

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2021 to May 31, 2022**

**(Unaudited)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

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CITY OF HARRISONBURG, VIRGINIA  
**TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS**  
 At May 31, 2022  
 (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
<b>Assets</b>												
Cash and investments	69,822,456.67	13,733,570.12	4,475,243.45	3,262,506.78	(64,512.88)	2,175,340.16	7,547,066.81	358,850.39	1,822,532.85	4,809,143.83	9,261,225.06	5,946,103.34
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	5,308,835.11	48,602,027.93	-	-	22,134,209.89	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>69,828,606.67</b>	<b>13,733,570.12</b>	<b>4,475,943.45</b>	<b>3,262,506.78</b>	<b>(64,512.88)</b>	<b>2,175,440.16</b>	<b>12,855,901.92</b>	<b>48,960,878.32</b>	<b>1,822,532.85</b>	<b>4,810,068.83</b>	<b>31,395,434.95</b>	<b>5,947,028.34</b>
Property taxes	7,873,074.88	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	48,492.13	-	-	-	-	6,110.12	-	-	-	677,361.10	-	807,122.88
Other receivables	27,027.85	-	-	-	-	-	-	-	-	27,860.87	-	5,667.51
Loan receivables	6,304,372.34	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	61,722,142.44	-	17,557,183.53
Future debt requirements	-	-	-	-	-	-	-	-	-	41,593,481.33	-	1,617,529.22
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	1,358,279.78	-	566,527.00
ESTIMATED REVENUE	171,472,222.93	96,557,151.76	4,764,338.80	9,012,446.70	1,663,402.89	5,017,546.73	29,230,077.25	86,510,079.35	2,967,517.46	27,091,627.92	34,633,899.96	12,488,141.91
Realized revenue	(170,849,921.42)	(87,461,672.09)	(5,560,064.03)	(8,753,605.27)	(577,894.49)	(4,701,012.11)	(18,062,108.03)	(86,573,482.99)	(2,757,517.46)	(27,448,236.83)	(34,657,770.25)	(13,827,707.62)
<b>Total Assets and Other Debits</b>	<b>84,703,875.38</b>	<b>22,829,049.79</b>	<b>3,680,218.22</b>	<b>3,521,348.21</b>	<b>1,020,995.52</b>	<b>2,498,084.90</b>	<b>24,023,871.14</b>	<b>48,897,474.68</b>	<b>2,032,532.85</b>	<b>109,832,585.44</b>	<b>31,446,291.12</b>	<b>26,817,492.77</b>
<b>Liabilities</b>												
Other liabilities	11,232,364.40	1,654,648.37	-	-	-	-	-	-	-	90,320.44	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	285,302.45	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	308,066.26	-	197,489.22
Net OPEB liability	-	-	-	-	-	-	-	-	-	750,241.00	-	662,325.00
Net pension liability	-	-	-	-	-	-	-	-	-	2,004,748.00	-	1,299,522.00
Bonds payable	-	-	-	-	-	-	-	-	-	37,876,600.07	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	121,325.14	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	31,694.00	-	24,720.00
Reserve for uncollected receivables	13,929,900.35	-	-	-	-	6,110.12	-	-	-	705,221.97	-	2,468,790.39
APPROPRIATIONS	171,472,222.93	96,557,151.76	4,764,338.80	9,012,446.70	1,663,402.89	5,017,546.73	29,230,077.25	86,510,079.35	2,967,517.46	27,091,627.92	34,633,899.96	12,488,141.91
Expenditures	(154,654,020.48)	(83,037,968.93)	(4,103,012.53)	(6,603,368.29)	(642,361.85)	(3,593,432.29)	(5,206,206.11)	(37,612,604.67)	(950,433.52)	(25,862,069.37)	(3,187,608.84)	(10,580,378.23)
Encumbrances	(4,012,630.18)	-	-	(296,469.45)	(145,230.44)	(436,891.89)	(1,949,618.69)	-	(86,455.14)	(23,227.30)	(4,869,875.01)	(30,986.67)
<b>Total Liabilities and Other Credits</b>	<b>37,967,837.02</b>	<b>15,173,831.20</b>	<b>661,326.27</b>	<b>2,112,608.96</b>	<b>875,810.60</b>	<b>993,332.67</b>	<b>22,074,252.45</b>	<b>48,897,474.68</b>	<b>1,930,628.80</b>	<b>44,835,850.58</b>	<b>26,576,416.11</b>	<b>6,529,623.62</b>
<b>Fund Equity</b>												
Investment in capital assets	-	-	-	-	-	-	-	-	-	61,722,142.44	-	17,557,183.53
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	403,086.64	-	-
Restricted for:												
Drug forfeiture	253,497.43	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	4,012,630.18	-	-	296,469.45	145,230.44	436,891.89	1,949,618.69	-	86,455.14	23,227.30	4,869,875.01	30,986.67
<b>Unappropriated/Unassigned</b>	<b>42,406,509.00</b>	<b>7,655,218.59</b>	<b>3,018,891.95</b>	<b>1,112,269.80</b>	<b>(45.52)</b>	<b>1,067,860.34</b>	<b>-</b>	<b>-</b>	<b>15,448.91</b>	<b>2,848,278.48</b>	<b>(74,726.46)</b>	<b>2,249,698.95</b>
Total fund balance	46,736,038.36	7,655,218.59	3,018,891.95	1,408,739.25	145,184.92	1,504,752.23	1,949,618.69	-	101,904.05	3,274,592.42	4,869,875.01	2,730,685.62
<b>Total Fund Equity</b>	<b>46,736,038.36</b>	<b>7,655,218.59</b>	<b>3,018,891.95</b>	<b>1,408,739.25</b>	<b>145,184.92</b>	<b>1,504,752.23</b>	<b>1,949,618.69</b>	<b>-</b>	<b>101,904.05</b>	<b>64,996,734.86</b>	<b>4,869,875.01</b>	<b>20,287,869.15</b>
<b>Total Liabilities and Fund Equity</b>	<b>84,703,875.38</b>	<b>22,829,049.79</b>	<b>3,680,218.22</b>	<b>3,521,348.21</b>	<b>1,020,995.52</b>	<b>2,498,084.90</b>	<b>24,023,871.14</b>	<b>48,897,474.68</b>	<b>2,032,532.85</b>	<b>109,832,585.44</b>	<b>31,446,291.12</b>	<b>26,817,492.77</b>

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			
4,418,877.07	1,854,868.95	5,380,188.95	332,172.92	205,572.77	2,257,067.94	1,723,978.44	1,414,089.31	(336,243.90)	9,373,514.56	120,337.69	-	-	149,893,951.28		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	76,045,072.93		
-	-	-	-	-	-	-	-	-	247,035.86	-	-	-	247,035.86		
4,418,877.07	1,854,968.95	5,380,188.95	332,172.92	205,572.77	2,257,067.94	1,723,978.44	1,414,089.31	(336,243.90)	9,620,550.42	120,337.69	-	-	226,194,960.07		
-	-	-	-	-	-	-	-	-	-	-	-	-	7,873,074.88		
-	-	338,715.90	-	-	305,456.24	-	22,702.64	-	-	-	-	-	2,205,961.01		
-	-	-	-	-	-	-	-	-	-	-	-	-	60,556.23		
-	-	-	-	70,156.35	-	-	-	-	-	-	-	-	6,374,528.69		
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00		
-	-	-	-	-	-	-	161,528.81	1,410,331.19	-	-	-	-	1,646,586.46		
-	9,532,201.70	4,040,538.01	-	-	2,604,668.69	-	5,357,180.07	457,854.80	-	-	351,663,346.41	-	452,935,115.65		
-	1,386,345.37	9,341,324.10	-	-	78,793.12	-	801,136.05	301,552.06	-	-	-	357,484,479.26	412,604,640.51		
-	565,742.00	849,639.87	-	-	35,129.00	-	301,898.00	38,948.00	-	-	-	-	3,716,163.65		
5,224,283.50	14,703,490.26	9,280,515.89	332,172.92	100,000.00	1,353,831.60	3,451,981.48	1,999,223.76	196,886.00	-	-	-	-	518,050,839.07		
(5,224,283.50)	(6,728,026.45)	(9,201,020.59)	(332,172.92)	(96,051.34)	(1,152,330.69)	(2,485,002.48)	(1,994,124.45)	(181,017.08)	(17,587,421.35)	(1,100,111.22)	-	-	(507,312,554.66)		
4,418,877.07	21,314,721.83	20,029,902.13	332,172.92	279,677.78	5,482,615.90	2,690,957.44	8,063,634.19	1,888,311.07	(7,966,870.93)	(979,773.53)	351,663,346.41	357,484,479.26	1,126,005,871.56		
-	-	-	-	-	-	-	-	-	-	-	-	-	12,977,333.21		
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	285,302.45		
-	147,630.37	183,058.10	-	-	6,464.12	-	86,176.05	15,196.06	-	-	-	5,816,457.25	6,760,537.43		
-	369,767.00	523,320.00	-	-	15,820.00	-	285,350.00	27,320.00	-	-	-	35,326,328.00	37,960,471.00		
-	1,416,030.00	1,035,713.00	-	-	90,615.00	-	719,719.00	96,657.00	-	-	-	99,988,025.00	106,651,029.00		
-	-	4,200,000.00	-	-	-	-	-	-	-	-	-	213,260,000.00	255,336,600.07		
-	-	3,830,238.00	-	-	-	-	-	-	-	-	-	3,093,669.01	6,923,907.01		
-	-	248,607.98	-	-	-	-	-	-	-	-	-	-	369,933.12		
-	18,660.00	19,537.00	-	-	1,023.00	-	11,789.00	1,327.00	-	-	-	-	108,750.00		
-	-	338,715.90	-	70,156.35	305,456.24	-	22,702.64	-	-	-	-	-	17,847,053.96		
5,224,283.50	14,703,490.26	9,280,515.89	332,172.92	100,000.00	1,353,831.60	3,451,981.48	1,999,223.76	196,886.00	-	-	-	-	518,050,839.07		
(805,406.43)	(5,983,558.02)	(8,629,701.03)	-	(21,500.00)	(966,193.65)	(761,024.04)	(1,495,175.41)	(171,297.00)	(17,359,634.97)	(1,100,000.00)	-	-	(373,326,955.66)		
(861,648.75)	(1,865,548.45)	(335,750.98)	-	-	(115,821.38)	(1,028,453.18)	(126,367.42)	-	-	-	-	-	(16,184,974.93)		
3,557,228.32	8,806,471.16	10,694,253.86	332,172.92	148,656.35	691,194.93	1,662,504.26	1,503,417.62	366,089.06	(17,359,634.97)	(1,100,000.00)	-	357,484,479.26	575,415,825.73		
-	9,532,201.70	4,040,538.01	-	-	2,604,668.69	-	5,357,180.07	457,854.80	-	-	351,663,346.41	-	452,935,115.65		
-	-	-	-	-	-	-	(69,688.42)	1,100,259.16	-	-	-	-	1,105,297.20		
-	-	150,489.89	-	-	-	-	-	-	-	-	-	-	553,576.53		
-	-	-	-	-	-	-	-	-	-	-	-	-	253,497.43		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75		
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00		
861,648.75	1,865,548.45	335,750.98	-	-	115,821.38	1,028,453.18	126,367.42	-	-	-	-	-	16,184,974.93		
-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	-	-	76,346,217.34		
861,648.75	2,976,048.97	5,295,110.26	-	131,021.43	2,186,752.28	1,028,453.18	1,203,036.50	1,064,367.21	9,392,764.04	120,226.47	-	-	97,654,930.18		
861,648.75	12,508,250.67	9,335,648.27	-	131,021.43	4,791,420.97	1,028,453.18	6,560,216.57	1,522,222.01	9,392,764.04	120,226.47	351,663,346.41	-	550,590,045.83		
4,418,877.07	21,314,721.83	20,029,902.13	332,172.92	279,677.78	5,482,615.90	2,690,957.44	8,063,634.19	1,888,311.07	(7,966,870.93)	(979,773.53)	351,663,346.41	357,484,479.26	1,126,005,871.56		

CITY OF HARRISONBURG, VIRGINIA  
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

	Governmental Funds								
	Special Revenue						Capital Projects		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
<b>Receipts:</b>									
General property taxes	52,504,436.20	-	-	-	-	-	-	-	-
Other local taxes	49,127,930.27	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	441,831.36	-	-	-	-	-	-	-	-
Fines and forfeitures	358,564.68	-	-	-	-	-	-	-	-
Use of money and property	115,488.95	-	-	188,103.30	-	1,407.23	5,780.09	63,403.64	-
Charges for services	1,331,648.75	1,054,450.96	78,578.74	-	-	4,013,201.55	-	-	-
Miscellaneous	5,540,501.60	-	-	3,240,047.52	-	960.00	-	-	-
Recovered costs	969,369.85	-	-	312,830.03	-	-	172,884.12	-	116,927.07
State revenue	8,806,406.56	44,319,485.01	138,209.92	664,117.87	-	-	1,035,449.21	-	-
Federal revenue	2,526,748.13	6,769,224.32	5,220,536.57	82,689.60	577,894.49	204,524.28	368,562.59	-	-
Nonrevenue receipts	40,118,983.93	-	-	16,000.00	-	2,118.60	-	-	-
Debt proceeds	-	-	-	-	-	-	6,146,932.00	86,144,731.00	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	1,765,995.61	(3,646,776.52)	-	-	-	73,583.78	-	-	-
<b>Total receipts</b>	<b>163,607,905.89</b>	<b>48,496,383.77</b>	<b>5,437,325.23</b>	<b>4,503,788.32</b>	<b>577,894.49</b>	<b>4,295,795.44</b>	<b>7,729,608.01</b>	<b>86,208,134.64</b>	<b>116,927.07</b>
<b>Disbursements:</b>									
Personal services	23,190,272.28	-	-	2,612,945.03	31,439.17	1,964,941.90	-	-	-
Fringe benefits	7,834,883.50	-	-	754,425.23	4,038.17	566,000.25	-	-	-
Purchased services	3,932,021.74	-	-	1,398,435.38	48,329.85	27,145.87	-	-	-
Internal services	1,362,211.95	-	-	16,880.35	-	884,847.76	-	-	-
Other charges	6,945,958.54	-	-	472,716.65	558,554.66	103,688.06	-	-	-
Materials and supplies	1,650,292.02	-	-	232,194.40	-	21,679.69	-	-	-
Joint operations	12,535,499.52	-	-	-	-	-	-	-	-
Capital outlay	2,973,581.45	-	-	265,771.25	-	25,128.76	-	-	-
Debt service	57,263,048.09	-	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	83,037,968.93	4,103,012.53	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	5,206,206.11	37,612,604.67	950,433.52
<b>Total disbursements</b>	<b>117,687,769.09</b>	<b>83,037,968.93</b>	<b>4,103,012.53</b>	<b>5,753,368.29</b>	<b>642,361.85</b>	<b>3,593,432.29</b>	<b>5,206,206.11</b>	<b>37,612,604.67</b>	<b>950,433.52</b>
<b>Interfund transfers:</b>									
Transfers from other funds	2,117,866.67	33,007,570.75	-	3,237,099.75	-	-	625,000.00	-	850,000.00
Transfers to other funds	(36,966,251.39)	-	-	(850,000.00)	-	-	-	-	-
<b>Net transfers</b>	<b>(34,848,384.72)</b>	<b>33,007,570.75</b>	<b>-</b>	<b>2,387,099.75</b>	<b>-</b>	<b>-</b>	<b>625,000.00</b>	<b>-</b>	<b>850,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>11,071,752.08</b>	<b>(1,534,014.41)</b>	<b>1,334,312.70</b>	<b>1,137,519.78</b>	<b>(64,467.36)</b>	<b>702,363.15</b>	<b>3,148,401.90</b>	<b>48,595,529.97</b>	<b>16,493.55</b>
<b>Balance July 1, 2021</b>	<b>58,756,854.59</b>	<b>15,267,584.53</b>	<b>3,141,630.75</b>	<b>2,124,987.00</b>	<b>(45.52)</b>	<b>1,473,077.01</b>	<b>9,707,500.02</b>	<b>365,348.35</b>	<b>1,806,039.30</b>
<b>Balance May 31, 2022</b>	<b>69,828,606.67</b>	<b>13,733,570.12</b>	<b>4,475,943.45</b>	<b>3,262,506.78</b>	<b>(64,512.88)</b>	<b>2,175,440.16</b>	<b>12,855,901.92</b>	<b>48,960,878.32</b>	<b>1,822,532.85</b>

Note:  
(1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

Proprietary Funds										
Enterprise						Internal Service			Agency Economic Development Authority	Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance		
-	-	-	-	-	-	-	-	-	-	52,504,436.20
-	-	-	-	-	-	-	-	-	-	49,127,930.27
100,800.00	148,500.00	-	-	-	-	100.00	-	-	-	691,231.36
-	-	-	-	-	-	-	-	-	-	358,564.68
63,027.60	8,593.61	69,393.19	2,233.11	3,298.31	3,716.03	1,203.35	-	8,633.77	111.22	534,393.40
9,571,196.70	11,573,035.03	1,839,156.92	4,039,896.18	-	1,125,463.06	1,837,861.63	-	17,578,787.58	-	54,043,277.10
15,136.90	22,780.00	55,275.00	28,753.05	33,353.03	-	6,775.00	-	-	1,100,000.00	10,043,582.10
98,051.06	36,305.13	115,606.50	111.78	-	-	2,030.71	-	-	-	1,824,116.25
-	-	1,813,431.00	-	-	-	-	-	-	-	56,777,099.57
116,262.00	72,663.75	2,309,368.79	72,663.75	-	8,073.75	49,572.87	6,459.00	-	-	18,385,243.89
4,316.94	5,316.94	28,498.39	2,510.58	-	-	-	-	-	-	40,177,745.38
42,134,678.60	-	-	4,574,863.30	-	-	-	-	-	-	139,001,204.90
-	-	-	-	-	-	2,594,756.85	1,009,431.37	-	-	3,604,188.22
454,130.88	-	(103,142.74)	-	-	-	(13,508.04)	-	-	-	(1,469,717.03)
52,557,600.68	11,867,194.46	6,127,587.05	8,721,031.75	36,651.34	1,137,252.84	4,478,792.37	1,015,890.37	17,587,421.35	1,100,111.22	425,603,296.29
1,990,887.80	1,246,418.93	2,638,299.42	1,003,357.90	-	96,234.52	772,095.34	96,367.74	-	-	35,643,260.03
668,465.30	456,216.55	619,898.16	405,237.79	-	25,674.94	286,598.65	44,421.50	-	-	11,665,860.04
170,887.90	3,648,076.54	209,033.37	681,874.46	-	26,885.46	298,452.05	8,507.88	-	-	10,449,650.50
16,094.73	214,347.69	1,592,594.53	212,751.18	-	36,959.83	11,976.52	2,449.71	-	-	4,351,114.25
517,209.04	138,209.22	259,565.15	48,760.43	21,500.00	24,559.16	88,601.44	14,881.49	17,359,634.97	1,100,000.00	27,653,838.81
285,777.29	104,177.40	24,391.77	10,572.91	-	4,117.68	30,282.54	1,291.32	-	-	2,364,777.02
-	-	-	-	-	-	-	-	-	-	12,535,499.52
184,302.69	59,634.42	331,775.62	14,987.30	-	420,062.06	7,168.87	3,377.36	-	-	4,285,789.78
16,886,785.79	2,386,690.23	-	6,153,892.39	-	-	-	-	-	-	82,690,416.50
553,575.00	369,600.00	-	-	-	-	-	-	-	-	923,175.00
-	-	-	-	-	-	-	-	-	-	87,140,981.46
-	-	-	-	-	-	2,825,974.08	1,319,503.40	-	-	4,145,477.48
3,187,608.84	805,406.43	-	-	-	761,024.04	-	-	-	-	48,523,283.61
24,461,594.38	9,428,777.41	5,675,558.02	8,531,434.36	21,500.00	1,395,517.69	4,321,149.49	1,490,800.40	17,359,634.97	1,100,000.00	332,373,124.00
-	-	-	-	-	-	96,580.89	174,558.08	-	-	40,108,676.14
(1,003,575.83)	(863,882.25)	(308,000.00)	(98,266.67)	-	(18,700.00)	-	-	-	-	(40,108,676.14)
(1,003,575.83)	(863,882.25)	(308,000.00)	(98,266.67)	-	(18,700.00)	96,580.89	174,558.08	-	-	-
27,092,430.47	1,574,534.80	144,029.03	91,330.72	15,151.34	(276,964.85)	254,223.77	(300,351.95)	227,786.38	111.22	93,230,172.29
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
36,205,503.78	10,365,905.41	1,854,968.95	5,712,361.87	205,572.77	3,981,046.38	1,414,089.31	(336,243.90)	9,620,550.42	120,337.69	226,194,960.07

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**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At May 31, 2022**  
**(Unaudited)**

---

**Exhibit C**

Cash in the Treasurer's Office		20,354.34
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		29,597,906.61
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	121,798,114.21	
Virginia State Non-Arbitrage Program (SNAP)	<u>76,045,072.93</u>	197,843,187.14
<b>Total - City Treasurer</b>		227,462,598.09
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (June 01, 2022)		(939,565.26)
City Invoice Check Register (June 08, 2022)		(582,858.62)
Cash with Anthem		<u>247,035.86</u>
<b>TOTAL</b>		<b><u><u>226,194,960.07</u></u></b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	6,890,144.47	-	6,890,144.47	-	100.00%
General property taxes	56,991,100.00	14,389,246.33	52,504,436.20	4,486,663.80	92.13%
Other local taxes	43,196,700.00	5,171,863.63	49,127,930.27	(5,931,230.27)	113.73%
Permits, privilege fees and regulatory fees	577,950.00	40,845.60	441,831.36	136,118.64	76.45%
Fines and forfeitures	580,000.00	28,390.28	358,564.68	221,435.32	61.82%
Use of money and property	65,000.00	24,931.77	115,488.95	(50,488.95)	177.68%
Charges for services	1,303,400.00	137,273.92	1,331,648.75	(28,248.75)	102.17%
Miscellaneous	5,895,100.00	521,395.66	5,540,501.60	354,598.40	93.98%
Recovered costs	969,350.00	38,897.13	969,369.85	(19.85)	100.00%
State revenue	10,340,049.00	240,932.53	8,806,406.56	1,533,642.44	85.17%
Federal revenue	2,254,289.16	1,340,779.88	2,526,748.13	(272,458.97)	112.09%
Nonrevenue receipts	40,098,740.30	50.00	40,118,983.93	(20,243.63)	100.05%
Transfers from other funds	2,310,400.00	192,533.33	2,117,866.67	192,533.33	91.67%
<b>Total General Fund</b>	<b>171,472,222.93</b>	<b>22,127,140.06</b>	<b>170,849,921.42</b>	<b>622,301.51</b>	<b>99.64%</b>
<b>School Fund:</b>					
Amount from fund balance	2,310,941.05	-	2,310,941.05	-	100.00%
Charges for services	1,026,542.00	14,694.03	1,054,450.96	(27,908.96)	102.72%
State revenue	50,982,483.00	4,604,682.61	44,319,485.01	6,662,997.99	86.93%
Federal revenue	6,228,926.71	706,830.18	6,769,224.32	(540,297.61)	108.67%
Transfers from other funds	36,008,259.00	3,000,688.25	33,007,570.75	3,000,688.25	91.67%
<b>Total School Fund</b>	<b>96,557,151.76</b>	<b>8,326,895.07</b>	<b>87,461,672.09</b>	<b>9,095,479.67</b>	<b>90.58%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	122,738.80	-	122,738.80	-	100.00%
Charges for services	75,000.00	6,104.66	78,578.74	(3,578.74)	104.77%
State revenue	194,000.00	18,061.80	138,209.92	55,790.08	71.24%
Federal revenue	4,372,600.00	609,054.56	5,220,536.57	(847,936.57)	119.39%
<b>Total School Nutrition Fund</b>	<b>4,764,338.80</b>	<b>633,221.02</b>	<b>5,560,064.03</b>	<b>(795,725.23)</b>	<b>116.70%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	1,012,717.20	-	1,012,717.20	-	100.00%
Use of money and property	224,376.00	17,743.21	188,103.30	36,272.70	83.83%
Miscellaneous	3,237,099.75	79,122.75	3,240,047.52	(2,947.77)	100.09%
Recovered Costs	598,206.00	166,783.46	312,830.03	285,375.97	52.29%
State revenue	577,948.00	96,429.44	664,117.87	(86,169.87)	114.91%
Federal revenue	125,000.00	-	82,689.60	42,310.40	66.15%
Nonrevenue receipts	-	-	16,000.00	(16,000.00)	0.00%
Transfers from other funds	3,237,099.75	79,122.75	3,237,099.75	-	100.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>9,012,446.70</b>	<b>439,201.61</b>	<b>8,753,605.27</b>	<b>258,841.43</b>	<b>97.13%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	1,663,402.89	1,776.22	577,894.49	1,085,508.40	34.74%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>1,663,402.89</b>	<b>1,776.22</b>	<b>577,894.49</b>	<b>1,085,508.40</b>	<b>34.74%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>School Transportation Fund:</b>					
Amount from fund balance	478,800.45	-	478,800.45	-	100.00%
Use of money and property	400.00	494.62	1,407.23	(1,007.23)	351.81%
Charges for services	4,318,822.00	450,519.31	4,013,201.55	305,620.45	92.92%
Miscellaneous	15,000.00	-	960.00	14,040.00	6.40%
Recovered costs	-	-	-	-	0.00%
Federal revenue	204,524.28	204,524.28	204,524.28	-	100.00%
Nonrevenue receipts	-	2,118.60	2,118.60	(2,118.60)	0.00%
<b>Total School Transportation Fund</b>	<b>5,017,546.73</b>	<b>657,656.81</b>	<b>4,701,012.11</b>	<b>316,534.62</b>	<b>93.69%</b>
<b>General Capital Projects Fund:</b>					
Amount from fund balance	9,707,500.02	-	9,707,500.02	-	100.00%
Use of money and property	211.15	2,416.39	5,780.09	(5,568.94)	2737.43%
Miscellaneous	114,228.00	-	-	114,228.00	0.00%
Recovered costs	4,784,717.00	-	172,884.12	4,611,832.88	3.61%
State revenue	6,983,966.14	-	1,035,449.21	5,948,516.93	14.83%
Federal revenue	867,522.94	97,592.64	368,562.59	498,960.35	42.48%
Debt proceeds	6,146,932.00	-	6,146,932.00	-	100.00%
Transfers from other funds	625,000.00	-	625,000.00	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>29,230,077.25</b>	<b>100,009.03</b>	<b>18,062,108.03</b>	<b>11,167,969.22</b>	<b>61.79%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	365,348.35	-	365,348.35	-	100.00%
Use of money and property	-	24,152.67	63,403.64	(63,403.64)	0.00%
Debt proceeds	86,144,731.00	-	86,144,731.00	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total School Capital Projects Fund</b>	<b>86,510,079.35</b>	<b>24,152.67</b>	<b>86,573,482.99</b>	<b>(63,403.64)</b>	<b>100.07%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	1,790,590.39	-	1,790,590.39	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	116,927.07	-	116,927.07	-	100.00%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	850,000.00	-	850,000.00	-	100.00%
<b>Total ECC Capital Projects Fund</b>	<b>2,967,517.46</b>	<b>-</b>	<b>2,757,517.46</b>	<b>210,000.00</b>	<b>92.92%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	5,712,417.26	-	5,712,417.26	-	100.00%
Use of money and property	-	10,134.52	23,870.29	(23,870.29)	0.00%
Debt proceeds	26,916,574.70	-	26,916,574.70	-	100.00%
Transfers from other funds	2,004,908.00	-	2,004,908.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>34,633,899.96</b>	<b>10,134.52</b>	<b>34,657,770.25</b>	<b>(23,870.29)</b>	<b>100.07%</b>
<b>Sewer Capital Projects Fund:</b>					
Amount from fund balance	5,224,283.50	-	5,224,283.50	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>5,224,283.50</b>	<b>-</b>	<b>5,224,283.50</b>	<b>-</b>	<b>100.00%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Exhibit D  
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Capital Projects Fund:</b>					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>332,172.92</b>	<b>-</b>	<b>332,172.92</b>	<b>-</b>	<b>100.00%</b>
<b>Stormwater Capital Projects Fund:</b>					
Amount from fund balance	2,172,002.48	-	2,172,002.48	-	100.00%
State revenue	966,979.00	-	-	966,979.00	0.00%
Transfers from other funds	313,000.00	-	313,000.00	-	100.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>3,451,981.48</b>	<b>-</b>	<b>2,485,002.48</b>	<b>966,979.00</b>	<b>71.99%</b>
<b>Water Fund:</b>					
Amount from fund balance	284,289.02	-	284,289.02	-	100.00%
Permits, privilege fees and regulatory fees	150,000.00	13,900.00	100,800.00	49,200.00	67.20%
Use of money and property	35,800.00	6,061.11	39,157.31	(3,357.31)	109.38%
Charges for services	9,101,650.00	928,219.70	9,571,196.70	(469,546.70)	105.16%
Miscellaneous	6,000.00	1,891.75	15,136.90	(9,136.90)	252.28%
Recovered costs	35,000.00	3,247.64	98,051.06	(63,051.06)	280.15%
Federal revenue	116,262.00	116,262.00	116,262.00	-	100.00%
Nonrevenue receipts	-	-	4,316.94	(4,316.94)	0.00%
Debt proceeds	15,218,103.90	-	15,218,103.90	-	100.00%
Intrafund transfers	2,144,523.00	143,600.00	2,000,923.00	143,600.00	93.30%
<b>Total Water Fund</b>	<b>27,091,627.92</b>	<b>1,213,182.20</b>	<b>27,448,236.83</b>	<b>(356,608.91)</b>	<b>101.32%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	867,388.16	-	867,388.16	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	18,000.00	148,500.00	51,500.00	74.25%
Use of money and property	8,000.00	2,511.69	8,593.61	(593.61)	107.42%
Charges for services	10,119,590.00	1,244,327.46	11,573,035.03	(1,453,445.03)	114.36%
Miscellaneous	2,000.00	1,575.00	22,780.00	(20,780.00)	1139.00%
Recovered costs	26,000.00	5,746.37	36,305.13	(10,305.13)	139.64%
Federal revenue	72,663.75	72,663.75	72,663.75	-	100.00%
Nonrevenue receipts	-	-	5,316.94	(5,316.94)	0.00%
Intrafund transfers	1,192,500.00	99,375.00	1,093,125.00	99,375.00	91.67%
<b>Total Sewer Fund</b>	<b>12,488,141.91</b>	<b>1,444,199.27</b>	<b>13,827,707.62</b>	<b>(1,339,565.71)</b>	<b>110.73%</b>
<b>Public Transportation Fund:</b>					
Amount from fund balance	497,296.66	-	497,296.66	-	100.00%
Use of money and property	96,000.00	7,246.76	69,393.19	26,606.81	72.28%
Charges for services	2,138,002.00	66,505.50	1,839,156.92	298,845.08	86.02%
Miscellaneous	-	1,425.00	55,275.00	(55,275.00)	0.00%
Recovered costs	122,375.00	-	115,606.50	6,768.50	94.47%
State revenue	5,621,390.00	686,188.00	1,813,431.00	3,807,959.00	32.26%
Federal revenue	6,228,426.60	187,514.45	2,309,368.79	3,919,057.81	37.08%
Nonrevenue receipts	-	-	28,498.39	(28,498.39)	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>14,703,490.26</b>	<b>948,879.71</b>	<b>6,728,026.45</b>	<b>7,975,463.81</b>	<b>45.76%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Fund:</b>					
Amount from fund balance	479,988.84	-	479,988.84	-	100.00%
Use of money and property	3,000.00	754.11	2,233.11	766.89	74.44%
Charges for services	4,150,000.00	361,860.85	4,039,896.18	110,103.82	97.35%
Miscellaneous	-	3,722.00	28,753.05	(28,753.05)	0.00%
Recovered costs	-	-	111.78	(111.78)	0.00%
Federal revenue	72,663.75	72,663.75	72,663.75	-	100.00%
Nonrevenue receipts	-	-	2,510.58	(2,510.58)	0.00%
Debt proceeds	4,574,863.30	-	4,574,863.30	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>9,280,515.89</b>	<b>439,000.71</b>	<b>9,201,020.59</b>	<b>79,495.30</b>	<b>99.14%</b>
<b>Business Loan Program Fund:</b>					
Amount from fund balance	59,400.00	-	59,400.00	-	100.00%
Use of money and property	3,600.00	346.13	3,298.31	301.69	91.62%
Miscellaneous	37,000.00	2,457.61	33,353.03	3,646.97	90.14%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>2,803.74</b>	<b>96,051.34</b>	<b>3,948.66</b>	<b>96.05%</b>
<b>Stormwater Fund:</b>					
Amount from fund balance	15,077.85	-	15,077.85	-	100.00%
Use of money and property	3,000.00	1,069.28	3,716.03	(716.03)	123.87%
Charges for services	1,327,680.00	423,628.57	1,125,463.06	202,216.94	84.77%
Federal revenue	8,073.75	8,073.75	8,073.75	-	100.00%
<b>Total Stormwater Fund</b>	<b>1,353,831.60</b>	<b>432,771.60</b>	<b>1,152,330.69</b>	<b>201,500.91</b>	<b>85.12%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	1,000.00	-	100.00	900.00	10.00%
Use of money and property	1,000.00	371.41	1,203.35	(203.35)	120.34%
Charges for services	1,850,070.00	177,702.60	1,837,861.63	12,208.37	99.34%
Miscellaneous	-	-	6,775.00	(6,775.00)	0.00%
Recovered costs	1,000.00	515.07	2,030.71	(1,030.71)	203.07%
Federal revenue	49,572.87	49,572.87	49,572.87	-	100.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	96,580.89	-	96,580.89	-	100.00%
<b>Total Central Garage Fund</b>	<b>1,999,223.76</b>	<b>228,161.95</b>	<b>1,994,124.45</b>	<b>5,099.31</b>	<b>99.74%</b>
<b>Central Stores Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Federal revenue	6,459.00	6,459.00	6,459.00	-	100.00%
Transfers from other funds	190,427.00	15,868.92	174,558.08	15,868.92	91.67%
<b>Total Central Stores Fund</b>	<b>196,886.00</b>	<b>22,327.92</b>	<b>181,017.08</b>	<b>15,868.92</b>	<b>91.94%</b>
<b>Total All Funds</b>	<b>518,050,839.07</b>	<b>37,051,514.11</b>	<b>488,625,022.09</b>	<b>29,425,816.98</b>	<b>94.32%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)**  
**For the Period July 1, 2021 to May 31, 2022**  
**(Unaudited)**

<b>Fund, Function and Elements</b>	<b>Budget as Amended</b>	<b>May Expenditures</b>	<b>Year-to-Date Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>	<b>Percentage Expended</b>
<b>General Fund:</b>						
General government administration:						
City council	300,373.75	43,240.94	256,141.87	14,833.14	29,398.74	90.21%
City manager	897,186.06	50,238.88	760,215.09	10,180.00	126,790.97	85.87%
City attorney	353,978.00	29,194.25	332,490.15	-	21,487.85	93.93%
Human resources	650,532.50	43,756.84	497,184.70	13,208.84	140,138.96	78.46%
Independent auditor	22,280.00	-	22,280.00	-	-	100.00%
Commissioner of the revenue	514,210.13	54,161.34	456,712.69	-	57,497.44	88.82%
Assessors	341,953.07	24,616.47	303,249.41	-	38,703.66	88.68%
Equalization board	3,300.00	-	2,951.23	-	348.77	89.43%
City treasurer	718,772.00	55,206.53	664,422.46	-	54,349.54	92.44%
Finance	645,172.00	48,366.46	552,058.29	-	93,113.71	85.57%
Information technology	2,432,687.04	129,537.63	2,019,286.97	323,517.98	89,882.09	96.31%
Purchasing	202,256.25	16,271.61	153,210.27	-	49,045.98	75.75%
Electoral board	332,412.75	14,712.08	312,130.83	-	20,281.92	93.90%
<b>Total general government administration</b>	<b>7,415,113.55</b>	<b>509,303.03</b>	<b>6,332,333.96</b>	<b>361,739.96</b>	<b>721,039.63</b>	<b>90.28%</b>
Public safety:						
Police administration	4,838,029.75	474,238.20	3,886,695.55	323,243.31	628,090.89	87.02%
Police operations	5,144,112.43	355,939.00	4,247,328.45	39,539.40	857,244.58	83.34%
Police criminal investigation	1,842,524.50	126,414.39	1,534,696.06	3,001.62	304,826.82	83.46%
Police special operations	2,178,037.35	128,351.16	1,663,028.73	6,148.83	508,859.79	76.64%
Police grants	105,498.55	11,021.34	174,208.10	1,475.69	(70,185.24)	166.53%
Fire administration	981,760.25	87,422.89	932,851.39	-	48,908.86	95.02%
Fire suppression	9,099,730.46	565,283.51	7,259,623.15	935,867.85	904,239.46	90.06%
Fire prevention	753,323.25	43,280.84	604,751.28	-	148,571.97	80.28%
Fire training	275,986.00	18,960.30	243,798.98	-	32,187.02	88.34%
Child safety alliance	-	-	-	-	-	0.00%
Court appointed attorney	60,000.00	4,143.00	37,479.77	-	22,520.23	62.47%
Regional juvenile home	228,304.00	-	228,304.00	-	-	100.00%
Regional jail	3,150,518.00	-	3,150,517.32	-	0.68	100.00%
Building inspection	1,058,747.56	70,277.98	903,968.47	51,509.10	103,269.99	90.25%
Animal control	469,382.00	11,343.42	467,390.31	-	1,991.69	99.58%
Emergency services	287,745.40	60,609.02	306,003.51	-	(18,258.11)	106.35%
Public safety building	379,785.50	23,944.45	339,558.94	-	40,226.56	89.41%
<b>Total public safety</b>	<b>30,853,485.00</b>	<b>1,981,229.50</b>	<b>25,980,204.01</b>	<b>1,360,785.80</b>	<b>3,512,495.19</b>	<b>88.62%</b>
Public works:						
General engineering	911,807.50	44,307.44	615,759.54	-	296,047.96	67.53%
Highway and street maintenance	6,612,125.79	283,346.70	4,154,439.38	1,702,354.63	755,331.78	88.58%
Street lights	559,613.00	48,787.44	512,698.70	-	46,914.30	91.62%
Snow and ice removal	452,456.00	51,575.02	419,600.33	24,135.00	8,720.67	98.07%
Traffic engineering	2,197,391.17	87,016.38	1,738,552.89	157,015.13	301,823.15	86.26%
Highway and street beautification	759,909.00	46,686.23	581,743.38	44,285.00	133,880.62	82.38%
Downtown parking maintenance	170,807.50	21,460.68	161,098.48	-	9,709.02	94.32%
Street and road cleaning	421,506.50	16,692.53	334,769.42	-	86,737.08	79.42%
General properties	413,129.50	36,901.85	309,094.97	15,100.00	88,934.53	78.47%
<b>Total public works</b>	<b>12,498,745.96</b>	<b>636,774.27</b>	<b>8,827,757.09</b>	<b>1,942,889.76</b>	<b>1,728,099.11</b>	<b>86.17%</b>
Health and welfare:						
Local health department	358,020.00	-	358,020.00	-	-	100.00%
Community services board	870,773.00	435,386.50	870,773.00	-	-	100.00%
Tax relief for the elderly/disabled vets	139,000.00	-	138,366.47	-	633.53	99.54%
<b>Total health and welfare</b>	<b>1,367,793.00</b>	<b>435,386.50</b>	<b>1,367,159.47</b>	<b>-</b>	<b>633.53</b>	<b>99.95%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund (continued):</b>						
Parks, recreation and cultural:						
Parks administration	688,949.00	66,082.37	450,731.38	10,922.31	227,295.31	67.01%
Parks	1,849,460.27	128,171.44	1,535,528.51	97,111.00	216,820.76	88.28%
Field maintenance	487,130.72	49,385.53	345,359.86	52,290.54	89,480.32	81.63%
Recreation center and playgrounds	1,142,361.56	74,651.28	908,331.45	13,366.08	220,664.03	80.68%
Simms recreation center	459,287.64	36,329.95	349,420.95	-	109,866.69	76.08%
Westover swimming pool	566,762.80	52,552.66	522,525.99	29,335.00	14,901.81	97.37%
Athletics	453,786.01	32,910.83	378,499.23	7,718.17	67,568.61	85.11%
Golf course grounds management	509,019.66	26,265.78	388,872.02	-	120,147.64	76.40%
Golf course clubhouse management	353,305.50	33,332.01	319,791.22	10,169.94	23,344.34	93.39%
Regional library	588,866.00	-	588,866.00	-	-	100.00%
<b>Total parks, recreation and cultural</b>	<b>7,098,929.16</b>	<b>499,681.85</b>	<b>5,787,926.61</b>	<b>220,913.04</b>	<b>1,090,089.51</b>	<b>84.64%</b>
Community development:						
Planning	380,872.83	18,787.74	253,581.04	78,163.62	49,128.17	87.10%
Zoning administration	217,891.00	9,859.04	95,290.69	-	122,600.31	43.73%
Board of zoning appeals	5,878.00	-	2,185.82	-	3,692.18	37.19%
Economic development	885,782.00	29,160.02	713,796.20	19,638.00	152,347.80	82.80%
Tourism and visitors service	569,578.15	29,521.55	503,943.81	22,000.00	43,634.34	92.34%
Blacks run greenway	105,171.50	646.79	30,317.22	-	74,854.28	28.83%
<b>Total community development</b>	<b>2,165,173.48</b>	<b>87,975.14</b>	<b>1,599,114.78</b>	<b>119,801.62</b>	<b>446,257.08</b>	<b>79.39%</b>
Other:						
Community and civic organizations	1,097,351.33	1,381.83	979,306.88	6,500.00	111,544.45	89.84%
Joint operations with Rockingham Cty	10,184,873.33	-	8,450,918.20	-	1,733,955.13	82.98%
Conference Center (SVCC)	1,100,000.00	-	1,100,000.00	-	-	100.00%
Reserve for contingencies	225,919.18	-	-	-	225,919.18	0.00%
CARES Act Funds	-	-	-	-	-	0.00%
Debt service	57,497,899.30	-	57,263,048.09	-	234,851.21	99.59%
Transfers to other funds	39,966,939.64	3,079,811.00	36,966,251.39	-	3,000,688.25	92.49%
<b>Total other</b>	<b>110,072,982.78</b>	<b>3,081,192.83</b>	<b>104,759,524.56</b>	<b>6,500.00</b>	<b>5,306,958.22</b>	<b>95.18%</b>
<b>Total General Fund</b>	<b>171,472,222.93</b>	<b>7,231,543.12</b>	<b>154,654,020.48</b>	<b>4,012,630.18</b>	<b>12,805,572.27</b>	<b>92.53%</b>
<b>School Fund:</b>						
Instruction	73,667,962.00	5,965,336.96	64,010,833.76	-	9,657,128.24	86.89%
Admin., attendance and health services	5,220,750.63	408,693.41	4,429,768.18	-	790,982.45	84.85%
Pupil transportation	4,580,579.60	453,894.28	4,081,253.20	-	499,326.40	89.10%
Operations and maintenance	7,971,166.64	509,213.79	6,360,020.53	-	1,611,146.11	79.79%
Technology	5,116,692.89	345,133.90	4,156,093.26	-	960,599.63	81.23%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total School Fund</b>	<b>96,557,151.76</b>	<b>7,682,272.34</b>	<b>83,037,968.93</b>	<b>-</b>	<b>13,519,182.83</b>	<b>86.00%</b>
<b>School Nutrition Fund:</b>						
Food service	4,734,338.80	392,656.85	4,102,017.53	-	632,321.27	86.64%
Technology	30,000.00	-	995.00	-	29,005.00	3.32%
<b>Total School Nutrition Fund</b>	<b>4,764,338.80</b>	<b>392,656.85</b>	<b>4,103,012.53</b>	<b>-</b>	<b>661,326.27</b>	<b>86.12%</b>
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	6,917,389.96	468,755.30	5,371,701.66	223,667.09	1,322,021.21	80.89%
Comp Aided Dispatch	1,245,056.74	34,731.84	381,666.63	72,802.36	790,587.75	36.50%
Transfers to other funds	850,000.00	-	850,000.00	-	-	100.00%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>9,012,446.70</b>	<b>503,487.14</b>	<b>6,603,368.29</b>	<b>296,469.45</b>	<b>2,112,608.96</b>	<b>76.56%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	1,663,402.89	55,746.32	642,361.85	145,230.44	875,810.60	47.35%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>1,663,402.89</b>	<b>55,746.32</b>	<b>642,361.85</b>	<b>145,230.44</b>	<b>875,810.60</b>	<b>47.35%</b>

CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2021 to May 31, 2022  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>School Transportation Fund:</b>						
School buses	4,263,374.00	260,345.00	3,040,113.66	412,879.00	810,381.34	80.99%
Field trips and charters	212,637.00	12,551.30	129,247.93	-	83,389.07	60.78%
Administration	541,535.73	37,859.25	424,070.70	24,012.89	93,452.14	82.74%
<b>Total School Transportation Fund</b>	<b>5,017,546.73</b>	<b>310,755.55</b>	<b>3,593,432.29</b>	<b>436,891.89</b>	<b>987,222.55</b>	<b>80.32%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	29,230,077.25	164,562.15	5,206,206.11	1,949,618.69	22,074,252.45	24.48%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>29,230,077.25</b>	<b>164,562.15</b>	<b>5,206,206.11</b>	<b>1,949,618.69</b>	<b>22,074,252.45</b>	<b>24.48%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	86,510,079.35	4,449,879.48	37,612,604.67	-	48,897,474.68	43.48%
<b>Total School Capital Projects Fund</b>	<b>86,510,079.35</b>	<b>4,449,879.48</b>	<b>37,612,604.67</b>	<b>-</b>	<b>48,897,474.68</b>	<b>43.48%</b>
<b>ECC Capital Projects:</b>						
Capital projects	2,967,517.46	-	950,433.52	86,455.14	1,930,628.80	34.94%
<b>Total ECC Capital Projects Fund</b>	<b>2,967,517.46</b>	<b>-</b>	<b>950,433.52</b>	<b>86,455.14</b>	<b>1,930,628.80</b>	<b>34.94%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	34,633,899.96	377,794.29	3,187,608.84	4,869,875.01	26,576,416.11	23.26%
<b>Total Water Capital Projects Fund</b>	<b>34,633,899.96</b>	<b>377,794.29</b>	<b>3,187,608.84</b>	<b>4,869,875.01</b>	<b>26,576,416.11</b>	<b>23.26%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	5,224,283.50	126,703.57	805,406.43	861,648.75	3,557,228.32	31.91%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>5,224,283.50</b>	<b>126,703.57</b>	<b>805,406.43</b>	<b>861,648.75</b>	<b>3,557,228.32</b>	<b>31.91%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>332,172.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>332,172.92</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>						
Capital projects	3,451,981.48	54,327.50	761,024.04	1,028,453.18	1,662,504.26	51.84%
<b>Total Stormwater Capital Proj. Fund</b>	<b>3,451,981.48</b>	<b>54,327.50</b>	<b>761,024.04</b>	<b>1,028,453.18</b>	<b>1,662,504.26</b>	<b>51.84%</b>
<b>Water Fund:</b>						
Administration	620,067.00	31,003.65	435,299.26	-	184,767.74	70.20%
Pumping, storage and monitoring	794,762.00	83,653.37	750,968.60	4,062.43	39,730.97	95.00%
Transmission and distribution	1,035,853.85	75,521.29	879,940.33	18,665.87	137,247.65	86.75%
Utility billing	565,261.50	36,561.17	461,495.99	-	103,765.51	81.64%
Miscellaneous	2,382,600.00	203,019.85	2,161,770.73	-	220,829.27	90.73%
Purification	1,255,458.50	93,551.35	1,093,022.15	-	162,436.35	87.06%
Capital outlay	256,075.17	15,656.17	184,302.69	499.00	71,273.48	72.17%
Debt Service	17,081,831.90	-	16,886,785.79	-	195,046.11	98.86%
Transfers to other funds	3,099,718.00	91,234.17	3,008,483.83	-	91,234.17	97.06%
<b>Total Water Fund</b>	<b>27,091,627.92</b>	<b>630,201.02</b>	<b>25,862,069.37</b>	<b>23,227.30</b>	<b>1,206,331.25</b>	<b>95.55%</b>



CITY OF HARRISONBURG, VIRGINIA  
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
 For the Period July 1, 2021 to May 31, 2022  
 (Unaudited)

Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	860,278.50	55,415.39	662,051.20	-	198,227.30	76.96%
Treatment and disposal	4,000,000.00	325,739.20	3,577,696.18	-	422,303.82	89.44%
Collection and transmission	1,179,560.50	75,144.46	916,747.60	-	262,812.90	77.72%
Miscellaneous	1,626,200.00	132,975.00	1,475,232.60	-	150,967.40	90.72%
Utility billing	437,521.25	22,068.82	291,964.65	-	145,556.60	66.73%
Pumping and monitoring	446,035.50	27,635.32	346,479.10	617.57	98,938.83	77.82%
Capital outlay	96,129.16	2,117.39	59,634.42	30,369.10	6,125.64	93.63%
Debt service	2,900,000.00	77,028.45	2,386,690.23	-	513,309.77	82.30%
Transfers to other funds	942,417.00	78,534.75	863,882.25	-	78,534.75	91.67%
<b>Total Sewer Fund</b>	<b>12,488,141.91</b>	<b>796,658.78</b>	<b>10,580,378.23</b>	<b>30,986.67</b>	<b>1,876,777.01</b>	<b>84.97%</b>
<b>Public Transportation Fund:</b>						
Transit buses	5,126,655.74	348,524.55	4,031,388.78	42,380.29	1,052,886.67	79.46%
Paratransit buses	831,423.76	63,549.98	721,952.38	-	109,471.38	86.83%
Administration	764,366.10	52,554.64	590,441.24	-	173,924.86	77.25%
Capital outlay	7,645,044.66	(812.64)	331,775.62	1,823,168.16	5,490,100.88	28.19%
Transfers to other funds	336,000.00	28,000.00	308,000.00	-	28,000.00	91.67%
<b>Total Public Transportation Fund</b>	<b>14,703,490.26</b>	<b>491,816.53</b>	<b>5,983,558.02</b>	<b>1,865,548.45</b>	<b>6,854,383.79</b>	<b>53.38%</b>
<b>Sanitation Fund:</b>						
Solid waste collection	1,376,964.00	106,503.44	1,214,358.17	28,080.00	134,525.83	90.23%
Landfill	261,920.50	6,372.05	179,423.27	51,141.68	31,355.55	88.03%
Miscellaneous	6,300.00	-	6,300.00	-	-	100.00%
Solid waste management	1,173,894.25	90,506.11	962,473.23	82,937.30	128,483.72	89.05%
Capital outlay	198,760.84	-	14,987.30	173,592.00	10,181.54	94.88%
Debt service	6,155,476.30	-	6,153,892.39	-	1,583.91	99.97%
Transfers to other funds	107,200.00	8,933.33	98,266.67	-	8,933.33	91.67%
<b>Total Sanitation Fund</b>	<b>9,280,515.89</b>	<b>212,314.93</b>	<b>8,629,701.03</b>	<b>335,750.98</b>	<b>315,063.88</b>	<b>96.61%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	100,000.00	-	21,500.00	-	78,500.00	21.50%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>-</b>	<b>21,500.00</b>	<b>-</b>	<b>78,500.00</b>	<b>21.50%</b>
<b>Stormwater Fund:</b>						
Stormwater management	600,369.54	20,859.91	214,431.59	115,821.38	270,116.57	55.01%
Capital outlay	420,062.06	327,610.50	420,062.06	-	-	100.00%
Transfers to other funds	333,400.00	1,700.00	331,700.00	-	1,700.00	99.49%
<b>Total Stormwater Fund</b>	<b>1,353,831.60</b>	<b>350,170.41</b>	<b>966,193.65</b>	<b>115,821.38</b>	<b>271,816.57</b>	<b>79.92%</b>
<b>Central Garage Fund:</b>						
Operating	1,716,494.00	112,352.06	1,356,747.80	18,890.48	340,855.72	80.14%
Administration	186,148.87	12,155.69	131,258.74	-	54,890.13	70.51%
Capital outlay	96,580.89	243.80	7,168.87	107,476.94	(18,064.92)	118.70%
<b>Total Central Garage Fund</b>	<b>1,999,223.76</b>	<b>124,751.55</b>	<b>1,495,175.41</b>	<b>126,367.42</b>	<b>377,680.93</b>	<b>81.11%</b>
<b>Central Stores Fund:</b>						
Operating	193,366.00	13,928.63	167,919.64	-	25,446.36	86.84%
Capital outlay	3,520.00	-	3,377.36	-	142.64	95.95%
<b>Total Central Stores Fund</b>	<b>196,886.00</b>	<b>13,928.63</b>	<b>171,297.00</b>	<b>-</b>	<b>25,589.00</b>	<b>87.00%</b>
<b>Total All Funds</b>	<b>518,050,839.07</b>	<b>23,969,570.16</b>	<b>354,867,320.69</b>	<b>16,184,974.93</b>	<b>146,998,543.45</b>	<b>71.62%</b>

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (91.67%)
<b>General Fund:</b>					
Revenues	171,472,222.93	170,849,921.42	-	(622,301.51)	99.64%
Expenditures	171,472,222.93	154,654,020.48	4,012,630.18	(12,805,572.27)	92.53%
<b>School Fund:</b>					
Revenues	96,557,151.76	87,461,672.09	-	(9,095,479.67)	90.58%
Expenditures	96,557,151.76	83,037,968.93	-	(13,519,182.83)	86.00%
<b>School Nutrition Fund:</b>					
Revenues	4,764,338.80	5,560,064.03	-	795,725.23	116.70%
Expenditures	4,764,338.80	4,103,012.53	-	(661,326.27)	86.12%
<b>Emergency Communications Center Fund:</b>					
Revenues	9,012,446.70	8,753,605.27	-	(258,841.43)	97.13%
Expenditures	9,012,446.70	6,603,368.29	296,469.45	(2,112,608.96)	76.56%
<b>Community Development Block Grant Fund:</b>					
Revenues	1,663,402.89	577,894.49	-	(1,085,508.40)	34.74%
Expenditures	1,663,402.89	642,361.85	145,230.44	(875,810.60)	47.35%
<b>School Transportation Fund:</b>					
Revenues	5,017,546.73	4,701,012.11	-	(316,534.62)	93.69%
Expenditures	5,017,546.73	3,593,432.29	436,891.89	(987,222.55)	80.32%
<b>General Capital Projects Fund:</b>					
Revenues	29,230,077.25	18,062,108.03	-	(11,167,969.22)	61.79%
Expenditures	29,230,077.25	5,206,206.11	1,949,618.69	(22,074,252.45)	24.48%
<b>School Capital Projects Fund:</b>					
Revenues	86,510,079.35	86,573,482.99	-	63,403.64	100.07%
Expenditures	86,510,079.35	37,612,604.67	-	(48,897,474.68)	43.48%
<b>ECC Capital Projects Fund:</b>					
Revenues	2,967,517.46	2,757,517.46	-	(210,000.00)	92.92%
Expenditures	2,967,517.46	950,433.52	86,455.14	(1,930,628.80)	34.94%
<b>Water Capital Projects Fund:</b>					
Revenues	34,633,899.96	34,657,770.25	-	23,870.29	100.07%
Expenditures	34,633,899.96	3,187,608.84	4,869,875.01	(26,576,416.11)	23.26%
<b>Sewer Capital Projects Fund:</b>					
Revenues	5,224,283.50	5,224,283.50	-	-	100.00%
Expenditures	5,224,283.50	805,406.43	861,648.75	(3,557,228.32)	31.91%
<b>Sanitation Capital Projects Fund:</b>					
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, 2021 to May 31, 2022  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (91.67%)
<b>Stormwater Capital Projects Fund:</b>					
Revenues	3,451,981.48	2,485,002.48	-	(966,979.00)	71.99%
Expenditures	3,451,981.48	761,024.04	1,028,453.18	(1,662,504.26)	51.84%
<b>Water Fund:</b>					
Revenues	27,091,627.92	27,448,236.83	-	356,608.91	101.32%
Expenditures	27,091,627.92	25,862,069.37	23,227.30	(1,206,331.25)	95.55%
<b>Sewer Fund:</b>					
Revenues	12,488,141.91	13,827,707.62	-	1,339,565.71	110.73%
Expenditures	12,488,141.91	10,580,378.23	30,986.67	(1,876,777.01)	84.97%
<b>Public Transportation Fund:</b>					
Revenues	14,703,490.26	6,728,026.45	-	(7,975,463.81)	45.76%
Expenditures	14,703,490.26	5,983,558.02	1,865,548.45	(6,854,383.79)	53.38%
<b>Sanitation Fund:</b>					
Revenues	9,280,515.89	9,201,020.59	-	(79,495.30)	99.14%
Expenditures	9,280,515.89	8,629,701.03	335,750.98	(315,063.88)	96.61%
<b>Business Loan Program Fund:</b>					
Revenues	100,000.00	96,051.34	-	(3,948.66)	96.05%
Expenditures	100,000.00	21,500.00	-	(78,500.00)	21.50%
<b>Stormwater Fund:</b>					
Revenues	1,353,831.60	1,152,330.69	-	(201,500.91)	85.12%
Expenditures	1,353,831.60	966,193.65	115,821.38	(271,816.57)	79.92%
<b>Central Garage Fund:</b>					
Revenues	1,999,223.76	1,994,124.45	-	(5,099.31)	99.74%
Expenditures	1,999,223.76	1,495,175.41	126,367.42	(377,680.93)	81.11%
<b>Central Stores Operating Fund:</b>					
Revenues	196,886.00	181,017.08	-	(15,868.92)	91.94%
Expenditures	196,886.00	171,297.00	-	(25,589.00)	87.00%
<b>Total Revenues</b>	<b>518,050,839.07</b>	<b>488,625,022.09</b>	<b>-</b>	<b>(29,425,816.98)</b>	<b>94.32%</b>
<b>Total Expenditures</b>	<b>518,050,839.07</b>	<b>354,867,320.69</b>	<b>16,184,974.93</b>	<b>(146,998,543.45)</b>	<b>71.62%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Exhibit G  
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund:</b>				
Amount from fund balance	2,693,668.10	6,890,144.47	4,196,476.37	155.79%
General property taxes	45,792,594.54	52,504,436.20	6,711,841.66	14.66%
Other local taxes	40,498,969.36	49,127,930.27	8,628,960.91	21.31%
Permits, privilege fees and regulatory fees	525,226.48	441,831.36	(83,395.12)	-15.88%
Fines and forfeitures	294,710.10	358,564.68	63,854.58	21.67%
Use of money and property	224,616.24	115,488.95	(109,127.29)	-48.58%
Charges for services	822,399.90	1,331,648.75	509,248.85	61.92%
Miscellaneous	6,914,589.44	5,540,501.60	(1,374,087.84)	-19.87%
Recovered costs	885,528.01	969,369.85	83,841.84	9.47%
State revenue	9,135,618.88	8,806,406.56	(329,212.32)	-3.60%
Federal revenue	9,799,790.71	2,526,748.13	(7,273,042.58)	-74.22%
Nonrevenue receipts	124,638.25	40,118,983.93	39,994,345.68	32088.34%
Transfers from other funds	2,117,866.67	2,117,866.67	-	0.00%
<b>Total General Fund</b>	<b>119,830,216.68</b>	<b>170,849,921.42</b>	<b>51,019,704.74</b>	<b>42.58%</b>
<b>School Fund:</b>				
Amount from fund balance	1,399,231.22	2,310,941.05	911,709.83	65.16%
Charges for services	316,282.71	1,054,450.96	738,168.25	233.39%
State revenue	43,789,330.77	44,319,485.01	530,154.24	1.21%
Federal revenue	5,994,904.41	6,769,224.32	774,319.91	12.92%
Transfers from other funds	33,007,570.75	33,007,570.75	-	0.00%
<b>Total School Fund</b>	<b>84,507,319.86</b>	<b>87,461,672.09</b>	<b>2,954,352.23</b>	<b>3.50%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	-	122,738.80	122,738.80	0.00%
Charges for services	57,755.92	78,578.74	20,822.82	36.05%
State revenue	90,484.01	138,209.92	47,725.91	52.75%
Federal revenue	4,190,208.76	5,220,536.57	1,030,327.81	24.59%
<b>Total School Nutrition Fund</b>	<b>4,338,448.69</b>	<b>5,560,064.03</b>	<b>1,221,615.34</b>	<b>28.16%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	1,144,686.17	1,012,717.20	(131,968.97)	-11.53%
Use of money and property	183,968.60	188,103.30	4,134.70	2.25%
Miscellaneous	2,928,397.68	3,240,047.52	311,649.84	10.64%
Recovered costs	97,738.99	312,830.03	215,091.04	220.07%
State revenue	571,092.24	664,117.87	93,025.63	16.29%
Federal revenue	88,493.38	82,689.60	(5,803.78)	-6.56%
Nonrevenue receipts	-	16,000.00	16,000.00	0.00%
Transfers from other funds	2,923,768.00	3,237,099.75	313,331.75	10.72%
<b>Total Emerg. Commun. Center Fund</b>	<b>7,938,145.06</b>	<b>8,753,605.27</b>	<b>815,460.21</b>	<b>10.27%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	505,455.20	577,894.49	72,439.29	14.33%
<b>Total Community Development Block Grant Fund</b>	<b>505,455.20</b>	<b>577,894.49</b>	<b>72,439.29</b>	<b>14.33%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
Amount from fund balance	189,309.91	478,800.45	289,490.54	152.92%
Use of money and property	1,706.96	1,407.23	(299.73)	-17.56%
Charges for services	3,393,889.09	4,013,201.55	619,312.46	18.25%
Miscellaneous	-	960.00	960.00	0.00%
Recovered costs	413.32	-	(413.32)	-100.00%
Federal revenue	-	204,524.28	204,524.28	0.00%
Nonrevenue receipts	1,056.47	2,118.60	1,062.13	100.54%
<b>Total School Transportation Fund</b>	<b>3,586,375.75</b>	<b>4,701,012.11</b>	<b>1,114,636.36</b>	<b>31.08%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	14,965,860.78	9,707,500.02	(5,258,360.76)	-35.14%
Use of money and property	7,974.60	5,780.09	(2,194.51)	-27.52%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	172,884.12	172,884.12	0.00%
State revenue	1,975,907.28	1,035,449.21	(940,458.07)	-47.60%
Federal revenue	114,314.39	368,562.59	254,248.20	222.41%
Debt proceeds	-	6,146,932.00	6,146,932.00	0.00%
Transfers from other funds	-	625,000.00	625,000.00	0.00%
<b>Total General Capital Projects Fund</b>	<b>17,064,057.05</b>	<b>18,062,108.03</b>	<b>998,050.98</b>	<b>5.85%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	771,388.33	365,348.35	(406,039.98)	-52.64%
Use of money and property	-	63,403.64	63,403.64	0.00%
Debt proceeds	-	86,144,731.00	86,144,731.00	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total School Capital Projects Fund</b>	<b>771,388.33</b>	<b>86,573,482.99</b>	<b>85,802,094.66</b>	<b>11123.07%</b>
<b>ECC Capital Projects Fund:</b>				
Amount from fund balance	434,060.70	1,790,590.39	1,356,529.69	312.52%
Miscellaneous Revenue	200,000.00	-	(200,000.00)	-100.00%
Recovered costs	230,154.14	116,927.07	(113,227.07)	-49.20%
State Revenue	-	-	-	0.00%
Transfers from other funds	1,100,000.00	850,000.00	(250,000.00)	-22.73%
<b>Total ECC Capital Projects Fund</b>	<b>1,964,214.84</b>	<b>2,757,517.46</b>	<b>793,302.62</b>	<b>40.39%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	10,862,758.33	5,712,417.26	(5,150,341.07)	-47.41%
Use of money and property	4,918.14	23,870.29	18,952.15	385.35%
Debt proceeds	-	26,916,574.70	26,916,574.70	0.00%
Transfers from other funds	2,314,253.00	2,004,908.00	(309,345.00)	-13.37%
<b>Total Water Capital Projects Fund</b>	<b>13,181,929.47</b>	<b>34,657,770.25</b>	<b>21,475,840.78</b>	<b>162.92%</b>
<b>Sewer Capital Projects Fund:</b>				
Amount from fund balance	4,313,357.86	5,224,283.50	910,925.64	21.12%
Transfers from other funds	2,093,094.00	-	(2,093,094.00)	-100.00%
<b>Total Sewer Capital Projects Fund</b>	<b>6,406,451.86</b>	<b>5,224,283.50</b>	<b>(1,182,168.36)</b>	<b>-18.45%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Capital Projects Fund:</b>				
Amount from fund balance	332,172.92	332,172.92	-	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>332,172.92</b>	<b>332,172.92</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>				
Amount from fund balance	2,756,004.06	2,172,002.48	(584,001.58)	-21.19%
State revenue	-	-	-	0.00%
Transfers from other funds	-	313,000.00	313,000.00	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>2,756,004.06</b>	<b>2,485,002.48</b>	<b>(271,001.58)</b>	<b>-21.19%</b>
<b>Water Fund:</b>				
Amount from fund balance	56,447.67	284,289.02	227,841.35	403.63%
Permits, privilege fees and regulatory fees	131,500.00	100,800.00	(30,700.00)	-23.35%
Use of money and property	67,265.85	39,157.31	(28,108.54)	-41.79%
Charges for services	8,271,961.88	9,571,196.70	1,299,234.82	15.71%
Miscellaneous	7,813.34	15,136.90	7,323.56	93.73%
Recovered costs	36,051.29	98,051.06	61,999.77	171.98%
Federal revenue	-	116,262.00	-	0.00%
Nonrevenue receipts	-	4,316.94	4,316.94	0.00%
Debt proceeds	-	15,218,103.90	15,218,103.90	0.00%
Intrafund transfers	1,450,625.00	2,000,923.00	550,298.00	37.94%
<b>Total Water Fund</b>	<b>10,021,665.03</b>	<b>27,448,236.83</b>	<b>17,310,309.80</b>	<b>172.73%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	1,523,654.16	867,388.16	(656,266.00)	-43.07%
Permits, privilege fees and regulatory fees	199,500.00	148,500.00	(51,000.00)	-25.56%
Use of money and property	31,970.08	8,593.61	(23,376.47)	-73.12%
Charges for services	9,970,955.73	11,573,035.03	1,602,079.30	16.07%
Miscellaneous	5,978.10	22,780.00	16,801.90	281.06%
Recovered costs	105,520.55	36,305.13	(69,215.42)	-65.59%
Federal revenue	-	72,663.75	72,663.75	0.00%
Nonrevenue receipts	-	5,316.94	5,316.94	0.00%
Intrafund transfers	1,475,100.00	1,093,125.00	(381,975.00)	-25.89%
<b>Total Sewer Fund</b>	<b>13,312,678.62</b>	<b>13,827,707.62</b>	<b>515,029.00</b>	<b>3.87%</b>
<b>Public Transportation Fund:</b>				
Amount from fund balance	216,554.00	497,296.66	280,742.66	129.64%
Use of money and property	68,910.52	69,393.19	482.67	0.70%
Charges for services	1,941,895.00	1,839,156.92	(102,738.08)	-5.29%
Miscellaneous	2,000.00	55,275.00	53,275.00	2663.75%
Recovered costs	115,942.80	115,606.50	(336.30)	-0.29%
State revenue	1,978,622.00	1,813,431.00	(165,191.00)	-8.35%
Federal revenue	4,689,644.00	2,309,368.79	(2,380,275.21)	-50.76%
Nonrevenue receipts	4,348.12	28,498.39	24,150.27	555.42%
Transfers from other funds	-	-	-	0.00%
<b>Total Public Transportation Fund</b>	<b>9,017,916.44</b>	<b>6,728,026.45</b>	<b>(2,289,889.99)</b>	<b>-25.39%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Fund:</b>				
Amount from fund balance	1,099,431.51	479,988.84	(619,442.67)	-56.34%
Use of money and property	9,350.97	2,233.11	(7,117.86)	-76.12%
Charges for services	3,878,470.34	4,039,896.18	161,425.84	4.16%
Miscellaneous	15,282.95	28,753.05	13,470.10	88.14%
Recovered costs	-	111.78	111.78	0.00%
Federal revenue	-	72,663.75	72,663.75	0.00%
Nonrevenue receipts	-	2,510.58	-	0.00%
Debt proceeds	-	4,574,863.30	4,574,863.30	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>5,002,535.77</b>	<b>9,201,020.59</b>	<b>4,195,974.24</b>	<b>83.88%</b>
<b>Business Loan Program Fund:</b>				
Amount from fund balance	10,000.00	59,400.00	49,400.00	494.00%
Use of money and property	4,538.31	3,298.31	(1,240.00)	-27.32%
Miscellaneous	46,926.27	33,353.03	(13,573.24)	-28.92%
<b>Total Business Loan Program Fund</b>	<b>61,464.58</b>	<b>96,051.34</b>	<b>34,586.76</b>	<b>56.27%</b>
<b>Stormwater Fund:</b>				
Amount from fund balance	25,441.51	15,077.85	(10,363.66)	-40.74%
Use of money and property	12,715.69	3,716.03	(8,999.66)	-70.78%
Charges for services	1,059,423.05	1,125,463.06	66,040.01	6.23%
Federal revenue	-	8,073.75	8,073.75	0.00%
<b>Total Stormwater Fund</b>	<b>1,097,580.25</b>	<b>1,152,330.69</b>	<b>54,750.44</b>	<b>-105.28%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	160.00	100.00	(60.00)	-37.50%
Use of money and property	3,282.29	1,203.35	(2,078.94)	-63.34%
Charges for services	1,519,391.31	1,837,861.63	318,470.32	20.96%
Miscellaneous	-	6,775.00	6,775.00	0.00%
Recovered costs	943.00	2,030.71	1,087.71	115.35%
Federal revenue	-	49,572.87	49,572.87	0.00%
Nonrevenue receipts	1,046.93	-	(1,046.93)	-100.00%
Transfers from other funds	-	96,580.89	96,580.89	0.00%
<b>Total Central Garage Fund</b>	<b>1,524,823.53</b>	<b>1,994,124.45</b>	<b>469,300.92</b>	<b>30.78%</b>
<b>Central Stores Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Federal revenue	-	6,459.00	6,459.00	0.00%
Transfers from other funds	176,238.33	174,558.08	(1,680.25)	-0.95%
<b>Total Central Stores Fund</b>	<b>176,238.33</b>	<b>181,017.08</b>	<b>4,778.75</b>	<b>2.71%</b>
<b>Total All Funds</b>	<b>303,397,082.32</b>	<b>488,625,022.09</b>	<b>185,109,167.19</b>	<b>61.01%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)**  
**For the Period July 1, 2021 to May 31, 2022**  
**(Unaudited)**

**Exhibit H**  
**Page 1 of 4**

<b>Fund, Function, Activity and Elements</b>	<b>Prior Year-to-Date</b>	<b>Current Year-to-Date</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>General Fund:</b>				
General government administration:				
City council	188,882.31	256,141.87	67,259.56	35.61%
City manager	774,475.60	760,215.09	(14,260.51)	-1.84%
City attorney	329,362.65	332,490.15	3,127.50	0.95%
Human resources	422,858.61	497,184.70	74,326.09	17.58%
Independent auditor	21,699.00	22,280.00	581.00	2.68%
Commissioner of the revenue	416,270.78	456,712.69	40,441.91	9.72%
Assessors	278,561.84	303,249.41	24,687.57	8.86%
Equalization board	3,086.38	2,951.23	(135.15)	-4.38%
City treasurer	624,672.46	664,422.46	39,750.00	6.36%
Finance	488,441.93	552,058.29	63,616.36	13.02%
Information technology	1,949,987.30	2,019,286.97	69,299.67	3.55%
Purchasing	149,088.90	153,210.27	4,121.37	2.76%
Electoral board	258,842.18	312,130.83	53,288.65	20.59%
<b>Total general government administration</b>	<b>5,906,229.94</b>	<b>6,332,333.96</b>	<b>426,104.02</b>	<b>7.21%</b>
Public safety:				
Police administration	3,529,941.86	3,886,695.55	356,753.69	10.11%
Police operations	4,545,166.82	4,247,328.45	(297,838.37)	-6.55%
Police criminal investigation	1,455,223.49	1,534,696.06	79,472.57	5.46%
Police special operations	1,069,073.21	1,663,028.73	593,955.52	55.56%
Police grants	122,527.68	174,208.10	51,680.42	42.18%
Fire administration	667,165.77	932,851.39	265,685.62	39.82%
Fire suppression	7,092,868.01	7,259,623.15	166,755.14	2.35%
Fire prevention	466,034.71	604,751.28	138,716.57	29.77%
Fire training	248,576.34	243,798.98	(4,777.36)	-1.92%
Child safety alliance	40,465.92	-	(40,465.92)	-100.00%
City and county jail	39,442.10	37,479.77	(1,962.33)	-4.98%
Regional juvenile home	226,896.00	228,304.00	1,408.00	0.62%
Regional jail	2,960,207.41	3,150,517.32	190,309.91	6.43%
Building inspection	784,530.97	903,968.47	119,437.50	15.22%
Animal control	443,834.24	467,390.31	23,556.07	5.31%
Emergency services	121,082.48	306,003.51	184,921.03	152.72%
Public safety building	412,963.21	339,558.94	(73,404.27)	0.00%
<b>Total public safety</b>	<b>24,226,000.22</b>	<b>25,980,204.01</b>	<b>1,754,203.79</b>	<b>7.24%</b>
Public works:				
General engineering	545,575.19	615,759.54	70,184.35	12.86%
Highway and street maintenance	5,011,722.66	4,154,439.38	(857,283.28)	-17.11%
Street lights	489,565.59	512,698.70	23,133.11	4.73%
Snow and ice removal	462,598.11	419,600.33	(42,997.78)	-9.29%
Traffic engineering	1,505,689.34	1,738,552.89	232,863.55	15.47%
Highway and street beautification	476,307.50	581,743.38	105,435.88	22.14%
Downtown parking maintenance	116,048.22	161,098.48	45,050.26	38.82%
Street and road cleaning	372,920.07	334,769.42	(38,150.65)	-10.23%
General properties	359,189.81	309,094.97	(50,094.84)	-13.95%
<b>Total public works</b>	<b>9,339,616.49</b>	<b>8,827,757.09</b>	<b>(511,859.40)</b>	<b>-5.48%</b>
Health and welfare:				
Local health department	366,275.00	358,020.00	(8,255.00)	-2.25%
Community services board	653,079.75	870,773.00	217,693.25	33.33%
Tax relief for the elderly/disabled veterans	129,579.42	138,366.47	8,787.05	6.78%
<b>Total health and welfare</b>	<b>1,148,934.17</b>	<b>1,367,159.47</b>	<b>218,225.30</b>	<b>18.99%</b>



CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Exhibit H  
Page 2 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund (continued):</b>				
Parks, recreation and cultural:				
Parks administration	497,928.53	450,731.38	(47,197.15)	-9.48%
Parks	1,273,874.78	1,535,528.51	261,653.73	20.54%
Field maintenance	248,358.53	345,359.86	97,001.33	39.06%
Recreation center and playgrounds	704,556.96	908,331.45	203,774.49	28.92%
Simms recreation center	303,502.50	349,420.95	45,918.45	15.13%
Westover swimming pool	332,431.17	522,525.99	190,094.82	57.18%
Athletics	366,840.54	378,499.23	11,658.69	3.18%
Golf course grounds management	405,469.50	388,872.02	(16,597.48)	-4.09%
Golf course clubhouse management	269,811.32	319,791.22	49,979.90	18.52%
Regional library	577,320.00	588,866.00	11,546.00	2.00%
<b>Total parks, recreation and cultural</b>	<b>4,980,093.83</b>	<b>5,787,926.61</b>	<b>807,832.78</b>	<b>16.22%</b>
Community development:				
Planning	438,711.72	253,581.04	(185,130.68)	-42.20%
Zoning administration	89,703.15	95,290.69	5,587.54	6.23%
Board of zoning appeals	2,637.08	2,185.82	(451.26)	-17.11%
Economic development	1,441,091.55	713,796.20	(727,295.35)	-50.47%
Tourism and visitors service	390,819.62	503,943.81	113,124.19	28.95%
Blacks Run Greenway	72,787.84	30,317.22	(42,470.62)	-58.35%
<b>Total community development</b>	<b>2,435,750.96</b>	<b>1,599,114.78</b>	<b>(836,636.18)</b>	<b>-34.35%</b>
Other:				
Community and civic organizations	2,265,995.61	979,306.88	(1,286,688.73)	-56.78%
Joint operations with Rockingham Cty	9,949,782.93	8,450,918.20	(1,498,864.73)	-15.06%
Conference center (SVCC)	900,000.00	1,100,000.00	200,000.00	22.22%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	15,723,433.20	57,263,048.09	41,539,614.89	264.19%
Transfers to other funds	36,131,338.75	36,966,251.39	834,912.64	2.31%
<b>Total other</b>	<b>64,970,550.49</b>	<b>104,759,524.56</b>	<b>39,788,974.07</b>	<b>61.24%</b>
<b>Total General Fund</b>	<b>113,007,176.10</b>	<b>154,654,020.48</b>	<b>41,646,844.38</b>	<b>36.85%</b>
<b>School Fund:</b>				
Instruction	57,812,343.66	64,010,833.76	6,198,490.10	10.72%
Admin., attendance and health services	3,938,426.42	4,429,768.18	491,341.76	12.48%
Pupil transportation	3,491,169.88	4,081,253.20	590,083.32	16.90%
Operations and maintenance	5,517,116.00	6,360,020.53	842,904.53	15.28%
Technology	5,019,105.79	4,156,093.26	(863,012.53)	-17.19%
Transfers to other funds	-	-	-	0.00%
<b>Total School Fund</b>	<b>75,778,161.75</b>	<b>83,037,968.93</b>	<b>7,259,807.18</b>	<b>9.58%</b>
<b>School Nutrition Fund:</b>				
Food service	3,335,646.38	4,102,017.53	766,371.15	22.98%
Technology	76,613.84	995.00	(75,618.84)	-98.70%
<b>Total School Nutrition Fund</b>	<b>3,412,260.22</b>	<b>4,103,012.53</b>	<b>690,752.31</b>	<b>20.24%</b>
<b>Emergency Communications Center Fund:</b>				
Emergency Communications Center	5,019,563.84	5,371,701.66	352,137.82	7.02%
Computer Aided Dispatch	284,491.66	381,666.63	97,174.97	34.16%
Transfer of other funds	900,000.00	850,000.00	(50,000.00)	-5.56%
<b>Total Emergency Communications Center</b>	<b>6,204,055.50</b>	<b>6,603,368.29</b>	<b>399,312.79</b>	<b>35.62%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	524,467.11	642,361.85	117,894.74	22.48%
<b>Total Community Development Block Grant Fund</b>	<b>524,467.11</b>	<b>642,361.85</b>	<b>117,894.74</b>	<b>22.48%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Exhibit H  
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
School buses	2,386,482.43	3,040,113.66	653,631.23	27.39%
Field trips and charters	67,723.12	129,247.93	61,524.81	90.85%
Administration	406,425.17	424,070.70	17,645.53	4.34%
<b>Total School Transportation Fund</b>	<b>2,860,630.72</b>	<b>3,593,432.29</b>	<b>732,801.57</b>	<b>25.62%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	7,096,932.60	5,206,206.11	(1,890,726.49)	-26.64%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>7,096,932.60</b>	<b>5,206,206.11</b>	<b>(1,890,726.49)</b>	<b>-26.64%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	406,039.98	37,612,604.67	37,206,564.69	9163.28%
<b>Total School Capital Projects Fund</b>	<b>406,039.98</b>	<b>37,612,604.67</b>	<b>37,206,564.69</b>	<b>9163.28%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	476,378.15	950,433.52	474,055.37	99.51%
<b>Total ECC Capital Projects Fund</b>	<b>476,378.15</b>	<b>950,433.52</b>	<b>474,055.37</b>	<b>99.51%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	7,190,170.71	3,187,608.84	(4,002,561.87)	-55.67%
<b>Total Water Capital Projects Fund</b>	<b>7,190,170.71</b>	<b>3,187,608.84</b>	<b>(4,002,561.87)</b>	<b>-55.67%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	1,097,724.50	805,406.43	(292,318.07)	-26.63%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,097,724.50</b>	<b>805,406.43</b>	<b>(292,318.07)</b>	<b>-26.63%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>				
Capital projects	584,001.58	761,024.04	177,022.46	30.31%
<b>Total Stormwater Capital Projects Fund</b>	<b>584,001.58</b>	<b>761,024.04</b>	<b>177,022.46</b>	<b>30.31%</b>
<b>Water Fund:</b>				
Administration	465,461.75	435,299.26	(30,162.49)	-6.48%
Pumping, storage and monitoring	576,005.55	750,968.60	174,963.05	30.38%
Transmission and distribution	848,259.31	879,940.33	31,681.02	3.73%
Utility billing	423,824.23	461,495.99	37,671.76	8.89%
Miscellaneous	2,035,331.63	2,161,770.73	126,439.10	6.21%
Purification	1,011,766.97	1,093,022.15	81,255.18	8.03%
Capital outlay	162,915.74	184,302.69	21,386.95	13.13%
Debt service	1,532,978.19	16,886,785.79	15,353,807.60	1001.57%
Transfers to other funds	3,322,994.25	3,008,483.83	(314,510.42)	-9.46%
<b>Total Water Fund</b>	<b>10,379,537.62</b>	<b>25,862,069.37</b>	<b>15,482,531.75</b>	<b>149.16%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2021 to May 31, 2022  
(Unaudited)

Exhibit H  
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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sewer Fund:</b>				
Administration	615,657.33	662,051.20	46,393.87	7.54%
Treatment and disposal	2,859,531.53	3,577,696.18	718,164.65	25.11%
Collection and transmission	929,382.51	916,747.60	(12,634.91)	-1.36%
Miscellaneous	1,855,450.00	1,475,232.60	(380,217.40)	-20.49%
Utility billing	332,173.73	291,964.65	(40,209.08)	-12.10%
Pumping and monitoring	328,177.42	346,479.10	18,301.68	5.58%
Capital outlay	407,025.86	59,634.42	(347,391.44)	-85.35%
Debt service	3,174,064.97	2,386,690.23	(787,374.74)	-24.81%
Transfers to other funds	2,953,491.08	863,882.25	(2,089,608.83)	-70.75%
<b>Total Sewer Fund</b>	<b>13,454,954.43</b>	<b>10,580,378.23</b>	<b>(2,874,576.20)</b>	<b>-21.36%</b>
<b>Public Transportation Fund:</b>				
Transit buses	3,748,584.37	4,031,388.78	282,804.41	7.54%
Paratransit Buses	596,817.23	721,952.38	125,135.15	20.97%
Administration	529,435.20	590,441.24	61,006.04	11.52%
Capital outlay	3,188,652.00	331,775.62	(2,856,876.38)	-89.60%
Transfers to other funds	308,000.00	308,000.00	-	0.00%
<b>Total Public Transportation Fund</b>	<b>8,371,488.80</b>	<b>5,983,558.02</b>	<b>(2,387,930.78)</b>	<b>-28.52%</b>
<b>Sanitation Fund:</b>				
Solid waste collection	1,109,623.64	1,214,358.17	104,734.53	9.44%
Landfill	66,756.90	179,423.27	112,666.37	168.77%
Miscellaneous	6,200.00	6,300.00	100.00	1.61%
Solid waste management	969,530.46	962,473.23	(7,057.23)	-0.73%
Capital outlay	763,091.09	14,987.30	(748,103.79)	-98.04%
Debt service	1,584,551.43	6,153,892.39	4,569,340.96	288.37%
Transfers to other funds	98,266.67	98,266.67	-	0.00%
<b>Total Sanitation Fund</b>	<b>4,598,020.19</b>	<b>8,629,701.03</b>	<b>4,031,680.84</b>	<b>87.68%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	25,000.00	21,500.00	(3,500.00)	-14.00%
<b>Total Business Loan Program Fund</b>	<b>25,000.00</b>	<b>21,500.00</b>	<b>(3,500.00)</b>	<b>-14.00%</b>
<b>Stormwater Fund:</b>				
Stormwater management	243,323.71	214,431.59	(28,892.12)	-11.87%
Capital outlay	328,326.77	420,062.06	91,735.29	27.94%
Transfers to other funds	18,700.00	331,700.00	313,000.00	1673.80%
<b>Total Stormwater Fund</b>	<b>590,350.48</b>	<b>966,193.65</b>	<b>375,843.17</b>	<b>63.66%</b>
<b>Central Garage Fund:</b>				
Operating	1,253,997.11	1,356,747.80	102,750.69	8.19%
Administration	122,234.89	131,258.74	9,023.85	7.38%
Capital outlay	9,129.86	7,168.87	(1,960.99)	-21.48%
<b>Total Central Garage Fund</b>	<b>1,385,361.86</b>	<b>1,495,175.41</b>	<b>109,813.55</b>	<b>7.93%</b>
<b>Central Stores Fund:</b>				
Operating	158,173.98	167,919.64	9,745.66	6.16%
Capital outlay	8,943.00	3,377.36	(5,565.64)	-62.23%
<b>Total Central Stores Fund</b>	<b>167,116.98</b>	<b>171,297.00</b>	<b>4,180.02</b>	<b>2.50%</b>
<b>Total All Funds</b>	<b>257,609,829.28</b>	<b>354,867,320.69</b>	<b>97,257,491.41</b>	<b>37.75%</b>

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, 2021	45,584,544.68	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	3,132,567.50	5,637,690.80
Balance Budget	(3,024,145.00)	-	(86,600.00)	(850,000.00)	-	(450,000.00)	-	-	-	(200,000.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(9,624,680.42)	(365,348.35)	(1,790,590.39)	-	(5,705,038.86)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2021	42,560,399.68	13,635,201.43	3,055,030.75	1,274,987.00	(45.52)	1,023,077.01	82,819.60	-	15,448.91	2,932,567.50	(67,348.06)
Unexpended Fire/Four-for-Life Funds	(482,883.07)	-	-	-	-	-	-	-	-	-	-
Balance August 31, 2021	42,077,516.61	13,635,201.43	3,055,030.75	1,274,987.00	(45.52)	1,023,077.01	82,819.60	-	15,448.91	2,932,567.50	(67,348.06)
Reappropriate Encumbrances	(2,864,143.07)	(2,310,941.05)	(36,138.80)	(162,717.20)	-	(28,800.45)	-	-	-	(84,289.02)	-
Balance September 30, 2021	39,213,373.54	11,324,260.38	3,018,891.95	1,112,269.80	(45.52)	994,276.56	82,819.60	-	15,448.91	2,848,278.48	(67,348.06)
Additional Funds for CSA	(293,973.33)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2021	38,919,400.21	11,324,260.38	3,018,891.95	1,112,269.80	(45.52)	994,276.56	82,819.60	-	15,448.91	2,848,278.48	(67,348.06)
Balance November 30, 2021	38,919,400.21	11,324,260.38	3,018,891.95	1,112,269.80	(45.52)	994,276.56	82,819.60	-	15,448.91	2,848,278.48	(67,348.06)
Return Excess School Funds	3,669,041.79	(3,669,041.79)	-	-	-	-	-	-	-	-	-
2021 CAFR Adjustments	43,067.00	-	-	-	-	73,583.78	-	-	-	-	-
Balance December 31, 2021	42,631,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	82,819.60	-	15,448.91	2,848,278.48	(67,348.06)
HRCSB Project Appropriation	-	-	-	-	-	-	(82,819.60)	-	-	-	-
Eastern Source Development Approp.	-	-	-	-	-	-	-	-	-	-	(7,378.40)
Balance January 31, 2022	42,631,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	(0.00)	-	15,448.91	2,848,278.48	(74,726.46)
Balance February 28, 2022	42,631,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	(0.00)	-	15,448.91	2,848,278.48	(74,726.46)
Balance March 31, 2022	42,631,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	(0.00)	-	15,448.91	2,848,278.48	(74,726.46)
Renovations to City Manager's Office	(225,000.00)	-	-	-	-	-	-	-	-	-	-
Balance April 30, 2022	42,406,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	(0.00)	-	15,448.91	2,848,278.48	(74,726.46)
Balance May 31, 2022	42,406,509.00	7,655,218.59	3,018,891.95	1,112,269.80	(45.52)	1,067,860.34	(0.00)	-	15,448.91	2,848,278.48	(74,726.46)

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	
3,117,087.11	5,224,283.50	1,710,939.92	2,590,893.23	332,172.92	190,421.43	2,086,008.75	2,172,002.48	1,165,952.18	(36,541.72)	10,451,050.43	119,794.41	115,732,605.96
(862,059.00)	-	(220,000.00)	(453,113.00)	-	(59,400.00)	-	-	-	-	-	-	(6,205,317.00)
-	(5,224,283.50)	-	-	(332,172.92)	-	-	(2,172,002.48)	-	-	-	-	(25,214,116.92)
-	-	-	-	-	-	-	-	(6,086.64)	649.77	(1,058,286.39)	432.06	(1,063,291.20)
2,255,028.11	-	1,490,939.92	2,137,780.23	-	131,021.43	2,086,008.75	-	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	83,249,880.84
-	-	-	-	-	-	-	-	-	-	-	-	(482,883.07)
2,255,028.11	-	1,490,939.92	2,137,780.23	-	131,021.43	2,086,008.75	-	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	82,766,997.77
(5,329.16)	-	(277,296.66)	(26,875.84)	-	-	(15,077.85)	-	-	-	-	-	(5,811,609.10)
2,249,698.95	-	1,213,643.26	2,110,904.39	-	131,021.43	2,070,930.90	-	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	76,955,388.67
-	-	-	-	-	-	-	-	-	-	-	-	(293,973.33)
2,249,698.95	-	1,213,643.26	2,110,904.39	-	131,021.43	2,070,930.90	-	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	76,661,415.34
2,249,698.95	-	1,213,643.26	2,110,904.39	-	131,021.43	2,070,930.90	-	1,159,865.54	(35,891.95)	9,392,764.04	120,226.47	76,661,415.34
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	(103,142.74)	-	-	-	-	-	(13,508.04)	-	-	-	(0.00)
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	76,661,415.34
-	-	-	-	-	-	-	-	-	-	-	-	(82,819.60)
-	-	-	-	-	-	-	-	-	-	-	-	(7,378.40)
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	76,571,217.34
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	76,571,217.34
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	76,571,217.34
-	-	-	-	-	-	-	-	-	-	-	-	(225,000.00)
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	76,346,217.34
2,249,698.95	-	1,110,500.52	2,110,904.39	-	131,021.43	2,070,930.90	-	1,146,357.50	(35,891.95)	9,392,764.04	120,226.47	<b>76,346,217.34</b>

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