

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2020 to June 30, 2021

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At June 30, 2021
 (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	58,750,704.59	15,267,584.53	3,140,930.75	2,124,987.00	(45.52)	1,472,977.01	8,576,704.94	365,348.35	1,806,039.30	3,474,457.51	5,637,690.80	3,566,162.11
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	1,130,795.08	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	58,756,854.59	15,267,584.53	3,141,630.75	2,124,987.00	(45.52)	1,473,077.01	9,707,500.02	365,348.35	1,806,039.30	3,475,382.51	5,637,690.80	3,567,087.11
Property taxes	2,386,074.14	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	54,402.53	-	-	-	-	21,044.58	-	-	-	955,914.96	-	1,125,544.55
Other receivables	28,767.92	-	-	-	-	-	-	-	-	29,880.82	-	9,367.71
Loan receivables	6,674,390.98	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	59,092,454.31	-	17,724,673.18
Future debt requirements	-	-	-	-	-	-	-	-	-	20,368,146.94	-	1,514,292.49
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	1,144,056.48	-	403,904.00
Total Assets and Other Debits	67,900,490.16	15,267,584.53	3,141,630.75	2,124,987.00	(45.52)	1,494,121.59	9,707,500.02	365,348.35	1,806,039.30	85,065,836.02	5,712,417.26	26,000,869.04
Liabilities												
Other liabilities	13,201,592.28	1,632,383.10	-	-	-	-	-	-	-	62,782.23	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	280,032.78	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	302,386.21	-	197,799.49
Net OPEB liability	-	-	-	-	-	-	-	-	-	729,356.00	-	642,234.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,509,211.00	-	971,885.00
Bonds payable	-	-	-	-	-	-	-	-	-	16,790,466.73	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	132,163.72	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	156,678.00	-	106,278.00
Reserve for uncollected receivables	8,818,828.65	-	-	-	-	21,044.58	-	-	-	985,795.78	-	2,790,912.26
Total Liabilities and Other Credits	22,020,420.93	1,632,383.10	-	-	-	21,044.58	-	-	-	22,404,872.45	-	4,709,108.75
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	59,092,454.31	-	17,724,673.18
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	435,941.76	-	-
Restricted for:												
Drug forfeiture	232,122.80	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	3,480,947.96	-	-	232,439.58	-	28,800.45	2,564,124.31	-	1,133,211.23	84,289.02	1,271,563.40	5,329.16
Unappropriated/Unassigned	42,103,596.72	13,635,201.43	3,141,630.75	1,892,547.42	(45.52)	1,444,276.56	7,143,375.71	365,348.35	672,828.07	3,048,278.48	4,366,127.40	3,111,757.95
Total fund balance	45,880,069.23	13,635,201.43	3,141,630.75	2,124,987.00	(45.52)	1,473,077.01	9,707,500.02	365,348.35	1,806,039.30	3,568,509.26	5,712,417.26	3,567,087.11
Total Fund Equity	45,880,069.23	13,635,201.43	3,141,630.75	2,124,987.00	(45.52)	1,473,077.01	9,707,500.02	365,348.35	1,806,039.30	62,660,963.57	5,712,417.26	21,291,760.29
Total Liabilities and Fund Equity	67,900,490.16	15,267,584.53	3,141,630.75	2,124,987.00	(45.52)	1,494,121.59	9,707,500.02	365,348.35	1,806,039.30	85,065,836.02	5,712,417.26	26,000,869.04

Proprietary Funds													Totals
Enterprise						Internal Service			Agency	Account Groups			
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	General Fixed Assets	General Long-Term Debt	
5,224,283.50	1,710,839.92	5,288,858.23	332,172.92	190,421.43	2,086,008.75	2,172,002.48	1,159,865.54	(35,891.95)	9,149,145.70	120,226.47	-	-	131,581,474.36
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	1,130,795.08
-	-	-	-	-	-	-	-	-	243,618.34	-	-	-	243,618.34
5,224,283.50	1,710,939.92	5,288,858.23	332,172.92	190,421.43	2,086,008.75	2,172,002.48	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	-	-	132,964,787.78
-	-	-	-	-	-	-	-	-	-	-	-	-	2,386,074.14
-	-	368,691.50	-	-	113,799.13	-	20,649.37	-	-	-	-	-	2,660,046.62
-	-	-	-	-	-	-	-	-	-	-	-	-	68,016.45
-	-	-	-	83,359.38	-	-	-	-	-	-	-	-	6,757,750.36
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	(11,536.36)	1,096,922.46	-	-	-	-	1,160,112.56
-	13,481,019.87	2,746,172.31	-	-	2,464,226.99	-	5,499,739.09	476,735.41	-	-	363,929,270.34	-	465,414,291.50
-	1,206,091.83	11,016,506.72	-	-	71,974.62	-	708,733.17	300,249.09	-	-	-	274,523,656.79	309,709,651.65
-	346,805.00	841,739.13	-	-	21,361.00	-	199,570.00	27,629.00	-	-	-	-	2,985,064.61
5,224,283.50	16,744,856.62	20,261,967.89	332,172.92	273,780.81	4,757,370.49	2,172,002.48	7,577,020.81	1,865,644.01	9,392,764.04	120,226.47	363,929,270.34	274,523,656.79	925,761,795.67
-	-	-	-	-	-	-	-	-	-	-	-	-	14,896,757.61
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	280,032.78
-	137,934.83	181,964.84	-	-	8,017.62	-	71,862.17	15,652.09	-	-	-	5,586,232.73	6,501,849.98
-	352,427.00	503,781.00	-	-	16,217.00	-	273,820.00	26,357.00	-	-	-	34,009,401.00	36,553,593.00
-	965,653.00	744,079.00	-	-	62,928.00	-	508,871.00	78,117.00	-	-	-	84,813,113.00	89,653,857.00
-	-	5,932,490.88	-	-	-	-	-	-	-	-	-	146,033,509.12	168,756,466.73
-	-	3,884,030.00	-	-	-	-	-	-	-	-	-	4,081,400.94	7,965,430.94
-	-	330,342.11	-	-	-	-	-	-	-	-	-	-	462,505.83
-	96,882.00	81,592.00	-	-	6,173.00	-	53,750.00	7,752.00	-	-	-	-	509,105.00
-	-	368,691.50	-	83,359.38	113,799.13	-	20,649.37	-	-	-	-	-	13,203,080.65
-	1,552,896.83	12,026,971.33	-	83,359.38	207,134.75	-	928,952.54	327,878.09	-	-	-	274,523,656.79	340,438,679.52
-	13,481,019.87	2,746,172.31	-	-	2,464,226.99	-	5,499,739.09	476,735.41	-	-	363,929,270.34	-	465,414,291.50
-	-	-	-	-	-	-	(17,623.00)	1,097,572.23	-	-	-	-	1,154,675.69
-	-	199,966.02	-	-	-	-	-	-	-	-	-	-	635,907.78
-	-	-	-	-	-	-	-	-	-	-	-	-	232,122.80
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
961,777.26	2,145,044.66	26,875.84	-	-	15,077.85	112,942.23	2,595.48	-	-	-	-	-	12,065,018.43
4,262,506.24	(434,104.74)	2,564,017.39	332,172.92	190,421.43	2,070,930.90	2,059,060.25	1,163,356.70	(36,541.72)	9,392,764.04	120,226.47	-	-	102,609,733.20
5,224,283.50	1,710,939.92	5,488,824.25	332,172.92	190,421.43	2,086,008.75	2,172,002.48	1,148,329.18	1,061,030.51	9,392,764.04	120,226.47	-	-	119,908,824.65
5,224,283.50	15,191,959.79	8,234,996.56	332,172.92	190,421.43	4,550,235.74	2,172,002.48	6,648,068.27	1,537,765.92	9,392,764.04	120,226.47	363,929,270.34	-	585,323,116.15
5,224,283.50	16,744,856.62	20,261,967.89	332,172.92	273,780.81	4,757,370.49	2,172,002.48	7,577,020.81	1,865,644.01	9,392,764.04	120,226.47	363,929,270.34	274,523,656.79	925,761,795.67

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2020 to June 30, 2021
(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	54,271,421.77	-	-	-	-	-	-	-	
Other local taxes	44,449,154.25	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	563,976.60	-	-	-	-	-	-	-	
Fines and forfeitures	339,118.11	-	-	-	-	-	-	-	
Use of money and property	230,607.28	-	-	201,220.88	-	1,781.40	8,118.34	-	
Charges for services	962,547.07	395,825.35	57,438.74	-	-	3,768,305.19	-	-	
Miscellaneous	7,493,371.65	-	-	2,925,768.00	-	-	-	200,000.00	
Recovered costs	941,345.23	-	-	112,456.82	-	515.06	-	481,662.84	
State revenue	10,960,257.26	48,723,640.69	133,803.85	608,082.13	-	-	1,975,907.28	-	
Federal revenue	9,806,308.33	6,630,585.14	4,569,500.53	88,493.38	618,452.06	-	114,314.39	-	
Nonrevenue receipts	125,265.74	-	-	-	-	1,056.47	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	8,891,498.47	(1,305,955.95)	-	-	-	24,788.88	-	-	
Total receipts	139,034,871.76	54,444,095.23	4,760,743.12	3,936,021.21	618,452.06	3,796,447.00	2,098,340.01	-	681,662.84
Disbursements:									
Personal services	23,665,086.53	-	-	2,652,911.44	28,645.03	1,500,545.93	-	-	
Fringe benefits	8,230,808.53	-	-	785,430.97	3,663.78	553,359.69	-	-	
Purchased services	5,665,646.76	-	-	1,462,283.33	4,228.23	130,701.41	-	-	
Internal services	1,253,734.00	-	-	20,461.12	-	636,715.42	-	-	
Other charges	9,324,212.30	-	-	453,373.90	581,497.37	106,196.32	-	-	
Materials and supplies	1,727,971.24	-	-	227,872.51	47.01	22,640.07	-	-	
Joint operations	13,826,248.34	-	-	-	-	-	-	-	
Capital outlay	2,721,368.09	-	-	389,438.10	63.14	174,621.34	-	-	
Debt service	15,724,233.20	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	87,138,975.87	3,891,859.36	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	7,431,402.03	406,039.98	477,133.15
Total disbursements	82,139,308.99	87,138,975.87	3,891,859.36	5,991,771.37	618,144.56	3,124,780.18	7,431,402.03	406,039.98	477,133.15
Interfund transfers:									
Transfers from other funds	2,310,400.00	36,008,259.00	-	2,923,768.00	-	-	-	-	1,152,000.00
Transfers to other funds	(39,132,027.00)	-	-	(952,000.00)	-	-	-	-	-
Net transfers	(36,821,627.00)	36,008,259.00	-	1,971,768.00	-	-	-	-	1,152,000.00
Net increase (decrease) in cash	20,073,935.77	3,313,378.36	868,883.76	(83,982.16)	307.50	671,666.82	(5,333,062.02)	(406,039.98)	1,356,529.69
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 June 30, 2021	58,756,854.59	15,267,584.53	3,141,630.75	2,124,987.00	(45.52)	1,473,077.01	9,707,500.02	365,348.35	1,806,039.30

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	
-	-	-	-	-	-	-	-	-	-	54,271,421.77
-	-	-	-	-	-	-	-	-	-	44,449,154.25
134,000.00	201,500.00	-	-	-	-	160.00	-	-	-	899,636.60
-	-	-	-	-	-	-	-	-	-	339,118.11
75,026.58	32,442.23	74,823.91	9,506.18	4,893.31	12,935.87	3,348.14	-	34,960.97	432.06	690,097.15
9,029,201.42	10,898,231.25	1,941,895.00	4,238,457.26	-	1,302,663.18	1,706,740.93	-	17,541,485.62	-	51,842,791.01
7,839.01	5,978.10	2,000.00	17,803.25	49,673.61	-	-	-	-	2,370,700.00	13,073,133.62
53,658.48	107,030.42	115,942.80	-	-	-	943.00	-	-	-	1,813,554.65
-	-	1,978,622.00	-	-	-	-	-	-	-	64,380,313.21
-	-	4,812,416.00	-	-	-	-	-	-	-	26,640,069.83
-	-	4,348.12	-	-	-	1,046.93	-	-	-	131,717.26
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
(64,010.85)	-	(70,202.61)	-	-	-	2,214,963.48	1,411,212.57	-	-	3,626,176.05
						(5,757.27)	-	-	-	7,470,360.67
9,235,714.64	11,245,182.00	8,859,845.22	4,265,766.69	54,566.92	1,315,599.05	3,921,445.21	1,411,212.57	17,576,446.59	2,371,132.06	269,627,544.18
2,033,316.37	1,312,867.04	2,672,625.59	974,023.56	-	100,196.95	776,537.83	94,616.27	-	-	35,811,372.54
666,494.66	476,346.00	670,261.57	402,034.16	-	30,336.66	283,558.59	40,505.82	-	-	12,142,800.43
177,778.82	3,240,058.34	164,846.92	771,860.63	-	39,850.60	342,262.73	20,860.59	-	-	12,020,378.36
13,889.98	221,443.21	1,502,899.18	220,185.40	-	36,821.88	12,441.21	3,961.18	-	-	3,922,552.58
456,134.21	141,128.51	212,240.25	44,890.96	25,000.00	49,315.53	84,082.01	12,937.48	18,634,732.98	2,370,700.00	32,496,441.82
258,669.85	180,405.98	51,541.68	8,777.00	-	765.17	37,574.47	545.43	-	-	2,516,810.41
-	-	-	-	-	-	-	-	-	-	13,826,248.34
170,335.70	407,253.81	3,188,652.00	765,056.69	-	328,496.76	9,129.86	8,943.00	-	-	8,163,358.49
1,532,978.19	3,462,880.28	-	1,584,551.43	-	-	-	-	-	-	22,304,643.10
603,900.00	397,800.00	-	-	-	-	-	-	-	-	1,001,700.00
-	-	-	-	-	-	-	-	-	-	91,030,835.23
-	-	-	-	-	-	-	-	-	-	3,631,612.92
7,471,972.47	1,182,168.36	-	-	-	584,001.58	2,221,050.12	1,410,562.80	-	-	17,552,717.57
13,385,470.25	11,022,351.53	8,463,067.19	4,771,379.83	25,000.00	1,169,785.13	3,766,636.82	1,592,932.57	18,634,732.98	2,370,700.00	256,421,471.79
-	-	-	-	-	-	-	192,260.00	-	-	42,586,687.00
(1,100,445.00)	(938,615.00)	(336,000.00)	(107,200.00)	-	(20,400.00)	-	-	-	-	(42,586,687.00)
(1,100,445.00)	(938,615.00)	(336,000.00)	(107,200.00)	-	(20,400.00)	-	192,260.00	-	-	-
(5,250,200.61)	(715,784.53)	60,778.03	(612,813.14)	29,566.92	125,413.92	154,808.39	10,540.00	(1,058,286.39)	432.06	13,206,072.39
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
9,113,073.31	8,791,370.61	1,710,939.92	5,621,031.15	190,421.43	4,258,011.23	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	132,964,787.78

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At June 30, 2021
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		5,812.17
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		19,894,805.25
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	111,680,856.94	
Virginia State Non-Arbitrage Program (SNAP)	<u>1,130,795.08</u>	112,811,652.02
Total - City Treasurer		132,713,419.44
Departmental Petty Cash (Other than with Treasurer)		7,750.00
Cash with Anthem		<u>243,618.34</u>
TOTAL		<u><u>132,964,787.78</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	2,693,668.10	-	2,693,668.10	-	100.00%
General property taxes	51,950,600.00	8,478,827.23	54,271,421.77	(2,320,821.77)	104.47%
Other local taxes	42,523,300.00	3,950,184.89	44,449,154.25	(1,925,854.25)	104.53%
Permits, privilege fees and regulatory fees	577,950.00	38,750.12	563,976.60	13,973.40	97.58%
Fines and forfeitures	719,500.00	44,408.01	339,118.11	380,381.89	47.13%
Use of money and property	65,000.00	5,991.04	230,607.28	(165,607.28)	354.78%
Charges for services	1,338,400.00	140,147.17	962,547.07	375,852.93	71.92%
Miscellaneous	7,471,456.50	578,782.21	7,493,371.65	(21,915.15)	100.29%
Recovered costs	973,602.00	55,817.22	941,345.23	32,256.77	96.69%
State revenue	10,883,433.00	1,824,638.38	10,960,257.26	(76,824.26)	100.71%
Federal revenue	7,182,633.38	6,517.62	9,806,308.33	(2,623,674.95)	136.53%
Nonrevenue receipts	50,000.00	627.49	125,265.74	(75,265.74)	250.53%
Transfers from other funds	2,310,400.00	192,533.33	2,310,400.00	-	100.00%
Total General Fund	128,739,942.98	15,317,224.71	135,147,441.39	(6,407,498.41)	104.98%
School Fund:					
Amount from fund balance	1,399,231.22	-	1,399,231.22	-	100.00%
Charges for services	393,542.00	79,542.64	395,825.35	(2,283.35)	100.58%
State revenue	46,432,106.47	4,934,309.92	48,723,640.69	(2,291,534.22)	104.94%
Federal revenue	6,572,165.69	635,680.73	6,630,585.14	(58,419.45)	100.89%
Transfers from other funds	36,008,259.00	3,000,688.25	36,008,259.00	-	100.00%
Total School Fund	90,805,304.38	8,650,221.54	93,157,541.40	(2,352,237.02)	102.59%
School Nutrition Fund:					
Amount from fund balance	43,400.00	43,400.00	43,400.00	-	100.00%
Charges for services	145,000.00	(317.18)	57,438.74	87,561.26	39.61%
State revenue	194,500.00	43,319.84	133,803.85	60,696.15	68.79%
Federal revenue	4,615,000.00	379,291.77	4,569,500.53	45,499.47	99.01%
Total School Nutrition Fund	4,997,900.00	465,694.43	4,804,143.12	193,756.88	96.12%
Emergency Communications Center Fund:					
Amount from fund balance	1,144,686.17	-	1,144,686.17	-	100.00%
Use of money and property	214,968.00	17,252.28	201,220.88	13,747.12	93.61%
Miscellaneous	2,923,768.00	(2,629.68)	2,925,768.00	(2,000.00)	100.07%
Recovered Costs	522,096.00	14,717.83	112,456.82	409,639.18	21.54%
State revenue	577,948.00	36,989.89	608,082.13	(30,134.13)	105.21%
Federal revenue	178,493.38	-	88,493.38	90,000.00	49.58%
Transfers from other funds	2,923,768.00	-	2,923,768.00	-	100.00%
Total Emerg. Commun. Center Fund	8,485,727.55	66,330.32	8,004,475.38	481,252.17	94.33%
Community Development Block Grant Fund:					
Federal revenue	1,412,722.23	112,996.86	618,452.06	794,270.17	43.78%
Total Comm. Develop. Block Grant Fund	1,412,722.23	112,996.86	618,452.06	794,270.17	43.78%

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	189,309.91	-	189,309.91	-	100.00%
Use of money and property	2,000.00	74.44	1,781.40	218.60	89.07%
Charges for services	3,983,763.00	374,416.10	3,768,305.19	215,457.81	94.59%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	101.74	515.06	(515.06)	0.00%
Nonrevenue receipts	-	-	1,056.47	(1,056.47)	0.00%
Total School Transportation Fund	4,190,072.91	374,592.28	3,960,968.03	229,104.88	94.53%
General Capital Projects Fund:					
Amount from fund balance	14,965,860.78	-	14,965,860.78	-	100.00%
Use of money and property	-	143.74	8,118.34	(8,118.34)	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	5,012,373.42	-	1,975,907.28	3,036,466.14	39.42%
Federal revenue	1,037,482.98	-	114,314.39	923,168.59	11.02%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total General Capital Projects Fund	21,015,717.18	143.74	17,064,200.79	3,951,516.39	81.20%
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%
Miscellaneous Revenues	200,000.00	-	200,000.00	-	100.00%
Recovered costs	742,636.79	251,508.70	481,662.84	260,973.95	64.86%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	1,152,000.00	52,000.00	1,152,000.00	-	100.00%
Total ECC Capital Projects Fund	2,738,697.49	303,508.70	2,267,723.54	470,973.95	82.80%
Water Capital Projects Fund:					
Amount from fund balance	10,862,758.33	-	10,862,758.33	-	100.00%
Use of money and property	-	-	4,918.14	(4,918.14)	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	-	13,181,929.47	(4,918.14)	100.04%
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 June 30, 2021
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
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	356,447.67	300,000.00	356,447.67	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	2,500.00	134,000.00	66,000.00	67.00%
Use of money and property	48,000.00	2,842.59	70,108.44	(22,108.44)	146.06%
Charges for services	9,377,460.00	757,239.54	9,029,201.42	348,258.58	96.29%
Miscellaneous	6,000.00	25.67	7,839.01	(1,839.01)	130.65%
Recovered costs	35,000.00	17,607.19	53,658.48	(18,658.48)	153.31%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,582,500.00	131,875.00	1,582,500.00	-	100.00%
Total Water Fund	11,605,407.67	1,212,089.99	11,233,755.02	371,652.65	96.80%
Sewer Fund:					
Amount from fund balance	1,923,654.16	400,000.00	1,923,654.16	-	100.00%
Permits, privilege fees and regulatory fees	250,000.00	2,000.00	201,500.00	48,500.00	80.60%
Use of money and property	100,000.00	472.15	32,442.23	67,557.77	32.44%
Charges for services	11,353,480.00	927,275.52	10,898,231.25	455,248.75	95.99%
Miscellaneous	1,000.00	-	5,978.10	(4,978.10)	597.81%
Recovered costs	20,000.00	1,509.87	107,030.42	(87,030.42)	535.15%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,609,200.00	134,100.00	1,609,200.00	-	100.00%
Total Sewer Fund	15,257,334.16	1,465,357.54	14,778,036.16	479,298.00	96.86%
Public Transportation Fund:					
Amount from fund balance	216,554.00	-	216,554.00	-	100.00%
Use of money and property	115,000.00	5,913.39	74,823.91	40,176.09	65.06%
Charges for services	2,130,254.00	-	1,941,895.00	188,359.00	91.16%
Miscellaneous	-	-	2,000.00	(2,000.00)	0.00%
Recovered costs	118,811.00	-	115,942.80	2,868.20	97.59%
State revenue	2,276,212.00	-	1,978,622.00	297,590.00	86.93%
Federal revenue	6,769,707.00	122,772.00	4,812,416.00	1,957,291.00	71.09%
Nonrevenue receipts	-	-	4,348.12	(4,348.12)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Fund	11,626,538.00	128,685.39	9,146,601.83	2,479,936.17	78.67%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,099,431.51	-	1,099,431.51	-	100.00%
Use of money and property	10,200.00	155.21	9,506.18	693.82	93.20%
Charges for services	4,150,000.00	359,986.92	4,238,457.26	(88,457.26)	102.13%
Miscellaneous	-	2,520.30	17,803.25	(17,803.25)	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Fund	5,259,631.51	362,662.43	5,365,198.20	(105,566.69)	102.01%
Business Loan Program Fund:					
Amount from fund balance	10,000.00	-	10,000.00	-	100.00%
Use of money and property	4,000.00	355.00	4,893.31	(893.31)	122.33%
Miscellaneous	36,000.00	2,747.34	49,673.61	(13,673.61)	137.98%
Total Business Loan Program Fund	50,000.00	3,102.34	64,566.92	(14,566.92)	129.13%
Stormwater Fund:					
Amount from fund balance	25,441.51	-	25,441.51	-	100.00%
Use of money and property	8,900.00	220.18	12,935.87	(4,035.87)	145.35%
Charges for services	1,327,680.00	243,240.13	1,302,663.18	25,016.82	98.12%
Total Stormwater Fund	1,362,021.51	243,460.31	1,341,040.56	20,980.95	98.46%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	1,000.00	-	160.00	840.00	16.00%
Use of money and property	5,000.00	65.85	3,348.14	1,651.86	66.96%
Charges for services	1,619,548.00	187,349.62	1,706,740.93	(87,192.93)	105.38%
Recovered costs	1,000.00	-	943.00	57.00	94.30%
Nonrevenue receipts	-	-	1,046.93	(1,046.93)	0.00%
Total Central Garage Fund	1,626,548.00	187,415.47	1,712,239.00	(85,691.00)	105.27%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Transfers from other funds	192,260.00	16,021.67	192,260.00	-	100.00%
Total Central Stores Fund	192,260.00	16,021.67	192,260.00	-	100.00%
Total All Funds	332,808,854.07	28,909,507.72	332,306,590.04	502,264.03	99.85%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	244,931.00	34,683.68	223,565.99	-	21,365.01	91.28%
City manager	988,154.50	83,440.88	857,916.48	115,390.28	14,847.74	98.50%
City attorney	361,590.00	25,797.79	355,160.44	-	6,429.56	98.22%
Human resources	506,916.07	40,513.95	463,372.56	-	43,543.51	91.41%
Independent auditor	21,699.00	-	21,699.00	-	-	100.00%
Commissioner of the revenue	494,003.67	61,580.76	477,851.54	1,335.88	14,816.25	97.00%
Assessors	319,726.00	21,884.86	300,446.70	3,416.32	15,862.98	95.04%
Equalization board	3,090.00	-	3,086.38	-	3.62	99.88%
City treasurer	674,983.30	38,023.10	662,695.56	-	12,287.74	98.18%
Finance	573,594.77	43,064.68	531,506.61	15,500.00	26,588.16	95.36%
Information technology	2,663,285.57	221,122.27	2,171,109.57	210,294.54	281,881.46	89.42%
Purchasing	175,485.00	16,079.56	165,168.46	-	10,316.54	94.12%
Electoral board	315,148.62	47,267.69	306,109.87	-	9,038.75	97.13%
Total general government administration	7,342,607.50	633,459.22	6,539,689.16	345,937.02	456,981.32	93.78%
Public safety:						
Police administration	4,757,545.66	305,599.47	3,835,541.33	442,839.02	479,165.31	89.93%
Police operations	4,975,518.38	359,443.71	4,904,610.53	19,396.18	51,511.67	98.96%
Police criminal investigation	1,848,813.00	112,934.14	1,568,157.63	-	280,655.37	84.82%
Police special operations	1,421,164.40	101,286.13	1,170,359.34	7,411.10	243,393.96	82.87%
Police grants	166,597.38	15,248.43	137,776.11	10,755.19	18,066.08	89.16%
Fire administration	771,588.51	56,748.43	723,914.20	-	47,674.31	93.82%
Fire suppression	8,162,929.42	546,057.52	7,638,925.53	316,951.29	207,052.60	97.46%
Fire prevention	642,415.69	44,982.13	511,016.84	-	131,398.85	79.55%
Fire training	368,534.41	17,024.58	265,600.92	-	102,933.49	72.07%
Public safety building	456,239.69	27,937.64	440,900.85	-	15,338.84	96.64%
Child safety alliance	49,250.00	3,207.99	43,673.91	-	5,576.09	88.68%
Court appointed attorney	75,000.00	480.00	39,922.10	-	35,077.90	53.23%
Regional juvenile home	226,896.00	-	226,896.00	-	-	100.00%
Regional jail	3,013,214.79	-	2,960,207.41	-	53,007.38	98.24%
Building inspection	975,363.16	68,253.35	852,784.32	42,307.56	80,271.28	91.77%
Animal control	461,508.00	9,055.82	452,890.06	-	8,617.94	98.13%
Emergency services	357,762.36	90,306.33	211,388.81	17,441.86	128,931.69	63.96%
Total public safety	28,730,340.85	1,758,565.67	25,984,565.89	857,102.20	1,888,672.76	93.43%
Public works:						
General engineering	816,092.80	47,723.17	593,298.36	-	222,794.44	72.70%
Highway and street maintenance	6,573,521.48	577,927.71	5,589,650.37	807,652.79	176,218.32	97.32%
Street lights	555,314.00	44,874.18	534,439.77	-	20,874.23	96.24%
Snow and ice removal	483,497.00	18,089.76	480,687.87	-	2,809.13	99.42%
Traffic engineering	2,411,164.87	237,797.42	1,743,486.76	528,669.71	139,008.40	94.23%
Highway and street beautification	725,365.89	38,065.30	514,372.80	68,225.00	142,768.09	80.32%
Downtown parking maintenance	155,531.07	14,209.14	130,257.36	-	25,273.71	83.75%
Street and road cleaning	440,970.74	29,955.92	402,875.99	-	38,094.75	91.36%
General properties	470,461.42	14,051.17	373,240.98	30,102.00	67,118.44	85.73%
Total public works	12,631,919.27	1,022,693.77	10,362,310.26	1,434,649.50	834,959.51	93.39%
Health and welfare:						
Local health department	512,000.00	9,360.00	375,635.00	-	136,365.00	73.37%
Community services board	875,773.00	217,693.25	870,773.00	-	5,000.00	99.43%
Tax relief for the elderly/disabled vets	145,000.00	-	129,579.42	-	15,420.58	89.37%
Total health and welfare	1,532,773.00	227,053.25	1,375,987.42	-	156,785.58	89.77%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2020 to June 30, 2021
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	591,265.65	38,908.66	536,837.19	16,430.00	37,998.46	93.57%
Parks	1,788,183.94	236,905.67	1,510,780.45	260,602.92	16,800.57	99.06%
Field maintenance	385,465.92	79,928.44	328,286.97	7,317.94	49,861.01	87.06%
Recreation center and playgrounds	909,151.77	132,754.21	837,311.17	45,950.56	25,890.04	97.15%
Simms recreation center	416,897.31	44,819.71	348,322.21	34,296.39	34,278.71	91.78%
Westover swimming pool	560,326.11	175,721.14	508,152.31	35,959.80	16,214.00	97.11%
Athletics	437,490.31	33,718.14	400,558.68	25,793.01	11,138.62	97.45%
Golf course grounds management	497,751.70	40,178.24	445,647.74	667.94	51,436.02	89.67%
Golf course clubhouse management	338,930.49	33,152.15	302,963.47	-	35,967.02	89.39%
Regional library	577,320.00	-	577,320.00	-	-	100.00%
Total parks, recreation and cultural	6,502,783.20	816,086.36	5,796,180.19	427,018.56	279,584.45	95.70%
Community development:						
Planning	577,780.30	32,022.26	470,733.98	96,902.83	10,143.49	98.24%
Zoning administration	209,930.60	6,044.69	95,747.84	-	114,182.76	45.61%
Board of zoning appeals	5,878.00	-	2,637.08	-	3,240.92	44.86%
Economic development	2,159,722.07	540,990.69	1,982,082.24	100,000.00	77,639.83	96.41%
Tourism and visitors service	531,050.88	49,392.80	440,212.42	11,337.85	79,500.61	85.03%
Blacks Run Greenway	91,993.00	5,390.93	78,178.77	-	13,814.23	84.98%
Total community development	3,576,354.85	633,841.37	3,069,592.33	208,240.68	298,521.84	91.65%
Other:						
Community and civic organizations	2,503,088.75	170,972.00	2,436,967.61	8,000.00	58,121.14	97.68%
Joint operations with Rockingham Cty	10,149,783.56	-	9,949,782.93	200,000.00	0.63	100.00%
Conference Center (SVCC)	900,000.00	-	900,000.00	-	-	100.00%
Reserve for contingencies	-	-	-	-	-	0.00%
CARES Act Funds	-	-	-	-	-	0.00%
Debt service	15,738,265.00	800.00	15,724,233.20	-	14,031.80	99.91%
Transfers to other funds	39,132,027.00	3,000,688.25	39,132,027.00	-	-	100.00%
Total other	68,423,164.31	3,172,460.25	68,143,010.74	208,000.00	72,153.57	99.89%
Total General Fund	128,739,942.98	8,264,159.89	121,271,335.99	3,480,947.96	3,987,659.03	96.90%
School Fund:						
Instruction	68,681,845.92	8,830,444.00	66,642,787.66	-	2,039,058.26	97.03%
Admin., attendance and health services	4,970,202.42	715,906.06	4,654,332.48	-	315,869.94	93.64%
Pupil transportation	4,279,371.00	373,787.81	3,864,957.69	-	414,413.31	90.32%
Operations and maintenance	7,044,358.06	836,738.27	6,353,854.27	-	690,503.79	90.20%
Technology	5,829,526.98	603,937.98	5,623,043.77	-	206,483.21	96.46%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	90,805,304.38	11,360,814.12	87,138,975.87	-	3,666,328.51	95.96%
School Nutrition Fund:						
Food service	4,891,500.00	479,599.14	3,815,245.52	-	1,076,254.48	78.00%
Technology	106,400.00	-	76,613.84	-	29,786.16	72.01%
Total School Nutrition Fund	4,997,900.00	479,599.14	3,891,859.36	-	1,106,040.64	77.87%
Emergency Communications Center Fund:						
Emergency Communications Center	6,559,481.55	627,037.98	5,646,601.82	215,325.84	697,553.89	89.37%
Comp Aided Dispatch	974,246.00	60,677.89	345,169.55	17,113.74	611,962.71	37.19%
Transfers to other funds	952,000.00	52,000.00	952,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	8,485,727.55	739,715.87	6,943,771.37	232,439.58	1,309,516.60	84.57%
Community Development Block Grant Fund:						
Community development block grant	1,412,722.23	93,677.45	618,144.56	-	794,577.67	43.76%
Total Comm. Dev. Block Grant Fund	1,412,722.23	93,677.45	618,144.56	-	794,577.67	43.76%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2020 to June 30, 2021
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	3,485,911.91	240,616.52	2,627,098.95	25,761.25	833,051.71	76.10%
Field trips and charters	227,090.00	9,670.27	77,393.39	-	149,696.61	34.08%
Administration	477,071.00	13,862.67	420,287.84	3,039.20	53,743.96	88.73%
Total School Transportation Fund	4,190,072.91	264,149.46	3,124,780.18	28,800.45	1,036,492.28	75.26%
General Capital Projects Fund:						
Capital projects	21,015,717.18	334,469.43	7,431,402.03	2,564,124.31	11,020,190.84	47.56%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	21,015,717.18	334,469.43	7,431,402.03	2,564,124.31	11,020,190.84	47.56%
School Capital Projects Fund:						
Capital projects	771,388.33	-	406,039.98	-	365,348.35	52.64%
Total School Capital Projects Fund	771,388.33	-	406,039.98	-	365,348.35	52.64%
ECC Capital Projects:						
Capital projects	2,738,697.49	755.00	477,133.15	1,133,211.23	1,128,353.11	58.80%
Total ECC Capital Projects Fund	2,738,697.49	755.00	477,133.15	1,133,211.23	1,128,353.11	58.80%
Water Capital Projects Fund:						
Capital projects	13,177,011.33	281,801.76	7,471,972.47	1,271,563.40	4,433,475.46	66.35%
Total Water Capital Projects Fund	13,177,011.33	281,801.76	7,471,972.47	1,271,563.40	4,433,475.46	66.35%
Sewer Capital Projects Fund:						
Capital projects	6,406,451.86	84,443.86	1,182,168.36	961,777.26	4,262,506.24	33.47%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,406,451.86	84,443.86	1,182,168.36	961,777.26	4,262,506.24	33.47%
Sanitation Capital Projects Fund:						
Capital projects	332,172.92	-	-	-	332,172.92	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	-	584,001.58	112,942.23	2,059,060.25	25.29%
Total Stormwater Capital Proj. Fund	2,756,004.06	-	584,001.58	112,942.23	2,059,060.25	25.29%
Water Fund:						
Administration	617,698.00	35,315.63	500,777.38	-	116,920.62	81.07%
Pumping, storage and monitoring	764,714.81	40,144.10	616,149.65	4,800.00	143,765.16	81.20%
Transmission and distribution	975,839.09	67,487.44	915,746.75	2,413.85	57,678.49	94.09%
Utility billing	524,943.00	36,244.07	460,068.30	-	64,874.70	87.64%
Miscellaneous	2,226,000.00	182,200.00	2,217,531.63	-	8,468.37	99.62%
Purification	1,200,031.47	70,643.21	1,082,410.18	-	117,621.29	90.20%
Capital outlay	348,285.30	7,419.96	170,335.70	77,075.17	100,874.43	71.04%
Debt Service	1,533,198.00	-	1,532,978.19	-	219.81	99.99%
Transfers to other funds	3,414,698.00	91,703.75	3,414,698.00	-	-	100.00%
Total Water Fund	11,605,407.67	531,158.16	10,910,695.78	84,289.02	610,422.87	94.74%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	797,568.00	48,450.55	664,107.88	-	133,460.12	83.27%
Treatment and disposal	3,411,000.00	273,215.29	3,132,746.82	-	278,253.18	91.84%
Collection and transmission	1,141,401.00	83,690.87	1,013,073.38	-	128,327.62	88.76%
Miscellaneous	2,037,100.00	167,250.00	2,022,700.00	-	14,400.00	99.29%
Utility billing	429,866.00	59,964.87	392,138.60	-	37,727.40	91.22%
Pumping and monitoring	411,199.56	26,304.98	354,482.40	1,200.00	55,517.16	86.50%
Capital outlay	497,490.60	227.95	407,253.81	4,129.16	86,107.63	82.69%
Debt service	3,500,000.00	288,815.31	3,462,880.28	-	37,119.72	98.94%
Transfers to other funds	3,031,709.00	78,217.92	3,031,709.00	-	-	100.00%
Total Sewer Fund	15,257,334.16	1,026,137.74	14,481,092.17	5,329.16	770,912.83	94.95%
Public Transportation Fund:						
Transit buses	4,425,559.00	286,016.82	4,034,601.19	-	390,957.81	91.17%
Paratransit buses	774,214.00	52,090.30	648,907.53	-	125,306.47	83.82%
Administration	676,937.00	61,471.27	590,906.47	-	86,030.53	87.29%
Capital outlay	5,413,828.00	-	3,188,652.00	2,145,044.66	80,131.34	98.52%
Transfers to other funds	336,000.00	28,000.00	336,000.00	-	-	100.00%
Total Public Transportation Fund	11,626,538.00	427,578.39	8,799,067.19	2,145,044.66	682,426.15	94.13%
Sanitation Fund:						
Solid waste collection	1,321,241.00	170,059.56	1,279,683.20	-	41,557.80	96.85%
Landfill	253,034.00	7,241.43	73,998.33	23,350.00	155,685.67	38.47%
Miscellaneous	6,200.00	-	6,200.00	-	-	100.00%
Solid waste management	1,195,206.38	92,359.72	1,061,890.18	3,525.84	129,790.36	89.14%
Capital outlay	792,182.13	1,965.60	765,056.69	-	27,125.44	96.58%
Debt service	1,584,568.00	-	1,584,551.43	-	16.57	100.00%
Transfers to other funds	107,200.00	8,933.33	107,200.00	-	-	100.00%
Total Sanitation Fund	5,259,631.51	280,559.64	4,878,579.83	26,875.84	354,175.84	93.27%
Business Loan Program Fund:						
Revolving loan program	50,000.00	-	25,000.00	-	25,000.00	50.00%
Total Business Loan Program Fund	50,000.00	-	25,000.00	-	25,000.00	50.00%
Stormwater Fund:						
Stormwater management	570,041.51	13,963.08	257,286.79	15,077.85	297,676.87	47.78%
Capital outlay	771,580.00	169.99	328,496.76	-	443,083.24	42.57%
Transfers to other funds	20,400.00	1,700.00	20,400.00	-	-	100.00%
Total Stormwater Fund	1,362,021.51	15,833.07	606,183.55	15,077.85	740,760.11	45.61%
Central Garage Fund:						
Operating	1,451,736.00	150,395.98	1,404,393.09	-	47,342.91	96.74%
Administration	163,012.00	9,828.86	132,063.75	-	30,948.25	81.01%
Capital outlay	11,800.00	-	9,129.86	2,595.48	74.66	99.37%
Total Central Garage Fund	1,626,548.00	160,224.84	1,545,586.70	2,595.48	78,365.82	95.18%
Central Stores Fund:						
Operating	183,317.00	15,252.79	173,426.77	-	9,890.23	94.60%
Capital outlay	8,943.00	-	8,943.00	-	-	100.00%
Total Central Stores Fund	192,260.00	15,252.79	182,369.77	-	9,890.23	94.86%
Total All Funds	332,808,854.07	24,360,330.61	281,970,159.89	12,065,018.43	38,773,675.75	88.35%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
General Fund:					
Revenues	128,739,942.98	135,147,441.39	-	6,407,498.41	104.98%
Expenditures	128,739,942.98	121,271,335.99	3,480,947.96	(3,987,659.03)	96.90%
School Fund:					
Revenues	90,805,304.38	93,157,541.40	-	2,352,237.02	102.59%
Expenditures	90,805,304.38	87,138,975.87	-	(3,666,328.51)	95.96%
School Nutrition Fund:					
Revenues	4,997,900.00	4,804,143.12	-	(193,756.88)	96.12%
Expenditures	4,997,900.00	3,891,859.36	-	(1,106,040.64)	77.87%
Emergency Communications Center Fund:					
Revenues	8,485,727.55	8,004,475.38	-	(481,252.17)	94.33%
Expenditures	8,485,727.55	6,943,771.37	232,439.58	(1,309,516.60)	84.57%
Community Development Block Grant Fund:					
Revenues	1,412,722.23	618,452.06	-	(794,270.17)	43.78%
Expenditures	1,412,722.23	618,144.56	-	(794,577.67)	43.76%
School Transportation Fund:					
Revenues	4,190,072.91	3,960,968.03	-	(229,104.88)	94.53%
Expenditures	4,190,072.91	3,124,780.18	28,800.45	(1,036,492.28)	75.26%
General Capital Projects Fund:					
Revenues	21,015,717.18	17,064,200.79	-	(3,951,516.39)	81.20%
Expenditures	21,015,717.18	7,431,402.03	2,564,124.31	(11,020,190.84)	47.56%
School Capital Projects Fund:					
Revenues	771,388.33	771,388.33	-	-	100.00%
Expenditures	771,388.33	406,039.98	-	(365,348.35)	52.64%
ECC Capital Projects Fund:					
Revenues	2,738,697.49	2,267,723.54	-	(470,973.95)	82.80%
Expenditures	2,738,697.49	477,133.15	1,133,211.23	(1,128,353.11)	58.80%
Water Capital Projects Fund:					
Revenues	13,177,011.33	13,181,929.47	-	4,918.14	100.04%
Expenditures	13,177,011.33	7,471,972.47	1,271,563.40	(4,433,475.46)	66.35%
Sewer Capital Projects Fund:					
Revenues	6,406,451.86	6,406,451.86	-	-	100.00%
Expenditures	6,406,451.86	1,182,168.36	961,777.26	(4,262,506.24)	33.47%
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 June 30, 2021
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
Stormwater Capital Projects Fund:					
Revenues	2,756,004.06	2,756,004.06	-	-	100.00%
Expenditures	2,756,004.06	584,001.58	112,942.23	(2,059,060.25)	25.29%
Water Fund:					
Revenues	11,605,407.67	11,233,755.02	-	(371,652.65)	96.80%
Expenditures	11,605,407.67	10,910,695.78	84,289.02	(610,422.87)	94.74%
Sewer Fund:					
Revenues	15,257,334.16	14,778,036.16	-	(479,298.00)	96.86%
Expenditures	15,257,334.16	14,481,092.17	5,329.16	(770,912.83)	94.95%
Public Transportation Fund:					
Revenues	11,626,538.00	9,146,601.83	-	(2,479,936.17)	78.67%
Expenditures	11,626,538.00	8,799,067.19	2,145,044.66	(682,426.15)	94.13%
Sanitation Fund:					
Revenues	5,259,631.51	5,365,198.20	-	105,566.69	102.01%
Expenditures	5,259,631.51	4,878,579.83	26,875.84	(354,175.84)	93.27%
Business Loan Program Fund:					
Revenues	50,000.00	64,566.92	-	14,566.92	129.13%
Expenditures	50,000.00	25,000.00	-	(25,000.00)	50.00%
Stormwater Fund:					
Revenues	1,362,021.51	1,341,040.56	-	(20,980.95)	98.46%
Expenditures	1,362,021.51	606,183.55	15,077.85	(740,760.11)	45.61%
Central Garage Fund:					
Revenues	1,626,548.00	1,712,239.00	-	85,691.00	105.27%
Expenditures	1,626,548.00	1,545,586.70	2,595.48	(78,365.82)	95.18%
Central Stores Operating Fund:					
Revenues	192,260.00	192,260.00	-	-	100.00%
Expenditures	192,260.00	182,369.77	-	(9,890.23)	94.86%
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Total Revenues	332,808,854.07	332,306,590.04	-	(502,264.03)	99.85%
Total Expenditures	332,808,854.07	281,970,159.89	12,065,018.43	(38,773,675.75)	88.35%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(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	5,110,303.03	2,693,668.10	(2,416,634.93)	-47.29%
General property taxes	51,569,124.21	54,271,421.77	2,702,297.56	5.24%
Other local taxes	44,073,815.28	44,449,154.25	375,338.97	0.85%
Permits, privilege fees and regulatory fees	607,788.18	563,976.60	(43,811.58)	-7.21%
Fines and forfeitures	643,830.69	339,118.11	(304,712.58)	-47.33%
Use of money and property	809,423.48	230,607.28	(578,816.20)	-71.51%
Charges for services	1,047,416.13	962,547.07	(84,869.06)	-8.10%
Miscellaneous	6,018,142.36	7,493,371.65	1,475,229.29	24.51%
Recovered costs	844,514.91	941,345.23	96,830.32	11.47%
State revenue	10,415,513.00	10,960,257.26	544,744.26	5.23%
Federal revenue	294,435.46	9,806,308.33	9,511,872.87	3230.55%
Nonrevenue receipts	236,091.15	125,265.74	(110,825.41)	-46.94%
Transfers from other funds	4,214,094.00	2,310,400.00	(1,903,694.00)	-45.17%
Total General Fund	125,884,491.88	135,147,441.39	9,262,949.51	7.36%
School Fund:				
Amount from fund balance	(46,233.12)	1,399,231.22	1,445,464.34	-3126.47%
Charges for services	1,868,098.64	395,825.35	(1,472,273.29)	-78.81%
State revenue	43,423,999.62	48,723,640.69	5,299,641.07	12.20%
Federal revenue	3,614,692.89	6,630,585.14	3,015,892.25	83.43%
Transfers from other funds	36,602,814.00	36,008,259.00	(594,555.00)	-1.62%
Total School Fund	85,463,372.03	93,157,541.40	7,694,169.37	9.00%
School Nutrition Fund:				
Amount from fund balance	10,000.00	43,400.00	33,400.00	334.00%
Charges for services	413,562.39	57,438.74	(356,123.65)	-86.11%
State revenue	187,402.85	133,803.85	(53,599.00)	-28.60%
Federal revenue	3,556,988.97	4,569,500.53	1,012,511.56	28.47%
Total School Nutrition Fund	4,167,954.21	4,804,143.12	636,188.91	15.26%
Emergency Communications Center Fund:				
Amount from fund balance	580,942.44	1,144,686.17	563,743.73	97.04%
Use of money and property	263,286.59	201,220.88	(62,065.71)	-23.57%
Miscellaneous	2,326,151.00	2,925,768.00	599,617.00	25.78%
Recovered costs	143,309.58	112,456.82	(30,852.76)	-21.53%
State revenue	556,805.00	608,082.13	51,277.13	9.21%
Federal revenue	105,754.02	88,493.38	(17,260.64)	-16.32%
Transfers from other funds	2,325,651.00	2,923,768.00	598,117.00	25.72%
Total Emerg. Commun. Center Fund	6,301,899.63	8,004,475.38	1,702,575.75	27.02%
Community Development Block Grant Fund:				
Federal revenue	359,448.81	618,452.06	259,003.25	72.06%
Total Community Development Block Grant Fund	359,448.81	618,452.06	259,003.25	72.06%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to June 30, 2021
(Unaudited)

Exhibit G
Page 2 of 4

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	1,615.96	1,781.40	165.44	10.24%
Charges for services	4,142,464.06	3,768,305.19	(374,158.87)	-9.03%
Miscellaneous	13,975.00	-	(13,975.00)	-100.00%
Recovered costs	-	515.06	515.06	0.00%
Nonrevenue receipts	126.28	1,056.47	930.19	736.61%
Total School Transportation Fund	4,223,181.30	3,960,968.03	(262,213.27)	-6.21%
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	74,701.26	8,118.34	(66,582.92)	-89.13%
Recovered costs	69,639.06	-	(69,639.06)	-100.00%
State revenue	3,354,590.77	1,975,907.28	(1,378,683.49)	-41.10%
Federal revenue	917,886.71	114,314.39	(803,572.32)	-87.55%
Debt proceeds	8,641,863.60	-	(8,641,863.60)	-100.00%
Transfers from other funds	4,050,000.00	-	(4,050,000.00)	-100.00%
Total General Capital Projects Fund	27,603,387.93	17,064,200.79	(10,539,187.14)	-38.18%
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	10,875,000.00	-	(10,875,000.00)	-100.00%
Transfers from other funds	153,000.00	-	(153,000.00)	-100.00%
Total School Capital Projects Fund	13,598,186.87	771,388.33	(12,826,798.54)	-94.33%
ECC Capital Projects Fund:				
Amount from fund balance	110,047.38	434,060.70	324,013.32	294.43%
Miscellaneous Revenue	-	200,000.00	200,000.00	0.00%
Recovered costs	342,635.08	481,662.84	139,027.76	40.58%
State Revenue	-	-	-	0.00%
Transfers from other funds	500,000.00	1,152,000.00	652,000.00	130.40%
Total ECC Capital Projects Fund	952,682.46	2,267,723.54	1,315,041.08	138.04%
Water Capital Projects Fund:				
Amount from fund balance	13,318,239.98	10,862,758.33	(2,455,481.65)	-18.44%
Use of money and property	111,074.68	4,918.14	(106,156.54)	-95.57%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	4,813,725.00	2,314,253.00	(2,499,472.00)	-51.92%
Total Water Capital Projects Fund	18,243,039.66	13,181,929.47	(5,061,110.19)	-27.74%
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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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%
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	1,377,517.88	356,447.67	(1,021,070.21)	-74.12%
Permits, privilege fees and regulatory fees	193,900.00	134,000.00	(59,900.00)	-30.89%
Use of money and property	210,618.70	70,108.44	(140,510.26)	-66.71%
Charges for services	9,354,071.93	9,029,201.42	(324,870.51)	-3.47%
Miscellaneous	7,396.99	7,839.01	442.02	5.98%
Recovered costs	81,152.99	53,658.48	(27,494.51)	-33.88%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	1,519,500.00	1,582,500.00	63,000.00	4.15%
Total Water Fund	12,744,158.49	11,233,755.02	(1,510,403.47)	-11.85%
Sewer Fund:				
Amount from fund balance	2,832,464.04	1,923,654.16	(908,809.88)	-32.09%
Permits, privilege fees and regulatory fees	318,000.00	201,500.00	(116,500.00)	-36.64%
Use of money and property	181,580.40	32,442.23	(149,138.17)	-82.13%
Charges for services	11,430,763.45	10,898,231.25	(532,532.20)	-4.66%
Miscellaneous	2,102.04	5,978.10	3,876.06	184.40%
Recovered costs	75,866.46	107,030.42	31,163.96	41.08%
Nonrevenue receipts	4,205.43	-	(4,205.43)	-100.00%
Intrafund transfers	1,551,000.00	1,609,200.00	58,200.00	3.75%
Total Sewer Fund	16,395,981.82	14,778,036.16	(1,617,945.66)	-9.87%
Public Transportation Fund:				
Amount from fund balance	128,818.00	216,554.00	87,736.00	68.11%
Use of money and property	103,293.10	74,823.91	(28,469.19)	-27.56%
Charges for services	1,939,559.41	1,941,895.00	2,335.59	0.12%
Miscellaneous	550.00	2,000.00	1,450.00	263.64%
Recovered costs	124,095.07	115,942.80	(8,152.27)	-6.57%
State revenue	1,567,903.00	1,978,622.00	410,719.00	26.20%
Federal revenue	1,879,605.05	4,812,416.00	2,932,810.95	156.03%
Nonrevenue receipts	8,848.18	4,348.12	(4,500.06)	-50.86%
Transfers from other funds	145,834.00	-	(145,834.00)	-100.00%
Total Public Transportation Fund	5,898,505.81	9,146,601.83	3,248,096.02	55.07%

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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	312,729.60	1,099,431.51	786,701.91	251.56%
Use of money and property	45,264.98	9,506.18	(35,758.80)	-79.00%
Charges for services	4,122,175.18	4,238,457.26	116,282.08	2.82%
Miscellaneous	10,186.49	17,803.25	7,616.76	74.77%
Recovered costs	117.60	-	(117.60)	-100.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Fund	4,490,473.85	5,365,198.20	874,724.35	19.48%
Business Loan Program Fund:				
Amount from fund balance	104,000.00	10,000.00	(94,000.00)	-90.38%
Use of money and property	6,949.06	4,893.31	(2,055.75)	-29.58%
Miscellaneous	28,743.61	49,673.61	20,930.00	72.82%
Total Business Loan Program Fund	139,692.67	64,566.92	(75,125.75)	-53.78%
Stormwater Fund:				
Amount from fund balance	34,620.00	25,441.51	(9,178.49)	-26.51%
Use of money and property	65,484.22	12,935.87	(52,548.35)	-80.25%
Charges for services	1,361,075.52	1,302,663.18	(58,412.34)	-4.29%
Total Stormwater Fund	1,461,179.74	1,341,040.56	(120,139.18)	-111.05%
Central Garage Fund:				
Amount from fund balance	77,130.80	-	(77,130.80)	-100.00%
Permits, privilege fees and regulatory fees	1,235.00	160.00	(1,075.00)	-87.04%
Use of money and property	16,564.29	3,348.14	(13,216.15)	-79.79%
Charges for services	1,615,663.89	1,706,740.93	91,077.04	5.64%
Recovered costs	1,568.50	943.00	(625.50)	-39.88%
Nonrevenue receipts	-	1,046.93	1,046.93	0.00%
Total Central Garage Fund	1,712,162.48	1,712,239.00	76.52	0.00%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Transfers from other funds	178,806.00	192,260.00	13,454.00	7.52%
Total Central Stores Fund	178,806.00	192,260.00	13,454.00	7.52%
Total All Funds	338,516,182.03	332,306,590.04	(6,209,591.99)	-1.83%

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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	227,618.66	223,565.99	(4,052.67)	-1.78%
City manager	707,142.57	857,916.48	150,773.91	21.32%
City attorney	325,247.57	355,160.44	29,912.87	9.20%
Human resources	449,485.52	463,372.56	13,887.04	3.09%
Independent auditor	20,560.00	21,699.00	1,139.00	5.54%
Commissioner of the revenue	464,178.85	477,851.54	13,672.69	2.95%
Assessors	290,124.27	300,446.70	10,322.43	3.56%
Equalization board	2,953.50	3,086.38	132.88	4.50%
City treasurer	643,219.29	662,695.56	19,476.27	3.03%
Finance	627,734.36	531,506.61	(96,227.75)	-15.33%
Information technology	2,167,257.01	2,171,109.57	3,852.56	0.18%
Purchasing	167,723.51	165,168.46	(2,555.05)	-1.52%
Electoral board	214,990.44	306,109.87	91,119.43	42.38%
Total general government administration	6,308,235.55	6,539,689.16	231,453.61	3.67%
Public safety:				
Police administration	4,290,165.35	3,835,541.33	(454,624.02)	-10.60%
Police operations	4,876,460.56	4,904,610.53	28,149.97	0.58%
Police criminal investigation	1,552,484.18	1,568,157.63	15,673.45	1.01%
Police special operations	1,152,750.16	1,170,359.34	17,609.18	1.53%
Police grants	205,941.05	137,776.11	(68,164.94)	-33.10%
Fire administration	735,129.04	723,914.20	(11,214.84)	-1.53%
Fire suppression	7,906,898.32	7,638,925.53	(267,972.79)	-3.39%
Fire prevention	584,067.61	511,016.84	(73,050.77)	-12.51%
Fire training	336,668.25	265,600.92	(71,067.33)	-21.11%
Public safety building	320,383.16	440,900.85	120,517.69	37.62%
Child safety alliance	39,962.20	43,673.91	3,711.71	9.29%
City and county jail	55,988.41	39,922.10	(16,066.31)	-28.70%
Regional juvenile home	231,304.00	226,896.00	(4,408.00)	-1.91%
Regional jail	2,496,894.33	2,960,207.41	463,313.08	18.56%
Building inspection	950,288.59	852,784.32	(97,504.27)	-10.26%
Animal control	419,906.99	452,890.06	32,983.07	7.85%
Emergency services	162,267.20	211,388.81	49,121.61	30.27%
Total public safety	26,317,559.40	25,984,565.89	(332,993.51)	-1.27%
Public works:				
General engineering	639,047.21	593,298.36	(45,748.85)	-7.16%
Highway and street maintenance	5,361,486.06	5,589,650.37	228,164.31	4.26%
Street lights	549,981.49	534,439.77	(15,541.72)	-2.83%
Snow and ice removal	198,339.26	480,687.87	282,348.61	142.36%
Traffic engineering	1,655,838.49	1,743,486.76	87,648.27	5.29%
Highway and street beautification	381,807.78	514,372.80	132,565.02	34.72%
Downtown parking maintenance	230,282.44	130,257.36	(100,025.08)	-43.44%
Street and road cleaning	376,247.02	402,875.99	26,628.97	7.08%
General properties	267,011.74	373,240.98	106,229.24	39.78%
Total public works	9,660,041.49	10,362,310.26	702,268.77	7.27%
Health and welfare:				
Local health department	468,888.00	375,635.00	(93,253.00)	-19.89%
Community services board	870,773.00	870,773.00	-	0.00%
Tax relief for the elderly/disabled veterans	115,138.82	129,579.42	14,440.60	12.54%
Total health and welfare	1,454,799.82	1,375,987.42	(78,812.40)	-5.42%

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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	1,085,816.60	536,837.19	(548,979.41)	-50.56%
Parks	1,426,828.47	1,510,780.45	83,951.98	5.88%
Field maintenance	443,972.26	328,286.97	(115,685.29)	-26.06%
Recreation center and playgrounds	585,761.66	837,311.17	251,549.51	42.94%
Simms recreation center	308,842.16	348,322.21	39,480.05	12.78%
Westover swimming pool	464,565.11	508,152.31	43,587.20	9.38%
Athletics	387,885.44	400,558.68	12,673.24	3.27%
Golf course grounds management	790,423.09	445,647.74	(344,775.35)	-43.62%
Golf course clubhouse management	459,041.08	302,963.47	(156,077.61)	-34.00%
Regional library	577,320.00	577,320.00	-	0.00%
Total parks, recreation and cultural	6,530,455.87	5,796,180.19	(734,275.68)	-11.24%
Community development:				
Planning	230,516.72	470,733.98	240,217.26	104.21%
Zoning administration	156,519.72	95,747.84	(60,771.88)	-38.83%
Board of zoning appeals	1,824.65	2,637.08	812.43	44.53%
Economic development	867,791.37	1,982,082.24	1,114,290.87	128.41%
Tourism and visitors service	429,133.15	440,212.42	11,079.27	2.58%
Blacks Run Greenway	84,343.15	78,178.77	(6,164.38)	-7.31%
Total community development	1,770,128.76	3,069,592.33	1,299,463.57	73.41%
Other:				
Community and civic organizations	787,611.24	2,436,967.61	1,649,356.37	209.41%
Joint operations with Rockingham Cty	8,965,629.89	9,949,782.93	984,153.04	10.98%
Conference center (SVCC)	1,100,000.00	900,000.00	(200,000.00)	-18.18%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	16,065,430.92	15,724,233.20	(341,197.72)	-2.12%
Transfers to other funds	42,477,793.00	39,132,027.00	(3,345,766.00)	-7.88%
Total other	69,396,465.05	68,143,010.74	(1,253,454.31)	-1.81%
Total General Fund	121,437,685.94	121,271,335.99	(166,349.95)	-0.14%
School Fund:				
Instruction	63,446,483.56	66,642,787.66	3,196,304.10	5.04%
Admin., attendance and health services	4,816,445.16	4,654,332.48	(162,112.68)	-3.37%
Pupil transportation	4,218,414.63	3,864,957.69	(353,456.94)	-8.38%
Operations and maintenance	5,661,879.39	6,353,854.27	691,974.88	12.22%
Technology	3,955,157.04	5,623,043.77	1,667,886.73	42.17%
Transfers to other funds	-	-	-	0.00%
Total School Fund	82,098,379.78	87,138,975.87	5,040,596.09	6.14%
School Nutrition Fund:				
Food service	3,830,684.88	3,815,245.52	(15,439.36)	-0.40%
Technology	11,552.09	76,613.84	65,061.75	563.20%
Total School Nutrition Fund	3,842,236.97	3,891,859.36	49,622.39	1.29%
Emergency Communications Center Fund:				
Emergency Communications Center	4,847,537.86	5,646,601.82	799,063.96	16.48%
Computer Aided Dispatch	-	345,169.55	345,169.55	0.00%
Transfer of other funds	500,000.00	952,000.00	452,000.00	90.40%
Total Emergency Communications Center	5,347,537.86	6,943,771.37	1,596,233.51	106.88%
Community Development Block Grant Fund:				
Community development block grant	315,616.27	618,144.56	302,528.29	95.85%
Total Community Development Block Grant Fund	315,616.27	618,144.56	302,528.29	95.85%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	3,228,744.66	2,627,098.95	(601,645.71)	-18.63%
Field trips and charters	157,405.42	77,393.39	(80,012.03)	-50.83%
Administration	384,905.37	420,287.84	35,382.47	9.19%
Total School Transportation Fund	3,771,055.45	3,124,780.18	(646,275.27)	-17.14%
General Capital Projects Fund:				
Capital projects	12,562,825.89	7,431,402.03	(5,131,423.86)	-40.85%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	12,562,825.89	7,431,402.03	(5,131,423.86)	-40.85%
School Capital Projects Fund:				
Capital projects	12,826,798.54	406,039.98	(12,420,758.56)	-96.83%
Total School Capital Projects Fund	12,826,798.54	406,039.98	(12,420,758.56)	-96.83%
ECC Capital Projects Fund:				
Capital projects	503,172.85	477,133.15	(26,039.70)	-5.18%
Total ECC Capital Projects Fund	503,172.85	477,133.15	(26,039.70)	-5.18%
Water Capital Projects Fund:				
Capital projects	7,377,821.07	7,471,972.47	94,151.40	1.28%
Total Water Capital Projects Fund	7,377,821.07	7,471,972.47	94,151.40	1.28%
Sewer Capital Projects Fund:				
Capital projects	736,061.82	1,182,168.36	446,106.54	60.61%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	736,061.82	1,182,168.36	446,106.54	60.61%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	559,979.73	584,001.58	24,021.85	4.29%
Total Stormwater Capital Projects Fund	559,979.73	584,001.58	24,021.85	4.29%
Water Fund:				
Administration	557,377.13	500,777.38	(56,599.75)	-10.15%
Pumping, storage and monitoring	634,534.13	616,149.65	(18,384.48)	-2.90%
Transmission and distribution	910,722.72	915,746.75	5,024.03	0.55%
Utility billing	446,339.04	460,068.30	13,729.26	3.08%
Miscellaneous	2,131,626.92	2,217,531.63	85,904.71	4.03%
Purification	1,068,967.42	1,082,410.18	13,442.76	1.26%
Capital outlay	182,929.18	170,335.70	(12,593.48)	-6.88%
Debt service	1,523,480.22	1,532,978.19	9,497.97	0.62%
Transfers to other funds	4,456,355.00	3,414,698.00	(1,041,657.00)	-23.37%
Total Water Fund	11,912,331.76	10,910,695.78	(1,001,635.98)	-8.41%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	629,811.72	664,107.88	34,296.16	5.45%
Treatment and disposal	3,181,397.95	3,132,746.82	(48,651.13)	-1.53%
Collection and transmission	1,027,947.14	1,013,073.38	(14,873.76)	-1.45%
Miscellaneous	2,255,400.00	2,022,700.00	(232,700.00)	-10.32%
Utility billing	344,719.14	392,138.60	47,419.46	13.76%
Pumping and monitoring	386,106.48	354,482.40	(31,624.08)	-8.19%
Capital outlay	223,980.46	407,253.81	183,273.35	81.83%
Debt service	3,250,301.05	3,462,880.28	212,579.23	6.54%
Transfers to other funds	3,569,824.00	3,031,709.00	(538,115.00)	-15.07%
Total Sewer Fund	14,869,487.94	14,481,092.17	(388,395.77)	-2.61%
Public Transportation Fund:				
Transit buses	4,090,238.55	4,034,601.19	(55,637.36)	-1.36%
Paratransit Buses	595,084.71	648,907.53	53,822.82	9.04%
Administration	537,954.51	590,906.47	52,951.96	9.84%
Capital outlay	283,167.63	3,188,652.00	2,905,484.37	1026.07%
Transfers to other funds	160,000.00	336,000.00	176,000.00	110.00%
Total Public Transportation Fund	5,666,445.40	8,799,067.19	3,132,621.79	55.28%
Sanitation Fund:				
Solid waste collection	1,137,127.22	1,279,683.20	142,555.98	12.54%
Landfill	120,063.14	73,998.33	(46,064.81)	-38.37%
Miscellaneous	6,100.00	6,200.00	100.00	1.64%
Solid waste management	988,286.39	1,061,890.18	73,603.79	7.45%
Capital outlay	47,852.08	765,056.69	717,204.61	1498.80%
Debt service	1,588,613.90	1,584,551.43	(4,062.47)	-0.26%
Transfers to other funds	-	107,200.00	107,200.00	0.00%
Total Sanitation Fund	3,888,042.73	4,878,579.83	990,537.10	25.48%
Business Loan Program Fund:				
Revolving loan program	25,000.00	25,000.00	-	0.00%
Total Business Loan Program Fund	25,000.00	25,000.00	-	0.00%
Stormwater Fund:				
Stormwater management	235,630.49	257,286.79	21,656.30	9.19%
Capital outlay	39,420.92	328,496.76	289,075.84	733.31%
Transfers to other funds	692,900.00	20,400.00	(672,500.00)	-97.06%
Total Stormwater Fund	967,951.41	606,183.55	(361,767.86)	-37.37%
Central Garage Fund:				
Operating	1,378,908.82	1,404,393.09	25,484.27	1.85%
Administration	115,489.01	132,063.75	16,574.74	14.35%
Capital outlay	62,672.13	9,129.86	(53,542.27)	-85.43%
Total Central Garage Fund	1,557,069.96	1,545,586.70	(11,483.26)	-0.74%
Central Stores Fund:				
Operating	163,844.16	173,426.77	9,582.61	5.85%
Capital outlay	-	8,943.00	8,943.00	0.00%
Total Central Stores Fund	163,844.16	182,369.77	18,525.61	11.31%
Total All Funds	290,429,345.53	281,970,159.89	(8,459,185.64)	-2.91%

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

	Governmental Funds									Proprietary Funds	
	General	Special Revenue					Capital Projects			Enterprise	
		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
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)
Unexpended Fire/Four-for-Life Funds	(7,945.90)	-	-	-	-	-	-	-	-	-	-
Balance September 30, 2020	30,469,046.26	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)
Balance October 31, 2020	30,469,046.26	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)
Additional Funds for CSA	(188,337.56)	-	-	-	-	-	-	-	-	-	-
Balance November 30, 2020	30,280,708.70	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)
Return Excess School Funds	1,376,559.58	(1,376,559.58)	-	-	-	-	-	-	-	-	-
ECC Backup Site Project	-	-	-	(300,000.00)	-	-	-	-	-	-	-
Balance December 31, 2020	31,657,268.28	7,846,201.49	2,272,746.99	1,064,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
2020 CAFR Adjustments	51,171.00	(229,565.59)	-	-	-	24,788.88	-	-	-	-	-
Balance January 31, 2021	31,708,439.28	7,616,635.90	2,272,746.99	1,064,282.99	(353.02)	636,889.16	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Adjust Interfund Loan Acct.	-	-	-	-	-	-	-	-	-	-	-
Balance February 28, 2021	31,708,439.28	7,616,635.90	2,272,746.99	1,064,282.99	(353.02)	636,889.16	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Balance March 31, 2021	31,708,439.28	7,616,635.90	2,272,746.99	1,064,282.99	(353.02)	636,889.16	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Balance April 30, 2021	31,708,439.28	7,616,635.90	2,272,746.99	1,064,282.99	(353.02)	636,889.16	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Balance May 31, 2021	31,708,439.28	7,616,635.90	2,272,746.99	1,064,282.99	(353.02)	636,889.16	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Add'l. Funds from State and Fed. Gov.'t	-	-	(43,400.00)	-	-	-	-	-	-	-	-
Reallocate Budgeted Revenue	-	-	-	-	-	-	-	-	-	(300,000.00)	-
Revenue	135,147,441.39	93,157,541.40	4,804,143.12	8,004,475.38	618,452.06	3,960,968.03	17,064,200.79	771,388.33	2,267,723.54	11,233,755.02	13,181,929.47
Expenditures	(121,271,335.99)	(87,138,975.87)	(3,891,859.36)	(6,943,771.37)	(618,144.56)	(3,124,780.18)	(7,431,402.03)	(406,039.98)	(477,133.15)	(10,910,695.78)	(7,471,972.47)
Encumbrances	(3,480,947.96)	-	-	(232,439.58)	-	(28,800.45)	(2,564,124.31)	-	(1,133,211.23)	(84,289.02)	(1,271,563.40)
Balance June 30, 2021	42,103,596.72	13,635,201.43	3,141,630.75	1,892,547.42	(45.52)	1,444,276.56	7,143,375.71	365,348.35	672,828.07	3,048,278.48	4,366,127.40

Proprietary Funds													
Enterprise							Internal Service			Agency			
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	Total	
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	
-	-	-	-	-	-	-	-	-	-	-	-	(7,945.90)	
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	66,857,478.96	
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	66,857,478.96	
-	-	-	-	-	-	-	-	-	-	-	-	(188,337.56)	
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	66,669,141.40	
-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	(300,000.00)	
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	66,369,141.40	
-	-	(70,202.61)	-	-	-	-	-	(5,757.27)	-	-	-	(229,565.59)	
3,420,143.12	-	1,363,405.28	2,104,274.86	-	150,854.51	1,351,151.74	-	999,299.88	(246,431.95)	10,451,050.43	119,794.41	66,139,575.81	
(200,000.00)	-	-	-	-	-	-	-	-	200,000.00	-	-	-	
3,220,143.12	-	1,363,405.28	2,104,274.86	-	150,854.51	1,351,151.74	-	999,299.88	(46,431.95)	10,451,050.43	119,794.41	66,139,575.81	
3,220,143.12	-	1,363,405.28	2,104,274.86	-	150,854.51	1,351,151.74	-	999,299.88	(46,431.95)	10,451,050.43	119,794.41	66,139,575.81	
3,220,143.12	-	1,363,405.28	2,104,274.86	-	150,854.51	1,351,151.74	-	999,299.88	(46,431.95)	10,451,050.43	119,794.41	66,139,575.81	
-	-	-	-	-	-	-	-	-	-	-	-	(43,400.00)	
(400,000.00)	-	-	-	-	-	-	-	-	-	-	-	(700,000.00)	
14,778,036.16	6,406,451.86	9,146,601.83	5,365,198.20	332,172.92	64,566.92	1,341,040.56	2,756,004.06	1,712,239.00	192,260.00	17,576,446.59	2,371,132.06	352,254,168.69	
(14,481,092.17)	(1,182,168.36)	(8,799,067.19)	(4,878,579.83)	-	(25,000.00)	(606,183.55)	(584,001.58)	(1,545,586.70)	(182,369.77)	(18,634,732.98)	(2,370,700.00)	(302,975,592.87)	
(5,329.16)	(961,777.26)	(2,145,044.66)	(26,875.84)	-	-	(15,077.85)	(112,942.23)	(2,595.48)	-	-	-	(12,065,018.43)	
3,111,757.95	4,262,506.24	(434,104.74)	2,564,017.39	332,172.92	190,421.43	2,070,930.90	2,059,060.25	1,163,356.70	(36,541.72)	9,392,764.04	120,226.47	102,609,733.20	

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