

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2021 to August 31, 2021

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

Table of Contents

Exhibit A	Trial Balance - All Funds and Account Groups	1-2
Exhibit B	Cash Receipts and Disbursements - All Fund Types	3-4
Exhibit C	City Treasurer's Cash Report - Reconciliation	5
Exhibit D	Revenues - Budget and Actual	6-9
Exhibit E	Expenditures - Budget and Actual	10-13
Exhibit F	Summary Revenues and Expenditures - Budget and Actual	14-15
Exhibit G	Revenues - Current and Prior Years	16-19
Exhibit H	Expenditures - Current and Prior Years	20-23
Exhibit I	Unappropriated and Unassigned Fund Balance - All Funds	24-25

CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At August 31, 2021
 (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 Comm. Center					Community Development Block Grant	Water	Water Capital Projects	Sewer
Assets												
Cash and investments	36,799,592.24	14,860,860.57	2,994,428.41	1,430,588.57	(44,432.22)	767,874.09	7,792,784.72	332,900.35	2,508,606.18	816,355.23	7,192,712.71	3,781,305.36
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	3,049,800.00	-	-	-	-	-	1,130,940.98	-	-	-	-	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	39,855,542.24	14,860,860.57	2,995,128.41	1,430,588.57	(44,432.22)	767,974.09	8,923,725.70	332,900.35	2,508,606.18	817,280.23	7,192,712.71	3,782,230.36
Property taxes	58,934,453.65	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	55,465.33	-	-	-	-	21,139.02	-	-	-	1,054,144.47	-	1,011,965.31
Other receivables	28,822.04	-	-	-	-	-	-	-	-	30,859.33	-	7,232.34
Loan receivables	6,104,390.98	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	19,349,213.61	-	1,514,292.49
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	1,144,056.48	-	403,904.00
ESTIMATED REVENUE	125,763,466.13	93,257,269.00	4,728,200.00	8,691,484.00	1,655,395.67	4,784,222.00	22,716,532.15	365,348.35	3,111,564.34	11,251,650.00	7,709,946.86	12,410,149.00
Realized revenue	(14,435,857.27)	(13,810,781.60)	(411,821.74)	(2,620,376.36)	-	(460,961.78)	(10,389,831.92)	(365,348.35)	(2,640,590.39)	(2,298,023.91)	(7,709,946.86)	(3,255,091.39)
Total Assets and Other Debits	216,306,283.10	94,307,347.97	7,311,506.67	7,501,696.21	1,610,963.45	5,112,373.33	21,250,425.93	332,900.35	2,979,580.13	90,441,634.52	7,267,439.17	35,255,355.29
Liabilities												
Other liabilities	16,306,342.97	1,575,753.81	-	-	-	-	-	-	-	58,903.07	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	282,484.22	-	-
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	-	-	-	-	-	-	-	-	-	15,771,533.40	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	132,163.72	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	156,678.00	-	106,278.00
Reserve for uncollected receivables	64,798,270.96	-	-	-	-	21,139.02	-	-	-	1,085,003.80	-	2,675,197.65
APPROPRIATIONS	125,763,466.13	93,257,269.00	4,728,200.00	8,691,484.00	1,655,395.67	4,784,222.00	22,716,532.15	365,348.35	3,111,564.34	11,251,650.00	7,709,946.86	12,410,149.00
Expenditures	(33,052,286.31)	(14,160,876.27)	(471,724.08)	(2,464,774.79)	(44,386.70)	(716,064.70)	(1,548,925.82)	(32,448.00)	(147,433.12)	(4,754,698.47)	(449,886.09)	(2,177,889.14)
Encumbrances	(2,571,689.82)	-	-	(544,032.00)	(1,000.00)	(34,247.53)	(3,160,472.33)	-	(968,829.77)	(31,302.31)	(917,824.98)	(34,326.34)
Total Liabilities and Other Credits	171,244,103.93	80,672,146.54	4,256,475.92	5,682,677.21	1,610,008.97	4,055,048.79	18,007,134.00	332,900.35	1,995,301.45	27,949,368.64	6,342,235.79	14,791,327.66
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	232,971.99	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	116,599.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	2,571,689.82	-	-	544,032.00	1,000.00	34,247.53	3,160,472.33	-	968,829.77	31,302.31	917,824.98	34,326.34
Unappropriated/Unassigned	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)	2,255,028.11
Total fund balance	45,062,179.17	13,635,201.43	3,055,030.75	1,819,019.00	954.48	1,057,324.54	3,243,291.93	-	984,278.68	3,399,811.57	925,203.38	2,739,354.45
Total Fund Equity	45,062,179.17	13,635,201.43	3,055,030.75	1,819,019.00	954.48	1,057,324.54	3,243,291.93	-	984,278.68	62,492,265.88	925,203.38	20,464,027.63
Total Liabilities and Fund Equity	216,306,283.10	94,307,347.97	7,311,506.67	7,501,696.21	1,610,963.45	5,112,373.33	21,250,425.93	332,900.35	2,979,580.13	90,441,634.52	7,267,439.17	35,255,355.29

Proprietary Funds													
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	Totals
5,001,977.53	1,598,494.77	3,960,422.82	332,172.92	195,171.87	1,733,194.48	2,291,084.50	1,086,960.06	(54,816.39)	9,141,406.41	120,236.62	-	-	104,639,881.80
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	4,180,740.98
-	-	-	-	-	-	-	-	-	487,022.23	-	-	-	487,022.23
5,001,977.53	1,598,594.77	3,960,422.82	332,172.92	195,171.87	1,733,194.48	2,291,084.50	1,086,960.06	(54,816.39)	9,628,428.64	120,236.62	-	-	109,316,545.01
-	-	-	-	-	-	-	-	-	-	-	-	-	58,934,453.65
-	119,175.70	385,135.21	-	-	96,907.48	-	14,531.92	-	-	-	-	-	2,758,464.44
-	-	-	-	-	-	-	-	-	-	-	-	-	66,913.71
-	-	-	-	77,831.15	-	-	-	-	-	-	-	-	6,182,222.13
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	75,653.47	1,113,451.15	-	-	-	-	1,263,831.08
-	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	9,602,166.50	-	-	71,974.62	-	708,733.17	300,249.09	-	-	-	263,731,997.01	296,484,718.32
-	346,805.00	841,739.13	-	-	21,361.00	-	199,570.00	27,629.00	-	-	-	-	2,985,064.61
5,224,283.50	12,384,634.00	4,606,113.00	332,172.92	100,000.00	1,330,680.00	3,451,981.48	1,853,070.00	190,427.00	-	-	-	-	325,918,589.40
(5,224,283.50)	(1,096,146.12)	(1,160,483.68)	(332,172.92)	(64,150.44)	(17,698.40)	(2,485,002.48)	(312,215.79)	(31,737.80)	(3,191,542.53)	(10.15)	-	-	(72,314,075.38)
5,001,977.53	28,040,175.05	20,981,265.29	332,172.92	308,852.58	5,700,646.17	3,258,063.50	9,126,041.92	2,021,937.46	6,436,886.11	120,226.47	363,929,270.34	263,731,997.01	1,198,667,018.47
-	-	-	-	-	-	-	-	-	-	-	-	-	17,940,999.85
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	282,484.22
-	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
-	-	4,518,150.66	-	-	-	-	-	-	-	-	-	135,241,849.34	155,531,533.40
-	-	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
-	119,175.70	385,135.21	-	77,831.15	96,907.48	-	14,531.92	-	-	-	-	-	69,273,192.89
5,224,283.50	12,384,634.00	4,606,113.00	332,172.92	100,000.00	1,330,680.00	3,451,981.48	1,853,070.00	190,427.00	-	-	-	-	325,918,589.40
(222,305.97)	(988,491.27)	(2,035,806.09)	-	-	(370,512.67)	(193,917.98)	(297,931.44)	(34,133.55)	(2,955,877.93)	-	-	-	(67,120,370.39)
(783,790.43)	(2,260,817.32)	(594,424.77)	-	-	(45,650.00)	(361,705.69)	(188,254.29)	(2,147.36)	-	-	-	-	(12,500,514.94)
4,218,187.10	10,807,397.94	12,604,956.96	332,172.92	177,831.15	1,104,760.43	2,896,357.81	2,289,719.36	482,024.18	(2,955,877.93)	-	-	263,731,997.01	632,628,256.18
-	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
-	-	-	-	-	-	-	(11,536.36)	1,096,922.46	-	-	-	-	1,160,112.56
-	-	199,966.02	-	-	-	-	-	-	-	-	-	-	635,907.78
-	-	-	-	-	-	-	-	-	-	-	-	-	232,971.99
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	116,599.00
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
783,790.43	2,260,817.32	594,424.77	-	-	45,650.00	361,705.69	188,254.29	2,147.36	-	-	-	-	12,500,514.94
-	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
783,790.43	3,751,757.24	5,630,136.02	-	131,021.43	2,131,658.75	361,705.69	1,336,583.47	1,063,177.87	9,392,764.04	120,226.47	-	-	100,624,470.79
783,790.43	17,232,777.11	8,376,308.33	-	131,021.43	4,595,885.74	361,705.69	6,836,322.56	1,539,913.28	9,392,764.04	120,226.47	363,929,270.34	-	566,038,762.29
5,001,977.53	28,040,175.05	20,981,265.29	332,172.92	308,852.58	5,700,646.17	3,258,063.50	9,126,041.92	2,021,937.46	6,436,886.11	120,226.47	363,929,270.34	263,731,997.01	1,198,667,018.47

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2021 to August 31, 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
Receipts:								
General property taxes	708,295.23	-	-	-	-	-	-	-
Other local taxes	6,788,961.39	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	72,770.50	-	-	-	-	-	-	-
Fines and forfeitures	81,486.10	-	-	-	-	-	-	-
Use of money and property	14,901.62	-	-	34,516.42	-	103.20	145.90	-
Charges for services	281,742.83	119,854.72	4,242.53	-	-	10,858.58	-	-
Miscellaneous	1,396,442.18	-	-	789,494.25	-	-	-	-
Recovered costs	734,058.23	-	-	24,170.33	-	-	172,884.12	-
State revenue	410,208.17	6,871,023.37	-	116,701.11	-	-	182,545.39	-
Federal revenue	164,709.25	818,527.01	320,979.21	16,000.00	-	-	9,576.09	-
Nonrevenue receipts	6,786.00	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-
Other (net)	3,105,545.76	(56,629.29)	-	-	-	-	-	-
Total receipts	13,765,907.26	7,752,775.81	325,221.74	980,882.11	-	10,961.78	365,151.50	-
Disbursements:								
Personal services	4,600,919.25	-	-	536,355.35	4,596.59	370,193.27	-	-
Fringe benefits	2,114,183.18	-	-	149,335.62	627.62	124,318.81	-	-
Purchased services	1,005,075.62	-	-	666,939.36	4,104.25	6,813.60	-	-
Internal services	223,664.37	-	-	2,666.71	-	133,660.55	-	-
Other charges	1,518,239.69	-	-	103,893.15	35,058.24	75,264.77	-	-
Materials and supplies	329,576.28	-	-	54,708.92	-	2,774.50	-	-
Joint operations	1,686,550.50	-	-	-	-	-	-	-
Capital outlay	893,176.14	-	-	100,875.68	-	3,039.20	-	-
Debt service	13,490,030.53	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-
Education	-	14,160,876.27	471,724.08	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	1,548,925.82	32,448.00
Total disbursements	25,861,415.56	14,160,876.27	471,724.08	1,614,774.79	44,386.70	716,064.70	1,548,925.82	32,448.00
Interfund transfers:								
Transfers from other funds	385,066.70	6,001,376.50	-	789,494.25	-	-	400,000.00	-
Transfers to other funds	(7,190,870.75)	-	-	(850,000.00)	-	-	-	-
Net transfers	(6,805,804.05)	6,001,376.50	-	(60,505.75)	-	-	400,000.00	-
Net increase (decrease) in cash	(18,901,312.35)	(406,723.96)	(146,502.34)	(694,398.43)	(44,386.70)	(705,102.92)	(783,774.32)	(32,448.00)
Balance July 1, 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
Balance August 31, 2021	39,855,542.24	14,860,860.57	2,995,128.41	1,430,588.57	(44,432.22)	767,974.09	8,923,725.70	332,900.35

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	
-	-	-	-	-	-	-	-	-	-	708,295.23
-	-	-	-	-	-	-	-	-	-	6,788,961.39
4,500.00	8,000.00	-	-	-	-	-	-	-	-	85,270.50
-	-	-	-	-	-	-	-	-	-	81,486.10
8,500.75	733.24	8,538.07	177.60	672.21	355.86	95.56	-	772.25	10.15	69,522.83
1,779,450.26	2,176,194.71	487,325.75	704,757.58	-	17,342.54	311,718.95	-	3,190,770.28	-	9,084,258.73
2,579.05	-	-	2,435.50	4,078.23	-	-	-	-	-	2,195,029.21
15,793.85	9,354.44	-	-	-	-	401.28	-	-	-	956,662.25
-	-	369,263.00	-	-	-	-	-	-	-	7,949,741.04
-	-	-	-	-	-	-	-	-	-	1,329,791.56
-	-	11,019.30	-	-	-	-	-	-	-	17,805.30
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	335,027.39	123,930.21	-	-	458,957.60
(1,427.72)	-	-	-	-	-	-	-	-	-	3,047,488.75
1,809,396.19	2,194,282.39	876,146.12	707,370.68	4,750.44	17,698.40	647,243.18	123,930.21	3,191,542.53	10.15	32,773,270.49
387,561.62	265,492.84	379,192.22	194,581.66	-	21,932.20	142,256.03	18,236.83	-	-	6,921,317.86
158,437.03	114,959.93	147,780.95	110,689.96	-	6,938.63	63,208.94	9,698.46	-	-	3,000,179.13
30,667.18	668,924.41	90,307.70	135,812.73	-	3,452.35	56,307.20	1,298.34	-	-	2,669,702.74
4,000.44	29,786.78	197,559.69	32,876.91	-	6,885.91	1,580.01	579.74	-	-	633,261.11
220,744.51	78,908.89	110,533.21	28,489.25	-	14,467.09	26,273.32	3,903.53	2,955,877.93	-	5,171,653.58
60,984.45	12,868.06	3,384.88	718.81	-	187.35	5,710.46	416.65	-	-	471,330.36
-	-	-	-	-	-	-	-	-	-	1,686,550.50
88,667.63	4,729.27	3,732.62	3,400.84	-	249.14	2,595.48	-	-	-	1,100,466.00
1,228,409.31	579,199.46	-	1,511,369.23	-	-	-	-	-	-	16,809,008.53
100,650.00	67,200.00	-	-	-	-	-	-	-	-	167,850.00
-	-	-	-	-	-	-	-	-	-	14,632,600.35
-	-	-	-	-	-	422,217.22	140,458.90	-	-	562,676.12
449,886.09	222,305.97	-	-	-	193,917.98	-	-	-	-	2,594,916.98
2,730,008.26	2,044,375.61	932,491.27	2,017,939.39	-	248,030.65	720,148.66	174,592.45	2,955,877.93	-	56,421,513.26
-	-	-	-	-	-	-	31,737.80	-	-	8,457,675.25
(182,468.30)	(157,069.50)	(56,000.00)	(17,866.70)	-	(3,400.00)	-	-	-	-	(8,457,675.25)
(182,468.30)	(157,069.50)	(56,000.00)	(17,866.70)	-	(3,400.00)	-	31,737.80	-	-	-
(1,103,080.37)	(7,162.72)	(112,345.15)	(1,328,435.41)	4,750.44	(233,732.25)	(72,905.48)	(18,924.44)	235,664.60	10.15	(23,648,242.77)
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
8,009,992.94	8,784,207.89	1,598,594.77	4,292,595.74	195,171.87	4,024,278.98	1,086,960.06	(54,816.39)	9,628,428.64	120,236.62	109,316,545.01

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At August 31, 2021
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		3,478.64
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		24,185,059.01
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	86,690,811.45	
Virginia State Non-Arbitrage Program (SNAP)	<u>1,130,940.98</u>	87,821,752.43
Total - City Treasurer		112,011,440.08
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (September 01, 2021)		(1,342,092.48)
City Invoice Check Register (September 08, 2021)		(1,847,574.82)
Cash with Anthem		<u>487,022.23</u>
TOTAL		<u><u>109,316,545.01</u></u>

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

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	3,390,429.07	366,284.07	3,390,429.07	-	100.00%
General property taxes	56,991,100.00	497,432.68	708,295.23	56,282,804.77	1.24%
Other local taxes	43,196,700.00	3,365,533.02	6,788,961.39	36,407,738.61	15.72%
Permits, privilege fees and regulatory fees	577,950.00	46,812.60	72,770.50	505,179.50	12.59%
Fines and forfeitures	580,000.00	41,432.08	81,486.10	498,513.90	14.05%
Use of money and property	65,000.00	7,436.36	14,901.62	50,098.38	22.93%
Charges for services	1,303,400.00	132,723.77	281,742.83	1,021,657.17	21.62%
Miscellaneous	5,892,600.00	679,596.59	1,396,442.18	4,496,157.82	23.70%
Recovered costs	969,350.00	419,198.70	734,058.23	235,291.77	75.73%
State revenue	10,195,049.00	229,686.33	410,208.17	9,784,840.83	4.02%
Federal revenue	241,488.06	67,706.41	164,709.25	76,778.81	68.21%
Nonrevenue receipts	50,000.00	50.00	6,786.00	43,214.00	13.57%
Transfers from other funds	2,310,400.00	192,533.33	385,066.70	1,925,333.30	16.67%
Total General Fund	125,763,466.13	6,046,425.94	14,435,857.27	111,327,608.86	11.48%
School Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	378,542.00	101,509.34	119,854.72	258,687.28	31.66%
State revenue	50,953,801.00	3,341,508.81	6,871,023.37	44,082,777.63	13.48%
Federal revenue	5,916,667.00	437,101.19	818,527.01	5,098,139.99	13.83%
Transfers from other funds	36,008,259.00	3,000,688.25	6,001,376.50	30,006,882.50	16.67%
Total School Fund	93,257,269.00	6,880,807.59	13,810,781.60	79,446,487.40	14.81%
School Nutrition Fund:					
Amount from fund balance	86,600.00	-	86,600.00	-	100.00%
Charges for services	75,000.00	3,427.56	4,242.53	70,757.47	5.66%
State revenue	194,000.00	-	-	194,000.00	0.00%
Federal revenue	4,372,600.00	126,498.17	320,979.21	4,051,620.79	7.34%
Total School Nutrition Fund	4,728,200.00	129,925.73	411,821.74	4,316,378.26	8.71%
Emergency Communications Center Fund:					
Amount from fund balance	850,000.00	-	850,000.00	-	100.00%
Use of money and property	224,376.00	21,757.65	34,516.42	189,859.58	15.38%
Miscellaneous	3,157,977.00	-	789,494.25	2,368,482.75	25.00%
Recovered Costs	598,206.00	22,464.78	24,170.33	574,035.67	4.04%
State revenue	577,948.00	36,689.22	116,701.11	461,246.89	20.19%
Federal revenue	125,000.00	16,000.00	16,000.00	109,000.00	12.80%
Transfers from other funds	3,157,977.00	-	789,494.25	2,368,482.75	25.00%
Total Emerg. Commun. Center Fund	8,691,484.00	96,911.65	2,620,376.36	6,071,107.64	30.15%
Community Development Block Grant Fund:					
Federal revenue	1,655,395.67	-	-	1,655,395.67	0.00%
Total Comm. Develop. Block Grant Fund	1,655,395.67	-	-	1,655,395.67	0.00%

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	450,000.00	-	450,000.00	-	100.00%
Use of money and property	400.00	48.03	103.20	296.80	25.80%
Charges for services	4,318,822.00	6,615.06	10,858.58	4,307,963.42	0.25%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	4,784,222.00	6,663.09	460,961.78	4,323,260.22	9.64%
General Capital Projects Fund:					
Amount from fund balance	9,624,680.42	-	9,624,680.42	-	100.00%
Use of money and property	-	145.90	145.90	(145.90)	0.00%
Recovered costs	4,784,717.00	172,884.12	172,884.12	4,611,832.88	3.61%
State revenue	6,983,966.14	-	182,545.39	6,801,420.75	2.61%
Federal revenue	923,168.59	9,576.09	9,576.09	913,592.50	1.04%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	400,000.00	-	400,000.00	-	100.00%
Total General Capital Projects Fund	22,716,532.15	182,606.11	10,389,831.92	12,326,700.23	45.74%
School Capital Projects Fund:					
Amount from fund balance	365,348.35	-	365,348.35	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	365,348.35	-	365,348.35	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	1,790,590.39	-	1,790,590.39	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	260,973.95	-	-	260,973.95	0.00%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	850,000.00	-	850,000.00	-	100.00%
Total ECC Capital Projects Fund	3,111,564.34	-	2,640,590.39	470,973.95	84.86%
Water Capital Projects Fund:					
Amount from fund balance	5,705,038.86	-	5,705,038.86	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,004,908.00	-	2,004,908.00	-	100.00%
Total Water Capital Projects Fund	7,709,946.86	-	7,709,946.86	-	100.00%
Sewer Capital Projects Fund:					
Amount from fund balance	5,224,283.50	-	5,224,283.50	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	5,224,283.50	-	5,224,283.50	-	100.00%

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

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
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	2,172,002.48	-	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%
Total Stormwater Capital Projects Fund	3,451,981.48	-	2,485,002.48	966,979.00	71.99%
Water Fund:					
Amount from fund balance	200,000.00	-	200,000.00	-	100.00%
Permits, privilege fees and regulatory fees	150,000.00	2,000.00	4,500.00	145,500.00	3.00%
Use of money and property	35,800.00	2,709.43	8,500.75	27,299.25	23.75%
Charges for services	9,101,650.00	967,579.28	1,779,450.26	7,322,199.74	19.55%
Miscellaneous	6,000.00	404.51	2,579.05	3,420.95	42.98%
Recovered costs	35,000.00	11,265.22	15,793.85	19,206.15	45.13%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,723,200.00	155,325.00	287,200.00	1,436,000.00	16.67%
Total Water Fund	11,251,650.00	1,139,283.44	2,298,023.91	8,953,626.09	20.42%
Sewer Fund:					
Amount from fund balance	862,059.00	-	862,059.00	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	3,500.00	8,000.00	192,000.00	4.00%
Use of money and property	8,000.00	405.32	733.24	7,266.76	9.17%
Charges for services	10,119,590.00	1,177,912.30	2,176,194.71	7,943,395.29	21.50%
Miscellaneous	2,000.00	-	-	2,000.00	0.00%
Recovered costs	26,000.00	6,324.04	9,354.44	16,645.56	35.98%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,192,500.00	64,650.00	198,750.00	993,750.00	16.67%
Total Sewer Fund	12,410,149.00	1,252,791.66	3,255,091.39	9,155,057.61	26.23%
Public Transportation Fund:					
Amount from fund balance	220,000.00	-	220,000.00	-	100.00%
Use of money and property	96,000.00	3,232.57	8,538.07	87,461.93	8.89%
Charges for services	2,138,002.00	487,225.75	487,325.75	1,650,676.25	22.79%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	122,375.00	-	-	122,375.00	0.00%
State revenue	5,250,000.00	369,263.00	369,263.00	4,880,737.00	7.03%
Federal revenue	4,558,257.00	-	-	4,558,257.00	0.00%
Nonrevenue receipts	-	-	11,019.30	(11,019.30)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Fund	12,384,634.00	859,721.32	1,096,146.12	11,288,487.88	8.85%

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

Fund and Major Revenue Sources	Budget as Amended	August Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	453,113.00	-	453,113.00	-	100.00%
Use of money and property	3,000.00	68.11	177.60	2,822.40	5.92%
Charges for services	4,150,000.00	348,027.48	704,757.58	3,445,242.42	16.98%
Miscellaneous	-	466.50	2,435.50	(2,435.50)	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Fund	4,606,113.00	348,562.09	1,160,483.68	3,445,629.32	25.19%
Business Loan Program Fund:					
Amount from fund balance	59,400.00	-	59,400.00	-	100.00%
Use of money and property	3,600.00	332.21	672.21	2,927.79	18.67%
Miscellaneous	37,000.00	1,318.99	4,078.23	32,921.77	11.02%
Total Business Loan Program Fund	100,000.00	1,651.20	64,150.44	35,849.56	64.15%
Stormwater Fund:					
Amount from fund balance	-	-	-	-	0.00%
Use of money and property	3,000.00	196.37	355.86	2,644.14	11.86%
Charges for services	1,327,680.00	13,596.40	17,342.54	1,310,337.46	1.31%
Total Stormwater Fund	1,330,680.00	13,792.77	17,698.40	1,312,981.60	1.33%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	1,000.00	-	-	1,000.00	0.00%
Use of money and property	1,000.00	52.11	95.56	904.44	9.56%
Charges for services	1,850,070.00	158,388.13	311,718.95	1,538,351.05	16.85%
Recovered costs	1,000.00	401.28	401.28	598.72	40.13%
Nonrevenue receipts	-	-	-	-	0.00%
Total Central Garage Fund	1,853,070.00	158,841.52	312,215.79	1,540,854.21	16.85%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Transfers from other funds	190,427.00	15,716.17	31,737.80	158,689.20	16.67%
Total Central Stores Fund	190,427.00	15,716.17	31,737.80	158,689.20	16.67%
Total All Funds	325,918,589.40	17,133,700.28	69,122,522.70	256,796,066.70	21.21%

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

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	257,144.00	15,903.69	57,179.11	-	199,964.89	22.24%
City manager	770,654.00	95,494.46	173,517.50	81,873.76	515,262.74	33.14%
City attorney	347,519.00	26,100.07	66,034.64	1,826.00	279,658.36	19.53%
Human resources	634,385.00	38,153.01	96,019.53	-	538,365.47	15.14%
Independent auditor	22,280.00	-	15,000.00	7,280.00	-	100.00%
Commissioner of the revenue	495,112.00	35,378.21	89,077.26	-	406,034.74	17.99%
Assessors	324,004.00	24,813.14	60,838.46	-	263,165.54	18.78%
Equalization board	3,300.00	-	-	-	3,300.00	0.00%
City treasurer	692,936.00	54,746.58	125,795.04	1,625.28	565,515.68	18.39%
Finance	732,419.00	49,475.34	107,651.80	9,500.00	615,267.20	16.00%
Information technology	2,180,409.00	179,059.05	394,848.06	219,334.28	1,566,226.66	28.17%
Purchasing	197,412.00	9,365.28	24,324.23	1,269.14	171,818.63	12.96%
Electoral board	324,339.00	14,762.19	34,849.15	54,095.12	235,394.73	27.42%
Total general government administration	6,981,913.00	543,251.02	1,245,134.78	376,803.58	5,359,974.64	23.23%
Public safety:						
Police administration	4,127,235.00	265,446.34	747,099.19	548,276.90	2,831,858.91	31.39%
Police operations	4,964,856.00	338,358.00	1,049,424.50	8,056.54	3,907,374.96	21.30%
Police criminal investigation	1,781,164.00	120,705.82	354,799.93	-	1,426,364.07	19.92%
Police special operations	2,114,110.00	137,632.26	400,573.93	199.80	1,713,336.27	18.96%
Police grants	91,513.86	8,300.83	40,561.77	1,475.69	49,476.40	45.94%
Fire administration	955,039.00	74,619.41	195,001.57	-	760,037.43	20.42%
Fire suppression	7,701,803.27	754,219.98	1,772,193.54	203,248.94	5,726,360.79	25.65%
Fire prevention	735,561.00	52,426.78	131,939.03	-	603,621.97	17.94%
Fire training	269,527.00	20,595.91	56,118.03	-	213,408.97	20.82%
Child safety alliance	-	45.15	130.56	-	(130.56)	0.00%
Court appointed attorney	60,000.00	2,432.00	5,279.70	-	54,720.30	8.80%
Regional juvenile home	228,304.00	-	57,076.00	-	171,228.00	25.00%
Regional jail	3,150,518.00	518,554.75	518,554.75	-	2,631,963.25	16.46%
Building inspection	984,145.00	67,542.94	181,538.48	31,089.16	771,517.36	21.61%
Animal control	462,923.00	9,231.53	31,649.40	-	431,273.60	6.84%
Emergency services	270,303.54	36,695.31	43,408.92	73,007.18	153,887.44	43.07%
Public safety building	323,491.00	24,201.82	61,131.87	-	262,359.13	18.90%
Total public safety	28,220,493.67	2,431,008.83	5,646,481.17	865,354.21	21,708,658.29	23.07%
Public works:						
General engineering	889,201.00	48,530.72	120,579.98	-	768,621.02	13.56%
Highway and street maintenance	5,794,515.00	505,128.21	1,125,886.69	430,981.34	4,237,646.97	26.87%
Street lights	559,613.00	44,900.47	91,878.67	-	467,734.33	16.42%
Snow and ice removal	287,456.00	1,663.54	6,972.32	-	280,483.68	2.43%
Traffic engineering	1,642,885.46	531,842.51	675,937.23	40,991.22	925,957.01	43.64%
Highway and street beautification	628,022.00	34,740.05	87,720.65	63,500.00	476,801.35	24.08%
Downtown parking maintenance	147,578.00	16,533.50	41,479.56	-	106,098.44	28.11%
Street and road cleaning	411,818.00	29,822.05	83,946.00	-	327,872.00	20.38%
General properties	373,339.00	28,064.41	60,518.37	18,550.00	294,270.63	21.18%
Total public works	10,734,427.46	1,241,225.46	2,294,919.47	554,022.56	7,885,485.43	26.54%
Health and welfare:						
Local health department	358,019.00	-	83,007.00	-	275,012.00	23.19%
Community services board	870,773.00	-	217,693.25	-	653,079.75	25.00%
Tax relief for the elderly/disabled vets	136,000.00	140,597.51	140,597.51	-	(4,597.51)	103.38%
Total health and welfare	1,364,792.00	140,597.51	441,297.76	-	923,494.24	32.33%

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

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	659,601.00	24,789.54	77,679.67	17,242.64	564,678.69	14.39%
Parks	1,487,498.00	98,245.82	319,031.18	224,472.04	943,994.78	36.54%
Field maintenance	468,671.00	54,472.48	97,337.36	-	371,333.64	20.77%
Recreation center and playgrounds	1,038,280.00	69,468.48	189,261.78	32,293.00	816,725.22	21.34%
Simms recreation center	413,688.00	25,320.53	83,190.35	19,404.20	311,093.45	24.80%
Westover swimming pool	498,508.00	56,576.72	136,574.68	26,698.60	335,234.72	32.75%
Athletics	415,075.00	32,573.82	79,109.39	16,870.73	319,094.88	23.12%
Golf course grounds management	496,887.00	46,838.87	113,626.35	-	383,260.65	22.87%
Golf course clubhouse management	343,617.00	33,358.29	81,624.66	40,679.76	221,312.58	35.59%
Regional library	588,866.00	-	147,216.50	-	441,649.50	25.00%
Total parks, recreation and cultural	6,410,691.00	441,644.55	1,324,651.92	377,660.97	4,708,378.11	26.55%
Community development:						
Planning	272,551.00	20,206.02	57,187.54	85,414.29	129,949.17	52.32%
Zoning administration	216,392.00	5,302.36	13,009.72	-	203,382.28	6.01%
Board of zoning appeals	5,878.00	608.46	622.78	-	5,255.22	10.60%
Economic development	654,323.00	118,221.19	212,643.67	100,000.00	341,679.33	47.78%
Tourism and visitors service	486,307.00	34,462.90	99,721.44	-	386,585.56	20.51%
Blacks Run Greenway	101,942.00	2,028.65	11,854.78	1,544.65	88,542.57	13.14%
Total community development	1,737,393.00	180,829.58	395,039.93	186,958.94	1,155,394.13	33.50%
Other:						
Community and civic organizations	897,967.00	868.75	77,137.50	10,889.56	809,939.94	9.80%
Joint operations with Rockingham Cty	9,690,900.00	-	946,722.50	200,000.00	8,544,177.50	11.83%
Conference Center (SVCC)	1,100,000.00	-	-	-	1,100,000.00	0.00%
Reserve for contingencies	825,000.00	-	-	-	825,000.00	0.00%
CARES Act Funds	-	-	-	-	-	0.00%
Debt service	18,233,653.00	-	13,490,030.53	-	4,743,622.47	73.98%
Transfers to other funds	39,566,236.00	3,000,688.25	7,190,870.75	-	32,375,365.25	18.17%
Total other	70,313,756.00	3,001,557.00	21,704,761.28	210,889.56	48,398,105.16	31.17%
Total General Fund	125,763,466.13	7,980,113.95	33,052,286.31	2,571,689.82	90,139,490.00	28.33%
School Fund:						
Instruction	71,876,264.00	5,309,118.53	11,299,498.14	-	60,576,765.86	15.72%
Admin., attendance and health services	5,205,400.00	368,299.67	732,340.85	-	4,473,059.15	14.07%
Pupil transportation	4,409,051.00	5,500.00	9,371.60	-	4,399,679.40	0.21%
Operations and maintenance	6,800,457.00	566,267.36	963,392.88	-	5,837,064.12	14.17%
Technology	4,966,097.00	783,167.22	1,156,272.80	-	3,809,824.20	23.28%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	93,257,269.00	7,032,352.78	14,160,876.27	-	79,096,392.73	15.18%
School Nutrition Fund:						
Food service	4,698,200.00	218,498.29	471,724.08	-	4,226,475.92	10.04%
Technology	30,000.00	-	-	-	30,000.00	0.00%
Total School Nutrition Fund	4,728,200.00	218,498.29	471,724.08	-	4,256,475.92	9.98%
Emergency Communications Center Fund:						
Emergency Communications Center	6,613,541.00	466,537.63	1,549,376.62	332,651.04	4,731,513.34	28.46%
Comp Aided Dispatch	1,227,943.00	38,696.99	65,398.17	211,380.96	951,163.87	22.54%
Transfers to other funds	850,000.00	-	850,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	8,691,484.00	505,234.62	2,464,774.79	544,032.00	5,682,677.21	34.62%
Community Development Block Grant Fund:						
Community development block grant	1,655,395.67	6,560.54	44,386.70	1,000.00	1,610,008.97	2.74%
Total Comm. Dev. Block Grant Fund	1,655,395.67	6,560.54	44,386.70	1,000.00	1,610,008.97	2.74%

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

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	4,055,146.00	222,873.62	609,828.63	25,761.25	3,419,556.12	15.67%
Field trips and charters	206,178.00	4,317.94	25,340.92	-	180,837.08	12.29%
Administration	522,898.00	33,610.72	80,895.15	8,486.28	433,516.57	17.09%
Total School Transportation Fund	4,784,222.00	260,802.28	716,064.70	34,247.53	4,033,909.77	15.68%
General Capital Projects Fund:						
Capital projects	22,716,532.15	1,396,807.00	1,548,925.82	3,160,472.33	18,007,134.00	20.73%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	22,716,532.15	1,396,807.00	1,548,925.82	3,160,472.33	18,007,134.00	20.73%
School Capital Projects Fund:						
Capital projects	365,348.35	-	32,448.00	-	332,900.35	8.88%
Total School Capital Projects Fund	365,348.35	-	32,448.00	-	332,900.35	8.88%
ECC Capital Projects:						
Capital projects	3,111,564.34	120,829.98	147,433.12	968,829.77	1,995,301.45	35.87%
Total ECC Capital Projects Fund	3,111,564.34	120,829.98	147,433.12	968,829.77	1,995,301.45	35.87%
Water Capital Projects Fund:						
Capital projects	7,709,946.86	136,735.90	449,886.09	917,824.98	6,342,235.79	17.74%
Total Water Capital Projects Fund	7,709,946.86	136,735.90	449,886.09	917,824.98	6,342,235.79	17.74%
Sewer Capital Projects Fund:						
Capital projects	5,224,283.50	128,567.87	222,305.97	783,790.43	4,218,187.10	19.26%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	5,224,283.50	128,567.87	222,305.97	783,790.43	4,218,187.10	19.26%
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	3,451,981.48	142,590.00	193,917.98	361,705.69	2,896,357.81	16.10%
Total Stormwater Capital Proj. Fund	3,451,981.48	142,590.00	193,917.98	361,705.69	2,896,357.81	16.10%
Water Fund:						
Administration	607,149.00	29,324.10	131,898.17	-	475,250.83	21.72%
Pumping, storage and monitoring	777,044.00	55,866.45	189,682.40	19,354.00	568,007.60	26.90%
Transmission and distribution	1,001,145.00	75,506.42	205,713.82	1,448.31	793,982.87	20.69%
Utility billing	542,655.00	39,674.95	98,583.18	-	444,071.82	18.17%
Miscellaneous	2,382,600.00	205,650.00	387,850.00	10,500.00	1,984,250.00	16.72%
Purification	1,219,934.00	73,594.90	236,517.66	-	983,416.34	19.39%
Capital outlay	179,000.00	74,483.29	88,667.63	-	90,332.37	49.53%
Debt Service	1,442,405.00	-	1,228,409.31	-	213,995.69	85.16%
Transfers to other funds	3,099,718.00	90,764.59	2,187,376.30	-	912,341.70	70.57%
Total Water Fund	11,251,650.00	644,864.70	4,754,698.47	31,302.31	6,465,649.22	42.54%

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

Fund, Function and Elements	Budget as Amended	August Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	837,672.00	54,665.50	140,740.61	6,380.00	690,551.39	17.56%
Treatment and disposal	3,300,000.00	332,284.54	663,760.61	-	2,636,239.39	20.11%
Collection and transmission	1,150,495.00	75,871.43	227,227.09	-	923,267.91	19.75%
Miscellaneous	1,626,200.00	98,700.00	265,950.00	10,500.00	1,349,750.00	17.00%
Utility billing	426,218.00	22,873.70	60,855.33	-	365,362.67	14.28%
Pumping and monitoring	435,147.00	25,969.95	78,357.27	5,196.00	351,593.73	19.20%
Capital outlay	92,000.00	281.17	4,729.27	12,250.34	75,020.39	18.46%
Debt service	3,600,000.00	289,606.00	579,199.46	-	3,020,800.54	16.09%
Transfers to other funds	942,417.00	78,851.58	157,069.50	-	785,347.50	16.67%
Total Sewer Fund	12,410,149.00	979,103.87	2,177,889.14	34,326.34	10,197,933.52	17.83%
Public Transportation Fund:						
Transit buses	4,991,921.00	248,305.75	671,614.17	92,348.52	4,227,958.31	15.30%
Paratransit buses	814,372.00	56,000.73	147,141.13	15,033.48	652,197.39	19.91%
Administration	742,341.00	47,543.92	110,003.35	12,123.28	620,214.37	16.45%
Capital outlay	5,500,000.00	-	3,732.62	2,141,312.04	3,354,955.34	39.00%
Transfers to other funds	336,000.00	28,000.00	56,000.00	-	280,000.00	16.67%
Total Public Transportation Fund	12,384,634.00	379,850.40	988,491.27	2,260,817.32	9,135,325.41	26.24%
Sanitation Fund:						
Solid waste collection	1,397,742.00	105,222.23	273,079.80	-	1,124,662.20	19.54%
Landfill	270,741.00	12,200.05	41,165.64	133,050.00	96,525.36	64.35%
Miscellaneous	6,300.00	-	-	6,300.00	-	100.00%
Solid waste management	1,225,932.00	76,890.44	188,923.88	455,074.77	581,933.35	52.53%
Capital outlay	17,585.00	-	3,400.84	-	14,184.16	19.34%
Debt service	1,580,613.00	-	1,511,369.23	-	69,243.77	95.62%
Transfers to other funds	107,200.00	8,933.33	17,866.70	-	89,333.30	16.67%
Total Sanitation Fund	4,606,113.00	203,246.05	2,035,806.09	594,424.77	1,975,882.14	57.10%
Business Loan Program Fund:						
Revolving loan program	100,000.00	-	-	-	100,000.00	0.00%
Total Business Loan Program Fund	100,000.00	-	-	-	100,000.00	0.00%
Stormwater Fund:						
Stormwater management	582,755.00	23,993.73	53,863.53	45,650.00	483,241.47	17.08%
Capital outlay	414,525.00	-	249.14	-	414,275.86	0.06%
Transfers to other funds	333,400.00	1,700.00	316,400.00	-	17,000.00	94.90%
Total Stormwater Fund	1,330,680.00	25,693.73	370,512.67	45,650.00	914,517.33	31.27%
Central Garage Fund:						
Operating	1,671,281.00	110,292.31	271,681.45	184,617.29	1,214,982.26	27.30%
Administration	181,789.00	10,426.05	23,654.51	3,637.00	154,497.49	15.01%
Capital outlay	-	-	2,595.48	-	(2,595.48)	0.00%
Total Central Garage Fund	1,853,070.00	120,718.36	297,931.44	188,254.29	1,366,884.27	26.24%
Central Stores Fund:						
Operating	186,907.00	13,924.09	34,133.55	1,050.00	151,723.45	18.82%
Capital outlay	3,520.00	-	-	1,097.36	2,422.64	31.18%
Total Central Stores Fund	190,427.00	13,924.09	34,133.55	2,147.36	154,146.09	19.05%
Total All Funds	325,918,589.40	20,296,494.41	64,164,492.46	12,500,514.94	249,253,582.00	23.52%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (16.67%)
General Fund:					
Revenues	125,763,466.13	14,435,857.27	-	(111,327,608.86)	11.48%
Expenditures	125,763,466.13	33,052,286.31	2,571,689.82	(90,139,490.00)	28.33%
School Fund:					
Revenues	93,257,269.00	13,810,781.60	-	(79,446,487.40)	14.81%
Expenditures	93,257,269.00	14,160,876.27	-	(79,096,392.73)	15.18%
School Nutrition Fund:					
Revenues	4,728,200.00	411,821.74	-	(4,316,378.26)	8.71%
Expenditures	4,728,200.00	471,724.08	-	(4,256,475.92)	9.98%
Emergency Communications Center Fund:					
Revenues	8,691,484.00	2,620,376.36	-	(6,071,107.64)	30.15%
Expenditures	8,691,484.00	2,464,774.79	544,032.00	(5,682,677.21)	34.62%
Community Development Block Grant Fund:					
Revenues	1,655,395.67	-	-	(1,655,395.67)	0.00%
Expenditures	1,655,395.67	44,386.70	1,000.00	(1,610,008.97)	2.74%
School Transportation Fund:					
Revenues	4,784,222.00	460,961.78	-	(4,323,260.22)	9.64%
Expenditures	4,784,222.00	716,064.70	34,247.53	(4,033,909.77)	15.68%
General Capital Projects Fund:					
Revenues	22,716,532.15	10,389,831.92	-	(12,326,700.23)	45.74%
Expenditures	22,716,532.15	1,548,925.82	3,160,472.33	(18,007,134.00)	20.73%
School Capital Projects Fund:					
Revenues	365,348.35	365,348.35	-	-	100.00%
Expenditures	365,348.35	32,448.00	-	(332,900.35)	8.88%
ECC Capital Projects Fund:					
Revenues	3,111,564.34	2,640,590.39	-	(470,973.95)	84.86%
Expenditures	3,111,564.34	147,433.12	968,829.77	(1,995,301.45)	35.87%
Water Capital Projects Fund:					
Revenues	7,709,946.86	7,709,946.86	-	-	100.00%
Expenditures	7,709,946.86	449,886.09	917,824.98	(6,342,235.79)	17.74%
Sewer Capital Projects Fund:					
Revenues	5,224,283.50	5,224,283.50	-	-	100.00%
Expenditures	5,224,283.50	222,305.97	783,790.43	(4,218,187.10)	19.26%
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, 2021 to August 31, 2021
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (16.67%)
Stormwater Capital Projects Fund:					
Revenues	3,451,981.48	2,485,002.48	-	(966,979.00)	71.99%
Expenditures	3,451,981.48	193,917.98	361,705.69	(2,896,357.81)	16.10%
Water Fund:					
Revenues	11,251,650.00	2,298,023.91	-	(8,953,626.09)	20.42%
Expenditures	11,251,650.00	4,754,698.47	31,302.31	(6,465,649.22)	42.54%
Sewer Fund:					
Revenues	12,410,149.00	3,255,091.39	-	(9,155,057.61)	26.23%
Expenditures	12,410,149.00	2,177,889.14	34,326.34	(10,197,933.52)	17.83%
Public Transportation Fund:					
Revenues	12,384,634.00	1,096,146.12	-	(11,288,487.88)	8.85%
Expenditures	12,384,634.00	988,491.27	2,260,817.32	(9,135,325.41)	26.24%
Sanitation Fund:					
Revenues	4,606,113.00	1,160,483.68	-	(3,445,629.32)	25.19%
Expenditures	4,606,113.00	2,035,806.09	594,424.77	(1,975,882.14)	57.10%
Business Loan Program Fund:					
Revenues	100,000.00	64,150.44	-	(35,849.56)	64.15%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	1,330,680.00	17,698.40	-	(1,312,981.60)	1.33%
Expenditures	1,330,680.00	370,512.67	45,650.00	(914,517.33)	31.27%
Central Garage Fund:					
Revenues	1,853,070.00	312,215.79	-	(1,540,854.21)	16.85%
Expenditures	1,853,070.00	297,931.44	188,254.29	(1,366,884.27)	26.24%
Central Stores Operating Fund:					
Revenues	190,427.00	31,737.80	-	(158,689.20)	16.67%
Expenditures	190,427.00	34,133.55	2,147.36	(154,146.09)	19.05%
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Total Revenues	325,918,589.40	69,122,522.70	-	(256,796,066.70)	21.21%
Total Expenditures	325,918,589.40	64,164,492.46	12,500,514.94	(249,253,582.00)	23.52%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2021 to August 31, 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	2,147,188.60	3,390,429.07	1,243,240.47	57.90%
General property taxes	521,320.74	708,295.23	186,974.49	35.87%
Other local taxes	5,206,255.10	6,788,961.39	1,582,706.29	30.40%
Permits, privilege fees and regulatory fees	72,915.88	72,770.50	(145.38)	-0.20%
Fines and forfeitures	42,041.54	81,486.10	39,444.56	93.82%
Use of money and property	53,110.37	14,901.62	(38,208.75)	-71.94%
Charges for services	99,598.10	281,742.83	182,144.73	182.88%
Miscellaneous	1,688,486.34	1,396,442.18	(292,044.16)	-17.30%
Recovered costs	699,288.30	734,058.23	34,769.93	4.97%
State revenue	774,828.41	410,208.17	(364,620.24)	-47.06%
Federal revenue	117,971.94	164,709.25	46,737.31	39.62%
Nonrevenue receipts	1,100.00	6,786.00	5,686.00	516.91%
Transfers from other funds	385,066.70	385,066.70	-	0.00%
Total General Fund	11,809,172.02	14,435,857.27	2,626,685.25	22.24%
School Fund:				
Amount from fund balance	1,399,231.22	-	(1,399,231.22)	-100.00%
Charges for services	29,990.74	119,854.72	89,863.98	299.64%
State revenue	6,764,510.22	6,871,023.37	106,513.15	1.57%
Federal revenue	567,145.67	818,527.01	251,381.34	44.32%
Transfers from other funds	6,001,376.50	6,001,376.50	-	0.00%
Total School Fund	14,762,254.35	13,810,781.60	(951,472.75)	-6.45%
School Nutrition Fund:				
Amount from fund balance	-	86,600.00	86,600.00	0.00%
Charges for services	10,318.51	4,242.53	(6,075.98)	-58.88%
State revenue	-	-	-	0.00%
Federal revenue	670,740.95	320,979.21	(349,761.74)	-52.15%
Total School Nutrition Fund	681,059.46	411,821.74	(269,237.72)	-39.53%
Emergency Communications Center Fund:				
Amount from fund balance	844,686.17	850,000.00	5,313.83	0.63%
Use of money and property	37,359.58	34,516.42	(2,843.16)	-7.61%
Miscellaneous	733,571.68	789,494.25	55,922.57	7.62%
Recovered costs	17,775.75	24,170.33	6,394.58	35.97%
State revenue	114,631.47	116,701.11	2,069.64	1.81%
Federal revenue	-	16,000.00	16,000.00	0.00%
Transfers from other funds	730,942.00	789,494.25	58,552.25	8.01%
Total Emerg. Commun. Center Fund	2,478,966.65	2,620,376.36	141,409.71	5.70%
Community Development Block Grant Fund:				
Federal revenue	-	-	-	0.00%
Total Community Development Block Grant Fund	-	-	-	0.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2021 to August 31, 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	189,309.91	450,000.00	260,690.09	137.71%
Use of money and property	486.50	103.20	(383.30)	-78.79%
Charges for services	8,140.00	10,858.58	2,718.58	33.40%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	197,936.41	460,961.78	263,025.37	132.88%
General Capital Projects Fund:				
Amount from fund balance	14,965,860.78	9,624,680.42	(5,341,180.36)	-35.69%
Use of money and property	3,490.71	145.90	(3,344.81)	-95.82%
Recovered costs	-	172,884.12	172,884.12	0.00%
State revenue	185,358.76	182,545.39	(2,813.37)	-1.52%
Federal revenue	60,403.94	9,576.09	(50,827.85)	-84.15%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	400,000.00	400,000.00	0.00%
Total General Capital Projects Fund	15,215,114.19	10,389,831.92	(4,825,282.27)	-31.71%
School Capital Projects Fund:				
Amount from fund balance	771,388.33	365,348.35	(406,039.98)	-52.64%
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	365,348.35	(406,039.98)	-52.64%
ECC Capital Projects Fund:				
Amount from fund balance	434,060.70	1,790,590.39	1,356,529.69	312.52%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	230,154.14	-	(230,154.14)	-100.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	600,000.00	850,000.00	250,000.00	41.67%
Total ECC Capital Projects Fund	1,264,214.84	2,640,590.39	1,376,375.55	108.87%
Water Capital Projects Fund:				
Amount from fund balance	10,862,758.33	5,705,038.86	(5,157,719.47)	-47.48%
Use of money and property	2,507.92	-	(2,507.92)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	2,314,253.00	2,004,908.00	(309,345.00)	-13.37%
Total Water Capital Projects Fund	13,179,519.25	7,709,946.86	(5,469,572.39)	-41.50%
Sewer Capital Projects Fund:				
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%
Total Sewer Capital Projects Fund	6,406,451.86	5,224,283.50	(1,182,168.36)	-18.45%

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

Exhibit G
Page 3 of 4

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	2,756,004.06	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%
Total Stormwater Capital Projects Fund	2,756,004.06	2,485,002.48	(271,001.58)	-21.19%
Water Fund:				
Amount from fund balance	56,447.67	200,000.00	143,552.33	254.31%
Permits, privilege fees and regulatory fees	22,500.00	4,500.00	(18,000.00)	-80.00%
Use of money and property	16,919.04	8,500.75	(8,418.29)	-49.76%
Charges for services	1,574,616.64	1,779,450.26	204,833.62	13.01%
Miscellaneous	1,026.02	2,579.05	1,553.03	151.36%
Recovered costs	7,891.08	15,793.85	7,902.77	100.15%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	263,750.00	287,200.00	23,450.00	8.89%
Total Water Fund	1,943,150.45	2,298,023.91	354,873.46	18.26%
Sewer Fund:				
Amount from fund balance	1,523,654.16	862,059.00	(661,595.16)	-43.42%
Permits, privilege fees and regulatory fees	39,500.00	8,000.00	(31,500.00)	-79.75%
Use of money and property	7,959.32	733.24	(7,226.08)	-90.79%
Charges for services	1,796,072.55	2,176,194.71	380,122.16	21.16%
Miscellaneous	384.00	-	(384.00)	-100.00%
Recovered costs	5,959.21	9,354.44	3,395.23	56.97%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	268,200.00	198,750.00	(69,450.00)	-25.89%
Total Sewer Fund	3,641,729.24	3,255,091.39	(386,637.85)	-10.62%
Public Transportation Fund:				
Amount from fund balance	216,554.00	220,000.00	3,446.00	1.59%
Use of money and property	7,663.95	8,538.07	874.12	11.41%
Charges for services	550,117.25	487,325.75	(62,791.50)	-11.41%
Miscellaneous	2,000.00	-	(2,000.00)	-100.00%
Recovered costs	-	-	-	0.00%
State revenue	339,838.00	369,263.00	29,425.00	8.66%
Federal revenue	253,726.00	-	(253,726.00)	-100.00%
Nonrevenue receipts	-	11,019.30	11,019.30	0.00%
Transfers from other funds	-	-	-	0.00%
Total Public Transportation Fund	1,369,899.20	1,096,146.12	(273,753.08)	-19.98%

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

Exhibit G
Page 4 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	1,099,431.51	453,113.00	(646,318.51)	-58.79%
Use of money and property	2,347.12	177.60	(2,169.52)	-92.43%
Charges for services	681,371.41	704,757.58	23,386.17	3.43%
Miscellaneous	1,661.50	2,435.50	774.00	46.58%
Recovered costs	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Fund	1,784,811.54	1,160,483.68	(624,327.86)	-34.98%
Business Loan Program Fund:				
Amount from fund balance	10,000.00	59,400.00	49,400.00	494.00%
Use of money and property	1,001.35	672.21	(329.14)	-32.87%
Miscellaneous	5,553.11	4,078.23	(1,474.88)	-26.56%
Total Business Loan Program Fund	16,554.46	64,150.44	47,595.98	287.51%
Stormwater Fund:				
Amount from fund balance	25,441.51	-	(25,441.51)	-100.00%
Use of money and property	3,390.73	355.86	(3,034.87)	-89.50%
Charges for services	19,549.32	17,342.54	(2,206.78)	-11.29%
Total Stormwater Fund	48,381.56	17,698.40	(30,683.16)	-200.79%
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	-	-	-	0.00%
Use of money and property	803.74	95.56	(708.18)	-88.11%
Charges for services	251,615.89	311,718.95	60,103.06	23.89%
Recovered costs	240.00	401.28	161.28	67.20%
Nonrevenue receipts	-	-	-	0.00%
Total Central Garage Fund	252,659.63	312,215.79	59,556.16	23.57%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Transfers from other funds	32,043.30	31,737.80	(305.50)	-0.95%
Total Central Stores Fund	32,043.30	31,737.80	(305.50)	-0.95%
Total All Funds	78,943,483.72	69,122,522.70	(9,820,961.02)	-12.44%

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

Exhibit H
Page 1 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	47,550.01	57,179.11	9,629.10	20.25%
City manager	132,667.27	173,517.50	40,850.23	30.79%
City attorney	62,238.82	66,034.64	3,795.82	6.10%
Human resources	108,016.82	96,019.53	(11,997.29)	-11.11%
Independent auditor	-	15,000.00	15,000.00	0.00%
Commissioner of the revenue	84,173.45	89,077.26	4,903.81	5.83%
Assessors	52,914.10	60,838.46	7,924.36	14.98%
Equalization board	-	-	-	0.00%
City treasurer	112,629.97	125,795.04	13,165.07	11.69%
Finance	93,746.31	107,651.80	13,905.49	14.83%
Information technology	647,488.52	394,848.06	(252,640.46)	-39.02%
Purchasing	30,439.53	24,324.23	(6,115.30)	-20.09%
Electoral board	55,929.17	34,849.15	(21,080.02)	-37.69%
Total general government administration	1,427,793.97	1,245,134.78	(182,659.19)	-12.79%
Public safety:				
Police administration	789,133.34	747,099.19	(42,034.15)	-5.33%
Police operations	1,110,478.02	1,049,424.50	(61,053.52)	-5.50%
Police criminal investigation	330,130.21	354,799.93	24,669.72	7.47%
Police special operations	252,847.34	400,573.93	147,726.59	58.43%
Police grants	27,172.15	40,561.77	13,389.62	49.28%
Fire administration	137,189.62	195,001.57	57,811.95	42.14%
Fire suppression	1,518,287.09	1,772,193.54	253,906.45	16.72%
Fire prevention	111,152.78	131,939.03	20,786.25	18.70%
Fire training	68,370.02	56,118.03	(12,251.99)	-17.92%
Child safety alliance	8,171.52	130.56	(8,040.96)	-98.40%
City and county jail	7,529.75	5,279.70	(2,250.05)	-29.88%
Regional juvenile home	56,724.00	57,076.00	352.00	0.62%
Regional jail	473,770.77	518,554.75	44,783.98	9.45%
Building inspection	152,884.52	181,538.48	28,653.96	18.74%
Animal control	29,410.91	31,649.40	2,238.49	7.61%
Emergency services	47,044.41	43,408.92	(3,635.49)	-7.73%
Public safety building	55,091.23	61,131.87	6,040.64	0.00%
Total public safety	5,175,387.68	5,646,481.17	471,093.49	9.10%
Public works:				
General engineering	115,259.24	120,579.98	5,320.74	4.62%
Highway and street maintenance	1,161,022.73	1,125,886.69	(35,136.04)	-3.03%
Street lights	90,366.30	91,878.67	1,512.37	1.67%
Snow and ice removal	9,004.04	6,972.32	(2,031.72)	-22.56%
Traffic engineering	276,381.56	675,937.23	399,555.67	144.57%
Highway and street beautification	104,623.25	87,720.65	(16,902.60)	-16.16%
Downtown parking maintenance	42,861.97	41,479.56	(1,382.41)	-3.23%
Street and road cleaning	79,106.31	83,946.00	4,839.69	6.12%
General properties	63,592.69	60,518.37	(3,074.32)	-4.83%
Total public works	1,942,218.09	2,294,919.47	352,701.38	18.16%
Health and welfare:				
Local health department	114,882.00	83,007.00	(31,875.00)	-27.75%
Community services board	217,693.25	217,693.25	-	0.00%
Tax relief for the elderly/disabled veterans	16,638.91	140,597.51	123,958.60	744.99%
Total health and welfare	349,214.16	441,297.76	92,083.60	26.37%

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

Exhibit H
Page 2 of 4

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	132,770.18	77,679.67	(55,090.51)	-41.49%
Parks	235,401.79	319,031.18	83,629.39	35.53%
Field maintenance	54,891.71	97,337.36	42,445.65	77.33%
Recreation center and playgrounds	109,327.35	189,261.78	79,934.43	73.11%
Simms recreation center	58,519.01	83,190.35	24,671.34	42.16%
Westover swimming pool	57,928.32	136,574.68	78,646.36	135.76%
Athletics	79,985.81	79,109.39	(876.42)	-1.10%
Golf course grounds management	105,774.19	113,626.35	7,852.16	7.42%
Golf course clubhouse management	45,335.08	81,624.66	36,289.58	80.05%
Regional library	144,330.00	147,216.50	2,886.50	2.00%
Total parks, recreation and cultural	1,024,263.44	1,324,651.92	300,388.48	29.33%
Community development:				
Planning	71,085.70	57,187.54	(13,898.16)	-19.55%
Zoning administration	26,141.45	13,009.72	(13,131.73)	-50.23%
Board of zoning appeals	648.32	622.78	(25.54)	-3.94%
Economic development	126,402.74	212,643.67	86,240.93	68.23%
Tourism and visitors service	62,301.04	99,721.44	37,420.40	60.06%
Blacks Run Greenway	16,488.80	11,854.78	(4,634.02)	-28.10%
Total community development	303,068.05	395,039.93	91,971.88	30.35%
Other:				
Community and civic organizations	169,278.25	77,137.50	(92,140.75)	-54.43%
Joint operations with Rockingham Cty	33,000.00	946,722.50	913,722.50	2768.86%
Conference center (SVCC)	-	-	-	0.00%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	12,655,519.07	13,490,030.53	834,511.46	6.59%
Transfers to other funds	6,732,318.50	7,190,870.75	458,552.25	6.81%
Total other	19,590,115.82	21,704,761.28	2,114,645.46	10.79%
Total General Fund	29,812,061.21	33,052,286.31	3,240,225.10	10.87%
School Fund:				
Instruction	10,213,033.29	11,299,498.14	1,086,464.85	10.64%
Admin., attendance and health services	740,163.89	732,340.85	(7,823.04)	-1.06%
Pupil transportation	52,840.00	9,371.60	(43,468.40)	-82.26%
Operations and maintenance	857,151.61	963,392.88	106,241.27	12.39%
Technology	626,449.70	1,156,272.80	529,823.10	84.58%
Transfers to other funds	-	-	-	0.00%
Total School Fund	12,489,638.49	14,160,876.27	1,671,237.78	13.38%
School Nutrition Fund:				
Food service	518,915.83	471,724.08	(47,191.75)	-9.09%
Technology	58,712.00	-	(58,712.00)	-100.00%
Total School Nutrition Fund	577,627.83	471,724.08	(105,903.75)	-18.33%
Emergency Communications Center Fund:				
Emergency Communications Center	1,443,106.64	1,549,376.62	106,269.98	7.36%
Computer Aided Dispatch	1,910.45	65,398.17	63,487.72	3323.18%
Transfer of other funds	600,000.00	850,000.00	250,000.00	41.67%
Total Emergency Communications Center	2,045,017.09	2,464,774.79	419,757.70	3372.21%
Community Development Block Grant Fund:				
Community development block grant	44,185.71	44,386.70	200.99	0.45%
Total Community Development Block Grant Fund	44,185.71	44,386.70	200.99	0.45%

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

Exhibit H
Page 3 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	568,255.76	609,828.63	41,572.87	7.32%
Field trips and charters	18,878.71	25,340.92	6,462.21	34.23%
Administration	76,854.50	80,895.15	4,040.65	5.26%
Total School Transportation Fund	663,988.97	716,064.70	52,075.73	7.84%
General Capital Projects Fund:				
Capital projects	2,526,371.19	1,548,925.82	(977,445.37)	-38.69%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	2,526,371.19	1,548,925.82	(977,445.37)	-38.69%
School Capital Projects Fund:				
Capital projects	127,380.21	32,448.00	(94,932.21)	-74.53%
Total School Capital Projects Fund	127,380.21	32,448.00	(94,932.21)	-74.53%
ECC Capital Projects Fund:				
Capital projects	5,296.50	147,433.12	142,136.62	2683.60%
Total ECC Capital Projects Fund	5,296.50	147,433.12	142,136.62	2683.60%
Water Capital Projects Fund:				
Capital projects	719,158.99	449,886.09	(269,272.90)	-37.44%
Total Water Capital Projects Fund	719,158.99	449,886.09	(269,272.90)	-37.44%
Sewer Capital Projects Fund:				
Capital projects	220,819.94	222,305.97	1,486.03	0.67%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	220,819.94	222,305.97	1,486.03	0.67%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	362,727.80	193,917.98	(168,809.82)	-46.54%
Total Stormwater Capital Projects Fund	362,727.80	193,917.98	(168,809.82)	-46.54%
Water Fund:				
Administration	162,717.56	131,898.17	(30,819.39)	-18.94%
Pumping, storage and monitoring	136,354.92	189,682.40	53,327.48	39.11%
Transmission and distribution	189,319.04	205,713.82	16,394.78	8.66%
Utility billing	82,756.12	98,583.18	15,827.06	19.12%
Miscellaneous	364,400.00	387,850.00	23,450.00	6.44%
Purification	238,996.56	236,517.66	(2,478.90)	-1.04%
Capital outlay	38,176.01	88,667.63	50,491.62	132.26%
Debt service	1,252,461.92	1,228,409.31	(24,052.61)	-1.92%
Transfers to other funds	2,497,660.50	2,187,376.30	(310,284.20)	-12.42%
Total Water Fund	4,962,842.63	4,754,698.47	(208,144.16)	-4.19%

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

Exhibit H
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	135,461.28	140,740.61	5,279.33	3.90%
Treatment and disposal	510,864.97	663,760.61	152,895.64	29.93%
Collection and transmission	222,292.85	227,227.09	4,934.24	2.22%
Miscellaneous	334,500.00	265,950.00	(68,550.00)	-20.49%
Utility billing	76,376.45	60,855.33	(15,521.12)	-20.32%
Pumping and monitoring	84,399.53	78,357.27	(6,042.26)	-7.16%
Capital outlay	152,566.54	4,729.27	(147,837.27)	-96.90%
Debt service	560,804.27	579,199.46	18,395.19	3.28%
Transfers to other funds	2,249,529.80	157,069.50	(2,092,460.30)	-93.02%
Total Sewer Fund	4,326,795.69	2,177,889.14	(2,148,906.55)	-49.67%
Public Transportation Fund:				
Transit buses	548,183.00	671,614.17	123,431.17	22.52%
Paratransit Buses	120,633.74	147,141.13	26,507.39	21.97%
Administration	108,625.76	110,003.35	1,377.59	1.27%
Capital outlay	4,648.00	3,732.62	(915.38)	-19.69%
Transfers to other funds	56,000.00	56,000.00	-	0.00%
Total Public Transportation Fund	838,090.50	988,491.27	150,400.77	17.95%
Sanitation Fund:				
Solid waste collection	250,534.12	273,079.80	22,545.68	9.00%
Landfill	20,612.10	41,165.64	20,553.54	99.72%
Miscellaneous	-	-	-	0.00%
Solid waste management	194,766.44	188,923.88	(5,842.56)	-3.00%
Capital outlay	11,323.34	3,400.84	(7,922.50)	-69.97%
Debt service	1,487,037.42	1,511,369.23	24,331.81	1.64%
Transfers to other funds	17,866.70	17,866.70	-	0.00%
Total Sanitation Fund	1,982,140.12	2,035,806.09	53,665.97	2.71%
Business Loan Program Fund:				
Revolving loan program	-	-	-	0.00%
Total Business Loan Program Fund	-	-	-	0.00%
Stormwater Fund:				
Stormwater management	51,835.30	53,863.53	2,028.23	3.91%
Capital outlay	327,610.50	249.14	(327,361.36)	-99.92%
Transfers to other funds	3,400.00	316,400.00	313,000.00	9205.88%
Total Stormwater Fund	382,845.80	370,512.67	(12,333.13)	-3.22%
Central Garage Fund:				
Operating	290,357.36	271,681.45	(18,675.91)	-6.43%
Administration	23,924.02	23,654.51	(269.51)	-1.13%
Capital outlay	-	2,595.48	2,595.48	0.00%
Total Central Garage Fund	314,281.38	297,931.44	(16,349.94)	-5.20%
Central Stores Fund:				
Operating	33,163.85	34,133.55	969.70	2.92%
Capital outlay	4,200.00	-	(4,200.00)	-100.00%
Total Central Stores Fund	37,363.85	34,133.55	(3,230.30)	-8.65%
Total All Funds	62,438,633.90	64,164,492.46	1,725,858.56	2.76%

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)

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

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