

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2016 to July 31, 2016

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At July 31, 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
Assets												
Cash and investments	17,555,115.24	6,378,675.29	1,687,072.96	82,991.77	(84,856.82)	225,345.51	9,599,299.82	-	1,508,931.34	2,830,508.56	3,509,826.21	3,474,301.62
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	5,797,025.85	34,535,337.16	-	-	3,077,590.25	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	17,561,265.24	6,378,675.29	1,687,772.96	82,991.77	(84,856.82)	225,445.51	15,396,325.67	34,535,337.16	1,508,931.34	2,831,133.56	6,587,416.46	3,474,926.62
Property taxes	1,556,260.92	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	20,833.76	-	-	-	-	51,684.00	-	-	-	600,529.17	-	766,224.01
Other receivables	28,726.87	-	-	-	-	-	-	-	-	3,513.76	-	15,128.38
Loan receivables	7,939,601.00	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	14,153,448.97	-	367,454.27
ESTIMATED REVENUE	104,859,685.00	70,471,066.00	3,625,973.00	5,117,084.00	1,083,464.90	3,369,640.00	24,341,022.82	36,271,641.93	1,578,527.99	9,273,598.00	6,768,008.05	13,085,706.00
Realized revenue	(4,489,299.00)	(5,469,630.55)	(105,734.32)	(69,497.91)	-	(51,929.78)	(16,118,563.45)	(36,288,399.94)	(1,578,527.99)	(712,551.69)	(6,769,659.00)	(2,088,704.30)
Total Assets and Other Debits	127,477,073.79	71,380,110.74	5,208,011.64	5,130,577.86	998,608.08	3,594,839.73	23,618,785.04	34,518,579.15	1,508,931.34	74,096,289.06	6,733,279.07	37,632,527.30
Liabilities												
Other liabilities	1,160,454.59	501,314.61	-	-	-	-	-	-	-	39,817.24	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	347,137.09	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	286,544.93	-	176,145.27
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	221,104.00	-	191,309.00
Bonds payable	-	-	-	-	-	-	-	-	-	13,645,800.04	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	186,356.62	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(786,573.98)	-	-
Reserve for uncollected receivables	9,172,094.68	-	-	-	-	51,684.00	-	-	-	604,042.93	-	781,352.39
APPROPRIATIONS	104,859,685.00	70,471,066.00	3,625,973.00	5,117,084.00	1,083,464.90	3,369,640.00	24,341,022.82	36,271,641.93	1,578,527.99	9,273,598.00	6,768,008.05	13,085,706.00
Expenditures	(15,109,799.59)	(5,816,600.67)	(178,318.42)	(468,179.42)	(64,615.35)	(240,270.54)	(753,833.10)	(1,760,961.42)	(69,596.65)	(1,832,338.41)	(42,595.82)	(2,214,691.08)
Encumbrances	(2,397,500.63)	-	-	(770,507.47)	(111,946.43)	(278,988.00)	(9,044,162.56)	-	(1,489,897.33)	(135,545.47)	(2,247,345.67)	(211,685.05)
Total Liabilities and Other Credits	97,684,934.05	65,155,779.94	3,447,654.58	3,878,397.11	906,903.12	2,902,065.46	14,543,027.16	34,510,680.51	19,034.01	21,849,942.99	4,478,066.56	11,808,136.53
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,946,617.29	-	21,811,792.32
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	147,513.56	-
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	2,397,500.63	-	-	770,507.47	111,946.43	278,988.00	9,044,162.56	-	1,489,897.33	135,545.47	2,247,345.67	211,685.05
Unappropriated/Unassigned	27,072,913.91	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	413,786.27	31,595.32	7,898.64	-	3,563,965.95	(139,646.72)	3,800,913.40
Total fund balance	29,792,139.74	6,224,330.80	1,760,357.06	1,252,180.75	91,704.96	692,774.27	9,075,757.88	7,898.64	1,489,897.33	4,299,728.78	2,255,212.51	4,012,598.45
Total Fund Equity	29,792,139.74	6,224,330.80	1,760,357.06	1,252,180.75	91,704.96	692,774.27	9,075,757.88	7,898.64	1,489,897.33	52,246,346.07	2,255,212.51	25,824,390.77
Total Liabilities and Fund Equity	127,477,073.79	71,380,110.74	5,208,011.64	5,130,577.86	998,608.08	3,594,839.73	23,618,785.04	34,518,579.15	1,508,931.34	74,096,289.06	6,733,279.07	37,632,527.30

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					
2,604,371.50	130,370.98	-	776,785.19	3,469,989.14	131,469.56	(392,250.93)	2,081,847.50	197,789.57	(32,986.51)	1,681,559.66	111,307.40	-	-	57,527,464.56		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	-	8,300.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	43,409,953.26		
-	-	-	-	-	-	-	-	-	-	1,215,563.39	-	-	-	1,215,563.39		
2,604,371.50	130,470.98	-	776,785.19	3,469,989.14	131,469.56	(392,250.93)	2,081,847.50	197,789.57	(32,986.51)	2,897,123.05	111,307.40	-	-	102,161,281.21		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,556,260.92		
-	9,487.41	-	299,674.70	-	-	93,510.72	-	12,117.42	-	-	-	-	-	1,854,061.19		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	47,369.01		
-	-	-	-	-	116,345.53	-	-	-	-	-	-	-	-	8,055,946.53		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00		
-	-	-	-	-	-	-	-	101,737.48	981,415.35	-	-	-	-	1,230,666.39		
-	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	-	17,224,369.65	-	-	-	-	182,627.90	22,845.58	-	-	-	174,475,697.55	206,695,399.78		
2,604,873.15	5,636,688.00	-	8,635,544.00	3,746,331.38	125,000.00	2,719,018.00	2,385,045.50	1,351,575.00	160,540.00	-	-	-	-	307,210,032.72		
(2,604,873.15)	(70,434.62)	-	(1,352,187.37)	(3,746,331.38)	(87,432.75)	(757,335.03)	(2,081,847.50)	(110,645.52)	(13,378.37)	(2,087,936.67)	(39.86)	-	-	(86,654,940.15)		
2,604,371.50	19,776,523.65	-	29,669,428.41	3,469,989.14	285,382.34	1,992,427.76	2,385,045.50	8,094,924.51	1,691,340.31	809,186.38	111,267.54	304,965,243.88	174,475,697.55	942,228,441.27		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,701,586.44		
-	-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	347,137.09		
-	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		
-	-	-	12,302,546.78	-	-	-	-	-	-	-	-	-	161,062,453.22	187,010,800.04		
-	-	-	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)		
-	9,487.41	-	299,674.70	-	116,345.53	93,510.72	-	12,117.42	-	-	-	-	-	11,140,309.78		
2,604,873.15	5,636,688.00	-	8,635,544.00	3,746,331.38	125,000.00	2,719,018.00	2,385,045.50	1,351,575.00	160,540.00	-	-	-	-	307,210,032.72		
(501.65)	(312,613.58)	-	(4,617,836.17)	(276,342.24)	-	(1,693,617.14)	-	(108,782.57)	(10,515.00)	(1,231,232.77)	-	-	-	(36,803,241.59)		
(24,500.00)	(3,164,096.00)	-	(876,792.57)	(666,631.54)	-	(255,760.50)	(12,624.00)	(102,250.00)	(1,000.00)	-	-	-	-	(21,791,233.22)		
2,579,871.50	2,438,421.69	-	20,211,858.19	2,803,357.60	241,345.53	863,151.08	2,372,421.50	1,335,287.75	371,870.58	(1,231,232.77)	-	-	174,475,697.55	467,646,672.22		
-	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		
-	-	-	-	-	-	-	-	40,646.32	1,014,441.52	-	-	-	-	1,202,601.40		
-	-	-	453,101.42	-	-	-	-	-	-	-	-	-	-	1,053,318.78		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	230,221.45		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00		
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75		
24,500.00	3,164,096.00	-	876,792.57	666,631.54	-	255,760.50	12,624.00	102,250.00	1,000.00	-	-	-	-	21,791,233.22		
-	372,649.94	-	1,344,468.99	-	44,036.81	544,031.18	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	-	-	47,642,561.78		
24,500.00	3,536,745.94	-	5,372,327.98	666,631.54	44,036.81	799,791.68	12,624.00	399,914.10	746,565.47	2,040,419.15	111,267.54	-	-	74,709,405.38		
24,500.00	17,338,101.96	-	9,457,570.22	666,631.54	44,036.81	1,129,276.68	12,624.00	6,759,636.76	1,319,469.73	2,040,419.15	111,267.54	304,965,243.88	-	474,581,769.05		
2,604,371.50	19,776,523.65	-	29,669,428.41	3,469,989.14	285,382.34	1,992,427.76	2,385,045.50	8,094,924.51	1,691,340.31	809,186.38	111,267.54	304,965,243.88	174,475,697.55	942,228,441.27		

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2016 to July 31, 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	125,667.83	-	-	-	-	-	-	-	
Other local taxes	2,600,656.85	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	55,959.67	-	-	-	-	-	-	-	
Fines and forfeitures	59,900.96	-	-	-	-	-	-	-	
Use of money and property	22,301.95	-	-	12,757.91	-	166.12	2,841.52	16,758.01	
Charges for services	121,231.54	178,132.28	850.51	-	-	1,763.66	-	-	
Miscellaneous	561,655.33	-	-	40.00	-	-	-	-	
Recovered costs	181,985.67	-	-	36,798.00	-	-	-	-	
State revenue	521,467.58	2,683,771.78	-	19,902.00	-	-	-	-	
Federal revenue	84,571.62	102,514.87	104,883.81	-	-	-	-	-	
Nonrevenue receipts	-	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	(1,103,607.56)	471,505.27	-	-	-	-	-	-	
Total receipts	3,231,791.44	3,435,924.20	105,734.32	69,497.91	-	1,929.78	2,841.52	16,758.01	-
Disbursements:									
Personal services	1,677,859.33	-	-	151,543.77	2,212.10	143,275.43	-	-	
Fringe benefits	583,719.67	-	-	46,389.45	480.24	43,948.21	-	-	
Purchased services	1,063,846.27	-	-	180,181.76	-	2,527.73	-	-	
Internal services	64,526.79	-	-	549.76	-	47,272.13	-	-	
Other charges	599,244.09	-	-	54,213.78	61,923.01	2,171.21	-	-	
Materials and supplies	149,436.11	-	-	35,300.90	-	1,075.83	-	-	
Joint operations	227,586.75	-	-	-	-	-	-	-	
Capital outlay	126,822.30	-	-	-	-	-	-	-	
Debt service	7,237,713.29	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	5,816,600.67	178,318.42	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	753,833.10	1,760,961.42	69,596.65
Total disbursements	11,730,754.60	5,816,600.67	178,318.42	468,179.42	64,615.35	240,270.54	753,833.10	1,760,961.42	69,596.65
Interfund transfers:									
Transfers from other funds	674,513.50	2,505,211.62	-	-	-	-	853,000.00	-	-
Transfers to other funds	(3,379,044.99)	(520,613.50)	-	-	-	-	-	-	-
Net transfers	(2,704,531.49)	1,984,598.12	-	-	-	-	853,000.00	-	-
Net increase (decrease) in cash	(11,203,494.65)	(396,078.35)	(72,584.10)	(398,681.51)	(64,615.35)	(238,340.76)	102,008.42	(1,744,203.41)	(69,596.65)
Balance July 1, 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
Balance July 31, 2016	17,561,265.24	6,378,675.29	1,687,772.96	82,991.77	(84,856.82)	225,445.51	15,396,325.67	34,535,337.16	1,508,931.34

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	
-	-	-	-	-	-	-	-	-	-	125,667.83
-	-	-	-	-	-	-	-	-	-	2,600,656.85
21,000.00	34,500.00	-	-	-	-	195.00	-	-	-	111,654.67
-	-	-	-	-	-	-	-	-	-	59,900.96
7,680.63	2,164.63	5,972.47	1,249.90	456.17	606.38	92.08	-	602.22	39.86	73,689.85
521,733.93	748,712.02	15,747.78	333,664.52	-	14,032.65	107,811.63	-	2,087,334.45	-	4,131,014.97
1,905.04	-	-	1,142.40	2,976.58	-	-	-	-	-	567,719.35
1,176.54	3,897.65	-	1,436.92	-	-	2,546.81	-	-	-	227,841.59
-	-	2,792.00	-	-	-	-	-	-	-	3,227,933.36
-	-	7,034.00	-	-	-	-	-	-	-	299,004.30
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
(4,232.62)	-	-	-	-	-	101,559.81	56,691.97	-	-	158,251.78
-	-	-	-	-	-	-	-	-	-	(636,334.91)
549,263.52	789,274.30	31,546.25	337,493.74	3,432.75	14,639.03	212,205.33	56,691.97	2,087,936.67	39.86	10,947,000.60
137,570.77	84,438.15	120,466.83	67,034.34	-	6,340.80	49,706.94	6,252.80	-	-	2,446,701.26
47,259.78	32,658.84	40,181.82	26,183.52	-	1,377.52	18,995.70	2,531.19	-	-	843,725.94
12,555.12	296,204.15	15,725.51	42,998.42	-	8,655.68	25,894.52	497.51	-	-	1,649,086.67
1,383.41	16,174.48	72,455.30	7,756.61	-	389.41	1,345.43	107.57	-	-	211,960.89
80,961.46	9,121.93	44,267.85	4,016.85	-	646.18	8,428.33	964.75	1,231,232.77	-	2,097,192.21
28,812.55	13,480.11	1,461.27	369.93	-	207.55	4,411.65	161.18	-	-	234,717.08
-	-	-	-	-	-	-	-	-	-	227,586.75
10,468.07	30,108.12	-	-	-	-	-	-	-	-	167,398.49
496,562.50	233,612.18	-	1,852,809.87	-	-	-	-	-	-	9,820,697.84
41,919.50	27,157.50	-	-	-	-	-	-	-	-	69,077.00
-	-	-	-	-	-	-	-	-	-	5,994,919.09
-	-	-	-	-	-	-	-	-	-	186,316.77
42,595.82	501.65	-	276,342.24	-	-	162,650.97	23,665.80	-	-	2,903,830.88
900,088.98	743,457.11	294,558.58	2,277,511.78	-	17,617.14	271,433.54	34,180.80	1,231,232.77	-	26,853,210.87
725,000.00	1,275,000.00	20,833.37	2,600,000.00	-	1,676,000.00	-	13,378.37	-	-	10,342,936.86
(814,138.75)	(1,353,139.62)	-	(2,600,000.00)	-	(1,676,000.00)	-	-	-	-	(10,342,936.86)
(89,138.75)	(78,139.62)	20,833.37	-	-	-	-	13,378.37	-	-	-
(439,964.21)	(32,322.43)	(242,178.96)	(1,940,018.04)	3,432.75	(2,978.11)	(59,228.21)	35,889.54	856,703.90	39.86	(15,906,210.27)
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
9,418,550.02	6,079,298.12	130,470.98	4,246,774.33	131,469.56	1,689,596.57	197,789.57	(32,986.51)	2,897,123.05	111,307.40	102,161,281.21

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At July 31, 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		8,048,495.46
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	52,005,253.33	
Virginia State Non-Arbitrage Program (SNAP)	<u>43,409,953.26</u>	95,415,206.59
Total - City Treasurer		103,464,852.05
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (August 3, 2016)		(2,526,284.23)
Cash with Anthem		<u>1,215,563.39</u>
TOTAL		<u><u>102,161,281.21</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	-	-	-	-	0.00%
General property taxes	42,704,300.00	125,667.83	125,667.83	42,578,632.17	0.29%
Other local taxes	41,263,158.00	2,600,656.85	2,600,656.85	38,662,501.15	6.30%
Permits, privilege fees and regulatory fees	476,600.00	55,959.67	55,959.67	420,640.33	11.74%
Fines and forfeitures	585,000.00	59,900.96	59,900.96	525,099.04	10.24%
Use of money and property	137,500.00	22,301.95	22,301.95	115,198.05	16.22%
Charges for services	1,459,400.00	121,231.54	121,231.54	1,338,168.46	8.31%
Miscellaneous	5,336,500.00	561,655.33	561,655.33	4,774,844.67	10.52%
Recovered costs	957,394.00	181,985.67	181,985.67	775,408.33	19.01%
State revenue	9,870,533.00	521,467.58	521,467.58	9,349,065.42	5.28%
Federal revenue	172,500.00	84,571.62	84,571.62	87,928.38	49.03%
Nonrevenue receipts	50,000.00	-	-	50,000.00	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	153,900.00	1,692,900.00	8.33%
Total General Fund	104,859,685.00	4,489,299.00	4,489,299.00	100,370,386.00	4.28%
School Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	1,894,675.00	178,132.28	178,132.28	1,716,542.72	9.40%
State revenue	35,682,078.00	2,683,771.78	2,683,771.78	32,998,306.22	7.52%
Federal revenue	2,831,774.00	102,514.87	102,514.87	2,729,259.13	3.62%
Transfers from other funds	30,062,539.00	2,505,211.62	2,505,211.62	27,557,327.38	8.33%
Total School Fund	70,471,066.00	5,469,630.55	5,469,630.55	65,001,435.45	7.76%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	630,973.00	850.51	850.51	630,122.49	0.13%
State revenue	91,000.00	-	-	91,000.00	0.00%
Federal revenue	2,904,000.00	104,883.81	104,883.81	2,799,116.19	3.61%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,625,973.00	105,734.32	105,734.32	3,520,238.68	2.92%
Emergency Communications Center Fund:					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	133,720.00	12,757.91	12,757.91	120,962.09	9.54%
Miscellaneous	2,085,208.00	40.00	40.00	2,085,168.00	0.00%
Recovered Costs	250,000.00	36,798.00	36,798.00	213,202.00	14.72%
State revenue	412,948.00	19,902.00	19,902.00	393,046.00	4.82%
Federal revenue	150,000.00	-	-	150,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	2,085,208.00	-	-	2,085,208.00	0.00%
Total Emerg. Commun. Center Fund	5,117,084.00	69,497.91	69,497.91	5,047,586.09	1.36%
Community Development Block Grant Fund:					
Federal revenue	1,083,464.90	-	-	1,083,464.90	0.00%
Total Comm. Develop. Block Grant Fund	1,083,464.90	-	-	1,083,464.90	0.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	50,000.00	50,000.00	50,000.00	-	100.00%
Use of money and property	-	166.12	166.12	(166.12)	0.00%
Charges for services	3,319,640.00	1,763.66	1,763.66	3,317,876.34	0.05%
Recovered costs	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,369,640.00	51,929.78	51,929.78	3,317,710.22	1.54%
General Capital Projects Fund:					
Amount from fund balance	15,262,721.93	15,262,721.93	15,262,721.93	-	100.00%
Use of money and property	-	2,841.52	2,841.52	(2,841.52)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	7,756,028.89	-	-	7,756,028.89	0.00%
Federal revenue	469,272.00	-	-	469,272.00	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	853,000.00	853,000.00	853,000.00	-	100.00%
Total General Capital Projects Fund	24,341,022.82	16,118,563.45	16,118,563.45	8,222,459.37	66.22%
School Capital Projects Fund:					
Amount from fund balance	36,271,641.93	36,271,641.93	36,271,641.93	-	100.00%
Use of money and property	-	16,758.01	16,758.01	(16,758.01)	0.00%
Interfund loan	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	36,271,641.93	36,288,399.94	36,288,399.94	(16,758.01)	100.05%
ECC Capital Projects Fund:					
Amount from fund balance	1,578,527.99	1,578,527.99	1,578,527.99	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total ECC Capital Projects Fund	1,578,527.99	1,578,527.99	1,578,527.99	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	6,043,008.05	6,043,008.05	6,043,008.05	-	100.00%
Use of money and property	-	1,650.95	1,650.95	(1,650.95)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	725,000.00	725,000.00	725,000.00	-	100.00%
Total Water Capital Projects Fund	6,768,008.05	6,769,659.00	6,769,659.00	(1,650.95)	100.02%
Sewer Capital Projects Fund:					
Amount from fund balance	1,329,873.15	1,329,873.15	1,329,873.15	-	100.00%
Transfers from other funds	1,275,000.00	1,275,000.00	1,275,000.00	-	100.00%
Total Sewer Capital Projects Fund	2,604,873.15	2,604,873.15	2,604,873.15	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	-	-	-	-	0.00%
State revenue	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	-	-	-	-	0.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	1,146,331.38	1,146,331.38	1,146,331.38	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	2,600,000.00	2,600,000.00	2,600,000.00	-	100.00%
Total Sanitation Capital Projects Fund	3,746,331.38	3,746,331.38	3,746,331.38	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	405,847.50	405,847.50	405,847.50	-	100.00%
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	1,676,000.00	1,676,000.00	1,676,000.00	-	100.00%
Total Stormwater Capital Projects Fund	2,385,045.50	2,081,847.50	2,081,847.50	303,198.00	87.29%
Water Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	200,000.00	21,000.00	21,000.00	179,000.00	10.50%
Use of money and property	38,000.00	6,029.68	6,029.68	31,970.32	15.87%
Charges for services	7,077,120.00	521,733.93	521,733.93	6,555,386.07	7.37%
Miscellaneous	5,000.00	1,905.04	1,905.04	3,094.96	38.10%
Recovered costs	25,000.00	1,176.54	1,176.54	23,823.46	4.71%
State revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,928,478.00	160,706.50	160,706.50	1,767,771.50	8.33%
Total Water Fund	9,273,598.00	712,551.69	712,551.69	8,561,046.31	7.68%
Sewer Fund:					
Amount from fund balance	1,180,834.00	1,180,834.00	1,180,834.00	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	34,500.00	34,500.00	190,500.00	15.33%
Use of money and property	7,000.00	2,164.63	2,164.63	4,835.37	30.92%
Charges for services	10,228,720.00	748,712.02	748,712.02	9,480,007.98	7.32%
Miscellaneous	1,000.00	-	-	1,000.00	0.00%
Recovered costs	20,000.00	3,897.65	3,897.65	16,102.35	19.49%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,423,152.00	118,596.00	118,596.00	1,304,556.00	8.33%
Total Sewer Fund	13,085,706.00	2,088,704.30	2,088,704.30	10,997,001.70	15.96%
Public Transportation Fund:					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	90,000.00	5,972.47	5,972.47	84,027.53	6.64%
Charges for services	1,820,436.00	15,747.78	15,747.78	1,804,688.22	0.87%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	105,560.00	-	-	105,560.00	0.00%
State revenue	1,301,422.00	2,792.00	2,792.00	1,298,630.00	0.21%
Federal revenue	1,852,610.00	7,034.00	7,034.00	1,845,576.00	0.38%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	250,000.00	20,833.37	20,833.37	229,166.63	8.33%
Intrafund transfers	216,660.00	18,055.00	18,055.00	198,605.00	8.33%
Total Public Transportation Fund	5,636,688.00	70,434.62	70,434.62	5,566,253.38	1.25%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	July Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	998,027.00	998,027.00	998,027.00	-	100.00%
Use of money and property	6,000.00	1,249.90	1,249.90	4,750.10	20.83%
Charges for services	4,220,000.00	333,664.52	333,664.52	3,886,335.48	7.91%
Miscellaneous	25,000.00	1,142.40	1,142.40	23,857.60	4.57%
Recovered costs	686,517.00	1,436.92	1,436.92	685,080.08	0.21%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	2,500,000.00	-	-	2,500,000.00	0.00%
Intrafund transfers	200,000.00	16,666.63	16,666.63	183,333.37	8.33%
Total Sanitation Fund	8,635,544.00	1,352,187.37	1,352,187.37	7,283,356.63	15.66%
Business Loan Program Fund:					
Amount from fund balance	84,000.00	84,000.00	84,000.00	-	100.00%
Use of money and property	3,800.00	456.17	456.17	3,343.83	12.00%
Miscellaneous	37,200.00	2,976.58	2,976.58	34,223.42	8.00%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	125,000.00	87,432.75	87,432.75	37,567.25	69.95%
Stormwater Fund:					
Amount from fund balance	742,696.00	742,696.00	742,696.00	-	100.00%
Use of money and property	-	606.38	606.38	(606.38)	0.00%
Charges for services	1,976,322.00	14,032.65	14,032.65	1,962,289.35	0.71%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Fund	2,719,018.00	757,335.03	757,335.03	1,961,682.97	1.01
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	195.00	195.00	6,805.00	2.79%
Use of money and property	100.00	92.08	92.08	7.92	92.08%
Charges for services	1,339,475.00	107,811.63	107,811.63	1,231,663.37	8.05%
Recovered costs	5,000.00	2,546.81	2,546.81	2,453.19	50.94%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	1,351,575.00	110,645.52	110,645.52	1,240,929.48	8.19%
Central Stores Fund:					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	160,540.00	13,378.37	13,378.37	147,161.63	8.33%
Total Central Stores Fund	160,540.00	13,378.37	13,378.37	147,161.63	8.33%
Total All Funds	307,210,032.72	84,566,963.62	84,566,963.62	222,643,069.10	27.53%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	209,066.00	31,499.43	31,499.43	-	177,566.57	15.07%
City manager	560,109.00	35,765.76	35,765.76	-	524,343.24	6.39%
City attorney	315,798.00	16,544.09	16,544.09	-	299,253.91	5.24%
Human resources	419,281.00	29,052.11	29,052.11	21,233.50	368,995.39	11.99%
Independent auditor	20,600.00	12,000.00	12,000.00	8,300.00	300.00	98.54%
Commissioner of revenue	426,614.00	36,909.06	36,909.06	-	389,704.94	8.65%
Assessor	329,792.00	22,720.32	22,720.32	-	307,071.68	6.89%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
Treasurer	577,528.00	42,429.73	42,429.73	15,000.00	520,098.27	9.94%
Finance	572,060.00	34,268.57	34,268.57	6,000.00	531,791.43	7.04%
Information technology	1,717,850.00	138,966.54	138,966.54	209,980.69	1,368,902.77	20.31%
Purchasing agent	151,906.00	11,111.57	11,111.57	-	140,794.43	7.31%
Electoral board	233,690.00	12,168.96	12,168.96	-	221,521.04	5.21%
Total general government administration	5,537,319.00	423,436.14	423,436.14	260,514.19	4,853,368.67	12.35%
Public safety:						
Police administration	3,509,636.00	219,239.39	219,239.39	16,185.00	3,274,211.61	6.71%
Police operations	4,376,118.00	341,446.27	341,446.27	7,091.50	4,027,580.23	7.96%
Police criminal investigation	1,233,993.00	120,252.00	120,252.00	-	1,113,741.00	9.74%
Police special operations	1,512,707.00	62,894.79	62,894.79	17,435.13	1,432,377.08	5.31%
Police grants	290,967.00	25,543.42	25,543.42	-	265,423.58	8.78%
Fire administration	582,729.00	42,823.83	42,823.83	-	539,905.17	7.35%
Fire suppression	6,598,388.00	479,649.47	479,649.47	68,481.14	6,050,257.39	8.31%
Fire prevention	573,310.00	39,378.86	39,378.86	-	533,931.14	6.87%
Fire training	260,600.00	21,373.09	21,373.09	-	239,226.91	8.20%
Public safety building	260,646.00	19,935.23	19,935.23	-	240,710.77	7.65%
Child safety alliance	56,855.00	4,318.93	4,318.93	-	52,536.07	7.60%
City and county jail	85,000.00	6,824.60	6,824.60	-	78,175.40	8.03%
Middle River Regional Jail	2,009,208.00	-	-	-	2,009,208.00	0.00%
Building inspection	775,179.00	47,279.17	47,279.17	-	727,899.83	6.10%
Animal control	405,372.00	72,549.28	72,549.28	203,909.25	128,913.47	68.20%
Coroner	-	-	-	-	-	0.00%
Emergency services	70,103.00	15,396.96	15,396.96	21,925.00	32,781.04	53.24%
Total public safety	22,600,811.00	1,518,905.29	1,518,905.29	335,027.02	20,746,878.69	8.20%
Public works:						
General engineering	781,523.00	61,308.81	61,308.81	9,488.00	710,726.19	9.06%
Highway and street maintenance	6,205,096.00	1,095,456.60	1,095,456.60	528,226.63	4,581,412.77	26.17%
Street lights	530,028.00	44,446.35	44,446.35	-	485,581.65	8.39%
Snow and ice removal	266,739.00	2,799.46	2,799.46	-	263,939.54	1.05%
Traffic engineering	1,398,784.00	133,849.78	133,849.78	-	1,264,934.22	9.57%
Highway and street beautification	307,041.00	22,192.02	22,192.02	-	284,848.98	7.23%
Street and road cleaning	490,426.00	24,749.75	24,749.75	-	465,676.25	5.05%
Insect and rodent control	-	-	-	-	-	0.00%
General properties	415,733.00	21,139.28	21,139.28	7,350.00	387,243.72	6.85%
Total public works	10,395,370.00	1,405,942.05	1,405,942.05	545,064.63	8,444,363.32	18.77%
Health and welfare:						
Local health department	438,360.00	-	-	-	438,360.00	0.00%
Community services board	722,710.00	180,677.50	180,677.50	-	542,032.50	25.00%
Tax relief for the elderly/disabled vets	112,000.00	-	-	-	112,000.00	0.00%
Total health and welfare	1,273,070.00	180,677.50	180,677.50	-	1,092,392.50	14.19%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2016 to July 31, 2016
 (Unaudited)

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,022,314.00	103,030.95	103,030.95	22,486.00	896,797.05	12.28%
Parks	1,074,232.00	110,148.46	110,148.46	-	964,083.54	10.25%
Recreation center and playgrounds	613,469.00	50,135.86	50,135.86	3,000.00	560,333.14	8.66%
National guard armory	83,755.00	5,889.11	5,889.11	-	77,865.89	7.03%
Simms recreation center	343,282.00	32,460.16	32,460.16	10,095.54	300,726.30	12.40%
Westover swimming pool	427,560.00	59,593.05	59,593.05	-	367,966.95	13.94%
Athletics	471,497.00	37,828.63	37,828.63	-	433,668.37	8.02%
Blacks run greenway	53,917.00	3,942.81	3,942.81	-	49,974.19	7.31%
Golf course grounds management	656,078.00	60,289.07	60,289.07	-	595,788.93	9.19%
Golf course clubhouse management	450,372.00	80,973.58	80,973.58	13,448.50	355,949.92	20.97%
Total parks, recreation and cultural	5,196,476.00	544,291.68	544,291.68	49,030.04	4,603,154.28	11.42%
Community development:						
Planning	222,334.00	14,997.66	14,997.66	-	207,336.34	6.75%
Zoning administration	180,184.00	12,476.62	12,476.62	-	167,707.38	6.92%
Board of zoning appeals	5,547.00	-	-	-	5,547.00	0.00%
Economic development	820,543.00	25,541.55	25,541.55	52,000.00	743,001.45	9.45%
Downtown renaissance	-	-	-	-	-	0.00%
Tourism and visitors service	464,388.00	27,296.86	27,296.86	-	437,091.14	5.88%
Downtown parking services	236,825.00	13,429.76	13,429.76	-	223,395.24	5.67%
Total community development	1,929,821.00	93,742.45	93,742.45	52,000.00	1,784,078.55	7.55%
Other:						
Community and civic organizations	1,620,234.00	326,046.20	326,046.20	372,591.75	921,596.05	43.12%
Joint operations with Rockingham Cty	8,553,210.00	-	-	783,273.00	7,769,937.00	9.16%
Reserve for contingencies	221,925.00	-	-	-	221,925.00	0.00%
Debt service	14,280,702.00	7,237,713.29	7,237,713.29	-	7,042,988.71	50.68%
Transfers to other funds	33,250,747.00	3,379,044.99	3,379,044.99	-	29,871,702.01	10.16%
Total other	57,926,818.00	10,942,804.48	10,942,804.48	1,155,864.75	45,828,148.77	20.89%
Total General Fund	104,859,685.00	15,109,799.59	15,109,799.59	2,397,500.63	87,352,384.78	16.70%
School Fund:						
Instruction	54,247,591	4,744,759.19	4,744,759.19	-	49,502,831.81	8.75%
Admin., attendance and health services	4,105,509	290,563.16	290,563.16	-	3,814,945.84	7.08%
Pupil transportation	3,488,923	857.59	857.59	-	3,488,065.41	0.02%
Operations and maintenance	5,216,258	338,625.76	338,625.76	-	4,877,632.24	6.49%
Technology	3,412,785	441,794.97	441,794.97	-	2,970,990.03	12.95%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	70,471,066.00	5,816,600.67	5,816,600.67	-	64,654,465.33	8.25%
School Nutrition Fund:						
Food service	3,611,973.00	175,161.04	175,161.04	-	3,436,811.96	4.85%
Technology	14,000.00	3,157.38	3,157.38	-	10,842.62	22.55%
Total School Nutrition Fund	3,625,973.00	178,318.42	178,318.42	-	3,447,654.58	4.92%
Emergency Communications Center Fund:						
Emergency Communications Center	5,117,084.00	468,179.42	468,179.42	770,507.47	3,878,397.11	24.21%
Transfers to other funds	-	-	-	-	-	0.00%
Total Emerg. Commun. Ctr. Fund	5,117,084.00	468,179.42	468,179.42	770,507.47	3,878,397.11	24.21%
Community Development Block Grant Fund:						
Community development block grant	1,083,464.90	64,615.35	64,615.35	111,946.43	906,903.12	16.30%
Total Comm. Dev. Block Grant Fund	1,083,464.90	64,615.35	64,615.35	111,946.43	906,903.12	16.30%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2016 to July 31, 2016
 (Unaudited)

Exhibit E
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Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	2,826,392.00	198,004.48	198,004.48	276,288.00	2,352,099.52	16.78%
Field trips and charters	181,105.00	8,592.47	8,592.47	-	172,512.53	4.74%
Administration	362,143.00	33,673.59	33,673.59	2,700.00	325,769.41	10.04%
Total School Transportation Fund	3,369,640.00	240,270.54	240,270.54	278,988.00	2,850,381.46	15.41%
General Capital Projects Fund:						
Capital projects	24,341,022.82	753,833.10	753,833.10	9,044,162.56	14,543,027.16	40.25%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	24,341,022.82	753,833.10	753,833.10	9,044,162.56	14,543,027.16	40.25%
School Capital Projects Fund:						
Capital projects	36,271,641.93	1,760,961.42	1,760,961.42	-	34,510,680.51	4.85%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Capital Projects Fund	36,271,641.93	1,760,961.42	1,760,961.42	-	34,510,680.51	4.85%
ECC Capital Projects:						
Capital projects	1,578,527.99	69,596.65	69,596.65	1,489,897.33	19,034.01	98.79%
Total ECC Capital Projects Fund	1,578,527.99	69,596.65	69,596.65	1,489,897.33	19,034.01	98.79%
Water Capital Projects Fund:						
Capital projects	6,768,008.05	42,595.82	42,595.82	2,247,345.67	4,478,066.56	33.83%
Total Water Capital Projects Fund	6,768,008.05	42,595.82	42,595.82	2,247,345.67	4,478,066.56	33.83%
Sewer Capital Projects Fund:						
Capital projects	2,604,873.15	501.65	501.65	24,500.00	2,579,871.50	0.96%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	2,604,873.15	501.65	501.65	24,500.00	2,579,871.50	0.96%
Public Transportation Capital Projects Fund:						
Capital projects	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj.	-	-	-	-	-	0.00%
Sanitation Capital Projects Fund:						
Capital projects	3,746,331.38	276,342.24	276,342.24	666,631.54	2,803,357.60	25.17%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	3,746,331.38	276,342.24	276,342.24	666,631.54	2,803,357.60	25.17%
Stormwater Capital Projects Fund:						
Capital projects	2,385,045.50	-	-	12,624.00	2,372,421.50	0.53%
Transfers to other funds	-	-	-	-	-	0.00%
Total Stormwater Capital Proj. Fund	2,385,045.50	-	-	12,624.00	2,372,421.50	0.53%
Water Fund:						
Administration	504,658.00	76,268.45	76,268.45	-	428,389.55	15.11%
Pumping, storage and monitoring	684,949.00	50,550.66	50,550.66	52,583.34	581,815.00	15.06%
Transmission and distribution	837,557.00	71,143.37	71,143.37	6,758.78	759,654.85	9.30%
Utility billing	456,798.00	34,329.39	34,329.39	-	422,468.61	7.52%
Miscellaneous	2,459,712.00	202,626.00	202,626.00	9,600.00	2,247,486.00	8.63%
Purification	1,061,594.00	76,251.22	76,251.22	-	985,342.78	7.18%
Capital outlay	419,000.00	10,468.07	10,468.07	66,603.35	341,928.58	18.39%
Debt Service	1,054,665.00	496,562.50	496,562.50	-	558,102.50	47.08%
Transfers to other funds	1,794,665.00	814,138.75	814,138.75	-	980,526.25	45.36%
Total Water Fund	9,273,598.00	1,832,338.41	1,832,338.41	135,545.47	7,305,714.12	21.22%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Exhibit E
Page 4 of 4

Fund, Function and Elements	Budget as Amended	July Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	737,580.00	51,769.49	51,769.49	-	685,810.51	7.02%
Treatment and disposal	3,515,000.00	293,678.41	293,678.41	-	3,221,321.59	8.36%
Collection and transmission	940,432.00	67,018.92	67,018.92	2,765.10	870,647.98	7.42%
Miscellaneous	1,758,642.00	145,753.50	145,753.50	9,600.00	1,603,288.50	8.83%
Utility billing	396,305.00	21,665.89	21,665.89	17,562.28	357,076.83	9.90%
Pumping and monitoring	217,072.00	17,944.95	17,944.95	2,354.66	196,772.39	9.35%
Capital outlay	438,000.00	30,108.12	30,108.12	179,403.01	228,488.87	47.83%
Debt service	2,870,000.00	233,612.18	233,612.18	-	2,636,387.82	8.14%
Transfers to other funds	2,212,675.00	1,353,139.62	1,353,139.62	-	859,535.38	61.15%
Total Sewer Fund	13,085,706.00	2,214,691.08	2,214,691.08	211,685.05	10,659,329.87	18.54%
Public Transportation Fund:						
Transit buses	3,848,931.00	228,992.57	228,992.57	-	3,619,938.43	5.95%
Paratransit buses	575,636.00	43,140.29	43,140.29	-	532,495.71	7.49%
Administration	590,121.00	40,480.72	40,480.72	3,200.00	546,440.28	7.40%
Capital outlay	622,000.00	-	-	3,160,896.00	(2,538,896.00)	508.18%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	5,636,688.00	312,613.58	312,613.58	3,164,096.00	2,159,978.42	61.68%
Sanitation Fund:						
Resource recovery facility	-	-	-	-	-	0.00%
Solid waste collection	1,222,837.00	85,599.62	85,599.62	-	1,137,237.38	7.00%
Landfill	227,142.00	5,717.13	5,717.13	-	221,424.87	2.52%
Miscellaneous	207,325.00	16,666.63	16,666.63	6,100.00	184,558.37	10.98%
Solid waste management	1,953,629.00	57,042.92	57,042.92	639,923.57	1,256,662.51	35.68%
Capital outlay	250,000.00	-	-	230,769.00	19,231.00	92.31%
Debt service	2,174,611.00	1,852,809.87	1,852,809.87	-	321,801.13	85.20%
Transfers to other funds	2,600,000.00	2,600,000.00	2,600,000.00	-	-	100.00%
Total Sanitation Fund	8,635,544.00	4,617,836.17	4,617,836.17	876,792.57	3,140,915.26	63.63%
Business Loan Program Fund:						
Revolving loan program	125,000.00	-	-	-	125,000.00	0.00%
Total Business Loan Program Fund	125,000.00	-	-	-	125,000.00	0.00%
Stormwater Fund:						
Stormwater management	578,018.00	17,617.14	17,617.14	20,824.50	539,576.36	6.65%
Capital outlay	465,000.00	-	-	234,936.00	230,064.00	50.52%
Transfers to other funds	1,676,000.00	1,676,000.00	1,676,000.00	-	-	100.00%
Total Stormwater Fund	2,719,018.00	1,693,617.14	1,693,617.14	255,760.50	769,640.36	71.69%
Central Garage Fund:						
Operating	1,202,962.00	98,776.06	98,776.06	101,600.00	1,002,585.94	16.66%
Administration	133,613.00	10,006.51	10,006.51	650.00	122,956.49	7.98%
Capital outlay	15,000.00	-	-	-	15,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,351,575.00	108,782.57	108,782.57	102,250.00	1,140,542.43	15.61%
Central Stores Fund:						
Operating	158,540.00	10,515.00	10,515.00	1,000.00	147,025.00	7.26%
Capital outlay	2,000.00	-	-	-	2,000.00	0.00%
Total Central Stores Fund	160,540.00	10,515.00	10,515.00	1,000.00	149,025.00	7.17%
Total All Funds	307,210,032.72	35,572,008.82	35,572,008.82	21,791,233.22	249,846,790.68	18.67%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (8.33%)
General Fund:					
Revenues	104,859,685.00	4,489,299.00	-	(100,370,386.00)	4.28%
Expenditures	104,859,685.00	15,109,799.59	2,397,500.63	(87,352,384.78)	16.70%
School Fund:					
Revenues	70,471,066.00	5,469,630.55	-	(65,001,435.45)	7.76%
Expenditures	70,471,066.00	5,816,600.67	-	(64,654,465.33)	8.25%
School Nutrition Fund:					
Revenues	3,625,973.00	105,734.32	-	(3,520,238.68)	2.92%
Expenditures	3,625,973.00	178,318.42	-	(3,447,654.58)	4.92%
Emergency Communications Center Fund:					
Revenues	5,117,084.00	69,497.91	-	(5,047,586.09)	1.36%
Expenditures	5,117,084.00	468,179.42	770,507.47	(3,878,397.11)	24.21%
Community Development Block Grant Fund:					
Revenues	1,083,464.90	-	-	(1,083,464.90)	0.00%
Expenditures	1,083,464.90	64,615.35	111,946.43	(906,903.12)	16.30%
School Transportation Fund:					
Revenues	3,369,640.00	51,929.78	-	(3,317,710.22)	1.54%
Expenditures	3,369,640.00	240,270.54	278,988.00	(2,850,381.46)	15.41%
General Capital Projects Fund:					
Revenues	24,341,022.82	16,118,563.45	-	(8,222,459.37)	66.22%
Expenditures	24,341,022.82	753,833.10	9,044,162.56	(14,543,027.16)	40.25%
School Capital Projects Fund:					
Revenues	36,271,641.93	36,288,399.94	-	16,758.01	100.05%
Expenditures	36,271,641.93	1,760,961.42	-	(34,510,680.51)	4.85%
ECC Capital Projects Fund:					
Revenues	1,578,527.99	1,578,527.99	-	-	100.00%
Expenditures	1,578,527.99	69,596.65	1,489,897.33	(19,034.01)	98.79%
Water Capital Projects Fund:					
Revenues	6,768,008.05	6,769,659.00	-	1,650.95	100.02%
Expenditures	6,768,008.05	42,595.82	2,247,345.67	(4,478,066.56)	33.83%
Sewer Capital Projects Fund:					
Revenues	2,604,873.15	2,604,873.15	-	-	100.00%
Expenditures	2,604,873.15	501.65	24,500.00	(2,579,871.50)	0.96%
Sanitation Capital Projects Fund:					
Revenues	3,746,331.38	3,746,331.38	-	-	100.00%
Expenditures	3,746,331.38	276,342.24	666,631.54	(2,803,357.60)	25.17%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2016 to July 31, 2016
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (8.33%)
Stormwater Capital Projects Fund:					
Revenues	2,385,045.50	2,081,847.50	-	(303,198.00)	87.29%
Expenditures	2,385,045.50	-	12,624.00	(2,372,421.50)	0.53%
Water Fund:					
Revenues	9,273,598.00	712,551.69	-	(8,561,046.31)	7.68%
Expenditures	9,273,598.00	1,832,338.41	135,545.47	(7,305,714.12)	21.22%
Sewer Fund:					
Revenues	13,085,706.00	2,088,704.30	-	(10,997,001.70)	15.96%
Expenditures	13,085,706.00	2,214,691.08	211,685.05	(10,659,329.87)	18.54%
Public Transportation Fund:					
Revenues	5,636,688.00	70,434.62	-	(5,566,253.38)	1.25%
Expenditures	5,636,688.00	312,613.58	3,164,096.00	(2,159,978.42)	61.68%
Sanitation Fund:					
Revenues	8,635,544.00	1,352,187.37	-	(7,283,356.63)	15.66%
Expenditures	8,635,544.00	4,617,836.17	876,792.57	(3,140,915.26)	63.63%
Business Loan Program Fund:					
Revenues	125,000.00	87,432.75	-	(37,567.25)	69.95%
Expenditures	125,000.00	-	-	(125,000.00)	0.00%
Stormwater Fund:					
Revenues	2,719,018.00	757,335.03	-	(1,961,682.97)	27.85%
Expenditures	2,719,018.00	1,693,617.14	255,760.50	(769,640.36)	71.69%
Central Garage Fund:					
Revenues	1,351,575.00	110,645.52	-	(1,240,929.48)	8.19%
Expenditures	1,351,575.00	108,782.57	102,250.00	(1,140,542.43)	15.61%
Central Stores Operating Fund:					
Revenues	160,540.00	13,378.37	-	(147,161.63)	8.33%
Expenditures	160,540.00	10,515.00	1,000.00	(149,025.00)	7.17%
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Total Revenues	307,210,032.72	84,566,963.62	-	(222,643,069.10)	27.53%
Total Expenditures	307,210,032.72	35,572,008.82	21,791,233.22	(249,846,790.68)	18.67%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2016 to July 31, 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	748,372.00	-	(748,372.00)	-100.00%
General property taxes	108,906.73	125,667.83	16,761.10	15.39%
Other local taxes	2,883,018.10	2,600,656.85	(282,361.25)	-9.79%
Permits, privilege fees and regulatory fees	36,914.45	55,959.67	19,045.22	51.59%
Fines and forfeitures	65,888.24	59,900.96	(5,987.28)	-9.09%
Use of money and property	8,567.27	22,301.95	13,734.68	160.32%
Charges for services	156,057.84	121,231.54	(34,826.30)	-22.32%
Miscellaneous	564,779.70	561,655.33	(3,124.37)	-0.55%
Recovered costs	446,538.67	181,985.67	(264,553.00)	-59.25%
State revenue	238,716.96	521,467.58	282,750.62	118.45%
Federal revenue	-	84,571.62	84,571.62	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	153,900.00	153,900.00	-	0.00%
Total General Fund	5,411,659.96	4,489,299.00	(922,360.96)	-17.04%
School Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	335,972.01	178,132.28	(157,839.73)	-46.98%
State revenue	2,116,647.32	2,683,771.78	567,124.46	26.79%
Federal revenue	46,822.48	102,514.87	55,692.39	118.94%
Transfers from other funds	2,491,294.88	2,505,211.62	13,916.74	0.56%
Total School Fund	4,990,736.69	5,469,630.55	478,893.86	9.60%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	1,553.35	850.51	(702.84)	-45.25%
State revenue	-	-	-	0.00%
Federal revenue	60,426.76	104,883.81	44,457.05	73.57%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	61,980.11	105,734.32	43,754.21	70.59%
Emergency Communications Center Fund:				
Amount from fund balance	-	-	-	0.00%
Use of money and property	9,177.52	12,757.91	3,580.39	39.01%
Miscellaneous	437,675.75	40.00	(437,635.75)	-99.99%
Recovered costs	10,665.75	36,798.00	26,132.25	245.01%
State revenue	60,032.28	19,902.00	(40,130.28)	-66.85%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	437,675.75	-	(437,675.75)	-100.00%
Total Emerg. Commun. Center Fund	955,227.05	69,497.91	(885,729.14)	-92.72%
Community Development Block Grant Fund:				
Federal revenue	69,526.40	-	(69,526.40)	-100.00%
Total Community Development Block Grant Fund	69,526.40	-	(69,526.40)	-100.00%

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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	20,000.00	50,000.00	30,000.00	150.00%
Use of money and property	27.92	166.12	138.20	494.99%
Charges for services	2,275.43	1,763.66	(511.77)	-22.49%
Recovered costs	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total School Transportation Fund	22,303.35	51,929.78	29,626.43	132.83%
General Capital Projects Fund:				
Amount from fund balance	13,822,958.75	15,262,721.93	1,439,763.18	10.42%
Use of money and property	522.49	2,841.52	2,319.03	443.84%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State revenue	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	367,335.00	853,000.00	485,665.00	132.21%
Total General Capital Projects Fund	14,190,816.24	16,118,563.45	1,927,747.21	13.58%
School Capital Projects Fund:				
Amount from fund balance	547,850.67	36,271,641.93	35,723,791.26	6520.72%
Use of money and property	-	16,758.01	16,758.01	0.00%
Interfund Loan	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total School Capital Projects Fund	547,850.67	36,288,399.94	35,740,549.27	6523.78%
ECC Capital Projects Fund:				
Amount from fund balance	2,108,323.20	1,578,527.99	(529,795.21)	-25.13%
Miscellaneous	-	-	-	0.00%
State revenue	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	2,108,323.20	1,578,527.99	(529,795.21)	-25.13%
Water Capital Projects Fund:				
Amount from fund balance	2,976,239.58	6,043,008.05	3,066,768.47	103.04%
Use of money and property	-	1,650.95	1,650.95	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	815,000.00	725,000.00	(90,000.00)	-11.04%
Total Water Capital Projects Fund	3,791,239.58	6,769,659.00	2,978,419.42	78.56%
Sewer Capital Projects Fund:				
Amount from fund balance	971,598.51	1,329,873.15	358,274.64	36.87%
Transfers from other funds	425,000.00	1,275,000.00	850,000.00	200.00%
Total Sewer Capital Projects Fund	1,396,598.51	2,604,873.15	1,208,274.64	86.52%
Public Transportation Capital Projects Fund:				
Amount from fund balance	11,410.10	-	(11,410.10)	-100.00%
State revenue	1,468.00	-	(1,468.00)	-100.00%
Federal revenue	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	12,878.10	-	(12,878.10)	-100.00%

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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	762,138.49	1,146,331.38	384,192.89	50.41%
Recovered costs	-	-	-	0.00%
Transfers from other funds	100,000.00	2,600,000.00	2,500,000.00	2500.00%
Total Sanitation Capital Projects Fund	862,138.49	3,746,331.38	2,884,192.89	334.54%
Stormwater Capital Projects Fund:				
Amount from fund balance	-	405,847.50	405,847.50	
State revenue	-	-	-	0.00%
Transfers from other funds	-	1,676,000.00	1,676,000.00	0.00%
Total Stormwater Capital Projects Fund	-	2,081,847.50	2,081,847.50	-
Water Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	2,000.00	21,000.00	19,000.00	950.00%
Use of money and property	1,795.44	6,029.68	4,234.24	235.83%
Charges for services	541,123.99	521,733.93	(19,390.06)	-3.58%
Miscellaneous	60.00	1,905.04	1,845.04	3075.07%
Recovered costs	1,019.80	1,176.54	156.74	15.37%
State revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	156,962.00	160,706.50	3,744.50	2.39%
Total Water Fund	702,961.23	712,551.69	9,590.46	1.36%
Sewer Fund:				
Amount from fund balance	412,367.00	1,180,834.00	768,467.00	186.36%
Permits, privilege fees and regulatory fees	3,500.00	34,500.00	31,000.00	885.71%
Use of money and property	450.05	2,164.63	1,714.58	380.98%
Charges for services	853,725.76	748,712.02	(105,013.74)	-12.30%
Miscellaneous	-	-	-	0.00%
Recovered costs	3,629.91	3,897.65	267.74	7.38%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	117,367.50	118,596.00	1,228.50	1.05%
Total Sewer Fund	1,391,040.22	2,088,704.30	697,664.08	50.15%
Public Transportation Fund:				
Amount from fund balance	-	-	-	0.00%
Use of money and property	4,702.24	5,972.47	1,270.23	27.01%
Charges for services	11,799.50	15,747.78	3,948.28	33.46%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State revenue	38,948.00	2,792.00	(36,156.00)	-92.83%
Federal revenue	3,188.00	7,034.00	3,846.00	120.64%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	20,833.37	20,833.37	-	0.00%
Intrafund transfers	18,055.00	18,055.00	-	0.00%
Total Public Transportation Fund	97,526.11	70,434.62	(27,091.49)	-27.78%

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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	1,207,835.00	998,027.00	(209,808.00)	-17.37%
Use of money and property	491.50	1,249.90	758.40	154.30%
Charges for services	364,727.96	333,664.52	(31,063.44)	-8.52%
Miscellaneous	6,850.00	1,142.40	(5,707.60)	-83.32%
Recovered costs	-	1,436.92	1,436.92	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	16,666.63	16,666.63	-	0.00%
Total Sanitation Fund	1,596,571.09	1,352,187.37	(244,383.72)	-15.31%
Business Loan Program Fund:				
Amount from fund balance	12,000.00	84,000.00	72,000.00	600.00%
Use of money and property	538.43	456.17	(82.26)	-15.28%
Miscellaneous	3,116.84	2,976.58	(140.26)	-4.50%
Transfers from other funds	-	-	-	0.00%
Total Business Loan Program Fund	15,655.27	87,432.75	71,777.48	458.49%
Stormwater Fund:				
Amount from fund balance	-	742,696.00	742,696.00	0.00%
Use of money and property	-	606.38	606.38	0.00%
Charges for services	-	14,032.65	14,032.65	0.00%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Fund	-	757,335.03	757,335.03	-
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	475.00	195.00	(280.00)	-58.95%
Use of money and property	28.96	92.08	63.12	217.96%
Charges for services	93,169.67	107,811.63	14,641.96	15.72%
Recovered costs	7,205.50	2,546.81	(4,658.69)	-64.65%
Nonrevenue receipts	2,205.72	-	(2,205.72)	-100.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	103,084.85	110,645.52	7,560.67	7.33%
Central Stores Fund:				
Recovered costs	-	-	-	0.00%
Transfers from other funds	13,574.50	13,378.37	(196.13)	-1.44%
Total Central Stores Fund	13,574.50	13,378.37	(196.13)	-1.44%
Total All Funds	38,341,691.62	84,566,963.62	46,225,272.00	120.56%

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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	30,412.82	31,499.43	1,086.61	3.57%
City manager	41,079.68	35,765.76	(5,313.92)	-12.94%
City attorney	12,601.77	16,544.09	3,942.32	31.28%
Human resources	20,545.14	29,052.11	8,506.97	41.41%
Independent auditor	15,000.00	12,000.00	(3,000.00)	-20.00%
Commissioner of revenue	32,054.29	36,909.06	4,854.77	15.15%
Assessor	23,355.24	22,720.32	(634.92)	-2.72%
Equalization board	-	-	-	0.00%
Treasurer	55,540.13	42,429.73	(13,110.40)	-23.61%
Finance	32,760.12	34,268.57	1,508.45	4.60%
Information technology	137,647.51	138,966.54	1,319.03	0.96%
Purchasing agent	11,125.28	11,111.57	(13.71)	-0.12%
Electoral board	11,213.08	12,168.96	955.88	8.52%
Total general government administration	423,335.06	423,436.14	101.08	0.02%
Public safety:				
Police administration	204,023.36	219,239.39	15,216.03	7.46%
Police operations	299,185.50	341,446.27	42,260.77	14.13%
Police criminal investigation	128,905.63	120,252.00	(8,653.63)	-6.71%
Police special operations	108,582.38	62,894.79	(45,687.59)	-42.08%
Police grants	-	25,543.42	25,543.42	0.00%
Fire administration	41,371.66	42,823.83	1,452.17	3.51%
Fire suppression	459,766.06	479,649.47	19,883.41	4.32%
Fire prevention	35,262.10	39,378.86	4,116.76	11.67%
Fire training	19,543.96	21,373.09	1,829.13	9.36%
Public safety building	21,807.76	19,935.23	(1,872.53)	-8.59%
Child safety alliance	3,657.82	4,318.93	661.11	18.07%
City and county jail	5,325.00	6,824.60	1,499.60	28.16%
Middle River Regional Jail	-	-	-	0.00%
Building inspection	50,464.36	47,279.17	(3,185.19)	-6.31%
Animal control	4,591.50	72,549.28	67,957.78	1480.08%
Coroner	-	-	-	0.00%
Emergency services	20,408.72	15,396.96	(5,011.76)	-24.56%
Total public safety	1,402,895.81	1,518,905.29	116,009.48	8.27%
Public works:				
General engineering	63,601.00	61,308.81	(2,292.19)	-3.60%
Highway and street maintenance	359,540.35	1,095,456.60	735,916.25	204.68%
Street lights	45,816.23	44,446.35	(1,369.88)	-2.99%
Snow and ice removal	6,343.07	2,799.46	(3,543.61)	-55.87%
Traffic engineering	88,460.57	133,849.78	45,389.21	51.31%
Highway and street beautification	22,523.29	22,192.02	(331.27)	-1.47%
Street and road cleaning	27,917.77	24,749.75	(3,168.02)	-11.35%
Insect and rodent control	-	-	-	0.00%
General properties	24,444.55	21,139.28	(3,305.27)	-13.52%
Total public works	638,646.83	1,405,942.05	767,295.22	120.14%
Health and welfare:				
Local health department	-	-	-	0.00%
Community services board	-	180,677.50	180,677.50	0.00%
Tax relief for the elderly/disabled veterans	-	-	-	0.00%
Total health and welfare	-	180,677.50	180,677.50	0.00%

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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	73,492.39	103,030.95	29,538.56	40.19%
Parks	80,418.23	110,148.46	29,730.23	36.97%
Recreation center and playgrounds	55,422.89	50,135.86	(5,287.03)	-9.54%
National guard armory	5,630.12	5,889.11	258.99	4.60%
Simms recreation center	37,291.81	32,460.16	(4,831.65)	-12.96%
Westover swimming pool	49,509.58	59,593.05	10,083.47	20.37%
Athletics	46,372.09	37,828.63	(8,543.46)	-18.42%
Blacks run greenway	3,802.34	3,942.81	140.47	3.69%
Golf course grounds management	73,124.60	60,289.07	(12,835.53)	-17.55%
Golf course clubhouse management	80,364.01	80,973.58	609.57	0.76%
Total parks, recreation and cultural	505,428.06	544,291.68	38,863.62	7.69%
Community development:				
Planning	16,075.37	14,997.66	(1,077.71)	-6.70%
Zoning administration	11,433.33	12,476.62	1,043.29	9.12%
Board of zoning appeals	-	-	-	0.00%
Economic development	79,277.85	25,541.55	(53,736.30)	-67.78%
Downtown renaissance	15,279.53	-	(15,279.53)	-100.00%
Tourism and visitors service	31,833.63	27,296.86	(4,536.77)	-14.25%
Downtown parking services	12,732.25	13,429.76	697.51	5.48%
Total community development	166,631.96	93,742.45	(72,889.51)	-43.74%
Other:				
Community and civic organizations	268,807.50	326,046.20	57,238.70	21.29%
Joint operations with Rockingham Cty	-	-	-	0.00%
Reserve for contingencies	-	-	-	0.00%
Debt service	8,288,218.59	7,237,713.29	(1,050,505.30)	-12.67%
Transfers to other funds	3,317,953.50	3,379,044.99	61,091.49	1.84%
Total other	11,874,979.59	10,942,804.48	(932,175.11)	-7.85%
Total General Fund	15,011,917.31	15,109,799.59	97,882.28	0.65%
School Fund:				
Instruction	4,316,312.09	4,744,759.19	428,447.10	9.93%
Admin., attendance and health services	289,358.46	290,563.16	1,204.70	0.42%
Pupil transportation	1,024.97	857.59	(167.38)	-16.33%
Operations and maintenance	303,588.47	338,625.76	35,037.29	11.54%
Technology	175,154.03	441,794.97	266,640.94	152.23%
Transfer of other funds	-	-	-	0.00%
Total School Fund	5,085,438.02	5,816,600.67	731,162.65	14.38%
School Nutrition Fund:				
Food service	143,856.84	175,161.04	31,304.20	21.76%
Technology	-	3,157.38	3,157.38	0.00%
Total School Nutrition Fund	143,856.84	178,318.42	34,461.58	23.96%
Emergency Communications Center Fund:				
Emergency Communications Center	294,269.79	468,179.42	173,909.63	59.10%
Transfer of other funds	-	-	-	0.00%
Total Emergency Communications Center	294,269.79	468,179.42	173,909.63	59.10%
Community Development Block Grant Fund:				
Community development block grant	21,607.68	64,615.35	43,007.67	199.04%
Total Community Development Block Grant Fund	21,607.68	64,615.35	43,007.67	199.04%

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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	177,169.06	198,004.48	20,835.42	11.76%
Field trips and charters	8,293.85	8,592.47	298.62	3.60%
Administration	20,848.27	33,673.59	12,825.32	61.52%
Total School Transportation Fund	206,311.18	240,270.54	33,959.36	16.46%
General Capital Projects Fund:				
Capital projects	1,366,518.55	753,833.10	(612,685.45)	-44.84%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	1,366,518.55	753,833.10	(612,685.45)	-44.84%
School Capital Projects Fund:				
Capital projects	-	1,760,961.42	1,760,961.42	0.00%
Transfers to other funds	-	-	-	0.00%
Total School Capital Projects Fund	-	1,760,961.42	1,760,961.42	0.00%
ECC Capital Projects Fund:				
Capital projects	-	69,596.65	69,596.65	0.00%
Total ECC Capital Projects Fund	-	69,596.65	69,596.65	0.00%
Water Capital Projects Fund:				
Capital projects	171,858.44	42,595.82	(129,262.62)	-75.21%
Total Water Capital Projects Fund	171,858.44	42,595.82	(129,262.62)	-75.21%
Sewer Capital Projects Fund:				
Capital projects	14,561.14	501.65	(14,059.49)	-96.55%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	14,561.14	501.65	(14,059.49)	-96.55%
Public Transportation Capital Projects Fund:				
Capital projects	3,183.89	-	(3,183.89)	-100.00%
Total Public Transportation Capital Projects Fund	3,183.89	-	(3,183.89)	-100.00%
Sanitation Capital Projects Fund:				
Capital projects	66,511.67	276,342.24	209,830.57	315.48%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	66,511.67	276,342.24	209,830.57	315.48%
Stormwater Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	-	-	0.00%
Water Fund:				
Administration	77,317.46	76,268.45	(1,049.01)	-1.36%
Pumping, storage and monitoring	45,217.27	50,550.66	5,333.39	11.80%
Transmission and distribution	60,885.81	71,143.37	10,257.56	16.85%
Utility billing	31,821.40	34,329.39	2,507.99	7.88%
Miscellaneous	198,922.20	202,626.00	3,703.80	1.86%
Purification	77,130.88	76,251.22	(879.66)	-1.14%
Capital outlay	34,371.37	10,468.07	(23,903.30)	-69.54%
Debt service	591,767.71	496,562.50	(95,205.21)	-16.09%
Transfers to other funds	903,624.00	814,138.75	(89,485.25)	-9.90%
Total Water Fund	2,021,058.10	1,832,338.41	(188,719.69)	-9.34%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	52,159.48	51,769.49	(389.99)	-0.75%
Treatment and disposal	292,461.57	293,678.41	1,216.84	0.42%
Collection and transmission	63,900.90	67,018.92	3,118.02	4.88%
Miscellaneous	143,288.00	145,753.50	2,465.50	1.72%
Utility billing	21,294.07	21,665.89	371.82	1.75%
Pumping and monitoring	13,770.10	17,944.95	4,174.85	30.32%
Capital outlay	63,299.50	30,108.12	(33,191.38)	-52.44%
Debt service	233,489.12	233,612.18	123.06	0.05%
Transfers to other funds	503,036.00	1,353,139.62	850,103.62	168.99%
Total Sewer Fund	1,386,698.74	2,214,691.08	827,992.34	59.71%
Public Transportation Fund:				
Transit buses	223,820.95	228,992.57	5,171.62	2.31%
Paratransit Buses	45,420.56	43,140.29	(2,280.27)	-5.02%
Administration	36,792.16	40,480.72	3,688.56	10.03%
Capital outlay	399,704.00	-	(399,704.00)	-100.00%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	705,737.67	312,613.58	(393,124.09)	-55.70%
Sanitation Fund:				
Resource recovery facility	195,458.45	-	(195,458.45)	-100.00%
Solid waste collection	113,584.31	85,599.62	(27,984.69)	-24.64%
Landfill	12,033.63	5,717.13	(6,316.50)	-52.49%
Miscellaneous	16,666.63	16,666.63	-	0.00%
Solid waste management	73,601.16	57,042.92	(16,558.24)	-22.50%
Capital outlay	-	-	-	0.00%
Debt service	1,829,896.70	1,852,809.87	22,913.17	1.25%
Transfers to other funds	100,000.00	2,600,000.00	2,500,000.00	2500.00%
Total Sanitation Fund	2,341,240.88	4,617,836.17	2,276,595.29	97.24%
Business Loan Program Fund:				
Revolving loan program	1.95	-	(1.95)	-100.00%
Total Business Loan Program Fund	1.95	-	(1.95)	-100.00%
Stormwater Fund:				
Stormwater management	5,310.66	17,617.14	12,306.48	231.73%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	1,676,000.00	1,676,000.00	0.00%
Total Stormwater Fund	5,310.66	1,693,617.14	1,688,306.48	31790.90%
Central Garage Fund:				
Operating	94,484.85	98,776.06	4,291.21	4.54%
Administration	8,788.35	10,006.51	1,218.16	13.86%
Capital outlay	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Central Garage Fund	103,273.20	108,782.57	5,509.37	5.33%
Central Stores Fund:				
Operating	11,225.63	10,515.00	(710.63)	-6.33%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	11,225.63	10,515.00	(710.63)	-6.33%
Juvenile Crime Control Fund:				
Operating	-	-	-	0.00%
Total Juvenile Crime Control Fund	-	-	-	0.00%
Total All Funds	28,960,581.34	35,572,008.82	6,611,427.48	22.83%

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

	Governmental Funds						Capital Projects			Proprietary Funds	
	Special Revenue						General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise	
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation				Water	Water Capital Projects
Balance July 1, 2016	27,072,913.91	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	3,563,965.95	5,904,442.73
Balance budget	-	-	-	-	-	(50,000.00)	-	-	-	-	-
Capital projects carry forward	-	-	-	-	-	-	(15,262,721.93)	(36,271,641.93)	(1,578,527.99)	-	(6,043,008.05)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	(1,081.40)
Balance July 31, 2016	27,072,913.91	6,224,330.80	1,760,357.06	481,673.28	(20,241.47)	413,786.27	31,595.32	7,898.64	-	3,563,965.95	(139,646.72)

Proprietary Funds													
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	Total
4,981,747.40	1,329,873.15	372,649.94	-	2,342,495.99	1,146,331.38	128,036.81	1,286,727.18	405,847.50	357,339.96	(524,215.51)	1,383,122.90	92,508.58	111,906,079.62
(1,180,834.00)	-	-	-	(998,027.00)	-	(84,000.00)	(742,696.00)	-	-	-	-	-	(3,055,557.00)
-	(1,329,873.15)	-	-	-	(1,146,331.38)	-	-	(405,847.50)	-	-	-	-	(62,037,951.93)
-	-	-	-	-	-	-	-	-	(100,322.18)	255,339.46	657,296.25	18,758.96	829,991.09
3,800,913.40	-	372,649.94	-	1,344,468.99	-	44,036.81	544,031.18	-	257,017.78	(268,876.05)	2,040,419.15	111,267.54	47,642,561.78

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