

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2015 to November 30, 2015**

**(Unaudited)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

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CITY OF HARRISONBURG, VIRGINIA  
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS  
 At November 30, 2015  
 (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	Sewer
<b>Assets</b>												
Cash and investments	13,597,829.65	3,619,949.34	1,418,489.99	405,580.81	(17,651.87)	(94,286.44)	9,622,043.48	461,674.35	890,691.00	2,935,906.04	3,223,596.05	4,924,623.69
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	712,419.26	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>13,603,979.65</b>	<b>3,619,949.34</b>	<b>1,419,189.99</b>	<b>405,580.81</b>	<b>(17,651.87)</b>	<b>(94,186.44)</b>	<b>10,334,462.74</b>	<b>461,674.35</b>	<b>890,691.00</b>	<b>2,936,531.04</b>	<b>3,223,596.05</b>	<b>4,925,248.69</b>
Property taxes	28,290,339.68	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	21,654.75	-	-	-	-	8,936.00	-	-	-	586,419.24	-	862,772.65
Other receivables	36,659.08	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	8,411,345.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,654,437.71	-	22,855,922.88
Future debt requirements	-	-	-	-	-	-	-	-	-	10,937,103.72	-	344,123.08
ESTIMATED REVENUE	104,798,251.85	66,905,045.18	3,470,534.00	4,853,378.00	902,206.25	3,108,690.00	21,829,649.76	1,747,850.67	3,605,067.20	8,741,331.38	3,791,239.58	12,027,725.48
Realized revenue	(40,152,204.97)	(25,348,078.82)	(1,061,061.84)	(1,862,851.05)	(210,704.79)	(1,039,290.51)	(15,347,507.01)	(1,747,850.67)	(2,108,323.20)	(4,016,300.90)	(3,791,239.58)	(5,586,635.58)
<b>Total Assets and Other Debits</b>	<b>115,010,025.04</b>	<b>45,176,915.70</b>	<b>3,828,662.15</b>	<b>3,396,107.76</b>	<b>673,849.59</b>	<b>1,984,149.05</b>	<b>16,816,605.49</b>	<b>461,674.35</b>	<b>2,387,435.00</b>	<b>66,839,522.19</b>	<b>3,370,028.21</b>	<b>35,629,157.20</b>
<b>Liabilities</b>												
Other liabilities	601,012.42	481,658.68	-	-	-	-	-	-	-	49,363.49	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	339,484.38	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	261,479.35	-	175,055.08
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	197,891.00	-	169,068.00
Bonds payable	-	-	-	-	-	-	-	-	-	10,477,733.37	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	197,195.20	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(830,267.68)	-	-
Reserve for uncollected receivables	36,351,894.43	-	-	-	-	8,936.00	-	-	-	586,419.24	-	862,772.65
APPROPRIATIONS	104,798,251.85	66,905,045.18	3,470,534.00	4,853,378.00	902,206.25	3,108,690.00	21,829,649.76	1,747,850.67	3,605,067.20	8,741,331.38	3,791,239.58	12,027,725.48
Expenditures	(47,479,005.71)	(27,472,787.65)	(1,272,319.00)	(1,950,968.13)	(173,402.93)	(1,425,419.86)	(5,032,936.15)	(1,286,176.32)	(1,217,632.20)	(4,351,687.49)	(421,211.37)	(4,575,862.54)
Encumbrances	(5,962,324.51)	-	-	(469,130.61)	-	(1,379.40)	(2,018,435.22)	-	(774,857.12)	(74,147.80)	(464,363.53)	(586,173.15)
<b>Total Liabilities and Other Credits</b>	<b>88,309,828.48</b>	<b>39,913,916.21</b>	<b>2,198,215.00</b>	<b>2,433,279.26</b>	<b>728,803.32</b>	<b>1,690,826.74</b>	<b>14,778,278.39</b>	<b>461,674.35</b>	<b>1,612,577.88</b>	<b>15,594,794.44</b>	<b>2,905,664.68</b>	<b>8,072,585.52</b>
<b>Fund Equity</b>												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,654,437.71	-	22,855,922.88
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Bond related costs	-	-	-	-	-	-	-	-	-	633,072.48	-	-
Restricted for:												
Drug forfeiture	269,173.48	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,102.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	5,962,324.51	-	-	469,130.61	-	1,379.40	2,018,435.22	-	774,857.12	74,147.80	464,363.53	586,173.15
<b>Unappropriated/Unassigned</b>	<b>20,377,194.82</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>493,697.89</b>	<b>(54,953.73)</b>	<b>291,942.91</b>	<b>19,891.88</b>	<b>-</b>	<b>-</b>	<b>2,883,069.76</b>	<b>(146,432.16)</b>	<b>4,114,475.65</b>
<b>Total fund balance</b>	<b>26,700,196.56</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>962,828.50</b>	<b>(54,953.73)</b>	<b>293,322.31</b>	<b>2,038,327.10</b>	<b>-</b>	<b>774,857.12</b>	<b>3,590,290.04</b>	<b>464,363.53</b>	<b>4,700,648.80</b>
<b>Total Fund Equity</b>	<b>26,700,196.56</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>962,828.50</b>	<b>(54,953.73)</b>	<b>293,322.31</b>	<b>2,038,327.10</b>	<b>-</b>	<b>774,857.12</b>	<b>51,244,727.75</b>	<b>464,363.53</b>	<b>27,556,571.68</b>
<b>Total Liabilities and Fund Equity</b>	<b>115,010,025.04</b>	<b>45,176,915.70</b>	<b>3,828,662.15</b>	<b>3,396,107.76</b>	<b>673,849.59</b>	<b>1,984,149.05</b>	<b>16,816,605.49</b>	<b>461,674.35</b>	<b>2,387,435.00</b>	<b>66,839,522.19</b>	<b>3,370,028.21</b>	<b>35,629,157.20</b>

Proprietary Funds														
Enterprise							Internal Service			Agency	Account Groups		Totals	
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	General Fixed Assets	General Long-Term Debt		
1,375,425.33	(88,177.61)	(76,178.80)	5,847,777.00	725,812.90	116,136.04	507,722.25	-	236,379.00	(362,594.52)	973,732.12	111,061.23	-	-	50,355,541.03
-	100.00	-	-	-	-	-	-	-	-	-	-	-	-	8,300.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	712,419.26
-	-	-	-	-	-	-	-	-	-	631,248.58	-	-	-	631,248.58
1,375,425.33	(88,077.61)	(76,178.80)	5,847,777.00	725,812.90	116,136.04	507,722.25	-	236,379.00	(362,594.52)	1,604,980.70	111,061.23	-	-	51,707,508.87
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,290,339.68
-	385,306.91	-	350,510.36	-	-	1,962,157.27	-	8,272.73	-	-	-	-	-	4,186,029.91
-	-	-	-	-	-	-	-	-	-	-	-	-	-	36,659.08
-	-	-	-	-	128,007.16	-	-	-	-	-	-	-	-	8,539,352.16
-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	127,896.44	1,331,569.60	-	-	-	-	1,605,898.20
-	13,961,020.46	-	6,044,763.65	-	-	-	-	160,935.34	594,433.57	-	-	302,285,000.30	-	393,556,513.91
-	230,431.35	-	18,789,018.19	-	-	-	-	168,446.91	25,694.12	-	-	-	136,606,527.90	167,101,345.27
1,396,598.51	8,705,118.00	143,089.10	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	257,569,319.22
(1,396,598.51)	(2,062,543.03)	(12,878.10)	(4,179,034.94)	(862,138.49)	(28,530.50)	(540,533.15)	-	(522,790.40)	(67,872.50)	(221,857.80)	(18,552.65)	-	-	(112,185,378.99)
1,375,425.33	21,131,256.08	54,032.20	33,457,690.03	725,812.90	265,612.70	3,717,446.37	806,000.00	1,448,896.02	1,684,124.27	1,383,122.90	92,508.58	302,285,000.30	136,606,527.90	800,607,587.31
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,132,034.59
-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	128,914.35	-	276,234.59	-	-	-	-	83,096.91	14,938.12	-	-	-	4,275,050.26	5,214,768.66
-	101,517.00	-	320,613.00	-	-	-	-	85,350.00	10,756.00	-	-	-	6,047,251.00	6,932,446.00
-	-	-	13,918,935.60	-	-	-	-	-	-	-	-	-	123,561,064.40	147,957,733.37
-	-	-	4,273,235.00	-	-	-	-	-	-	-	-	-	2,723,162.24	6,996,397.24
-	-	-	829,113.01	-	-	-	-	-	-	-	-	-	-	1,026,308.21
-	-	-	(1,354,707.69)	-	-	-	-	-	-	-	-	-	-	(2,184,975.37)
-	385,306.91	-	350,510.36	-	128,007.16	1,962,157.27	-	8,272.73	-	-	-	-	-	40,644,276.75
1,396,598.51	8,705,118.00	143,089.10	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	257,569,319.22
(21,173.18)	(2,316,784.80)	(89,056.90)	(4,502,542.85)	(136,325.59)	(44.70)	(32,810.90)	-	(543,514.75)	(59,149.92)	-	-	-	-	(104,360,812.94)
(51,772.00)	(3,197,893.00)	(32,195.00)	(638,521.99)	(441,513.41)	-	(330,485.00)	(87,400.00)	(62,840.00)	-	-	-	-	-	(15,193,431.74)
1,323,653.33	3,806,178.46	21,837.20	20,077,524.80	284,299.49	177,962.46	3,386,961.37	718,600.00	840,120.89	329,438.20	-	-	-	136,606,527.90	346,273,548.37
-	13,961,020.46	-	6,044,763.65	-	-	-	-	160,935.34	594,433.57	-	-	302,285,000.30	-	393,556,513.91
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	54,402.56	1,307,079.64	-	-	-	-	1,507,914.36
-	-	-	525,594.68	-	-	-	-	-	-	-	-	-	-	1,158,667.16
-	-	-	-	-	-	-	-	-	-	-	-	-	-	269,173.48
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
51,772.00	3,197,893.00	32,195.00	638,521.99	441,513.41	-	330,485.00	87,400.00	62,840.00	-	-	-	-	-	15,193,431.74
-	166,164.16	-	3,473,319.91	-	87,650.24	-	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	-	-	39,858,869.54
51,772.00	3,364,057.16	32,195.00	7,335,401.58	441,513.41	87,650.24	330,485.00	87,400.00	447,839.79	760,252.50	1,383,122.90	92,508.58	-	-	60,777,525.03
51,772.00	17,325,077.62	32,195.00	13,380,165.23	441,513.41	87,650.24	330,485.00	87,400.00	608,775.13	1,354,686.07	1,383,122.90	92,508.58	302,285,000.30	-	454,334,038.94
1,375,425.33	21,131,256.08	54,032.20	33,457,690.03	725,812.90	265,612.70	3,717,446.37	806,000.00	1,448,896.02	1,684,124.27	1,383,122.90	92,508.58	302,285,000.30	136,606,527.90	800,607,587.31

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

	Governmental Funds							
	General	Special Revenue				Capital Projects		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects
<b>Receipts:</b>								
General property taxes	12,925,812.37	-	-	-	-	-	-	-
Other local taxes	13,639,394.65	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	173,549.77	-	-	-	-	-	-	-
Fines and forfeitures	184,457.27	-	-	-	-	-	-	-
Use of money and property	37,078.20	-	-	51,753.29	(28.77)	1,819.92	-	-
Charges for services	568,223.05	619,141.46	214,762.41	-	-	1,002,736.45	-	-
Miscellaneous	2,330,964.14	-	-	940,102.50	-	-	-	-
Recovered costs	571,907.29	-	-	22,344.92	-	9,685.83	364,500.00	-
State revenue	4,465,523.25	11,026,278.83	-	181,015.07	-	-	527,585.21	-
Federal revenue	52,343.80	857,145.79	846,299.43	197,584.02	210,704.79	-	263,308.13	-
Nonrevenue receipts	8,596.32	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-
Other (net)	(563,928.95)	(14,395.50)	-	-	-	-	-	-
<b>Total receipts</b>	<b>34,393,921.16</b>	<b>12,488,170.58</b>	<b>1,061,061.84</b>	<b>1,392,799.80</b>	<b>210,704.79</b>	<b>1,012,393.51</b>	<b>1,157,213.26</b>	<b>-</b>
<b>Disbursements:</b>								
Personal services	8,580,289.32	-	-	736,432.14	25,439.72	547,356.55	-	-
Fringe benefits	3,358,376.65	-	-	239,658.78	8,349.13	228,034.92	-	-
Purchased services	2,889,979.06	-	-	549,958.20	1,038.81	11,828.96	-	-
Internal services	518,709.18	-	-	6,106.62	-	267,760.78	-	-
Other charges	2,781,207.92	-	-	190,908.15	137,410.41	78,617.38	-	-
Materials and supplies	655,152.69	-	-	77,632.11	29.96	4,590.67	-	-
Joint operations	4,972,081.96	-	-	-	-	-	-	-
Capital outlay	690,946.69	-	-	150,272.13	1,134.90	287,230.60	-	-
Debt service	8,430,162.24	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-
Education	-	27,472,787.65	1,272,319.00	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	5,032,936.15	1,286,176.32
<b>Total disbursements</b>	<b>32,876,905.71</b>	<b>27,472,787.65</b>	<b>1,272,319.00</b>	<b>1,950,968.13</b>	<b>173,402.93</b>	<b>1,425,419.86</b>	<b>5,032,936.15</b>	<b>1,286,176.32</b>
<b>Interfund transfers:</b>								
Transfers from other funds	1,290,113.50	12,456,474.56	-	470,051.25	-	-	367,335.00	1,200,000.00
Transfers to other funds	(14,602,100.00)	(520,613.50)	-	-	-	-	-	-
<b>Net transfers</b>	<b>(13,311,986.50)</b>	<b>11,935,861.06</b>	<b>-</b>	<b>470,051.25</b>	<b>-</b>	<b>-</b>	<b>367,335.00</b>	<b>1,200,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>(11,794,971.05)</b>	<b>(3,048,756.01)</b>	<b>(211,257.16)</b>	<b>(88,117.08)</b>	<b>37,301.86</b>	<b>(413,026.35)</b>	<b>(3,508,387.89)</b>	<b>(86,176.32)</b>
<b>Balance July 1, 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>Balance November 30, 2015</b>	<b>13,603,979.65</b>	<b>3,619,949.34</b>	<b>1,419,189.99</b>	<b>405,580.81</b>	<b>(17,651.87)</b>	<b>(94,186.44)</b>	<b>10,334,462.74</b>	<b>461,674.35</b>

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

Proprietary Funds										
Enterprise						Internal Service			Agency	Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
-	-	-	-	-	-	-	-	-	-	12,925,812.37
-	-	-	-	-	-	-	-	-	-	13,639,394.65
84,000.00	130,000.00	-	-	-	-	3,086.00	-	-	-	390,635.77
-	-	-	-	-	-	-	-	-	-	184,457.27
32,209.33	3,012.83	30,249.12	2,307.54	2,572.13	-	140.42	-	575.22	52.65	161,741.88
2,964,903.87	4,251,372.70	508,847.71	1,731,595.88	-	540,533.15	506,941.90	-	5,642,979.24	143,750.00	18,695,787.82
1,436.64	1,660.00	39,398.16	20,135.02	13,958.37	-	-	-	-	-	3,347,654.83
24,142.68	14,437.07	(38,504.16)	965,967.42	-	-	10,416.36	-	-	-	1,944,897.41
-	-	585,816.00	-	-	-	-	-	-	-	16,786,218.36
-	-	662,407.00	-	-	-	-	-	-	-	3,089,792.96
-	-	257.51	-	-	-	2,205.72	-	-	-	11,059.55
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	893,434.95	256,782.87	-	-	1,150,217.82
(1,104.47)	-	33,191.04	-	-	-	-	-	-	-	(546,237.88)
3,105,588.05	4,400,482.60	1,821,662.38	2,720,005.86	16,530.50	540,533.15	1,416,225.35	256,782.87	5,643,554.46	143,802.65	71,781,432.81
690,916.78	461,257.78	888,278.78	665,256.37	-	18,189.60	279,232.66	34,390.75	-	-	12,927,040.45
255,579.92	187,109.09	254,811.94	240,652.09	-	6,458.60	110,625.84	11,987.51	-	-	4,901,644.47
62,497.54	1,180,371.04	60,852.54	459,304.22	44.70	3,992.05	78,843.08	4,826.65	-	-	5,303,536.85
4,974.00	63,974.49	455,915.53	72,119.00	-	679.55	11,638.29	936.04	-	-	1,402,813.48
265,749.87	87,658.73	142,477.54	421,592.68	-	1,316.60	46,626.54	6,212.29	5,421,696.66	125,250.00	9,706,724.77
134,631.92	43,254.80	13,687.47	14,880.79	-	2,174.50	16,548.34	796.68	-	-	963,379.93
-	935,945.82	-	-	-	-	-	-	-	-	5,908,027.78
92,870.44	84,670.79	410,486.00	42,585.00	-	-	-	-	-	-	1,760,196.55
591,994.52	-	-	2,402,819.39	-	-	-	-	-	-	11,424,976.15
209,542.50	129,602.50	-	-	-	-	-	-	-	-	339,145.00
-	-	-	-	-	-	-	-	-	-	28,745,106.65
-	-	-	-	-	-	966,928.83	281,272.83	-	-	1,248,201.66
421,211.37	21,173.18	89,056.90	136,325.59	-	-	-	-	-	-	8,204,511.71
2,729,968.86	3,195,018.22	2,315,566.70	4,455,535.13	44.70	32,810.90	1,510,443.58	340,422.75	5,421,696.66	125,250.00	92,835,305.45
815,000.00	425,000.00	104,166.69	100,000.00	-	-	-	67,872.50	-	-	17,296,013.50
(1,258,120.00)	(815,180.00)	-	(100,000.00)	-	-	-	-	-	-	(17,296,013.50)
(443,120.00)	(390,180.00)	104,166.69	-	-	-	-	67,872.50	-	-	-
(67,500.81)	815,284.38	(389,737.63)	(1,735,529.27)	16,485.80	507,722.25	(94,218.23)	(15,767.38)	221,857.80	18,552.65	(21,053,872.64)
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
6,160,127.09	6,300,674.02	(164,256.41)	6,573,589.90	116,136.04	507,722.25	236,379.00	(362,594.52)	1,604,980.70	111,061.23	<b>51,707,508.87</b>

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

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**Exhibit C**

Cash in the Treasurer's Office		53,382.56
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		17,298,596.59
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	35,865,122.61	
Virginia State Non-Arbitrage Program (SNAP)	<u>712,419.26</u>	36,577,541.87
<b>Total - City Treasurer</b>		53,930,671.02
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (December 2, 2015)		-2,861,560.73
Cash with Anthem		<u>631,248.58</u>
<b>TOTAL</b>		<b><u><u>51,707,508.87</u></u></b>

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

Fund and Major Revenue Sources	Budget as Amended	November Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	4,424,854.86	520,000.00	4,424,854.86	-	100.00%
General property taxes	39,197,900.00	11,996,459.65	12,925,812.37	26,272,087.63	32.98%
Other local taxes	38,949,857.00	3,330,253.55	13,639,394.65	25,310,462.35	35.02%
Permits, privilege fees and regulatory fees	455,270.00	25,890.53	173,549.77	281,720.23	38.12%
Fines and forfeitures	565,000.00	43,986.50	184,457.27	380,542.73	32.65%
Use of money and property	175,000.00	6,491.38	37,078.20	137,921.80	21.19%
Charges for services	1,412,900.00	91,613.48	568,223.05	844,676.95	40.22%
Miscellaneous	5,330,500.00	874,986.96	2,330,964.14	2,999,535.86	43.73%
Recovered costs	999,927.00	12,236.15	571,907.29	428,019.71	57.19%
State revenue	11,206,524.97	1,319,983.09	4,465,523.25	6,741,001.72	39.85%
Federal revenue	198,718.02	27,005.15	52,343.80	146,374.22	26.34%
Nonrevenue receipts	35,000.00	1,454.59	8,596.32	26,403.68	24.56%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	769,500.00	1,077,300.00	41.67%
<b>Total General Fund</b>	<b>104,798,251.85</b>	<b>18,404,261.03</b>	<b>40,152,204.97</b>	<b>64,646,046.88</b>	<b>38.31%</b>
<b>School Fund:</b>					
Amount from fund balance	389,038.18	-	389,038.18	-	100.00%
Charges for services	1,884,675.00	129,255.78	619,141.46	1,265,533.54	32.85%
State revenue	31,940,551.00	2,165,475.63	11,026,278.83	20,914,272.17	34.52%
Federal revenue	2,795,242.00	122,446.14	857,145.79	1,938,096.21	30.66%
Transfers from other funds	29,895,539.00	2,491,294.92	12,456,474.56	17,439,064.44	41.67%
<b>Total School Fund</b>	<b>66,905,045.18</b>	<b>4,908,472.47</b>	<b>25,348,078.82</b>	<b>41,556,966.36</b>	<b>37.89%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	615,234.00	47,566.01	214,762.41	400,471.59	34.91%
State revenue	78,000.00	-	-	78,000.00	0.00%
Federal revenue	2,777,300.00	337,404.23	846,299.43	1,931,000.57	30.47%
Transfers from other funds	-	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>3,470,534.00</b>	<b>384,970.24</b>	<b>1,061,061.84</b>	<b>2,409,472.16</b>	<b>30.57%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	148,020.00	10,711.02	51,753.29	96,266.71	34.96%
Miscellaneous	1,880,205.00	-	940,102.50	940,102.50	50.00%
Recovered Costs	250,000.00	8,045.17	22,344.92	227,655.08	8.94%
State revenue	534,948.00	60,449.47	181,015.07	353,932.93	33.84%
Federal revenue	160,000.00	163,820.98	197,584.02	(37,584.02)	123.49%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	1,880,205.00	-	470,051.25	1,410,153.75	25.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>4,853,378.00</b>	<b>243,026.64</b>	<b>1,862,851.05</b>	<b>2,990,526.95</b>	<b>38.38%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	902,206.25	9,180.41	210,704.79	691,501.46	23.35%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>902,206.25</b>	<b>9,180.41</b>	<b>210,704.79</b>	<b>691,501.46</b>	<b>23.35%</b>

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

Fund and Major Revenue Sources	Budget as Amended	November Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>School Transportation Fund:</b>					
Amount from fund balance	26,897.00	-	26,897.00	-	100.00%
Use of money and property	-	(14.50)	(28.77)	28.77	0.00%
Charges for services	3,081,793.00	320,008.94	1,002,736.45	2,079,056.55	32.54%
Recovered costs	-	-	9,685.83	(9,685.83)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total School Transportation Fund</b>	<b>3,108,690.00</b>	<b>319,994.44</b>	<b>1,039,290.51</b>	<b>2,069,399.49</b>	<b>33.43%</b>
<b>General Capital Projects Fund:</b>					
Amount from fund balance	13,822,958.75	-	13,822,958.75	-	100.00%
Use of money and property	-	199.27	1,819.92	(1,819.92)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	364,500.00	-	364,500.00	-	100.00%
State revenue	6,542,215.88	-	527,585.21	6,014,630.67	8.06%
Federal revenue	732,640.13	27,298.25	263,308.13	469,332.00	35.94%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	367,335.00	-	367,335.00	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>21,829,649.76</b>	<b>27,497.52</b>	<b>15,347,507.01</b>	<b>6,482,142.75</b>	<b>70.31%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	547,850.67	-	547,850.67	-	100.00%
Transfers from other funds	1,200,000.00	-	1,200,000.00	-	100.00%
<b>Total School Capital Projects Fund</b>	<b>1,747,850.67</b>	<b>-</b>	<b>1,747,850.67</b>	<b>-</b>	<b>100.00%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	2,108,323.20	-	2,108,323.20	-	100.00%
Miscellaneous	748,372.00	-	-	748,372.00	0.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	748,372.00	-	-	748,372.00	0.00%
<b>Total ECC Capital Projects Fund</b>	<b>3,605,067.20</b>	<b>-</b>	<b>2,108,323.20</b>	<b>1,496,744.00</b>	<b>58.48%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	2,976,239.58	-	2,976,239.58	-	100.00%
Transfers from other funds	815,000.00	-	815,000.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>3,791,239.58</b>	<b>-</b>	<b>3,791,239.58</b>	<b>-</b>	<b>100.00%</b>
<b>Sewer Capital Projects Fund:</b>					
Amount from fund balance	971,598.51	-	971,598.51	-	100.00%
Transfers from other funds	425,000.00	-	425,000.00	-	100.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,396,598.51</b>	<b>-</b>	<b>1,396,598.51</b>	<b>-</b>	<b>100.00%</b>
<b>Public Transportation Capital Projects Fund:</b>					
Amount from fund balance	11,410.10	-	11,410.10	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	17,207.00	-	1,468.00	15,739.00	8.53%
Federal revenue	114,472.00	-	-	114,472.00	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Public Transportation Capital Proj. Fund</b>	<b>143,089.10</b>	<b>-</b>	<b>12,878.10</b>	<b>130,211.00</b>	<b>9.00%</b>

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

Fund and Major Revenue Sources	Budget as Amended	November Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Capital Projects Fund:</b>					
Amount from fund balance	762,138.49	-	762,138.49	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	100,000.00	-	100,000.00	-	100.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>862,138.49</b>	<b>-</b>	<b>862,138.49</b>	<b>-</b>	<b>100.00%</b>
<b>Stormwater Capital Projects Fund:</b>					
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	502,802.00	-	-	502,802.00	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>806,000.00</b>	<b>-</b>	<b>-</b>	<b>806,000.00</b>	<b>0.00%</b>
<b>Water Fund:</b>					
Amount from fund balance	124,798.38	-	124,798.38	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	21,500.00	84,000.00	116,000.00	42.00%
Use of money and property	25,000.00	3,128.73	32,209.33	(7,209.33)	128.84%
Charges for services	6,477,989.00	552,275.38	2,964,903.87	3,513,085.13	45.77%
Miscellaneous	5,000.00	135.01	1,436.64	3,563.36	28.73%
Recovered costs	25,000.00	1,200.00	24,142.68	857.32	96.57%
State revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,883,544.00	156,962.00	784,810.00	1,098,734.00	41.67%
<b>Total Water Fund</b>	<b>8,741,331.38</b>	<b>735,201.12</b>	<b>4,016,300.90</b>	<b>4,725,030.48</b>	<b>45.95%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	599,315.48	-	599,315.48	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	35,500.00	130,000.00	95,000.00	57.78%
Use of money and property	4,000.00	687.05	3,012.83	987.17	75.32%
Charges for services	9,770,000.00	789,748.82	4,251,372.70	5,518,627.30	43.51%
Miscellaneous	1,000.00	-	1,660.00	(660.00)	166.00%
Recovered costs	20,000.00	5,222.73	14,437.07	5,562.93	72.19%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,408,410.00	117,367.50	586,837.50	821,572.50	41.67%
<b>Total Sewer Fund</b>	<b>12,027,725.48</b>	<b>948,526.10</b>	<b>5,586,635.58</b>	<b>6,441,089.90</b>	<b>46.45%</b>
<b>Public Transportation Fund:</b>					
Amount from fund balance	81,098.00	-	81,098.00	-	100.00%
Use of money and property	90,000.00	6,921.70	30,249.12	59,750.88	33.61%
Charges for services	1,793,500.00	11,650.20	508,847.71	1,284,652.29	28.37%
Miscellaneous	-	-	39,398.16	(39,398.16)	0.00%
Recovered costs	99,500.00	(33,191.04)	(38,504.16)	138,004.16	-38.70%
State revenue	1,392,600.00	271,837.00	584,348.00	808,252.00	41.96%
Federal revenue	4,781,760.00	326,430.00	662,407.00	4,119,353.00	13.85%
Nonrevenue receipts	-	-	257.51	(257.51)	0.00%
Transfers from other funds	250,000.00	20,833.33	104,166.69	145,833.31	41.67%
Intrafund transfers	216,660.00	18,055.00	90,275.00	126,385.00	41.67%
<b>Total Public Transportation Fund</b>	<b>8,705,118.00</b>	<b>622,536.19</b>	<b>2,062,543.03</b>	<b>6,642,574.97</b>	<b>23.69%</b>

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

Fund and Major Revenue Sources	Budget as Amended	November Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Fund:</b>					
Amount from fund balance	1,375,695.77	-	1,375,695.77	-	100.00%
Use of money and property	4,000.00	483.17	2,307.54	1,692.46	57.69%
Charges for services	4,100,000.00	333,714.81	1,731,595.88	2,368,404.12	42.23%
Miscellaneous	-	1,724.69	20,135.02	(20,135.02)	0.00%
Recovered costs	924,960.00	92,279.16	965,967.42	(41,007.42)	104.43%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	200,000.00	16,666.67	83,333.31	116,666.69	41.67%
<b>Total Sanitation Fund</b>	<b>6,604,655.77</b>	<b>444,868.50</b>	<b>4,179,034.94</b>	<b>2,425,620.83</b>	<b>63.27%</b>
<b>Business Loan Program Fund:</b>					
Amount from fund balance	12,000.00	-	12,000.00	-	100.00%
Use of money and property	3,800.00	466.14	2,572.13	1,227.87	67.69%
Miscellaneous	34,200.00	2,764.87	13,958.37	20,241.63	40.81%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Business Loan Program Fund</b>	<b>50,000.00</b>	<b>3,231.01</b>	<b>28,530.50</b>	<b>21,469.50</b>	<b>57.06%</b>
<b>Stormwater Fund:</b>					
Charges for services	1,788,100.00	531,843.57	540,533.15	1,247,566.85	30.23%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>1,788,100.00</b>	<b>531,843.57</b>	<b>540,533.15</b>	<b>1,247,566.85</b>	<b>30.23%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	395.00	3,086.00	3,914.00	44.09%
Use of money and property	100.00	29.65	140.42	(40.42)	140.42%
Charges for services	1,262,656.00	104,963.51	506,941.90	755,714.10	40.15%
Recovered costs	-	1,209.99	10,416.36	(10,416.36)	0.00%
Nonrevenue receipts	-	-	2,205.72	(2,205.72)	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>1,269,756.00</b>	<b>106,598.15</b>	<b>522,790.40</b>	<b>746,965.60</b>	<b>41.17%</b>
<b>Central Stores Fund:</b>					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	162,894.00	13,574.50	67,872.50	95,021.50	41.67%
<b>Total Central Stores Fund</b>	<b>162,894.00</b>	<b>13,574.50</b>	<b>67,872.50</b>	<b>95,021.50</b>	<b>41.67%</b>
<b>Total All Funds</b>	<b>257,569,319.22</b>	<b>27,703,781.89</b>	<b>111,944,968.54</b>	<b>145,624,350.68</b>	<b>43.46%</b>

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

Fund, Function and Elements	Budget as Amended	November Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund:</b>						
General government administration:						
City council	197,709.00	13,041.86	90,399.95	-	107,309.05	45.72%
City manager	506,168.00	42,747.35	218,266.97	-	287,901.03	43.12%
City attorney	196,785.00	15,321.94	81,183.52	-	115,601.48	41.25%
Human resources	410,145.50	29,522.65	145,517.28	24,264.50	240,363.72	41.40%
Independent auditor	21,100.00	9,800.00	32,550.00	100.00	(11,550.00)	154.74%
Commissioner of revenue	427,329.00	31,368.74	183,304.90	-	244,024.10	42.90%
Assessor	315,522.00	20,229.83	123,020.80	-	192,501.20	38.99%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
Treasurer	553,684.00	46,293.91	248,563.31	-	305,120.69	44.89%
Finance	519,110.00	34,664.13	172,360.38	2,075.00	344,674.62	33.60%
Information technology	1,713,167.12	99,320.36	742,587.03	168,498.53	802,081.56	53.18%
Purchasing agent	147,449.00	11,173.01	60,578.83	-	86,870.17	41.08%
Electoral board	290,054.00	82,994.26	141,053.15	-	149,000.85	48.63%
<b>Total general government administration</b>	<b>5,301,247.62</b>	<b>436,478.04</b>	<b>2,239,386.12</b>	<b>194,938.03</b>	<b>2,866,923.47</b>	<b>45.92%</b>
Public safety:						
Police administration	3,331,508.44	185,447.27	1,148,365.70	277,855.11	1,905,287.63	42.81%
Police operations	3,535,811.50	267,839.39	1,679,408.40	3,934.50	1,852,468.60	47.61%
Police criminal investigation	1,661,451.00	116,462.24	675,735.46	3.30	985,712.24	40.67%
Police special operations	1,816,251.80	81,651.64	568,224.30	14,153.99	1,233,873.51	32.06%
Police grants	104,474.64	-	-	11,743.16	92,731.48	11.24%
Fire administration	553,400.00	59,071.36	248,450.50	-	304,949.50	44.90%
Fire suppression	6,521,649.67	473,775.77	2,784,950.28	12,410.00	3,724,289.39	42.89%
Fire prevention	460,241.00	34,308.84	228,681.83	-	231,559.17	49.69%
Fire training	249,547.00	21,519.23	124,624.77	-	124,922.23	49.94%
Public safety building	320,049.48	10,566.24	120,586.16	27,332.52	172,130.80	46.22%
Child safety alliance	52,135.00	3,973.10	21,165.17	-	30,969.83	40.60%
City and county jail	85,000.00	4,006.97	29,762.74	-	55,237.26	35.01%
Middle River Regional Jail	1,986,166.00	-	437,383.51	398,085.24	1,150,697.25	42.06%
Building inspection	819,461.00	40,126.87	304,084.30	120.00	515,256.70	37.12%
Animal control	327,182.00	4,843.34	158,825.11	128,510.00	39,846.89	87.82%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	143,637.10	32,990.54	81,275.97	-	62,361.13	56.58%
<b>Total public safety</b>	<b>21,968,965.63</b>	<b>1,336,582.80</b>	<b>8,611,524.20</b>	<b>874,147.82</b>	<b>12,483,293.61</b>	<b>43.18%</b>
Public works:						
General engineering	758,115.65	53,451.37	305,638.66	21,520.65	430,956.34	43.15%
Highway and street maintenance	8,335,533.95	331,441.35	3,301,406.61	863,116.58	4,171,010.76	49.96%
Street lights	528,714.00	45,913.34	230,162.00	-	298,552.00	43.53%
Snow and ice removal	291,162.00	4,083.48	19,398.59	5,990.00	265,773.41	8.72%
Traffic engineering	1,261,102.00	89,841.47	492,815.73	-	768,286.27	39.08%
Highway and street beautification	338,029.00	14,969.12	110,664.88	23,547.00	203,817.12	39.70%
Street and road cleaning	474,315.00	28,388.26	163,713.14	-	310,601.86	34.52%
Insect and rodent control	37,903.00	396.00	396.00	-	37,507.00	1.04%
General properties	329,652.00	17,451.01	116,448.51	11,479.63	201,723.86	38.81%
<b>Total public works</b>	<b>12,354,526.60</b>	<b>585,935.40</b>	<b>4,740,644.12</b>	<b>925,653.86</b>	<b>6,688,228.62</b>	<b>45.86%</b>
Health and welfare:						
Local health department	430,466.00	-	202,952.00	202,952.00	24,562.00	94.29%
Community services board	655,100.00	-	340,601.50	314,498.50	-	100.00%
Tax relief for the elderly/disabled vets	110,000.00	840.74	107,030.70	-	2,969.30	97.30%
<b>Total health and welfare</b>	<b>1,195,566.00</b>	<b>840.74</b>	<b>650,584.20</b>	<b>517,450.50</b>	<b>27,531.30</b>	<b>97.70%</b>

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

Fund, Function and Elements	Budget as Amended	November Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund (continued):</b>						
Parks, recreation and cultural:						
Parks administration	1,147,850.00	67,644.78	442,495.87	5,215.00	700,139.13	39.00%
Parks	968,472.00	61,652.92	417,396.10	-	551,075.90	43.10%
Recreation center and playgrounds	573,507.00	41,197.92	266,831.90	-	306,675.10	46.53%
National guard armory	102,361.00	5,556.35	34,962.10	-	67,398.90	34.16%
Simms recreation center	340,756.00	19,655.55	146,584.95	-	194,171.05	43.02%
Westover swimming pool	421,935.00	27,966.89	214,661.98	-	207,273.02	50.88%
Athletics	467,288.00	37,918.78	205,186.34	-	262,101.66	43.91%
Blacks run greenway	53,193.00	3,909.37	21,911.40	-	31,281.60	41.19%
Golf course grounds management	674,516.00	41,448.15	345,953.40	-	328,562.60	51.29%
Golf course clubhouse management	433,255.00	27,609.94	233,066.16	13,448.50	186,740.34	56.90%
<b>Total parks, recreation and cultural</b>	<b>5,183,133.00</b>	<b>334,560.65</b>	<b>2,329,050.20</b>	<b>18,663.50</b>	<b>2,835,419.30</b>	<b>45.30%</b>
Community development:						
Planning	200,305.00	15,776.32	85,275.44	-	115,029.56	42.57%
Zoning administration	152,253.00	8,142.79	53,597.55	-	98,655.45	35.20%
Board of zoning appeals	5,686.00	-	333.00	-	5,353.00	5.86%
Economic development	1,040,075.00	178,879.20	587,118.68	50,000.00	402,956.32	61.26%
Downtown renaissance	212,270.00	16,065.04	84,624.33	-	127,645.67	39.87%
Tourism and visitors service	422,111.00	28,486.64	168,554.27	-	253,556.73	39.93%
Downtown parking services	216,444.00	12,665.26	82,368.16	-	134,075.84	38.06%
<b>Total community development</b>	<b>2,249,144.00</b>	<b>260,015.25</b>	<b>1,061,871.43</b>	<b>50,000.00</b>	<b>1,137,272.57</b>	<b>49.44%</b>
Other:						
Community and civic organizations	1,432,583.00	45,647.25	680,938.50	231,417.50	520,227.00	63.69%
Joint operations with Rockingham Cty	7,282,798.00	1,293,929.20	4,132,744.70	3,150,053.30	-	100.00%
Reserve for contingencies	202,797.00	-	-	-	202,797.00	0.00%
Debt service	13,276,266.00	-	8,430,162.24	-	4,846,103.76	63.50%
Transfers to other funds	34,351,225.00	2,512,942.75	14,602,100.00	-	19,749,125.00	42.51%
<b>Total other</b>	<b>56,545,669.00</b>	<b>3,852,519.20</b>	<b>27,845,945.44</b>	<b>3,381,470.80</b>	<b>25,318,252.76</b>	<b>55.23%</b>
<b>Total General Fund</b>	<b>104,798,251.85</b>	<b>6,806,932.08</b>	<b>47,479,005.71</b>	<b>5,962,324.51</b>	<b>51,356,921.63</b>	<b>50.99%</b>
<b>School Fund:</b>						
Instruction	51,508,503.10	4,618,103.51	21,199,238.24	-	30,309,264.86	41.16%
Admin., attendance and health services	3,845,518.65	303,214.42	1,516,137.77	-	2,329,380.88	39.43%
Pupil transportation	3,395,998.00	329,893.49	1,039,047.83	-	2,356,950.17	30.60%
Operations and maintenance	5,130,819.92	456,277.17	2,145,667.17	-	2,985,152.75	41.82%
Technology	3,024,205.51	300,164.59	1,572,696.64	-	1,451,508.87	52.00%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total School Fund</b>	<b>66,905,045.18</b>	<b>6,007,653.18</b>	<b>27,472,787.65</b>	<b>-</b>	<b>39,432,257.53</b>	<b>41.06%</b>
<b>School Nutrition Fund:</b>						
Food service	3,449,034.00	374,289.44	1,253,742.01	-	2,195,291.99	36.35%
Technology	21,500.00	-	18,576.99	-	2,923.01	86.40%
<b>Total School Nutrition Fund</b>	<b>3,470,534.00</b>	<b>374,289.44</b>	<b>1,272,319.00</b>	<b>-</b>	<b>2,198,215.00</b>	<b>36.66%</b>
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	4,853,378.00	298,828.73	1,950,968.13	469,130.61	2,433,279.26	49.86%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>4,853,378.00</b>	<b>298,828.73</b>	<b>1,950,968.13</b>	<b>469,130.61</b>	<b>2,433,279.26</b>	<b>49.86%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	902,206.25	7,946.24	173,402.93	-	728,803.32	19.22%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>902,206.25</b>	<b>7,946.24</b>	<b>173,402.93</b>	<b>-</b>	<b>728,803.32</b>	<b>19.22%</b>

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

Exhibit E  
Page 3 of 4

Fund, Function and Elements	Budget as Amended	November Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>School Transportation Fund:</b>						
School buses	2,571,455.00	264,535.50	1,231,936.74	1,379.40	1,338,138.86	47.96%
Field trips and charters	148,337.00	13,466.12	67,211.60	-	81,125.40	45.31%
Administration	388,898.00	23,794.51	126,271.52	-	262,626.48	32.47%
<b>Total School Transportation Fund</b>	<b>3,108,690.00</b>	<b>301,796.13</b>	<b>1,425,419.86</b>	<b>1,379.40</b>	<b>1,681,890.74</b>	<b>45.90%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	21,829,649.76	829,265.48	5,032,936.15	2,018,435.22	14,778,278.39	32.30%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>21,829,649.76</b>	<b>829,265.48</b>	<b>5,032,936.15</b>	<b>2,018,435.22</b>	<b>14,778,278.39</b>	<b>32.30%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	1,747,850.67	-	1,286,176.32	-	461,674.35	73.59%
<b>Total School Capital Projects Fund</b>	<b>1,747,850.67</b>	<b>-</b>	<b>1,286,176.32</b>	<b>-</b>	<b>461,674.35</b>	<b>73.59%</b>
<b>ECC Capital Projects:</b>						
Capital projects	3,605,067.20	400,774.40	1,217,632.20	774,857.12	1,612,577.88	55.27%
<b>Total ECC Capital Projects Fund</b>	<b>3,605,067.20</b>	<b>400,774.40</b>	<b>1,217,632.20</b>	<b>774,857.12</b>	<b>1,612,577.88</b>	<b>55.27%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	3,791,239.58	49,963.56	421,211.37	464,363.53	2,905,664.68	23.36%
<b>Total Water Capital Projects Fund</b>	<b>3,791,239.58</b>	<b>49,963.56</b>	<b>421,211.37</b>	<b>464,363.53</b>	<b>2,905,664.68</b>	<b>23.36%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	1,396,598.51	1,619.38	21,173.18	51,772.00	1,323,653.33	5.22%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,396,598.51</b>	<b>1,619.38</b>	<b>21,173.18</b>	<b>51,772.00</b>	<b>1,323,653.33</b>	<b>5.22%</b>
<b>Public Transportation Capital Projects Fund:</b>						
Capital projects	143,089.10	21,455.41	89,056.90	32,195.00	21,837.20	84.74%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Public Transportation Capital Proj.</b>	<b>143,089.10</b>	<b>21,455.41</b>	<b>89,056.90</b>	<b>32,195.00</b>	<b>21,837.20</b>	<b>84.74%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	862,138.49	19,882.31	136,325.59	441,513.41	284,299.49	67.02%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>862,138.49</b>	<b>19,882.31</b>	<b>136,325.59</b>	<b>441,513.41</b>	<b>284,299.49</b>	<b>67.02%</b>
<b>Stormwater Capital Projects Fund:</b>						
Capital projects	806,000.00	-	-	87,400.00	718,600.00	10.84%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Stormwater Capital Proj. Fund</b>	<b>806,000.00</b>	<b>-</b>	<b>-</b>	<b>87,400.00</b>	<b>718,600.00</b>	<b>10.84%</b>
<b>Water Fund:</b>						
Administration	449,273.00	28,677.11	213,369.50	-	235,903.50	47.49%
Pumping, storage and monitoring	678,019.80	33,067.33	225,021.86	24,716.14	428,281.80	36.83%
Transmission and distribution	862,664.79	63,355.18	340,951.38	10,620.94	511,092.47	40.75%
Utility billing	458,886.00	34,238.20	179,189.85	-	279,696.15	39.05%
Miscellaneous	2,414,446.00	209,672.82	1,005,306.52	7,000.00	1,402,139.48	41.93%
Purification	1,042,290.00	85,461.12	444,863.42	-	597,426.58	42.68%
Capital outlay	177,227.79	8,125.83	92,870.44	31,810.72	52,546.63	70.35%
Debt Service	780,036.00	-	591,994.52	-	188,041.48	75.89%
Transfers to other funds	1,878,488.00	88,624.00	1,258,120.00	-	620,368.00	66.98%
<b>Total Water Fund</b>	<b>8,741,331.38</b>	<b>551,221.59</b>	<b>4,351,687.49</b>	<b>74,147.80</b>	<b>4,315,496.09</b>	<b>50.63%</b>

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

Fund, Function and Elements	Budget as Amended	November Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	656,541.00	46,248.00	276,880.32	-	379,660.68	42.17%
Treatment and disposal	3,615,000.00	-	1,164,934.52	235,426.76	2,214,638.72	38.74%
Collection and transmission	954,287.00	57,823.29	373,514.59	-	580,772.41	39.14%
Miscellaneous	1,728,856.00	143,288.00	716,540.00	9,300.00	1,003,016.00	41.98%
Utility billing	333,932.00	20,411.49	118,998.92	-	214,933.08	35.64%
Pumping and monitoring	210,743.20	15,507.18	89,197.58	6,368.86	115,176.76	45.35%
Capital outlay	426,934.28	5,715.47	84,670.79	101,471.07	240,792.42	43.60%
Debt service	2,740,000.00	-	935,945.82	233,606.46	1,570,447.72	42.68%
Transfers to other funds	1,361,432.00	78,036.00	815,180.00	-	546,252.00	59.88%
<b>Total Sewer Fund</b>	<b>12,027,725.48</b>	<b>367,029.43</b>	<b>4,575,862.54</b>	<b>586,173.15</b>	<b>6,865,689.79</b>	<b>42.92%</b>
<b>Public Transportation Fund:</b>						
Transit buses	3,859,848.00	285,070.22	1,460,479.10	-	2,399,368.90	37.84%
Paratransit buses	537,316.00	-	224,479.69	-	312,836.31	41.78%
Administration	536,468.00	44,497.92	221,340.01	-	315,127.99	41.26%
Capital outlay	3,771,486.00	-	410,486.00	3,197,893.00	163,107.00	95.68%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>8,705,118.00</b>	<b>329,568.14</b>	<b>2,316,784.80</b>	<b>3,197,893.00</b>	<b>3,190,440.20</b>	<b>63.35%</b>
<b>Sanitation Fund:</b>						
Resource recovery facility	566,685.47	82,665.47	899,036.07	295,260.34	(627,610.94)	210.75%
Solid waste collection	1,472,448.00	73,778.78	541,951.81	308,547.34	621,948.85	57.76%
Landfill	208,987.00	9,748.42	49,883.10	11,713.40	147,390.50	29.47%
Miscellaneous	207,437.00	16,666.67	90,520.31	-	116,916.69	43.64%
Solid waste management	1,180,685.00	71,288.38	375,747.17	11,951.61	792,986.22	32.84%
Capital outlay	223,634.30	42,585.00	42,585.00	11,049.30	170,000.00	23.98%
Debt service	2,644,779.00	-	2,402,819.39	-	241,959.61	90.85%
Transfers to other funds	100,000.00	-	100,000.00	-	-	100.00%
<b>Total Sanitation Fund</b>	<b>6,604,655.77</b>	<b>296,732.72</b>	<b>4,502,542.85</b>	<b>638,521.99</b>	<b>1,463,590.93</b>	<b>77.84%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	50,000.00	-	44.70	-	49,955.30	0.09%
<b>Total Business Loan Program Fund</b>	<b>50,000.00</b>	<b>-</b>	<b>44.70</b>	<b>-</b>	<b>49,955.30</b>	<b>0.09%</b>
<b>Stormwater Fund:</b>						
Stormwater management	515,298.00	6,094.93	32,810.90	1,000.00	481,487.10	6.56%
Capital outlay	770,000.00	-	-	329,485.00	440,515.00	42.79%
Transfers to other funds	502,802.00	-	-	-	502,802.00	0.00%
<b>Total Stormwater Fund</b>	<b>1,788,100.00</b>	<b>6,094.93</b>	<b>32,810.90</b>	<b>330,485.00</b>	<b>1,424,804.10</b>	<b>20.32%</b>
<b>Central Garage Fund:</b>						
Operating	1,126,984.00	95,046.31	494,602.30	62,840.00	569,541.70	49.46%
Miscellaneous	-	-	-	-	-	0.00%
Administration	127,772.00	8,890.42	48,912.45	-	78,859.55	38.28%
Capital outlay	15,000.00	-	-	-	15,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>1,269,756.00</b>	<b>103,936.73</b>	<b>543,514.75</b>	<b>62,840.00</b>	<b>663,401.25</b>	<b>47.75%</b>
<b>Central Stores Fund:</b>						
Operating	154,894.00	9,730.42	59,149.92	-	95,744.08	38.19%
Capital outlay	8,000.00	-	-	-	8,000.00	0.00%
<b>Total Central Stores Fund</b>	<b>162,894.00</b>	<b>9,730.42</b>	<b>59,149.92</b>	<b>-</b>	<b>103,744.08</b>	<b>36.31%</b>
<b>Total All Funds</b>	<b>257,569,319.22</b>	<b>16,784,720.30</b>	<b>104,360,812.94</b>	<b>15,193,431.74</b>	<b>138,015,074.54</b>	<b>46.42%</b>

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (41.67%)
<b>General Fund:</b>					
Revenues	104,798,251.85	40,152,204.97	-	(64,646,046.88)	38.31%
Expenditures	104,798,251.85	47,479,005.71	5,962,324.51	(51,356,921.63)	50.99%
<b>School Fund:</b>					
Revenues	66,905,045.18	25,348,078.82	-	(41,556,966.36)	37.89%
Expenditures	66,905,045.18	27,472,787.65	-	(39,432,257.53)	41.06%
<b>School Nutrition Fund:</b>					
Revenues	3,470,534.00	1,061,061.84	-	(2,409,472.16)	30.57%
Expenditures	3,470,534.00	1,272,319.00	-	(2,198,215.00)	36.66%
<b>Emergency Communications Center Fund:</b>					
Revenues	4,853,378.00	1,862,851.05	-	(2,990,526.95)	38.38%
Expenditures	4,853,378.00	1,950,968.13	469,130.61	(2,433,279.26)	49.86%
<b>Community Development Block Grant Fund:</b>					
Revenues	902,206.25	210,704.79	-	(691,501.46)	23.35%
Expenditures	902,206.25	173,402.93	-	(728,803.32)	19.22%
<b>School Transportation Fund:</b>					
Revenues	3,108,690.00	1,039,290.51	-	(2,069,399.49)	33.43%
Expenditures	3,108,690.00	1,425,419.86	1,379.40	(1,681,890.74)	45.90%
<b>General Capital Projects Fund:</b>					
Revenues	21,829,649.76	15,347,507.01	-	(6,482,142.75)	70.31%
Expenditures	21,829,649.76	5,032,936.15	2,018,435.22	(14,778,278.39)	32.30%
<b>School Capital Projects Fund:</b>					
Revenues	1,747,850.67	1,747,850.67	-	-	100.00%
Expenditures	1,747,850.67	1,286,176.32	-	(461,674.35)	73.59%
<b>ECC Capital Projects Fund:</b>					
Revenues	3,605,067.20	2,108,323.20	-	(1,496,744.00)	58.48%
Expenditures	3,605,067.20	1,217,632.20	774,857.12	(1,612,577.88)	55.27%
<b>Water Capital Projects Fund:</b>					
Revenues	3,791,239.58	3,791,239.58	-	-	100.00%
Expenditures	3,791,239.58	421,211.37	464,363.53	(2,905,664.68)	23.36%
<b>Sewer Capital Projects Fund:</b>					
Revenues	1,396,598.51	1,396,598.51	-	-	100.00%
Expenditures	1,396,598.51	21,173.18	51,772.00	(1,323,653.33)	5.22%
<b>Public Transportation Capital Projects Fund:</b>					
Revenues	143,089.10	12,878.10	-	(130,211.00)	9.00%
Expenditures	143,089.10	89,056.90	32,195.00	(21,837.20)	84.74%
<b>Sanitation Capital Projects Fund:</b>					
Revenues	862,138.49	862,138.49	-	-	100.00%
Expenditures	862,138.49	136,325.59	441,513.41	(284,299.49)	67.02%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (41.67%)
<b>Stormwater Capital Projects Fund:</b>					
Revenues	806,000.00	-	-	(806,000.00)	0.00%
Expenditures	806,000.00	-	87,400.00	(718,600.00)	10.84%
<b>Water Fund:</b>					
Revenues	8,741,331.38	4,016,300.90	-	(4,725,030.48)	45.95%
Expenditures	8,741,331.38	4,351,687.49	74,147.80	(4,315,496.09)	50.63%
<b>Sewer Fund:</b>					
Revenues	12,027,725.48	5,586,635.58	-	(6,441,089.90)	46.45%
Expenditures	12,027,725.48	4,575,862.54	586,173.15	(6,865,689.79)	42.92%
<b>Public Transportation Fund:</b>					
Revenues	8,705,118.00	2,062,543.03	-	(6,642,574.97)	23.69%
Expenditures	8,705,118.00	2,316,784.80	3,197,893.00	(3,190,440.20)	63.35%
<b>Sanitation Fund:</b>					
Revenues	6,604,655.77	4,179,034.94	-	(2,425,620.83)	63.27%
Expenditures	6,604,655.77	4,502,542.85	638,521.99	(1,463,590.93)	77.84%
<b>Business Loan Program Fund:</b>					
Revenues	50,000.00	28,530.50	-	(21,469.50)	57.06%
Expenditures	50,000.00	44.70	-	(49,955.30)	0.09%
<b>Stormwater Fund:</b>					
Revenues	1,788,100.00	540,533.15	-	(1,247,566.85)	30.23%
Expenditures	1,788,100.00	32,810.90	330,485.00	(1,424,804.10)	20.32%
<b>Central Garage Fund:</b>					
Revenues	1,269,756.00	522,790.40	-	(746,965.60)	41.17%
Expenditures	1,269,756.00	543,514.75	62,840.00	(663,401.25)	47.75%
<b>Central Stores Operating Fund:</b>					
Revenues	162,894.00	67,872.50	-	(95,021.50)	41.67%
Expenditures	162,894.00	59,149.92	-	(103,744.08)	36.31%
<hr/>					
<b>Total Revenues</b>	257,569,319.22	111,944,968.54	-	(145,624,350.68)	43.46%
<b>Total Expenditures</b>	257,569,319.22	104,360,812.94	15,193,431.74	(138,015,074.54)	46.42%

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

Exhibit G  
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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	2,787,844.94	4,424,854.86	1,637,009.92	58.72%
General property taxes	13,582,772.16	12,925,812.37	(656,959.79)	-4.84%
Other local taxes	13,113,323.84	13,639,394.65	526,070.81	4.01%
Permits, privilege fees and regulatory fees	205,156.84	173,549.77	(31,607.07)	-15.41%
Fines and forfeitures	205,924.57	184,457.27	(21,467.30)	-10.42%
Use of money and property	27,325.62	37,078.20	9,752.58	35.69%
Charges for services	576,270.33	568,223.05	(8,047.28)	-1.40%
Miscellaneous	2,154,345.37	2,330,964.14	176,618.77	8.20%
Recovered costs	528,040.92	571,907.29	43,866.37	8.31%
State revenue	3,799,979.27	4,465,523.25	665,543.98	17.51%
Federal revenue	166,212.52	52,343.80	(113,868.72)	-68.51%
Nonrevenue receipts	238,221.96	8,596.32	(229,625.64)	-96.39%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	740,800.00	769,500.00	28,700.00	3.87%
<b>Total General Fund</b>	<b>38,126,218.34</b>	<b>40,152,204.97</b>	<b>2,025,986.63</b>	<b>5.31%</b>
<b>School Fund:</b>				
Amount from fund balance	609,580.90	389,038.18	(220,542.72)	-36.18%
Charges for services	772,255.96	619,141.46	(153,114.50)	-19.83%
State revenue	9,422,271.51	11,026,278.83	1,604,007.32	17.02%
Federal revenue	312,811.38	857,145.79	544,334.41	174.01%
Transfers from other funds	12,015,358.31	12,456,474.56	441,116.25	3.67%
<b>Total School Fund</b>	<b>23,132,278.06</b>	<b>25,348,078.82</b>	<b>2,215,800.76</b>	<b>9.58%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Charges for services	222,238.30	214,762.41	(7,475.89)	-3.36%
State revenue	-	-	-	0.00%
Federal revenue	506,847.78	846,299.43	339,451.65	66.97%
Transfers from other funds	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>729,086.08</b>	<b>1,061,061.84</b>	<b>331,975.76</b>	<b>45.53%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	700,000.00	-	(700,000.00)	-100.00%
Use of money and property	57,890.38	51,753.29	(6,137.09)	-10.60%
Miscellaneous	879,790.00	940,102.50	60,312.50	6.86%
Recovered costs	46,355.16	22,344.92	(24,010.24)	-51.80%
State revenue	176,481.89	181,015.07	4,533.18	2.57%
Federal revenue	5,167.91	197,584.02	192,416.11	3723.29%
Nonrevenue receipts	2,346.38	-	(2,346.38)	-100.00%
Transfers from other funds	879,790.00	470,051.25	(409,738.75)	-46.57%
<b>Total Emerg. Commun. Center Fund</b>	<b>2,747,821.72</b>	<b>1,862,851.05</b>	<b>(884,970.67)</b>	<b>-32.21%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	341,086.80	210,704.79	(130,382.01)	-38.23%
<b>Total Community Development Block Grant Fund</b>	<b>341,086.80</b>	<b>210,704.79</b>	<b>(130,382.01)</b>	<b>-38.23%</b>

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

Exhibit G  
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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	250,000.00	26,897.00	(223,103.00)	-89.24%
Use of money and property	54.29	(28.77)	(83.06)	-152.99%
Charges for services	894,150.51	1,002,736.45	108,585.94	12.14%
Recovered costs	-	9,685.83	9,685.83	0.00%
Nonrevenue receipts	4,193.27	-	(4,193.27)	-100.00%
Transfers from other funds	-	-	-	0.00%
<b>Total School Transportation Fund</b>	<b>1,148,398.07</b>	<b>1,039,290.51</b>	<b>(109,107.56)</b>	<b>-9.50%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	23,168,546.13	13,822,958.75	(9,345,587.38)	-40.34%
Use of money and property	5,230.32	1,819.92	(3,410.40)	-65.20%
Miscellaneous	-	-	-	0.00%
Recovered costs	362,303.65	364,500.00	2,196.35	0.61%
State revenue	2,354,794.87	527,585.21	(1,827,209.66)	-77.60%
Federal revenue	623,045.69	263,308.13	(359,737.56)	-57.74%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	634,000.00	367,335.00	(266,665.00)	-42.06%
<b>Total General Capital Projects Fund</b>	<b>27,147,920.66</b>	<b>15,347,507.01</b>	<b>(11,800,413.65)</b>	<b>-43.47%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	83.13	547,850.67	547,767.54	658928.83%
Transfers from other funds	-	1,200,000.00	1,200,000.00	0.00%
<b>Total School Capital Projects Fund</b>	<b>83.13</b>	<b>1,747,850.67</b>	<b>1,747,767.54</b>	<b>2102451.03%</b>
<b>ECC Capital Projects Fund:</b>				
Amount from fund balance	345,000.00	2,108,323.20	1,763,323.20	511.11%
Miscellaneous	-	-	-	0.00%
State revenue	-	-	-	0.00%
Transfers from other funds	706,515.00	-	(706,515.00)	-100.00%
<b>Total ECC Capital Projects Fund</b>	<b>1,051,515.00</b>	<b>2,108,323.20</b>	<b>1,056,808.20</b>	<b>100.50%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	3,767,753.58	2,976,239.58	(791,514.00)	-21.01%
Transfers from other funds	617,485.00	815,000.00	197,515.00	31.99%
<b>Total Water Capital Projects Fund</b>	<b>4,385,238.58</b>	<b>3,791,239.58</b>	<b>(593,999.00)</b>	<b>-13.55%</b>
<b>Sewer Capital Projects Fund:</b>				
Amount from fund balance	929,436.26	971,598.51	42,162.25	4.54%
Transfers from other funds	400,000.00	425,000.00	25,000.00	6.25%
<b>Total Sewer Capital Projects Fund</b>	<b>1,329,436.26</b>	<b>1,396,598.51</b>	<b>67,162.25</b>	<b>5.05%</b>
<b>Public Transportation Capital Projects Fund:</b>				
Amount from fund balance	(901,462.48)	11,410.10	912,872.58	-101.27%
Miscellaneous	-	-	-	0.00%
State revenue	527,677.00	1,468.00	(526,209.00)	-99.72%
Federal revenue	849,344.00	-	(849,344.00)	-100.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>475,558.52</b>	<b>12,878.10</b>	<b>(462,680.42)</b>	<b>-97.29%</b>

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

Exhibit G  
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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	540,603.56	762,138.49	221,534.93	40.98%
Recovered costs	-	-	-	0.00%
Transfers from other funds	500,000.00	100,000.00	(400,000.00)	-80.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>1,040,603.56</b>	<b>862,138.49</b>	<b>(178,465.07)</b>	<b>-17.15%</b>
<b>Stormwater Capital Projects Fund:</b>				
State revenue	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Water Fund:</b>				
Amount from fund balance	71,545.07	124,798.38	53,253.31	74.43%
Permits, privilege fees and regulatory fees	110,500.00	84,000.00	(26,500.00)	-23.98%
Use of money and property	10,861.94	32,209.33	21,347.39	196.53%
Charges for services	2,808,829.24	2,964,903.87	156,074.63	5.56%
Miscellaneous	3,818.82	1,436.64	(2,382.18)	-62.38%
Recovered costs	11,093.09	24,142.68	13,049.59	117.64%
State revenue	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	774,668.75	784,810.00	10,141.25	1.31%
<b>Total Water Fund</b>	<b>3,791,316.91</b>	<b>4,016,300.90</b>	<b>224,983.99</b>	<b>5.93%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	257,166.06	599,315.48	342,149.42	133.05%
Permits, privilege fees and regulatory fees	168,500.00	130,000.00	(38,500.00)	-22.85%
Use of money and property	1,659.01	3,012.83	1,353.82	81.60%
Charges for services	4,087,782.81	4,251,372.70	163,589.89	4.00%
Miscellaneous	-	1,660.00	1,660.00	0.00%
Recovered costs	9,481.86	14,437.07	4,955.21	52.26%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	585,937.50	586,837.50	900.00	0.15%
<b>Total Sewer Fund</b>	<b>5,110,527.24</b>	<b>5,586,635.58</b>	<b>476,108.34</b>	<b>9.32%</b>
<b>Public Transportation Fund:</b>				
Amount from fund balance	120,555.64	81,098.00	(39,457.64)	-32.73%
Use of money and property	26,804.50	30,249.12	3,444.62	12.85%
Charges for services	894,436.32	508,847.71	(385,588.61)	-43.11%
Miscellaneous	-	39,398.16	39,398.16	0.00%
Recovered costs	-	(38,504.16)	(38,504.16)	0.00%
State revenue	544,767.00	584,348.00	39,581.00	7.27%
Federal revenue	377,265.00	662,407.00	285,142.00	75.58%
Nonrevenue receipts	2,371.15	257.51	(2,113.64)	-89.14%
Transfers from other funds	103,507.06	104,166.69	659.63	0.64%
Intrafund transfers	90,275.00	90,275.00	-	0.00%
<b>Total Public Transportation Fund</b>	<b>2,159,981.67</b>	<b>2,062,543.03</b>	<b>(97,438.64)</b>	<b>-4.51%</b>

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

Exhibit G  
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Fund:</b>				
Amount from fund balance	2,946,787.17	1,375,695.77	(1,571,091.40)	-53.32%
Use of money and property	2,125.03	2,307.54	182.51	8.59%
Charges for services	2,595,353.54	1,731,595.88	(863,757.66)	-33.28%
Miscellaneous	23,625.20	20,135.02	(3,490.18)	-14.77%
Recovered costs	888,083.08	965,967.42	77,884.34	8.77%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	157,888.00	-	(157,888.00)	-100.00%
Intrafund transfers	515,505.00	83,333.31	(432,171.69)	-83.83%
<b>Total Sanitation Fund</b>	<b>7,129,367.02</b>	<b>4,179,034.94</b>	<b>(2,950,332.08)</b>	<b>-41.38%</b>
<b>Business Loan Program Fund:</b>				
Amount from fund balance	67,000.00	12,000.00	(55,000.00)	-82.09%
Use of money and property	1,762.68	2,572.13	809.45	45.92%
Miscellaneous	11,665.91	13,958.37	2,292.46	19.65%
Transfers from other funds	-	-	-	0.00%
<b>Total Business Loan Program Fund</b>	<b>80,428.59</b>	<b>28,530.50</b>	<b>(51,898.09)</b>	<b>-64.53%</b>
<b>Stormwater Fund:</b>				
Charges for services	-	540,533.15	540,533.15	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>-</b>	<b>540,533.15</b>	<b>540,533.15</b>	<b>0.00%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	2,185.00	3,086.00	901.00	41.24%
Use of money and property	200.32	140.42	(59.90)	-29.90%
Charges for services	466,268.96	506,941.90	40,672.94	8.72%
Recovered costs	11,785.53	10,416.36	(1,369.17)	-11.62%
Nonrevenue receipts	-	2,205.72	2,205.72	0.00%
Transfers from other funds	19,995.44	-	(19,995.44)	-100.00%
<b>Total Central Garage Fund</b>	<b>500,435.25</b>	<b>522,790.40</b>	<b>22,355.15</b>	<b>4.47%</b>
<b>Central Stores Fund:</b>				
Recovered costs	(2,285.95)	-	2,285.95	-100.00%
Transfers from other funds	62,677.94	67,872.50	5,194.56	8.29%
<b>Total Central Stores Fund</b>	<b>60,391.99</b>	<b>67,872.50</b>	<b>7,480.51</b>	<b>12.39%</b>
<b>Total All Funds</b>	<b>120,487,693.45</b>	<b>111,944,968.54</b>	<b>(8,542,724.91)</b>	<b>-7.09%</b>

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

**Exhibit H**  
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<b>Fund, Function, Activity and Elements</b>	<b>Prior Year-to-Date</b>	<b>Current Year-to-Date</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>General Fund:</b>				
General government administration:				
City council	94,108.06	90,399.95	(3,708.11)	-3.94%
City manager	213,585.57	218,266.97	4,681.40	2.19%
City attorney	76,401.40	81,183.52	4,782.12	6.26%
Human resources	139,986.25	145,517.28	5,531.03	3.95%
Independent auditor	28,000.00	32,550.00	4,550.00	16.25%
Commissioner of revenue	155,794.99	183,304.90	27,509.91	17.66%
Assessor	120,573.70	123,020.80	2,447.10	2.03%
Equalization board	-	-	-	0.00%
Treasurer	258,103.44	248,563.31	(9,540.13)	-3.70%
Finance	182,181.59	172,360.38	(9,821.21)	-5.39%
Information technology	607,555.25	742,587.03	135,031.78	22.23%
Purchasing agent	67,864.05	60,578.83	(7,285.22)	-10.74%
Electoral board	81,323.40	141,053.15	59,729.75	73.45%
<b>Total general government administration</b>	<b>2,025,477.70</b>	<b>2,239,386.12</b>	<b>213,908.42</b>	<b>10.56%</b>
Public safety:				
Police administration	1,486,517.55	1,148,365.70	(338,151.85)	-22.75%
Police operations	1,546,160.28	1,679,408.40	133,248.12	8.62%
Police criminal investigation	681,351.28	675,735.46	(5,615.82)	-0.82%
Police special operations	558,135.43	568,224.30	10,088.87	1.81%
Police grants	-	-	-	0.00%
Fire administration	221,475.36	248,450.50	26,975.14	12.18%
Fire suppression	2,975,460.06	2,784,950.28	(190,509.78)	-6.40%
Fire prevention	209,520.59	228,681.83	19,161.24	9.15%
Fire training	111,764.56	124,624.77	12,860.21	11.51%
Public safety building	143,488.63	120,586.16	(22,902.47)	-15.96%
Child safety alliance	20,326.43	21,165.17	838.74	4.13%
City and county jail	33,821.02	29,762.74	(4,058.28)	-12.00%
Middle River Regional Jail	-	437,383.51	437,383.51	0.00%
Building inspection	315,912.16	304,084.30	(11,827.86)	-3.74%
Animal control	157,002.56	158,825.11	1,822.55	1.16%
Coroner	-	-	-	0.00%
Emergency services	121,737.25	81,275.97	(40,461.28)	-33.24%
<b>Total public safety</b>	<b>8,582,673.16</b>	<b>8,611,524.20</b>	<b>28,851.04</b>	<b>0.34%</b>
Public works:				
General engineering	307,341.32	305,638.66	(1,702.66)	-0.55%
Highway and street maintenance	2,300,499.64	3,301,406.61	1,000,906.97	43.51%
Street lights	237,051.39	230,162.00	(6,889.39)	-2.91%
Snow and ice removal	16,159.22	19,398.59	3,239.37	20.05%
Traffic engineering	704,389.74	492,815.73	(211,574.01)	-30.04%
Highway and street beautification	127,806.27	110,664.88	(17,141.39)	-13.41%
Street and road cleaning	160,486.02	163,713.14	3,227.12	2.01%
Insect and rodent control	3,923.00	396.00	(3,527.00)	-89.91%
General properties	133,250.33	116,448.51	(16,801.82)	-12.61%
<b>Total public works</b>	<b>3,990,906.93</b>	<b>4,740,644.12</b>	<b>749,737.19</b>	<b>18.79%</b>
Health and welfare:				
Local health department	191,627.50	202,952.00	11,324.50	5.91%
Community services board	231,841.00	340,601.50	108,760.50	46.91%
Tax relief for the elderly/disabled veterans	105,791.22	107,030.70	1,239.48	1.17%
<b>Total health and welfare</b>	<b>529,259.72</b>	<b>650,584.20</b>	<b>121,324.48</b>	<b>22.92%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to November 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>				
Parks, recreation and cultural:				
Parks administration	466,431.40	442,495.87	(23,935.53)	-5.13%
Parks	405,377.87	417,396.10	12,018.23	2.96%
Recreation center and playgrounds	255,220.23	266,831.90	11,611.67	4.55%
National guard armory	32,262.32	34,962.10	2,699.78	8.37%
Simms recreation center	130,848.14	146,584.95	15,736.81	12.03%
Westover swimming pool	195,626.62	214,661.98	19,035.36	9.73%
Athletics	183,655.73	205,186.34	21,530.61	11.72%
Blacks run greenway	21,799.50	21,911.40	111.90	0.51%
Golf course grounds management	327,502.13	345,953.40	18,451.27	5.63%
Golf course clubhouse management	233,896.86	233,066.16	(830.70)	-0.36%
<b>Total parks, recreation and cultural</b>	<b>2,252,620.80</b>	<b>2,329,050.20</b>	<b>76,429.40</b>	<b>3.39%</b>
Community development:				
Planning	84,004.28	85,275.44	1,271.16	1.51%
Zoning administration	44,620.58	53,597.55	8,976.97	20.12%
Board of zoning appeals	2,109.62	333.00	(1,776.62)	-84.22%
Economic development	375,265.36	587,118.68	211,853.32	56.45%
Downtown renaissance	83,889.68	84,624.33	734.65	0.88%
Tourism and visitors service	157,644.98	168,554.27	10,909.29	6.92%
Downtown parking services	86,467.43	82,368.16	(4,099.27)	-4.74%
<b>Total community development</b>	<b>834,001.93</b>	<b>1,061,871.43</b>	<b>227,869.50</b>	<b>27.32%</b>
Other:				
Community and civic organizations	641,828.50	680,938.50	39,110.00	6.09%
Joint operations with Rockingham Cty	3,759,405.06	4,132,744.70	373,339.64	9.93%
Reserve for contingencies	-	-	-	0.00%
Debt service	8,001,885.07	8,430,162.24	428,277.17	5.35%
Transfers to other funds	14,415,083.00	14,602,100.00	187,017.00	1.30%
<b>Total other</b>	<b>26,818,201.63</b>	<b>27,845,945.44</b>	<b>1,027,743.81</b>	<b>3.83%</b>
<b>Total General Fund</b>	<b>45,033,141.87</b>	<b>47,479,005.71</b>	<b>2,445,863.84</b>	<b>5.43%</b>
<b>School Fund:</b>				
Instruction	20,285,545.84	21,199,238.24	913,692.40	4.50%
Admin., attendance and health services	1,534,019.98	1,516,137.77	(17,882.21)	-1.17%
Pupil transportation	942,283.23	1,039,047.83	96,764.60	10.27%
Operations and maintenance	2,003,738.91	2,145,667.17	141,928.26	7.08%
Technology	1,344,978.27	1,572,696.64	227,718.37	16.93%
Transfer of other funds	531,404.00	-	(531,404.00)	-100.00%
<b>Total School Fund</b>	<b>26,641,970.23</b>	<b>27,472,787.65</b>	<b>830,817.42</b>	<b>3.12%</b>
<b>School Nutrition Fund:</b>				
Food service	1,298,341.79	1,253,742.01	(44,599.78)	-3.44%
Technology	28,038.19	18,576.99	(9,461.20)	-33.74%
<b>Total School Nutrition Fund</b>	<b>1,326,379.98</b>	<b>1,272,319.00</b>	<b>(54,060.98)</b>	<b>-4.08%</b>
<b>Emergency Communications Center Fund:</b>				
Emergency Communications Center	2,329,505.55	1,950,968.13	(378,537.42)	-16.25%
<b>Total Emergency Communications Center</b>	<b>2,329,505.55</b>	<b>1,950,968.13</b>	<b>(378,537.42)</b>	<b>-16.25%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	332,942.89	173,402.93	(159,539.96)	-47.92%
<b>Total Community Development Block Grant Fund</b>	<b>332,942.89</b>	<b>173,402.93</b>	<b>(159,539.96)</b>	<b>-47.92%</b>

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

Exhibit H  
Page 3 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
School buses	1,070,675.78	1,231,936.74	161,260.96	15.06%
Field trips and charters	91,664.31	67,211.60	(24,452.71)	-26.68%
Administration	-	126,271.52	126,271.52	0.00%
<b>Total School Transportation Fund</b>	<b>1,162,340.09</b>	<b>1,425,419.86</b>	<b>263,079.77</b>	<b>22.63%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	8,702,617.90	5,032,936.15	(3,669,681.75)	-42.17%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>8,702,617.90</b>	<b>5,032,936.15</b>	<b>(3,669,681.75)</b>	<b>-42.17%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	-	1,286,176.32	1,286,176.32	0.00%
<b>Total School Capital Projects Fund</b>	<b>-</b>	<b>1,286,176.32</b>	<b>1,286,176.32</b>	<b>0.00%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	8,256.00	1,217,632.20	1,209,376.20	14648.45%
<b>Total ECC Capital Projects Fund</b>	<b>8,256.00</b>	<b>1,217,632.20</b>	<b>1,209,376.20</b>	<b>14648.45%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	842,116.29	421,211.37	(420,904.92)	-49.98%
<b>Total Water Capital Projects Fund</b>	<b>842,116.29</b>	<b>421,211.37</b>	<b>(420,904.92)</b>	<b>-49.98%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	127,152.68	21,173.18	(105,979.50)	-83.35%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>127,152.68</b>	<b>21,173.18</b>	<b>(105,979.50)</b>	<b>-83.35%</b>
<b>Public Transportation Capital Projects Fund:</b>				
Capital projects	971,238.03	89,056.90	(882,181.13)	-90.83%
Transfers to other funds	-	-	-	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>971,238.03</b>	<b>89,056.90</b>	<b>(882,181.13)</b>	<b>-90.83%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	153,282.60	136,325.59	(16,957.01)	-11.06%
Transfers to other funds	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>153,282.60</b>	<b>136,325.59</b>	<b>(16,957.01)</b>	<b>-11.06%</b>
<b>Stormwater Capital Projects Fund:</b>				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Water Fund:</b>				
Administration	210,456.86	213,369.50	2,912.64	1.38%
Pumping, storage and monitoring	230,615.30	225,021.86	(5,593.44)	-2.43%
Transmission and distribution	348,688.39	340,951.38	(7,737.01)	-2.22%
Utility billing	140,604.67	179,189.85	38,585.18	27.44%
Miscellaneous	993,138.63	1,005,306.52	12,167.89	1.23%
Purification	419,610.06	444,863.42	25,253.36	6.02%
Capital outlay	35,191.51	92,870.44	57,678.93	163.90%
Debt service	592,619.52	591,994.52	(625.00)	-0.11%
Transfers to other funds	1,041,071.25	1,258,120.00	217,048.75	20.85%
<b>Total Water Fund</b>	<b>4,011,996.19</b>	<b>4,351,687.49</b>	<b>339,691.30</b>	<b>8.47%</b>

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

Exhibit H  
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sewer Fund:</b>				
Administration	260,986.61	276,880.32	15,893.71	6.09%
Treatment and disposal	1,403,415.67	1,164,934.52	(238,481.15)	-16.99%
Collection and transmission	396,630.21	373,514.59	(23,115.62)	-5.83%
Miscellaneous	727,957.50	716,540.00	(11,417.50)	-1.57%
Utility billing	117,960.57	118,998.92	1,038.35	0.88%
Pumping and monitoring	81,047.42	89,197.58	8,150.16	10.06%
Capital outlay	10,054.99	84,670.79	74,615.80	742.08%
Debt service	1,159,816.14	935,945.82	(223,870.32)	-19.30%
Transfers to other funds	775,347.50	815,180.00	39,832.50	5.14%
<b>Total Sewer Fund</b>	<b>4,933,216.61</b>	<b>4,575,862.54</b>	<b>(357,354.07)</b>	<b>-7.24%</b>
<b>Public Transportation Fund:</b>				
Transit buses	1,621,735.24	1,460,479.10	(161,256.14)	-9.94%
Paratransit Buses	300,325.34	224,479.69	(75,845.65)	-25.25%
Administration	-	221,340.01	221,340.01	0.00%
Capital outlay	110,614.00	410,486.00	299,872.00	271.10%
Transfers to other funds	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>2,032,674.58</b>	<b>2,316,784.80</b>	<b>284,110.22</b>	<b>13.98%</b>
<b>Sanitation Fund:</b>				
Resource recovery facility	1,598,825.06	899,036.07	(699,788.99)	-43.77%
Solid waste collection	535,432.55	541,951.81	6,519.26	1.22%
Landfill	717,800.76	49,883.10	(667,917.66)	-93.05%
Miscellaneous	515,505.00	90,520.31	(424,984.69)	-82.44%
Solid waste management	280,502.31	375,747.17	95,244.86	33.96%
Capital outlay	161,283.08	42,585.00	(118,698.08)	-73.60%
Debt service	2,381,287.12	2,402,819.39	21,532.27	0.90%
Transfers to other funds	500,000.00	100,000.00	(400,000.00)	-80.00%
<b>Total Sanitation Fund</b>	<b>6,690,635.88</b>	<b>4,502,542.85</b>	<b>(2,188,093.03)</b>	<b>-32.70%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	25,012.61	44.70	(24,967.91)	-99.82%
<b>Total Business Loan Program Fund</b>	<b>25,012.61</b>	<b>44.70</b>	<b>(24,967.91)</b>	<b>-99.82%</b>
<b>Stormwater Fund:</b>				
Stormwater management	-	32,810.90	32,810.90	0.00%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>-</b>	<b>32,810.90</b>	<b>32,810.90</b>	<b>0.00%</b>
<b>Central Garage Fund:</b>				
Operating	436,217.83	494,602.30	58,384.47	13.38%
Miscellaneous	499.50	-	(499.50)	-100.00%
Administration	-	48,912.45	48,912.45	0.00%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>436,717.33</b>	<b>543,514.75</b>	<b>106,797.42</b>	<b>24.45%</b>
<b>Central Stores Fund:</b>				
Operating	59,945.95	59,149.92	(796.03)	-1.33%
Capital outlay	-	-	-	0.00%
<b>Total Central Stores Fund</b>	<b>59,945.95</b>	<b>59,149.92</b>	<b>(796.03)</b>	<b>-1.33%</b>
<b>Juvenile Crime Control Fund:</b>				
Operating	5,818.10	-	-	0.00%
<b>Total Juvenile Crime Control Fund</b>	<b>5,818.10</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>105,826,961.36</b>	<b>104,360,812.94</b>	<b>(1,460,330.32)</b>	<b>-1.38%</b>

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

	Governmental Funds						Capital Projects			Proprietary Funds	
	General	Special Revenue			School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center					Community Development Block Grant	Water	Water Capital Projects
Balance July 1, 2015	24,290,512.05	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67	2,108,323.20	3,007,868.14	2,829,653.29
Year end entry	-	-	-	-	-	-	-	-	-	-	154.13
Balance budget	(748,372.00)	-	-	-	-	(20,000.00)	-	-	-	-	-
Capital projects carry forward	-	-	-	-	-	-	(13,822,958.75)	(547,850.67)	(2,108,323.20)	-	(2,976,239.58)
Record reserve	(175,937.19)	-	-	-	-	-	-	-	-	-	-
Balance July 30, 2015	23,366,202.86	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	298,839.91	19,891.88	-	-	3,007,868.14	(146,432.16)
2015 encumbrances	(1,639,621.54)	(389,038.18)	-	-	-	(6,897.00)	-	-	-	(124,798.38)	-
Balance August 31, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance September 30, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
New school A & E	(1,200,000.00)	-	-	-	-	-	-	-	-	-	-
Hotel conf ctr predevelopmnt	(150,000.00)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2015	20,376,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Real estate tax reduction	(520,000.00)	-	-	-	-	-	-	-	-	-	-
Reduction of school fund balance	520,613.50	(520,613.50)	-	-	-	-	-	-	-	-	-
Balance November 30, 2015	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)

Proprietary Funds												
Enterprise								Internal Service			Agency	Total
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
4,713,791.13	971,598.51	247,262.16	11,410.10	4,849,015.68	762,138.49	99,650.24	-	387,429.48	(465,479.85)	553,475.29	92,675.46	67,410,707.06
-	-	-	-	-	-	-	-	(56,832.25)	(81,347.29)	829,647.61	(166.88)	691,455.32
(412,367.00)	-	-	-	(1,207,835.00)	-	(12,000.00)	-	-	-	-	-	(2,400,574.00)
-	(971,598.51)	-	(11,410.10)	-	(762,138.49)	-	-	-	-	-	-	(21,200,519.30)
-	-	-	-	-	-	-	-	-	-	-	-	(175,937.19)
4,301,424.13	-	247,262.16	0.00	3,641,180.68	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	44,325,131.89
(186,948.48)	-	(81,098.00)	-	(167,860.77)	-	-	-	-	-	-	-	(2,596,262.35)
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(1,200,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(150,000.00)
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	40,378,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(520,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	-
4,114,475.65	-	166,164.16	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	<b>39,858,869.54</b>

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