

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2014 to June 30, 2015**

**(Unaudited)**

**(Includes the Effect of Year End Closing Entries)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

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CITY OF HARRISONBURG, VIRGINIA  
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS  
 At June 30, 2015  
 (Unaudited)

	Governmental Funds						Capital Projects			Proprietary Funds		
	General	Special Revenue					General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation				Water	Capital Projects	Sewer
<b>Assets</b>												
Cash and investments	25,392,800.70	6,668,705.35	1,629,747.15	493,697.89	(54,953.73)	318,739.91	10,887,111.71	547,850.67	2,108,323.20	3,397,195.48	2,829,807.42	4,513,166.13
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	2,955,738.92	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>25,398,950.70</b>	<b>6,668,705.35</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>318,839.91</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>	<b>3,397,820.48</b>	<b>2,829,807.42</b>	<b>4,513,791.13</b>
Property taxes	1,536,257.25	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	20,644.33	-	-	-	-	849.40	-	-	-	464,435.93	-	716,384.11
Other receivables	26,744.67	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	8,741,345.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,616,271.13	-	22,810,122.88
Future debt requirements	-	-	-	-	-	-	-	-	-	11,356,037.05	-	344,123.08
ESTIMATED REVENUE	-	-	-	-	-	-	-	-	-	-	-	-
Realized revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets and Other Debits</b>	<b>35,723,941.95</b>	<b>6,668,705.35</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>319,689.31</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>	<b>62,834,564.59</b>	<b>2,976,239.58</b>	<b>28,584,421.20</b>
<b>Liabilities</b>												
Other liabilities	1,158,583.42	496,054.18	-	-	-	-	-	-	-	47,199.53	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	342,752.81	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	261,479.35	-	175,055.08
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	197,891.00	-	169,068.00
Bonds payable	-	-	-	-	-	-	-	-	-	10,896,666.70	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	197,195.20	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(830,267.68)	-	-
Reserve for uncollected receivables	9,926,801.58	-	-	-	-	849.40	-	-	-	464,435.93	-	716,384.11
APPROPRIATIONS	-	-	-	-	-	-	-	-	-	-	-	-
Expenditures	-	-	-	-	-	-	-	-	-	-	-	-
Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities and Other Credits</b>	<b>11,085,385.00</b>	<b>496,054.18</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>849.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,577,352.84</b>	<b>-</b>	<b>1,060,507.19</b>
<b>Fund Equity</b>												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,616,271.13	-	22,810,122.88
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,586.29	-
Bond related costs	-	-	-	-	-	-	-	-	-	633,072.48	-	-
Restricted for:												
Drug forfeiture	284,643.15	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	2,155,009.65	-	-	2,479.47	11,719.90	6,897.00	5,624,805.15	-	1,992,489.32	124,798.38	694,332.14	186,948.48
<b>Unappropriated/Unassigned</b>	<b>22,135,502.40</b>	<b>6,172,651.17</b>	<b>1,630,447.15</b>	<b>491,218.42</b>	<b>(66,673.63)</b>	<b>311,942.91</b>	<b>8,218,045.48</b>	<b>547,850.67</b>	<b>115,833.88</b>	<b>2,883,069.76</b>	<b>2,135,321.15</b>	<b>4,526,842.65</b>
<b>Total fund balance</b>	<b>24,638,556.95</b>	<b>6,172,651.17</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>318,839.91</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>	<b>3,640,940.62</b>	<b>2,976,239.58</b>	<b>4,713,791.13</b>
<b>Total Fund Equity</b>	<b>24,638,556.95</b>	<b>6,172,651.17</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>318,839.91</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>	<b>51,257,211.75</b>	<b>2,976,239.58</b>	<b>27,523,914.01</b>
<b>Total Liabilities and Fund Equity</b>	<b>35,723,941.95</b>	<b>6,668,705.35</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>319,689.31</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>	<b>62,834,564.59</b>	<b>2,976,239.58</b>	<b>28,584,421.20</b>

Proprietary Funds											Fiduciary Fund		Account Groups		Totals
Enterprise						Internal Service			Agency		General Fixed Assets	General Long-Term Debt			
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority					
971,598.51	213,971.12	11,410.10	7,546,980.68	762,138.49	99,650.24	330,597.23	(346,827.14)	1,016,475.44	-	92,508.58	-	-	69,430,695.13		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,300.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	2,955,738.92		
-	-	-	-	-	-	-	-	366,647.46	-	-	-	-	366,647.46		
971,598.51	214,071.12	11,410.10	7,546,980.68	762,138.49	99,650.24	330,597.23	(346,827.14)	1,383,122.90	-	92,508.58	-	-	72,761,381.51		
-	-	-	-	-	-	-	-	-	-	-	-	-	1,536,257.25		
-	180.75	-	338,410.80	-	-	9,893.74	-	-	-	-	-	-	1,550,799.06		
-	-	-	-	-	-	-	-	-	-	-	-	-	26,744.67		
-	-	-	-	-	141,915.53	-	-	-	-	-	-	-	8,883,260.53		
-	-	-	-	-	-	54,402.56	1,307,079.64	-	-	-	-	-	200,000.00		
-	13,491,601.36	-	6,044,763.65	-	-	160,935.34	594,433.57	-	-	-	301,864,463.00	-	1,507,914.36		
-	230,431.35	-	21,093,213.58	-	-	168,446.91	25,694.12	-	-	-	-	142,727,141.51	392,582,590.93		
-	-	-	-	-	-	-	-	-	-	-	-	-	175,945,087.60		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
971,598.51	13,936,284.58	11,410.10	35,023,368.71	762,138.49	241,565.77	724,275.78	1,580,380.19	1,383,122.90	-	92,508.58	301,864,463.00	142,727,141.51	654,994,035.91		
-	(33,191.04)	-	-	-	-	-	-	-	-	-	-	-	1,668,646.09		
-	-	-	-	-	-	-	200,000.00	-	-	-	-	-	200,000.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	342,752.81		
-	128,914.35	-	153,106.32	-	-	83,096.91	14,938.12	-	-	-	-	4,398,178.53	5,214,768.66		
-	101,517.00	-	164,429.00	-	-	85,350.00	10,756.00	-	-	-	-	6,203,435.00	6,932,446.00		
-	-	-	16,051,634.26	-	-	-	-	-	-	-	-	129,402,365.74	156,350,666.70		
-	-	-	4,724,044.00	-	-	-	-	-	-	-	-	2,723,162.24	7,447,206.24		
-	-	-	829,113.01	-	-	-	-	-	-	-	-	-	1,026,308.21		
-	-	-	(1,354,707.69)	-	-	-	-	-	-	-	-	-	(2,184,975.37)		
-	180.75	-	338,410.80	-	141,915.53	9,893.74	-	-	-	-	-	-	11,598,871.84		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	197,421.06	-	20,906,029.70	-	141,915.53	178,340.65	225,694.12	-	-	-	-	142,727,141.51	188,596,691.18		
-	13,491,601.36	-	6,044,763.65	-	-	160,935.34	594,433.57	-	-	-	301,864,463.00	-	392,582,590.93		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	(2,429.69)	1,225,732.35	-	-	-	-	-	1,369,888.95		
-	-	-	525,594.68	-	-	-	-	-	-	-	-	-	1,158,667.16		
-	-	-	-	-	-	-	-	-	-	-	-	-	284,643.15		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	2,697,965.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75		
24,500.00	433,140.90	-	414,745.51	147,210.75	-	-	-	-	-	-	-	-	11,819,076.65		
947,098.51	(185,878.74)	11,410.10	4,434,270.17	614,927.74	99,650.24	387,429.48	(465,479.85)	1,383,122.90	-	92,508.58	-	-	56,421,111.14		
971,598.51	247,262.16	11,410.10	8,072,575.36	762,138.49	99,650.24	384,999.79	760,252.50	1,383,122.90	-	92,508.58	-	-	73,814,753.80		
971,598.51	13,738,863.52	11,410.10	14,117,339.01	762,138.49	99,650.24	545,935.13	1,354,686.07	1,383,122.90	-	92,508.58	301,864,463.00	-	466,397,344.73		
971,598.51	13,936,284.58	11,410.10	35,023,368.71	762,138.49	241,565.77	724,275.78	1,580,380.19	1,383,122.90	-	92,508.58	301,864,463.00	142,727,141.51	654,994,035.91		

CITY OF HARRISONBURG, VIRGINIA  
 CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)  
 For the Period July 1, 2014 to June 30, 2015  
 (Unaudited)

	Governmental Funds								
	Special Revenue						Capital Projects		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
<b>Receipts:</b>									
General property taxes	37,681,027.66	-	-	-	-	-	-	-	-
Other local taxes	37,968,995.38	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	507,263.44	-	-	-	-	-	-	-	-
Fines and forfeitures	538,217.76	-	-	-	-	-	-	-	-
Use of money and property	171,576.23	-	-	144,814.25	-	262.69	11,665.57	-	-
Charges for services	1,447,066.41	1,806,178.69	541,937.63	-	-	3,026,804.02	-	-	-
Miscellaneous	5,149,815.34	-	-	1,766,551.00	-	-	469.15	-	-
Recovered costs	857,212.19	-	-	187,427.62	-	59.00	681,505.58	-	-
State revenue	10,152,578.23	30,776,563.36	84,118.66	394,280.99	-	-	3,474,695.86	-	150,000.00
Federal revenue	241,982.01	2,502,008.10	2,610,974.36	62,415.98	613,961.65	-	1,322,044.94	-	-
Nonrevenue receipts	213,013.04	-	-	2,346.38	-	28,503.99	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	4,576.47	75,952.37	-	-	-	-	25,000.00	-	-
<b>Total receipts</b>	<b>94,933,324.16</b>	<b>35,160,702.52</b>	<b>3,237,030.65</b>	<b>2,557,836.22</b>	<b>613,961.65</b>	<b>3,055,629.70</b>	<b>5,515,381.10</b>	<b>-</b>	<b>150,000.00</b>
<b>Disbursements:</b>									
Personal services	19,882,155.81	-	-	1,684,163.65	62,169.93	1,260,884.33	-	-	-
Fringe benefits	6,935,561.64	-	-	542,806.92	19,095.94	506,929.55	-	-	-
Purchased services	4,413,664.15	-	-	937,654.72	2,659.25	34,027.23	-	-	-
Internal services	1,251,990.42	-	-	16,148.76	-	654,523.56	-	-	-
Other charges	5,008,526.16	-	-	409,829.27	487,281.40	99,703.02	-	-	-
Materials and supplies	1,661,392.59	-	-	188,002.40	173.43	19,531.16	-	-	-
Joint operations	9,490,713.49	-	-	-	-	-	-	-	-
Capital outlay	2,814,015.15	-	-	45,569.40	-	433,902.00	-	-	-
Debt service	12,487,223.48	-	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	63,023,862.70	3,208,109.45	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	17,792,061.33	252,149.33	986,676.80
<b>Total disbursements</b>	<b>63,945,242.89</b>	<b>63,023,862.70</b>	<b>3,208,109.45</b>	<b>3,824,175.12</b>	<b>571,379.95</b>	<b>3,009,500.85</b>	<b>17,792,061.33</b>	<b>252,149.33</b>	<b>986,676.80</b>
<b>Interfund transfers:</b>									
Transfers from other funds	1,777,920.00	28,836,943.13	-	1,766,551.00	-	7,915.00	3,183,502.43	800,000.00	2,600,000.00
Transfers to other funds	(37,729,371.00)	(531,404.00)	-	(2,600,000.00)	-	(225,000.00)	(216,148.50)	(83.13)	-
<b>Net transfers</b>	<b>(35,951,451.00)</b>	<b>28,305,539.13</b>	<b>-</b>	<b>(833,449.00)</b>	<b>-</b>	<b>(217,085.00)</b>	<b>2,967,353.93</b>	<b>799,916.87</b>	<b>2,600,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>(4,963,369.73)</b>	<b>442,378.95</b>	<b>28,921.20</b>	<b>(2,099,787.90)</b>	<b>42,581.70</b>	<b>(170,956.15)</b>	<b>(9,309,326.30)</b>	<b>547,767.54</b>	<b>1,763,323.20</b>
<b>Balance July 1, 2014</b>	<b>30,362,320.43</b>	<b>6,226,326.40</b>	<b>1,601,525.95</b>	<b>2,593,485.79</b>	<b>(97,535.43)</b>	<b>489,796.06</b>	<b>23,152,176.93</b>	<b>83.13</b>	<b>345,000.00</b>
<b>Balance June 30, 2015</b>	<b>25,398,950.70</b>	<b>6,668,705.35</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>318,839.91</b>	<b>13,842,850.63</b>	<b>547,850.67</b>	<b>2,108,323.20</b>

Note:  
 (1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

Proprietary Funds					Internal Service			Fiduciary Fund Agency		Totals
Enterprise					Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority	
Water	Sewer	Public Transportation	Sanitation	Business Loan Program						
-	-	-	-	-	-	-	-	-	-	37,681,027.66
-	-	-	-	-	-	-	-	-	-	37,968,995.38
259,500.00	388,500.00	-	-	-	6,570.00	-	-	-	-	1,161,833.44
-	-	-	-	-	-	-	-	-	-	538,217.76
24,158.96	4,399.08	112,601.05	4,974.80	4,872.80	512.90	-	914.06	-	83.12	480,835.51
6,335,852.36	9,874,733.66	1,802,810.80	5,521,920.18	-	1,144,614.25	-	15,640,373.28	-	-	47,142,291.28
4,414.35	2,550.00	14,354.05	61,204.88	38,235.68	-	-	-	-	-	7,037,594.45
31,584.86	31,188.18	99,585.49	1,887,662.08	-	13,734.93	(2,285.95)	-	-	-	3,787,673.98
8,500.00	-	1,909,296.00	-	-	-	-	-	-	-	46,950,033.10
-	-	3,705,976.00	-	-	-	-	-	-	-	11,059,363.04
-	-	2,371.15	-	-	-	-	-	-	-	246,234.56
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	2,465,947.19	761,229.80	-	-	-	3,227,176.99
5,545.87	-	(33,191.04)	(592,122.44)	-	-	-	-	-	-	(514,238.77)
6,669,556.40	10,301,370.92	7,613,803.50	6,883,639.50	43,108.48	3,631,379.27	758,943.85	15,641,287.34	-	83.12	196,767,038.38
1,573,643.16	1,040,615.06	2,006,587.97	1,841,589.37	-	563,645.49	73,908.68	-	2,120.50	-	29,991,483.95
535,229.30	386,930.74	496,285.99	755,977.99	-	204,706.66	25,037.23	-	(159.40)	-	10,408,402.56
184,853.40	3,462,253.45	114,359.16	1,949,490.94	12.61	165,032.25	14,692.14	-	12,932.00	-	11,291,631.30
15,007.13	192,244.05	1,278,479.81	201,894.05	-	19,854.06	2,422.19	-	-	-	3,632,564.03
485,212.14	141,386.33	254,039.71	1,034,927.03	90,000.00	79,548.62	17,087.37	15,943,043.73	21,110.02	250.00	24,071,944.80
287,474.52	116,110.95	37,599.36	45,509.14	-	50,436.44	1,217.56	-	-	-	2,407,447.55
-	2,742,164.12	-	-	-	-	-	-	-	-	12,232,877.61
86,490.80	86,127.11	1,810,568.32	385,902.94	-	2,685.00	-	-	-	-	5,665,260.72
784,419.73	-	-	2,650,969.54	-	-	-	-	-	-	15,922,612.75
483,069.00	318,888.00	-	-	-	-	-	-	-	-	801,957.00
-	-	-	-	-	-	-	-	-	-	66,231,972.15
-	-	-	-	-	2,522,779.44	842,577.09	-	-	-	3,365,356.53
1,408,999.00	357,837.75	1,173,308.47	494,613.57	-	-	-	-	-	-	22,465,646.25
5,844,398.18	8,844,557.56	7,171,228.79	9,360,874.57	90,012.61	3,608,687.96	976,942.26	15,943,043.73	36,003.12	250.00	208,489,157.20
15,658.00	11,711.00	362,796.00	3,091,136.50	65,000.00	57,341.00	151,379.00	1,131,404.00	-	-	43,859,257.06
(1,016,607.00)	(900,834.00)	(339,809.43)	-	-	(300,000.00)	-	-	-	-	(43,859,257.06)
(1,000,949.00)	(889,123.00)	22,986.57	3,091,136.50	65,000.00	(242,659.00)	151,379.00	1,131,404.00	-	-	-
(175,790.78)	567,690.36	465,561.28	613,901.43	18,095.87	(219,967.69)	(66,619.41)	829,647.61	(36,003.12)	(166.88)	(11,722,118.82)
6,403,418.68	4,917,699.28	(240,080.06)	7,695,217.74	81,554.37	550,564.92	(280,207.73)	553,475.29	36,003.12	92,675.46	84,483,500.33
6,227,627.90	5,485,389.64	225,481.22	8,309,119.17	99,650.24	330,597.23	(346,827.14)	1,383,122.90	-	92,508.58	72,761,381.51

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**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At June 30, 2015**  
**(Unaudited)**

---

**Exhibit C**

Cash in the Treasurer's Office		0.00
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		10,594,913.22
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	58,835,781.91	
Virginia State Non-Arbitrage Program (SNAP)	<u>2,955,738.92</u>	61,791,520.83
<b>Total - City Treasurer</b>		72,387,584.05
Departmental Petty Cash (Other than with Treasurer)		7,150.00
Cash with Anthem		<u>366,647.46</u>
<b>TOTAL</b>		<b><u><u>72,761,381.51</u></u></b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit D  
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	10,198,989.34	4,475,144.40	10,198,989.34	-	100.00%
General property taxes	36,994,200.00	6,804,185.39	37,681,027.66	(686,827.66)	101.86%
Other local taxes	36,652,870.00	2,764,952.44	37,968,995.38	(1,316,125.38)	103.59%
Permits, privilege fees and regulatory fees	397,270.00	52,516.30	507,263.44	(109,993.44)	127.69%
Fines and forfeitures	600,000.00	57,453.11	538,217.76	61,782.24	89.70%
Use of money and property	170,000.00	6,885.30	171,576.23	(1,576.23)	100.93%
Charges for services	1,405,316.58	170,468.97	1,447,066.41	(41,749.83)	102.97%
Miscellaneous	5,283,711.74	411,823.29	5,149,815.34	133,896.40	97.47%
Recovered costs	942,155.28	18,811.23	857,212.19	84,943.09	90.98%
State revenue	10,487,065.46	1,933,625.97	10,152,578.23	334,487.23	96.81%
Federal revenue	216,116.09	56,986.56	241,982.01	(25,865.92)	111.97%
Nonrevenue receipts	47,413.50	-	213,013.04	(165,599.54)	449.27%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,777,920.00	148,160.00	1,777,920.00	-	100.00%
<b>Total General Fund</b>	<b>105,173,027.99</b>	<b>16,901,012.96</b>	<b>106,905,657.03</b>	<b>(1,732,629.04)</b>	<b>101.65%</b>
<b>School Fund:</b>					
Amount from fund balance	609,580.90	-	609,580.90	-	100.00%
Charges for services	1,686,675.00	176,004.46	1,806,178.69	(119,503.69)	107.09%
State revenue	29,923,818.00	3,719,195.48	30,776,563.36	(852,745.36)	102.85%
Federal revenue	3,030,395.80	321,159.05	2,502,008.10	528,387.70	82.56%
Transfers from other funds	28,836,860.00	2,403,071.67	28,836,860.00	-	100.00%
<b>Total School Fund</b>	<b>64,087,329.70</b>	<b>6,619,430.66</b>	<b>64,531,191.05</b>	<b>(443,861.35)</b>	<b>100.69%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	577,593.00	19,580.62	541,937.63	35,655.37	93.83%
State revenue	75,000.00	9,676.61	84,118.66	(9,118.66)	112.16%
Federal revenue	2,617,000.00	604,350.92	2,610,974.36	6,025.64	99.77%
Transfers from other funds	-	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>3,269,593.00</b>	<b>633,608.15</b>	<b>3,237,030.65</b>	<b>32,562.35</b>	<b>99.00%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	2,593,485.00	-	2,593,485.00	-	100.00%
Use of money and property	131,220.00	15,413.46	144,814.25	(13,594.25)	110.36%
Miscellaneous	1,766,551.00	-	1,766,551.00	-	100.00%
Recovered Costs	250,000.00	13,771.73	187,427.62	62,572.38	74.97%
State revenue	380,000.00	19,053.50	394,280.99	(14,280.99)	103.76%
Federal revenue	100,000.00	-	62,415.98	37,584.02	62.42%
Nonrevenue receipts	-	-	2,346.38	(2,346.38)	0.00%
Transfers from other funds	1,766,551.00	-	1,766,551.00	-	100.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>6,987,807.00</b>	<b>48,238.69</b>	<b>6,917,872.22</b>	<b>69,934.78</b>	<b>99.00%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	931,581.20	-	613,961.65	317,619.55	65.91%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>931,581.20</b>	<b>-</b>	<b>613,961.65</b>	<b>317,619.55</b>	<b>65.91%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit D  
Page 2 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>School Transportation Fund:</b>					
Amount from fund balance	475,000.00	225,000.00	475,000.00	-	100.00%
Use of money and property	-	37.43	262.69	(262.69)	0.00%
Charges for services	3,046,943.00	322,673.73	3,026,804.02	20,138.98	99.34%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	500.00	-	59.00	441.00	11.80%
Nonrevenue receipts	-	2,243.07	28,503.99	(28,503.99)	0.00%
Transfers from other funds	7,915.00	-	7,915.00	-	100.00%
<b>Total School Transportation Fund</b>	<b>3,530,358.00</b>	<b>549,954.23</b>	<b>3,538,544.70</b>	<b>(8,186.70)</b>	<b>100.23%</b>
<b>General Capital Projects Fund:</b>					
Amount from fund balance	23,177,176.93	6,255.68	23,177,176.93	-	100.00%
Use of money and property	218.89	768.60	11,665.57	(11,446.68)	5329.42%
Miscellaneous	469.15	-	469.15	-	100.00%
Recovered costs	681,505.58	-	681,505.58	-	100.00%
State revenue	9,643,966.54	-	3,474,695.86	6,169,270.68	36.03%
Federal revenue	1,632,458.61	54,290.61	1,322,044.94	310,413.67	80.98%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	3,183,502.43	760,502.43	3,183,502.43	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>38,319,298.13</b>	<b>821,817.32</b>	<b>31,851,060.46</b>	<b>6,468,237.67</b>	<b>83.12%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Transfers from other funds	800,000.00	700,000.00	800,000.00	-	100.00%
<b>Total School Capital Projects Fund</b>	<b>800,000.00</b>	<b>700,000.00</b>	<b>800,000.00</b>	<b>-</b>	<b>100.00%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	345,000.00	-	345,000.00	-	100.00%
State revenue	150,000.00	-	150,000.00	-	100.00%
Transfers from other funds	2,600,000.00	-	2,600,000.00	-	100.00%
<b>Total ECC Capital Projects Fund</b>	<b>3,095,000.00</b>	<b>-</b>	<b>3,095,000.00</b>	<b>-</b>	<b>100.00%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	3,767,753.58	-	3,767,753.58	-	100.00%
Transfers from other funds	617,485.00	-	617,485.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>4,385,238.58</b>	<b>-</b>	<b>4,385,238.58</b>	<b>-</b>	<b>100.00%</b>
<b>Sewer Capital Projects Fund:</b>					
Amount from fund balance	929,436.26	-	929,436.26	-	100.00%
Transfers from other funds	400,000.00	-	400,000.00	-	100.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,329,436.26</b>	<b>-</b>	<b>1,329,436.26</b>	<b>-</b>	<b>100.00%</b>
<b>Public Transportation Capital Projects Fund:</b>					
Amount from fund balance	(901,462.48)	-	(901,462.48)	-	100.00%
Miscellaneous	416.05	-	416.05	-	100.00%
State revenue	638,815.00	35,452.00	599,451.00	39,364.00	93.84%
Federal revenue	1,657,621.00	268,505.00	1,382,007.00	275,614.00	83.37%
Transfers from other funds	104,307.00	104,307.00	104,307.00	-	100.00%
<b>Total Public Transportation Capital Proj. Fund</b>	<b>1,499,696.57</b>	<b>408,264.00</b>	<b>1,184,718.57</b>	<b>314,978.00</b>	<b>79.00%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit D  
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Capital Projects Fund:</b>					
Amount from fund balance	540,603.56	-	540,603.56	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	716,148.50	216,148.50	716,148.50	-	100.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>1,256,752.06</b>	<b>216,148.50</b>	<b>1,256,752.06</b>	<b>-</b>	<b>100.00%</b>
<b>Water Fund:</b>					
Amount from fund balance	71,545.07	-	71,545.07	-	100.00%
Permits, privilege fees and regulatory fees	150,000.00	31,500.00	259,500.00	(109,500.00)	173.00%
Use of money and property	25,000.00	536.90	24,158.96	841.04	96.64%
Charges for services	6,213,483.00	540,555.01	6,335,852.36	(122,369.36)	101.97%
Miscellaneous	5,000.00	44.53	4,414.35	585.65	88.29%
Recovered costs	25,000.00	4,693.89	31,584.86	(6,584.86)	126.34%
State revenue	-	-	8,500.00	(8,500.00)	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	15,658.00	-	15,658.00	-	100.00%
Intrafund transfers	1,859,205.00	154,933.75	1,859,205.00	-	100.00%
<b>Total Water Fund</b>	<b>8,364,891.07</b>	<b>732,264.08</b>	<b>8,610,418.60</b>	<b>(245,527.53)</b>	<b>102.94%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	257,166.06	-	257,166.06	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	43,500.00	388,500.00	(163,500.00)	172.67%
Use of money and property	7,000.00	431.85	4,399.08	2,600.92	62.84%
Charges for services	9,722,620.00	858,971.35	9,874,733.66	(152,113.66)	101.56%
Miscellaneous	1,000.00	2,550.00	2,550.00	(1,550.00)	255.00%
Recovered costs	30,000.00	1,468.81	31,188.18	(1,188.18)	103.96%
Transfers from other funds	11,711.00	-	11,711.00	-	100.00%
Intrafund transfers	1,406,250.00	117,187.50	1,406,250.00	-	100.00%
<b>Total Sewer Fund</b>	<b>11,660,747.06</b>	<b>1,024,109.51</b>	<b>11,976,497.98</b>	<b>(315,750.92)</b>	<b>102.71%</b>
<b>Public Transportation Fund:</b>					
Amount from fund balance	460,365.07	339,809.43	460,365.07	-	100.00%
Use of money and property	75,000.00	9,265.42	112,601.05	(37,601.05)	150.13%
Charges for services	1,770,250.00	395,768.00	1,802,810.80	(32,560.80)	101.84%
Miscellaneous	-	-	13,938.00	(13,938.00)	0.00%
Recovered costs	99,500.00	-	99,585.49	(85.49)	100.09%
State revenue	1,244,707.00	45,879.00	1,309,845.00	(65,138.00)	105.23%
Federal revenue	3,135,149.00	499,705.00	2,323,969.00	811,180.00	74.13%
Nonrevenue receipts	-	-	2,371.15	(2,371.15)	0.00%
Transfers from other funds	258,489.00	20,701.42	258,489.00	-	100.00%
Intrafund transfers	216,660.00	18,055.00	216,660.00	-	100.00%
<b>Total Public Transportation Fund</b>	<b>7,260,120.07</b>	<b>1,329,183.27</b>	<b>6,600,634.56</b>	<b>659,485.51</b>	<b>90.92%</b>
<b>Sanitation Fund:</b>					
Amount from fund balance	248,822.17	(2,697,965.00)	248,822.17	-	100.00%
Use of money and property	10,000.00	474.39	4,974.80	5,025.20	49.75%
Charges for services	8,806,505.00	357,836.41	5,521,920.18	3,284,584.82	62.70%
Miscellaneous	100,000.00	4,922.23	61,204.88	38,795.12	61.20%
Recovered costs	1,912,212.00	153,490.64	1,887,662.08	24,549.92	98.72%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	2,874,988.00	2,697,965.00	2,874,988.00	-	100.00%
Intrafund transfers	1,237,212.00	103,101.00	1,237,212.00	-	100.00%
<b>Total Sanitation Fund</b>	<b>15,189,739.17</b>	<b>619,824.67</b>	<b>11,836,784.11</b>	<b>3,352,955.06</b>	<b>77.93%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Business Loan Program Fund:</b>					
Amount from fund balance	67,000.00	-	67,000.00	-	100.00%
Use of money and property	2,403.00	561.04	4,872.80	(2,469.80)	202.78%
Miscellaneous	23,992.00	6,729.45	38,235.68	(14,243.68)	159.37%
State revenue	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	65,000.00	50,000.00	65,000.00	-	100.00%
<b>Total Business Loan Program Fund</b>	<b>158,395.00</b>	<b>57,290.49</b>	<b>175,108.48</b>	<b>(16,713.48)</b>	<b>110.55%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	300,000.00	300,000.00	300,000.00	-	100.00%
Permits, privilege fees and regulatory fees	9,000.00	560.00	6,570.00	2,430.00	73.00%
Use of money and property	500.00	47.46	512.90	(12.90)	102.58%
Charges for services	1,187,000.00	107,271.70	1,144,614.25	42,385.75	96.43%
Recovered costs	-	453.00	13,734.93	(13,734.93)	0.00%
Transfers from other funds	57,341.00	3,999.08	57,341.00	-	100.00%
<b>Total Central Garage Fund</b>	<b>1,553,841.00</b>	<b>412,331.24</b>	<b>1,522,773.08</b>	<b>31,067.92</b>	<b>98.00%</b>
<b>Central Stores Fund:</b>					
Recovered costs	-	-	(2,285.95)	2,285.95	0.00%
Transfers from other funds	151,379.00	12,535.58	151,379.00	-	100.00%
<b>Total Central Stores Fund</b>	<b>151,379.00</b>	<b>12,535.58</b>	<b>149,093.05</b>	<b>2,285.95</b>	<b>98.49%</b>
<b>Juvenile Crime Control Fund:</b>					
Use of money and property	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
<b>Total Juvenile Crime Control Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>279,004,230.86</b>	<b>31,086,013.35</b>	<b>270,517,773.09</b>	<b>8,486,457.77</b>	<b>96.96%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2014 to June 30, 2015  
 (Unaudited)

Exhibit E  
 Page 1 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund:</b>						
General government administration:						
City council	193,918.00	13,198.35	192,363.85	-	1,554.15	99.20%
City manager	497,444.00	36,630.97	486,826.54	-	10,617.46	97.87%
City attorney	193,809.00	12,096.56	173,884.57	-	19,924.43	89.72%
Human resources	399,769.07	31,408.77	367,635.26	27,748.50	4,385.31	98.90%
Independent auditor	22,950.00	-	22,950.00	-	-	100.00%
Commissioner of revenue	403,141.00	38,083.45	383,035.37	-	20,105.63	95.01%
Assessor	312,970.00	21,976.90	293,235.21	-	19,734.79	93.69%
Equalization board	3,025.00	-	2,851.13	-	173.87	94.25%
Treasurer	570,179.00	32,904.99	558,270.36	-	11,908.64	97.91%
Finance	445,228.00	32,421.54	424,647.91	4,150.00	16,430.09	96.31%
Information technology	1,710,739.64	62,063.40	1,422,602.91	275,725.51	12,411.22	99.27%
Purchasing agent	141,957.00	11,993.98	139,594.64	-	2,362.36	98.34%
Electoral board	235,617.00	11,773.25	166,487.47	56,530.00	12,599.53	94.65%
<b>Total general government administration</b>	<b>5,130,746.71</b>	<b>304,552.16</b>	<b>4,634,385.22</b>	<b>364,154.01</b>	<b>132,207.48</b>	<b>97.42%</b>
Public safety:						
Police administration	3,318,784.22	322,211.43	3,189,877.07	73,713.96	55,193.19	98.34%
Police operations	3,653,323.08	274,458.26	3,606,604.60	8,166.50	38,551.98	98.94%
Police criminal investigation	1,547,038.74	111,320.55	1,505,294.07	5,158.00	36,586.67	97.64%
Police support services	-	-	-	-	-	0.00%
Police special operations	1,357,088.94	105,211.65	1,317,785.48	-	39,303.46	97.10%
Fire administration	514,080.00	38,130.77	508,670.33	-	5,409.67	98.95%
Fire suppression	6,486,213.05	443,406.84	6,426,928.74	-	59,284.31	99.09%
Fire prevention	448,903.00	35,321.32	446,173.88	-	2,729.12	99.39%
Fire training	261,710.00	18,853.64	256,001.22	-	5,708.78	97.82%
Public safety building	373,851.00	20,884.56	320,291.20	44,434.48	9,125.32	97.56%
Child safety alliance	50,657.00	3,662.24	47,756.61	-	2,900.39	94.27%
City and county jail	85,500.00	4,604.95	84,094.55	-	1,405.45	98.36%
Middle River Regional Jail	1,077,179.40	1,077,179.40	1,077,179.40	-	-	100.00%
Building inspection	798,466.32	74,284.27	762,753.04	412.00	35,301.28	95.58%
Animal control	317,637.00	67,522.08	315,890.35	-	1,746.65	99.45%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	221,966.71	7,940.24	216,562.68	-	5,404.03	97.57%
<b>Total public safety</b>	<b>20,513,398.46</b>	<b>2,604,992.20</b>	<b>20,081,863.22</b>	<b>131,884.94</b>	<b>299,650.30</b>	<b>98.54%</b>
Public works:						
General engineering	757,980.00	64,832.92	733,534.75	21,520.65	2,924.60	99.61%
Highway and street maintenance	7,006,785.77	932,137.11	5,524,298.24	1,436,028.95	46,458.58	99.34%
Street lights	575,758.00	45,758.49	565,024.60	-	10,733.40	98.14%
Snow and ice removal	659,185.00	3,947.42	651,955.65	-	7,229.35	98.90%
Traffic engineering	1,532,858.69	163,773.34	1,489,298.19	11,900.00	31,660.50	97.93%
Highway and street beautification	298,466.00	19,145.78	269,623.95	-	28,842.05	90.34%
Street and road cleaning	423,367.00	32,918.11	389,878.63	-	33,488.37	92.09%
Refuse collection	-	-	-	-	-	0.00%
City landfill	-	-	-	-	-	0.00%
Recycling	-	-	-	-	-	0.00%
Insect and rodent control	23,487.00	1,047.69	5,170.69	-	18,316.31	22.02%
County landfill	-	-	-	-	-	0.00%
General properties	746,174.00	12,860.04	701,319.21	7,569.10	37,285.69	95.00%
<b>Total public works</b>	<b>12,024,061.46</b>	<b>1,276,420.90</b>	<b>10,330,103.91</b>	<b>1,477,018.70</b>	<b>216,938.85</b>	<b>98.20%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2014 to June 30, 2015  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund (continued):</b>						
Health and welfare:						
Local health department	413,211.00	9,360.00	413,211.00	-	-	100.00%
Community services board	463,682.00	-	463,682.00	-	-	100.00%
Tax relief for the elderly/disabled vets	108,500.00	-	108,185.38	-	314.62	99.71%
<b>Total health and welfare</b>	<b>985,393.00</b>	<b>9,360.00</b>	<b>985,078.38</b>	<b>-</b>	<b>314.62</b>	<b>99.97%</b>
Parks, recreation and cultural:						
Parks administration	1,032,914.32	71,194.02	963,311.68	61,303.00	8,299.64	99.20%
Parks	936,929.40	81,246.88	934,441.92	-	2,487.48	99.73%
Recreation center and playgrounds	582,042.00	55,268.31	575,066.95	5,250.00	1,725.05	99.70%
National guard armory	99,529.00	9,297.33	79,750.76	-	19,778.24	80.13%
Simms recreation center	325,385.00	33,103.49	307,301.40	5,280.00	12,803.60	96.07%
Westover swimming pool	451,488.14	50,083.64	439,436.58	4,989.00	7,062.56	98.44%
Athletics	431,276.50	48,878.54	421,011.93	5,130.00	5,134.57	98.81%
Blacks run greenway	55,942.00	3,947.24	52,475.02	-	3,466.98	93.80%
Golf course grounds management	627,130.00	42,185.64	618,783.32	-	8,346.68	98.67%
Golf course clubhouse management	428,747.00	26,116.92	426,185.28	-	2,561.72	99.40%
<b>Total parks, recreation and cultural</b>	<b>4,971,383.36</b>	<b>421,322.01</b>	<b>4,817,764.84</b>	<b>81,952.00</b>	<b>71,666.52</b>	<b>98.56%</b>
Community development:						
Planning	193,724.00	14,671.73	187,341.54	-	6,382.46	96.71%
Zoning administration	146,370.00	12,719.71	136,137.98	-	10,232.02	93.01%
Board of zoning appeals	6,032.00	-	3,130.38	-	2,901.62	51.90%
Economic development	632,127.00	25,099.86	522,416.68	100,000.00	9,710.32	98.46%
Downtown renaissance	216,297.00	19,826.77	202,455.88	-	13,841.12	93.60%
Tourism and visitors service	424,014.00	33,385.75	386,426.47	-	37,587.53	91.14%
Downtown parking services	209,934.00	13,712.45	185,881.03	-	24,052.97	88.54%
<b>Total community development</b>	<b>1,828,498.00</b>	<b>119,416.27</b>	<b>1,623,789.96</b>	<b>100,000.00</b>	<b>104,708.04</b>	<b>94.27%</b>
Other:						
Community and civic organizations	1,396,789.00	35,771.79	1,395,696.79	-	1,092.21	99.92%
Joint operations with Rockingham Cty	7,589,338.00	-	7,589,337.09	-	0.91	100.00%
Reserve for contingencies	146,340.00	-	-	-	146,340.00	0.00%
Debt service	12,857,709.00	45,208.94	12,487,223.48	-	370,485.52	97.12%
Transfers to other funds	37,729,371.00	5,876,646.00	37,729,371.00	-	-	100.00%
<b>Total other</b>	<b>59,719,547.00</b>	<b>5,957,626.73</b>	<b>59,201,628.36</b>	<b>-</b>	<b>517,918.64</b>	<b>99.13%</b>
<b>Total General Fund</b>	<b>105,173,027.99</b>	<b>10,693,690.27</b>	<b>101,674,613.89</b>	<b>2,155,009.65</b>	<b>1,343,404.45</b>	<b>98.72%</b>
<b>School Fund:</b>						
Instruction	48,800,103.11	4,497,053.76	48,492,187.52	-	307,915.59	99.37%
Admin., attendance and health services	3,765,656.00	438,823.00	3,725,323.53	-	40,332.47	98.93%
Pupil transportation	3,268,094.94	383,637.19	3,232,838.74	-	35,256.20	98.92%
Operations and maintenance	4,963,066.06	506,960.70	4,874,968.64	-	88,097.42	98.22%
Facilities	4,225.87	-	-	-	4,225.87	0.00%
Technology	2,754,779.72	306,041.72	2,698,544.27	-	56,235.45	97.96%
Transfers to other funds	531,404.00	-	531,404.00	-	-	100.00%
<b>Total School Fund</b>	<b>64,087,329.70</b>	<b>6,132,516.37</b>	<b>63,555,266.70</b>	<b>-</b>	<b>532,063.00</b>	<b>99.17%</b>
<b>School Nutrition Fund:</b>						
Food service	3,240,936.00	303,454.04	3,179,452.76	-	61,483.24	98.10%
Technology	28,657.00	-	28,656.69	-	0.31	100.00%
<b>Total School Nutrition Fund</b>	<b>3,269,593.00</b>	<b>303,454.04</b>	<b>3,208,109.45</b>	<b>-</b>	<b>61,483.55</b>	<b>98.12%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	6,987,807.00	265,957.32	6,424,175.12	2,479.47	561,152.41	91.97%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>6,987,807.00</b>	<b>265,957.32</b>	<b>6,424,175.12</b>	<b>2,479.47</b>	<b>561,152.41</b>	<b>91.97%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	931,581.20	48,437.19	571,379.95	11,719.90	348,481.35	62.59%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>931,581.20</b>	<b>48,437.19</b>	<b>571,379.95</b>	<b>11,719.90</b>	<b>348,481.35</b>	<b>62.59%</b>
<b>School Transportation Fund:</b>						
School buses	3,280,467.00	418,051.00	3,024,503.99	6,897.00	249,066.01	92.41%
Field trips and charters	249,891.00	18,281.21	209,996.86	-	39,894.14	84.04%
<b>Total School Transportation Fund</b>	<b>3,530,358.00</b>	<b>436,332.21</b>	<b>3,234,500.85</b>	<b>6,897.00</b>	<b>288,960.15</b>	<b>91.81%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	38,319,298.13	1,824,704.88	18,008,209.83	5,624,805.15	14,686,283.15	61.67%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>38,319,298.13</b>	<b>1,824,704.88</b>	<b>18,008,209.83</b>	<b>5,624,805.15</b>	<b>14,686,283.15</b>	<b>61.67%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	800,000.00	163,394.00	252,149.33	-	547,850.67	31.52%
<b>Total School Capital Projects Fund</b>	<b>800,000.00</b>	<b>163,394.00</b>	<b>252,149.33</b>	<b>-</b>	<b>547,850.67</b>	<b>31.52%</b>
<b>ECC Capital Projects</b>						
Capital projects	3,095,000.00	2,531.00	986,676.80	1,992,489.32	115,833.88	96.26%
<b>Total ECC Capital Projects Fund</b>	<b>3,095,000.00</b>	<b>2,531.00</b>	<b>986,676.80</b>	<b>1,992,489.32</b>	<b>115,833.88</b>	<b>96.26%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	4,385,238.58	157,261.87	1,408,999.00	694,332.14	2,281,907.44	47.96%
<b>Total Water Capital Projects Fund</b>	<b>4,385,238.58</b>	<b>157,261.87</b>	<b>1,408,999.00</b>	<b>694,332.14</b>	<b>2,281,907.44</b>	<b>47.96%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	1,329,436.26	23,568.60	357,837.75	24,500.00	947,098.51	28.76%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,329,436.26</b>	<b>23,568.60</b>	<b>357,837.75</b>	<b>24,500.00</b>	<b>947,098.51</b>	<b>28.76%</b>
<b>Public Transportation Capital Projects Fund:</b>						
Capital projects	1,499,696.57	99,683.55	1,173,308.47	-	326,388.10	78.24%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Public Transportation Capital Proj.</b>	<b>1,499,696.57</b>	<b>99,683.55</b>	<b>1,173,308.47</b>	<b>-</b>	<b>326,388.10</b>	<b>78.24%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	1,256,752.06	75,898.87	494,613.57	147,210.75	614,927.74	51.07%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>1,256,752.06</b>	<b>75,898.87</b>	<b>494,613.57</b>	<b>147,210.75</b>	<b>614,927.74</b>	<b>51.07%</b>
<b>Water Fund:</b>						
Administration	437,583.00	29,391.21	429,084.71	-	8,498.29	98.06%
Pumping, storage and monitoring	592,931.04	41,834.41	537,997.79	19,535.80	35,397.45	94.03%
Transmission and distribution	894,919.03	59,118.09	748,777.37	13,034.79	133,106.87	85.13%
Utility billing	407,027.00	30,565.20	351,779.33	-	55,247.67	86.43%
Miscellaneous	2,383,082.00	195,189.50	2,367,775.35	-	15,306.65	99.36%
Purification	1,050,756.00	63,344.86	988,279.10	-	62,476.90	94.05%
Capital outlay	178,840.00	10,571.11	86,490.80	92,227.79	121.41	99.93%
Debt Service	785,661.00	-	784,419.73	-	1,241.27	99.84%
Transfers to other funds	1,634,092.00	84,717.25	1,634,092.00	-	-	100.00%
<b>Total Water Fund</b>	<b>8,364,891.07</b>	<b>514,731.63</b>	<b>7,928,696.18</b>	<b>124,798.38</b>	<b>311,396.51</b>	<b>96.28%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	626,941.00	47,293.76	621,546.05	-	5,394.95	99.14%
Treatment and disposal	3,408,000.00	286,933.25	3,405,920.12	-	2,079.88	99.94%
Collection and transmission	895,830.00	65,683.43	836,785.64	-	59,044.36	93.41%
Miscellaneous	1,745,999.00	143,761.50	1,734,288.00	-	11,711.00	99.33%
Utility billing	328,725.00	19,988.49	277,144.42	-	51,580.58	84.31%
Pumping and monitoring	196,018.06	18,219.57	188,994.35	4,014.20	3,009.51	98.46%
Capital outlay	348,400.00	3,245.26	86,127.11	182,934.28	79,338.61	77.23%
Debt service	2,810,000.00	227,974.23	2,742,164.12	-	67,835.88	97.59%
Transfers to other funds	1,300,834.00	75,069.50	1,300,834.00	-	-	100.00%
<b>Total Sewer Fund</b>	<b>11,660,747.06</b>	<b>888,168.99</b>	<b>11,193,803.81</b>	<b>186,948.48</b>	<b>279,994.77</b>	<b>97.60%</b>
<b>Public Transportation Fund:</b>						
Transit buses	3,961,356.64	266,672.94	3,738,621.37	27,654.90	195,080.37	95.08%
Miscellaneous	-	-	-	-	-	0.00%
Paratransit buses	717,792.00	46,713.50	665,390.63	-	52,401.37	92.70%
Capital outlay	2,241,162.00	189,215.32	1,810,568.32	405,486.00	25,107.68	98.88%
Transfers to other funds	339,809.43	339,809.43	339,809.43	-	-	100.00%
<b>Total Public Transportation Fund</b>	<b>7,260,120.07</b>	<b>842,411.19</b>	<b>6,554,389.75</b>	<b>433,140.90</b>	<b>272,589.42</b>	<b>96.25%</b>
<b>Sanitation Fund:</b>						
Resource recovery facility	6,555,392.87	194,751.34	2,859,323.47	300,906.47	3,395,162.93	48.21%
Refuse collection	1,352,719.00	106,217.32	1,245,767.06	-	106,951.94	92.09%
Landfill	1,249,948.00	11,958.62	1,114,050.64	28,318.74	107,578.62	91.39%
Miscellaneous	1,345,347.00	103,101.00	1,237,212.00	-	108,135.00	91.96%
Recycling	994,322.00	38,712.01	610,247.38	31,886.00	352,188.62	64.58%
Capital outlay	538,657.30	145,133.97	385,902.91	53,634.30	99,120.09	81.60%
Debt service	2,653,353.00	-	2,650,969.54	-	2,383.46	99.91%
Transfers to other funds	500,000.00	-	500,000.00	-	-	100.00%
<b>Total Sanitation Fund</b>	<b>15,189,739.17</b>	<b>599,874.26</b>	<b>10,603,473.00</b>	<b>414,745.51</b>	<b>4,171,520.66</b>	<b>72.54%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	158,395.00	-	90,012.61	-	68,382.39	56.83%
<b>Total Business Loan Program Fund</b>	<b>158,395.00</b>	<b>-</b>	<b>90,012.61</b>	<b>-</b>	<b>68,382.39</b>	<b>56.83%</b>
<b>Central Garage Fund:</b>						
Operating	1,223,841.00	96,631.44	1,083,223.52	-	140,617.48	88.51%
Miscellaneous	-	-	-	-	-	0.00%
Capital outlay	30,000.00	-	2,685.00	-	27,315.00	8.95%
Transfers to other funds	300,000.00	300,000.00	300,000.00	-	-	100.00%
<b>Total Central Garage Fund</b>	<b>1,553,841.00</b>	<b>396,631.44</b>	<b>1,385,908.52</b>	<b>-</b>	<b>167,932.48</b>	<b>89.19%</b>
<b>Central Stores Fund:</b>						
Operating	151,379.00	10,046.46	134,365.17	-	17,013.83	88.76%
<b>Total Central Stores Fund</b>	<b>151,379.00</b>	<b>10,046.46</b>	<b>134,365.17</b>	<b>-</b>	<b>17,013.83</b>	<b>88.76%</b>
<b>Juvenile Crime Control Fund:</b>						
Operating	-	-	27,753.11	-	(27,753.11)	0.00%
<b>Total Juvenile Crime Control Fund</b>	<b>-</b>	<b>-</b>	<b>27,753.11</b>	<b>-</b>	<b>(27,753.11)</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>279,004,230.86</b>	<b>23,479,294.14</b>	<b>239,268,242.86</b>	<b>11,819,076.65</b>	<b>27,916,911.35</b>	<b>89.99%</b>

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
<b>General Fund:</b>					
Revenues	105,173,027.99	106,905,657.03	-	1,732,629.04	101.65%
Expenditures	105,173,027.99	101,674,613.89	2,155,009.65	(1,343,404.45)	98.72%
<b>School Fund:</b>					
Revenues	64,087,329.70	64,531,191.05	-	443,861.35	100.69%
Expenditures	64,087,329.70	63,555,266.70	-	(532,063.00)	99.17%
<b>School Nutrition Fund:</b>					
Revenues	3,269,593.00	3,237,030.65	-	(32,562.35)	99.00%
Expenditures	3,269,593.00	3,208,109.45	-	(61,483.55)	98.12%
<b>Emergency Communications Center Fund:</b>					
Revenues	6,987,807.00	6,917,872.22	-	(69,934.78)	99.00%
Expenditures	6,987,807.00	6,424,175.12	2,479.47	(561,152.41)	91.97%
<b>Community Development Block Grant Fund:</b>					
Revenues	931,581.20	613,961.65	-	(317,619.55)	65.91%
Expenditures	931,581.20	571,379.95	11,719.90	(348,481.35)	62.59%
<b>School Transportation Fund:</b>					
Revenues	3,530,358.00	3,538,544.70	-	8,186.70	100.23%
Expenditures	3,530,358.00	3,234,500.85	6,897.00	(288,960.15)	91.81%
<b>General Capital Projects Fund:</b>					
Revenues	38,319,298.13	31,851,060.46	-	(6,468,237.67)	83.12%
Expenditures	38,319,298.13	18,008,209.83	5,624,805.15	(14,686,283.15)	61.67%
<b>School Capital Projects Fund:</b>					
Revenues	800,000.00	800,000.00	-	-	100.00%
Expenditures	800,000.00	252,149.33	-	(547,850.67)	31.52%
<b>ECC Capital Projects Fund:</b>					
Revenues	3,095,000.00	3,095,000.00	-	-	100.00%
Expenditures	3,095,000.00	986,676.80	1,992,489.32	(115,833.88)	96.26%
<b>Water Capital Projects Fund:</b>					
Revenues	4,385,238.58	4,385,238.58	-	-	100.00%
Expenditures	4,385,238.58	1,408,999.00	694,332.14	(2,281,907.44)	47.96%
<b>Sewer Capital Projects Fund:</b>					
Revenues	1,329,436.26	1,329,436.26	-	-	100.00%
Expenditures	1,329,436.26	357,837.75	24,500.00	(947,098.51)	28.76%
<b>Public Transportation Capital Projects Fund:</b>					
Revenues	1,499,696.57	1,184,718.57	-	(314,978.00)	79.00%
Expenditures	1,499,696.57	1,173,308.47	-	(326,388.10)	78.24%
<b>Sanitation Capital Projects Fund:</b>					
Revenues	1,256,752.06	1,256,752.06	-	-	100.00%
Expenditures	1,256,752.06	494,613.57	147,210.75	(614,927.74)	51.07%

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
<b>Water Fund:</b>					
Revenues	8,364,891.07	8,610,418.60	-	245,527.53	102.94%
Expenditures	8,364,891.07	7,928,696.18	124,798.38	(311,396.51)	96.28%
<b>Sewer Fund:</b>					
Revenues	11,660,747.06	11,976,497.98	-	315,750.92	102.71%
Expenditures	11,660,747.06	11,193,803.81	186,948.48	(279,994.77)	97.60%
<b>Public Transportation Fund:</b>					
Revenues	7,260,120.07	6,600,634.56	-	(659,485.51)	90.92%
Expenditures	7,260,120.07	6,554,389.75	433,140.90	(272,589.42)	96.25%
<b>Sanitation Fund:</b>					
Revenues	15,189,739.17	11,836,784.11	-	(3,352,955.06)	77.93%
Expenditures	15,189,739.17	10,603,473.00	414,745.51	(4,171,520.66)	72.54%
<b>Business Loan Program Fund:</b>					
Revenues	158,395.00	175,108.48	-	16,713.48	110.55%
Expenditures	158,395.00	90,012.61	-	(68,382.39)	56.83%
<b>Central Garage Fund:</b>					
Revenues	1,553,841.00	1,522,773.08	-	(31,067.92)	98.00%
Expenditures	1,553,841.00	1,385,908.52	-	(167,932.48)	89.19%
<b>Central Stores Operating Fund:</b>					
Revenues	151,379.00	149,093.05	-	(2,285.95)	98.49%
Expenditures	151,379.00	134,365.17	-	(17,013.83)	88.76%
<b>Juvenile Crime Control Fund:</b>					
Revenues	-	-	-	-	0.00%
Expenditures	-	27,753.11	-	27,753.11	0.00%
<b>Total Revenues</b>	<b>279,004,230.86</b>	<b>270,517,773.09</b>	<b>-</b>	<b>(8,486,457.77)</b>	<b>96.96%</b>
<b>Total Expenditures</b>	<b>279,004,230.86</b>	<b>239,268,242.86</b>	<b>11,819,076.65</b>	<b>(27,916,911.35)</b>	<b>89.99%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit G  
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund:</b>				
Amount from fund balance	5,324,107.90	10,198,989.34	4,874,881.44	91.56%
General property taxes	33,508,296.33	37,681,027.66	4,172,731.33	12.45%
Other local taxes	35,669,088.85	37,968,995.38	2,299,906.53	6.45%
Permits, privilege fees and regulatory fees	455,594.61	507,263.44	51,668.83	11.34%
Fines and forfeitures	746,429.90	538,217.76	(208,212.14)	-27.89%
Use of money and property	152,186.57	171,576.23	19,389.66	12.74%
Charges for services	7,435,262.07	1,447,066.41	(5,988,195.66)	-80.54%
Miscellaneous	5,565,495.33	5,149,815.34	(415,679.99)	-7.47%
Recovered costs	1,037,659.68	857,212.19	(180,447.49)	-17.39%
State revenue	9,857,030.77	10,152,578.23	295,547.46	3.00%
Federal revenue	288,215.49	241,982.01	(46,233.48)	-16.04%
Nonrevenue receipts	312,590.75	213,013.04	(99,577.71)	-31.86%
Debt proceeds	48,285,770.70	-	(48,285,770.70)	-100.00%
Transfers from other funds	1,726,416.00	1,777,920.00	51,504.00	2.98%
<b>Total General Fund</b>	<b>150,364,144.95</b>	<b>106,905,657.03</b>	<b>(43,458,487.92)</b>	<b>-28.90%</b>
<b>School Fund:</b>				
Amount from fund balance	106,228.91	609,580.90	503,351.99	473.84%
Charges for services	1,897,474.80	1,806,178.69	(91,296.11)	-4.81%
State revenue	28,537,772.75	30,776,563.36	2,238,790.61	7.85%
Federal revenue	3,049,416.52	2,502,008.10	(547,408.42)	-17.95%
Transfers from other funds	27,344,636.00	28,836,860.00	1,492,224.00	5.46%
<b>Total School Fund</b>	<b>60,935,528.98</b>	<b>64,531,191.05</b>	<b>3,595,662.07</b>	<b>5.90%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Charges for services	555,426.86	541,937.63	(13,489.23)	-2.43%
State revenue	76,118.21	84,118.66	8,000.45	10.51%
Federal revenue	2,368,181.51	2,610,974.36	242,792.85	10.25%
Transfers from other funds	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>2,999,726.58</b>	<b>3,237,030.65</b>	<b>237,304.07</b>	<b>7.91%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	724,000.00	2,593,485.00	1,869,485.00	258.22%
Use of money and property	141,393.24	144,814.25	3,421.01	2.42%
Miscellaneous	1,453,812.00	1,766,551.00	312,739.00	21.51%
Recovered costs	225,424.82	187,427.62	(37,997.20)	-16.86%
State revenue	388,803.40	394,280.99	5,477.59	1.41%
Federal revenue	183,279.86	62,415.98	(120,863.88)	-65.94%
Nonrevenue receipts	-	2,346.38	2,346.38	0.00%
Transfers from other funds	1,453,812.00	1,766,551.00	312,739.00	21.51%
<b>Total Emerg. Commun. Center Fund</b>	<b>4,570,525.32</b>	<b>6,917,872.22</b>	<b>2,347,346.90</b>	<b>51.36%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	482,227.19	613,961.65	131,734.46	27.32%
<b>Total Community Development Block Grant Fund</b>	<b>482,227.19</b>	<b>613,961.65</b>	<b>131,734.46</b>	<b>27.32%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit G  
Page 2 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
Amount from fund balance	-	475,000.00	475,000.00	0.00%
Use of money and property	180.99	262.69	81.70	45.14%
Charges for services	2,699,815.85	3,026,804.02	326,988.17	12.11%
Miscellaneous	-	-	-	0.00%
Recovered costs	420.80	59.00	(361.80)	-85.98%
Nonrevenue receipts	3,269.37	28,503.99	25,234.62	771.85%
Transfers from other funds	-	7,915.00	7,915.00	0.00%
<b>Total School Transportation Fund</b>	<b>2,703,687.01</b>	<b>3,538,544.70</b>	<b>834,857.69</b>	<b>30.88%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	21,469,780.37	23,177,176.93	1,707,396.56	7.95%
Use of money and property	7,207.91	11,665.57	4,457.66	61.84%
Miscellaneous	-	469.15	469.15	0.00%
Recovered costs	-	681,505.58	681,505.58	0.00%
State revenue	2,608,256.52	3,474,695.86	866,439.34	33.22%
Federal revenue	579,596.20	1,322,044.94	742,448.74	128.10%
Debt proceeds	14,189,576.65	-	(14,189,576.65)	-100.00%
Transfers from other funds	1,890,000.00	3,183,502.43	1,293,502.43	68.44%
<b>Total General Capital Projects Fund</b>	<b>40,744,417.65</b>	<b>31,851,060.46</b>	<b>(8,893,357.19)</b>	<b>-21.83%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	207,128.13	-	(207,128.13)	-100.00%
Transfers from other funds	-	800,000.00	800,000.00	0.00%
<b>Total School Capital Projects Fund</b>	<b>207,128.13</b>	<b>800,000.00</b>	<b>592,871.87</b>	<b>286.23%</b>
<b>ECC Capital Projects Fund:</b>				
Amount from fund balance	-	345,000.00	345,000.00	0.00%
State revenue	-	150,000.00	150,000.00	0.00%
Transfers from other funds	345,000.00	2,600,000.00	2,255,000.00	653.62%
<b>Total ECC Capital Projects Fund</b>	<b>345,000.00</b>	<b>3,095,000.00</b>	<b>2,750,000.00</b>	<b>797.10%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	4,597,521.29	3,767,753.58	(829,767.71)	-18.05%
Transfers from other funds	700,000.00	617,485.00	(82,515.00)	-11.79%
<b>Total Water Capital Projects Fund</b>	<b>5,297,521.29</b>	<b>4,385,238.58</b>	<b>(912,282.71)</b>	<b>-17.22%</b>
<b>Sewer Capital Projects Fund:</b>				
Amount from fund balance	1,116,898.73	929,436.26	(187,462.47)	-16.78%
Transfers from other funds	400,000.00	400,000.00	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,516,898.73</b>	<b>1,329,436.26</b>	<b>(187,462.47)</b>	<b>-12.36%</b>
<b>Public Transportation Capital Projects Fund:</b>				
Amount from fund balance	(1,175,151.23)	(901,462.48)	273,688.75	-23.29%
Miscellaneous	-	416.05	416.05	0.00%
State revenue	221,882.00	599,451.00	377,569.00	170.17%
Federal revenue	4,608,972.00	1,382,007.00	(3,226,965.00)	-70.01%
Transfers from other funds	-	104,307.00	104,307.00	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>3,655,702.77</b>	<b>1,184,718.57</b>	<b>(2,470,984.20)</b>	<b>-67.59%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Capital Projects Fund:</b>				
Amount from fund balance	703,775.34	540,603.56	(163,171.78)	-23.19%
Recovered costs	-	-	-	0.00%
Transfers from other funds	400,000.00	716,148.50	316,148.50	79.04%
<b>Total Sanitation Capital Projects Fund</b>	<b>1,103,775.34</b>	<b>1,256,752.06</b>	<b>152,976.72</b>	<b>13.86%</b>
<b>Water Fund:</b>				
Amount from fund balance	367,624.50	71,545.07	(296,079.43)	-80.54%
Permits, privilege fees and regulatory fees	243,866.98	259,500.00	15,633.02	6.41%
Use of money and property	26,428.10	24,158.96	(2,269.14)	-8.59%
Charges for services	6,119,343.70	6,335,852.36	216,508.66	3.54%
Miscellaneous	20,261.82	4,414.35	(15,847.47)	-78.21%
Recovered costs	33,411.21	31,584.86	(1,826.35)	-5.47%
State revenue	-	8,500.00	8,500.00	0.00%
Federal revenue	26,031.56	-	(26,031.56)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	15,658.00	15,658.00	0.00%
Intrafund transfers	1,867,791.00	1,859,205.00	(8,586.00)	-0.46%
<b>Total Water Fund</b>	<b>8,704,758.87</b>	<b>8,610,418.60</b>	<b>(94,340.27)</b>	<b>-1.08%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	346,871.29	257,166.06	(89,705.23)	-25.86%
Permits, privilege fees and regulatory fees	732,500.00	388,500.00	(344,000.00)	-46.96%
Use of money and property	4,692.25	4,399.08	(293.17)	-6.25%
Charges for services	9,641,809.06	9,874,733.66	232,924.60	2.42%
Miscellaneous	12,900.25	2,550.00	(10,350.25)	-80.23%
Recovered costs	25,086.34	31,188.18	6,101.84	24.32%
Transfers from other funds	-	11,711.00	11,711.00	0.00%
Intrafund transfers	1,397,508.00	1,406,250.00	8,742.00	0.63%
<b>Total Sewer Fund</b>	<b>12,161,367.19</b>	<b>11,976,497.98</b>	<b>(184,869.21)</b>	<b>-1.52%</b>
<b>Public Transportation Fund:</b>				
Amount from fund balance	90,139.00	460,365.07	370,226.07	410.73%
Use of money and property	79,790.14	112,601.05	32,810.91	41.12%
Charges for services	1,768,084.96	1,802,810.80	34,725.84	1.96%
Miscellaneous	18,489.94	13,938.00	(4,551.94)	-24.62%
Recovered costs	61,786.27	99,585.49	37,799.22	61.18%
State revenue	1,274,207.00	1,309,845.00	35,638.00	2.80%
Federal revenue	2,086,187.00	2,323,969.00	237,782.00	11.40%
Nonrevenue receipts	2,119.36	2,371.15	251.79	11.88%
Transfers from other funds	550,822.00	258,489.00	(292,333.00)	-53.07%
Intrafund transfers	216,660.00	216,660.00	-	0.00%
<b>Total Public Transportation Fund</b>	<b>6,148,285.67</b>	<b>6,600,634.56</b>	<b>452,348.89</b>	<b>7.36%</b>
<b>Sanitation Fund:</b>				
Amount from fund balance	3,234,534.30	248,822.17	(2,985,712.13)	-92.31%
Use of money and property	9,247.55	4,974.80	(4,272.75)	-46.20%
Charges for services	3,951,936.54	5,521,920.18	1,569,983.64	39.73%
Miscellaneous	-	61,204.88	61,204.88	0.00%
Recovered costs	2,101,059.16	1,887,662.08	(213,397.08)	-10.16%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	395,705.00	2,874,988.00	2,479,283.00	626.55%
Intrafund transfers	1,158,568.00	1,237,212.00	78,644.00	6.79%
<b>Total Sanitation Fund</b>	<b>10,851,050.55</b>	<b>11,836,784.11</b>	<b>985,733.56</b>	<b>9.08%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Business Loan Program Fund:</b>				
Amount from fund balance	8,645.00	67,000.00	58,355.00	675.01%
Use of money and property	3,742.93	4,872.80	1,129.87	30.19%
Miscellaneous	59,847.50	38,235.68	(21,611.82)	-36.11%
State revenue	800.00	-	(800.00)	-100.00%
Federal revenue	31,000.00	-	(31,000.00)	-100.00%
Transfers from other funds	-	65,000.00	65,000.00	0.00%
<b>Total Business Loan Program Fund</b>	<b>104,035.43</b>	<b>175,108.48</b>	<b>71,073.05</b>	<b>68.32%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	-	300,000.00	300,000.00	0.00%
Permits, privilege fees and regulatory fees	6,820.00	6,570.00	(250.00)	-3.67%
Use of money and property	533.26	512.90	(20.36)	-3.82%
Charges for services	1,053,921.79	1,144,614.25	90,692.46	8.61%
Recovered costs	19,737.39	13,734.93	(6,002.46)	-30.41%
Transfers from other funds	26,730.00	57,341.00	30,611.00	114.52%
<b>Total Central Garage Fund</b>	<b>1,107,742.44</b>	<b>1,522,773.08</b>	<b>415,030.64</b>	<b>37.47%</b>
<b>Central Stores Fund:</b>				
Recovered costs	-	(2,285.95)	(2,285.95)	0.00%
Transfers from other funds	143,794.00	151,379.00	7,585.00	5.27%
<b>Total Central Stores Fund</b>	<b>143,794.00</b>	<b>149,093.05</b>	<b>5,299.05</b>	<b>3.69%</b>
<b>Juvenile Crime Control Fund:</b>				
Use of money and property	46.27	-	(46.27)	-100.00%
State revenue	69,492.85	-	(69,492.85)	-100.00%
<b>Total Juvenile Crime Control Fund</b>	<b>69,539.12</b>	<b>-</b>	<b>(69,539.12)</b>	<b>-100.00%</b>
<b>Total All Funds</b>	<b>314,216,857.21</b>	<b>270,517,773.09</b>	<b>(43,699,084.12)</b>	<b>-13.91%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit H  
Page 1 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund:</b>				
General government administration:				
City council	176,394.79	192,363.85	15,969.06	9.05%
City manager	471,572.88	486,826.54	15,253.66	3.23%
City attorney	146,139.09	173,884.57	27,745.48	18.99%
Human resources	322,729.13	367,635.26	44,906.13	13.91%
Independent auditor	20,700.00	22,950.00	2,250.00	10.87%
Commissioner of revenue	383,189.47	383,035.37	(154.10)	-0.04%
Assessor	289,341.28	293,235.21	3,893.93	1.35%
Equalization board	2,826.00	2,851.13	25.13	0.89%
Treasurer	465,406.60	558,270.36	92,863.76	19.95%
Finance	413,390.76	424,647.91	11,257.15	2.72%
Information technology	1,546,654.62	1,422,602.91	(124,051.71)	-8.02%
Purchasing agent	127,898.53	139,594.64	11,696.11	9.14%
Electoral board	178,463.88	166,487.47	(11,976.41)	-6.71%
<b>Total general government administration</b>	<b>4,544,707.03</b>	<b>4,634,385.22</b>	<b>89,678.19</b>	<b>1.97%</b>
Public safety:				
Police administration	2,988,992.56	3,189,877.07	200,884.51	6.72%
Police operations	3,261,633.38	3,606,604.60	344,971.22	10.58%
Police criminal investigation	1,505,002.61	1,505,294.07	291.46	0.02%
Police support services	-	-	-	0.00%
Police special operations	1,369,186.94	1,317,785.48	(51,401.46)	-3.75%
Fire administration	512,426.65	508,670.33	(3,756.32)	-0.73%
Fire suppression	6,536,417.20	6,426,928.74	(109,488.46)	-1.68%
Fire prevention	393,711.63	446,173.88	52,462.25	13.33%
Fire training	270,990.31	256,001.22	(14,989.09)	-5.53%
Public safety building	326,269.19	320,291.20	(5,977.99)	-1.83%
Child safety alliance	42,656.69	47,756.61	5,099.92	11.96%
City and county jail	85,416.50	84,094.55	(1,321.95)	-1.55%
Middle River Regional Jail	-	1,077,179.40	1,077,179.40	0.00%
Building inspection	700,578.20	762,753.04	62,174.84	8.87%
Animal control	346,396.59	315,890.35	(30,506.24)	-8.81%
Coroner	-	-	-	0.00%
Emergency services	209,192.65	216,562.68	7,370.03	3.52%
<b>Total public safety</b>	<b>18,548,871.10</b>	<b>20,081,863.22</b>	<b>1,532,992.12</b>	<b>8.26%</b>
Public works:				
General engineering	895,057.41	733,534.75	(161,522.66)	-18.05%
Highway and street maintenance	5,636,293.45	5,524,298.24	(111,995.21)	-1.99%
Street lights	553,025.10	565,024.60	11,999.50	2.17%
Snow and ice removal	537,025.01	651,955.65	114,930.64	21.40%
Traffic engineering	1,292,021.45	1,489,298.19	197,276.74	15.27%
Highway and street beautification	243,813.34	269,623.95	25,810.61	10.59%
Street and road cleaning	416,104.31	389,878.63	(26,225.68)	-6.30%
Refuse collection	1,336,429.13	-	(1,336,429.13)	-100.00%
City landfill	101,093.97	-	(101,093.97)	-100.00%
Recycling	759,993.06	-	(759,993.06)	-100.00%
Insect and rodent control	3,335.04	5,170.69	1,835.65	55.04%
County landfill	1,231,452.12	-	(1,231,452.12)	-100.00%
General properties	305,537.81	701,319.21	395,781.40	129.54%
<b>Total public works</b>	<b>13,311,181.20</b>	<b>10,330,103.91</b>	<b>(2,981,077.29)</b>	<b>-22.40%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
 For the Period July 1, 2014 to June 30, 2015  
 (Unaudited)

Exhibit H  
 Page 2 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund (continued):</b>				
Health and welfare:				
Local health department	394,234.00	413,211.00	18,977.00	4.81%
Community services board	396,507.00	463,682.00	67,175.00	16.94%
Tax relief for the elderly/disabled veterans	90,250.44	108,185.38	17,934.94	19.87%
<b>Total health and welfare</b>	<b>880,991.44</b>	<b>985,078.38</b>	<b>104,086.94</b>	<b>11.81%</b>
Parks, recreation and cultural:				
Parks administration	988,207.75	963,311.68	(24,896.07)	-2.52%
Parks	917,356.14	934,441.92	17,085.78	1.86%
Recreation center and playgrounds	543,971.23	575,066.95	31,095.72	5.72%
National guard armory	101,826.37	79,750.76	(22,075.61)	-21.68%
Simms recreation center	300,604.75	307,301.40	6,696.65	2.23%
Westover swimming pool	395,050.71	439,436.58	44,385.87	11.24%
Athletics	363,915.22	421,011.93	57,096.71	15.69%
Blacks run greenway	44,475.82	52,475.02	7,999.20	17.99%
Golf course grounds management	627,974.42	618,783.32	(9,191.10)	-1.46%
Golf course clubhouse management	421,707.32	426,185.28	4,477.96	1.06%
<b>Total parks, recreation and cultural</b>	<b>4,705,089.73</b>	<b>4,817,764.84</b>	<b>112,675.11</b>	<b>2.39%</b>
Community development:				
Planning	183,292.09	187,341.54	4,049.45	2.21%
Zoning administration	149,276.23	136,137.98	(13,138.25)	-8.80%
Board of zoning appeals	2,723.59	3,130.38	406.79	14.94%
Economic development	652,484.11	522,416.68	(130,067.43)	-19.93%
Downtown renaissance	198,719.28	202,455.88	3,736.60	1.88%
Tourism and visitors service	365,421.67	386,426.47	21,004.80	5.75%
Downtown parking services	166,906.61	185,881.03	18,974.42	11.37%
<b>Total community development</b>	<b>1,718,823.58</b>	<b>1,623,789.96</b>	<b>(95,033.62)</b>	<b>-5.53%</b>
Other:				
Community and civic organizations	1,288,108.25	1,395,696.79	107,588.54	8.35%
Joint operations with Rockingham Cty	6,688,284.39	7,589,337.09	901,052.70	13.47%
Reserve for contingencies	-	-	-	0.00%
Debt service	60,388,632.49	12,487,223.48	(47,901,409.01)	-79.32%
Transfers to other funds	31,669,436.00	37,729,371.00	6,059,935.00	19.13%
<b>Total other</b>	<b>100,034,461.13</b>	<b>59,201,628.36</b>	<b>(40,832,832.77)</b>	<b>-40.82%</b>
<b>Total General Fund</b>	<b>143,744,125.21</b>	<b>101,674,613.89</b>	<b>(42,069,511.32)</b>	<b>-29.27%</b>
<b>School Fund:</b>				
Instruction	46,798,385.48	48,492,187.52	1,693,802.04	3.62%
Admin., attendance and health services	3,522,842.10	3,725,323.53	202,481.43	5.75%
Pupil transportation	2,784,331.83	3,232,838.74	448,506.91	16.11%
Operations and maintenance	4,599,825.30	4,874,968.64	275,143.34	5.98%
Facilities	38,774.13	-	(38,774.13)	-100.00%
Technology	2,429,717.65	2,698,544.27	268,826.62	11.06%
Transfer of other funds	-	531,404.00	531,404.00	0.00%
<b>Total School Fund</b>	<b>60,173,876.49</b>	<b>63,555,266.70</b>	<b>3,381,390.21</b>	<b>5.62%</b>
<b>School Nutrition Fund:</b>				
Food service	2,895,279.30	3,179,452.76	284,173.46	9.82%
Technology	14,782.19	28,656.69	13,874.50	93.86%
<b>Total School Nutrition Fund</b>	<b>2,910,061.49</b>	<b>3,208,109.45</b>	<b>298,047.96</b>	<b>10.24%</b>

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Emergency Communications Center Fund</b>				
Emergency Communications Center	4,489,170.17	6,424,175.12	1,935,004.95	43.10%
<b>Total Emergency Communications Center</b>	<b>4,489,170.17</b>	<b>6,424,175.12</b>	<b>1,935,004.95</b>	<b>43.10%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	572,383.65	571,379.95	(1,003.70)	-0.18%
<b>Total Community Development Block Grant Fund</b>	<b>572,383.65</b>	<b>571,379.95</b>	<b>(1,003.70)</b>	<b>-0.18%</b>
<b>School Transportation Fund:</b>				
School buses	2,372,573.95	3,024,503.99	651,930.04	27.48%
Field trips and charters	203,165.15	209,996.86	6,831.71	3.36%
<b>Total School Transportation Fund</b>	<b>2,575,739.10</b>	<b>3,234,500.85</b>	<b>658,761.75</b>	<b>25.58%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	17,568,663.61	18,008,209.83	439,546.22	2.50%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>17,568,663.61</b>	<b>18,008,209.83</b>	<b>439,546.22</b>	<b>2.50%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	207,045.00	252,149.33	45,104.33	21.78%
<b>Total School Capital Projects Fund</b>	<b>207,045.00</b>	<b>252,149.33</b>	<b>45,104.33</b>	<b>21.78%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	-	986,676.80	986,676.80	0.00%
<b>Total ECC Capital Projects Fund</b>	<b>-</b>	<b>986,676.80</b>	<b>986,676.80</b>	<b>0.00%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	1,529,767.71	1,408,999.00	(120,768.71)	-7.89%
<b>Total Water Capital Projects Fund</b>	<b>1,529,767.71</b>	<b>1,408,999.00</b>	<b>(120,768.71)</b>	<b>-7.89%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	587,462.47	357,837.75	(229,624.72)	-39.09%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>587,462.47</b>	<b>357,837.75</b>	<b>(229,624.72)</b>	<b>-39.09%</b>
<b>Public Transportation Capital Projects Fund:</b>				
Capital projects	4,557,165.25	1,173,308.47	(3,383,856.78)	-74.25%
Transfers to other funds	-	-	-	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>4,557,165.25</b>	<b>1,173,308.47</b>	<b>(3,383,856.78)</b>	<b>-74.25%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	563,171.78	494,613.57	(68,558.21)	-12.17%
Transfers to other funds	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>563,171.78</b>	<b>494,613.57</b>	<b>(68,558.21)</b>	<b>-12.17%</b>
<b>Water Fund:</b>				
Administration	417,950.00	429,084.71	11,134.71	2.66%
Pumping, storage and monitoring	626,601.63	537,997.79	(88,603.84)	-14.14%
Transmission and distribution	712,164.56	748,777.37	36,612.81	5.14%
Utility billing	335,380.88	351,779.33	16,398.45	4.89%
Miscellaneous	2,408,392.75	2,367,775.35	(40,617.40)	-1.69%
Purification	989,859.74	988,279.10	(1,580.64)	-0.16%
Capital outlay	127,645.43	86,490.80	(41,154.63)	-32.24%
Debt service	779,403.35	784,419.73	5,016.38	0.64%
Transfers to other funds	1,687,691.00	1,634,092.00	(53,599.00)	-3.18%
<b>Total Water Fund</b>	<b>8,085,089.34</b>	<b>7,928,696.18</b>	<b>(156,393.16)</b>	<b>-1.93%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2014 to June 30, 2015  
(Unaudited)

Exhibit H  
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sewer Fund:</b>				
Administration	596,734.74	621,546.05	24,811.31	4.16%
Treatment and disposal	3,279,835.87	3,405,920.12	126,084.25	3.84%
Collection and transmission	830,236.81	836,785.64	6,548.83	0.79%
Miscellaneous	1,720,440.00	1,734,288.00	13,848.00	0.80%
Utility billing	287,569.71	277,144.42	(10,425.29)	-3.63%
Pumping and monitoring	161,070.87	188,994.35	27,923.48	17.34%
Capital outlay	286,314.63	86,127.11	(200,187.52)	-69.92%
Debt service	2,814,569.97	2,742,164.12	(72,405.85)	-2.57%
Transfers to other funds	1,274,788.00	1,300,834.00	26,046.00	2.04%
<b>Total Sewer Fund</b>	<b>11,251,560.60</b>	<b>11,193,803.81</b>	<b>(57,756.79)</b>	<b>-0.51%</b>
<b>Public Transportation Fund:</b>				
Transit buses	3,465,172.23	3,738,621.37	273,449.14	7.89%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	634,278.07	665,390.63	31,112.56	4.91%
Capital outlay	1,390,347.00	1,810,568.32	420,221.32	30.22%
Transfers to other funds	-	339,809.43	339,809.43	0.00%
<b>Total Public Transportation Fund</b>	<b>5,489,797.30</b>	<b>6,554,389.75</b>	<b>1,064,592.45</b>	<b>19.39%</b>
<b>Sanitation Fund:</b>				
CISAT	4,781,312.50	2,859,323.47	(1,921,989.03)	-40.20%
Refuse collection	-	1,245,767.06	1,245,767.06	0.00%
Landfill	-	1,114,050.64	1,114,050.64	0.00%
Miscellaneous	1,237,212.00	1,237,212.00	-	0.00%
Recycling	-	610,247.38	610,247.38	0.00%
Capital outlay	216,800.00	385,902.91	169,102.91	78.00%
Debt service	2,655,705.96	2,650,969.54	(4,736.42)	-0.18%
Transfers to other funds	400,000.00	500,000.00	100,000.00	25.00%
<b>Total Sanitation Fund</b>	<b>9,291,030.46</b>	<b>10,603,473.00</b>	<b>1,312,442.54</b>	<b>14.13%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	50,000.00	90,012.61	40,012.61	80.03%
<b>Total Business Loan Program Fund</b>	<b>50,000.00</b>	<b>90,012.61</b>	<b>40,012.61</b>	<b>80.03%</b>
<b>Central Garage Fund:</b>				
Operating	987,161.01	1,083,223.52	96,062.51	9.73%
Miscellaneous	5,005.21	-	(5,005.21)	-100.00%
Capital outlay	5,720.82	2,685.00	(3,035.82)	-53.07%
Transfers	-	300,000.00	300,000.00	0.00%
<b>Total Central Garage Fund</b>	<b>997,887.04</b>	<b>1,385,908.52</b>	<b>388,021.48</b>	<b>38.88%</b>
<b>Central Stores Fund:</b>				
Operating	137,760.54	134,365.17	(3,395.37)	-2.46%
<b>Total Central Stores Fund</b>	<b>137,760.54</b>	<b>134,365.17</b>	<b>(3,395.37)</b>	<b>-2.46%</b>
<b>Juvenile Crime Control Fund:</b>				
Operating	72,262.94	27,753.11	(44,509.83)	-61.59%
<b>Total Juvenile Crime Control Fund</b>	<b>72,262.94</b>	<b>27,753.11</b>	<b>(44,509.83)</b>	<b>-61.59%</b>
<b>Total All Funds</b>	<b>274,854,020.15</b>	<b>239,268,242.86</b>	<b>(36,572,454.09)</b>	<b>-13.31%</b>

CITY OF HARRISONBURG, VIRGINIA  
UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS  
For the Periods Noted Below  
(Unaudited)

	Governmental Funds									Proprietary Funds	
	Special Revenue						Capital Projects			Enterprise	
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects
Balance July 1, 2014	26,434,160.75	5,806,224.59	1,601,525.95	2,593,485.79	(97,535.43)	489,796.06	23,177,176.93	83.13	345,000.00	2,397,690.79	3,622,173.24
Balance budget	(177,477.00)	-	-	(700,000.00)	-	-	-	-	-	-	-
Capital Projects carry forward	-	-	-	-	-	-	(23,168,546.13)	(83.13)	(345,000.00)	-	(3,767,753.58)
Year end entry	-	-	-	-	-	-	-	-	-	-	(1,005.95)
Balance July 31, 2014	26,256,683.75	5,806,224.59	1,601,525.95	1,893,485.79	(97,535.43)	489,796.06	8,630.80	-	-	2,397,690.79	(146,586.29)
Reserve fire program funds	(91,754.47)	-	-	-	-	-	-	-	-	-	-
2014 Encumbrances	(1,800,725.97)	(78,176.90)	-	-	-	-	-	-	-	(71,545.07)	-
Balance August 31, 2014	24,364,203.31	5,728,047.69	1,601,525.95	1,893,485.79	(97,535.43)	489,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Transfer to Health Insurance Fund	(600,000.00)	(531,404.00)	-	-	-	-	-	-	-	-	-
Grant Funding for Econ. Develop.	(35,000.00)	-	-	-	-	-	-	-	-	-	-
Purchase two school buses	-	-	-	-	-	(250,000.00)	-	-	-	-	-
Balance September 30, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Balance October 31, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Balance November 30, 2014	23,729,203.31	5,196,643.69	1,601,525.95	1,893,485.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Radio system upgrade	-	-	-	(1,893,485.00)	-	-	-	-	-	-	-
Balance December 31, 2014	23,729,203.31	5,196,643.69	1,601,525.95	0.79	(97,535.43)	239,796.06	8,630.80	-	-	2,326,145.72	(146,586.29)
Appropriate use of fund balance	(2,789,000.00)	-	-	-	-	-	-	-	-	-	-
Grant funding for capital projects	-	-	-	-	-	-	(2,375.12)	-	-	-	-
Close out capital project account	-	83.13	-	-	-	-	-	-	-	-	-
Balance January 31, 2015	20,940,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
New school construction	(100,000.00)	-	-	-	-	-	-	-	-	-	-
Balance February 28, 2015	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
Balance March 31, 2015	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
Balance April 30, 2015	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
Balance May 31, 2015	20,840,203.31	5,196,726.82	1,601,525.95	0.79	(97,535.43)	239,796.06	6,255.68	-	-	2,326,145.72	(146,586.29)
Library reimbursement	(3,555.00)	-	-	-	-	-	-	-	-	-	-
New school A & E services	(700,000.00)	-	-	-	-	-	-	-	-	-	-
Middle River Regional Jail buy-in	(1,077,179.40)	-	-	-	-	-	-	-	-	-	-
Completion of transit facility	-	-	-	-	-	(225,000.00)	(6,255.68)	-	-	-	-
Adjust Juvenile Crime Control func	-	-	-	-	-	-	-	-	-	-	-
Revenues	106,905,657.03	64,531,191.05	3,237,030.65	6,917,872.22	613,961.65	3,538,544.70	31,851,060.46	800,000.00	3,095,000.00	8,610,418.60	4,385,238.58
Expenditures	(101,674,613.89)	(63,555,266.70)	(3,208,109.45)	(6,424,175.12)	(571,379.95)	(3,234,500.85)	(18,008,209.83)	(252,149.33)	(986,676.80)	(7,928,696.18)	(1,408,999.00)
Encumbrances	(2,155,009.65)	-	-	(2,479.47)	(11,719.90)	(6,897.00)	(5,624,805.15)	-	(1,992,489.32)	(124,798.38)	(694,332.14)
Balance June 30, 2015	22,135,502.40	6,172,651.17	1,630,447.15	491,218.42	(66,673.63)	311,942.91	8,218,045.48	547,850.67	115,833.88	2,883,069.76	2,135,321.15

Proprietary Funds													Fiduciary Fund		Total
Enterprise							Internal Service			Agency					
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Central Garage	Central Stores	Health Insurance	Juvenile Crime Control	Industrial Development Authority				
4,188,263.02	929,436.26	661,382.42	(901,462.48)	6,562,491.74	540,603.56	81,554.37	606,896.28	(421,176.89)	2,128,836.43	36,003.12	111,644.91	80,894,254.54			
(253,390.00)	-	-	-	(2,884,682.00)	-	(32,000.00)	-	-	-	-	-	(4,047,549.00)			
-	(929,436.26)	-	901,462.48	-	(540,603.56)	-	-	-	-	-	-	(27,849,960.18)			
-	-	-	-	-	-	-	(56,331.36)	(59,030.84)	(1,575,361.14)	-	(18,969.45)	(1,710,698.74)			
3,934,873.02	-	661,382.42	-	3,677,809.74	-	49,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	47,286,046.62			
-	-	-	-	-	-	-	-	-	-	-	-	(91,754.47)			
(3,776.06)	-	(120,555.64)	-	(62,105.17)	-	-	-	-	-	-	-	(2,136,884.81)			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	49,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	45,057,407.34			
-	-	-	-	-	-	-	-	-	-	-	-	(1,131,404.00)			
-	-	-	-	-	-	(35,000.00)	-	-	-	-	-	(70,000.00)			
-	-	-	-	-	-	-	-	-	-	-	-	(250,000.00)			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	43,606,003.34			
-	-	-	-	-	-	-	-	-	-	-	-	(1,893,485.00)			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	41,712,518.34			
-	-	-	-	-	-	-	-	-	-	-	-	(2,789,000.00)			
-	-	-	-	-	-	-	-	-	-	-	-	(2,375.12)			
-	-	-	-	-	-	-	-	-	-	-	-	83.13			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,921,226.35			
-	-	-	-	-	-	-	-	-	-	-	-	(100,000.00)			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,821,226.35			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,821,226.35			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,821,226.35			
3,931,096.96	-	540,826.78	-	3,615,704.57	-	14,554.37	550,564.92	(480,207.73)	553,475.29	36,003.12	92,675.46	38,821,226.35			
-	-	-	-	-	-	-	-	-	-	-	-	(3,555.00)			
-	-	-	-	-	-	-	-	-	-	-	-	(700,000.00)			
-	-	-	-	-	-	-	-	-	-	-	-	(1,077,179.40)			
-	-	(339,809.43)	-	-	-	-	(300,000.00)	-	-	-	-	(871,065.11)			
-	-	-	-	-	-	-	-	-	-	(8,250.01)	-	(8,250.01)			
11,976,497.98	1,329,436.26	6,600,634.56	1,184,718.57	11,836,784.11	1,256,752.06	175,108.48	1,522,773.08	149,093.05	16,772,691.34	-	83.12	287,290,547.55			
(11,193,803.81)	(357,837.75)	(6,554,389.75)	(1,173,308.47)	(10,603,473.00)	(494,613.57)	(90,012.61)	(1,385,908.52)	(134,365.17)	(15,943,043.73)	(27,753.11)	(250.00)	(255,211,536.59)			
(186,948.48)	(24,500.00)	(433,140.90)	-	(414,745.51)	(147,210.75)	-	-	-	-	-	-	(11,819,076.65)			
4,526,842.65	947,098.51	(185,878.74)	11,410.10	4,434,270.17	614,927.74	99,650.24	387,429.48	(465,479.85)	1,383,122.90	(0.00)	92,508.58	56,421,111.14			

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