

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2015 to April 30, 2016**

**(Unaudited)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

**Table of Contents**

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<b>Exhibit A</b>	Trial Balance - All Funds and Account Groups	1-2
<b>Exhibit B</b>	Cash Receipts and Disbursements - All Fund Types	3-4
<b>Exhibit C</b>	City Treasurer's Cash Report - Reconciliation	5
<b>Exhibit D</b>	Revenues - Budget and Actual	6-9
<b>Exhibit E</b>	Expenditures - Budget and Actual	10-13
<b>Exhibit F</b>	Summary Revenues and Expenditures - Budget and Actual	14-15
<b>Exhibit G</b>	Revenues - Current and Prior Years	16-19
<b>Exhibit H</b>	Expenditures - Current and Prior Years	20-23
<b>Exhibit I</b>	Unappropriated and Unassigned Fund Balance - All Funds	24-25

CITY OF HARRISONBURG, VIRGINIA  
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS  
 At April 30, 2016  
 (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	15,151,017.15	4,867,616.81	1,676,748.50	1,009,091.88	(1,899.68)	297,051.84	8,857,845.72	-	1,083,795.59	3,599,499.58	3,035,657.26	4,771,703.26
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	4,655,405.84	-	-	-	3,447,124.62	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>15,157,167.15</b>	<b>4,867,616.81</b>	<b>1,677,448.50</b>	<b>1,009,091.88</b>	<b>(1,899.68)</b>	<b>297,151.84</b>	<b>13,513,251.56</b>	<b>-</b>	<b>1,083,795.59</b>	<b>3,600,124.58</b>	<b>6,482,781.88</b>	<b>4,772,328.26</b>
Property taxes	15,605,654.66	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	20,176.77	-	-	-	-	8,157.64	-	-	-	463,616.48	-	702,272.75
Other receivables	28,118.84	-	-	-	-	-	-	-	-	-	-	-
Loan receivables	8,301,445.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	38,644.90	600,000.00	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,952,468.61	-	21,822,022.51
Future debt requirements	-	-	-	-	-	-	-	-	-	14,498,448.97	-	367,454.27
ESTIMATED REVENUE	104,889,590.24	67,237,684.06	3,470,534.00	5,403,378.00	902,206.25	3,108,690.00	28,171,649.76	3,847,850.67	3,605,067.20	8,741,331.38	7,323,239.58	12,137,725.48
Realized revenue	(81,822,987.78)	(54,360,877.45)	(2,747,583.31)	(5,010,167.49)	(360,681.31)	(2,517,390.72)	(20,420,740.16)	(1,747,850.67)	(2,508,323.20)	(7,632,774.17)	(7,327,974.32)	(10,756,593.13)
<b>Total Assets and Other Debits</b>	<b>62,217,809.78</b>	<b>18,344,423.42</b>	<b>2,400,399.19</b>	<b>1,402,302.39</b>	<b>539,625.26</b>	<b>896,608.76</b>	<b>21,264,161.16</b>	<b>2,100,000.00</b>	<b>2,180,539.59</b>	<b>67,623,215.85</b>	<b>6,624,479.30</b>	<b>29,245,210.14</b>
<b>Liabilities</b>												
Other liabilities	1,134,785.16	500,129.92	-	-	-	-	-	-	-	42,949.81	-	-
Due to other funds	-	-	-	-	-	-	-	638,644.90	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	346,097.35	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	286,544.93	-	176,145.27
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	221,104.00	-	191,309.00
Bonds payable	-	-	-	-	-	-	-	-	-	13,990,800.04	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	186,356.62	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(786,573.98)	-	-
Reserve for uncollected receivables	23,555,829.08	-	-	-	-	8,157.64	-	-	-	463,616.48	-	702,272.75
APPROPRIATIONS	104,889,590.24	67,237,684.06	3,470,534.00	5,403,378.00	902,206.25	3,108,690.00	28,171,649.76	3,847,850.67	3,605,067.20	8,741,331.38	7,323,239.58	12,137,725.48
Expenditures	(88,056,669.16)	(54,656,390.05)	(2,700,581.96)	(4,094,773.50)	(307,627.26)	(2,512,181.79)	(6,927,380.48)	(2,386,495.57)	(1,424,527.61)	(7,304,766.51)	(698,760.28)	(9,788,740.52)
Encumbrances	(662,377.74)	-	-	(153,676.03)	-	(1,913.00)	(11,147,430.01)	-	(2,033,010.00)	(52,688.48)	(281,750.78)	(71,314.18)
<b>Total Liabilities and Other Credits</b>	<b>40,861,157.58</b>	<b>13,081,423.93</b>	<b>769,952.04</b>	<b>1,154,928.47</b>	<b>594,578.99</b>	<b>602,752.85</b>	<b>10,096,839.27</b>	<b>2,100,000.00</b>	<b>147,529.59</b>	<b>16,134,771.64</b>	<b>6,342,728.52</b>	<b>3,347,397.80</b>
<b>Fund Equity</b>												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,952,468.61	-	21,822,022.51
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Bond related costs	-	-	-	-	-	-	-	-	-	600,217.36	-	-
Restricted for:												
Drug forfeiture	225,575.89	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,102.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	662,377.74	-	-	153,676.03	-	1,913.00	11,147,430.01	-	2,033,010.00	52,688.48	281,750.78	71,314.18
<b>Unappropriated/Unassigned</b>	<b>20,377,194.82</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>93,697.89</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>4,004,475.65</b>
<b>Total fund balance</b>	<b>21,356,652.20</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>247,373.92</b>	<b>(54,953.73)</b>	<b>293,855.91</b>	<b>11,167,321.89</b>	<b>-</b>	<b>2,033,010.00</b>	<b>3,535,975.60</b>	<b>281,750.78</b>	<b>4,075,789.83</b>
<b>Total Fund Equity</b>	<b>21,356,652.20</b>	<b>5,262,999.49</b>	<b>1,630,447.15</b>	<b>247,373.92</b>	<b>(54,953.73)</b>	<b>293,855.91</b>	<b>11,167,321.89</b>	<b>-</b>	<b>2,033,010.00</b>	<b>51,488,444.21</b>	<b>281,750.78</b>	<b>25,897,812.34</b>
<b>Total Liabilities and Fund Equity</b>	<b>62,217,809.78</b>	<b>18,344,423.42</b>	<b>2,400,399.19</b>	<b>1,402,302.39</b>	<b>539,625.26</b>	<b>896,608.76</b>	<b>21,264,161.16</b>	<b>2,100,000.00</b>	<b>2,180,539.59</b>	<b>67,623,215.85</b>	<b>6,624,479.30</b>	<b>29,245,210.14</b>

Proprietary Funds														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	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority					
1,330,236.43	351,575.58	-	6,654,431.71	(30,301.88)	131,741.65	278,396.62	411,540.90	173,183.30	(322,520.87)	1,682,948.46	111,192.55	-	-	55,120,552.36		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	-	8,300.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,102,530.46		
-	-	-	-	-	-	-	-	-	-	1,122,286.49	-	-	-	1,122,286.49		
1,330,236.43	351,675.58	-	6,654,431.71	(30,301.88)	131,741.65	278,396.62	411,540.90	173,183.30	(322,520.87)	2,805,234.95	111,192.55	-	-	64,355,669.31		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,605,654.66		
-	61,134.58	-	366,780.22	-	-	1,198,972.14	-	8,128.08	-	-	-	-	-	2,829,238.66		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,118.84		
-	-	-	-	-	114,627.06	-	-	-	-	-	-	-	-	8,416,072.06		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	838,644.90		
-	-	-	-	-	-	-	-	59,256.88	1,268,653.89	-	-	-	-	1,474,342.93		
-	13,775,954.02	-	4,071,832.84	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,826,260.54	-	399,710,650.44		
-	268,955.86	-	18,840,758.47	-	-	-	-	182,627.90	22,845.58	-	-	-	139,494,308.73	173,675,399.78		
1,396,598.51	8,705,118.00	126,639.82	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	270,610,847.21		
(1,396,598.51)	(4,456,724.14)	(126,639.82)	(6,452,950.76)	(862,138.49)	(44,158.06)	(1,146,752.87)	(502,802.00)	(1,048,912.86)	(135,745.00)	(14,955,243.91)	(143,933.97)	-	-	(228,486,544.10)		
1,330,236.43	18,706,113.90	-	30,085,508.25	(30,301.88)	252,210.65	2,448,200.89	714,738.90	7,003,761.96	1,569,031.86	(12,150,008.96)	(32,741.42)	304,826,260.54	139,494,308.73	709,056,094.69		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,677,864.89		
-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	838,644.90		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	346,097.35		
-	152,514.86	-	265,400.87	-	-	-	-	87,124.90	10,751.58	-	-	-	4,716,247.23	5,694,729.64		
-	116,441.00	-	359,558.00	-	-	-	-	95,503.00	12,094.00	-	-	-	6,664,158.00	7,660,167.00		
-	-	-	13,918,935.60	-	-	-	-	-	-	-	-	-	126,081,064.40	153,990,800.04		
-	-	-	4,296,864.00	-	-	-	-	-	-	-	-	-	2,032,839.10	6,329,703.10		
-	-	-	740,686.01	-	-	-	-	-	-	-	-	-	-	927,042.63		
-	-	-	(1,193,787.43)	-	-	-	-	-	-	-	-	-	-	(1,980,361.41)		
-	61,134.58	-	366,780.22	-	114,627.06	1,198,972.14	-	8,128.08	-	-	-	-	-	26,479,518.03		
1,396,598.51	8,705,118.00	126,639.82	6,604,655.77	862,138.49	50,000.00	1,788,100.00	806,000.00	1,269,756.00	162,894.00	-	-	-	-	270,610,847.21		
(66,362.08)	(4,272,783.00)	(126,639.82)	(5,969,803.96)	(892,440.37)	(66.65)	(868,356.25)	(91,261.10)	(1,087,394.05)	(112,565.82)	(13,533,131.86)	(125,250.00)	-	-	(208,004,949.65)		
(24,500.00)	(3,160,896.00)	-	(324,715.68)	(1,741,857.52)	-	(288,189.20)	(18,317.40)	(29,052.00)	-	-	-	-	-	(19,991,688.02)		
1,305,736.43	1,601,529.44	-	19,064,573.40	(1,772,159.40)	164,560.41	1,830,526.69	696,421.50	344,065.93	273,173.76	(13,533,131.86)	(125,250.00)	-	139,494,308.73	244,578,415.71		
-	13,775,954.02	-	4,071,832.84	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,826,260.54	-	399,710,650.44		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	(59,675.86)	1,269,780.98	-	-	-	-	1,356,537.28		
-	-	-	453,101.42	-	-	-	-	-	-	-	-	-	-	1,053,318.78		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	225,575.89		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00		
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75		
24,500.00	3,160,896.00	-	324,715.68	1,741,857.52	-	288,189.20	18,317.40	29,052.00	-	-	-	-	-	19,991,688.02		
-	167,734.44	-	3,473,319.91	-	87,650.24	-	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	-	-	39,350,439.82		
24,500.00	3,328,630.44	-	6,949,102.01	1,741,857.52	87,650.24	288,189.20	18,317.40	299,973.37	722,953.84	1,383,122.90	92,508.58	-	-	64,767,028.54		
24,500.00	17,104,584.46	-	11,020,934.85	1,741,857.52	87,650.24	617,674.20	18,317.40	6,659,696.03	1,295,858.10	1,383,122.90	92,508.58	304,826,260.54	-	464,477,678.98		
1,330,236.43	18,706,113.90	-	30,085,508.25	(30,301.88)	252,210.65	2,448,200.89	714,738.90	7,003,761.96	1,569,031.86	(12,150,008.96)	(32,741.42)	304,826,260.54	139,494,308.73	709,056,094.69		

CITY OF HARRISONBURG, VIRGINIA  
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)  
For the Period July 1, 2015 to April 30, 2016  
(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	ECC Capital Projects
<b>Receipts:</b>									
General property taxes	25,651,238.85	-	-	-	-	-	-	-	
Other local taxes	33,487,527.09	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	366,412.27	-	-	-	-	-	-	-	
Fines and forfeitures	446,483.03	-	-	-	-	-	-	-	
Use of money and property	190,779.57	-	-	119,747.37	-	116.08	7,544.77	-	
Charges for services	1,157,389.03	1,335,915.90	510,522.49	-	-	2,480,691.81	-	-	
Miscellaneous	4,452,571.27	-	-	1,880,230.00	-	-	-	-	
Recovered costs	846,312.94	-	-	120,388.88	-	9,685.83	364,500.00	-	
State revenue	9,106,013.76	25,439,779.71	69,906.78	412,012.22	-	-	705,033.51	-	
Federal revenue	103,331.08	2,283,194.50	2,167,154.04	197,584.02	360,681.31	-	263,368.13	-	
Nonrevenue receipts	(7,220.36)	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	4,890,000.00	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	(45,566.42)	(595,924.26)	-	-	-	-	-	638,644.90	
<b>Total receipts</b>	<b>75,755,272.11</b>	<b>28,462,965.85</b>	<b>2,747,583.31</b>	<b>2,729,962.49</b>	<b>360,681.31</b>	<b>2,490,493.72</b>	<b>6,230,446.41</b>	<b>638,644.90</b>	<b>-</b>
<b>Disbursements:</b>									
Personal services	17,088,172.93	-	-	1,494,942.95	53,485.37	1,091,280.77	-	-	
Fringe benefits	6,203,091.16	-	-	470,208.95	17,027.45	440,966.93	-	-	
Purchased services	4,777,303.28	-	-	909,907.60	1,649.81	37,585.64	-	-	
Internal services	1,002,925.63	-	-	11,472.56	-	531,581.61	-	-	
Other charges	4,598,708.14	-	-	336,335.64	234,048.63	90,808.84	-	-	
Materials and supplies	1,301,604.28	-	-	321,633.67	29.96	10,399.35	-	-	
Joint operations	9,809,414.75	-	-	-	-	-	-	-	
Capital outlay	1,459,946.44	-	-	150,272.13	1,386.04	309,558.65	-	-	
Debt service	13,238,535.05	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	54,656,390.05	2,700,581.96	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	6,927,380.48	2,386,495.57	1,424,527.61
<b>Total disbursements</b>	<b>59,479,701.66</b>	<b>54,656,390.05</b>	<b>2,700,581.96</b>	<b>3,694,773.50</b>	<b>307,627.26</b>	<b>2,512,181.79</b>	<b>6,927,380.48</b>	<b>2,386,495.57</b>	<b>1,424,527.61</b>
<b>Interfund transfers:</b>									
Transfers from other funds	2,059,613.50	24,912,949.16	-	1,880,205.00	-	-	367,335.00	1,200,000.00	400,000.00
Transfers to other funds	(28,576,967.50)	(520,613.50)	-	(400,000.00)	-	-	-	-	-
<b>Net transfers</b>	<b>(26,517,354.00)</b>	<b>24,392,335.66</b>	<b>-</b>	<b>1,480,205.00</b>	<b>-</b>	<b>-</b>	<b>367,335.00</b>	<b>1,200,000.00</b>	<b>400,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>(10,241,783.55)</b>	<b>(1,801,088.54)</b>	<b>47,001.35</b>	<b>515,393.99</b>	<b>53,054.05</b>	<b>(21,688.07)</b>	<b>(329,599.07)</b>	<b>(547,850.67)</b>	<b>(1,024,527.61)</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>2,108,323.20</b>
<b>Balance April 30, 2016</b>	<b>15,157,167.15</b>	<b>4,867,616.81</b>	<b>1,677,448.50</b>	<b>1,009,091.88</b>	<b>(1,899.68)</b>	<b>297,151.84</b>	<b>13,513,251.56</b>	<b>-</b>	<b>1,083,795.59</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	
-	-	-	-	-	-	-	-	-	-	25,651,238.85
-	-	-	-	-	-	-	-	-	-	33,487,527.09
171,400.00	253,000.00	-	-	-	-	4,426.00	-	-	-	795,238.27
-	-	-	-	-	-	-	-	-	-	446,483.03
63,833.68	9,858.37	64,926.25	7,074.41	4,819.59	-	401.73	-	2,420.63	183.97	471,706.42
5,652,494.39	8,580,342.86	1,393,067.04	3,502,386.42	-	1,146,752.87	1,023,165.38	-	14,952,823.28	143,750.00	41,879,301.47
9,417.02	1,660.00	39,398.16	31,226.14	27,338.47	-	-	-	-	-	6,441,841.06
45,945.44	28,741.42	63,980.84	1,369,901.36	-	-	18,714.03	-	-	-	2,868,170.74
-	-	883,115.00	-	-	-	-	-	-	-	36,615,860.98
-	-	1,658,798.00	-	-	-	-	-	-	-	7,034,111.08
-	-	257.51	-	-	-	2,205.72	-	-	-	(4,757.13)
3,532,000.00	-	-	-	-	-	-	-	-	-	8,422,000.00
-	-	-	-	-	-	1,722,102.91	480,792.62	-	-	2,202,895.53
(905.18)	-	33,191.04	-	-	-	-	-	-	-	29,440.08
9,474,185.35	8,873,602.65	4,136,733.84	4,910,588.33	32,158.06	1,146,752.87	2,771,015.77	480,792.62	14,955,243.91	143,933.97	166,341,057.47
1,393,219.84	918,598.74	1,846,159.41	1,083,294.02	-	36,873.61	579,491.44	61,987.55	-	-	25,647,506.63
492,119.92	363,987.38	482,418.74	393,949.25	-	12,339.04	217,254.66	21,169.87	-	-	9,114,533.35
147,186.73	2,890,766.35	85,848.46	806,284.89	66.65	88,418.27	144,122.88	13,045.48	-	-	9,902,186.04
10,662.96	131,969.22	929,046.23	131,788.67	-	1,913.40	17,872.30	1,780.17	-	-	2,771,012.75
429,877.55	119,047.25	237,245.24	572,629.24	-	3,709.66	91,964.55	12,940.93	13,533,131.86	125,250.00	20,385,697.53
233,299.28	103,083.29	29,534.62	16,121.49	-	2,815.27	34,503.22	1,641.82	-	-	2,054,666.25
-	2,336,868.51	-	-	-	-	-	-	-	-	12,146,283.26
128,660.50	286,179.78	481,980.30	54,354.30	-	219,485.00	2,185.00	-	-	-	3,094,008.14
779,794.73	-	-	2,644,715.44	-	-	-	-	-	-	16,663,045.22
419,085.00	259,205.00	-	-	-	-	-	-	-	-	678,290.00
-	-	-	-	-	-	-	-	-	-	57,356,972.01
-	-	-	-	-	-	1,841,035.65	479,665.53	-	-	2,320,701.18
698,760.28	66,362.08	126,639.82	892,440.37	-	91,261.10	-	-	-	-	12,613,867.31
4,732,666.79	7,476,067.60	4,218,872.82	6,595,577.67	66.65	456,815.35	2,928,429.70	592,231.35	13,533,131.86	125,250.00	174,748,769.67
815,000.00	425,000.00	208,333.34	100,000.00	-	502,802.00	-	135,745.00	-	-	33,006,983.00
(1,701,240.00)	(1,205,360.00)	-	(100,000.00)	-	(502,802.00)	-	-	-	-	(33,006,983.00)
(886,240.00)	(780,360.00)	208,333.34	-	-	-	-	135,745.00	-	-	-
3,855,278.56	617,175.05	126,194.36	(1,684,989.34)	32,091.41	689,937.52	(157,413.93)	24,306.27	1,422,112.05	18,683.97	(8,407,712.20)
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
10,082,906.46	6,102,564.69	351,675.58	6,624,129.83	131,741.65	689,937.52	173,183.30	(322,520.87)	2,805,234.95	111,192.55	64,353,669.31

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**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At April 30, 2016**  
**(Unaudited)**

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**Exhibit C**

Cash in the Treasurer's Office		8,349.01
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		4,032,227.13
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	52,934,775.52	
Virginia State Non-Arbitrage Program (SNAP)	<u>8,102,530.46</u>	61,037,305.98
<b>Total - City Treasurer</b>		65,079,032.12
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (May 04, 2016)		(1,854,799.30)
Cash with Anthem		<u>1,122,286.49</u>
<b>TOTAL</b>		<b><u><u>64,353,669.31</u></u></b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	April Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	4,483,149.25	-	4,483,149.25	-	100.00%
General property taxes	39,197,900.00	108,596.36	25,651,238.85	13,546,661.15	65.44%
Other local taxes	38,949,857.00	3,301,191.36	33,487,527.09	5,462,329.91	85.98%
Permits, privilege fees and regulatory fees	455,270.00	38,154.35	366,412.27	88,857.73	80.48%
Fines and forfeitures	565,000.00	72,796.70	446,483.03	118,516.97	79.02%
Use of money and property	175,000.00	16,109.49	190,779.57	(15,779.57)	109.02%
Charges for services	1,412,900.00	116,530.26	1,157,389.03	255,510.97	81.92%
Miscellaneous	5,330,500.00	841,035.74	4,452,571.27	877,928.73	83.53%
Recovered costs	999,927.00	2,932.91	846,312.94	153,614.06	84.64%
State revenue	11,206,524.97	180,577.99	9,106,013.76	2,100,511.21	81.26%
Federal revenue	231,762.02	-	103,331.08	128,430.94	44.58%
Nonrevenue receipts	35,000.00	-	(7,220.36)	42,220.36	-20.63%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	1,539,000.00	307,800.00	83.33%
<b>Total General Fund</b>	<b>104,889,590.24</b>	<b>4,831,825.16</b>	<b>81,822,987.78</b>	<b>23,066,602.46</b>	<b>78.01%</b>
<b>School Fund:</b>					
Amount from fund balance	389,038.18	-	389,038.18	-	100.00%
Charges for services	1,884,675.00	95,851.03	1,335,915.90	548,759.10	70.88%
State revenue	32,005,088.51	3,115,630.88	25,439,779.71	6,565,308.80	79.49%
Federal revenue	3,063,343.37	287,260.15	2,283,194.50	780,148.87	74.53%
Transfers from other funds	29,895,539.00	2,491,294.92	24,912,949.16	4,982,589.84	83.33%
<b>Total School Fund</b>	<b>67,237,684.06</b>	<b>5,990,036.98</b>	<b>54,360,877.45</b>	<b>12,876,806.61</b>	<b>80.85%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	615,234.00	56,511.03	510,522.49	104,711.51	82.98%
State revenue	78,000.00	10,675.80	69,906.78	8,093.22	89.62%
Federal revenue	2,777,300.00	577,297.97	2,167,154.04	610,145.96	78.03%
Transfers from other funds	-	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>3,470,534.00</b>	<b>644,484.80</b>	<b>2,747,583.31</b>	<b>722,950.69</b>	<b>79.17%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	400,000.00	400,000.00	400,000.00	-	100.00%
Use of money and property	148,020.00	12,329.37	119,747.37	28,272.63	80.90%
Miscellaneous	1,880,205.00	470,051.25	1,880,230.00	(25.00)	100.00%
Recovered Costs	250,000.00	31,500.00	120,388.88	129,611.12	48.16%
State revenue	534,948.00	152,498.67	412,012.22	122,935.78	77.02%
Federal revenue	310,000.00	-	197,584.02	112,415.98	63.74%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	1,880,205.00	470,051.25	1,880,205.00	-	100.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>5,403,378.00</b>	<b>1,536,430.54</b>	<b>5,010,167.49</b>	<b>393,210.51</b>	<b>92.72%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	902,206.25	54,385.81	360,681.31	541,524.94	39.98%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>902,206.25</b>	<b>54,385.81</b>	<b>360,681.31</b>	<b>541,524.94</b>	<b>39.98%</b>

Fund and Major Revenue Sources	Budget as Amended	April 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	-	81.38	116.08	(116.08)	0.00%
Charges for services	3,081,793.00	291,854.78	2,480,691.81	601,101.19	80.50%
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>291,936.16</b>	<b>2,517,390.72</b>	<b>591,299.28</b>	<b>80.98%</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	-	1,839.58	7,544.77	(7,544.77)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	364,500.00	-	364,500.00	-	100.00%
State revenue	8,794,215.88	-	705,033.51	8,089,182.37	8.02%
Federal revenue	732,640.13	-	263,368.13	469,272.00	35.95%
Debt proceeds	4,090,000.00	800,000.00	4,890,000.00	(800,000.00)	119.56%
Transfers from other funds	367,335.00	-	367,335.00	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>28,171,649.76</b>	<b>801,839.58</b>	<b>20,420,740.16</b>	<b>7,750,909.60</b>	<b>72.49%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	547,850.67	-	547,850.67	-	100.00%
Interfund Loan	2,100,000.00	-	-	2,100,000.00	0.00%
Transfers from other funds	1,200,000.00	-	1,200,000.00	-	100.00%
<b>Total School Capital Projects Fund</b>	<b>3,847,850.67</b>	<b>-</b>	<b>1,747,850.67</b>	<b>2,100,000.00</b>	<b>45.42%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	2,108,323.20	-	2,108,323.20	-	100.00%
Miscellaneous	548,372.00	-	-	548,372.00	0.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	948,372.00	400,000.00	400,000.00	548,372.00	42.18%
<b>Total ECC Capital Projects Fund</b>	<b>3,605,067.20</b>	<b>400,000.00</b>	<b>2,508,323.20</b>	<b>1,096,744.00</b>	<b>69.58%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	2,976,239.58	-	2,976,239.58	-	100.00%
Use of money and property	-	1,644.78	4,734.74	(4,734.74)	0.00%
Debt proceeds	3,532,000.00	-	3,532,000.00	-	100.00%
Transfers from other funds	815,000.00	-	815,000.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>7,323,239.58</b>	<b>1,644.78</b>	<b>7,327,974.32</b>	<b>(4,734.74)</b>	<b>100.06%</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	9,839.82	(1,570.28)	9,839.82	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	15,490.00	-	15,490.00	-	100.00%
Federal revenue	101,310.00	-	101,310.00	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Public Transportation Capital Proj. Fund</b>	<b>126,639.82</b>	<b>(1,570.28)</b>	<b>126,639.82</b>	<b>-</b>	<b>100.00%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	April 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	-	100.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>806,000.00</b>	<b>-</b>	<b>502,802.00</b>	<b>303,198.00</b>	<b>62.38%</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	4,500.00	171,400.00	28,600.00	85.70%
Use of money and property	25,000.00	4,518.64	59,098.94	(34,098.94)	236.40%
Charges for services	6,477,989.00	519,132.26	5,652,494.39	825,494.61	87.26%
Miscellaneous	5,000.00	7,109.95	9,417.02	(4,417.02)	188.34%
Recovered costs	25,000.00	1,504.58	45,945.44	(20,945.44)	183.78%
State revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,883,544.00	156,962.00	1,569,620.00	313,924.00	83.33%
<b>Total Water Fund</b>	<b>8,741,331.38</b>	<b>693,727.43</b>	<b>7,632,774.17</b>	<b>1,108,557.21</b>	<b>87.32%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	709,315.48	-	709,315.48	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	8,000.00	253,000.00	(28,000.00)	112.44%
Use of money and property	4,000.00	1,928.31	9,858.37	(5,858.37)	246.46%
Charges for services	9,770,000.00	873,257.72	8,580,342.86	1,189,657.14	87.82%
Miscellaneous	1,000.00	-	1,660.00	(660.00)	166.00%
Recovered costs	20,000.00	1,680.62	28,741.42	(8,741.42)	143.71%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,408,410.00	117,367.50	1,173,675.00	234,735.00	83.33%
<b>Total Sewer Fund</b>	<b>12,137,725.48</b>	<b>1,002,234.15</b>	<b>10,756,593.13</b>	<b>1,381,132.35</b>	<b>88.62%</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	6,606.50	64,926.25	25,073.75	72.14%
Charges for services	1,793,500.00	66,926.50	1,393,067.04	400,432.96	77.67%
Miscellaneous	-	-	39,398.16	(39,398.16)	0.00%
Recovered costs	99,500.00	-	63,980.84	35,519.16	64.30%
State revenue	1,392,600.00	11,440.00	867,625.00	524,975.00	62.30%
Federal revenue	4,781,760.00	327,034.00	1,557,488.00	3,224,272.00	32.57%
Nonrevenue receipts	-	-	257.51	(257.51)	0.00%
Transfers from other funds	250,000.00	20,833.33	208,333.34	41,666.66	83.33%
Intrafund transfers	216,660.00	18,055.00	180,550.00	36,110.00	83.33%
<b>Total Public Transportation Fund</b>	<b>8,705,118.00</b>	<b>450,895.33</b>	<b>4,456,724.14</b>	<b>4,248,393.86</b>	<b>51.20%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	April 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	1,382.96	7,074.41	(3,074.41)	176.86%
Charges for services	4,100,000.00	344,450.91	3,502,386.42	597,613.58	85.42%
Miscellaneous	-	2,139.88	31,226.14	(31,226.14)	0.00%
Recovered costs	924,960.00	913.16	1,369,901.36	(444,941.36)	148.10%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	200,000.00	16,666.67	166,666.66	33,333.34	83.33%
<b>Total Sanitation Fund</b>	<b>6,604,655.77</b>	<b>365,553.58</b>	<b>6,452,950.76</b>	<b>151,705.01</b>	<b>97.70%</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	127.52	4,819.59	(1,019.59)	126.83%
Miscellaneous	34,200.00	2,681.91	27,338.47	6,861.53	79.94%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Business Loan Program Fund</b>	<b>50,000.00</b>	<b>2,809.43</b>	<b>44,158.06</b>	<b>5,841.94</b>	<b>88.32%</b>
<b>Stormwater Fund:</b>					
Charges for services	1,788,100.00	4,944.63	1,146,752.87	641,347.13	64.13%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>1,788,100.00</b>	<b>4,944.63</b>	<b>1,146,752.87</b>	<b>641,347.13</b>	<b>64.13%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	120.00	4,426.00	2,574.00	63.23%
Use of money and property	100.00	63.45	401.73	(301.73)	401.73%
Charges for services	1,262,656.00	108,376.39	1,023,165.38	239,490.62	81.03%
Recovered costs	-	2,489.78	18,714.03	(18,714.03)	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>111,049.62</b>	<b>1,048,912.86</b>	<b>220,843.14</b>	<b>82.61%</b>
<b>Central Stores Fund:</b>					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	162,894.00	13,574.50	135,745.00	27,149.00	83.33%
<b>Total Central Stores Fund</b>	<b>162,894.00</b>	<b>13,574.50</b>	<b>135,745.00</b>	<b>27,149.00</b>	<b>83.33%</b>
<b>Total All Funds</b>	<b>270,610,847.21</b>	<b>17,195,802.20</b>	<b>213,387,366.22</b>	<b>57,223,480.99</b>	<b>78.85%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2015 to April 30, 2016  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	April Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund:</b>						
General government administration:						
City council	197,709.00	14,935.57	168,047.03	-	29,661.97	85.00%
City manager	506,168.00	55,815.46	433,156.73	-	73,011.27	85.58%
City attorney	196,785.00	21,866.05	165,485.76	-	31,299.24	84.09%
Human resources	410,145.50	37,777.59	293,176.24	17,413.50	99,555.76	75.73%
Independent auditor	22,870.00	-	22,870.00	-	-	100.00%
Commissioner of revenue	427,329.00	56,616.05	365,176.50	-	62,152.50	85.46%
Assessor	315,522.00	31,053.72	242,226.75	-	73,295.25	76.77%
Equalization board	3,025.00	2,790.00	2,790.00	-	235.00	92.23%
Treasurer	553,684.00	56,477.24	466,302.53	-	87,381.47	84.22%
Finance	517,340.00	48,217.35	365,730.91	-	151,609.09	70.69%
Information technology	1,713,167.12	192,099.96	1,414,892.78	57,841.50	240,432.84	85.97%
Purchasing agent	147,449.00	15,625.63	121,263.22	-	26,185.78	82.24%
Electoral board	290,054.00	25,463.83	245,714.92	-	44,339.08	84.71%
<b>Total general government administration</b>	<b>5,301,247.62</b>	<b>558,738.45</b>	<b>4,306,833.37</b>	<b>75,255.00</b>	<b>919,159.25</b>	<b>82.66%</b>
Public safety:						
Police administration	3,361,100.44	311,179.03	2,489,828.85	9,418.54	861,853.05	74.36%
Police operations	3,535,811.50	452,635.08	3,365,918.55	7,091.50	162,801.45	95.40%
Police criminal investigation	1,661,451.00	151,112.88	1,307,604.01	3.30	353,843.69	78.70%
Police special operations	1,816,251.80	114,001.68	1,008,145.93	3,525.00	804,580.87	55.70%
Police grants	166,221.03	21,944.70	47,978.47	-	118,242.56	28.86%
Fire administration	553,400.00	53,789.46	456,250.13	-	97,149.87	82.44%
Fire suppression	6,521,649.67	629,221.85	5,293,858.57	32,410.00	1,195,381.10	81.67%
Fire prevention	460,241.00	49,132.86	428,007.91	-	32,233.09	93.00%
Fire training	249,547.00	28,180.33	236,073.16	-	13,473.84	94.60%
Public safety building	320,049.48	28,363.00	271,934.02	-	48,115.46	84.97%
Child safety alliance	52,135.00	5,232.79	42,358.75	-	9,776.25	81.25%
City and county jail	85,000.00	7,666.80	63,353.43	-	21,646.57	74.53%
Middle River Regional Jail	1,911,767.25	199,042.62	1,911,767.08	-	0.17	100.00%
Building inspection	819,461.00	68,256.08	560,405.94	-	259,055.06	68.39%
Animal control	327,182.00	70,170.82	310,917.06	-	16,264.94	95.03%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	143,637.10	18,855.30	129,899.95	-	13,737.15	90.44%
<b>Total public safety</b>	<b>21,985,905.27</b>	<b>2,208,785.28</b>	<b>17,924,301.81</b>	<b>52,448.34</b>	<b>4,009,155.12</b>	<b>81.76%</b>
Public works:						
General engineering	758,115.65	85,799.01	614,108.76	1,357.00	142,649.89	81.18%
Highway and street maintenance	8,335,533.95	334,553.41	5,533,352.22	167,126.71	2,635,055.02	68.39%
Street lights	528,714.00	45,947.86	459,952.14	-	68,761.86	86.99%
Snow and ice removal	291,162.00	16,271.44	477,781.68	-	(186,619.68)	164.09%
Traffic engineering	1,261,102.00	78,217.07	892,317.90	63,484.00	305,300.10	75.79%
Highway and street beautification	338,029.00	25,122.14	206,613.25	-	131,415.75	61.12%
Street and road cleaning	474,315.00	33,610.92	304,393.04	-	169,921.96	64.18%
Insect and rodent control	37,903.00	293.79	848.64	-	37,054.36	2.24%
General properties	329,652.00	18,382.55	203,702.94	1,500.00	124,449.06	62.25%
<b>Total public works</b>	<b>12,354,526.60</b>	<b>638,198.19</b>	<b>8,693,070.57</b>	<b>233,467.71</b>	<b>3,427,988.32</b>	<b>72.25%</b>
Health and welfare:						
Local health department	430,466.00	101,476.00	405,904.00	-	24,562.00	94.29%
Community services board	655,100.00	163,775.00	655,100.00	-	-	100.00%
Tax relief for the elderly/disabled vets	110,000.00	-	108,286.02	-	1,713.98	98.44%
<b>Total health and welfare</b>	<b>1,195,566.00</b>	<b>265,251.00</b>	<b>1,169,290.02</b>	<b>-</b>	<b>26,275.98</b>	<b>97.80%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2015 to April 30, 2016  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	April 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	86,311.79	815,645.05	5,792.36	326,412.59	71.56%
Parks	968,472.00	94,193.56	772,350.29	-	196,121.71	79.75%
Recreation center and playgrounds	573,507.00	58,097.66	488,062.59	-	85,444.41	85.10%
National guard armory	102,361.00	7,153.73	69,104.00	-	33,257.00	67.51%
Simms recreation center	340,756.00	31,396.36	277,788.04	-	62,967.96	81.52%
Westover swimming pool	421,935.00	43,101.66	372,723.60	-	49,211.40	88.34%
Athletics	467,288.00	43,015.05	354,632.43	-	112,655.57	75.89%
Blacks run greenway	53,193.00	5,538.93	43,308.85	-	9,884.15	81.42%
Golf course grounds management	674,516.00	56,669.85	545,492.40	-	129,023.60	80.87%
Golf course clubhouse management	433,255.00	50,288.06	379,089.66	6,724.25	47,441.09	89.05%
<b>Total parks, recreation and cultural</b>	<b>5,183,133.00</b>	<b>475,766.65</b>	<b>4,118,196.91</b>	<b>12,516.61</b>	<b>1,052,419.48</b>	<b>79.70%</b>
Community development:						
Planning	200,305.00	10,207.82	141,058.49	-	59,246.51	70.42%
Zoning administration	152,253.00	16,087.09	115,686.41	-	36,566.59	75.98%
Board of zoning appeals	5,686.00	-	654.86	-	5,031.14	11.52%
Economic development	1,040,075.00	33,212.84	706,952.97	50,000.00	283,122.03	72.78%
Downtown renaissance	212,270.00	6,112.81	163,706.36	-	48,563.64	77.12%
Tourism and visitors service	422,111.00	45,544.27	345,228.82	-	76,882.18	81.79%
Downtown parking services	216,444.00	14,665.41	150,188.35	-	66,255.65	69.39%
<b>Total community development</b>	<b>2,249,144.00</b>	<b>125,830.24</b>	<b>1,623,476.26</b>	<b>50,000.00</b>	<b>575,667.74</b>	<b>74.41%</b>
Other:						
Community and civic organizations	1,432,583.00	178,174.00	1,351,555.75	-	81,027.25	94.34%
Joint operations with Rockingham Cty	7,367,530.75	-	7,054,441.92	238,690.08	74,398.75	98.99%
Reserve for contingencies	192,463.00	-	-	-	192,463.00	0.00%
Debt service	13,276,266.00	35,533.77	13,238,535.05	-	37,730.95	99.72%
Transfers to other funds	34,351,225.00	2,982,994.00	28,576,967.50	-	5,774,257.50	83.19%
<b>Total other</b>	<b>56,620,067.75</b>	<b>3,196,701.77</b>	<b>50,221,500.22</b>	<b>238,690.08</b>	<b>6,159,877.45</b>	<b>89.12%</b>
<b>Total General Fund</b>	<b>104,889,590.24</b>	<b>7,469,271.58</b>	<b>88,056,669.16</b>	<b>662,377.74</b>	<b>16,170,543.34</b>	<b>84.58%</b>
<b>School Fund:</b>						
Instruction	51,782,460.47	4,210,423.41	42,428,177.34	-	9,354,283.13	81.94%
Admin., attendance and health services	3,846,982.76	303,106.32	3,041,770.41	-	805,212.35	79.07%
Pupil transportation	3,416,486.40	319,184.19	2,605,832.66	-	810,653.74	76.27%
Operations and maintenance	5,137,608.92	383,819.70	4,017,546.32	-	1,120,062.60	78.20%
Technology	3,054,145.51	237,840.68	2,563,063.32	-	491,082.19	83.92%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total School Fund</b>	<b>67,237,684.06</b>	<b>5,454,374.30</b>	<b>54,656,390.05</b>	<b>-</b>	<b>12,581,294.01</b>	<b>81.29%</b>
<b>School Nutrition Fund:</b>						
Food service	3,449,034.00	292,392.66	2,681,128.97	-	767,905.03	77.74%
Technology	21,500.00	-	19,452.99	-	2,047.01	90.48%
<b>Total School Nutrition Fund</b>	<b>3,470,534.00</b>	<b>292,392.66</b>	<b>2,700,581.96</b>	<b>-</b>	<b>769,952.04</b>	<b>77.81%</b>
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	5,003,378.00	428,382.62	3,694,773.50	153,676.03	1,154,928.47	76.92%
Transfers to other funds	400,000.00	400,000.00	400,000.00	-	-	100.00%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>5,403,378.00</b>	<b>828,382.62</b>	<b>4,094,773.50</b>	<b>153,676.03</b>	<b>1,154,928.47</b>	<b>78.63%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	902,206.25	10,067.72	307,627.26	-	594,578.99	34.10%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>902,206.25</b>	<b>10,067.72</b>	<b>307,627.26</b>	<b>-</b>	<b>594,578.99</b>	<b>34.10%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Exhibit E  
Page 3 of 4

Fund, Function and Elements	Budget as Amended	April Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>School Transportation Fund:</b>						
School buses	2,571,455.00	193,759.25	2,126,538.37	1,913.00	443,003.63	82.77%
Field trips and charters	148,337.00	18,345.02	130,293.49	-	18,043.51	87.84%
Administration	388,898.00	31,471.74	255,349.93	-	133,548.07	65.66%
<b>Total School Transportation Fund</b>	<b>3,108,690.00</b>	<b>243,576.01</b>	<b>2,512,181.79</b>	<b>1,913.00</b>	<b>594,595.21</b>	<b>80.87%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	28,171,649.76	349,875.93	6,927,380.48	11,147,430.01	10,096,839.27	64.16%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>28,171,649.76</b>	<b>349,875.93</b>	<b>6,927,380.48</b>	<b>11,147,430.01</b>	<b>10,096,839.27</b>	<b>64.16%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	3,847,850.67	157,840.00	2,386,495.57	-	1,461,355.10	62.02%
<b>Total School Capital Projects Fund</b>	<b>3,847,850.67</b>	<b>157,840.00</b>	<b>2,386,495.57</b>	<b>-</b>	<b>1,461,355.10</b>	<b>62.02%</b>
<b>ECC Capital Projects:</b>						
Capital projects	3,605,067.20	3,520.00	1,424,527.61	2,033,010.00	147,529.59	95.91%
<b>Total ECC Capital Projects Fund</b>	<b>3,605,067.20</b>	<b>3,520.00</b>	<b>1,424,527.61</b>	<b>2,033,010.00</b>	<b>147,529.59</b>	<b>95.91%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	7,323,239.58	55,571.55	698,760.28	281,750.78	6,342,728.52	13.39%
<b>Total Water Capital Projects Fund</b>	<b>7,323,239.58</b>	<b>55,571.55</b>	<b>698,760.28</b>	<b>281,750.78</b>	<b>6,342,728.52</b>	<b>13.39%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	1,396,598.51	5,956.60	66,362.08	24,500.00	1,305,736.43	6.51%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,396,598.51</b>	<b>5,956.60</b>	<b>66,362.08</b>	<b>24,500.00</b>	<b>1,305,736.43</b>	<b>6.51%</b>
<b>Public Transportation Capital Projects Fund:</b>						
Capital projects	126,639.82	-	126,639.82	-	-	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Public Transportation Capital Proj.</b>	<b>126,639.82</b>	<b>-</b>	<b>126,639.82</b>	<b>-</b>	<b>-</b>	<b>100.00%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	862,138.49	422,840.21	892,440.37	1,741,857.52	(1,772,159.40)	305.55%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>862,138.49</b>	<b>422,840.21</b>	<b>892,440.37</b>	<b>1,741,857.52</b>	<b>(1,772,159.40)</b>	<b>305.55%</b>
<b>Stormwater Capital Projects Fund:</b>						
Capital projects	806,000.00	42,318.60	91,261.10	18,317.40	696,421.50	13.60%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Stormwater Capital Proj. Fund</b>	<b>806,000.00</b>	<b>42,318.60</b>	<b>91,261.10</b>	<b>18,317.40</b>	<b>696,421.50</b>	<b>13.60%</b>
<b>Water Fund:</b>						
Administration	449,273.00	40,599.43	374,308.10	-	74,964.90	83.31%
Pumping, storage and monitoring	678,019.80	77,246.90	480,551.33	21,518.98	175,949.49	74.05%
Transmission and distribution	862,664.79	76,014.80	644,497.79	8,207.09	209,959.91	75.66%
Utility billing	458,886.00	42,192.69	358,135.96	-	100,750.04	78.04%
Miscellaneous	2,414,446.00	198,870.50	2,006,659.02	-	407,786.98	83.11%
Purification	1,042,290.00	98,400.20	830,919.08	-	211,370.92	79.72%
Capital outlay	177,227.79	3,353.50	128,660.50	22,962.41	25,604.88	85.55%
Debt Service	780,036.00	-	779,794.73	-	241.27	99.97%
Transfers to other funds	1,878,488.00	88,624.00	1,701,240.00	-	177,248.00	90.56%
<b>Total Water Fund</b>	<b>8,741,331.38</b>	<b>625,302.02</b>	<b>7,304,766.51</b>	<b>52,688.48</b>	<b>1,383,876.39</b>	<b>84.17%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2015 to April 30, 2016  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	April Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	656,541.00	60,911.34	531,282.63	-	125,258.37	80.92%
Treatment and disposal	3,615,000.00	292,523.15	2,848,150.02	-	766,849.98	78.79%
Collection and transmission	954,287.00	78,729.18	707,243.43	-	247,043.57	74.11%
Miscellaneous	1,728,856.00	143,288.00	1,442,280.00	-	286,576.00	83.42%
Utility billing	333,932.00	28,303.14	246,173.38	-	87,758.62	73.72%
Pumping and monitoring	210,743.20	26,046.57	185,202.77	2,354.66	23,185.77	89.00%
Capital outlay	536,934.28	112,603.25	286,179.78	68,959.52	181,794.98	66.14%
Debt service	2,740,000.00	233,603.60	2,336,868.51	-	403,131.49	85.29%
Transfers to other funds	1,361,432.00	78,036.00	1,205,360.00	-	156,072.00	88.54%
<b>Total Sewer Fund</b>	<b>12,137,725.48</b>	<b>1,054,044.23</b>	<b>9,788,740.52</b>	<b>71,314.18</b>	<b>2,277,670.78</b>	<b>81.23%</b>
<b>Public Transportation Fund:</b>						
Transit buses	3,859,848.00	386,982.07	2,900,559.08	-	959,288.92	75.15%
Paratransit buses	537,316.00	57,054.88	442,911.82	-	94,404.18	82.43%
Administration	536,468.00	55,272.31	447,331.80	-	89,136.20	83.38%
Capital outlay	3,771,486.00	-	481,980.30	3,160,896.00	128,609.70	96.59%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>8,705,118.00</b>	<b>499,309.26</b>	<b>4,272,783.00</b>	<b>3,160,896.00</b>	<b>1,271,439.00</b>	<b>85.39%</b>
<b>Sanitation Fund:</b>						
Resource recovery facility	566,685.47	31,079.60	1,139,669.32	65,615.28	(638,599.13)	212.69%
Solid waste collection	1,472,448.00	112,134.29	1,062,659.80	144,704.44	265,083.76	82.00%
Landfill	208,987.00	11,963.70	129,856.04	24,816.42	54,314.54	74.01%
Miscellaneous	207,437.00	16,666.67	173,853.66	-	33,583.34	83.81%
Solid waste management	1,180,685.00	70,673.41	664,695.40	9,779.54	506,210.06	57.13%
Capital outlay	223,634.30	-	54,354.30	79,800.00	89,480.00	59.99%
Debt service	2,644,779.00	-	2,644,715.44	-	63.56	100.00%
Transfers to other funds	100,000.00	-	100,000.00	-	-	100.00%
<b>Total Sanitation Fund</b>	<b>6,604,655.77</b>	<b>242,517.67</b>	<b>5,969,803.96</b>	<b>324,715.68</b>	<b>310,136.13</b>	<b>95.30%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	50,000.00	21.95	66.65	-	49,933.35	0.13%
<b>Total Business Loan Program Fund</b>	<b>50,000.00</b>	<b>21.95</b>	<b>66.65</b>	<b>-</b>	<b>49,933.35</b>	<b>0.13%</b>
<b>Stormwater Fund:</b>						
Stormwater management	515,298.00	59,279.29	146,069.25	53,253.20	315,975.55	38.68%
Capital outlay	770,000.00	(110,000.00)	219,485.00	234,936.00	315,579.00	59.02%
Transfers to other funds	502,802.00	-	502,802.00	-	-	100.00%
<b>Total Stormwater Fund</b>	<b>1,788,100.00</b>	<b>(50,720.71)</b>	<b>868,356.25</b>	<b>288,189.20</b>	<b>631,554.55</b>	<b>64.68%</b>
<b>Central Garage Fund:</b>						
Operating	1,126,984.00	116,247.15	988,312.72	29,052.00	109,619.28	90.27%
Administration	127,772.00	11,976.49	99,081.33	-	28,690.67	77.55%
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>128,223.64</b>	<b>1,087,394.05</b>	<b>29,052.00</b>	<b>153,309.95</b>	<b>87.93%</b>
<b>Central Stores Fund:</b>						
Operating	154,894.00	13,955.83	112,565.82	-	42,328.18	72.67%
Capital outlay	8,000.00	-	-	-	8,000.00	0.00%
<b>Total Central Stores Fund</b>	<b>162,894.00</b>	<b>13,955.83</b>	<b>112,565.82</b>	<b>-</b>	<b>50,328.18</b>	<b>69.10%</b>
<b>Total All Funds</b>	<b>270,610,847.21</b>	<b>17,848,641.67</b>	<b>194,346,567.79</b>	<b>19,991,688.02</b>	<b>56,272,591.40</b>	<b>79.21%</b>

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (83.33%)
<b>General Fund:</b>					
Revenues	104,889,590.24	81,822,987.78	-	(23,066,602.46)	78.01%
Expenditures	104,889,590.24	88,056,669.16	662,377.74	(16,170,543.34)	84.58%
<b>School Fund:</b>					
Revenues	67,237,684.06	54,360,877.45	-	(12,876,806.61)	80.85%
Expenditures	67,237,684.06	54,656,390.05	-	(12,581,294.01)	81.29%
<b>School Nutrition Fund:</b>					
Revenues	3,470,534.00	2,747,583.31	-	(722,950.69)	79.17%
Expenditures	3,470,534.00	2,700,581.96	-	(769,952.04)	77.81%
<b>Emergency Communications Center Fund:</b>					
Revenues	5,403,378.00	5,010,167.49	-	(393,210.51)	92.72%
Expenditures	5,403,378.00	4,094,773.50	153,676.03	(1,154,928.47)	78.63%
<b>Community Development Block Grant Fund:</b>					
Revenues	902,206.25	360,681.31	-	(541,524.94)	39.98%
Expenditures	902,206.25	307,627.26	-	(594,578.99)	34.10%
<b>School Transportation Fund:</b>					
Revenues	3,108,690.00	2,517,390.72	-	(591,299.28)	80.98%
Expenditures	3,108,690.00	2,512,181.79	1,913.00	(594,595.21)	80.87%
<b>General Capital Projects Fund:</b>					
Revenues	28,171,649.76	20,420,740.16	-	(7,750,909.60)	72.49%
Expenditures	28,171,649.76	6,927,380.48	11,147,430.01	(10,096,839.27)	64.16%
<b>School Capital Projects Fund:</b>					
Revenues	3,847,850.67	1,747,850.67	-	(2,100,000.00)	45.42%
Expenditures	3,847,850.67	2,386,495.57	-	(1,461,355.10)	62.02%
<b>ECC Capital Projects Fund:</b>					
Revenues	3,605,067.20	2,508,323.20	-	(1,096,744.00)	69.58%
Expenditures	3,605,067.20	1,424,527.61	2,033,010.00	(147,529.59)	95.91%
<b>Water Capital Projects Fund:</b>					
Revenues	7,323,239.58	7,327,974.32	-	4,734.74	100.06%
Expenditures	7,323,239.58	698,760.28	281,750.78	(6,342,728.52)	13.39%
<b>Sewer Capital Projects Fund:</b>					
Revenues	1,396,598.51	1,396,598.51	-	-	100.00%
Expenditures	1,396,598.51	66,362.08	24,500.00	(1,305,736.43)	6.51%
<b>Public Transportation Capital Projects Fund:</b>					
Revenues	126,639.82	126,639.82	-	-	100.00%
Expenditures	126,639.82	126,639.82	-	-	100.00%
<b>Sanitation Capital Projects Fund:</b>					
Revenues	862,138.49	862,138.49	-	-	100.00%
Expenditures	862,138.49	892,440.37	1,741,857.52	1,772,159.40	305.55%

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (83.33%)
<b>Stormwater Capital Projects Fund:</b>					
Revenues	806,000.00	502,802.00	-	(303,198.00)	62.38%
Expenditures	806,000.00	91,261.10	18,317.40	(696,421.50)	13.60%
<b>Water Fund:</b>					
Revenues	8,741,331.38	7,632,774.17	-	(1,108,557.21)	87.32%
Expenditures	8,741,331.38	7,304,766.51	52,688.48	(1,383,876.39)	84.17%
<b>Sewer Fund:</b>					
Revenues	12,137,725.48	10,756,593.13	-	(1,381,132.35)	88.62%
Expenditures	12,137,725.48	9,788,740.52	71,314.18	(2,277,670.78)	81.23%
<b>Public Transportation Fund:</b>					
Revenues	8,705,118.00	4,456,724.14	-	(4,248,393.86)	51.20%
Expenditures	8,705,118.00	4,272,783.00	3,160,896.00	(1,271,439.00)	85.39%
<b>Sanitation Fund:</b>					
Revenues	6,604,655.77	6,452,950.76	-	(151,705.01)	97.70%
Expenditures	6,604,655.77	5,969,803.96	324,715.68	(310,136.13)	95.30%
<b>Business Loan Program Fund:</b>					
Revenues	50,000.00	44,158.06	-	(5,841.94)	88.32%
Expenditures	50,000.00	66.65	-	(49,933.35)	0.13%
<b>Stormwater Fund:</b>					
Revenues	1,788,100.00	1,146,752.87	-	(641,347.13)	64.13%
Expenditures	1,788,100.00	868,356.25	288,189.20	(631,554.55)	64.68%
<b>Central Garage Fund:</b>					
Revenues	1,269,756.00	1,048,912.86	-	(220,843.14)	82.61%
Expenditures	1,269,756.00	1,087,394.05	29,052.00	(153,309.95)	87.93%
<b>Central Stores Operating Fund:</b>					
Revenues	162,894.00	135,745.00	-	(27,149.00)	83.33%
Expenditures	162,894.00	112,565.82	-	(50,328.18)	69.10%
<hr/>					
<b>Total Revenues</b>	270,610,847.21	213,387,366.22	-	(57,223,480.99)	78.85%
<b>Total Expenditures</b>	270,610,847.21	194,346,567.79	19,991,688.02	(56,272,591.40)	79.21%

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	5,723,844.94	4,483,149.25	(1,240,695.69)	-21.68%
General property taxes	24,931,050.17	25,651,238.85	720,188.68	2.89%
Other local taxes	32,159,236.51	33,487,527.09	1,328,290.58	4.13%
Permits, privilege fees and regulatory fees	431,781.89	366,412.27	(65,369.62)	-15.14%
Fines and forfeitures	434,195.32	446,483.03	12,287.71	2.83%
Use of money and property	157,784.00	190,779.57	32,995.57	20.91%
Charges for services	1,164,903.72	1,157,389.03	(7,514.69)	-0.65%
Miscellaneous	4,249,255.74	4,452,571.27	203,315.53	4.78%
Recovered costs	826,108.34	846,312.94	20,204.60	2.45%
State revenue	7,959,676.84	9,106,013.76	1,146,336.92	14.40%
Federal revenue	183,574.11	103,331.08	(80,243.03)	-43.71%
Nonrevenue receipts	213,013.04	(7,220.36)	(220,233.40)	-103.39%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,481,600.00	1,539,000.00	57,400.00	3.87%
<b>Total General Fund</b>	<b>79,916,024.62</b>	<b>81,822,987.78</b>	<b>1,906,963.16</b>	<b>2.39%</b>
<b>School Fund:</b>				
Amount from fund balance	609,580.90	389,038.18	(220,542.72)	-36.18%
Charges for services	1,408,780.79	1,335,915.90	(72,864.89)	-5.17%
State revenue	24,119,308.50	25,439,779.71	1,320,471.21	5.47%
Federal revenue	2,026,919.01	2,283,194.50	256,275.49	12.64%
Transfers from other funds	24,030,716.66	24,912,949.16	882,232.50	3.67%
<b>Total School Fund</b>	<b>52,195,305.86</b>	<b>54,360,877.45</b>	<b>2,165,571.59</b>	<b>4.15%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Charges for services	466,191.29	510,522.49	44,331.20	9.51%
State revenue	64,765.44	69,906.78	5,141.34	7.94%
Federal revenue	1,750,931.53	2,167,154.04	416,222.51	23.77%
Transfers from other funds	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>2,281,888.26</b>	<b>2,747,583.31</b>	<b>465,695.05</b>	<b>20.41%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	2,593,485.00	400,000.00	(2,193,485.00)	-84.58%
Use of money and property	118,835.59	119,747.37	911.78	0.77%
Miscellaneous	1,319,685.00	1,880,230.00	560,545.00	42.48%
Recovered costs	172,002.89	120,388.88	(51,614.01)	-30.01%
State revenue	314,349.47	412,012.22	97,662.75	31.07%
Federal revenue	62,415.98	197,584.02	135,168.04	216.56%
Nonrevenue receipts	2,346.38	-	(2,346.38)	-100.00%
Transfers from other funds	1,326,656.00	1,880,205.00	553,549.00	41.73%
<b>Total Emerg. Commun. Center Fund</b>	<b>5,909,776.31</b>	<b>5,010,167.49</b>	<b>(899,608.82)</b>	<b>-15.22%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	548,712.28	360,681.31	(188,030.97)	-34.27%
<b>Total Community Development Block Grant Fund</b>	<b>548,712.28</b>	<b>360,681.31</b>	<b>(188,030.97)</b>	<b>-34.27%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	250,000.00	26,897.00	(223,103.00)	-89.24%
Use of money and property	194.04	116.08	(77.96)	-40.18%
Charges for services	2,393,250.14	2,480,691.81	87,441.67	3.65%
Recovered costs	5.00	9,685.83	9,680.83	193616.60%
Nonrevenue receipts	26,260.92	-	(26,260.92)	-100.00%
Transfers from other funds	7,915.00	-	(7,915.00)	-100.00%
<b>Total School Transportation Fund</b>	<b>2,677,625.10</b>	<b>2,517,390.72</b>	<b>(160,234.38)</b>	<b>-5.98%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	23,170,921.25	13,822,958.75	(9,347,962.50)	-40.34%
Use of money and property	10,034.35	7,544.77	(2,489.58)	-24.81%
Miscellaneous	-	-	-	0.00%
Recovered costs	681,505.58	364,500.00	(317,005.58)	-46.52%
State revenue	3,017,839.78	705,033.51	(2,312,806.27)	-76.64%
Federal revenue	1,142,124.72	263,368.13	(878,756.59)	-76.94%
Debt proceeds	-	4,890,000.00	4,890,000.00	0.00%
Transfers from other funds	2,423,000.00	367,335.00	(2,055,665.00)	-84.84%
<b>Total General Capital Projects Fund</b>	<b>30,445,425.68</b>	<b>20,420,740.16</b>	<b>(10,024,685.52)</b>	<b>-32.93%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	-	547,850.67	547,850.67	0.00%
Interfund Loan	-	-	-	0.00%
Transfers from other funds	100,000.00	1,200,000.00	1,100,000.00	1100.00%
<b>Total School Capital Projects Fund</b>	<b>100,000.00</b>	<b>1,747,850.67</b>	<b>1,647,850.67</b>	<b>1647.85%</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	150,000.00	-	(150,000.00)	-100.00%
Transfers from other funds	2,600,000.00	400,000.00	(2,200,000.00)	-84.62%
<b>Total ECC Capital Projects Fund</b>	<b>3,095,000.00</b>	<b>2,508,323.20</b>	<b>(586,676.80)</b>	<b>-18.96%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	3,767,753.58	2,976,239.58	(791,514.00)	-21.01%
Use of money and property	-	4,734.74	4,734.74	0.00%
Debt proceeds	-	3,532,000.00	3,532,000.00	0.00%
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>7,327,974.32</b>	<b>2,942,735.74</b>	<b>67.11%</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)	9,839.82	911,302.30	-101.09%
Miscellaneous	-	-	-	0.00%
State revenue	563,999.00	15,490.00	(548,509.00)	-97.25%
Federal revenue	1,113,502.00	101,310.00	(1,012,192.00)	-90.90%
Transfers from other funds	-	-	-	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>776,038.52</b>	<b>126,639.82</b>	<b>(649,398.70)</b>	<b>-83.68%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	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	-	502,802.00	502,802.00	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>-</b>	<b>502,802.00</b>	<b>502,802.00</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	200,000.00	171,400.00	(28,600.00)	-14.30%
Use of money and property	20,580.09	59,098.94	38,518.85	187.17%
Charges for services	5,305,070.16	5,652,494.39	347,424.23	6.55%
Miscellaneous	4,314.08	9,417.02	5,102.94	118.29%
Recovered costs	18,684.85	45,945.44	27,260.59	145.90%
State revenue	8,500.00	-	(8,500.00)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	15,658.00	-	(15,658.00)	-100.00%
Intrafund transfers	1,549,337.50	1,569,620.00	20,282.50	1.31%
<b>Total Water Fund</b>	<b>7,193,689.75</b>	<b>7,632,774.17</b>	<b>439,084.42</b>	<b>6.10%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	257,166.06	709,315.48	452,149.42	175.82%
Permits, privilege fees and regulatory fees	304,500.00	253,000.00	(51,500.00)	-16.91%
Use of money and property	3,477.07	9,858.37	6,381.30	183.53%
Charges for services	8,221,983.34	8,580,342.86	358,359.52	4.36%
Miscellaneous	-	1,660.00	1,660.00	0.00%
Recovered costs	26,647.33	28,741.42	2,094.09	7.86%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	11,711.00	-	(11,711.00)	-100.00%
Intrafund transfers	1,171,875.00	1,173,675.00	1,800.00	0.15%
<b>Total Sewer Fund</b>	<b>9,997,359.80</b>	<b>10,756,593.13</b>	<b>759,233.33</b>	<b>7.59%</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	95,080.48	64,926.25	(30,154.23)	-31.71%
Charges for services	1,395,640.60	1,393,067.04	(2,573.56)	-0.18%
Miscellaneous	-	39,398.16	39,398.16	0.00%
Recovered costs	99,585.49	63,980.84	(35,604.65)	-35.75%
State revenue	994,990.00	867,625.00	(127,365.00)	-12.80%
Federal revenue	1,824,264.00	1,557,488.00	(266,776.00)	-14.62%
Nonrevenue receipts	2,371.15	257.51	(2,113.64)	-89.14%
Transfers from other funds	217,086.16	208,333.34	(8,752.82)	-4.03%
Intrafund transfers	180,550.00	180,550.00	-	0.00%
<b>Total Public Transportation Fund</b>	<b>4,930,123.52</b>	<b>4,456,724.14</b>	<b>(473,399.38)</b>	<b>-9.60%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(Unaudited)

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	4,033.81	7,074.41	3,040.60	75.38%
Charges for services	4,825,652.61	3,502,386.42	(1,323,266.19)	-27.42%
Miscellaneous	43,434.95	31,226.14	(12,208.81)	-28.11%
Recovered costs	1,434,230.97	1,369,901.36	(64,329.61)	-4.49%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	177,023.00	-	(177,023.00)	-100.00%
Intrafund transfers	1,031,010.00	166,666.66	(864,343.34)	-83.83%
<b>Total Sanitation Fund</b>	<b>10,462,172.51</b>	<b>6,452,950.76</b>	<b>(4,009,221.75)</b>	<b>-38.32%</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	3,895.32	4,819.59	924.27	23.73%
Miscellaneous	28,425.16	27,338.47	(1,086.69)	-3.82%
Transfers from other funds	-	-	-	0.00%
<b>Total Business Loan Program Fund</b>	<b>99,320.48</b>	<b>44,158.06</b>	<b>(55,162.42)</b>	<b>-55.54%</b>
<b>Stormwater Fund:</b>				
Charges for services	-	1,146,752.87	1,146,752.87	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>-</b>	<b>1,146,752.87</b>	<b>1,146,752.87</b>	<b>0.00%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	5,005.00	4,426.00	(579.00)	-11.57%
Use of money and property	410.46	401.73	(8.73)	-2.13%
Charges for services	951,634.18	1,023,165.38	71,531.20	7.52%
Recovered costs	12,461.93	18,714.03	6,252.10	50.17%
Nonrevenue receipts	-	2,205.72	2,205.72	0.00%
Transfers from other funds	49,342.84	-	(49,342.84)	-100.00%
<b>Total Central Garage Fund</b>	<b>1,018,854.41</b>	<b>1,048,912.86</b>	<b>30,058.45</b>	<b>2.95%</b>
<b>Central Stores Fund:</b>				
Recovered costs	(2,285.95)	-	2,285.95	-100.00%
Transfers from other funds	126,307.84	135,745.00	9,437.16	7.47%
<b>Total Central Stores Fund</b>	<b>124,021.89</b>	<b>135,745.00</b>	<b>11,723.11</b>	<b>9.45%</b>
<b>Total All Funds</b>	<b>218,526,617.39</b>	<b>213,387,366.22</b>	<b>(5,139,251.17)</b>	<b>-2.35%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)**  
**For the Period July 1, 2015 to April 30, 2016**  
**(Unaudited)**

**Exhibit H**  
**Page 1 of 4**

<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	166,085.97	168,047.03	1,961.06	1.18%
City manager	399,567.59	433,156.73	33,589.14	8.41%
City attorney	143,367.30	165,485.76	22,118.46	15.43%
Human resources	302,709.81	293,176.24	(9,533.57)	-3.15%
Independent auditor	22,950.00	22,870.00	(80.00)	-0.35%
Commissioner of revenue	305,119.22	365,176.50	60,057.28	19.68%
Assessor	240,175.08	242,226.75	2,051.67	0.85%
Equalization board	2,851.13	2,790.00	(61.13)	-2.14%
Treasurer	457,826.05	466,302.53	8,476.48	1.85%
Finance	353,540.25	365,730.91	12,190.66	3.45%
Information technology	1,180,541.08	1,414,892.78	234,351.70	19.85%
Purchasing agent	112,696.57	121,263.22	8,566.65	7.60%
Electoral board	140,390.28	245,714.92	105,324.64	75.02%
<b>Total general government administration</b>	<b>3,827,820.33</b>	<b>4,306,833.37</b>	<b>479,013.04</b>	<b>12.51%</b>
Public safety:				
Police administration	2,621,740.52	2,489,828.85	(131,911.67)	-5.03%
Police operations	2,952,762.39	3,365,918.55	413,156.16	13.99%
Police criminal investigation	1,250,049.90	1,307,604.01	57,554.11	4.60%
Police special operations	1,077,994.09	1,008,145.93	(69,848.16)	-6.48%
Police grants	-	47,978.47	47,978.47	0.00%
Fire administration	417,257.08	456,250.13	38,993.05	9.35%
Fire suppression	5,352,657.13	5,293,858.57	(58,798.56)	-1.10%
Fire prevention	367,665.31	428,007.91	60,342.60	16.41%
Fire training	212,076.90	236,073.16	23,996.26	11.31%
Public safety building	276,532.47	271,934.02	(4,598.45)	-1.66%
Child safety alliance	39,244.76	42,358.75	3,113.99	7.93%
City and county jail	61,011.10	63,353.43	2,342.33	3.84%
Middle River Regional Jail	-	1,911,767.08	1,911,767.08	0.00%
Building inspection	604,519.41	560,405.94	(44,113.47)	-7.30%
Animal control	242,399.25	310,917.06	68,517.81	28.27%
Coroner	-	-	-	0.00%
Emergency services	200,919.29	129,899.95	(71,019.34)	-35.35%
<b>Total public safety</b>	<b>15,676,829.60</b>	<b>17,924,301.81</b>	<b>2,247,472.21</b>	<b>14.34%</b>
Public works:				
General engineering	595,129.48	614,108.76	18,979.28	3.19%
Highway and street maintenance	4,161,464.46	5,533,352.22	1,371,887.76	32.97%
Street lights	473,441.89	459,952.14	(13,489.75)	-2.85%
Snow and ice removal	636,872.04	477,781.68	(159,090.36)	-24.98%
Traffic engineering	1,198,878.19	892,317.90	(306,560.29)	-25.57%
Highway and street beautification	223,157.88	206,613.25	(16,544.63)	-7.41%
Street and road cleaning	302,946.63	304,393.04	1,446.41	0.48%
Insect and rodent control	3,923.00	848.64	(3,074.36)	-78.37%
General properties	665,625.66	203,702.94	(461,922.72)	-69.40%
<b>Total public works</b>	<b>8,261,439.23</b>	<b>8,693,070.57</b>	<b>431,631.34</b>	<b>5.22%</b>
Health and welfare:				
Local health department	287,441.25	405,904.00	118,462.75	41.21%
Community services board	463,682.00	655,100.00	191,418.00	41.28%
Tax relief for the elderly/disabled veterans	108,185.38	108,286.02	100.64	0.09%
<b>Total health and welfare</b>	<b>859,308.63</b>	<b>1,169,290.02</b>	<b>309,981.39</b>	<b>36.07%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	798,016.70	815,645.05	17,628.35	2.21%
Parks	748,958.90	772,350.29	23,391.39	3.12%
Recreation center and playgrounds	466,620.84	488,062.59	21,441.75	4.60%
National guard armory	62,785.22	69,104.00	6,318.78	10.06%
Simms recreation center	247,099.01	277,788.04	30,689.03	12.42%
Westover swimming pool	354,957.31	372,723.60	17,766.29	5.01%
Athletics	326,158.91	354,632.43	28,473.52	8.73%
Blacks run greenway	42,469.06	43,308.85	839.79	1.98%
Golf course grounds management	508,993.79	545,492.40	36,498.61	7.17%
Golf course clubhouse management	344,467.67	379,089.66	34,621.99	10.05%
<b>Total parks, recreation and cultural</b>	<b>3,900,527.41</b>	<b>4,118,196.91</b>	<b>217,669.50</b>	<b>5.58%</b>
Community development:				
Planning	153,369.84	141,058.49	(12,311.35)	-8.03%
Zoning administration	107,165.85	115,686.41	8,520.56	7.95%
Board of zoning appeals	2,853.97	654.86	(2,199.11)	-77.05%
Economic development	460,850.80	706,952.97	246,102.17	53.40%
Downtown renaissance	160,344.76	163,706.36	3,361.60	2.10%
Tourism and visitors service	308,481.73	345,228.82	36,747.09	11.91%
Downtown parking services	155,119.12	150,188.35	(4,930.77)	-3.18%
<b>Total community development</b>	<b>1,348,186.07</b>	<b>1,623,476.26</b>	<b>275,290.19</b>	<b>20.42%</b>
Other:				
Community and civic organizations	1,265,747.50	1,351,555.75	85,808.25	6.78%
Joint operations with Rockingham Cty	6,652,152.71	7,054,441.92	402,289.21	6.05%
Reserve for contingencies	-	-	-	0.00%
Debt service	12,442,014.54	13,238,535.05	796,520.51	6.40%
Transfers to other funds	28,969,149.00	28,576,967.50	(392,181.50)	-1.35%
<b>Total other</b>	<b>49,329,063.75</b>	<b>50,221,500.22</b>	<b>892,436.47</b>	<b>1.81%</b>
<b>Total General Fund</b>	<b>83,203,175.02</b>	<b>88,056,669.16</b>	<b>4,853,494.14</b>	<b>5.83%</b>
<b>School Fund:</b>				
Instruction	40,129,270.20	42,428,177.34	2,298,907.14	5.73%
Admin., attendance and health services	2,989,639.62	3,041,770.41	52,130.79	1.74%
Pupil transportation	2,513,369.77	2,605,832.66	92,462.89	3.68%
Operations and maintenance	3,988,805.88	4,017,546.32	28,740.44	0.72%
Technology	2,170,181.74	2,563,063.32	392,881.58	18.10%
Transfer of other funds	531,404.00	-	(531,404.00)	-100.00%
<b>Total School Fund</b>	<b>52,322,671.21</b>	<b>54,656,390.05</b>	<b>2,333,718.84</b>	<b>4.46%</b>
<b>School Nutrition Fund:</b>				
Food service	2,585,505.32	2,681,128.97	95,623.65	3.70%
Technology	28,656.69	19,452.99	(9,203.70)	-32.12%
<b>Total School Nutrition Fund</b>	<b>2,614,162.01</b>	<b>2,700,581.96</b>	<b>86,419.95</b>	<b>3.31%</b>
<b>Emergency Communications Center Fund:</b>				
Emergency Communications Center	5,758,647.33	3,694,773.50	(2,063,873.83)	-35.84%
Transfer of other funds	-	400,000.00	400,000.00	0.00%
<b>Total Emergency Communications Center</b>	<b>5,758,647.33</b>	<b>4,094,773.50</b>	<b>(1,663,873.83)</b>	<b>-35.84%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	513,640.85	307,627.26	(206,013.59)	-40.11%
<b>Total Community Development Block Grant Fund</b>	<b>513,640.85</b>	<b>307,627.26</b>	<b>(206,013.59)</b>	<b>-40.11%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	2,392,471.15	2,126,538.37	(265,932.78)	-11.12%
Field trips and charters	167,448.14	130,293.49	(37,154.65)	-22.19%
Administration	-	255,349.93	255,349.93	0.00%
<b>Total School Transportation Fund</b>	<b>2,559,919.29</b>	<b>2,512,181.79</b>	<b>(47,737.50)</b>	<b>-1.86%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	15,351,975.63	6,927,380.48	(8,424,595.15)	-54.88%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>15,351,975.63</b>	<b>6,927,380.48</b>	<b>(8,424,595.15)</b>	<b>-54.88%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	88,755.33	2,386,495.57	2,297,740.24	2588.85%
<b>Total School Capital Projects Fund</b>	<b>88,755.33</b>	<b>2,386,495.57</b>	<b>2,297,740.24</b>	<b>2588.85%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	976,484.80	1,424,527.61	448,042.81	45.88%
<b>Total ECC Capital Projects Fund</b>	<b>976,484.80</b>	<b>1,424,527.61</b>	<b>448,042.81</b>	<b>45.88%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	1,158,662.47	698,760.28	(459,902.19)	-39.69%
<b>Total Water Capital Projects Fund</b>	<b>1,158,662.47</b>	<b>698,760.28</b>	<b>(459,902.19)</b>	<b>-39.69%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	284,688.01	66,362.08	(218,325.93)	-76.69%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>284,688.01</b>	<b>66,362.08</b>	<b>(218,325.93)</b>	<b>-76.69%</b>
<b>Public Transportation Capital Projects Fund:</b>				
Capital projects	1,071,157.42	126,639.82	(944,517.60)	-88.18%
Transfers to other funds	-	-	-	0.00%
<b>Total Public Transportation Capital Projects Fund</b>	<b>1,071,157.42</b>	<b>126,639.82</b>	<b>(944,517.60)</b>	<b>-88.18%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	282,520.84	892,440.37	609,919.53	215.88%
Transfers to other funds	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>282,520.84</b>	<b>892,440.37</b>	<b>609,919.53</b>	<b>215.88%</b>
<b>Stormwater Capital Projects Fund:</b>				
Capital projects	-	91,261.10	91,261.10	0.00%
Transfers to other funds	-	-	-	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>-</b>	<b>91,261.10</b>	<b>91,261.10</b>	<b>0.00%</b>
<b>Water Fund:</b>				
Administration	356,979.42	374,308.10	17,328.68	4.85%
Pumping, storage and monitoring	454,066.05	480,551.33	26,485.28	5.83%
Transmission and distribution	617,706.71	644,497.79	26,791.08	4.34%
Utility billing	282,555.72	358,135.96	75,580.24	26.75%
Miscellaneous	1,969,125.35	2,006,659.02	37,533.67	1.91%
Purification	784,280.43	830,919.08	46,638.65	5.95%
Capital outlay	71,261.03	128,660.50	57,399.47	80.55%
Debt service	784,419.73	779,794.73	(4,625.00)	-0.59%
Transfers to other funds	1,464,657.50	1,701,240.00	236,582.50	16.15%
<b>Total Water Fund</b>	<b>6,785,051.94</b>	<b>7,304,766.51</b>	<b>519,714.57</b>	<b>7.66%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2015 to April 30, 2016  
(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	507,411.01	531,282.63	23,871.62	4.70%
Treatment and disposal	2,544,489.16	2,848,150.02	303,660.86	11.93%
Collection and transmission	690,056.77	707,243.43	17,186.66	2.49%
Miscellaneous	1,446,765.00	1,442,280.00	(4,485.00)	-0.31%
Utility billing	235,560.59	246,173.38	10,612.79	4.51%
Pumping and monitoring	152,480.15	185,202.77	32,722.62	21.46%
Capital outlay	77,905.83	286,179.78	208,273.95	267.34%
Debt service	2,058,271.50	2,336,868.51	278,597.01	13.54%
Transfers to other funds	1,150,695.00	1,205,360.00	54,665.00	4.75%
<b>Total Sewer Fund</b>	<b>8,863,635.01</b>	<b>9,788,740.52</b>	<b>925,105.51</b>	<b>10.44%</b>
<b>Public Transportation Fund:</b>				
Transit buses	3,132,182.23	2,900,559.08	(231,623.15)	-7.39%
Paratransit Buses	553,339.66	442,911.82	(110,427.84)	-19.96%
Administration	-	447,331.80	447,331.80	0.00%
Capital outlay	1,301,661.00	481,980.30	(819,680.70)	-62.97%
Transfers to other funds	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>4,987,182.89</b>	<b>4,272,783.00</b>	<b>(714,399.89)</b>	<b>-14.32%</b>
<b>Sanitation Fund:</b>				
Resource recovery facility	2,443,152.09	1,139,669.32	(1,303,482.77)	-53.35%
Solid waste collection	1,025,838.32	1,062,659.80	36,821.48	3.59%
Landfill	1,093,745.30	129,856.04	(963,889.26)	-88.13%
Miscellaneous	1,031,010.00	173,853.66	(857,156.34)	-83.14%
Solid waste management	513,491.86	664,695.40	151,203.54	29.45%
Capital outlay	235,778.94	54,354.30	(181,424.64)	-76.95%
Debt service	2,650,969.54	2,644,715.44	(6,254.10)	-0.24%
Transfers to other funds	500,000.00	100,000.00	(400,000.00)	-80.00%
<b>Total Sanitation Fund</b>	<b>9,493,986.05</b>	<b>5,969,803.96</b>	<b>(3,524,182.09)</b>	<b>-37.12%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	90,012.61	66.65	(89,945.96)	-99.93%
<b>Total Business Loan Program Fund</b>	<b>90,012.61</b>	<b>66.65</b>	<b>(89,945.96)</b>	<b>-99.93%</b>
<b>Stormwater Fund:</b>				
Stormwater management	-	146,069.25	146,069.25	0.00%
Capital outlay	-	219,485.00	219,485.00	0.00%
Transfers to other funds	-	502,802.00	502,802.00	0.00%
<b>Total Stormwater Fund</b>	<b>-</b>	<b>868,356.25</b>	<b>868,356.25</b>	<b>0.00%</b>
<b>Central Garage Fund:</b>				
Operating	870,788.80	988,312.72	117,523.92	13.50%
Administration	-	99,081.33	99,081.33	0.00%
Capital outlay	2,685.00	-	(2,685.00)	-100.00%
Transfers to other funds	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>873,473.80</b>	<b>1,087,394.05</b>	<b>213,920.25</b>	<b>24.49%</b>
<b>Central Stores Fund:</b>				
Operating	110,559.14	112,565.82	2,006.68	1.82%
Capital outlay	-	-	-	0.00%
<b>Total Central Stores Fund</b>	<b>110,559.14</b>	<b>112,565.82</b>	<b>2,006.68</b>	<b>1.82%</b>
<b>Juvenile Crime Control Fund:</b>				
Operating	27,753.11	-	-	0.00%
<b>Total Juvenile Crime Control Fund</b>	<b>27,753.11</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total All Funds</b>	<b>197,418,114.76</b>	<b>194,346,567.79</b>	<b>(3,043,793.86)</b>	<b>-1.54%</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)
Balance December 31, 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)
Balance January 31, 2016	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)
Balance February 29, 2016	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)
New flusher truck	-	-	-	-	-	-	-	-	-	-	-
Balance March 31, 2016	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)
Move funds to cap. projects fund	-	-	-	(400,000.00)	-	-	-	-	-	-	-
Ret. funds to transit facility	-	-	-	-	-	-	-	-	-	-	-
Balance April 30, 2016	20,377,194.82	5,262,999.49	1,630,447.15	93,697.89	(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	39,858,869.54
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	39,858,869.54
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	39,858,869.54
(110,000.00)	-	-	-	-	-	-	-	-	-	-	-	(110,000.00)
4,004,475.65	-	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	39,748,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(400,000.00)
-	-	1,570.28	-	-	-	-	-	-	-	-	-	1,570.28
4,004,475.65	-	167,734.44	0.00	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	<b>39,350,439.82</b>

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