



DIXON HUGHES GOODMAN LLP

FISCAL YEAR 2015

FINANCIAL STATEMENTS

Hampton Roads Planning District Commission

QUARTERLY MEETING

January 21, 2016

Presented by: Leslie F. Roberts, CPA

Partner - DHG

FUND BALANCE BREAKDOWN AT JUNE 30, 2015

Unrestricted	\$3,944,403 *
Unrestricted – Commission Designated (will breakdown on next slide)	1,146,838
Total Fund Balance	<u>\$5,091,241</u>

* Note: Of this balance, Management has set aside \$1,391,066 and \$460,241 to cover the Other Post Retirement Benefit Liability and the Compensated Absences Liability, respectively.



UNRESTRICTED – COMMISSION DESIGNATED FUND BALANCE

Unrestricted-commission designated fund balances are available for the following purposes:

Water Programs	\$	1,142,917
Planning		123,166
HR Green		31,128
Construction Standards		33,884
Homeland Security / MMRS		(388,078)
Debris Management		8,965
HRLFP/Loan Fund		8,676
Miscellaneous		270
Reserves:		
Capital Building Replacement		124,685
Building Operations & Maintenance		28,649
Interior Upgrades		5,576
Equipment		7,000
Network / software		10,000
Vehicle Replacement		10,000
TOTAL	\$	<u>1,146,838</u>

Negative balances represent restricted expenditures already made by the Commission for which grant reimbursement has not yet been received. Such grants reimburse only quarterly or semi-annually.



