewater Collection Debt	-	71,974	0.0%	-	76,229	0.0%	N/A
Public Works - Wastewater Treatment	734,345	3,129,249	23.5%	627,415	3,984,462	15.7%	85.4%
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	270	91,602	0.3%	50,500	504,750	10.0%	18738.4%
Debt Service	-	-	73.8%	-	-	N/A	N/A
Contingency	-	-	73.8%	-	162,500	0.0%	N/A
Total Expenditures and Other Uses	1,410,882	7,535,821	18.7%	1,608,664	9,180,885	17.5%	114.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	356,123	1,189,844	29.9%	186,354	3,175,115	5.9%	52.3%
Beginning Fund Balance	7,636,846	7,636,846	100.0%	8,826,690	4,664,199	189.2%	115.6%
Ending Fund Balance	\$ 7,992,969	\$ 8,826,690	90.6%	\$ 9,013,044	\$ 7,839,314	115.0%	112.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				3,624,107			
Unassigned Fund Balance				\$ 5,388,937			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
680 Stormwater Fund							
Charges for Services - Rates	\$ 175,813	\$ 708,474	24.8%	\$ 180,827	\$ 770,000	23.5%	102.9%
Charges for Services - Misc. Service Fees	-	-	N/A	-	-	N/A	N/A
System Development Charges	15,062	30,439	49.5%	5,695	35,000	16.3%	37.8%
Interest on Investments	9,391	42,640	22.0%	10,235	30,000	34.1%	109.0%
Miscellaneous	-	2,619	0.0%	-	-	N/A	N/A
Other Financing Sources	-	-	N/A	-	-	N/A	N/A
Total Revenues and Other Sources	<u>200,265</u>	<u>784,172</u>	25.5%	<u>196,757</u>	<u>835,000</u>	23.6%	98.2%
Public Works - Storm Water Operations	170,736	650,218	26.3%	208,688	918,339	22.7%	122.2%
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%	14,471	125,000	11.6%	492.8%
Contingency	-	-	N/A	-	15,000	0.0%	N/A
Total Expenditures and Other Uses	<u>173,672</u>	<u>686,626</u>	25.3%	<u>223,159</u>	<u>1,070,289</u>	20.9%	128.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	26,593	97,546	27.3%	(26,402)	(235,289)	88.8%	-99.3%
Beginning Fund Balance	1,768,991	1,768,991	100.0%	1,866,537	892,373	209.2%	105.5%
Ending Fund Balance	<u>\$ 1,795,584</u>	<u>\$ 1,866,537</u>	96.2%	<u>\$ 1,840,134</u>	<u>\$ 657,084</u>	280.0%	102.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				6,180			
Unassigned Fund Balance				<u>1,833,954</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
690 Electric Fund							
Intergovernmental	\$ -	\$ 80,914	0.0%	\$ 58,013	\$ 210,000	27.6%	N/A
Charges for Services - Rates	4,109,760	15,983,036	25.7%	4,066,501	16,766,395	24.3%	98.9%
Charges for Services - Misc. Service Fees	37,298	199,662	18.7%	57,786	261,573	22.1%	154.9%
Interest on Investments	8,226	54,681	15.0%	13,512	36,963	36.6%	164.2%
Miscellaneous	38,230	122,555	31.2%	16,833	97,780	17.2%	44.0%
Total Revenues and Other Sources	4,193,514	16,440,849	25.5%	4,212,646	17,372,711	24.2%	100.5%
Administration - Conservation	148,162	662,589	22.4%	194,363	944,190	20.6%	131.2%
Electric - Supply	1,971,246	7,217,533	27.3%	1,906,874	7,911,282	24.1%	96.7%
Electric - Distribution	1,640,811	7,830,101	21.0%	2,026,722	7,920,211	25.6%	123.5%
Electric - Transmission	278,714	927,429	30.1%	233,756	1,313,286	17.8%	83.9%
Debt Service	-	22,664	0.0%	-	-	N/A	N/A
Contingency	-	-	N/A	-	112,500	0.0%	N/A
Total Expenditures and Other Uses	4,038,933	16,660,316	24.2%	4,361,715	18,201,468	24.0%	108.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	154,581	(219,468)	-70.4%	(149,069)	(828,757)	82.0%	-96.4%
Beginning Fund Balance	2,468,855	2,468,855	100.0%	2,249,387	1,604,259	140.2%	91.1%
Ending Fund Balance	\$ 2,623,436	\$ 2,249,387	116.6%	\$ 2,100,318	\$ 775,502	270.8%	80.1%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				-			
Unassigned Fund Balance				<u>2,100,318</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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 Year- To-Date Actuals	End-of-Year Actuals		Fiscal Year 2020 1st Year Expenses	1st Year of Biennial Budget	Percent Collected / Expended		
695 Telecommunications Fund								
Charges for Services - Rates	\$ 483,208	\$ 2,361,300	20.5%	\$ 613,192	\$ 2,342,646	26.2%	126.9%	
Charges for Services - Misc. Service Fees	1,859	18,509	10.0%	1,275	-	N/A	68.6%	
Interest on Investments	2,940	15,939	18.4%	5,161	2,000	258.1%	175.6%	
Miscellaneous	-	-	N/A	-	1,000	N/A	N/A	
Interfund Loan	-	-	N/A	-	-	N/A	N/A	
Total Revenues and Other Sources	488,007	2,395,748	20.4%	619,628	2,345,646	26.4%	127.0%	
Personnel Services	158,562	691,265	22.9%	159,003	798,555	19.9%	100.3%	
Materials & Services	256,636	982,760	26.1%	237,579	1,394,469	17.0%	92.6%	
Capital Outlay	-	11,523	0.0%	6,651	65,000	10.2%	N/A	
Debt - Transfer to Debt Service Fund	102,250	409,000	25.0%	102,250	-	N/A	100.0%	
Contingency	-	-	N/A	-	52,500	0.0%	N/A	
Total Expenditures and Other Uses	517,448	2,094,547	24.7%	505,483	2,310,524	21.9%	97.7%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(29,441)	301,200	-9.8%	114,146	35,122	325.0%	-387.7%	
Beginning Fund Balance	834,108	834,108	100.0%	1,135,308	540,571	210.0%	136.1%	
Ending Fund Balance	\$ 804,667	\$ 1,135,308	70.9%	\$ 1,249,454	\$ 575,693	217.0%	155.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				715,750				
Unassigned Fund Balance				<u>533,704</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
710 Central Service Fund							
Taxes	\$ 1,786	\$ 64,308	2.8%	\$ 1,671	\$ 82,550	2.0%	93.6%
Charges for Services - Internal	1,696,280	6,785,121	25.0%	2,041,617	8,166,467	25.0%	120.4%
Charges for Services - Misc. Service Fees	77,597	231,651	33.5%	56,259	295,000	19.1%	72.5%
Interest on Investments	7,474	28,485	26.2%	6,157	29,637	20.8%	82.4%
Miscellaneous	667	12,001	5.6%	1,036	-	N/A	155.4%
Operating Transfer in (CIP Fund)	116,750	467,000	25.0%	-	-	N/A	0.0%
Total Revenues and Other Sources	1,900,554	7,588,566	25.0%	2,106,740	8,573,654	24.6%	110.8%
Administration Department	427,501	1,650,210	25.9%	395,244	1,774,498	22.3%	92.5%
Information Technology - Info Services Division	287,111	1,304,149	22.0%	300,211	1,473,618	20.4%	104.6%
Administrative Services Department	673,737	2,718,367	24.8%	531,764	3,056,617	17.4%	78.9%
City Recorder Division	40,814	182,042	22.4%	53,403	183,097	29.2%	130.8%
Public Works - Administration and Engineering	471,562	1,986,517	23.7%	558,006	2,474,775	22.5%	118.3%
Contingency	-	-	N/A	-	105,209	0.0%	N/A
Total Expenditures and Other Uses	1,900,725	7,841,285	24.2%	1,838,629	9,067,814	20.3%	96.7%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(171)	(252,719)	0.1%	268,111	(494,160)	154.3%	-157139.2%
Beginning Fund Balance	1,092,452	1,092,452	100.0%	839,733	375,525	223.6%	76.9%
Ending Fund Balance	\$ 1,092,281	\$ 839,733	130.1%	\$ 1,107,844	\$ (118,635)	1033.8%	101.4%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				175,000			
Unassigned Fund Balance				<u>\$ 932,844</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
720 Insurance Service Fund							
Intergovernmental	\$ -	\$ 1,700	0.0%	\$ -	\$ -		N/A
Charges for Services - Internal	186,276	693,867	26.8%	424,744	712,944	59.6%	228.0%
Interest on Investments	2,506	9,095	27.6%	656	8,750	7.5%	26.2%
Miscellaneous	12,401	54,024	23.0%	335,439	40,000	838.6%	2704.9%
Total Revenues and Other Sources	<u>201,184</u>	<u>758,686</u>	26.5%	<u>760,839</u>	<u>761,694</u>	99.9%	378.2%
Personnel Services	28,936	162,708	17.8%	-	-	0.0%	0.0%
Materials and Services	622,924	982,067	63.4%	730,116	1,040,072	70.2%	117.2%
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>651,860</u>	<u>1,300,519</u>	50.1%	<u>773,242</u>	<u>1,040,072</u>	74.3%	118.6%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	(450,676)	(541,833)	83.2%	(12,403)	(278,378)	95.5%	2.8%
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>\$ 135,540</u>	<u>\$ 44,383</u>	305.4%	<u>\$ 31,980</u>	<u>\$ 137,610</u>	23.2%	23.6%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				<u>31,980</u>			
Unassigned Fund Balance				<u>\$ 0</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
725 Health Benefits Fund							
Charges for Services - Internal	\$ 1,562,040	\$ 6,347,864	24.6%	\$ 1,474,058	\$ 6,338,256	23.3%	94.4%
Interest on Investments	550	14,634	3.8%	4,031	9,375	43.0%	733.0%
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>1,600,433</u>	<u>6,433,359</u>	24.9%	<u>1,478,089</u>	<u>6,347,631</u>	23.3%	92.4%
Materials and Services	1,393,368	5,505,680	25.3%	1,370,654	6,183,108	22.2%	98.4%
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>1,393,368</u>	<u>5,505,680</u>	25.3%	<u>1,470,654</u>	<u>6,333,108</u>	23.2%	105.5%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	207,064	927,680	22.3%	7,435	14,523	51.2%	3.6%
Beginning Fund Balance	4,695	4,695	100.0%	<u>932,374</u>	441,324	211.3%	19860.4%
Ending Fund Balance	<u>\$ 211,759</u>	<u>\$ 932,374</u>	22.7%	<u>\$ 939,810</u>	<u>\$ 455,847</u>	206.2%	443.8%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				939,810			
Unassigned Fund Balance				<u>\$ (0)</u>			

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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		
730								
Equipment Fund								
Charges for Services - Internal	\$ 487,458	\$ 3,125,774	15.6%	\$ 1,064,293	\$ 2,514,171	42.3%	218.3%	
Charges for Services - Misc. Service Fees	59,959	239,577	25.0%	65,747	-	N/A	109.7%	
Interest on Investments	19,924	80,284	24.8%	22,041	68,000	32.4%	110.6%	
Miscellaneous	319	100,773	0.3%	13,547	75,000	18.1%	4252.4%	
Total Revenues and Other Sources	<u>567,660</u>	<u>3,546,408</u>	16.0%	<u>1,165,628</u>	<u>2,657,171</u>	43.9%	205.3%	
Public Works - Maintenance	358,566	1,726,087	20.8%	387,467	1,377,000	28.1%	108.1%	
Public Works - Purchasing and Acquisition	77,138	2,071,379	3.7%	11,316	1,831,091	0.6%	4252.4%	
Contingency	-	-	4252.4%	-	50,000	0.0%	4252.4%	
Total Expenditures and Other Uses	<u>435,704</u>	<u>3,797,466</u>	11.5%	<u>398,783</u>	<u>3,258,091</u>	12.2%	91.5%	
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	131,955	(251,058)	-52.6%	766,845	(600,920)	227.6%	581.1%	
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>\$ 3,711,457</u>	<u>\$ 3,328,444</u>	111.5%	<u>\$ 4,095,289</u>	<u>\$ 611,514</u>	669.7%	110.3%	
Reconciliation of Fund Balance:								
Restricted and Committed Funds				4,095,289				
Unassigned Fund Balance				<u>(0)</u>				

City of Ashland
Statement of Resources, Requirements, and Changes in Fund Balance
as of 09/30/2019 (25% 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
731 Parks Equipment Fund							
Charges for Services - Internal	\$ 56,875	\$ 227,500	25.0%	\$ 36,875	\$ 147,500	25.0%	64.8%
Interest on Investments	768	4,898	15.7%	1,553	725	214.3%	202.2%
Miscellaneous	3,000	46,331	6.5%	-	-	N/A	N/A
Total Revenues and Other Sources	60,643	278,729	21.8%	38,428	148,225	25.9%	63.4%
Capital Outlay	30,783	141,092	21.8%	-	150,000	0.0%	0.0%
Total Expenditures and Other Uses	30,783	141,092	21.8%	-	150,000	0.0%	0.0%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	29,861	137,637	21.7%	38,428	(1,775)	-2165.0%	128.7%
Beginning Fund Balance	126,854	126,854	100.0%	264,491	105,047	251.8%	208.5%
Ending Fund Balance	\$ 156,715	\$ 264,491	59.3%	\$ 302,919	\$ 103,272	293.3%	193.3%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				302,919			
Unassigned Fund Balance				\$ -			

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	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
810 Cemetery Fund							
Charges for Services	\$ 4,687	\$ 14,110	33.2%	\$ 5,729	\$ 25,000	22.9%	122.2%
Interest on Investments	5,226	23,598	22.1%	5,465	6,500	84.1%	104.6%
Transfer In (General Fund)	500	500	100.0%	500	500	100.0%	100.0%
Total Revenues and Other Sources	10,413	38,208	27.3%	11,693	32,000	36.5%	112.3%
Transfers	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%
Total Expenditures and Other Uses	5,226	23,598	22.1%	55,465	75,000	74.0%	1061.4%
Excess(Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	5,187	14,610	35.5%	(43,771)	(43,000)	-1.8%	-843.9%
Beginning Fund Balance	970,305	970,305	100.0%	984,915	504,982	195.0%	101.5%
Ending Fund Balance	\$ 975,492	\$ 984,915	99.0%	\$ 941,143	\$ 461,982	203.7%	96.5%
Reconciliation of Fund Balance:							
Restricted and Committed Funds				941,143			
Unassigned Fund Balance				\$ 0			