

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2020 to August 31, 2020

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At August 31, 2020
 (Unaudited)

	Governmental Funds						Capital Projects			Proprietary Funds		
	General	Special Revenue					General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation				Water	Water Capital Projects	Sewer
Assets												
Cash and investments	23,254,524.35	12,809,498.63	2,375,478.62	1,798,232.55	(44,538.73)	145,947.72	9,332,730.13	644,008.12	1,274,367.25	508,934.92	9,723,440.71	2,984,151.67
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	3,430,714.13	-	-	-	2,664,653.35	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	23,260,674.35	12,809,498.63	2,376,178.62	1,798,232.55	(44,538.73)	146,047.72	12,763,444.26	644,008.12	1,274,367.25	509,859.92	12,388,094.06	2,985,076.67
Property taxes	17,462,170.52	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	26,571.36	-	-	-	-	513.06	-	-	-	310,866.05	-	392,658.46
Other receivables	28,930.48	-	-	-	-	-	-	-	-	26,763.22	-	9,890.01
Loan receivables	5,886,039.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	51,597,066.43	-	17,981,083.60
Future debt requirements	-	-	-	-	-	-	-	-	-	18,752,538.07	-	1,435,617.32
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	881,285.18	-	182,699.00
ESTIMATED REVENUE	125,362,180.10	87,269,686.83	4,954,500.00	8,143,621.07	1,412,803.23	4,190,072.91	20,798,453.64	771,388.33	1,776,697.49	11,605,407.67	13,177,011.33	15,257,334.16
Realized revenue	(11,809,172.02)	(14,762,254.35)	(681,059.46)	(2,478,966.65)	-	(197,936.41)	(15,215,114.19)	(771,388.33)	(1,264,214.84)	(1,943,150.45)	(13,179,519.25)	(3,641,729.24)
Total Assets and Other Debits	160,217,393.79	85,316,931.11	6,649,619.16	7,462,886.97	1,368,264.50	4,138,697.28	18,346,783.71	644,008.12	1,786,849.90	81,740,636.09	12,460,312.60	34,802,629.98
Liabilities												
Other liabilities	10,477,664.95	1,314,121.70	-	-	-	-	-	-	-	75,596.03	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	344,447.81	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	307,822.01	-	188,388.32
Net OPEB liability	-	-	-	-	-	-	-	-	-	527,109.00	-	539,605.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,194,379.00	-	771,770.00
Bonds payable	-	-	-	-	-	-	-	-	-	16,809,400.06	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	143,002.30	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	183,314.00	-	118,553.00
Reserve for uncollected receivables	23,078,741.88	-	-	-	-	513.06	-	-	-	337,629.27	-	402,548.47
APPROPRIATIONS	125,362,180.10	87,269,686.83	4,954,500.00	8,143,621.07	1,412,803.23	4,190,072.91	20,798,453.64	771,388.33	1,776,697.49	11,605,407.67	13,177,011.33	15,257,334.16
Expenditures	(29,812,061.21)	(12,489,638.49)	(577,627.83)	(2,045,017.09)	(44,185.71)	(663,988.97)	(2,526,371.19)	(127,380.21)	(5,296.50)	(4,962,842.63)	(719,158.99)	(4,326,795.69)
Encumbrances	(1,645,296.60)	-	-	(534,844.63)	(109,608.00)	-	(554,794.70)	-	(631,411.79)	(27,380.15)	(5,266,547.37)	(92,219.79)
Total Liabilities and Other Credits	127,461,229.12	76,094,170.04	4,376,872.17	5,563,759.35	1,259,009.52	3,526,597.00	17,717,287.75	644,008.12	1,139,989.20	26,537,884.37	7,191,304.97	12,859,183.47
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	51,597,066.43	-	17,981,083.60
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	468,796.88	-	-
Restricted for:												
Drug forfeiture	237,612.67	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	332,861.49	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	1,645,296.60	-	-	534,844.63	109,608.00	-	554,794.70	-	631,411.79	27,380.15	5,266,547.37	92,219.79
Unappropriated/Unassigned	30,476,992.16	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)	3,420,143.12
Total fund balance	32,756,164.67	9,222,761.07	2,272,746.99	1,899,127.62	109,254.98	612,100.28	629,495.96	-	646,860.70	3,605,685.29	5,269,007.63	3,962,362.91
Total Fund Equity	32,756,164.67	9,222,761.07	2,272,746.99	1,899,127.62	109,254.98	612,100.28	629,495.96	-	646,860.70	55,202,751.72	5,269,007.63	21,943,446.51
Total Liabilities and Fund Equity	160,217,393.79	85,316,931.11	6,649,619.16	7,462,886.97	1,368,264.50	4,138,697.28	18,346,783.71	644,008.12	1,786,849.90	81,740,636.09	12,460,312.60	34,802,629.98

Proprietary Funds													Account Groups		Totals
Enterprise							Internal Service			Agency	General	General			
Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	Fixed Assets	Long-Term Debt			
6,185,631.92	1,965,316.59	4,604,911.28	332,172.92	167,408.97	1,016,687.50	2,393,276.26	917,908.50	(138,420.88)	8,210,324.60	119,896.04	-	-	90,581,889.64		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	6,095,367.48		
-	-	-	-	-	-	-	-	-	2,164,915.40	-	-	-	2,164,915.40		
6,185,631.92	1,965,416.59	4,604,911.28	332,172.92	167,408.97	1,016,687.50	2,393,276.26	917,908.50	(138,420.88)	10,375,240.00	119,896.04	-	-	98,851,072.52		
-	-	-	-	-	-	-	-	-	-	-	-	-	17,462,170.52		
-	-	216,846.68	-	-	78,364.81	-	13,216.98	-	-	-	-	-	1,039,037.40		
-	-	-	-	-	-	-	-	-	-	-	-	-	65,583.71		
-	-	-	-	106,362.21	-	-	-	-	-	-	-	-	5,992,401.21		
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00		
-	-	-	-	-	-	-	(11,329.74)	1,189,079.85	-	-	-	-	1,252,476.57		
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	454,768,359.57		
-	1,249,461.00	10,979,394.71	-	-	61,640.72	-	720,109.35	87,130.75	-	-	-	259,344,140.31	292,630,032.23		
-	182,311.00	801,576.39	-	-	10,186.00	-	102,596.00	12,481.00	-	-	-	-	2,173,134.57		
6,406,451.86	11,626,538.00	5,259,631.51	332,172.92	50,000.00	1,362,021.51	2,756,004.06	1,626,548.00	192,260.00	-	-	-	-	324,330,784.62		
(6,406,451.86)	(1,369,899.20)	(1,784,811.54)	(332,172.92)	(16,554.46)	(48,381.56)	(2,756,004.06)	(252,659.63)	(32,043.30)	(3,106,081.65)	(101.63)	-	-	(82,049,667.00)		
6,185,631.92	25,212,145.16	23,884,760.38	332,172.92	307,216.72	3,900,603.82	2,393,276.26	8,824,962.76	1,806,103.44	7,269,158.35	119,794.41	362,200,406.26	259,344,140.31	1,116,715,385.92		
-	-	-	-	-	-	-	-	-	-	-	-	-	11,867,382.68		
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	344,447.81		
-	156,548.00	172,367.83	-	-	5,769.72	-	68,276.35	15,177.75	-	-	-	5,468,070.87	6,382,420.85		
-	340,245.00	483,557.00	-	-	13,058.00	-	239,150.00	19,704.00	-	-	-	29,531,454.00	31,693,882.00		
-	810,359.00	578,244.00	-	-	45,788.00	-	446,699.00	56,071.00	-	-	-	72,902,952.00	76,806,262.00		
-	-	5,932,490.88	-	-	-	-	-	-	-	-	-	146,393,509.12	169,135,400.06		
-	-	3,864,204.00	-	-	-	-	-	-	-	-	-	5,048,154.32	8,912,358.32		
-	-	412,076.24	-	-	-	-	-	-	-	-	-	-	555,078.54		
-	124,620.00	88,589.00	-	-	7,211.00	-	68,580.00	8,659.00	-	-	-	-	599,526.00		
-	-	216,846.68	-	106,362.21	78,364.81	-	13,216.98	-	-	-	-	-	24,234,223.36		
6,406,451.86	11,626,538.00	5,259,631.51	332,172.92	50,000.00	1,362,021.51	2,756,004.06	1,626,548.00	192,260.00	-	-	-	-	324,330,784.62		
(220,819.94)	(838,090.50)	(1,982,140.12)	-	-	(382,845.80)	(362,727.80)	(314,281.38)	(37,363.85)	(3,181,892.08)	-	-	-	(65,620,525.98)		
(706,236.58)	(3,354,019.00)	(501,262.98)	-	-	(22,561.69)	(360,837.71)	(180,283.77)	-	-	-	-	-	(13,987,304.76)		
5,479,395.34	8,866,200.50	14,524,604.04	332,172.92	156,362.21	1,106,805.55	2,032,438.55	1,967,905.18	454,507.90	(3,181,892.08)	-	-	259,344,140.31	575,453,935.50		
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	454,768,359.57		
-	-	-	-	-	-	-	(36,856.64)	1,102,411.47	-	-	-	-	1,140,281.29		
-	-	249,442.15	-	-	-	-	-	-	-	-	-	-	718,239.03		
-	-	-	-	-	-	-	-	-	-	-	-	-	237,612.67		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	332,861.49		
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75		
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00		
706,236.58	3,354,019.00	501,262.98	-	-	22,561.69	360,837.71	180,283.77	-	-	-	-	-	13,987,304.76		
-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	-	-	66,865,424.86		
706,236.58	4,787,626.89	5,552,944.99	-	150,854.51	1,373,713.43	360,837.71	1,148,484.28	855,979.52	10,451,050.43	119,794.41	-	-	86,493,090.85		
706,236.58	16,345,944.66	9,360,156.34	-	150,854.51	2,793,798.27	360,837.71	6,857,057.58	1,351,595.54	10,451,050.43	119,794.41	362,200,406.26	-	541,261,450.42		
6,185,631.92	25,212,145.16	23,884,760.38	332,172.92	307,216.72	3,900,603.82	2,393,276.26	8,824,962.76	1,806,103.44	7,269,158.35	119,794.41	362,200,406.26	259,344,140.31	1,116,715,385.92		

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2020 to August 31, 2020
(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	521,320.74	-	-	-	-	-	-	-	
Other local taxes	5,206,255.10	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	72,915.88	-	-	-	-	-	-	-	
Fines and forfeitures	42,041.54	-	-	-	-	-	-	-	
Use of money and property	53,110.37	-	-	37,359.58	-	486.50	3,490.71	-	
Charges for services	99,598.10	29,990.74	10,318.51	-	-	8,140.00	-	-	
Miscellaneous	1,688,486.34	-	-	733,571.68	-	-	-	-	
Recovered costs	699,288.30	-	-	17,775.75	-	-	-	230,154.14	
State revenue	774,828.41	6,764,510.22	-	114,631.47	-	-	185,358.76	-	
Federal revenue	117,971.94	567,145.67	670,740.95	-	-	-	60,403.94	-	
Nonrevenue receipts	1,100.00	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	4,727,833.32	(18,092.18)	-	-	-	-	-	-	
Total receipts	14,004,750.04	7,343,554.45	681,059.46	903,338.48	-	8,626.50	249,253.41	-	230,154.14
Disbursements:									
Personal services	4,422,516.91	-	-	491,724.24	4,550.53	304,172.00	-	-	
Fringe benefits	2,168,247.57	-	-	144,503.89	624.10	138,346.19	-	-	
Purchased services	1,046,647.55	-	-	666,371.74	75.00	45,871.98	-	-	
Internal services	196,893.21	-	-	2,095.28	-	95,639.62	-	-	
Other charges	1,334,437.80	-	-	86,418.32	38,936.08	73,106.22	-	-	
Materials and supplies	192,774.85	-	-	53,903.62	-	6,852.96	-	-	
Joint operations	768,924.52	-	-	-	-	-	-	-	
Capital outlay	293,781.23	-	-	-	-	-	-	-	
Debt service	12,655,519.07	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	12,489,638.49	577,627.83	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	2,526,371.19	127,380.21	5,296.50
Total disbursements	23,079,742.71	12,489,638.49	577,627.83	1,445,017.09	44,185.71	663,988.97	2,526,371.19	127,380.21	5,296.50
Interfund transfers:									
Transfers from other funds	385,066.70	6,001,376.50	-	730,942.00	-	-	-	-	600,000.00
Transfers to other funds	(6,732,318.50)	-	-	(600,000.00)	-	-	-	-	-
Net transfers	(6,347,251.80)	6,001,376.50	-	130,942.00	-	-	-	-	600,000.00
Net increase (decrease) in cash	(15,422,244.47)	855,292.46	103,431.63	(410,736.61)	(44,185.71)	(655,362.47)	(2,277,117.78)	(127,380.21)	824,857.64
Balance July 1, 2020	38,682,918.82	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61
Balance August 31, 2020	23,260,674.35	12,809,498.63	2,376,178.62	1,798,232.55	(44,538.73)	146,047.72	12,763,444.26	644,008.12	1,274,367.25

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	Economic Development Authority	
-	-	-	-	-	-	-	-	-	-	521,320.74
-	-	-	-	-	-	-	-	-	-	5,206,255.10
22,500.00	39,500.00	-	-	-	-	-	-	-	-	134,915.88
-	-	-	-	-	-	-	-	-	-	42,041.54
19,426.96	7,959.32	7,663.95	2,347.12	1,001.35	3,390.73	803.74	-	6,965.15	101.63	144,107.11
1,574,616.64	1,796,072.55	550,117.25	681,371.41	-	19,549.32	251,615.89	-	3,099,116.50	-	8,120,506.91
1,026.02	384.00	2,000.00	1,661.50	5,553.11	-	-	-	-	-	2,432,682.65
7,891.08	5,959.21	-	-	-	-	240.00	-	-	-	961,308.48
-	-	339,838.00	-	-	-	-	-	-	-	8,179,166.86
-	-	253,726.00	-	-	-	-	-	-	-	1,669,988.50
-	-	-	-	-	-	-	-	-	-	1,100.00
-	-	-	-	-	-	-	-	-	-	-
13,217.98	-	-	-	-	-	287,063.00	166,485.59	-	-	453,548.59
-	-	-	-	-	-	-	-	-	-	4,722,959.12
1,638,678.68	1,849,875.08	1,153,345.20	685,380.03	6,554.46	22,940.05	539,722.63	166,485.59	3,106,081.65	101.63	32,589,901.48
400,816.24	259,144.19	332,810.45	175,678.18	-	22,228.00	158,867.98	17,763.89	-	-	6,590,272.61
154,908.84	114,473.12	154,969.10	109,611.84	-	7,938.00	66,143.21	9,010.29	-	-	3,068,776.15
30,962.26	517,161.78	25,820.28	123,231.86	-	6,504.85	55,452.64	2,094.02	-	-	2,520,193.96
1,915.87	35,665.14	168,669.22	29,156.43	-	7,661.25	1,725.29	644.03	-	-	540,065.34
167,175.59	74,105.30	79,628.90	27,943.91	-	7,503.20	26,630.32	3,374.01	3,181,892.08	-	5,101,151.73
54,365.40	28,845.55	15,544.55	290.44	-	-	5,461.94	277.61	-	-	358,316.92
-	-	-	-	-	-	-	-	-	-	768,924.52
38,176.01	152,566.54	4,648.00	11,323.34	-	327,610.50	-	4,200.00	-	-	832,305.62
1,252,461.92	560,804.27	-	1,487,037.42	-	-	-	-	-	-	15,955,822.68
100,650.00	66,300.00	-	-	-	-	-	-	-	-	166,950.00
-	-	-	-	-	-	-	-	-	-	13,067,266.32
-	-	-	-	-	-	312,589.90	253,153.97	-	-	565,743.87
719,158.99	220,819.94	-	-	-	362,727.80	-	-	-	-	3,961,754.63
2,920,591.12	2,029,885.83	782,090.50	1,964,273.42	-	742,173.60	626,871.28	290,517.82	3,181,892.08	-	53,497,544.35
-	-	-	-	-	-	-	32,043.30	-	-	7,749,428.50
(183,407.50)	(156,435.80)	(56,000.00)	(17,866.70)	-	(3,400.00)	-	-	-	-	(7,749,428.50)
(183,407.50)	(156,435.80)	(56,000.00)	(17,866.70)	-	(3,400.00)	-	32,043.30	-	-	-
(1,465,319.94)	(336,446.55)	315,254.70	(1,296,760.09)	6,554.46	(722,633.55)	(87,148.65)	(91,988.93)	(75,810.43)	101.63	(20,907,642.87)
14,363,273.92	9,507,155.14	1,650,161.89	6,233,844.29	160,854.51	4,132,597.31	1,005,057.15	(46,431.95)	10,451,050.43	119,794.41	119,758,715.39
12,897,953.98	9,170,708.59	1,965,416.59	4,937,084.20	167,408.97	3,409,963.76	917,908.50	(138,420.88)	10,375,240.00	119,896.04	98,851,072.52

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At August 31, 2020
(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		40,481,756.12
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	52,601,233.38	
Virginia State Non-Arbitrage Program (SNAP)	<u>6,095,367.48</u>	58,696,600.86
Total - City Treasurer		99,179,506.98
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (September 02, 2020)		(2,501,099.86)
Cash with Anthem		<u>2,164,915.40</u>
TOTAL		<u><u>98,851,072.52</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	2,147,188.60	2,147,188.60	2,147,188.60	-	100.00%
General property taxes	51,950,600.00	205,130.98	521,320.74	51,429,279.26	1.00%
Other local taxes	42,523,300.00	2,666,376.41	5,206,255.10	37,317,044.90	12.24%
Permits, privilege fees and regulatory fees	577,950.00	50,966.52	72,915.88	505,034.12	12.62%
Fines and forfeitures	719,500.00	27,961.98	42,041.54	677,458.46	5.84%
Use of money and property	65,000.00	24,286.05	53,110.37	11,889.63	81.71%
Charges for services	1,338,400.00	42,317.31	99,598.10	1,238,801.90	7.44%
Miscellaneous	7,461,545.00	800,628.66	1,688,486.34	5,773,058.66	22.63%
Recovered costs	973,602.00	521,345.84	699,288.30	274,313.70	71.82%
State revenue	10,383,433.00	607,505.64	774,828.41	9,608,604.59	7.46%
Federal revenue	235,819.50	104,521.96	117,971.94	117,847.56	50.03%
Nonrevenue receipts	4,675,442.00	-	1,100.00	4,674,342.00	0.02%
Transfers from other funds	2,310,400.00	192,533.33	385,066.70	1,925,333.30	16.67%
Total General Fund	125,362,180.10	7,390,763.28	11,809,172.02	113,553,008.08	9.42%
School Fund:					
Amount from fund balance	1,399,231.22	1,399,231.22	1,399,231.22	-	100.00%
Charges for services	378,542.00	200.00	29,990.74	348,551.26	7.92%
State revenue	44,638,696.00	3,218,695.11	6,764,510.22	37,874,185.78	15.15%
Federal revenue	4,844,958.61	285,424.46	567,145.67	4,277,812.94	11.71%
Transfers from other funds	36,008,259.00	3,000,688.25	6,001,376.50	30,006,882.50	16.67%
Total School Fund	87,269,686.83	7,904,239.04	14,762,254.35	72,507,432.48	16.92%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	145,000.00	2,270.12	10,318.51	134,681.49	7.12%
State revenue	194,500.00	-	-	194,500.00	0.00%
Federal revenue	4,615,000.00	377,922.68	670,740.95	3,944,259.05	14.53%
Total School Nutrition Fund	4,954,500.00	380,192.80	681,059.46	4,273,440.54	13.75%
Emergency Communications Center Fund:					
Amount from fund balance	844,686.17	244,686.17	844,686.17	-	100.00%
Use of money and property	214,968.00	(11,368.71)	37,359.58	177,608.42	17.38%
Miscellaneous	2,923,768.00	-	733,571.68	2,190,196.32	25.09%
Recovered Costs	522,096.00	16,934.80	17,775.75	504,320.25	3.40%
State revenue	577,948.00	72,287.40	114,631.47	463,316.53	19.83%
Federal revenue	136,386.90	-	-	136,386.90	0.00%
Transfers from other funds	2,923,768.00	-	730,942.00	2,192,826.00	25.00%
Total Emerg. Commun. Center Fund	8,143,621.07	322,539.66	2,478,966.65	5,664,654.42	30.44%
Community Development Block Grant Fund:					
Federal revenue	1,412,803.23	-	-	1,412,803.23	0.00%
Total Comm. Develop. Block Grant Fund	1,412,803.23	-	-	1,412,803.23	0.00%

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	189,309.91	39,309.91	189,309.91	-	100.00%
Use of money and property	2,000.00	172.73	486.50	1,513.50	24.33%
Charges for services	3,983,763.00	4,780.00	8,140.00	3,975,623.00	0.20%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	4,190,072.91	44,262.64	197,936.41	3,992,136.50	4.72%
General Capital Projects Fund:					
Amount from fund balance	14,965,860.78	-	14,965,860.78	-	100.00%
Use of money and property	-	1,371.70	3,490.71	(3,490.71)	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	5,545,615.99	185,358.76	185,358.76	5,360,257.23	3.34%
Federal revenue	286,976.87	60,403.94	60,403.94	226,572.93	21.05%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total General Capital Projects Fund	20,798,453.64	247,134.40	15,215,114.19	5,583,339.45	73.16%
School Capital Projects Fund:					
Amount from fund balance	771,388.33	-	771,388.33	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	771,388.33	-	771,388.33	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	434,060.70	-	434,060.70	-	100.00%
Recovered costs	742,636.79	-	230,154.14	512,482.65	30.99%
Transfers from other funds	600,000.00	-	600,000.00	-	100.00%
Total ECC Capital Projects Fund	1,776,697.49	-	1,264,214.84	512,482.65	71.16%
Water Capital Projects Fund:					
Amount from fund balance	10,862,758.33	-	10,862,758.33	-	100.00%
Use of money and property	-	928.65	2,507.92	(2,507.92)	0.00%
Federal revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,314,253.00	-	2,314,253.00	-	100.00%
Total Water Capital Projects Fund	13,177,011.33	928.65	13,179,519.25	(2,507.92)	100.02%
Sewer Capital Projects Fund:					
Amount from fund balance	4,313,357.86	-	4,313,357.86	-	100.00%
Transfers from other funds	2,093,094.00	-	2,093,094.00	-	100.00%
Total Sewer Capital Projects Fund	6,406,451.86	-	6,406,451.86	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	-	332,172.92	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	2,756,004.06	-	2,756,004.06	-	100.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Capital Projects Fund	2,756,004.06	-	2,756,004.06	-	100.00%
Water Fund:					
Amount from fund balance	56,447.67	56,447.67	56,447.67	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	14,500.00	22,500.00	177,500.00	11.25%
Use of money and property	48,000.00	10,113.83	16,919.04	31,080.96	35.25%
Charges for services	9,677,460.00	877,008.63	1,574,616.64	8,102,843.36	16.27%
Miscellaneous	6,000.00	614.28	1,026.02	4,973.98	17.10%
Recovered costs	35,000.00	5,850.08	7,891.08	27,108.92	22.55%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,582,500.00	131,875.00	263,750.00	1,318,750.00	16.67%
Total Water Fund	11,605,407.67	1,096,409.49	1,943,150.45	9,662,257.22	16.74%
Sewer Fund:					
Amount from fund balance	1,523,654.16	238,292.16	1,523,654.16	-	100.00%
Permits, privilege fees and regulatory fees	250,000.00	25,500.00	39,500.00	210,500.00	15.80%
Use of money and property	100,000.00	4,255.13	7,959.32	92,040.68	7.96%
Charges for services	11,753,480.00	982,887.91	1,796,072.55	9,957,407.45	15.28%
Miscellaneous	1,000.00	384.00	384.00	616.00	38.40%
Recovered costs	20,000.00	3,340.73	5,959.21	14,040.79	29.80%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,609,200.00	134,100.00	268,200.00	1,341,000.00	16.67%
Total Sewer Fund	15,257,334.16	1,388,759.93	3,641,729.24	11,615,604.92	23.87%
Public Transportation Fund:					
Amount from fund balance	216,554.00	126,954.00	216,554.00	-	100.00%
Use of money and property	115,000.00	3,653.83	7,663.95	107,336.05	6.66%
Charges for services	2,130,254.00	485,288.75	550,117.25	1,580,136.75	25.82%
Miscellaneous	-	-	2,000.00	(2,000.00)	0.00%
Recovered costs	118,811.00	-	-	118,811.00	0.00%
State revenue	2,276,212.00	-	339,838.00	1,936,374.00	14.93%
Federal revenue	6,769,707.00	-	253,726.00	6,515,981.00	3.75%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	-	-	-	-	0.00%
Total Public Transportation Fund	11,626,538.00	615,896.58	1,369,899.20	10,256,638.80	11.78%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,099,431.51	27,846.51	1,099,431.51	-	100.00%
Use of money and property	10,200.00	962.57	2,347.12	7,852.88	23.01%
Charges for services	4,150,000.00	331,348.49	681,371.41	3,468,628.59	16.42%
Miscellaneous	-	721.90	1,661.50	(1,661.50)	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	-	-	-	-	0.00%
Total Sanitation Fund	5,259,631.51	360,879.47	1,784,811.54	3,474,819.97	33.93%
Business Loan Program Fund:					
Amount from fund balance	10,000.00	-	10,000.00	-	100.00%
Use of money and property	4,000.00	491.46	1,001.35	2,998.65	25.03%
Miscellaneous	36,000.00	2,741.76	5,553.11	30,446.89	15.43%
Total Business Loan Program Fund	50,000.00	3,233.22	16,554.46	33,445.54	33.11%
Stormwater Fund:					
Amount from fund balance	25,441.51	25,441.51	25,441.51	-	100.00%
Use of money and property	8,900.00	1,772.52	3,390.73	5,509.27	38.10%
Charges for services	1,327,680.00	8,348.34	19,549.32	1,308,130.68	1.47%
Recovered costs	-	-	-	-	0.00%
Total Stormwater Fund	1,362,021.51	35,562.37	48,381.56	1,313,639.95	3.55%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	1,000.00	-	-	1,000.00	0.00%
Use of money and property	5,000.00	410.19	803.74	4,196.26	16.07%
Charges for services	1,619,548.00	124,255.16	251,615.89	1,367,932.11	15.54%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	1,000.00	-	240.00	760.00	24.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total Central Garage Fund	1,626,548.00	124,665.35	252,659.63	1,373,888.37	15.53%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	192,260.00	16,021.67	32,043.30	160,216.70	16.67%
Total Central Stores Fund	192,260.00	16,021.67	32,043.30	160,216.70	16.67%
Total All Funds	324,330,784.62	19,931,488.55	78,943,483.72	245,387,300.90	24.34%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	242,240.00	13,472.20	47,550.01	-	194,689.99	19.63%
City manager	702,763.00	51,772.88	132,667.27	2,000.00	568,095.73	19.16%
City attorney	308,639.00	25,085.24	62,238.82	-	246,400.18	20.17%
Human resources	499,271.00	56,413.71	108,016.82	1,059.50	390,194.68	21.85%
Independent auditor	21,700.00	-	-	-	21,700.00	0.00%
Commissioner of the revenue	484,691.00	34,867.21	84,173.45	-	400,517.55	17.37%
Assessors	312,525.00	21,633.13	52,914.10	-	259,610.90	16.93%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
City treasurer	661,512.00	44,486.60	112,629.97	-	548,882.03	17.03%
Finance	690,590.00	38,369.19	93,746.31	-	596,843.69	13.57%
Information technology	2,620,131.53	324,539.86	647,488.52	115,456.84	1,857,186.17	29.12%
Purchasing	172,255.00	12,429.30	30,439.53	-	141,815.47	17.67%
Electoral board	211,228.00	27,285.21	55,929.17	-	155,298.83	26.48%
Total general government administration	6,930,570.53	650,354.53	1,427,793.97	118,516.34	5,384,260.22	22.31%
Public safety:						
Police administration	4,440,085.05	288,482.33	789,133.34	-	3,650,951.71	17.77%
Police operations	4,823,026.00	364,089.23	1,110,478.02	-	3,712,547.98	23.02%
Police criminal investigation	1,801,447.00	105,439.98	330,130.21	-	1,471,316.79	18.33%
Police special operations	1,378,402.00	74,942.02	252,847.34	-	1,125,554.66	18.34%
Police grants	77,998.00	8,531.55	27,172.15	-	50,825.85	34.84%
Fire administration	757,818.00	59,565.96	137,189.62	-	620,628.38	18.10%
Fire suppression	7,246,706.90	505,667.91	1,518,287.09	61,200.90	5,667,218.91	21.80%
Fire prevention	632,221.00	36,336.96	111,152.78	-	521,068.22	17.58%
Fire training	363,101.00	17,838.88	68,370.02	-	294,730.98	18.83%
Public safety building	346,315.00	17,786.75	55,091.23	33,227.00	257,996.77	25.50%
Child safety alliance	47,635.00	3,379.51	8,171.52	-	39,463.48	17.15%
Court appointed attorney	75,000.00	2,037.00	7,529.75	-	67,470.25	10.04%
Regional juvenile home	226,897.00	-	56,724.00	-	170,173.00	25.00%
Regional jail	2,913,405.00	-	473,770.77	29,679.71	2,409,954.52	17.28%
Building inspection	955,521.00	60,023.01	152,884.52	-	802,636.48	16.00%
Animal control	457,202.00	8,507.14	29,410.91	-	427,791.09	6.43%
Emergency services	92,771.00	37,347.92	47,044.41	14,387.00	31,339.59	66.22%
Total public safety	26,635,550.95	1,589,976.15	5,175,387.68	138,494.61	21,321,668.66	19.95%
Public works:						
General engineering	805,130.00	44,467.46	115,259.24	-	689,870.76	14.32%
Highway and street maintenance	6,843,165.33	460,318.20	1,161,022.73	670,620.88	5,011,521.72	26.77%
Street lights	555,314.00	44,284.91	90,366.30	-	464,947.70	16.27%
Snow and ice removal	258,497.00	4,932.48	9,004.04	-	249,492.96	3.48%
Traffic engineering	1,549,419.50	88,668.69	276,381.56	202,585.65	1,070,452.29	30.91%
Highway and street beautification	626,378.00	36,263.69	104,623.25	-	521,754.75	16.70%
Downtown parking maintenance	128,542.00	21,883.24	42,861.97	-	85,680.03	33.34%
Street and road cleaning	430,129.00	27,953.04	79,106.31	-	351,022.69	18.39%
General properties	322,619.00	18,811.08	63,592.69	9,450.00	249,576.31	22.64%
Total public works	11,519,193.83	747,582.79	1,942,218.09	882,656.53	8,694,319.21	24.52%
Health and welfare:						
Local health department	512,000.00	-	114,882.00	-	397,118.00	22.44%
Community services board	875,773.00	217,693.25	217,693.25	-	658,079.75	24.86%
Tax relief for the elderly/disabled vets	145,000.00	16,638.91	16,638.91	-	128,361.09	11.48%
Total health and welfare	1,532,773.00	234,332.16	349,214.16	-	1,183,558.84	22.78%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2020 to August 31, 2020
 (Unaudited)

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	888,426.79	40,247.26	132,770.18	4,612.29	751,044.32	15.46%
Parks	1,399,696.00	89,851.89	235,401.79	-	1,164,294.21	16.82%
Field maintenance	463,240.00	22,666.79	54,891.71	9,580.00	398,768.29	13.92%
Recreation center and playgrounds	875,460.00	41,305.64	109,327.35	-	766,132.65	12.49%
Simms recreation center	374,042.00	24,631.26	58,519.01	-	315,522.99	15.65%
Westover swimming pool	471,948.00	23,435.60	57,928.32	29,000.00	385,019.68	18.42%
Athletics	407,742.00	26,919.58	79,985.81	4,992.00	322,764.19	20.84%
Golf course grounds management	489,403.00	40,942.43	105,774.19	-	383,628.81	21.61%
Golf course clubhouse management	331,395.00	25,998.76	45,335.08	17,166.82	268,893.10	18.86%
Regional library	577,320.00	-	144,330.00	-	432,990.00	25.00%
Total parks, recreation and cultural	6,278,672.79	335,999.21	1,024,263.44	65,351.11	5,189,058.24	17.35%
Community development:						
Planning	574,470.00	44,896.18	71,085.70	305,278.01	198,106.29	65.51%
Zoning administration	205,736.00	10,374.92	26,141.45	-	179,594.55	12.71%
Board of zoning appeals	5,878.00	634.00	648.32	-	5,229.68	11.03%
Economic development	646,915.00	36,572.77	126,402.74	-	520,512.26	19.54%
Tourism and visitors service	480,673.00	33,173.62	62,301.04	-	418,371.96	12.96%
Blacks Run Greenway	90,378.00	7,342.82	16,488.80	-	73,889.20	18.24%
Total community development	2,004,050.00	132,994.31	303,068.05	305,278.01	1,395,703.94	30.36%
Other:						
Community and civic organizations	828,750.00	37,287.75	169,278.25	-	659,471.75	20.43%
Joint operations with Rockingham Cty	9,233,050.00	-	33,000.00	135,000.00	9,065,050.00	1.82%
Conference Center (SVCC)	900,000.00	-	-	-	900,000.00	0.00%
Reserve for contingencies	225,000.00	-	-	-	225,000.00	0.00%
CARES Act Funds	4,625,442.00	-	-	-	4,625,442.00	0.00%
Debt service	15,717,085.00	-	12,655,519.07	-	3,061,565.93	80.52%
Transfers to other funds	38,932,042.00	3,000,688.25	6,732,318.50	-	32,199,723.50	17.29%
Total other	70,461,369.00	3,037,976.00	19,590,115.82	135,000.00	50,736,253.18	27.99%
Total General Fund	125,362,180.10	6,729,215.15	29,812,061.21	1,645,296.60	93,904,822.29	25.09%
School Fund:						
Instruction	66,713,085.67	5,240,508.45	10,213,033.29	-	56,500,052.38	15.31%
Admin., attendance and health services	4,842,200.42	386,602.26	740,163.89	-	4,102,036.53	15.29%
Pupil transportation	4,279,371.00	4,780.00	52,840.00	-	4,226,531.00	1.23%
Operations and maintenance	6,724,115.06	470,141.06	857,151.61	-	5,866,963.45	12.75%
Technology	4,710,914.68	222,255.14	626,449.70	-	4,084,464.98	13.30%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	87,269,686.83	6,324,286.91	12,489,638.49	-	74,780,048.34	14.31%
School Nutrition Fund:						
Food service	4,891,500.00	245,813.85	518,915.83	-	4,372,584.17	10.61%
Technology	63,000.00	50,712.00	58,712.00	-	4,288.00	93.19%
Total School Nutrition Fund	4,954,500.00	296,525.85	577,627.83	-	4,376,872.17	11.66%
Emergency Communications Center Fund:						
Emergency Communications Center	6,517,375.07	931,128.44	1,443,106.64	340,281.40	4,733,987.03	27.36%
Comp Aided Dispatch	1,026,246.00	-	1,910.45	194,563.23	829,772.32	19.14%
Transfers to other funds	600,000.00	-	600,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	8,143,621.07	931,128.44	2,045,017.09	534,844.63	5,563,759.35	31.68%
Community Development Block Grant Fund:						
Community development block grant	1,412,803.23	10,122.14	44,185.71	109,608.00	1,259,009.52	10.89%
Total Comm. Dev. Block Grant Fund	1,412,803.23	10,122.14	44,185.71	109,608.00	1,259,009.52	10.89%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2020 to August 31, 2020
 (Unaudited)

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	3,485,911.91	200,279.26	568,255.76	-	2,917,656.15	16.30%
Field trips and charters	227,090.00	5,371.28	18,878.71	-	208,211.29	8.31%
Administration	477,071.00	31,619.12	76,854.50	-	400,216.50	16.11%
Total School Transportation Fund	4,190,072.91	237,269.66	663,988.97	-	3,526,083.94	15.85%
General Capital Projects Fund:						
Capital projects	20,798,453.64	1,759,416.62	2,526,371.19	554,794.70	17,717,287.75	14.81%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	20,798,453.64	1,759,416.62	2,526,371.19	554,794.70	17,717,287.75	14.81%
School Capital Projects Fund:						
Capital projects	771,388.33	16,224.00	127,380.21	-	644,008.12	16.51%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Capital Projects Fund	771,388.33	16,224.00	127,380.21	-	644,008.12	16.51%
ECC Capital Projects:						
Capital projects	1,776,697.49	1,796.50	5,296.50	631,411.79	1,139,989.20	35.84%
Transfers to other funds	-	-	-	-	-	0.00%
Total ECC Capital Projects Fund	1,776,697.49	1,796.50	5,296.50	631,411.79	1,139,989.20	35.84%
Water Capital Projects Fund:						
Capital projects	13,177,011.33	137,434.63	719,158.99	5,266,547.37	7,191,304.97	45.43%
Total Water Capital Projects Fund	13,177,011.33	137,434.63	719,158.99	5,266,547.37	7,191,304.97	45.43%
Sewer Capital Projects Fund:						
Capital projects	6,406,451.86	159,660.81	220,819.94	706,236.58	5,479,395.34	14.47%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,406,451.86	159,660.81	220,819.94	706,236.58	5,479,395.34	14.47%
Sanitation Capital Projects Fund:						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	332,172.92	-	-	-	332,172.92	0.00%
Stormwater Capital Projects Fund:						
Capital projects	2,756,004.06	135,850.00	362,727.80	360,837.71	2,032,438.55	26.25%
Total Stormwater Capital Proj. Fund	2,756,004.06	135,850.00	362,727.80	360,837.71	2,032,438.55	26.25%
Water Fund:						
Administration	617,698.00	78,282.02	162,717.56	-	454,980.44	26.34%
Pumping, storage and monitoring	764,714.81	45,839.84	136,354.92	20,138.60	608,221.29	20.46%
Transmission and distribution	975,839.09	74,954.27	189,319.04	7,241.55	779,278.50	20.14%
Utility billing	524,943.00	33,433.37	82,756.12	-	442,186.88	15.76%
Miscellaneous	2,237,000.00	182,200.00	364,400.00	-	1,872,600.00	16.29%
Purification	1,200,031.47	90,787.48	238,996.56	-	961,034.91	19.92%
Capital outlay	348,285.30	4,414.82	38,176.01	-	310,109.29	10.96%
Debt Service	1,522,198.00	-	1,252,461.92	-	269,736.08	82.28%
Transfers to other funds	3,414,698.00	91,703.75	2,497,660.50	-	917,037.50	73.14%
Total Water Fund	11,605,407.67	601,615.55	4,962,842.63	27,380.15	6,615,184.89	43.00%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2020 to August 31, 2020
 (Unaudited)

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	797,568.00	46,387.79	135,461.28	-	662,106.72	16.98%
Treatment and disposal	3,411,000.00	255,542.78	510,864.97	-	2,900,135.03	14.98%
Collection and transmission	1,141,401.00	79,494.81	222,292.85	-	919,108.15	19.48%
Miscellaneous	2,037,100.00	167,250.00	334,500.00	-	1,702,600.00	16.42%
Utility billing	429,866.00	28,254.83	76,376.45	-	353,489.55	17.77%
Pumping and monitoring	411,199.56	29,121.07	84,399.53	-	326,800.03	20.53%
Capital outlay	497,490.60	151,737.91	152,566.54	6,972.89	337,951.17	32.07%
Debt service	3,500,000.00	280,401.44	560,804.27	85,246.90	2,853,948.83	18.46%
Transfers to other funds	3,031,709.00	78,217.92	2,249,529.80	-	782,179.20	74.20%
Total Sewer Fund	15,257,334.16	1,116,408.55	4,326,795.69	92,219.79	10,838,318.68	28.96%
Public Transportation Fund:						
Transit buses	4,425,559.00	219,258.38	548,183.00	165,107.68	3,712,268.32	16.12%
Paratransit buses	774,214.00	44,240.50	120,633.74	15,083.32	638,496.94	17.53%
Administration	676,937.00	44,806.83	108,625.76	-	568,311.24	16.05%
Capital outlay	5,413,828.00	4,648.00	4,648.00	3,173,828.00	2,235,352.00	58.71%
Transfers to other funds	336,000.00	28,000.00	56,000.00	-	280,000.00	16.67%
Total Public Transportation Fund	11,626,538.00	340,953.71	838,090.50	3,354,019.00	7,434,428.50	36.06%
Sanitation Fund:						
Solid waste collection	1,321,241.00	83,467.14	250,534.12	-	1,070,706.88	18.96%
Landfill	253,034.00	17,810.06	20,612.10	8,740.00	223,681.90	11.60%
Miscellaneous	6,200.00	-	-	-	6,200.00	0.00%
Solid waste management	1,203,888.51	80,400.82	194,766.44	453,500.98	555,621.09	53.85%
Capital outlay	783,500.00	11,323.34	11,323.34	39,022.00	733,154.66	6.43%
Debt service	1,584,568.00	-	1,487,037.42	-	97,530.58	93.84%
Transfers to other funds	107,200.00	8,933.33	17,866.70	-	89,333.30	16.67%
Total Sanitation Fund	5,259,631.51	201,934.69	1,982,140.12	501,262.98	2,776,228.41	47.22%
Business Loan Program Fund:						
Revolving loan program	50,000.00	-	-	-	50,000.00	0.00%
Total Business Loan Program Fund	50,000.00	-	-	-	50,000.00	0.00%
Stormwater Fund:						
Stormwater management	571,041.51	16,789.59	51,835.30	22,561.69	496,644.52	13.03%
Capital outlay	770,580.00	327,610.50	327,610.50	-	442,969.50	42.51%
Transfers to other funds	20,400.00	1,700.00	3,400.00	-	17,000.00	16.67%
Total Stormwater Fund	1,362,021.51	346,100.09	382,845.80	22,561.69	956,614.02	29.77%
Central Garage Fund:						
Operating	1,454,536.00	109,967.42	290,357.36	180,283.77	983,894.87	32.36%
Administration	163,012.00	9,600.44	23,924.02	-	139,087.98	14.68%
Capital outlay	9,000.00	-	-	-	9,000.00	0.00%
Total Central Garage Fund	1,626,548.00	119,567.86	314,281.38	180,283.77	1,131,982.85	30.41%
Central Stores Fund:						
Operating	183,317.00	12,449.23	33,163.85	-	150,153.15	18.09%
Capital outlay	8,943.00	4,200.00	4,200.00	-	4,743.00	46.96%
Total Central Stores Fund	192,260.00	16,649.23	37,363.85	-	154,896.15	19.43%
Total All Funds	324,330,784.62	19,482,160.39	62,438,633.90	13,987,304.76	247,904,845.96	23.56%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (16.67%)
General Fund:					
Revenues	125,362,180.10	11,809,172.02	-	(113,553,008.08)	9.42%
Expenditures	125,362,180.10	29,812,061.21	1,645,296.60	(93,904,822.29)	25.09%
School Fund:					
Revenues	87,269,686.83	14,762,254.35	-	(72,507,432.48)	16.92%
Expenditures	87,269,686.83	12,489,638.49	-	(74,780,048.34)	14.31%
School Nutrition Fund:					
Revenues	4,954,500.00	681,059.46	-	(4,273,440.54)	13.75%
Expenditures	4,954,500.00	577,627.83	-	(4,376,872.17)	11.66%
Emergency Communications Center Fund:					
Revenues	8,143,621.07	2,478,966.65	-	(5,664,654.42)	30.44%
Expenditures	8,143,621.07	2,045,017.09	534,844.63	(5,563,759.35)	31.68%
Community Development Block Grant Fund:					
Revenues	1,412,803.23	-	-	(1,412,803.23)	0.00%
Expenditures	1,412,803.23	44,185.71	109,608.00	(1,259,009.52)	10.89%
School Transportation Fund:					
Revenues	4,190,072.91	197,936.41	-	(3,992,136.50)	4.72%
Expenditures	4,190,072.91	663,988.97	-	(3,526,083.94)	15.85%
General Capital Projects Fund:					
Revenues	20,798,453.64	15,215,114.19	-	(5,583,339.45)	73.16%
Expenditures	20,798,453.64	2,526,371.19	554,794.70	(17,717,287.75)	14.81%
School Capital Projects Fund:					
Revenues	771,388.33	771,388.33	-	-	100.00%
Expenditures	771,388.33	127,380.21	-	(644,008.12)	16.51%
ECC Capital Projects Fund:					
Revenues	1,776,697.49	1,264,214.84	-	(512,482.65)	71.16%
Expenditures	1,776,697.49	5,296.50	631,411.79	(1,139,989.20)	35.84%
Water Capital Projects Fund:					
Revenues	13,177,011.33	13,179,519.25	-	2,507.92	100.02%
Expenditures	13,177,011.33	719,158.99	5,266,547.37	(7,191,304.97)	45.43%
Sewer Capital Projects Fund:					
Revenues	6,406,451.86	6,406,451.86	-	-	100.00%
Expenditures	6,406,451.86	220,819.94	706,236.58	(5,479,395.34)	14.47%
Sanitation Capital Projects Fund:					
Revenues	332,172.92	332,172.92	-	-	100.00%
Expenditures	332,172.92	-	-	(332,172.92)	0.00%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (16.67%)
Stormwater Capital Projects Fund:					
Revenues	2,756,004.06	2,756,004.06	-	-	100.00%
Expenditures	2,756,004.06	362,727.80	360,837.71	(2,032,438.55)	26.25%
Water Fund:					
Revenues	11,605,407.67	1,943,150.45	-	(9,662,257.22)	16.74%
Expenditures	11,605,407.67	4,962,842.63	27,380.15	(6,615,184.89)	43.00%
Sewer Fund:					
Revenues	15,257,334.16	3,641,729.24	-	(11,615,604.92)	23.87%
Expenditures	15,257,334.16	4,326,795.69	92,219.79	(10,838,318.68)	28.96%
Public Transportation Fund:					
Revenues	11,626,538.00	1,369,899.20	-	(10,256,638.80)	11.78%
Expenditures	11,626,538.00	838,090.50	3,354,019.00	(7,434,428.50)	36.06%
Sanitation Fund:					
Revenues	5,259,631.51	1,784,811.54	-	(3,474,819.97)	33.93%
Expenditures	5,259,631.51	1,982,140.12	501,262.98	(2,776,228.41)	47.22%
Business Loan Program Fund:					
Revenues	50,000.00	16,554.46	-	(33,445.54)	33.11%
Expenditures	50,000.00	-	-	(50,000.00)	0.00%
Stormwater Fund:					
Revenues	1,362,021.51	48,381.56	-	(1,313,639.95)	3.55%
Expenditures	1,362,021.51	382,845.80	22,561.69	(956,614.02)	29.77%
Central Garage Fund:					
Revenues	1,626,548.00	252,659.63	-	(1,373,888.37)	15.53%
Expenditures	1,626,548.00	314,281.38	180,283.77	(1,131,982.85)	30.41%
Central Stores Operating Fund:					
Revenues	192,260.00	32,043.30	-	(160,216.70)	16.67%
Expenditures	192,260.00	37,363.85	-	(154,896.15)	19.43%
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Total Revenues	324,330,784.62	78,943,483.72	-	(245,387,300.90)	24.34%
Total Expenditures	324,330,784.62	62,438,633.90	13,987,304.76	(247,904,845.96)	23.56%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(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	2,255,183.11	2,147,188.60	(107,994.51)	-4.79%
General property taxes	773,089.92	521,320.74	(251,769.18)	-32.57%
Other local taxes	6,271,979.64	5,206,255.10	(1,065,724.54)	-16.99%
Permits, privilege fees and regulatory fees	97,519.18	72,915.88	(24,603.30)	-25.23%
Fines and forfeitures	131,090.88	42,041.54	(89,049.34)	-67.93%
Use of money and property	221,649.28	53,110.37	(168,538.91)	-76.04%
Charges for services	285,969.82	99,598.10	(186,371.72)	-65.17%
Miscellaneous	1,424,382.98	1,688,486.34	264,103.36	18.54%
Recovered costs	170,403.52	699,288.30	528,884.78	310.37%
State revenue	819,407.71	774,828.41	(44,579.30)	-5.44%
Federal revenue	10,768.52	117,971.94	107,203.42	995.53%
Nonrevenue receipts	28,072.12	1,100.00	(26,972.12)	-96.08%
Transfers from other funds	1,470,100.00	385,066.70	(1,085,033.30)	-73.81%
Total General Fund	13,959,616.68	11,809,172.02	(2,150,444.66)	-15.40%
School Fund:				
Amount from fund balance	-	1,399,231.22	1,399,231.22	0.00%
Charges for services	348,853.99	29,990.74	(318,863.25)	-91.40%
State revenue	5,850,617.26	6,764,510.22	913,892.96	15.62%
Federal revenue	536,302.01	567,145.67	30,843.66	5.75%
Transfers from other funds	5,967,218.00	6,001,376.50	34,158.50	0.57%
Total School Fund	12,702,991.26	14,762,254.35	2,059,263.09	16.21%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	59,046.78	10,318.51	(48,728.27)	-82.52%
State revenue	-	-	-	0.00%
Federal revenue	99,757.66	670,740.95	570,983.29	572.37%
Total School Nutrition Fund	158,804.44	681,059.46	522,255.02	328.87%
Emergency Communications Center Fund:				
Amount from fund balance	500,000.00	844,686.17	344,686.17	68.94%
Use of money and property	39,740.60	37,359.58	(2,381.02)	-5.99%
Miscellaneous	581,412.75	733,571.68	152,158.93	26.17%
Recovered costs	35,214.61	17,775.75	(17,438.86)	-49.52%
State revenue	111,262.96	114,631.47	3,368.51	3.03%
Federal revenue	-	-	-	0.00%
Transfers from other funds	581,412.75	730,942.00	149,529.25	25.72%
Total Emerg. Commun. Center Fund	1,849,043.67	2,478,966.65	629,922.98	34.07%
Community Development Block Grant Fund:				
Federal revenue	42,438.58	-	(42,438.58)	-100.00%
Total Community Development Block Grant Fund	42,438.58	-	(42,438.58)	-100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to August 31, 2020
(Unaudited)

Exhibit G
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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	65,000.00	189,309.91	124,309.91	191.25%
Use of money and property	971.11	486.50	(484.61)	-49.90%
Charges for services	149,999.53	8,140.00	(141,859.53)	-94.57%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	215,970.64	197,936.41	(18,034.23)	-8.35%
General Capital Projects Fund:				
Amount from fund balance	10,494,706.53	14,965,860.78	4,471,154.25	42.60%
Use of money and property	-	3,490.71	3,490.71	0.00%
Recovered costs	6,287.75	-	(6,287.75)	-100.00%
State revenue	577,839.23	185,358.76	(392,480.47)	-67.92%
Federal revenue	136,771.89	60,403.94	(76,367.95)	-55.84%
Debt proceeds	6,016,863.60	-	(6,016,863.60)	-100.00%
Transfers from other funds	2,925,000.00	-	(2,925,000.00)	-100.00%
Total General Capital Projects Fund	20,157,469.00	15,215,114.19	(4,942,354.81)	-24.52%
School Capital Projects Fund:				
Amount from fund balance	2,570,186.87	771,388.33	(1,798,798.54)	-69.99%
Use of money and property	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total School Capital Projects Fund	2,570,186.87	771,388.33	(1,798,798.54)	-69.99%
ECC Capital Projects Fund:				
Amount from fund balance	110,047.38	434,060.70	324,013.32	294.43%
Recovered costs	96,360.63	230,154.14	133,793.51	138.85%
Transfers from other funds	500,000.00	600,000.00	100,000.00	20.00%
Total ECC Capital Projects Fund	706,408.01	1,264,214.84	557,806.83	78.96%
Water Capital Projects Fund:				
Amount from fund balance	13,096,487.67	10,862,758.33	(2,233,729.34)	-17.06%
Use of money and property	27,020.40	2,507.92	(24,512.48)	-90.72%
Federal revenue	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,357,725.00	2,314,253.00	(1,043,472.00)	-31.08%
Total Water Capital Projects Fund	16,481,233.07	13,179,519.25	(3,301,713.82)	-20.03%
Sewer Capital Projects Fund:				
Amount from fund balance	3,862,571.68	4,313,357.86	450,786.18	11.67%
Transfers from other funds	1,186,848.00	2,093,094.00	906,246.00	76.36%
Total Sewer Capital Projects Fund	5,049,419.68	6,406,451.86	1,357,032.18	26.88%

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REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
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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	332,172.92	332,172.92	-	0.00%
Recovered costs	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	332,172.92	-	0.00%
Stormwater Capital Projects Fund:				
Amount from fund balance	2,648,483.79	2,756,004.06	107,520.27	4.06%
State revenue	-	-	-	0.00%
Transfers from other funds	667,500.00	-	(667,500.00)	-100.00%
Total Stormwater Capital Projects Fund	3,315,983.79	2,756,004.06	(559,979.73)	-95.94%
Water Fund:				
Amount from fund balance	1,300,000.00	56,447.67	(1,243,552.33)	-95.66%
Permits, privilege fees and regulatory fees	39,000.00	22,500.00	(16,500.00)	-42.31%
Use of money and property	49,208.89	16,919.04	(32,289.85)	-65.62%
Charges for services	1,716,235.73	1,574,616.64	(141,619.09)	-8.25%
Miscellaneous	629.98	1,026.02	396.04	62.87%
Recovered costs	10,915.85	7,891.08	(3,024.77)	-27.71%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	253,250.00	263,750.00	10,500.00	4.15%
Total Water Fund	3,369,240.45	1,943,150.45	(1,426,090.00)	-42.33%
Sewer Fund:				
Amount from fund balance	1,300,000.00	1,523,654.16	223,654.16	17.20%
Permits, privilege fees and regulatory fees	68,000.00	39,500.00	(28,500.00)	-41.91%
Use of money and property	42,081.65	7,959.32	(34,122.33)	-81.09%
Charges for services	2,044,627.09	1,796,072.55	(248,554.54)	-12.16%
Miscellaneous	-	384.00	384.00	0.00%
Recovered costs	8,216.15	5,959.21	(2,256.94)	-27.47%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	258,500.00	268,200.00	9,700.00	3.75%
Total Sewer Fund	3,721,424.89	3,641,729.24	(79,695.65)	-2.14%
Public Transportation Fund:				
Amount from fund balance	-	216,554.00	216,554.00	0.00%
Use of money and property	15,314.67	7,663.95	(7,650.72)	-49.96%
Charges for services	506,234.66	550,117.25	43,882.59	8.67%
Miscellaneous	-	2,000.00	2,000.00	0.00%
Recovered costs	-	-	-	0.00%
State revenue	343,235.00	339,838.00	(3,397.00)	-0.99%
Federal revenue	6,588.00	253,726.00	247,138.00	3751.34%
Nonrevenue receipts	7,533.04	-	(7,533.04)	-100.00%
Transfers from other funds	41,666.70	-	(41,666.70)	-100.00%
Intrafund transfers	-	-	-	0.00%
Total Public Transportation Fund	920,572.07	1,369,899.20	449,327.13	48.81%

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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	254,375.00	1,099,431.51	845,056.51	332.21%
Use of money and property	10,623.79	2,347.12	(8,276.67)	-77.91%
Charges for services	695,917.29	681,371.41	(14,545.88)	-2.09%
Miscellaneous	2,974.80	1,661.50	(1,313.30)	-44.15%
Recovered costs	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	-	-	-	0.00%
Total Sanitation Fund	963,890.88	1,784,811.54	820,920.66	85.17%
Business Loan Program Fund:				
Amount from fund balance	104,000.00	10,000.00	(94,000.00)	-90.38%
Use of money and property	1,545.67	1,001.35	(544.32)	-35.22%
Miscellaneous	5,973.97	5,553.11	(420.86)	-7.04%
Total Business Loan Program Fund	111,519.64	16,554.46	(94,965.18)	-85.16%
Stormwater Fund:				
Amount from fund balance	34,620.00	25,441.51	(9,178.49)	-26.51%
Use of money and property	15,108.74	3,390.73	(11,718.01)	-77.56%
Charges for services	95,824.81	19,549.32	(76,275.49)	-79.60%
Recovered costs	-	-	-	0.00%
Total Stormwater Fund	145,553.55	48,381.56	(97,171.99)	-183.67%
Central Garage Fund:				
Amount from fund balance	63,000.00	-	(63,000.00)	-100.00%
Permits, privilege fees and regulatory fees	140.00	-	(140.00)	-100.00%
Use of money and property	3,743.66	803.74	(2,939.92)	-78.53%
Charges for services	265,338.04	251,615.89	(13,722.15)	-5.17%
Miscellaneous	-	-	-	0.00%
Recovered costs	30.00	240.00	210.00	700.00%
Nonrevenue receipts	-	-	-	0.00%
Total Central Garage Fund	332,251.70	252,659.63	(79,592.07)	-23.96%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Transfers from other funds	29,801.00	32,043.30	2,242.30	7.52%
Total Central Stores Fund	29,801.00	32,043.30	2,242.30	7.52%
Total All Funds	87,135,992.79	78,943,483.72	(8,192,509.07)	-9.40%

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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	54,129.44	47,550.01	(6,579.43)	-12.15%
City manager	138,945.01	132,667.27	(6,277.74)	-4.52%
City attorney	64,975.73	62,238.82	(2,736.91)	-4.21%
Human resources	84,079.09	108,016.82	23,937.73	28.47%
Independent auditor	15,000.00	-	(15,000.00)	-100.00%
Commissioner of the revenue	90,871.55	84,173.45	(6,698.10)	-7.37%
Assessors	66,977.83	52,914.10	(14,063.73)	-21.00%
Equalization board	-	-	-	0.00%
City treasurer	128,883.15	112,629.97	(16,253.18)	-12.61%
Finance	97,256.87	93,746.31	(3,510.56)	-3.61%
Information technology	378,634.06	647,488.52	268,854.46	71.01%
Purchasing	31,054.14	30,439.53	(614.61)	-1.98%
Electoral board	30,662.96	55,929.17	25,266.21	82.40%
Total general government administration	1,181,469.83	1,427,793.97	246,324.14	20.85%
Public safety:				
Police administration	857,566.82	789,133.34	(68,433.48)	-7.98%
Police operations	1,087,374.65	1,110,478.02	23,103.37	2.12%
Police criminal investigation	338,195.89	330,130.21	(8,065.68)	-2.38%
Police special operations	263,539.84	252,847.34	(10,692.50)	-4.06%
Police grants	29,952.28	27,172.15	(2,780.13)	-9.28%
Fire administration	151,275.73	137,189.62	(14,086.11)	-9.31%
Fire suppression	1,560,649.19	1,518,287.09	(42,362.10)	-2.71%
Fire prevention	141,959.45	111,152.78	(30,806.67)	-21.70%
Fire training	60,991.90	68,370.02	7,378.12	12.10%
Public safety building	65,177.32	55,091.23	(10,086.09)	-15.47%
Child safety alliance	6,226.47	8,171.52	1,945.05	31.24%
City and county jail	10,805.21	7,529.75	(3,275.46)	-30.31%
Regional juvenile home	57,826.00	56,724.00	(1,102.00)	-1.91%
Regional jail	355,149.00	473,770.77	118,621.77	33.40%
Building inspection	171,039.38	152,884.52	(18,154.86)	-10.61%
Animal control	29,951.68	29,410.91	(540.77)	-1.81%
Emergency services	19,339.24	47,044.41	27,705.17	143.26%
Total public safety	5,207,020.05	5,175,387.68	(31,632.37)	-0.61%
Public works:				
General engineering	139,882.35	115,259.24	(24,623.11)	-17.60%
Highway and street maintenance	1,043,041.15	1,161,022.73	117,981.58	11.31%
Street lights	93,845.27	90,366.30	(3,478.97)	-3.71%
Snow and ice removal	34,643.62	9,004.04	(25,639.58)	-74.01%
Traffic engineering	577,520.09	276,381.56	(301,138.53)	-52.14%
Highway and street beautification	61,769.21	104,623.25	42,854.04	69.38%
Downtown parking maintenance	43,239.17	42,861.97	(377.20)	-0.87%
Street and road cleaning	80,247.84	79,106.31	(1,141.53)	-1.42%
General properties	57,293.93	63,592.69	6,298.76	10.99%
Total public works	2,131,482.63	1,942,218.09	(189,264.54)	-8.88%
Health and welfare:				
Local health department	121,732.25	114,882.00	(6,850.25)	-5.63%
Community services board	217,693.25	217,693.25	-	0.00%
Tax relief for the elderly/disabled veterans	117,631.55	16,638.91	(100,992.64)	-85.86%
Total health and welfare	457,057.05	349,214.16	(107,842.89)	-23.60%

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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	247,053.60	132,770.18	(114,283.42)	-46.26%
Parks	316,770.50	235,401.79	(81,368.71)	-25.69%
Field maintenance	82,355.90	54,891.71	(27,464.19)	-33.35%
Recreation center and playgrounds	125,618.95	109,327.35	(16,291.60)	-12.97%
Simms recreation center	70,544.53	58,519.01	(12,025.52)	-17.05%
Westover swimming pool	166,380.72	57,928.32	(108,452.40)	-65.18%
Athletics	62,163.61	79,985.81	17,822.20	28.67%
Golf course grounds management	193,449.97	105,774.19	(87,675.78)	-45.32%
Golf course clubhouse management	119,615.20	45,335.08	(74,280.12)	-62.10%
Regional library	144,330.00	144,330.00	-	0.00%
Total parks, recreation and cultural	1,528,282.98	1,024,263.44	(504,019.54)	-32.98%
Community development:				
Planning	45,095.16	71,085.70	25,990.54	57.63%
Zoning administration	35,692.54	26,141.45	(9,551.09)	-26.76%
Board of zoning appeals	161.50	648.32	486.82	301.44%
Economic development	402,773.57	126,402.74	(276,370.83)	-68.62%
Tourism and visitors service	102,662.31	62,301.04	(40,361.27)	-39.31%
Blacks Run Greenway	14,333.92	16,488.80	2,154.88	15.03%
Total community development	600,719.00	303,068.05	(297,650.95)	-49.55%
Other:				
Community and civic organizations	302,189.12	169,278.25	(132,910.87)	-43.98%
Joint operations with Rockingham Cty	888,037.55	33,000.00	(855,037.55)	-96.28%
Conference center (SVCC)	-	-	-	0.00%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	12,541,657.83	12,655,519.07	113,861.24	0.91%
Transfers to other funds	9,515,297.45	6,732,318.50	(2,782,978.95)	-29.25%
Total other	23,247,181.95	19,590,115.82	(3,657,066.13)	-15.73%
Total General Fund	34,353,213.49	29,812,061.21	(4,541,152.28)	-13.22%
School Fund:				
Instruction	10,824,704.49	10,213,033.29	(611,671.20)	-5.65%
Admin., attendance and health services	724,542.97	740,163.89	15,620.92	2.16%
Pupil transportation	143,586.13	52,840.00	(90,746.13)	-63.20%
Operations and maintenance	789,723.86	857,151.61	67,427.75	8.54%
Technology	1,058,331.32	626,449.70	(431,881.62)	-40.81%
Transfers to other funds	-	-	-	0.00%
Total School Fund	13,540,888.77	12,489,638.49	(1,051,250.28)	-7.76%
School Nutrition Fund:				
Food service	351,137.44	518,915.83	167,778.39	47.78%
Technology	-	58,712.00	58,712.00	0.00%
Total School Nutrition Fund	351,137.44	577,627.83	226,490.39	64.50%
Emergency Communications Center Fund:				
Emergency Communications Center	946,161.88	1,443,106.64	496,944.76	52.52%
Computer Aided Dispatch	-	1,910.45	1,910.45	0.00%
Transfer of other funds	500,000.00	600,000.00	100,000.00	20.00%
Total Emergency Communications Center	1,446,161.88	2,045,017.09	598,855.21	72.52%
Community Development Block Grant Fund:				
Community development block grant	7,638.21	44,185.71	36,547.50	478.48%
Total Community Development Block Grant Fund	7,638.21	44,185.71	36,547.50	478.48%

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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	638,362.58	568,255.76	(70,106.82)	-10.98%
Field trips and charters	36,481.78	18,878.71	(17,603.07)	-48.25%
Administration	76,522.41	76,854.50	332.09	0.43%
Total School Transportation Fund	751,366.77	663,988.97	(87,377.80)	-11.63%
General Capital Projects Fund:				
Capital projects	2,308,932.08	2,526,371.19	217,439.11	9.42%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	2,308,932.08	2,526,371.19	217,439.11	9.42%
School Capital Projects Fund:				
Capital projects	1,598,437.75	127,380.21	(1,471,057.54)	-92.03%
Transfers to other funds	-	-	-	0.00%
Total School Capital Projects Fund	1,598,437.75	127,380.21	(1,471,057.54)	-92.03%
ECC Capital Projects Fund:				
Capital projects	167,655.58	5,296.50	(162,359.08)	-96.84%
Transfers to other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	167,655.58	5,296.50	(162,359.08)	-96.84%
Water Capital Projects Fund:				
Capital projects	518,358.13	719,158.99	200,800.86	38.74%
Total Water Capital Projects Fund	518,358.13	719,158.99	200,800.86	38.74%
Sewer Capital Projects Fund:				
Capital projects	34,419.81	220,819.94	186,400.13	541.55%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	34,419.81	220,819.94	186,400.13	541.55%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	3,090.00	362,727.80	359,637.80	11638.76%
Total Stormwater Capital Projects Fund	3,090.00	362,727.80	359,637.80	11638.76%
Water Fund:				
Administration	150,170.23	162,717.56	12,547.33	8.36%
Pumping, storage and monitoring	136,739.06	136,354.92	(384.14)	-0.28%
Transmission and distribution	205,979.66	189,319.04	(16,660.62)	-8.09%
Utility billing	89,819.23	82,756.12	(7,063.11)	-7.86%
Miscellaneous	350,700.00	364,400.00	13,700.00	3.91%
Purification	231,055.56	238,996.56	7,941.00	3.44%
Capital outlay	12,321.34	38,176.01	25,854.67	209.84%
Debt service	1,237,738.31	1,252,461.92	14,723.61	1.19%
Transfers to other funds	3,540,830.00	2,497,660.50	(1,043,169.50)	-29.46%
Total Water Fund	5,955,353.39	4,962,842.63	(992,510.76)	-16.67%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	123,505.69	135,461.28	11,955.59	9.68%
Treatment and disposal	551,389.26	510,864.97	(40,524.29)	-7.35%
Collection and transmission	251,360.34	222,292.85	(29,067.49)	-11.56%
Miscellaneous	624,250.00	334,500.00	(289,750.00)	-46.42%
Utility billing	84,714.88	76,376.45	(8,338.43)	-9.84%
Pumping and monitoring	79,350.46	84,399.53	5,049.07	6.36%
Capital outlay	80,933.79	152,566.54	71,632.75	88.51%
Debt service	534,627.50	560,804.27	26,176.77	4.90%
Transfers to other funds	1,341,344.00	2,249,529.80	908,185.80	67.71%
Total Sewer Fund	3,671,475.92	4,326,795.69	655,319.77	17.85%
Public Transportation Fund:				
Transit buses	616,324.22	548,183.00	(68,141.22)	-11.06%
Paratransit Buses	112,913.43	120,633.74	7,720.31	6.84%
Administration	103,926.00	108,625.76	4,699.76	4.52%
Capital outlay	-	4,648.00	4,648.00	0.00%
Transfers to other funds	26,666.70	56,000.00	29,333.30	110.00%
Total Public Transportation Fund	859,830.35	838,090.50	(21,739.85)	-2.53%
Sanitation Fund:				
Solid waste collection	237,939.42	250,534.12	12,594.70	5.29%
Landfill	23,394.91	20,612.10	(2,782.81)	-11.89%
Miscellaneous	-	-	-	0.00%
Solid waste management	169,231.98	194,766.44	25,534.46	15.09%
Capital outlay	10,710.00	11,323.34	613.34	5.73%
Debt service	1,463,844.82	1,487,037.42	23,192.60	1.58%
Transfers to other funds	-	17,866.70	17,866.70	0.00%
Total Sanitation Fund	1,905,121.13	1,982,140.12	77,018.99	4.04%
Business Loan Program Fund:				
Revolving loan program	-	-	-	0.00%
Total Business Loan Program Fund	-	-	-	0.00%
Stormwater Fund:				
Stormwater management	41,923.91	51,835.30	9,911.39	23.64%
Capital outlay	-	327,610.50	327,610.50	0.00%
Transfers to other funds	671,733.30	3,400.00	(668,333.30)	-99.49%
Total Stormwater Fund	713,657.21	382,845.80	(330,811.41)	-46.35%
Central Garage Fund:				
Operating	246,641.15	290,357.36	43,716.21	17.72%
Administration	20,789.12	23,924.02	3,134.90	15.08%
Capital outlay	14,130.80	-	(14,130.80)	-100.00%
Total Central Garage Fund	281,561.07	314,281.38	32,720.31	11.62%
Central Stores Fund:				
Operating	36,130.38	33,163.85	(2,966.53)	-8.21%
Capital outlay	-	4,200.00	4,200.00	0.00%
Total Central Stores Fund	36,130.38	37,363.85	1,233.47	3.41%
Total All Funds	68,504,429.36	62,438,633.90	(6,065,795.46)	-8.85%

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, 2020	32,957,042.25	10,621,992.29	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61	3,165,955.93	10,790,492.13
Balance Budget	-	-	-	(600,000.00)	-	(150,000.00)	-	-	-	-	-
Capital Projects Carried Forward	-	-	-	-	-	-	(14,965,860.78)	(771,388.33)	(434,060.70)	-	(10,862,758.33)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2020	32,957,042.25	10,621,992.29	2,272,746.99	1,608,969.16	(353.02)	651,410.19	74,701.26	-	15,448.91	3,165,955.93	(72,266.20)
Year End Reserves	(340,807.39)	-	-	-	-	-	-	-	-	-	-
Reappropriate Encumbrances	(2,139,242.70)	(1,399,231.22)	-	(244,686.17)	-	(39,309.91)	-	-	-	(56,447.67)	-
Balance August 31, 2020	30,476,992.16	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)

Proprietary Funds												
Enterprise							Internal Service			Agency		Total
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
4,943,797.28	4,313,357.86	1,650,161.89	3,203,706.37	332,172.92	160,854.51	1,376,593.25	2,756,004.06	1,004,995.45	(262,501.79)	9,355,459.62	117,706.24	108,032,023.56
(1,285,362.00)	-	(89,600.00)	(1,071,585.00)	-	(10,000.00)	-	-	-	-	-	-	(3,206,547.00)
-	(4,313,357.86)	-	-	(332,172.92)	-	-	(2,756,004.06)	-	-	-	-	(34,435,602.98)
-	-	-	-	-	-	-	-	61.70	16,069.84	1,095,590.81	2,088.17	1,113,810.52
3,658,435.28	-	1,560,561.89	2,132,121.37	-	150,854.51	1,376,593.25	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	71,503,684.10
-	-	-	-	-	-	-	-	-	-	-	-	(340,807.39)
(238,292.16)	-	(126,954.00)	(27,846.51)	-	-	(25,441.51)	-	-	-	-	-	(4,297,451.85)
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,865,424.86

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