

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2015 to June 30, 2016

(Unaudited)

(Includes the Effect of Year End Closing Entries)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At June 30, 2016
 (Unaudited)

	Governmental Funds						Proprietary Funds					
	Special Revenue					General Capital Projects	Capital Projects		Enterprise			
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant		School Transportation	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects	Sewer
Assets												
Cash and investments	28,758,609.89	6,774,753.64	1,759,657.06	481,673.28	(20,241.47)	463,686.27	9,500,132.92	-	1,578,527.99	3,954,527.90	2,827,422.03	4,781,122.40
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	5,794,184.33	36,279,540.57	-	-	3,075,939.30	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	28,764,759.89	6,774,753.64	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99	3,955,152.90	5,903,361.33	4,781,747.40
Property taxes	1,671,056.59	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	19,631.38	-	-	-	-	52,513.96	-	-	-	489,177.75	-	707,738.64
Other receivables	29,181.89	-	-	-	-	-	-	-	-	4,250.05	-	14,265.74
Loan receivables	8,274,601.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	147,513.56	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,946,617.29	-	21,811,792.32
Future debt requirements	-	-	-	-	-	-	-	-	-	14,498,448.97	-	367,454.27
Total Assets and Other Debits	38,759,230.75	6,774,753.64	1,760,357.06	481,673.28	(20,241.47)	516,300.23	15,294,317.25	36,279,540.57	1,578,527.99	66,893,646.96	6,050,874.89	27,882,998.37
Liabilities												
Other liabilities	1,743,903.67	550,422.84	-	-	-	-	-	-	-	45,919.20	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	345,267.75	-	-
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	9,620,687.97	-	-	-	-	52,513.96	-	-	-	493,427.80	-	722,004.38
Total Liabilities and Other Credits	11,364,591.64	550,422.84	-	-	-	52,513.96	-	-	-	14,782,846.36	-	1,089,458.65
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,946,617.29	-	21,811,792.32
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Bond related costs	-	-	-	-	-	-	-	-	-	600,217.36	-	-
Restricted for:												
Drug forfeiture	230,221.45	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,102.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	2,381,693.93	-	-	141,813.77	155,917.58	-	9,793,778.34	-	1,559,493.98	103,773.17	2,247,345.67	232,021.14
Unappropriated/Unassigned	24,691,219.98	6,224,330.80	1,760,357.06	339,859.51	(176,159.05)	463,786.27	5,500,538.91	36,279,540.57	19,034.01	3,460,192.78	3,657,097.06	4,749,726.26
Total fund balance	27,394,639.11	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99	4,164,183.31	6,050,874.89	4,981,747.40
Total Fund Equity	27,394,639.11	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99	52,110,800.60	6,050,874.89	26,793,539.72
Total Liabilities and Fund Equity	38,759,230.75	6,774,753.64	1,760,357.06	481,673.28	(20,241.47)	516,300.23	15,294,317.25	36,279,540.57	1,578,527.99	66,893,646.96	6,050,874.89	27,882,998.37

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	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	General Fixed Assets		General Long-Term Debt
1,329,873.15	372,549.94	-	5,040,460.99	1,146,331.38	128,036.81	1,286,727.18	405,847.50	257,017.78	(68,876.05)	1,680,957.44	111,267.54	-	-	72,550,065.57
-	100.00	-	-	-	-	-	-	-	-	-	-	-	-	8,300.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,149,664.20
-	-	-	-	-	-	-	-	-	-	359,461.71	-	-	-	359,461.71
1,329,873.15	372,649.94	-	5,040,460.99	1,146,331.38	128,036.81	1,286,727.18	405,847.50	257,017.78	(68,876.05)	2,040,419.15	111,267.54	-	-	118,067,491.48
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,671,056.59
-	10,033.08	-	285,518.23	-	-	107,438.58	-	12,591.27	-	-	-	-	-	1,684,642.89
-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,697.68
-	-	-	-	-	119,322.11	-	-	-	-	-	-	-	-	8,393,923.11
-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	40,646.32	1,014,441.52	-	-	-	-	1,202,601.40
-	13,801,356.02	-	4,085,242.24	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,965,243.88	-	399,872,363.67
-	268,955.86	-	18,840,758.47	-	-	-	-	182,627.90	22,845.58	-	-	-	179,709,308.73	213,890,399.78
1,329,873.15	14,452,994.90	-	28,251,979.93	1,146,331.38	247,358.92	1,723,650.76	405,847.50	6,852,605.93	1,541,315.31	2,040,419.15	111,267.54	304,965,243.88	179,709,308.73	745,030,176.60
-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,340,245.71
-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	345,267.75
-	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	-	-	-	-	-	-	-	-	-	166,296,064.40	194,205,800.04
-	-	-	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)
-	10,033.08	-	285,518.23	-	119,322.11	107,438.58	-	12,591.27	-	-	-	-	-	11,423,537.38
-	278,988.94	-	18,673,175.28	-	119,322.11	107,438.58	-	195,219.17	222,845.58	-	-	-	179,709,308.73	227,146,131.84
-	13,801,356.02	-	4,085,242.24	-	-	329,485.00	-	6,359,722.66	572,904.26	-	-	304,965,243.88	-	399,872,363.67
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	453,101.42	-	-	-	-	(59,675.86)	1,269,780.98	-	-	-	-	1,356,537.28
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,053,318.78
-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,221.45
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
24,500.00	3,160,896.00	-	252,106.47	942,973.78	-	260,799.75	12,624.00	-	-	-	-	-	-	21,269,737.58
1,305,373.15	(2,788,246.06)	-	2,090,389.52	203,357.60	128,036.81	1,025,927.43	393,223.50	357,339.96	(524,215.51)	2,040,419.15	111,267.54	-	-	91,312,397.25
1,329,873.15	372,649.94	-	5,493,562.41	1,146,331.38	128,036.81	1,286,727.18	405,847.50	297,664.10	745,565.47	2,040,419.15	111,267.54	-	-	118,011,681.09
1,329,873.15	14,174,005.96	-	9,578,804.65	1,146,331.38	128,036.81	1,616,212.18	405,847.50	6,657,386.76	1,318,469.73	2,040,419.15	111,267.54	304,965,243.88	-	517,884,044.76
1,329,873.15	14,452,994.90	-	28,251,979.93	1,146,331.38	247,358.92	1,723,650.76	405,847.50	6,852,605.93	1,541,315.31	2,040,419.15	111,267.54	304,965,243.88	179,709,308.73	745,030,176.60

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2015 to June 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
Receipts:									
General property taxes	39,493,276.00	-	-	-	-	-	-	-	
Other local taxes	39,854,862.18	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	446,923.08	-	-	-	-	-	-	-	
Fines and forfeitures	580,946.46	-	-	-	-	-	-	-	
Use of money and property	222,884.52	-	-	145,761.25	-	349.08	11,703.44	7,898.64	
Charges for services	1,427,871.45	1,944,809.05	608,028.21	-	-	3,082,839.61	-	-	
Miscellaneous	5,336,096.40	-	-	1,880,230.00	-	-	-	548,372.00	
Recovered costs	966,961.95	-	-	234,493.43	-	9,685.83	364,500.00	-	
State revenue	11,098,030.29	32,386,492.97	91,749.50	536,805.41	-	-	1,038,186.99	-	
Federal revenue	141,830.99	3,092,046.87	2,807,680.07	197,584.02	368,296.61	-	263,368.13	-	
Nonrevenue receipts	8,084.43	-	-	-	-	427.14	-	-	
Debt proceeds	-	-	-	-	-	7,732,153.90	40,568,262.70	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	605,781.85	54,368.66	-	-	-	-	-	-	
Total receipts	100,183,549.60	37,477,717.55	3,507,457.78	2,994,874.11	368,296.61	3,093,301.66	9,409,912.46	40,576,161.34	548,372.00
Disbursements:									
Personal services	20,201,891.37	-	-	1,804,346.81	64,090.24	1,303,114.14	-	-	
Fringe benefits	7,331,518.88	-	-	573,553.88	20,480.85	530,358.24	-	-	
Purchased services	5,840,836.81	-	-	1,090,773.82	2,871.35	47,055.26	-	-	
Internal services	1,252,769.53	-	-	18,573.12	-	649,469.98	-	-	
Other charges	5,195,735.28	-	-	420,581.65	242,312.91	94,529.23	-	-	
Materials and supplies	1,625,836.00	-	-	420,485.05	51.96	12,357.30	-	-	
Joint operations	10,556,639.48	-	-	-	-	-	-	-	
Capital outlay	1,753,790.33	-	-	158,789.39	3,777.04	311,471.15	-	-	
Debt service	13,274,911.23	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	66,746,594.76	3,377,547.87	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	8,325,780.84	4,044,471.44	
Total disbursements	67,033,928.91	66,746,594.76	3,377,547.87	4,487,103.72	333,584.35	2,948,355.30	8,325,780.84	4,044,471.44	2,026,539.21
Interfund transfers:									
Transfers from other funds	3,167,413.50	29,895,539.00	-	1,880,205.00	-	-	367,335.00	-	948,372.00
Transfers to other funds	(32,951,225.00)	(520,613.50)	-	(400,000.00)	-	-	-	(800,000.00)	-
Net transfers	(29,783,811.50)	29,374,925.50	-	1,480,205.00	-	-	367,335.00	(800,000.00)	948,372.00
Net increase (decrease) in cash	3,365,809.19	106,048.29	129,909.91	(12,024.61)	34,712.26	144,946.36	1,451,466.62	35,731,689.90	(529,795.21)
Balance July 1, 2015	25,398,950.70	6,668,705.35	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67	2,108,323.20
Balance June 30, 2016	28,764,759.89	6,774,753.64	1,760,357.06	481,673.28	(20,241.47)	463,786.27	15,294,317.25	36,279,540.57	1,578,527.99

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	
-	-	-	-	-	-	-	-	-	-	39,493,276.00
-	-	-	-	-	-	-	-	-	-	39,854,862.18
184,900.00	275,000.00	-	-	-	-	5,021.00	-	-	-	911,844.08
-	-	-	-	-	-	-	-	-	-	580,946.46
81,218.38	13,791.63	81,763.11	9,657.21	5,759.80	1,581.03	516.40	-	3,554.61	258.96	586,698.06
6,759,918.86	10,232,220.70	1,798,092.53	4,203,549.29	-	2,261,631.71	1,231,908.09	-	17,047,089.08	143,750.00	50,741,708.58
5,848.17	1,660.00	39,398.16	32,598.39	32,693.42	-	-	-	-	-	7,876,896.54
57,419.63	33,254.25	65,579.05	1,448,102.28	-	-	21,268.27	-	-	-	3,201,264.69
-	-	1,154,951.00	-	-	-	-	-	-	-	46,306,216.16
-	-	1,660,036.00	-	-	-	-	-	-	-	8,530,842.69
-	-	257.51	-	-	-	2,205.72	-	-	-	10,974.80
3,532,000.00	-	-	-	-	-	-	-	-	-	51,832,416.60
-	-	-	-	-	-	2,152,429.34	924,034.05	-	-	3,076,463.39
153.21	-	33,191.04	-	-	-	-	-	-	-	693,494.76
10,621,458.25	10,555,926.58	4,833,268.40	5,693,907.17	38,453.22	2,263,212.74	3,413,348.82	924,034.05	17,050,643.69	144,008.96	253,697,904.99
1,659,160.24	1,085,078.24	2,114,232.11	1,229,959.56	-	49,117.61	676,670.97	74,294.75	-	-	30,261,956.04
585,942.53	430,380.07	568,403.66	453,007.35	-	15,099.87	254,215.08	25,841.65	-	-	10,788,802.06
188,608.85	3,475,645.34	124,315.93	927,054.54	66.65	119,887.61	174,453.26	14,935.21	-	-	12,006,504.63
12,847.19	179,270.31	1,169,437.93	157,571.74	-	3,797.16	20,163.58	2,082.54	-	-	3,465,983.08
494,167.56	128,562.94	246,021.83	595,911.97	10,000.00	6,436.99	107,070.36	14,433.45	16,393,347.44	125,250.00	24,074,361.61
266,886.81	131,254.63	64,996.10	24,430.56	-	4,963.14	39,418.50	1,890.83	-	-	2,592,570.88
-	-	-	-	-	-	-	-	-	-	10,556,639.48
156,542.48	381,373.71	482,052.30	92,258.70	-	274,381.18	2,185.00	6,803.94	-	-	3,623,425.22
779,794.73	2,803,927.07	-	2,644,715.44	-	-	-	-	-	-	19,503,348.47
502,902.00	311,046.00	-	-	-	-	-	-	-	-	813,948.00
-	-	-	-	-	-	-	-	-	-	70,124,142.63
-	-	-	-	-	-	2,252,751.52	668,694.59	-	-	2,921,446.11
1,280,231.53	66,725.36	126,639.82	1,691,324.11	-	96,954.50	-	-	-	-	17,658,666.81
5,927,083.92	8,993,263.67	4,896,099.68	7,816,233.97	10,066.65	570,638.06	3,526,928.27	808,976.96	16,393,347.44	125,250.00	208,391,795.02
815,000.00	425,000.00	210,000.00	2,075,517.00	-	502,802.00	40,000.00	162,894.00	-	-	40,490,077.50
(1,878,488.00)	(1,361,432.00)	-	(2,075,517.00)	-	(502,802.00)	-	-	-	-	(40,490,077.50)
(1,063,488.00)	(936,432.00)	210,000.00	-	-	-	40,000.00	162,894.00	-	-	-
3,630,886.33	626,230.91	147,168.72	(2,122,326.80)	28,386.57	1,692,574.68	(73,579.45)	277,951.09	657,296.25	18,758.96	45,306,109.97
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
9,858,514.23	6,111,620.55	372,649.94	6,186,792.37	128,036.81	1,692,574.68	257,017.78	(68,876.05)	2,040,419.15	111,267.54	118,067,491.48

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

Exhibit C

Cash in the Treasurer's Office		0.00
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		6,572,564.53
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	65,977,501.04	
Virginia State Non-Arbitrage Program (SNAP)	<u>45,149,664.20</u>	111,127,165.24
Total - City Treasurer		117,700,879.77
Departmental Petty Cash (Other than with Treasurer)		7,150.00
Cash with Anthem		<u>359,461.71</u>
TOTAL		<u><u>118,067,491.48</u></u>

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

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	2,483,149.25	(2,000,000.00)	2,483,149.25	-	100.00%
General property taxes	39,197,900.00	6,828,458.51	39,493,276.00	(295,376.00)	100.75%
Other local taxes	38,949,857.00	2,904,618.08	39,854,862.18	(905,005.18)	102.32%
Permits, privilege fees and regulatory fees	455,270.00	37,103.12	446,923.08	8,346.92	98.17%
Fines and forfeitures	565,000.00	68,341.72	580,946.46	(15,946.46)	102.82%
Use of money and property	175,000.00	16,930.45	222,884.52	(47,884.52)	127.36%
Charges for services	1,412,900.00	173,573.75	1,427,871.45	(14,971.45)	101.06%
Miscellaneous	5,330,500.00	437,788.36	5,336,096.40	(5,596.40)	100.10%
Recovered costs	1,018,172.00	90,654.91	966,961.95	51,210.05	94.97%
State revenue	11,206,524.97	1,734,733.65	11,098,030.29	108,494.68	99.03%
Federal revenue	231,762.02	38,499.91	141,830.99	89,931.03	61.20%
Nonrevenue receipts	35,000.00	15,304.79	8,084.43	26,915.57	23.10%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,646,800.00	953,900.00	2,646,800.00	-	100.00%
Total General Fund	103,707,835.24	11,299,907.25	104,707,717.00	(999,881.76)	100.96%
School Fund:					
Amount from fund balance	389,038.18	-	389,038.18	-	100.00%
Charges for services	1,884,675.00	185,871.08	1,944,809.05	(60,134.05)	103.19%
State revenue	32,005,088.51	3,714,962.60	32,386,492.97	(381,404.46)	101.19%
Federal revenue	3,063,343.37	760,705.50	3,092,046.87	(28,703.50)	100.94%
Transfers from other funds	29,895,539.00	2,491,294.92	29,895,539.00	-	100.00%
Total School Fund	67,237,684.06	7,152,834.10	67,707,926.07	(470,242.01)	100.70%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	615,234.00	41,832.07	608,028.21	7,205.79	98.83%
State revenue	78,000.00	10,773.77	91,749.50	(13,749.50)	117.63%
Federal revenue	2,777,300.00	329,874.38	2,807,680.07	(30,380.07)	101.09%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,470,534.00	382,480.22	3,507,457.78	(36,923.78)	101.06%
Emergency Communications Center Fund:					
Amount from fund balance	400,000.00	-	400,000.00	-	100.00%
Use of money and property	148,020.00	14,999.40	145,761.25	2,258.75	98.47%
Miscellaneous	1,880,205.00	(53.73)	1,880,230.00	(25.00)	100.00%
Recovered Costs	250,000.00	19,538.63	234,493.43	15,506.57	93.80%
State revenue	534,948.00	21,570.87	536,805.41	(1,857.41)	100.35%
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	-	1,880,205.00	-	100.00%
Total Emerg. Commun. Center Fund	5,403,378.00	56,055.17	5,275,079.11	128,298.89	97.63%
Community Development Block Grant Fund:					
Federal revenue	902,206.25	7,615.30	368,296.61	533,909.64	40.82%
Total Comm. Develop. Block Grant Fund	902,206.25	7,615.30	368,296.61	533,909.64	40.82%

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

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	26,897.00	-	26,897.00	-	100.00%
Use of money and property	-	128.05	349.08	(349.08)	0.00%
Charges for services	3,081,793.00	301,365.53	3,082,839.61	(1,046.61)	100.03%
Recovered costs	-	-	9,685.83	(9,685.83)	0.00%
Nonrevenue receipts	-	427.14	427.14	(427.14)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,108,690.00	301,920.72	3,120,198.66	(11,508.66)	100.37%
General Capital Projects Fund:					
Amount from fund balance	13,822,958.75	-	13,822,958.75	-	100.00%
Use of money and property	-	2,356.97	11,703.44	(11,703.44)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	364,500.00	-	364,500.00	-	100.00%
State revenue	8,794,215.88	333,153.48	1,038,186.99	7,756,028.89	11.81%
Federal revenue	732,640.13	-	263,368.13	469,272.00	35.95%
Debt proceeds	7,732,153.90	-	7,732,153.90	-	100.00%
Transfers from other funds	367,335.00	-	367,335.00	-	100.00%
Total General Capital Projects Fund	31,813,803.66	335,510.45	23,600,206.21	8,213,597.45	74.18%
School Capital Projects Fund:					
Amount from fund balance	547,850.67	-	547,850.67	-	100.00%
Use of money and property	-	7,898.64	7,898.64	(7,898.64)	0.00%
Interfund loan	-	-	-	-	0.00%
Debt proceeds	40,568,262.70	-	40,568,262.70	-	100.00%
Transfers from other funds	-	(1,200,000.00)	-	-	0.00%
Total School Capital Projects Fund	41,116,113.37	(1,192,101.36)	41,124,012.01	(7,898.64)	100.02%
ECC Capital Projects Fund:					
Amount from fund balance	2,108,323.20	-	2,108,323.20	-	100.00%
Miscellaneous	548,372.00	-	548,372.00	-	100.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	948,372.00	-	948,372.00	-	100.00%
Total ECC Capital Projects Fund	3,605,067.20	-	3,605,067.20	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	2,976,239.58	-	2,976,239.58	-	100.00%
Use of money and property	-	1,573.25	7,866.84	(7,866.84)	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%
Total Water Capital Projects Fund	7,323,239.58	1,573.25	7,331,106.42	(7,866.84)	100.11%
Sewer Capital Projects Fund:					
Amount from fund balance	971,598.51	-	971,598.51	-	100.00%
Transfers from other funds	425,000.00	-	425,000.00	-	100.00%
Total Sewer Capital Projects Fund	1,396,598.51	-	1,396,598.51	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	9,839.82	-	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%
Total Public Transportation Capital Proj. Fund	126,639.82	-	126,639.82	-	100.00%

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

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	762,138.49	-	762,138.49	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	2,075,517.00	-	2,075,517.00	-	100.00%
Total Sanitation Capital Projects Fund	2,837,655.49	-	2,837,655.49	-	100.00%
Stormwater Capital Projects Fund:					
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	502,802.00	-	502,802.00	-	100.00%
Total Stormwater Capital Projects Fund	806,000.00	-	502,802.00	303,198.00	62.38%
Water Fund:					
Amount from fund balance	124,798.38	-	124,798.38	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	2,000.00	184,900.00	15,100.00	92.45%
Use of money and property	25,000.00	9,558.27	73,351.54	(48,351.54)	293.41%
Charges for services	6,477,989.00	523,966.53	6,759,918.86	(281,929.86)	104.35%
Miscellaneous	5,000.00	1,776.07	5,848.17	(848.17)	116.96%
Recovered costs	25,000.00	497.80	49,153.01	(24,153.01)	196.61%
State revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	8,266.62	(8,266.62)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,883,544.00	156,962.00	1,883,544.00	-	100.00%
Total Water Fund	8,741,331.38	694,760.67	9,089,780.58	(348,449.20)	103.99%
Sewer Fund:					
Amount from fund balance	709,315.48	-	709,315.48	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	3,500.00	275,000.00	(50,000.00)	122.22%
Use of money and property	4,000.00	1,891.28	13,791.63	(9,791.63)	344.79%
Charges for services	9,770,000.00	790,594.41	10,232,220.70	(462,220.70)	104.73%
Miscellaneous	1,000.00	-	1,660.00	(660.00)	166.00%
Recovered costs	20,000.00	2,529.74	33,254.25	(13,254.25)	166.27%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,408,410.00	117,367.50	1,408,410.00	-	100.00%
Total Sewer Fund	12,137,725.48	915,882.93	12,673,652.06	(535,926.58)	104.42%
Public Transportation Fund:					
Amount from fund balance	81,098.00	-	81,098.00	-	100.00%
Use of money and property	90,000.00	7,441.04	81,763.11	8,236.89	90.85%
Charges for services	1,793,500.00	11,038.69	1,798,092.53	(4,592.53)	100.26%
Miscellaneous	-	-	39,398.16	(39,398.16)	0.00%
Recovered costs	99,500.00	1,598.21	65,579.05	33,920.95	65.91%
State revenue	1,392,600.00	-	1,139,461.00	253,139.00	81.82%
Federal revenue	4,781,760.00	-	1,558,726.00	3,223,034.00	32.60%
Nonrevenue receipts	-	-	257.51	(257.51)	0.00%
Transfers from other funds	210,000.00	(19,166.67)	210,000.00	-	100.00%
Intrafund transfers	216,660.00	18,055.00	216,660.00	-	100.00%
Total Public Transportation Fund	8,665,118.00	18,966.27	5,191,035.36	3,474,082.64	59.91%

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	3,351,212.77	-	3,351,212.77	-	100.00%
Use of money and property	4,000.00	1,195.61	9,657.21	(5,657.21)	241.43%
Charges for services	4,100,000.00	349,167.62	4,203,549.29	(103,549.29)	102.53%
Miscellaneous	-	683.00	32,598.39	(32,598.39)	0.00%
Recovered costs	1,353,960.00	26,660.60	1,448,102.28	(94,142.28)	106.95%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	200,000.00	16,666.67	200,000.00	-	100.00%
Total Sanitation Fund	9,009,172.77	394,373.50	9,245,119.94	(235,947.17)	102.62%
Business Loan Program Fund:					
Amount from fund balance	12,000.00	-	12,000.00	-	100.00%
Use of money and property	3,800.00	462.32	5,759.80	(1,959.80)	151.57%
Miscellaneous	34,200.00	2,708.63	32,693.42	1,506.58	95.59%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	50,000.00	3,170.95	50,453.22	(453.22)	100.91%
Stormwater Fund:					
Use of money and property	0.00	1,581.03	1,581.03	(1,581.03)	0.00%
Charges for services	1,788,100.00	481,186.30	2,261,631.71	(473,531.71)	126.48%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Fund	1,788,100.00	482,767.33	2,263,212.74	(475,112.74)	126.57%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	400.00	5,021.00	1,979.00	71.73%
Use of money and property	100.00	53.48	516.40	(416.40)	516.40%
Charges for services	1,262,656.00	114,653.28	1,231,908.09	30,747.91	97.56%
Recovered costs	-	693.00	21,268.27	(21,268.27)	0.00%
Nonrevenue receipts	-	-	2,205.72	(2,205.72)	0.00%
Transfers from other funds	40,000.00	40,000.00	40,000.00	-	100.00%
Total Central Garage Fund	1,309,756.00	155,799.76	1,300,919.48	8,836.52	99.33%
Central Stores Fund:					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	162,894.00	13,574.50	162,894.00	-	100.00%
Total Central Stores Fund	162,894.00	13,574.50	162,894.00	-	100.00%
Total All Funds	314,719,542.81	21,025,091.01	305,187,830.27	9,531,712.54	96.97%

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

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	197,709.00	14,422.94	195,105.06	-	2,603.94	98.68%
City manager	515,108.00	30,150.76	509,744.95	-	5,363.05	98.96%
City attorney	201,785.00	15,358.92	196,400.58	-	5,384.42	97.33%
Human resources	410,145.50	39,105.75	360,121.61	23,344.50	26,679.39	93.50%
Independent auditor	22,870.00	-	22,870.00	-	-	100.00%
Commissioner of revenue	437,329.00	37,365.45	431,053.68	-	6,275.32	98.57%
Assessor	305,522.00	22,397.91	286,592.35	-	18,929.65	93.80%
Equalization board	3,025.00	-	2,790.00	-	235.00	92.23%
Treasurer	553,684.00	31,000.63	536,262.69	-	17,421.31	96.85%
Finance	461,727.00	42,645.41	444,992.43	6,000.00	10,734.57	97.68%
Information technology	1,713,167.12	88,836.64	1,578,031.25	113,574.60	21,561.27	98.74%
Purchasing agent	147,449.00	12,387.76	145,288.08	-	2,160.92	98.53%
Electoral board	308,299.00	34,755.05	294,143.67	-	14,155.33	95.41%
Total general government administration	5,277,819.62	368,427.22	5,003,396.35	142,919.10	131,504.17	97.51%
Public safety:						
Police administration	3,205,900.44	331,395.64	3,070,656.42	4,001.00	131,243.02	95.91%
Police operations	3,956,011.50	236,704.46	3,931,983.62	7,091.50	16,936.38	99.57%
Police criminal investigation	1,570,651.00	80,115.47	1,515,850.16	-	54,800.84	96.51%
Police special operations	1,232,051.80	78,553.18	1,145,136.08	11,048.13	75,867.59	93.84%
Police grants	206,221.03	134,278.69	187,408.16	-	18,812.87	90.88%
Fire administration	541,400.00	42,153.73	538,050.79	-	3,349.21	99.38%
Fire suppression	6,449,649.67	473,609.89	6,248,203.55	29,203.67	172,242.45	97.33%
Fire prevention	503,241.00	35,810.83	499,272.32	-	3,968.68	99.21%
Fire training	279,547.00	19,362.34	275,553.94	-	3,993.06	98.57%
Public safety building	323,049.48	25,609.21	316,710.18	-	6,339.30	98.04%
Child safety alliance	52,135.00	4,389.50	51,176.52	-	958.48	98.16%
City and county jail	85,000.00	7,976.00	79,382.89	-	5,617.11	93.39%
Middle River Regional Jail	1,911,767.25	-	1,911,767.08	-	0.17	100.00%
Building inspection	733,461.00	51,062.54	661,262.92	-	72,198.08	90.16%
Animal control	327,182.00	4,427.59	320,178.25	-	7,003.75	97.86%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	151,637.10	10,348.72	151,036.07	-	601.03	99.60%
Total public safety	21,529,905.27	1,535,797.79	20,903,628.95	51,344.30	574,932.02	97.33%
Public works:						
General engineering	769,115.65	60,323.85	728,525.51	9,488.00	31,102.14	95.96%
Highway and street maintenance	8,071,633.95	362,691.12	6,765,292.26	1,254,592.63	51,749.06	99.36%
Street lights	549,714.00	44,391.05	548,764.53	-	949.47	99.83%
Snow and ice removal	486,162.00	1,901.08	484,914.37	-	1,247.63	99.74%
Traffic engineering	1,226,102.00	121,313.27	1,174,257.26	38,578.75	13,265.99	98.92%
Highway and street beautification	300,029.00	28,294.01	255,229.38	-	44,799.62	85.07%
Street and road cleaning	426,715.00	30,275.15	363,058.12	-	63,656.88	85.08%
Insect and rodent control	6,403.00	3,494.58	4,667.69	-	1,735.31	72.90%
General properties	299,652.00	16,359.82	235,009.10	1,500.00	63,142.90	78.93%
Total public works	12,135,526.60	669,043.93	10,559,718.22	1,304,159.38	271,649.00	97.76%
Health and welfare:						
Local health department	415,466.00	-	415,264.00	-	202.00	99.95%
Community services board	655,100.00	-	655,100.00	-	-	100.00%
Tax relief for the elderly/disabled vets	110,000.00	-	108,286.02	-	1,713.98	98.44%
Total health and welfare	1,180,566.00	-	1,178,650.02	-	1,915.98	99.84%

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

Exhibit E
Page 2 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,076,850.00	82,266.05	1,003,533.01	32,979.71	40,337.28	96.25%
Parks	968,472.00	89,536.91	936,628.08	-	31,843.92	96.71%
Recreation center and playgrounds	578,507.00	43,928.90	570,413.01	3,000.00	5,093.99	99.12%
National guard armory	102,361.00	5,653.63	80,794.83	-	21,566.17	78.93%
Simms recreation center	355,756.00	28,355.31	332,941.86	12,018.44	10,795.70	96.97%
Westover swimming pool	442,935.00	42,581.77	439,811.46	-	3,123.54	99.29%
Athletics	467,288.00	57,116.15	447,070.41	-	20,217.59	95.67%
Blacks run greenway	53,193.00	4,237.51	51,991.34	-	1,201.66	97.74%
Golf course grounds management	674,516.00	60,203.96	672,788.40	-	1,727.60	99.74%
Golf course clubhouse management	463,255.00	28,883.13	455,292.88	-	7,962.12	98.28%
Total parks, recreation and cultural	5,183,133.00	442,763.32	4,991,265.28	47,998.15	143,869.57	97.22%
Community development:						
Planning	200,305.00	13,982.62	162,584.72	-	37,720.28	81.17%
Zoning administration	152,253.00	12,681.38	139,891.02	-	12,361.98	91.88%
Board of zoning appeals	5,686.00	-	654.86	-	5,031.14	11.52%
Economic development	946,075.00	81,557.47	824,975.72	52,000.00	69,099.28	92.70%
Downtown renaissance	212,270.00	751.49	164,457.85	-	47,812.15	77.48%
Tourism and visitors service	422,111.00	38,436.36	419,404.56	-	2,706.44	99.36%
Downtown parking services	216,444.00	14,505.10	177,477.29	-	38,966.71	82.00%
Total community development	2,155,144.00	161,914.42	1,889,446.02	52,000.00	213,697.98	90.08%
Other:						
Community and civic organizations	1,432,583.00	77,795.25	1,431,246.19	-	1,336.81	99.91%
Joint operations with Rockingham Cty	8,585,666.75	-	7,801,666.65	783,273.00	727.10	99.99%
Reserve for contingencies	-	-	-	-	-	0.00%
Debt service	13,276,266.00	36,376.18	13,274,911.23	-	1,354.77	99.99%
Transfers to other funds	32,951,225.00	1,312,942.75	32,951,225.00	-	-	100.00%
Total other	56,245,740.75	1,427,114.18	55,459,049.07	783,273.00	3,418.68	99.99%
Total General Fund	103,707,835.24	4,605,060.86	99,985,153.91	2,381,693.93	1,340,987.40	98.71%
School Fund:						
Instruction	51,782,460.47	5,074,622.76	51,654,178.92	-	128,281.55	99.75%
Admin., attendance and health services	3,846,982.76	487,002.50	3,841,666.91	-	5,315.85	99.86%
Pupil transportation	3,416,486.40	336,081.53	3,261,595.79	-	154,890.61	95.47%
Operations and maintenance	4,937,608.92	436,657.04	4,823,413.48	-	114,195.44	97.69%
Technology	3,254,145.51	418,457.77	3,165,739.66	-	88,405.85	97.28%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	67,237,684.06	6,752,821.60	66,746,594.76	-	491,089.30	99.27%
School Nutrition Fund:						
Food service	3,449,034.00	335,068.89	3,357,978.63	-	91,055.37	97.36%
Technology	21,500.00	116.25	19,569.24	-	1,930.76	91.02%
Total School Nutrition Fund	3,470,534.00	335,185.14	3,377,547.87	-	92,986.13	97.32%
Emergency Communications Center Fund:						
Emergency Communications Center	5,003,378.00	443,421.36	4,487,103.72	141,813.77	374,460.51	92.52%
Transfers to other funds	400,000.00	-	400,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	5,403,378.00	443,421.36	4,887,103.72	141,813.77	374,460.51	93.07%
Community Development Block Grant Fund:						
Community development block grant	902,206.25	18,929.67	333,584.35	155,917.58	412,704.32	54.26%
Total Comm. Dev. Block Grant Fund	902,206.25	18,929.67	333,584.35	155,917.58	412,704.32	54.26%

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

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	2,548,455.00	201,896.82	2,491,551.95	-	56,903.05	97.77%
Field trips and charters	171,337.00	11,389.43	153,953.49	-	17,383.51	89.85%
Administration	388,898.00	23,906.98	302,849.86	-	86,048.14	77.87%
Total School Transportation Fund	3,108,690.00	237,193.23	2,948,355.30	-	160,334.70	94.84%
General Capital Projects Fund:						
Capital projects	31,813,803.66	690,624.64	8,325,780.84	9,793,778.34	13,694,244.48	56.96%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	31,813,803.66	690,624.64	8,325,780.84	9,793,778.34	13,694,244.48	56.96%
School Capital Projects Fund:						
Capital projects	40,316,113.37	343,984.63	4,044,471.44	-	36,271,641.93	10.03%
Transfers to other funds	800,000.00	800,000.00	800,000.00	-	-	100.00%
Total School Capital Projects Fund	41,116,113.37	1,143,984.63	4,844,471.44	-	36,271,641.93	11.78%
ECC Capital Projects:						
Capital projects	3,605,067.20	599,511.60	2,026,539.21	1,559,493.98	19,034.01	99.47%
Total ECC Capital Projects Fund	3,605,067.20	599,511.60	2,026,539.21	1,559,493.98	19,034.01	99.47%
Water Capital Projects Fund:						
Capital projects	7,323,239.58	563,287.96	1,280,231.53	2,247,345.67	3,795,662.38	48.17%
Total Water Capital Projects Fund	7,323,239.58	563,287.96	1,280,231.53	2,247,345.67	3,795,662.38	48.17%
Sewer Capital Projects Fund:						
Capital projects	1,396,598.51	363.28	66,725.36	24,500.00	1,305,373.15	6.53%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	1,396,598.51	363.28	66,725.36	24,500.00	1,305,373.15	6.53%
Public Transportation Capital Projects Fund:						
Capital projects	126,639.82	-	126,639.82	-	-	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj.	126,639.82	-	126,639.82	-	-	100.00%
Sanitation Capital Projects Fund:						
Capital projects	2,837,655.49	381,334.77	1,691,324.11	942,973.78	203,357.60	92.83%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	2,837,655.49	381,334.77	1,691,324.11	942,973.78	203,357.60	92.83%
Stormwater Capital Projects Fund:						
Capital projects	806,000.00	5,693.40	96,954.50	12,624.00	696,421.50	13.60%
Transfers to other funds	-	-	-	-	-	0.00%
Total Stormwater Capital Proj. Fund	806,000.00	5,693.40	96,954.50	12,624.00	696,421.50	13.60%
Water Fund:						
Administration	449,273.00	29,848.49	436,233.94	-	13,039.06	97.10%
Pumping, storage and monitoring	678,019.80	50,919.00	579,564.93	52,583.34	45,871.53	93.23%
Transmission and distribution	861,364.79	63,201.99	767,773.78	7,241.55	86,349.46	89.98%
Utility billing	458,886.00	34,255.18	424,914.77	-	33,971.23	92.60%
Miscellaneous	2,414,446.00	198,870.50	2,413,152.41	-	1,293.59	99.95%
Purification	1,011,290.00	76,733.90	972,419.35	-	38,870.65	96.16%
Capital outlay	209,527.79	19,591.84	156,542.48	43,948.28	9,037.03	95.69%
Debt Service	780,036.00	-	779,794.73	-	241.27	99.97%
Transfers to other funds	1,878,488.00	88,624.00	1,878,488.00	-	-	100.00%
Total Water Fund	8,741,331.38	562,044.90	8,408,884.39	103,773.17	228,673.82	97.38%

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

Exhibit E
 Page 4 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	656,541.00	47,612.13	625,182.20	-	31,358.80	95.22%
Treatment and disposal	3,518,000.00	288,322.31	3,424,665.10	-	93,334.90	97.35%
Collection and transmission	923,287.00	80,417.44	854,412.38	2,765.10	66,109.52	92.84%
Miscellaneous	1,728,856.00	143,288.00	1,728,856.00	-	-	100.00%
Utility billing	322,932.00	30,371.69	302,497.05	17,562.28	2,872.67	99.11%
Pumping and monitoring	217,743.20	14,803.65	214,034.80	2,354.66	1,353.74	99.38%
Capital outlay	598,934.28	45,791.47	381,373.71	209,339.10	8,221.47	98.63%
Debt service	2,810,000.00	233,546.43	2,803,927.07	-	6,072.93	99.78%
Transfers to other funds	1,361,432.00	78,036.00	1,361,432.00	-	-	100.00%
Total Sewer Fund	12,137,725.48	962,189.12	11,696,380.31	232,021.14	209,324.03	98.28%
Public Transportation Fund:						
Transit buses	3,814,848.00	266,910.56	3,443,176.75	-	371,671.25	90.26%
Paratransit buses	537,316.00	38,825.47	523,698.41	-	13,617.59	97.47%
Administration	541,468.00	46,477.12	537,192.40	-	4,275.60	99.21%
Capital outlay	3,771,486.00	-	482,052.30	3,160,896.00	128,537.70	96.59%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	8,665,118.00	352,213.15	4,986,119.86	3,160,896.00	518,102.14	94.02%
Sanitation Fund:						
Resource recovery facility	1,276,685.47	31,880.41	1,198,494.67	56,975.57	21,215.23	98.34%
Solid waste collection	1,354,448.00	113,138.02	1,269,274.23	81,719.44	3,454.33	99.74%
Landfill	208,987.00	10,332.89	147,139.49	21,141.42	40,706.09	89.52%
Miscellaneous	207,437.00	16,666.67	207,187.00	-	250.00	99.88%
Solid waste management	1,017,685.00	39,297.34	765,840.33	12,470.04	239,374.63	76.48%
Capital outlay	223,634.30	37,904.40	92,258.70	79,800.00	51,575.60	76.94%
Debt service	2,644,779.00	-	2,644,715.44	-	63.56	100.00%
Transfers to other funds	2,075,517.00	-	2,075,517.00	-	-	100.00%
Total Sanitation Fund	9,009,172.77	249,219.73	8,400,426.86	252,106.47	356,639.44	96.04%
Business Loan Program Fund:						
Revolving loan program	50,000.00	10,000.00	10,066.65	-	39,933.35	20.13%
Total Business Loan Program Fund	50,000.00	10,000.00	10,066.65	-	39,933.35	20.13%
Stormwater Fund:						
Stormwater management	515,298.00	16,709.48	199,302.38	25,863.75	290,131.87	43.70%
Capital outlay	770,000.00	54,099.93	274,381.18	234,936.00	260,682.82	66.15%
Transfers to other funds	502,802.00	-	502,802.00	-	-	100.00%
Total Stormwater Fund	1,788,100.00	70,809.41	976,485.56	260,799.75	550,814.69	69.20%
Central Garage Fund:						
Operating	1,157,984.00	79,402.42	1,152,726.49	-	5,257.51	99.55%
Administration	136,772.00	10,614.25	119,265.26	-	17,506.74	87.20%
Capital outlay	15,000.00	2,185.00	2,185.00	-	12,815.00	14.57%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,309,756.00	92,201.67	1,274,176.75	-	35,579.25	97.28%
Central Stores Fund:						
Operating	154,894.00	11,331.19	133,478.43	-	21,415.57	86.17%
Capital outlay	8,000.00	6,803.94	6,803.94	-	1,196.06	85.05%
Total Central Stores Fund	162,894.00	18,135.13	140,282.37	-	22,611.63	86.12%
Total All Funds	314,719,542.81	18,094,225.25	232,629,829.47	21,269,737.58	60,819,975.76	80.67%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
General Fund:					
Revenues	103,707,835.24	104,707,717.00	-	999,881.76	100.96%
Expenditures	103,707,835.24	99,985,153.91	2,381,693.93	(1,340,987.40)	98.71%
School Fund:					
Revenues	67,237,684.06	67,707,926.07	-	470,242.01	100.70%
Expenditures	67,237,684.06	66,746,594.76	-	(491,089.30)	99.27%
School Nutrition Fund:					
Revenues	3,470,534.00	3,507,457.78	-	36,923.78	101.06%
Expenditures	3,470,534.00	3,377,547.87	-	(92,986.13)	97.32%
Emergency Communications Center Fund:					
Revenues	5,403,378.00	5,275,079.11	-	(128,298.89)	97.63%
Expenditures	5,403,378.00	4,887,103.72	141,813.77	(374,460.51)	93.07%
Community Development Block Grant Fund:					
Revenues	902,206.25	368,296.61	-	(533,909.64)	40.82%
Expenditures	902,206.25	333,584.35	155,917.58	(412,704.32)	54.26%
School Transportation Fund:					
Revenues	3,108,690.00	3,120,198.66	-	11,508.66	100.37%
Expenditures	3,108,690.00	2,948,355.30	-	(160,334.70)	94.84%
General Capital Projects Fund:					
Revenues	31,813,803.66	23,600,206.21	-	(8,213,597.45)	74.18%
Expenditures	31,813,803.66	8,325,780.84	9,793,778.34	(13,694,244.48)	56.96%
School Capital Projects Fund:					
Revenues	41,116,113.37	41,124,012.01	-	7,898.64	100.02%
Expenditures	41,116,113.37	4,844,471.44	-	(36,271,641.93)	11.78%
ECC Capital Projects Fund:					
Revenues	3,605,067.20	3,605,067.20	-	-	100.00%
Expenditures	3,605,067.20	2,026,539.21	1,559,493.98	(19,034.01)	99.47%
Water Capital Projects Fund:					
Revenues	7,323,239.58	7,331,106.42	-	7,866.84	100.11%
Expenditures	7,323,239.58	1,280,231.53	2,247,345.67	(3,795,662.38)	48.17%
Sewer Capital Projects Fund:					
Revenues	1,396,598.51	1,396,598.51	-	-	100.00%
Expenditures	1,396,598.51	66,725.36	24,500.00	(1,305,373.15)	6.53%
Public Transportation Capital Projects Fund:					
Revenues	126,639.82	126,639.82	-	-	100.00%
Expenditures	126,639.82	126,639.82	-	-	100.00%
Sanitation Capital Projects Fund:					
Revenues	2,837,655.49	2,837,655.49	-	-	100.00%
Expenditures	2,837,655.49	1,691,324.11	942,973.78	(203,357.60)	92.83%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
Stormwater Capital Projects Fund:					
Revenues	806,000.00	502,802.00	-	(303,198.00)	62.38%
Expenditures	806,000.00	96,954.50	12,624.00	(696,421.50)	13.60%
Water Fund:					
Revenues	8,741,331.38	9,089,780.58	-	348,449.20	103.99%
Expenditures	8,741,331.38	8,408,884.39	103,773.17	(228,673.82)	97.38%
Sewer Fund:					
Revenues	12,137,725.48	12,673,652.06	-	535,926.58	104.42%
Expenditures	12,137,725.48	11,696,380.31	232,021.14	(209,324.03)	98.28%
Public Transportation Fund:					
Revenues	8,665,118.00	5,191,035.36	-	(3,474,082.64)	59.91%
Expenditures	8,665,118.00	4,986,119.86	3,160,896.00	(518,102.14)	94.02%
Sanitation Fund:					
Revenues	9,009,172.77	9,245,119.94	-	235,947.17	102.62%
Expenditures	9,009,172.77	8,400,426.86	252,106.47	(356,639.44)	96.04%
Business Loan Program Fund:					
Revenues	50,000.00	50,453.22	-	453.22	100.91%
Expenditures	50,000.00	10,066.65	-	(39,933.35)	20.13%
Stormwater Fund:					
Revenues	1,788,100.00	2,263,212.74	-	475,112.74	126.57%
Expenditures	1,788,100.00	976,485.56	260,799.75	(550,814.69)	69.20%
Central Garage Fund:					
Revenues	1,309,756.00	1,300,919.48	-	(8,836.52)	99.33%
Expenditures	1,309,756.00	1,274,176.75	-	(35,579.25)	97.28%
Central Stores Operating Fund:					
Revenues	162,894.00	162,894.00	-	-	100.00%
Expenditures	162,894.00	140,282.37	-	(22,611.63)	86.12%
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Total Revenues	314,719,542.81	305,187,830.27	-	(9,531,712.54)	96.97%
Total Expenditures	314,719,542.81	232,629,829.47	21,269,737.58	(60,819,975.76)	80.67%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to June 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
General Fund:				
Amount from fund balance	10,198,989.34	2,483,149.25	(7,715,840.09)	-75.65%
General property taxes	37,681,027.66	39,493,276.00	1,812,248.34	4.81%
Other local taxes	37,968,995.38	39,854,862.18	1,885,866.80	4.97%
Permits, privilege fees and regulatory fees	507,263.44	446,923.08	(60,340.36)	-11.90%
Fines and forfeitures	538,217.76	580,946.46	42,728.70	7.94%
Use of money and property	171,576.23	222,884.52	51,308.29	29.90%
Charges for services	1,447,066.41	1,427,871.45	(19,194.96)	-1.33%
Miscellaneous	5,149,815.34	5,336,096.40	186,281.06	3.62%
Recovered costs	857,212.19	966,961.95	109,749.76	12.80%
State revenue	10,152,578.23	11,098,030.29	945,452.06	9.31%
Federal revenue	241,982.01	141,830.99	(100,151.02)	-41.39%
Nonrevenue receipts	213,013.04	8,084.43	(204,928.61)	-96.20%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,777,920.00	2,646,800.00	868,880.00	48.87%
Total General Fund	106,905,657.03	104,707,717.00	(2,197,940.03)	-2.06%
School Fund:				
Amount from fund balance	609,580.90	389,038.18	(220,542.72)	-36.18%
Charges for services	1,806,178.69	1,944,809.05	138,630.36	7.68%
State revenue	30,776,563.36	32,386,492.97	1,609,929.61	5.23%
Federal revenue	2,502,008.10	3,092,046.87	590,038.77	23.58%
Transfers from other funds	28,836,860.00	29,895,539.00	1,058,679.00	3.67%
Total School Fund	64,531,191.05	67,707,926.07	3,176,735.02	4.92%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	541,937.63	608,028.21	66,090.58	12.20%
State revenue	84,118.66	91,749.50	7,630.84	9.07%
Federal revenue	2,610,974.36	2,807,680.07	196,705.71	7.53%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	3,237,030.65	3,507,457.78	270,427.13	8.35%
Emergency Communications Center Fund:				
Amount from fund balance	2,593,485.00	400,000.00	(2,193,485.00)	-84.58%
Use of money and property	144,814.25	145,761.25	947.00	0.65%
Miscellaneous	1,766,551.00	1,880,230.00	113,679.00	6.44%
Recovered costs	187,427.62	234,493.43	47,065.81	25.11%
State revenue	394,280.99	536,805.41	142,524.42	36.15%
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	1,766,551.00	1,880,205.00	113,654.00	6.43%
Total Emerg. Commun. Center Fund	6,917,872.22	5,275,079.11	(1,642,793.11)	-23.75%
Community Development Block Grant Fund:				
Federal revenue	613,961.65	368,296.61	(245,665.04)	-40.01%
Total Community Development Block Grant Fund	613,961.65	368,296.61	(245,665.04)	-40.01%

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

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	475,000.00	26,897.00	(448,103.00)	-94.34%
Use of money and property	262.69	349.08	86.39	32.89%
Charges for services	3,026,804.02	3,082,839.61	56,035.59	1.85%
Recovered costs	59.00	9,685.83	9,626.83	16316.66%
Nonrevenue receipts	28,503.99	427.14	(28,076.85)	-98.50%
Transfers from other funds	7,915.00	-	(7,915.00)	-100.00%
Total School Transportation Fund	3,538,544.70	3,120,198.66	(418,346.04)	-11.82%
General Capital Projects Fund:				
Amount from fund balance	23,177,176.93	13,822,958.75	(9,354,218.18)	-40.36%
Use of money and property	11,665.57	11,703.44	37.87	0.32%
Miscellaneous	469.15	-	(469.15)	-100.00%
Recovered costs	681,505.58	364,500.00	(317,005.58)	-46.52%
State revenue	3,474,695.86	1,038,186.99	(2,436,508.87)	-70.12%
Federal revenue	1,322,044.94	263,368.13	(1,058,676.81)	-80.08%
Debt proceeds	-	7,732,153.90	7,732,153.90	0.00%
Transfers from other funds	3,183,502.43	367,335.00	(2,816,167.43)	-88.46%
Total General Capital Projects Fund	31,851,060.46	23,600,206.21	(8,250,854.25)	-25.90%
School Capital Projects Fund:				
Amount from fund balance	-	547,850.67	547,850.67	0.00%
Use of money and property	-	7,898.64	7,898.64	0.00%
Interfund Loan	-	-	-	0.00%
Debt proceeds	-	40,568,262.70	40,568,262.70	0.00%
Transfers from other funds	800,000.00	-	(800,000.00)	-100.00%
Total School Capital Projects Fund	800,000.00	41,124,012.01	40,324,012.01	5040.50%
ECC Capital Projects Fund:				
Amount from fund balance	345,000.00	2,108,323.20	1,763,323.20	511.11%
Miscellaneous	-	548,372.00	548,372.00	0.00%
State revenue	150,000.00	-	(150,000.00)	-100.00%
Transfers from other funds	2,600,000.00	948,372.00	(1,651,628.00)	-63.52%
Total ECC Capital Projects Fund	3,095,000.00	3,605,067.20	510,067.20	16.48%
Water Capital Projects Fund:				
Amount from fund balance	3,767,753.58	2,976,239.58	(791,514.00)	-21.01%
Use of money and property	-	7,866.84	7,866.84	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%
Total Water Capital Projects Fund	4,385,238.58	7,331,106.42	2,945,867.84	67.18%
Sewer Capital Projects Fund:				
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%
Total Sewer Capital Projects Fund	1,329,436.26	1,396,598.51	67,162.25	5.05%
Public Transportation Capital Projects Fund:				
Amount from fund balance	(901,462.48)	9,839.82	911,302.30	-101.09%
Miscellaneous	416.05	-	(416.05)	-100.00%
State revenue	599,451.00	15,490.00	(583,961.00)	-97.42%
Federal revenue	1,382,007.00	101,310.00	(1,280,697.00)	-92.67%
Transfers from other funds	104,307.00	-	(104,307.00)	-100.00%
Total Public Transportation Capital Projects Fund	1,184,718.57	126,639.82	(1,058,078.75)	-89.31%

CITY OF HARRISONBURG, VIRGINIA
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	540,603.56	762,138.49	221,534.93	40.98%
Recovered costs	-	-	-	0.00%
Transfers from other funds	716,148.50	2,075,517.00	1,359,368.50	189.82%
Total Sanitation Capital Projects Fund	1,256,752.06	2,837,655.49	1,580,903.43	125.79%
Stormwater Capital Projects Fund:				
State revenue	-	-	-	0.00%
Transfers from other funds	-	502,802.00	502,802.00	0.00%
Total Stormwater Capital Projects Fund	-	502,802.00	502,802.00	0.00%
Water Fund:				
Amount from fund balance	71,545.07	124,798.38	53,253.31	74.43%
Permits, privilege fees and regulatory fees	259,500.00	184,900.00	(74,600.00)	-28.75%
Use of money and property	24,158.96	73,351.54	49,192.58	203.62%
Charges for services	6,335,852.36	6,759,918.86	424,066.50	6.69%
Miscellaneous	4,414.35	5,848.17	1,433.82	32.48%
Recovered costs	31,584.86	49,153.01	17,568.15	55.62%
State revenue	8,500.00	-	(8,500.00)	-100.00%
Nonrevenue receipts	-	8,266.62	8,266.62	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	15,658.00	-	(15,658.00)	-100.00%
Intrafund transfers	1,859,205.00	1,883,544.00	24,339.00	1.31%
Total Water Fund	8,610,418.60	9,089,780.58	479,361.98	5.57%
Sewer Fund:				
Amount from fund balance	257,166.06	709,315.48	452,149.42	175.82%
Permits, privilege fees and regulatory fees	388,500.00	275,000.00	(113,500.00)	-29.21%
Use of money and property	4,399.08	13,791.63	9,392.55	213.51%
Charges for services	9,874,733.66	10,232,220.70	357,487.04	3.62%
Miscellaneous	2,550.00	1,660.00	(890.00)	-34.90%
Recovered costs	31,188.18	33,254.25	2,066.07	6.62%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	11,711.00	-	(11,711.00)	-100.00%
Intrafund transfers	1,406,250.00	1,408,410.00	2,160.00	0.15%
Total Sewer Fund	11,976,497.98	12,673,652.06	697,154.08	5.82%
Public Transportation Fund:				
Amount from fund balance	460,365.07	81,098.00	(379,267.07)	-82.38%
Use of money and property	112,601.05	81,763.11	(30,837.94)	-27.39%
Charges for services	1,802,810.80	1,798,092.53	(4,718.27)	-0.26%
Miscellaneous	13,938.00	39,398.16	25,460.16	182.67%
Recovered costs	99,585.49	65,579.05	(34,006.44)	-34.15%
State revenue	1,309,845.00	1,139,461.00	(170,384.00)	-13.01%
Federal revenue	2,323,969.00	1,558,726.00	(765,243.00)	-32.93%
Nonrevenue receipts	2,371.15	257.51	(2,113.64)	-89.14%
Transfers from other funds	258,489.00	210,000.00	(48,489.00)	-18.76%
Intrafund transfers	216,660.00	216,660.00	-	0.00%
Total Public Transportation Fund	6,600,634.56	5,191,035.36	(1,409,599.20)	-21.36%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	248,822.17	3,351,212.77	3,102,390.60	1246.83%
Use of money and property	4,974.80	9,657.21	4,682.41	94.12%
Charges for services	5,521,920.18	4,203,549.29	(1,318,370.89)	-23.88%
Miscellaneous	61,204.88	32,598.39	(28,606.49)	-46.74%
Recovered costs	1,887,662.08	1,448,102.28	(439,559.80)	-23.29%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	2,874,988.00	-	(2,874,988.00)	-100.00%
Intrafund transfers	1,237,212.00	200,000.00	(1,037,212.00)	-83.83%
Total Sanitation Fund	11,836,784.11	9,245,119.94	(2,591,664.17)	-21.90%
Business Loan Program Fund:				
Amount from fund balance	67,000.00	12,000.00	(55,000.00)	-82.09%
Use of money and property	4,872.80	5,759.80	887.00	18.20%
Miscellaneous	38,235.68	32,693.42	(5,542.26)	-14.49%
Transfers from other funds	65,000.00	-	(65,000.00)	-100.00%
Total Business Loan Program Fund	175,108.48	50,453.22	(124,655.26)	-71.19%
Stormwater Fund:				
Use of money and property	-	1,581.03	1,581.03	0.00%
Charges for services	-	2,261,631.71	2,261,631.71	0.00%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Fund	-	2,263,212.74	2,263,212.74	0.00%
Central Garage Fund:				
Amount from fund balance	300,000.00	-	(300,000.00)	-100.00%
Permits, privilege fees and regulatory fees	6,570.00	5,021.00	(1,549.00)	-23.58%
Use of money and property	512.90	516.40	3.50	0.68%
Charges for services	1,144,614.25	1,231,908.09	87,293.84	7.63%
Recovered costs	13,734.93	21,268.27	7,533.34	54.85%
Nonrevenue receipts	-	2,205.72	2,205.72	0.00%
Transfers from other funds	57,341.00	40,000.00	(17,341.00)	-30.24%
Total Central Garage Fund	1,522,773.08	1,300,919.48	(221,853.60)	-14.57%
Central Stores Fund:				
Recovered costs	(2,285.95)	-	2,285.95	-100.00%
Transfers from other funds	151,379.00	162,894.00	11,515.00	7.61%
Total Central Stores Fund	149,093.05	162,894.00	13,800.95	9.26%
Total All Funds	270,517,773.09	305,187,830.27	34,670,057.18	12.82%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	192,363.85	195,105.06	2,741.21	1.43%
City manager	486,826.54	509,744.95	22,918.41	4.71%
City attorney	173,884.57	196,400.58	22,516.01	12.95%
Human resources	367,635.26	360,121.61	(7,513.65)	-2.04%
Independent auditor	22,950.00	22,870.00	(80.00)	-0.35%
Commissioner of revenue	383,035.37	431,053.68	48,018.31	12.54%
Assessor	293,235.21	286,592.35	(6,642.86)	-2.27%
Equalization board	2,851.13	2,790.00	(61.13)	-2.14%
Treasurer	558,270.36	536,262.69	(22,007.67)	-3.94%
Finance	424,647.91	444,992.43	20,344.52	4.79%
Information technology	1,422,602.91	1,578,031.25	155,428.34	10.93%
Purchasing agent	139,594.64	145,288.08	5,693.44	4.08%
Electoral board	166,487.47	294,143.67	127,656.20	76.68%
Total general government administration	4,634,385.22	5,003,396.35	369,011.13	7.96%
Public safety:				
Police administration	3,189,877.07	3,070,656.42	(119,220.65)	-3.74%
Police operations	3,606,604.60	3,931,983.62	325,379.02	9.02%
Police criminal investigation	1,505,294.07	1,515,850.16	10,556.09	0.70%
Police special operations	1,317,785.48	1,145,136.08	(172,649.40)	-13.10%
Police grants	-	187,408.16	187,408.16	0.00%
Fire administration	508,670.33	538,050.79	29,380.46	5.78%
Fire suppression	6,426,928.74	6,248,203.55	(178,725.19)	-2.78%
Fire prevention	446,173.88	499,272.32	53,098.44	11.90%
Fire training	256,001.22	275,553.94	19,552.72	7.64%
Public safety building	320,291.20	316,710.18	(3,581.02)	-1.12%
Child safety alliance	47,756.61	51,176.52	3,419.91	7.16%
City and county jail	84,094.55	79,382.89	(4,711.66)	-5.60%
Middle River Regional Jail	1,077,179.40	1,911,767.08	834,587.68	77.48%
Building inspection	762,753.04	661,262.92	(101,490.12)	-13.31%
Animal control	315,890.35	320,178.25	4,287.90	1.36%
Coroner	-	-	-	0.00%
Emergency services	216,562.68	151,036.07	(65,526.61)	-30.26%
Total public safety	20,081,863.22	20,903,628.95	821,765.73	4.09%
Public works:				
General engineering	733,534.75	728,525.51	(5,009.24)	-0.68%
Highway and street maintenance	5,524,298.24	6,765,292.26	1,240,994.02	22.46%
Street lights	565,024.60	548,764.53	(16,260.07)	-2.88%
Snow and ice removal	651,955.65	484,914.37	(167,041.28)	-25.62%
Traffic engineering	1,489,298.19	1,174,257.26	(315,040.93)	-21.15%
Highway and street beautification	269,623.95	255,229.38	(14,394.57)	-5.34%
Street and road cleaning	389,878.63	363,058.12	(26,820.51)	-6.88%
Insect and rodent control	5,170.69	4,667.69	(503.00)	-9.73%
General properties	701,319.21	235,009.10	(466,310.11)	-66.49%
Total public works	10,330,103.91	10,559,718.22	229,614.31	2.22%
Health and welfare:				
Local health department	413,211.00	415,264.00	2,053.00	0.50%
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%
Total health and welfare	985,078.38	1,178,650.02	193,571.64	19.65%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	963,311.68	1,003,533.01	40,221.33	4.18%
Parks	934,441.92	936,628.08	2,186.16	0.23%
Recreation center and playgrounds	575,066.95	570,413.01	(4,653.94)	-0.81%
National guard armory	79,750.76	80,794.83	1,044.07	1.31%
Simms recreation center	307,301.40	332,941.86	25,640.46	8.34%
Westover swimming pool	439,436.58	439,811.46	374.88	0.09%
Athletics	421,011.93	447,070.41	26,058.48	6.19%
Blacks run greenway	52,475.02	51,991.34	(483.68)	-0.92%
Golf course grounds management	618,783.32	672,788.40	54,005.08	8.73%
Golf course clubhouse management	426,185.28	455,292.88	29,107.60	6.83%
Total parks, recreation and cultural	4,817,764.84	4,991,265.28	173,500.44	3.60%
Community development:				
Planning	187,341.54	162,584.72	(24,756.82)	-13.21%
Zoning administration	136,137.98	139,891.02	3,753.04	2.76%
Board of zoning appeals	3,130.38	654.86	(2,475.52)	-79.08%
Economic development	522,416.68	824,975.72	302,559.04	57.92%
Downtown renaissance	202,455.88	164,457.85	(37,998.03)	-18.77%
Tourism and visitors service	386,426.47	419,404.56	32,978.09	8.53%
Downtown parking services	185,881.03	177,477.29	(8,403.74)	-4.52%
Total community development	1,623,789.96	1,889,446.02	265,656.06	16.36%
Other:				
Community and civic organizations	1,395,696.79	1,431,246.19	35,549.40	2.55%
Joint operations with Rockingham Cty	7,589,337.09	7,801,666.65	212,329.56	2.80%
Reserve for contingencies	-	-	-	0.00%
Debt service	12,487,223.48	13,274,911.23	787,687.75	6.31%
Transfers to other funds	37,729,371.00	32,951,225.00	(4,778,146.00)	-12.66%
Total other	59,201,628.36	55,459,049.07	(3,742,579.29)	-6.32%
Total General Fund	101,674,613.89	99,985,153.91	(1,689,459.98)	-1.66%
School Fund:				
Instruction	48,492,187.52	51,654,178.92	3,161,991.40	6.52%
Admin., attendance and health services	3,725,323.53	3,841,666.91	116,343.38	3.12%
Pupil transportation	3,232,838.74	3,261,595.79	28,757.05	0.89%
Operations and maintenance	4,874,968.64	4,823,413.48	(51,555.16)	-1.06%
Technology	2,698,544.27	3,165,739.66	467,195.39	17.31%
Transfer of other funds	531,404.00	-	(531,404.00)	-100.00%
Total School Fund	63,555,266.70	66,746,594.76	3,191,328.06	5.02%
School Nutrition Fund:				
Food service	3,179,452.76	3,357,978.63	178,525.87	5.61%
Technology	28,656.69	19,569.24	(9,087.45)	-31.71%
Total School Nutrition Fund	3,208,109.45	3,377,547.87	169,438.42	5.28%
Emergency Communications Center Fund:				
Emergency Communications Center	6,424,175.12	4,487,103.72	(1,937,071.40)	-30.15%
Transfer of other funds	-	400,000.00	400,000.00	0.00%
Total Emergency Communications Center	6,424,175.12	4,887,103.72	(1,537,071.40)	-30.15%
Community Development Block Grant Fund:				
Community development block grant	571,379.95	333,584.35	(237,795.60)	-41.62%
Total Community Development Block Grant Fund	571,379.95	333,584.35	(237,795.60)	-41.62%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	3,024,503.99	2,491,551.95	(532,952.04)	-17.62%
Field trips and charters	209,996.86	153,953.49	(56,043.37)	-26.69%
Administration	-	302,849.86	302,849.86	0.00%
Total School Transportation Fund	3,234,500.85	2,948,355.30	(286,145.55)	-8.85%
General Capital Projects Fund:				
Capital projects	18,008,209.83	8,325,780.84	(9,682,428.99)	-53.77%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	18,008,209.83	8,325,780.84	(9,682,428.99)	-53.77%
School Capital Projects Fund:				
Capital projects	252,149.33	4,044,471.44	3,792,322.11	1504.00%
Transfers to other funds	-	800,000.00	800,000.00	0.00%
Total School Capital Projects Fund	252,149.33	4,844,471.44	4,592,322.11	1821.27%
ECC Capital Projects Fund:				
Capital projects	986,676.80	2,026,539.21	1,039,862.41	105.39%
Total ECC Capital Projects Fund	986,676.80	2,026,539.21	1,039,862.41	105.39%
Water Capital Projects Fund:				
Capital projects	1,408,999.00	1,280,231.53	(128,767.47)	-9.14%
Total Water Capital Projects Fund	1,408,999.00	1,280,231.53	(128,767.47)	-9.14%
Sewer Capital Projects Fund:				
Capital projects	357,837.75	66,725.36	(291,112.39)	-81.35%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	357,837.75	66,725.36	(291,112.39)	-81.35%
Public Transportation Capital Projects Fund:				
Capital projects	1,173,308.47	126,639.82	(1,046,668.65)	-89.21%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	1,173,308.47	126,639.82	(1,046,668.65)	-89.21%
Sanitation Capital Projects Fund:				
Capital projects	494,613.57	1,691,324.11	1,196,710.54	241.95%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	494,613.57	1,691,324.11	1,196,710.54	241.95%
Stormwater Capital Projects Fund:				
Capital projects	-	96,954.50	96,954.50	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	96,954.50	96,954.50	0.00%
Water Fund:				
Administration	429,084.71	436,233.94	7,149.23	1.67%
Pumping, storage and monitoring	537,997.79	579,564.93	41,567.14	7.73%
Transmission and distribution	748,777.37	767,773.78	18,996.41	2.54%
Utility billing	351,779.33	424,914.77	73,135.44	20.79%
Miscellaneous	2,367,775.35	2,413,152.41	45,377.06	1.92%
Purification	988,279.10	972,419.35	(15,859.75)	-1.60%
Capital outlay	86,490.80	156,542.48	70,051.68	80.99%
Debt service	784,419.73	779,794.73	(4,625.00)	-0.59%
Transfers to other funds	1,634,092.00	1,878,488.00	244,396.00	14.96%
Total Water Fund	7,928,696.18	8,408,884.39	480,188.21	6.06%

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Exhibit H
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	621,546.05	625,182.20	3,636.15	0.59%
Treatment and disposal	3,405,920.12	3,424,665.10	18,744.98	0.55%
Collection and transmission	836,785.64	854,412.38	17,626.74	2.11%
Miscellaneous	1,734,288.00	1,728,856.00	(5,432.00)	-0.31%
Utility billing	277,144.42	302,497.05	25,352.63	9.15%
Pumping and monitoring	188,994.35	214,034.80	25,040.45	13.25%
Capital outlay	86,127.11	381,373.71	295,246.60	342.80%
Debt service	2,742,164.12	2,803,927.07	61,762.95	2.25%
Transfers to other funds	1,300,834.00	1,361,432.00	60,598.00	4.66%
Total Sewer Fund	11,193,803.81	11,696,380.31	502,576.50	4.49%
Public Transportation Fund:				
Transit buses	3,738,621.37	3,443,176.75	(295,444.62)	-7.90%
Paratransit Buses	665,390.63	523,698.41	(141,692.22)	-21.29%
Administration	-	537,192.40	537,192.40	0.00%
Capital outlay	1,810,568.32	482,052.30	(1,328,516.02)	-73.38%
Transfers to other funds	339,809.43	-	(339,809.43)	-100.00%
Total Public Transportation Fund	6,554,389.75	4,986,119.86	(1,568,269.89)	-23.93%
Sanitation Fund:				
Resource recovery facility	2,859,323.47	1,198,494.67	(1,660,828.80)	-58.08%
Solid waste collection	1,245,767.06	1,269,274.23	23,507.17	1.89%
Landfill	1,114,050.64	147,139.49	(966,911.15)	-86.79%
Miscellaneous	1,237,212.00	207,187.00	(1,030,025.00)	-83.25%
Solid waste management	610,247.38	765,840.33	155,592.95	25.50%
Capital outlay	385,902.91	92,258.70	(293,644.21)	-76.09%
Debt service	2,650,969.54	2,644,715.44	(6,254.10)	-0.24%
Transfers to other funds	500,000.00	2,075,517.00	1,575,517.00	315.10%
Total Sanitation Fund	10,603,473.00	8,400,426.86	(2,203,046.14)	-20.78%
Business Loan Program Fund:				
Revolving loan program	90,012.61	10,066.65	(79,945.96)	-88.82%
Total Business Loan Program Fund	90,012.61	10,066.65	(79,945.96)	-88.82%
Stormwater Fund:				
Stormwater management	-	199,302.38	199,302.38	0.00%
Capital outlay	-	274,381.18	274,381.18	0.00%
Transfers to other funds	-	502,802.00	502,802.00	0.00%
Total Stormwater Fund	-	976,485.56	976,485.56	0.00%
Central Garage Fund:				
Operating	1,083,223.52	1,152,726.49	69,502.97	6.42%
Administration	-	119,265.26	119,265.26	0.00%
Capital outlay	2,685.00	2,185.00	(500.00)	-18.62%
Transfers to other funds	300,000.00	-	(300,000.00)	-100.00%
Total Central Garage Fund	1,385,908.52	1,274,176.75	(111,731.77)	-8.06%
Central Stores Fund:				
Operating	134,365.17	133,478.43	(886.74)	-0.66%
Capital outlay	-	6,803.94	6,803.94	0.00%
Total Central Stores Fund	134,365.17	140,282.37	5,917.20	4.40%
Juvenile Crime Control Fund:				
Operating	27,753.11	-	-	0.00%
Total Juvenile Crime Control Fund	27,753.11	-	-	0.00%
Total All Funds	239,268,242.86	232,629,829.47	(6,610,660.28)	-2.76%

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)	-	-	-	-	-	-	-
Closeout capital projects	-	-	-	-	-	-	-	-	-	-	-
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)
Move funds to cap. projects fund	-	-	-	-	-	-	-	-	-	-	-
Balance May 31, 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)
Loan reimbursement from library	(26,844.00)	-	-	-	-	-	-	-	-	-	-
Ret. Funds from school cap. Projects	2,000,000.00	-	-	-	-	-	-	-	-	-	-
Revenues	104,707,717.00	67,707,926.07	3,507,457.78	5,275,079.11	368,296.61	3,120,198.66	23,600,206.21	41,124,012.01	3,605,067.20	9,089,780.58	7,331,106.42
Expenditures	(99,985,153.91)	(66,746,594.76)	(3,377,547.87)	(4,887,103.72)	(333,584.35)	(2,948,355.30)	(8,325,780.84)	(4,844,471.44)	(2,026,539.21)	(8,408,884.39)	(1,280,231.53)
Encumbrances	(2,381,693.93)	-	-	(141,813.77)	(155,917.58)	-	(9,793,778.34)	-	(1,559,493.98)	(103,773.17)	(2,247,345.67)
Balance June 30, 2016	24,691,219.98	6,224,330.80	1,760,357.06	339,859.51	(176,159.05)	463,786.27	5,500,538.91	36,279,540.57	19,034.01	3,460,192.78	3,657,097.06

Proprietary Funds													Total
Enterprise			Internal Service					Agency					
Sewer	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	
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	-	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	-	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	-	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	-	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	-	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	-	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	-	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	-	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	-	3,473,319.91	-	87,650.24	-	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,350,439.82
-	-	-	-	(1,975,517.00)	-	-	-	-	-	-	-	-	(1,975,517.00)
4,004,475.65	-	167,734.44	-	1,497,802.91	-	87,650.24	-	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	37,374,922.82
-	-	-	-	-	-	-	-	-	-	-	-	-	(26,844.00)
-	-	-	-	-	-	-	-	-	-	-	-	-	2,000,000.00
12,673,652.06	1,396,598.51	5,191,035.36	126,639.82	9,245,119.94	2,837,655.49	50,453.22	2,263,212.74	502,802.00	1,300,919.48	162,894.00	17,050,643.69	144,008.96	322,382,482.92
(11,696,380.31)	(66,725.36)	(4,986,119.86)	(126,639.82)	(8,400,426.86)	(1,691,324.11)	(10,066.65)	(976,485.56)	(96,954.50)	(1,274,176.75)	(140,282.37)	(16,393,347.44)	(125,250.00)	(249,148,426.91)
(232,021.14)	(24,500.00)	(3,160,896.00)	-	(252,106.47)	(942,973.78)	-	(260,799.75)	(12,624.00)	-	-	-	-	(21,269,737.58)
4,749,726.26	1,305,373.15	(2,788,246.06)	-	2,090,389.52	203,357.60	128,036.81	1,025,927.43	393,223.50	357,339.96	(524,215.51)	2,040,419.15	111,267.54	91,312,397.25

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