

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2019 to June 30, 2020

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
 TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
 At June 30, 2020
 (Unaudited)

	Governmental Funds									Proprietary Funds		
	Special Revenue						Capital Projects			Enterprise		
	General	School	School Nutrition	Emergency Comm. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects	Sewer
Assets												
Cash and investments	38,676,768.82	11,954,206.17	2,272,046.99	2,208,969.16	(353.02)	801,310.19	10,698,692.86	771,388.33	449,509.61	3,571,856.79	7,805,901.43	5,192,872.28
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	4,341,869.18	-	-	-	2,984,590.70	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	38,682,918.82	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61	3,572,781.79	10,790,492.13	5,193,797.28
Property taxes	2,321,123.08	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	50,506.30	-	-	-	-	513.06	-	-	-	637,679.53	-	690,865.09
Other receivables	28,171.44	-	-	-	-	-	-	-	-	23,500.58	-	8,477.37
Loan receivables	6,391,039.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	52,082,816.09	-	17,981,083.60
Future debt requirements	-	-	-	-	-	-	-	-	-	19,738,471.41	-	1,435,617.32
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	881,285.18	-	182,699.00
Total Assets and Other Debits	47,473,758.64	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,923.25	15,040,562.04	771,388.33	449,509.61	76,936,534.58	10,865,218.59	25,692,539.66
Liabilities												
Other liabilities	5,753,223.42	1,332,213.88	-	-	-	-	-	-	-	58,664.74	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	348,161.12	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	307,822.01	-	188,388.32
Net OPEB liability	-	-	-	-	-	-	-	-	-	527,109.00	-	539,605.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,194,379.00	-	771,770.00
Bonds payable	-	-	-	-	-	-	-	-	-	17,795,333.40	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	143,002.30	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	183,314.00	-	118,553.00
Reserve for uncollected receivables	8,466,629.38	-	-	-	-	513.06	-	-	-	661,180.11	-	699,342.46
Total Liabilities and Other Credits	14,219,852.80	1,332,213.88	-	-	-	513.06	-	-	-	21,218,965.68	-	2,317,658.78
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	52,082,816.09	-	17,981,083.60
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	468,796.88	-	-
Restricted for:												
Drug forfeiture	233,461.84	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	2,344,666.00	-	-	291,073.07	109,608.00	39,846.86	1,950,664.91	-	636,708.29	56,447.67	3,552,314.38	238,292.16
Unappropriated/Unassigned	30,612,376.25	10,621,992.29	2,272,746.99	1,917,896.09	(109,961.02)	761,563.33	13,089,897.13	771,388.33	(187,198.68)	3,109,508.26	7,238,177.75	4,705,505.12
Total fund balance	33,253,905.84	10,621,992.29	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61	3,634,752.81	10,865,218.59	5,393,797.28
Total Fund Equity	33,253,905.84	10,621,992.29	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61	55,717,568.90	10,865,218.59	23,374,880.88
Total Liabilities and Fund Equity	47,473,758.64	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,923.25	15,040,562.04	771,388.33	449,509.61	76,936,534.58	10,865,218.59	25,692,539.66

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
4,313,357.86	1,650,061.89	5,901,671.37	332,172.92	160,854.51	1,376,593.25	2,756,004.06	1,005,057.15	(46,431.95)	8,214,437.55	119,794.41	-	-	110,186,742.63
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	7,326,459.88
-	-	-	-	-	-	-	-	-	2,236,612.88	-	-	-	2,236,612.88
4,313,357.86	1,650,161.89	5,901,671.37	332,172.92	160,854.51	1,376,593.25	2,756,004.06	1,005,057.15	(46,431.95)	10,451,050.43	119,794.41	-	-	119,758,715.39
-	-	-	-	-	-	-	-	-	-	-	-	-	2,321,123.08
-	20.00	341,210.34	-	-	98,139.99	-	300.33	-	-	-	-	-	1,819,234.64
-	-	-	-	-	-	-	-	-	-	-	-	-	60,149.39
-	-	-	-	111,915.32	-	-	-	-	-	-	-	-	6,502,954.32
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	(36,856.64)	1,102,411.47	-	-	-	-	1,140,281.29
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	455,254,109.23
-	1,249,461.00	12,342,148.05	-	-	61,640.72	-	720,109.35	87,130.75	-	-	-	269,339,386.97	304,973,965.57
-	182,311.00	801,576.39	-	-	10,186.00	-	102,596.00	12,481.00	-	-	-	-	2,173,134.57
4,313,357.86	14,640,271.66	23,193,817.50	332,172.92	272,769.83	2,966,644.80	2,756,004.06	7,499,779.49	1,651,207.29	10,451,050.43	119,794.41	362,200,406.26	269,339,386.97	894,203,667.48
-	-	-	-	-	-	-	-	-	-	-	-	-	7,144,102.04
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	348,161.12
-	156,548.00	172,367.83	-	-	5,769.72	-	68,276.35	15,177.75	-	-	-	5,468,070.87	6,382,420.85
-	340,245.00	483,557.00	-	-	13,058.00	-	239,150.00	19,704.00	-	-	-	29,531,454.00	31,693,882.00
-	810,359.00	578,244.00	-	-	45,788.00	-	446,699.00	56,071.00	-	-	-	72,902,952.00	76,806,262.00
-	-	7,295,244.22	-	-	-	-	-	-	-	-	-	156,388,755.78	181,479,333.40
-	-	3,864,204.00	-	-	-	-	-	-	-	-	-	5,048,154.32	8,912,358.32
-	-	412,076.24	-	-	-	-	-	-	-	-	-	-	555,078.54
-	124,620.00	88,589.00	-	-	7,211.00	-	68,580.00	8,659.00	-	-	-	-	599,526.00
-	20.00	341,210.34	-	111,915.32	98,139.99	-	300.33	-	-	-	-	-	10,379,250.99
-	1,431,792.00	13,235,492.63	-	111,915.32	169,966.71	-	823,005.68	299,611.75	-	-	-	269,339,386.97	324,500,375.26
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	455,254,109.23
-	-	-	-	-	-	-	(36,794.94)	1,118,481.31	-	-	-	-	1,156,412.83
-	-	249,442.15	-	-	-	-	-	-	-	-	-	-	718,239.03
-	-	-	-	-	-	-	-	-	-	-	-	-	233,461.84
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
807,059.65	3,071,695.08	27,846.51	-	-	25,441.51	723,565.51	326.52	-	-	-	-	-	13,875,556.12
3,506,298.21	(1,421,533.19)	3,175,859.86	332,172.92	160,854.51	1,351,151.74	2,032,438.55	1,004,668.93	(262,501.79)	10,451,050.43	119,794.41	-	-	95,254,146.42
4,313,357.86	1,650,161.89	6,151,113.52	332,172.92	160,854.51	1,376,593.25	2,756,004.06	968,200.51	855,979.52	10,451,050.43	119,794.41	-	-	114,449,182.99
4,313,357.86	13,208,479.66	9,958,324.87	332,172.92	160,854.51	2,796,678.09	2,756,004.06	6,676,773.81	1,351,595.54	10,451,050.43	119,794.41	362,200,406.26	-	569,703,292.22
4,313,357.86	14,640,271.66	23,193,817.50	332,172.92	272,769.83	2,966,644.80	2,756,004.06	7,499,779.49	1,651,207.29	10,451,050.43	119,794.41	362,200,406.26	269,339,386.97	894,203,667.48

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

	Governmental Funds								
	General	Special Revenue				Capital Projects			
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
Receipts:									
General property taxes	51,569,124.21	-	-	-	-	-	-	-	
Other local taxes	44,073,815.28	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	607,788.18	-	-	-	-	-	-	-	
Fines and forfeitures	643,830.69	-	-	-	-	-	-	-	
Use of money and property	809,423.48	-	-	263,286.59	-	1,615.96	74,701.26	-	
Charges for services	1,047,416.13	1,868,098.64	413,562.39	-	-	4,142,464.06	-	-	
Miscellaneous	6,018,142.36	-	-	2,326,151.00	-	13,975.00	-	-	
Recovered costs	844,514.91	-	-	143,309.58	-	-	69,639.06	342,635.08	
State revenue	10,415,513.00	43,423,999.62	187,402.85	556,805.00	-	-	3,354,590.77	-	
Federal revenue	294,435.46	3,614,692.89	3,556,988.97	105,754.02	359,448.81	-	917,886.71	-	
Nonrevenue receipts	236,091.15	-	-	-	-	126.28	-	-	
Debt proceeds	-	-	-	-	-	-	8,641,863.60	10,875,000.00	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	5,055,107.91	(662,259.00)	-	-	-	(18,690.53)	-	-	
Total receipts	121,615,202.76	48,244,532.15	4,157,954.21	3,395,306.19	359,448.81	4,139,490.77	13,058,681.40	10,875,000.00	342,635.08
Disbursements:									
Personal services	23,747,948.40	-	-	2,361,529.44	29,545.34	1,786,860.83	-	-	
Fringe benefits	8,194,497.45	-	-	653,883.53	3,701.51	622,957.58	-	-	
Purchased services	4,484,697.82	-	-	848,939.76	2,913.00	31,173.67	-	-	
Internal services	1,179,059.61	-	-	22,999.71	-	823,343.02	-	-	
Other charges	7,100,890.50	-	-	443,798.46	279,450.76	105,162.95	-	-	
Materials and supplies	1,566,533.54	-	-	175,919.27	5.66	19,604.16	-	-	
Joint operations	12,386,468.22	-	-	-	-	-	-	-	
Capital outlay	4,234,366.48	-	-	340,467.69	-	381,953.24	-	-	
Debt service	16,065,430.92	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	82,098,379.78	3,842,236.97	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	12,562,825.89	10,976,798.54	503,172.85
Total disbursements	78,959,892.94	82,098,379.78	3,842,236.97	4,847,537.86	315,616.27	3,771,055.45	12,562,825.89	10,976,798.54	503,172.85
Interfund transfers:									
Transfers from other funds	4,214,094.00	36,602,814.00	-	2,325,651.00	-	-	4,050,000.00	153,000.00	500,000.00
Transfers to other funds	(42,477,793.00)	-	-	(500,000.00)	-	-	-	(1,850,000.00)	-
Net transfers	(38,263,699.00)	36,602,814.00	-	1,825,651.00	-	-	4,050,000.00	(1,697,000.00)	500,000.00
Net increase (decrease) in cash	4,391,610.82	2,748,966.37	315,717.24	373,419.33	43,832.54	368,435.32	4,545,855.51	(1,798,798.54)	339,462.23
Balance July 1, 2019	34,291,308.00	9,205,239.80	1,957,029.75	1,835,549.83	(44,185.56)	432,974.87	10,494,706.53	2,570,186.87	110,047.38
Balance June 30, 2020	38,682,918.82	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61

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	
-	-	-	-	-	-	-	-	-	-	51,569,124.21
-	-	-	-	-	-	-	-	-	-	44,073,815.28
193,900.00	318,000.00	-	-	-	-	1,235.00	-	-	-	1,120,923.18
-	-	-	-	-	-	-	-	-	-	643,830.69
321,693.38	181,580.40	103,293.10	45,264.98	6,949.06	65,484.22	16,564.29	-	133,840.65	2,088.17	2,025,785.54
9,354,071.93	11,430,763.45	1,939,559.41	4,122,175.18	-	1,361,075.52	1,615,420.79	-	19,313,681.63	-	56,608,289.13
7,396.99	2,102.04	550.00	10,186.49	28,743.61	-	243.10	-	-	1,130,000.00	9,537,490.59
81,152.99	75,866.46	124,095.07	117.60	-	-	1,568.50	-	-	-	1,682,899.25
-	-	1,567,903.00	-	-	-	-	-	-	-	59,506,214.24
-	-	1,879,605.05	-	-	-	-	-	-	-	10,728,811.91
-	4,205.43	8,848.18	-	-	-	-	-	-	-	249,271.04
-	-	-	-	-	-	-	-	-	-	19,516,863.60
-	-	-	-	-	-	2,396,000.87	1,094,345.99	-	-	3,490,346.86
13,602.51	-	(5,309.42)	-	-	-	3,665.95	-	-	-	4,386,117.42
9,971,817.80	12,012,517.78	5,618,544.39	4,177,744.25	35,692.67	1,426,559.74	4,034,698.50	1,094,345.99	19,447,522.28	1,132,088.17	265,139,782.94
1,978,709.61	1,303,155.63	2,696,642.07	911,446.80	-	105,070.46	754,616.73	92,499.90	-	-	35,768,025.21
677,071.31	487,389.88	640,610.48	396,061.30	-	31,619.99	266,248.31	39,902.98	-	-	12,013,944.32
188,391.33	3,258,796.94	103,114.55	676,864.32	-	13,678.24	337,710.04	15,081.84	-	-	9,961,361.51
12,615.58	243,699.86	1,518,177.05	198,921.54	-	30,683.11	14,099.28	2,521.29	-	-	4,046,120.05
484,202.58	143,967.62	213,597.85	48,977.76	25,000.00	52,061.23	91,237.18	12,427.92	17,220,531.47	1,130,000.00	27,351,306.28
304,376.95	142,872.50	51,135.77	19,305.03	-	2,517.46	30,486.29	1,410.23	-	-	2,314,166.86
-	-	-	-	-	-	-	-	-	-	12,386,468.22
182,929.18	223,980.46	283,167.63	47,852.08	-	39,420.92	62,672.13	-	-	-	5,796,809.81
1,523,480.22	3,250,301.05	-	1,588,613.90	-	-	-	-	-	-	22,427,826.09
584,700.00	394,500.00	-	-	-	-	-	-	-	-	979,200.00
-	-	-	-	-	-	-	-	-	-	85,940,616.75
-	-	-	-	-	-	2,395,939.17	1,078,276.15	-	-	3,474,215.32
7,377,821.07	736,061.82	-	-	-	559,979.73	-	-	-	-	32,716,659.90
13,314,297.83	10,184,725.76	5,506,445.40	3,888,042.73	25,000.00	835,031.14	3,953,009.13	1,242,120.31	17,220,531.47	1,130,000.00	255,176,720.32
-	-	145,834.00	-	-	-	-	178,806.00	-	-	48,170,199.00
357,370.00	(2,382,976.00)	(160,000.00)	-	-	(25,400.00)	-	-	(1,131,400.00)	-	(48,170,199.00)
357,370.00	(2,382,976.00)	(14,166.00)	-	-	(25,400.00)	-	178,806.00	(1,131,400.00)	-	-
(2,985,110.03)	(555,183.98)	97,932.99	289,701.52	10,692.67	566,128.60	81,689.37	31,031.68	1,095,590.81	2,088.17	9,963,062.62
17,348,383.95	10,062,339.12	1,552,228.90	5,944,142.77	150,161.84	3,566,468.71	923,367.78	(77,463.63)	9,355,459.62	117,706.24	109,795,652.77
14,363,273.92	9,507,155.14	1,650,161.89	6,233,844.29	160,854.51	4,132,597.31	1,005,057.15	(46,431.95)	10,451,050.43	119,794.41	119,758,715.39

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At June 30, 2020
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		0.00
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		27,633,181.72
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	82,553,560.91	
Virginia State Non-Arbitrage Program (SNAP)	<u>7,326,459.88</u>	89,880,020.79
Total - City Treasurer		117,514,352.51
Departmental Petty Cash (Other than with Treasurer)		7,750.00
Cash with Anthem		<u>2,236,612.88</u>
TOTAL		<u><u>119,758,715.39</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	5,110,303.03	(9,750,494.00)	5,110,303.03	-	100.00%
General property taxes	50,356,300.00	6,098,565.95	51,569,124.21	(1,212,824.21)	102.41%
Other local taxes	46,526,800.00	2,449,662.28	44,073,815.28	2,452,984.72	94.73%
Permits, privilege fees and regulatory fees	585,600.00	28,395.90	607,788.18	(22,188.18)	103.79%
Fines and forfeitures	725,000.00	23,632.83	643,830.69	81,169.31	88.80%
Use of money and property	935,000.00	28,937.08	809,423.48	125,576.52	86.57%
Charges for services	1,416,500.00	29,159.96	1,047,416.13	369,083.87	73.94%
Miscellaneous	5,912,750.00	473,976.22	6,018,142.36	(105,392.36)	101.78%
Recovered costs	830,219.00	43,394.40	844,514.91	(14,295.91)	101.72%
State revenue	10,401,221.00	1,857,770.50	10,415,513.00	(14,292.00)	100.14%
Federal revenue	1,324,485.35	117,605.26	294,435.46	1,030,049.89	22.23%
Nonrevenue receipts	50,000.00	3,082.39	236,091.15	(186,091.15)	472.18%
Transfers from other funds	4,214,094.00	1,219,844.00	4,214,094.00	-	100.00%
Total General Fund	128,388,272.38	2,623,532.77	125,884,491.88	2,503,780.50	98.05%
School Fund:					
Amount from fund balance	(46,233.12)	(799,506.00)	(46,233.12)	-	100.00%
Charges for services	1,880,748.85	254,510.70	1,868,098.64	12,650.21	99.33%
State revenue	42,994,251.00	4,958,898.41	43,423,999.62	(429,748.62)	101.00%
Federal revenue	3,432,056.85	161,603.81	3,614,692.89	(182,636.04)	105.32%
Transfers from other funds	36,602,814.00	3,783,115.00	36,602,814.00	-	100.00%
Total School Fund	84,863,637.58	8,358,621.92	85,463,372.03	(599,734.45)	100.71%
School Nutrition Fund:					
Amount from fund balance	10,000.00	-	10,000.00	-	100.00%
Charges for services	459,903.00	51,757.74	413,562.39	46,340.61	89.92%
State revenue	158,000.00	28,566.22	187,402.85	(29,402.85)	118.61%
Federal revenue	3,808,600.00	386,669.52	3,556,988.97	251,611.03	93.39%
Total School Nutrition Fund	4,436,503.00	466,993.48	4,167,954.21	268,548.79	93.95%
Emergency Communications Center Fund:					
Amount from fund balance	580,942.44	-	580,942.44	-	100.00%
Use of money and property	165,432.00	52,512.09	263,286.59	(97,854.59)	159.15%
Miscellaneous	2,325,651.00	-	2,326,151.00	(500.00)	100.02%
Recovered Costs	253,100.00	72,908.82	143,309.58	109,790.42	56.62%
State revenue	563,948.00	-	556,805.00	7,143.00	98.73%
Federal revenue	209,247.40	-	105,754.02	103,493.38	50.54%
Transfers from other funds	2,325,651.00	-	2,325,651.00	-	100.00%
Total Emerg. Commun. Center Fund	6,423,971.84	125,420.91	6,301,899.63	122,072.21	98.10%
Community Development Block Grant Fund:					
Federal revenue	879,857.50	59,335.28	359,448.81	520,408.69	40.85%
Total Comm. Develop. Block Grant Fund	879,857.50	59,335.28	359,448.81	520,408.69	40.85%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	65,000.00	-	65,000.00	-	100.00%
Use of money and property	2,000.00	362.53	1,615.96	384.04	80.80%
Charges for services	4,121,405.00	373,035.50	4,142,464.06	(21,059.06)	100.51%
Miscellaneous	25,000.00	-	13,975.00	11,025.00	55.90%
Recovered costs	-	-	-	-	0.00%
Nonrevenue receipts	-	-	126.28	(126.28)	0.00%
Total School Transportation Fund	4,213,405.00	373,398.03	4,223,181.30	(9,776.30)	100.23%
General Capital Projects Fund:					
Amount from fund balance	10,494,706.53	-	10,494,706.53	-	100.00%
Use of money and property	-	2,883.83	74,701.26	(74,701.26)	0.00%
Recovered costs	69,639.06	-	69,639.06	-	100.00%
State revenue	8,900,206.76	521,380.78	3,354,590.77	5,545,615.99	37.69%
Federal revenue	1,204,863.58	82,887.65	917,886.71	286,976.87	76.18%
Debt proceeds	8,641,863.60	2,625,000.00	8,641,863.60	-	100.00%
Transfers from other funds	4,050,000.00	(433,325.00)	4,050,000.00	-	100.00%
Total General Capital Projects Fund	33,361,279.53	2,798,827.26	27,603,387.93	5,757,891.60	82.74%
School Capital Projects Fund:					
Amount from fund balance	2,570,186.87	-	2,570,186.87	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	10,875,000.00	10,875,000.00	10,875,000.00	-	100.00%
Transfers from other funds	153,000.00	(8,266,675.00)	153,000.00	-	100.00%
Total School Capital Projects Fund	13,598,186.87	2,608,325.00	13,598,186.87	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	110,047.38	-	110,047.38	-	100.00%
Recovered costs	1,151,719.92	27,524.93	342,635.08	809,084.84	29.75%
Transfers from other funds	500,000.00	-	500,000.00	-	100.00%
Total ECC Capital Projects Fund	1,761,767.30	27,524.93	952,682.46	809,084.84	54.08%
Water Capital Projects Fund:					
Amount from fund balance	13,318,239.98	221,752.31	13,318,239.98	-	100.00%
Use of money and property	108,614.42	2,460.26	111,074.68	(2,460.26)	102.27%
Federal revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	4,813,725.00	-	4,813,725.00	-	100.00%
Total Water Capital Projects Fund	18,240,579.40	224,212.57	18,243,039.66	(2,460.26)	100.01%
Sewer Capital Projects Fund:					
Amount from fund balance	3,862,571.68	-	3,862,571.68	-	100.00%
Transfers from other funds	1,186,848.00	-	1,186,848.00	-	100.00%
Total Sewer Capital Projects Fund	5,049,419.68	-	5,049,419.68	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	-	332,172.92	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	2,648,483.79	-	2,648,483.79	-	100.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	667,500.00	-	667,500.00	-	100.00%
Total Stormwater Capital Projects Fund	3,315,983.79	-	3,315,983.79	-	100.00%
Water Fund:					
Amount from fund balance	1,377,517.88	-	1,377,517.88	-	100.00%
Permits, privilege fees and regulatory fees	250,000.00	16,500.00	193,900.00	56,100.00	77.56%
Use of money and property	78,000.00	8,573.97	210,618.70	(132,618.70)	270.02%
Charges for services	9,122,600.00	764,116.17	9,354,071.93	(231,471.93)	102.54%
Miscellaneous	6,000.00	801.85	7,396.99	(1,396.99)	123.28%
Recovered costs	35,000.00	1,784.31	81,152.99	(46,152.99)	231.87%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,519,500.00	126,625.00	1,519,500.00	-	100.00%
Total Water Fund	12,388,617.88	918,401.30	12,744,158.49	(355,540.61)	102.87%
Sewer Fund:					
Amount from fund balance	2,832,464.04	-	2,832,464.04	-	100.00%
Permits, privilege fees and regulatory fees	250,000.00	29,500.00	318,000.00	(68,000.00)	127.20%
Use of money and property	50,000.00	5,212.76	181,580.40	(131,580.40)	363.16%
Charges for services	10,954,700.00	1,029,112.79	11,430,763.45	(476,063.45)	104.35%
Miscellaneous	1,000.00	-	2,102.04	(1,102.04)	210.20%
Recovered costs	20,000.00	45,861.63	75,866.46	(55,866.46)	379.33%
Nonrevenue receipts	-	3,264.05	4,205.43	(4,205.43)	0.00%
Intrafund transfers	1,551,000.00	129,250.00	1,551,000.00	-	100.00%
Total Sewer Fund	15,659,164.04	1,242,201.23	16,395,981.82	(736,817.78)	104.71%
Public Transportation Fund:					
Amount from fund balance	128,818.00	-	128,818.00	-	100.00%
Use of money and property	110,000.00	4,116.97	103,293.10	6,706.90	93.90%
Charges for services	1,975,650.00	180.00	1,939,559.41	36,090.59	98.17%
Miscellaneous	-	-	550.00	(550.00)	0.00%
Recovered costs	115,350.00	3,714.76	124,095.07	(8,745.07)	107.58%
State revenue	1,906,424.00	-	1,567,903.00	338,521.00	82.24%
Federal revenue	4,442,905.99	-	1,879,605.05	2,563,300.94	42.31%
Nonrevenue receipts	-	-	8,848.18	(8,848.18)	0.00%
Transfers from other funds	250,000.00	(83,332.67)	145,834.00	104,166.00	58.33%
Intrafund transfers	-	-	-	-	0.00%
Total Public Transportation Fund	8,929,147.99	(75,320.94)	5,898,505.81	3,030,642.18	66.06%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	312,729.60	-	312,729.60	-	100.00%
Use of money and property	45,000.00	1,894.08	45,264.98	(264.98)	100.59%
Charges for services	4,150,000.00	363,648.48	4,122,175.18	27,824.82	99.33%
Miscellaneous	-	2,746.30	10,186.49	(10,186.49)	0.00%
Recovered costs	-	-	117.60	(117.60)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	-	-	-	-	0.00%
Total Sanitation Fund	4,507,729.60	368,288.86	4,490,473.85	17,255.75	99.62%
Business Loan Program Fund:					
Amount from fund balance	104,000.00	-	104,000.00	-	100.00%
Use of money and property	2,000.00	487.31	6,949.06	(4,949.06)	347.45%
Miscellaneous	24,000.00	2,800.58	28,743.61	(4,743.61)	119.77%
Total Business Loan Program Fund	130,000.00	3,287.89	139,692.67	(9,692.67)	107.46%
Stormwater Fund:					
Amount from fund balance	34,620.00	-	34,620.00	-	100.00%
Use of money and property	50,000.00	2,265.15	65,484.22	(15,484.22)	130.97%
Charges for services	1,327,680.00	214,504.78	1,361,075.52	(33,395.52)	102.52%
Recovered costs	-	-	-	-	0.00%
Total Stormwater Fund	1,412,300.00	216,769.93	1,461,179.74	(48,879.74)	103.46%
Central Garage Fund:					
Amount from fund balance	77,130.80	-	77,130.80	-	100.00%
Permits, privilege fees and regulatory fees	1,000.00	-	1,235.00	(235.00)	123.50%
Use of money and property	7,000.00	524.75	16,564.29	(9,564.29)	236.63%
Charges for services	1,514,420.00	134,950.49	1,615,420.79	(101,000.79)	106.67%
Miscellaneous	-	-	243.10	(243.10)	0.00%
Recovered costs	1,000.00	-	1,568.50	(568.50)	156.85%
Nonrevenue receipts	-	-	-	-	0.00%
Total Central Garage Fund	1,600,550.80	135,475.24	1,712,162.48	(111,611.68)	106.97%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	178,806.00	14,900.50	178,806.00	-	100.00%
Total Central Stores Fund	178,806.00	14,900.50	178,806.00	-	100.00%
Total All Funds	349,671,353.10	20,490,196.16	338,516,182.03	11,155,171.07	96.81%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2019 to June 30, 2020
 (Unaudited)

Exhibit E
 Page 1 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	231,613.00	30,857.74	227,618.66	-	3,994.34	98.28%
City manager	718,263.86	57,690.03	707,142.57	2,000.00	9,121.29	98.73%
City attorney	329,550.00	22,729.42	325,247.57	-	4,302.43	98.69%
Human resources	491,622.59	34,805.31	449,485.52	1,266.50	40,870.57	91.69%
Independent auditor	23,070.00	-	20,560.00	-	2,510.00	89.12%
Commissioner of the revenue	473,239.50	44,757.85	464,178.85	-	9,060.65	98.09%
Assessors	328,356.00	21,532.53	290,124.27	-	38,231.73	88.36%
Equalization board	3,025.00	2,782.50	2,953.50	-	71.50	97.64%
City treasurer	713,716.00	52,883.13	643,219.29	-	70,496.71	90.12%
Finance	634,783.75	142,714.29	627,734.36	-	7,049.39	98.89%
Information technology	2,638,016.22	205,673.99	2,167,257.01	419,815.93	50,943.28	98.07%
Purchasing	170,444.08	13,255.12	167,723.51	-	2,720.57	98.40%
Electoral board	220,276.00	16,709.87	214,990.44	-	5,285.56	97.60%
Total general government administration	6,975,976.00	646,391.78	6,308,235.55	423,082.43	244,658.02	96.49%
Public safety:						
Police administration	4,922,633.39	562,664.30	4,290,165.35	56,832.05	575,635.99	88.31%
Police operations	4,920,699.00	358,175.40	4,876,460.56	-	44,238.44	99.10%
Police criminal investigation	1,599,508.00	106,864.34	1,552,484.18	-	47,023.82	97.06%
Police special operations	1,338,141.00	78,529.76	1,152,750.16	-	185,390.84	86.15%
Police grants	218,650.61	5,347.63	205,941.05	-	12,709.56	94.19%
Fire administration	737,331.00	38,561.90	735,129.04	-	2,201.96	99.70%
Fire suppression	8,296,036.33	501,254.26	7,906,898.32	20,445.90	368,692.11	95.56%
Fire prevention	595,214.00	47,686.24	584,067.61	-	11,146.39	98.13%
Fire training	357,872.00	24,143.09	336,668.25	-	21,203.75	94.08%
Public safety building	374,808.00	20,419.84	320,383.16	33,227.00	21,197.84	94.34%
Child safety alliance	62,945.00	3,033.72	39,962.20	-	22,982.80	63.49%
Court appointed attorney	85,000.00	1,554.00	55,988.41	-	29,011.59	65.87%
Regional juvenile home	231,304.00	-	231,304.00	-	-	100.00%
Regional jail	2,546,895.00	-	2,496,894.33	50,000.00	0.67	100.00%
Building inspection	966,654.25	81,660.29	950,288.59	-	16,365.66	98.31%
Animal control	428,554.00	8,541.99	419,906.99	-	8,647.01	97.98%
Emergency services	361,255.76	9,586.21	162,267.20	14,387.00	184,601.56	48.90%
Total public safety	28,043,501.34	1,848,022.97	26,317,559.40	174,891.95	1,551,049.99	94.47%
Public works:						
General engineering	676,908.80	46,539.86	639,047.21	-	37,861.59	94.41%
Highway and street maintenance	7,158,797.24	1,086,822.12	5,361,486.06	1,126,513.33	670,797.85	90.63%
Street lights	559,017.00	44,256.56	549,981.49	-	9,035.51	98.38%
Snow and ice removal	374,641.00	65,031.65	198,339.26	-	176,301.74	52.94%
Traffic engineering	2,674,714.46	183,802.62	1,655,838.49	173,932.50	844,943.47	68.41%
Highway and street beautification	425,264.00	37,448.01	381,807.78	-	43,456.22	89.78%
Downtown parking maintenance	259,189.00	22,040.62	230,282.44	-	28,906.56	88.85%
Street and road cleaning	435,682.00	28,319.18	376,247.02	-	59,434.98	86.36%
General properties	318,435.08	18,659.87	267,011.74	9,450.00	41,973.34	86.82%
Total public works	12,882,648.58	1,532,920.49	9,660,041.49	1,309,895.83	1,912,711.26	85.15%
Health and welfare:						
Local health department	468,888.00	9,360.00	468,888.00	-	-	100.00%
Community services board	875,773.87	-	870,773.00	-	5,000.87	99.43%
Tax relief for the elderly/disabled vets	125,000.00	(302.94)	115,138.82	-	9,861.18	92.11%
Total health and welfare	1,469,661.87	9,057.06	1,454,799.82	-	14,862.05	98.99%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2019 to June 30, 2020
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,186,001.78	56,011.75	1,085,816.60	14,119.79	86,065.39	92.74%
Parks	1,473,223.42	75,643.67	1,426,828.47	-	46,394.95	96.85%
Field maintenance	537,606.20	50,645.81	443,972.26	9,580.00	84,053.94	84.37%
Recreation center and playgrounds	694,880.03	37,809.55	585,761.66	-	109,118.37	84.30%
Simms recreation center	385,243.00	13,194.48	308,842.16	-	76,400.84	80.17%
Westover swimming pool	492,661.00	26,065.30	464,565.11	-	28,095.89	94.30%
Athletics	417,472.00	43,671.64	387,885.44	15,129.00	14,457.56	96.54%
Golf course grounds management	840,373.92	25,652.03	790,423.09	-	49,950.83	94.06%
Golf course clubhouse management	553,512.00	34,997.00	459,041.08	-	94,470.92	82.93%
Regional library	577,320.00	-	577,320.00	-	-	100.00%
Total parks, recreation and cultural	7,158,293.35	363,691.23	6,530,455.87	38,828.79	589,008.69	91.77%
Community development:						
Planning	501,793.00	17,296.52	230,516.72	262,967.00	8,309.28	98.34%
Zoning administration	167,511.11	10,456.30	156,519.72	-	10,991.39	93.44%
Board of zoning appeals	5,597.00	-	1,824.65	-	3,772.35	32.60%
Economic development	928,973.00	128,834.33	867,791.37	-	61,181.63	93.41%
Tourism and visitors service	469,253.00	31,734.21	429,133.15	-	40,119.85	91.45%
Blacks Run Greenway	86,071.00	13,069.54	84,343.15	-	1,727.85	97.99%
Total community development	2,159,198.11	201,390.90	1,770,128.76	262,967.00	126,102.35	94.16%
Other:						
Community and civic organizations	797,957.00	8,228.98	787,611.24	-	10,345.76	98.70%
Joint operations with Rockingham Cty	9,103,645.00	-	8,965,629.89	135,000.00	3,015.11	99.97%
Conference Center (SVCC)	1,100,000.00	232,997.64	1,100,000.00	-	-	100.00%
Reserve for contingencies	50,000.00	-	-	-	50,000.00	0.00%
Debt service	16,065,432.13	800.00	16,065,430.92	-	1.21	100.00%
Transfers to other funds	42,581,959.00	(5,799,723.67)	42,477,793.00	-	104,166.00	99.76%
Total other	69,698,993.13	(5,557,697.05)	69,396,465.05	135,000.00	167,528.08	99.76%
Total General Fund	128,388,272.38	(956,222.62)	121,437,685.94	2,344,666.00	4,605,920.44	96.41%
School Fund:						
Instruction	64,983,719.80	6,191,576.86	63,446,483.56	-	1,537,236.24	97.63%
Admin., attendance and health services	4,872,531.29	564,205.32	4,816,445.16	-	56,086.13	98.85%
Pupil transportation	4,334,204.00	432,515.50	4,218,414.63	-	115,789.37	97.33%
Operations and maintenance	6,169,453.12	701,353.53	5,661,879.39	-	507,573.73	91.77%
Technology	4,503,729.37	555,894.03	3,955,157.04	-	548,572.33	87.82%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	84,863,637.58	8,445,545.24	82,098,379.78	-	2,765,257.80	96.74%
School Nutrition Fund:						
Food service	4,411,503.00	291,682.93	3,830,684.88	-	580,818.12	86.83%
Technology	25,000.00	(8,000.00)	11,552.09	-	13,447.91	46.21%
Total School Nutrition Fund	4,436,503.00	283,682.93	3,842,236.97	-	594,266.03	86.61%
Emergency Communications Center Fund:						
Emergency Communications Center	5,923,971.84	331,487.70	4,847,537.86	291,073.07	785,360.91	86.74%
Transfers to other funds	500,000.00	-	500,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	6,423,971.84	331,487.70	5,347,537.86	291,073.07	785,360.91	87.77%
Community Development Block Grant Fund:						
Community development block grant	879,857.50	11,813.70	315,616.27	109,608.00	454,633.23	48.33%
Total Comm. Dev. Block Grant Fund	879,857.50	11,813.70	315,616.27	109,608.00	454,633.23	48.33%

CITY OF HARRISONBURG, VIRGINIA
 EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
 For the Period July 1, 2019 to June 30, 2020
 (Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	3,562,646.00	184,781.55	3,228,744.66	39,309.91	294,591.43	91.73%
Field trips and charters	226,093.00	2,500.00	157,405.42	-	68,687.58	69.62%
Administration	424,666.00	27,713.88	384,905.37	536.95	39,223.68	90.76%
Total School Transportation Fund	4,213,405.00	214,995.43	3,771,055.45	39,846.86	402,502.69	90.45%
General Capital Projects Fund:						
Capital projects	33,361,279.53	3,168,569.46	12,562,825.89	1,950,664.91	18,847,788.73	43.50%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	33,361,279.53	3,168,569.46	12,562,825.89	1,950,664.91	18,847,788.73	43.50%
School Capital Projects Fund:						
Capital projects	11,748,186.87	267,989.16	10,976,798.54	-	771,388.33	93.43%
Transfers to other funds	1,850,000.00	1,850,000.00	1,850,000.00	-	-	100.00%
Total School Capital Projects Fund	13,598,186.87	2,117,989.16	12,826,798.54	-	771,388.33	94.33%
ECC Capital Projects:						
Capital projects	1,761,767.30	1,880.50	503,172.85	636,708.29	621,886.16	64.70%
Transfers to other funds	-	-	-	-	-	0.00%
Total ECC Capital Projects Fund	1,761,767.30	1,880.50	503,172.85	636,708.29	621,886.16	64.70%
Water Capital Projects Fund:						
Capital projects	18,240,579.40	804,861.48	7,377,821.07	3,552,314.38	7,310,443.95	59.92%
Total Water Capital Projects Fund	18,240,579.40	804,861.48	7,377,821.07	3,552,314.38	7,310,443.95	59.92%
Sewer Capital Projects Fund:						
Capital projects	5,049,419.68	75,560.73	736,061.82	807,059.65	3,506,298.21	30.56%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	5,049,419.68	75,560.73	736,061.82	807,059.65	3,506,298.21	30.56%
Sanitation Capital Projects Fund:						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	332,172.92	-	-	-	332,172.92	0.00%
Stormwater Capital Projects Fund:						
Capital projects	3,315,983.79	81,179.07	559,979.73	723,565.51	2,032,438.55	38.71%
Total Stormwater Capital Proj. Fund	3,315,983.79	81,179.07	559,979.73	723,565.51	2,032,438.55	38.71%
Water Fund:						
Administration	601,552.00	37,350.84	557,377.13	-	44,174.87	92.66%
Pumping, storage and monitoring	759,603.10	39,512.63	634,534.13	12,555.81	112,513.16	85.19%
Transmission and distribution	940,805.56	71,886.95	910,722.72	8,207.09	21,875.75	97.67%
Utility billing	521,950.00	33,184.40	446,339.04	-	75,610.96	85.51%
Miscellaneous	2,153,500.00	175,350.00	2,131,626.92	-	21,873.08	98.98%
Purification	1,159,111.00	90,976.49	1,068,967.42	2,399.47	87,744.11	92.43%
Capital outlay	272,239.22	15,497.04	182,929.18	33,285.30	56,024.74	79.42%
Debt Service	1,523,502.00	-	1,523,480.22	-	21.78	100.00%
Transfers to other funds	4,456,355.00	91,552.50	4,456,355.00	-	-	100.00%
Total Water Fund	12,388,617.88	555,310.85	11,912,331.76	56,447.67	419,838.45	96.61%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	732,090.00	43,766.54	629,811.72	-	102,278.28	86.03%
Treatment and disposal	3,312,000.00	252,951.99	3,181,397.95	-	130,602.05	96.06%
Collection and transmission	1,102,212.00	82,508.95	1,027,947.14	-	74,264.86	93.26%
Miscellaneous	2,276,300.00	162,125.00	2,255,400.00	-	20,900.00	99.08%
Utility billing	407,728.00	26,170.27	344,719.14	-	63,008.86	84.55%
Pumping and monitoring	415,734.90	29,567.76	386,106.48	3,801.56	25,826.86	93.79%
Capital outlay	563,275.14	1,358.39	223,980.46	234,490.60	104,804.08	81.39%
Debt service	3,280,000.00	274,452.57	3,250,301.05	-	29,698.95	99.09%
Transfers to other funds	3,569,824.00	77,248.00	3,569,824.00	-	-	100.00%
Total Sewer Fund	15,659,164.04	950,149.47	14,869,487.94	238,292.16	551,383.94	96.48%
Public Transportation Fund:						
Transit buses	4,156,990.99	211,602.88	4,090,238.55	-	66,752.44	98.39%
Paratransit buses	660,678.00	36,932.45	595,084.71	-	65,593.29	90.07%
Administration	594,015.00	39,676.71	537,954.51	767.08	55,293.41	90.69%
Capital outlay	3,357,464.00	-	283,167.63	3,070,928.00	3,368.37	99.90%
Transfers to other funds	160,000.00	13,333.33	160,000.00	-	-	100.00%
Total Public Transportation Fund	8,929,147.99	301,545.37	5,666,445.40	3,071,695.08	191,007.51	97.86%
Sanitation Fund:						
Solid waste collection	1,236,872.00	95,178.76	1,137,127.22	-	99,744.78	91.94%
Landfill	249,151.00	6,750.00	120,063.14	24,690.00	104,397.86	58.10%
Miscellaneous	6,600.00	-	6,100.00	-	500.00	92.42%
Solid waste management	1,179,484.60	89,429.78	988,286.39	3,156.51	188,041.70	84.06%
Capital outlay	246,992.00	-	47,852.08	-	199,139.92	19.37%
Debt service	1,588,630.00	-	1,588,613.90	-	16.10	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Fund	4,507,729.60	191,358.54	3,888,042.73	27,846.51	591,840.36	86.87%
Business Loan Program Fund:						
Revolving loan program	130,000.00	(105,000.00)	25,000.00	-	105,000.00	19.23%
Total Business Loan Program Fund	130,000.00	(105,000.00)	25,000.00	-	105,000.00	19.23%
Stormwater Fund:						
Stormwater management	502,987.00	17,872.85	235,630.49	25,441.51	241,915.00	51.90%
Capital outlay	216,413.00	-	39,420.92	-	176,992.08	18.22%
Transfers to other funds	692,900.00	2,116.67	692,900.00	-	-	100.00%
Total Stormwater Fund	1,412,300.00	19,989.52	967,951.41	25,441.51	418,907.08	70.34%
Central Garage Fund:						
Operating	1,385,523.00	131,895.42	1,378,908.82	96.40	6,517.78	99.53%
Administration	145,897.00	8,231.00	115,489.01	230.12	30,177.87	79.32%
Capital outlay	69,130.80	-	62,672.13	-	6,458.67	90.66%
Total Central Garage Fund	1,600,550.80	140,126.42	1,557,069.96	326.52	43,154.32	97.30%
Central Stores Fund:						
Operating	178,806.00	14,426.17	163,844.16	-	14,961.84	91.63%
Capital outlay	-	-	-	-	-	0.00%
Total Central Stores Fund	178,806.00	14,426.17	163,844.16	-	14,961.84	91.63%
Total All Funds	349,671,353.10	16,649,249.12	290,429,345.53	13,875,556.12	45,366,451.45	87.03%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
General Fund:					
Revenues	128,388,272.38	125,884,491.88	-	(2,503,780.50)	98.05%
Expenditures	128,388,272.38	121,437,685.94	2,344,666.00	(4,605,920.44)	96.41%
School Fund:					
Revenues	84,863,637.58	85,463,372.03	-	599,734.45	100.71%
Expenditures	84,863,637.58	82,098,379.78	-	(2,765,257.80)	96.74%
School Nutrition Fund:					
Revenues	4,436,503.00	4,167,954.21	-	(268,548.79)	93.95%
Expenditures	4,436,503.00	3,842,236.97	-	(594,266.03)	86.61%
Emergency Communications Center Fund:					
Revenues	6,423,971.84	6,301,899.63	-	(122,072.21)	98.10%
Expenditures	6,423,971.84	5,347,537.86	291,073.07	(785,360.91)	87.77%
Community Development Block Grant Fund:					
Revenues	879,857.50	359,448.81	-	(520,408.69)	40.85%
Expenditures	879,857.50	315,616.27	109,608.00	(454,633.23)	48.33%
School Transportation Fund:					
Revenues	4,213,405.00	4,223,181.30	-	9,776.30	100.23%
Expenditures	4,213,405.00	3,771,055.45	39,846.86	(402,502.69)	90.45%
General Capital Projects Fund:					
Revenues	33,361,279.53	27,603,387.93	-	(5,757,891.60)	82.74%
Expenditures	33,361,279.53	12,562,825.89	1,950,664.91	(18,847,788.73)	43.50%
School Capital Projects Fund:					
Revenues	13,598,186.87	13,598,186.87	-	-	100.00%
Expenditures	13,598,186.87	12,826,798.54	-	(771,388.33)	94.33%
ECC Capital Projects Fund:					
Revenues	1,761,767.30	952,682.46	-	(809,084.84)	54.08%
Expenditures	1,761,767.30	503,172.85	636,708.29	(621,886.16)	64.70%
Water Capital Projects Fund:					
Revenues	18,240,579.40	18,243,039.66	-	2,460.26	100.01%
Expenditures	18,240,579.40	7,377,821.07	3,552,314.38	(7,310,443.95)	59.92%
Sewer Capital Projects Fund:					
Revenues	5,049,419.68	5,049,419.68	-	-	100.00%
Expenditures	5,049,419.68	736,061.82	807,059.65	(3,506,298.21)	30.56%
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, 2019 to June 30, 2020
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
Stormwater Capital Projects Fund:					
Revenues	3,315,983.79	3,315,983.79	-	-	100.00%
Expenditures	3,315,983.79	559,979.73	723,565.51	(2,032,438.55)	38.71%
Water Fund:					
Revenues	12,388,617.88	12,744,158.49	-	355,540.61	102.87%
Expenditures	12,388,617.88	11,912,331.76	56,447.67	(419,838.45)	96.61%
Sewer Fund:					
Revenues	15,659,164.04	16,395,981.82	-	736,817.78	104.71%
Expenditures	15,659,164.04	14,869,487.94	238,292.16	(551,383.94)	96.48%
Public Transportation Fund:					
Revenues	8,929,147.99	5,898,505.81	-	(3,030,642.18)	66.06%
Expenditures	8,929,147.99	5,666,445.40	3,071,695.08	(191,007.51)	97.86%
Sanitation Fund:					
Revenues	4,507,729.60	4,490,473.85	-	(17,255.75)	99.62%
Expenditures	4,507,729.60	3,888,042.73	27,846.51	(591,840.36)	86.87%
Business Loan Program Fund:					
Revenues	130,000.00	139,692.67	-	9,692.67	107.46%
Expenditures	130,000.00	25,000.00	-	(105,000.00)	19.23%
Stormwater Fund:					
Revenues	1,412,300.00	1,461,179.74	-	48,879.74	103.46%
Expenditures	1,412,300.00	967,951.41	25,441.51	(418,907.08)	70.34%
Central Garage Fund:					
Revenues	1,600,550.80	1,712,162.48	-	111,611.68	106.97%
Expenditures	1,600,550.80	1,557,069.96	326.52	(43,154.32)	97.30%
Central Stores Operating Fund:					
Revenues	178,806.00	178,806.00	-	-	100.00%
Expenditures	178,806.00	163,844.16	-	(14,961.84)	91.63%
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Total Revenues	349,671,353.10	338,516,182.03	-	(11,155,171.07)	96.81%
Total Expenditures	349,671,353.10	290,429,345.53	13,875,556.12	(45,366,451.45)	87.03%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	7,749,994.22	5,110,303.03	(2,639,691.19)	-34.06%
General property taxes	49,120,491.04	51,569,124.21	2,448,633.17	4.98%
Other local taxes	45,722,261.50	44,073,815.28	(1,648,446.22)	-3.61%
Permits, privilege fees and regulatory fees	627,102.21	607,788.18	(19,314.03)	-3.08%
Fines and forfeitures	725,330.20	643,830.69	(81,499.51)	-11.24%
Use of money and property	1,041,455.21	809,423.48	(232,031.73)	-22.28%
Charges for services	1,330,649.68	1,047,416.13	(283,233.55)	-21.29%
Miscellaneous	5,703,749.89	6,018,142.36	314,392.47	5.51%
Recovered costs	845,138.94	844,514.91	(624.03)	-0.07%
State revenue	10,388,877.51	10,415,513.00	26,635.49	0.26%
Federal revenue	292,076.48	294,435.46	2,358.98	0.81%
Nonrevenue receipts	55,376.18	236,091.15	180,714.97	326.34%
Transfers from other funds	2,083,629.01	4,214,094.00	2,130,464.99	102.25%
Total General Fund	125,686,132.07	125,884,491.88	198,359.81	0.16%
School Fund:				
Amount from fund balance	1,101,437.78	(46,233.12)	(1,147,670.90)	-104.20%
Charges for services	1,951,231.99	1,868,098.64	(83,133.35)	-4.26%
State revenue	41,140,552.77	43,423,999.62	2,283,446.85	5.55%
Federal revenue	3,377,101.92	3,614,692.89	237,590.97	7.04%
Transfers from other funds	34,419,222.00	36,602,814.00	2,183,592.00	6.34%
Total School Fund	81,989,546.46	85,463,372.03	3,473,825.57	4.24%
School Nutrition Fund:				
Amount from fund balance	5,453.20	10,000.00	4,546.80	83.38%
Charges for services	522,200.75	413,562.39	(108,638.36)	-20.80%
State revenue	188,747.91	187,402.85	(1,345.06)	-0.71%
Federal revenue	3,607,238.68	3,556,988.97	(50,249.71)	-1.39%
Total School Nutrition Fund	4,323,640.54	4,167,954.21	(155,686.33)	-3.60%
Emergency Communications Center Fund:				
Amount from fund balance	206,339.99	580,942.44	374,602.45	181.55%
Use of money and property	221,559.85	263,286.59	41,726.74	18.83%
Miscellaneous	2,244,118.00	2,326,151.00	82,033.00	3.66%
Recovered costs	61,596.34	143,309.58	81,713.24	132.66%
State revenue	560,744.88	556,805.00	(3,939.88)	-0.70%
Federal revenue	132,294.34	105,754.02	(26,540.32)	-20.06%
Transfers from other funds	2,244,118.00	2,325,651.00	81,533.00	3.63%
Total Emerg. Commun. Center Fund	5,670,771.40	6,301,899.63	631,128.23	11.13%
Community Development Block Grant Fund:				
Federal revenue	816,358.42	359,448.81	(456,909.61)	-55.97%
Total Community Development Block Grant Fund	816,358.42	359,448.81	(456,909.61)	-55.97%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2019 to June 30, 2020
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	51,000.00	65,000.00	14,000.00	27.45%
Use of money and property	2,945.94	1,615.96	(1,329.98)	-45.15%
Charges for services	4,028,256.34	4,142,464.06	114,207.72	2.84%
Miscellaneous	17,850.23	13,975.00	(3,875.23)	-21.71%
Recovered costs	-	-	-	0.00%
Nonrevenue receipts	1,000.00	126.28	(873.72)	-87.37%
Total School Transportation Fund	4,101,052.51	4,223,181.30	122,128.79	2.98%
General Capital Projects Fund:				
Amount from fund balance	9,012,154.24	10,494,706.53	1,482,552.29	16.45%
Use of money and property	-	74,701.26	74,701.26	0.00%
Recovered costs	1,683,853.17	69,639.06	(1,614,214.11)	-95.86%
State revenue	1,736,458.94	3,354,590.77	1,618,131.83	93.19%
Federal revenue	19,528.08	917,886.71	898,358.63	4600.34%
Debt proceeds	-	8,641,863.60	8,641,863.60	0.00%
Transfers from other funds	2,747,627.00	4,050,000.00	1,302,373.00	47.40%
Total General Capital Projects Fund	15,199,621.43	27,603,387.93	12,403,766.50	81.61%
School Capital Projects Fund:				
Amount from fund balance	47,412.87	2,570,186.87	2,522,774.00	5320.86%
Use of money and property	-	-	-	0.00%
Debt proceeds	5,046,434.55	10,875,000.00	5,828,565.45	115.50%
Transfers from other funds	3,335,206.00	153,000.00	(3,182,206.00)	-95.41%
Total School Capital Projects Fund	8,429,053.42	13,598,186.87	5,169,133.45	61.33%
ECC Capital Projects Fund:				
Amount from fund balance	1,412,966.62	110,047.38	(1,302,919.24)	-92.21%
Recovered costs	1,996,632.92	342,635.08	(1,653,997.84)	-82.84%
Transfers from other funds	-	500,000.00	500,000.00	0.00%
Total ECC Capital Projects Fund	3,409,599.54	952,682.46	(2,456,917.08)	-72.06%
Water Capital Projects Fund:				
Amount from fund balance	12,459,025.83	13,318,239.98	859,214.15	6.90%
Use of money and property	164,859.60	111,074.68	(53,784.92)	-32.62%
Federal revenue	48,000.00	-	(48,000.00)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	2,835,392.00	4,813,725.00	1,978,333.00	69.77%
Total Water Capital Projects Fund	15,507,277.43	18,243,039.66	2,735,762.23	17.64%
Sewer Capital Projects Fund:				
Amount from fund balance	2,816,382.34	3,862,571.68	1,046,189.34	37.15%
Transfers from other funds	1,336,000.00	1,186,848.00	(149,152.00)	-11.16%
Total Sewer Capital Projects Fund	4,152,382.34	5,049,419.68	897,037.34	21.60%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	493,673.12	332,172.92	(161,500.20)	-32.71%
Recovered costs	-	-	-	0.00%
Transfers from other funds	73,500.00	-	(73,500.00)	-100.00%
Total Sanitation Capital Projects Fund	567,173.12	332,172.92	(235,000.20)	-41.43%
Stormwater Capital Projects Fund:				
Amount from fund balance	1,829,108.70	2,648,483.79	819,375.09	
State revenue	-	-	-	0.00%
Transfers from other funds	1,079,000.00	667,500.00	(411,500.00)	-38.14%
Total Stormwater Capital Projects Fund	2,908,108.70	3,315,983.79	407,875.09	-38.14%
Water Fund:				
Amount from fund balance	1,273,619.48	1,377,517.88	103,898.40	8.16%
Permits, privilege fees and regulatory fees	343,110.00	193,900.00	(149,210.00)	-43.49%
Use of money and property	264,855.53	210,618.70	(54,236.83)	-20.48%
Charges for services	8,287,405.80	9,354,071.93	1,066,666.13	12.87%
Miscellaneous	6,322.06	7,396.99	1,074.93	17.00%
Recovered costs	69,684.54	81,152.99	11,468.45	16.46%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	1,484,800.00	1,519,500.00	34,700.00	2.34%
Total Water Fund	11,729,797.41	12,744,158.49	1,014,361.08	8.65%
Sewer Fund:				
Amount from fund balance	833,787.88	2,832,464.04	1,998,676.16	239.71%
Permits, privilege fees and regulatory fees	571,000.00	318,000.00	(253,000.00)	-44.31%
Use of money and property	213,890.29	181,580.40	(32,309.89)	-15.11%
Charges for services	10,845,867.99	11,430,763.45	584,895.46	5.39%
Miscellaneous	4,627.57	2,102.04	(2,525.53)	-54.58%
Recovered costs	49,811.14	75,866.46	26,055.32	52.31%
Nonrevenue receipts	3,471.48	4,205.43	733.95	21.14%
Intrafund transfers	1,506,900.00	1,551,000.00	44,100.00	2.93%
Total Sewer Fund	14,029,356.35	16,395,981.82	2,366,625.47	16.87%
Public Transportation Fund:				
Amount from fund balance	3,128.00	128,818.00	125,690.00	4018.22%
Use of money and property	122,403.34	103,293.10	(19,110.24)	-15.61%
Charges for services	1,958,647.16	1,939,559.41	(19,087.75)	-0.97%
Miscellaneous	1,135.00	550.00	(585.00)	-51.54%
Recovered costs	115,571.15	124,095.07	8,523.92	7.38%
State revenue	1,466,611.00	1,567,903.00	101,292.00	6.91%
Federal revenue	1,903,758.06	1,879,605.05	(24,153.01)	-1.27%
Nonrevenue receipts	35,905.00	8,848.18	(27,056.82)	-75.36%
Transfers from other funds	250,000.00	145,834.00	(104,166.00)	-41.67%
Intrafund transfers	-	-	-	0.00%
Total Public Transportation Fund	5,857,158.71	5,898,505.81	41,347.10	0.71%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	1,273,121.42	312,729.60	(960,391.82)	-75.44%
Use of money and property	54,607.67	45,264.98	(9,342.69)	-17.11%
Charges for services	4,140,588.26	4,122,175.18	(18,413.08)	-0.44%
Miscellaneous	21,780.45	10,186.49	(11,593.96)	-53.23%
Recovered costs	101,825.00	117.60	(101,707.40)	-99.88%
Transfers from other funds	127,739.68	-	(127,739.68)	-100.00%
Intrafund transfers	-	-	-	0.00%
Total Sanitation Fund	5,719,662.48	4,490,473.85	(1,229,188.63)	-21.49%
Business Loan Program Fund:				
Amount from fund balance	91,000.00	104,000.00	13,000.00	14.29%
Use of money and property	7,705.15	6,949.06	(756.09)	-9.81%
Miscellaneous	49,442.37	28,743.61	(20,698.76)	-41.86%
Total Business Loan Program Fund	148,147.52	139,692.67	(8,454.85)	-5.71%
Stormwater Fund:				
Amount from fund balance	245,350.00	34,620.00	(210,730.00)	-85.89%
Use of money and property	68,912.20	65,484.22	(3,427.98)	-4.97%
Charges for services	1,293,722.93	1,361,075.52	67,352.59	5.21%
Recovered costs	-	-	-	0.00%
Total Stormwater Fund	1,607,985.13	1,461,179.74	(146,805.39)	-85.66%
Central Garage Fund:				
Amount from fund balance	-	77,130.80	77,130.80	0.00%
Permits, privilege fees and regulatory fees	1,685.00	1,235.00	(450.00)	-26.71%
Use of money and property	15,455.00	16,564.29	1,109.29	7.18%
Charges for services	1,675,468.21	1,615,420.79	(60,047.42)	-3.58%
Miscellaneous	-	243.10	243.10	0.00%
Recovered costs	1,137.03	1,568.50	431.47	37.95%
Nonrevenue receipts	-	-	-	0.00%
Total Central Garage Fund	1,693,745.24	1,712,162.48	18,417.24	1.09%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Recovered costs	1,058.38	-	(1,058.38)	-100.00%
Transfers from other funds	181,782.00	178,806.00	(2,976.00)	-1.64%
Total Central Stores Fund	182,840.38	178,806.00	(4,034.38)	-2.21%
Total All Funds	313,729,410.60	338,516,182.03	24,786,771.43	7.90%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	225,986.79	227,618.66	1,631.87	0.72%
City manager	560,306.67	707,142.57	146,835.90	26.21%
City attorney	298,929.02	325,247.57	26,318.55	8.80%
Human resources	442,280.52	449,485.52	7,205.00	1.63%
Independent auditor	21,800.00	20,560.00	(1,240.00)	-5.69%
Commissioner of the revenue	445,481.13	464,178.85	18,697.72	4.20%
Assessors	290,414.84	290,124.27	(290.57)	-0.10%
Equalization board	2,793.00	2,953.50	160.50	5.75%
City treasurer	648,466.23	643,219.29	(5,246.94)	-0.81%
Finance	509,416.87	627,734.36	118,317.49	23.23%
Information technology	1,622,049.12	2,167,257.01	545,207.89	33.61%
Purchasing	164,882.97	167,723.51	2,840.54	1.72%
Electoral board	202,813.58	214,990.44	12,176.86	6.00%
Total general government administration	5,435,620.74	6,308,235.55	872,614.81	16.05%
Public safety:				
Police administration	3,686,728.62	4,290,165.35	603,436.73	16.37%
Police operations	4,146,404.82	4,876,460.56	730,055.74	17.61%
Police criminal investigation	1,186,156.51	1,552,484.18	366,327.67	30.88%
Police special operations	1,965,648.81	1,152,750.16	(812,898.65)	-41.36%
Police grants	333,244.10	205,941.05	(127,303.05)	-38.20%
Fire administration	719,835.75	735,129.04	15,293.29	2.12%
Fire suppression	8,176,590.53	7,906,898.32	(269,692.21)	-3.30%
Fire prevention	587,462.65	584,067.61	(3,395.04)	-0.58%
Fire training	268,339.31	336,668.25	68,328.94	25.46%
Public safety building	338,620.08	320,383.16	(18,236.92)	-5.39%
Child safety alliance	56,467.32	39,962.20	(16,505.12)	-29.23%
City and county jail	59,698.97	55,988.41	(3,710.56)	-6.22%
Regional juvenile home	-	231,304.00	231,304.00	0.00%
Regional jail	2,107,285.51	2,496,894.33	389,608.82	18.49%
Building inspection	828,619.54	950,288.59	121,669.05	14.68%
Animal control	377,683.37	419,906.99	42,223.62	11.18%
Emergency services	221,612.20	162,267.20	(59,345.00)	-26.78%
Total public safety	25,060,398.09	26,317,559.40	1,257,161.31	5.02%
Public works:				
General engineering	699,255.31	639,047.21	(60,208.10)	-8.61%
Highway and street maintenance	6,141,442.92	5,361,486.06	(779,956.86)	-12.70%
Street lights	562,866.10	549,981.49	(12,884.61)	-2.29%
Snow and ice removal	422,852.50	198,339.26	(224,513.24)	-53.09%
Traffic engineering	1,699,374.69	1,655,838.49	(43,536.20)	-2.56%
Highway and street beautification	327,239.97	381,807.78	54,567.81	16.68%
Downtown parking maintenance	131,733.60	230,282.44	98,548.84	74.81%
Street and road cleaning	391,200.70	376,247.02	(14,953.68)	-3.82%
General properties	293,134.09	267,011.74	(26,122.35)	-8.91%
Total public works	10,669,099.88	9,660,041.49	(1,009,058.39)	-9.46%
Health and welfare:				
Local health department	446,455.00	468,888.00	22,433.00	5.02%
Community services board	830,773.00	870,773.00	40,000.00	4.81%
Tax relief for the elderly/disabled veterans	107,207.17	115,138.82	7,931.65	7.40%
Total health and welfare	1,384,435.17	1,454,799.82	70,364.65	5.08%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	973,896.37	1,085,816.60	111,920.23	11.49%
Parks	1,497,258.18	1,426,828.47	(70,429.71)	-4.70%
Field maintenance	426,909.92	443,972.26	17,062.34	4.00%
Recreation center and playgrounds	595,212.05	585,761.66	(9,450.39)	-1.59%
Simms recreation center	331,926.11	308,842.16	(23,083.95)	-6.95%
Westover swimming pool	458,300.51	464,565.11	6,264.60	1.37%
Athletics	275,844.53	387,885.44	112,040.91	40.62%
Golf course grounds management	729,604.41	790,423.09	60,818.68	8.34%
Golf course clubhouse management	474,262.42	459,041.08	(15,221.34)	-3.21%
Regional library	-	577,320.00	577,320.00	0.00%
Total parks, recreation and cultural	5,763,214.50	6,530,455.87	767,241.37	13.31%
Community development:				
Planning	231,217.73	230,516.72	(701.01)	-0.30%
Zoning administration	154,244.14	156,519.72	2,275.58	1.48%
Board of zoning appeals	1,888.26	1,824.65	(63.61)	-3.37%
Economic development	886,430.67	867,791.37	(18,639.30)	-2.10%
Tourism and visitors service	458,622.17	429,133.15	(29,489.02)	-6.43%
Blacks Run Greenway	103,830.89	84,343.15	(19,487.74)	-18.77%
Total community development	1,836,233.86	1,770,128.76	(66,105.10)	-3.60%
Other:				
Community and civic organizations	1,586,837.83	787,611.24	(799,226.59)	-50.37%
Joint operations with Rockingham Cty	8,763,315.53	8,965,629.89	202,314.36	2.31%
Conference center (svcc)	-	1,100,000.00	1,100,000.00	0.00%
Reserve for contingencies	-	-	-	0.00%
Debt service	15,549,627.67	16,065,430.92	515,803.25	3.32%
Transfers to other funds	42,196,666.97	42,477,793.00	281,126.03	0.67%
Total other	68,096,448.00	69,396,465.05	1,300,017.05	1.91%
Total General Fund	118,245,450.24	121,437,685.94	3,192,235.70	2.70%
School Fund:				
Instruction	61,126,079.37	63,446,483.56	2,320,404.19	3.80%
Admin., attendance and health services	4,504,739.54	4,816,445.16	311,705.62	6.92%
Pupil transportation	4,075,060.96	4,218,414.63	143,353.67	3.52%
Operations and maintenance	5,911,955.03	5,661,879.39	(250,075.64)	-4.23%
Technology	3,751,513.82	3,955,157.04	203,643.22	5.43%
Transfers to other funds	799,506.03	-	(799,506.03)	-100.00%
Total School Fund	80,168,854.75	82,098,379.78	1,929,525.03	2.41%
School Nutrition Fund:				
Food service	4,053,807.12	3,830,684.88	(223,122.24)	-5.50%
Technology	27,310.47	11,552.09	(15,758.38)	-57.70%
Total School Nutrition Fund	4,081,117.59	3,842,236.97	(238,880.62)	-5.85%
Emergency Communications Center Fund:				
Emergency Communications Center	4,973,879.69	4,847,537.86	(126,341.83)	-2.54%
Transfer of other funds	-	500,000.00	500,000.00	0.00%
Total Emergency Communications Center	4,973,879.69	5,347,537.86	373,658.17	-2.54%
Community Development Block Grant Fund:				
Community development block grant	827,956.01	315,616.27	(512,339.74)	-61.88%
Total Community Development Block Grant Fund	827,956.01	315,616.27	(512,339.74)	-61.88%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
School buses	3,455,411.31	3,228,744.66	(226,666.65)	-6.56%
Field trips and charters	188,380.35	157,405.42	(30,974.93)	-16.44%
Administration	437,316.96	384,905.37	(52,411.59)	-11.98%
Total School Transportation Fund	4,081,108.62	3,771,055.45	(310,053.17)	-7.60%
General Capital Projects Fund:				
Capital projects	4,657,985.89	12,562,825.89	7,904,840.00	169.71%
Transfers to other funds	46,929.01	-	(46,929.01)	-100.00%
Total General Capital Projects Fund	4,704,914.90	12,562,825.89	7,857,910.99	167.01%
School Capital Projects Fund:				
Capital projects	5,858,866.55	10,976,798.54	5,117,931.99	87.35%
Transfers to other funds	-	1,850,000.00	1,850,000.00	0.00%
Total School Capital Projects Fund	5,858,866.55	12,826,798.54	6,967,931.99	118.93%
ECC Capital Projects Fund:				
Capital projects	3,299,552.16	503,172.85	(2,796,379.31)	-84.75%
Transfers to other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	3,299,552.16	503,172.85	(2,796,379.31)	-84.75%
Water Capital Projects Fund:				
Capital projects	2,245,930.16	7,377,821.07	5,131,890.91	228.50%
Total Water Capital Projects Fund	2,245,930.16	7,377,821.07	5,131,890.91	228.50%
Sewer Capital Projects Fund:				
Capital projects	289,810.66	736,061.82	446,251.16	153.98%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	289,810.66	736,061.82	446,251.16	153.98%
Sanitation Capital Projects Fund:				
Capital projects	107,260.52	-	(107,260.52)	-100.00%
Transfers to other funds	127,739.68	-	(127,739.68)	-100.00%
Total Sanitation Capital Projects Fund	235,000.20	-	(235,000.20)	-100.00%
Stormwater Capital Projects Fund:				
Capital projects	259,624.91	559,979.73	300,354.82	115.69%
Total Stormwater Capital Projects Fund	259,624.91	559,979.73	300,354.82	115.69%
Water Fund:				
Administration	523,951.76	557,377.13	33,425.37	6.38%
Pumping, storage and monitoring	654,755.57	634,534.13	(20,221.44)	-3.09%
Transmission and distribution	819,300.08	910,722.72	91,422.64	11.16%
Utility billing	456,848.06	446,339.04	(10,509.02)	-2.30%
Miscellaneous	2,085,204.45	2,131,626.92	46,422.47	2.23%
Purification	1,061,779.48	1,068,967.42	7,187.94	0.68%
Capital outlay	231,338.48	182,929.18	(48,409.30)	-20.93%
Debt service	1,525,621.89	1,523,480.22	(2,141.67)	-0.14%
Transfers to other funds	3,924,212.00	4,456,355.00	532,143.00	13.56%
Total Water Fund	11,283,011.77	11,912,331.76	629,319.99	5.58%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	602,562.34	629,811.72	27,249.38	4.52%
Treatment and disposal	2,909,390.90	3,181,397.95	272,007.05	9.35%
Collection and transmission	1,003,370.34	1,027,947.14	24,576.80	2.45%
Miscellaneous	2,083,727.32	2,255,400.00	171,672.68	8.24%
Utility billing	352,869.07	344,719.14	(8,149.93)	-2.31%
Pumping and monitoring	350,739.26	386,106.48	35,367.22	10.08%
Capital outlay	129,365.49	223,980.46	94,614.97	73.14%
Debt service	3,145,892.81	3,250,301.05	104,408.24	3.32%
Transfers to other funds	2,275,762.00	3,569,824.00	1,294,062.00	56.86%
Total Sewer Fund	12,853,679.53	14,869,487.94	2,015,808.41	15.68%
Public Transportation Fund:				
Transit buses	3,724,142.72	4,090,238.55	366,095.83	9.83%
Paratransit Buses	623,458.48	595,084.71	(28,373.77)	-4.55%
Administration	613,287.95	537,954.51	(75,333.44)	-12.28%
Capital outlay	122,304.27	283,167.63	160,863.36	131.53%
Transfers to other funds	170,000.00	160,000.00	(10,000.00)	-5.88%
Total Public Transportation Fund	5,253,193.42	5,666,445.40	413,251.98	7.87%
Sanitation Fund:				
Solid waste collection	1,066,759.68	1,137,127.22	70,367.54	6.60%
Landfill	160,908.68	120,063.14	(40,845.54)	-25.38%
Miscellaneous	6,300.00	6,100.00	(200.00)	-3.17%
Solid waste management	969,439.64	988,286.39	18,846.75	1.94%
Capital outlay	15,191.87	47,852.08	32,660.21	214.98%
Debt service	2,161,835.48	1,588,613.90	(573,221.58)	-26.52%
Transfers to other funds	73,500.00	-	(73,500.00)	-100.00%
Total Sanitation Fund	4,453,935.35	3,888,042.73	(565,892.62)	-12.71%
Business Loan Program Fund:				
Revolving loan program	75,500.00	25,000.00	(50,500.00)	-66.89%
Total Business Loan Program Fund	75,500.00	25,000.00	(50,500.00)	-66.89%
Stormwater Fund:				
Stormwater management	191,699.38	235,630.49	43,931.11	22.92%
Capital outlay	170,466.07	39,420.92	(131,045.15)	-76.87%
Transfers to other funds	1,098,900.00	692,900.00	(406,000.00)	-36.95%
Total Stormwater Fund	1,461,065.45	967,951.41	(493,114.04)	-33.75%
Central Garage Fund:				
Operating	1,274,551.39	1,378,908.82	104,357.43	8.19%
Administration	141,134.79	115,489.01	(25,645.78)	-18.17%
Capital outlay	8,850.34	62,672.13	53,821.79	608.13%
Total Central Garage Fund	1,424,536.52	1,557,069.96	132,533.44	9.30%
Central Stores Fund:				
Operating	161,642.16	163,844.16	2,202.00	1.36%
Capital outlay	1,809.00	-	(1,809.00)	-100.00%
Total Central Stores Fund	163,451.16	163,844.16	393.00	0.24%
Total All Funds	266,240,439.64	290,429,345.53	24,188,905.89	9.09%

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, 2019	32,985,404.34	7,825,567.92	1,957,029.75	1,835,549.83	(44,185.56)	432,974.87	10,494,706.53	2,570,186.87	110,047.38	3,711,647.08	13,171,603.32
Balance Budget	(1,928,600.00)	-	-	(500,000.00)	-	(65,000.00)	-	-	-	(1,300,000.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(10,494,706.53)	(2,570,186.87)	(110,047.38)	-	(13,096,487.67)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	71,910.20
Balance July 31, 2019	31,056,804.34	7,825,567.92	1,957,029.75	1,335,549.83	(44,185.56)	367,974.87	-	-	-	2,411,647.08	147,025.85
Balance August 31, 2019	31,056,804.34	7,825,567.92	1,957,029.75	1,335,549.83	(44,185.56)	367,974.87	-	-	-	2,411,647.08	147,025.85
Reappropriate Encumbrances	(2,627,613.92)	(753,272.88)	(10,000.00)	(80,942.44)	-	-	-	-	-	(77,517.88)	-
Record Year End Reserves	(326,583.11)	-	-	-	-	-	-	-	-	-	-
Balance September 30, 2019	28,102,607.31	7,072,295.04	1,947,029.75	1,254,607.39	(44,185.56)	367,974.87	-	-	-	2,334,129.20	147,025.85
Property Purchase for New High School	(153,000.00)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2019	27,949,607.31	7,072,295.04	1,947,029.75	1,254,607.39	(44,185.56)	367,974.87	-	-	-	2,334,129.20	147,025.85
Balance November 30, 2019	27,949,607.31	7,072,295.04	1,947,029.75	1,254,607.39	(44,185.56)	367,974.87	-	-	-	2,334,129.20	147,025.85
Return Excess School Funds	614,801.00	(614,801.00)	-	-	-	-	-	-	-	-	-
2019 CAFR Adjustments	20,334.00	-	-	-	-	(18,690.53)	-	-	-	-	-
Balance December 31, 2019	28,584,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
Funding for New High School	(6,200,000.00)	-	-	-	-	-	-	-	-	-	-
Balance January 31, 2020	22,384,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
District Court Renovations	(1,125,000.00)	-	-	-	-	-	-	-	-	-	-
Balance February 29, 2020	21,259,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
Balance March 31, 2020	21,259,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
Property Purchased	-	-	-	-	-	-	-	-	-	-	-
Balance April 30, 2020	21,259,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
Add'l. Funds for New High School	(2,500,000.00)	-	-	-	-	-	-	-	-	-	-
Balance May 31, 2020	18,759,742.31	6,457,494.04	1,947,029.75	1,254,607.39	(44,185.56)	349,284.34	-	-	-	2,334,129.20	147,025.85
Construction Loan Reallocation	9,750,494.00	799,506.00	-	-	-	-	-	-	-	-	-
Interest Earned on Bond Proceeds	-	-	-	-	-	-	-	-	-	-	(221,752.31)
Revenue	125,884,491.88	85,463,372.03	4,167,954.21	6,301,899.63	359,448.81	4,223,181.30	27,603,387.93	13,598,186.87	952,682.46	12,744,158.49	18,243,039.66
Expenditures	(121,437,685.94)	(82,098,379.78)	(3,842,236.97)	(5,347,537.86)	(315,616.27)	(3,771,055.45)	(12,562,825.89)	(12,826,798.54)	(503,172.85)	(11,912,331.76)	(7,377,821.07)
Encumbrances	(2,344,666.00)	-	-	(291,073.07)	(109,608.00)	(39,846.86)	(1,950,664.91)	-	(636,708.29)	(56,447.67)	(3,552,314.38)
Balance June 30, 2020	30,612,376.25	10,621,992.29	2,272,746.99	1,917,896.09	(109,961.02)	761,563.33	13,089,897.13	771,388.33	(187,198.68)	3,109,508.26	7,238,177.75

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	
6,249,767.44	3,862,571.68	1,552,228.90	2,914,004.85	332,172.92	150,161.84	917,984.92	2,648,483.79	886,123.11	(202,002.07)	5,909,184.58	115,081.25	100,386,295.54
(1,300,000.00)	-	-	(254,375.00)	-	(104,000.00)	(34,620.00)	-	(63,000.00)	-	-	-	(5,549,595.00)
-	(3,862,571.68)	-	-	(332,172.92)	-	-	(2,648,483.79)	-	-	-	-	(33,114,656.84)
-	-	-	-	-	-	-	-	37,244.67	(75,461.56)	3,446,275.04	2,624.99	3,482,593.34
4,949,767.44	-	1,552,228.90	2,659,629.85	-	46,161.84	883,364.92	-	860,367.78	(277,463.63)	9,355,459.62	117,706.24	65,204,637.04
4,949,767.44	-	1,552,228.90	2,659,629.85	-	46,161.84	883,364.92	-	860,367.78	(277,463.63)	9,355,459.62	117,706.24	65,204,637.04
(76,464.04)	-	(128,818.00)	(58,354.60)	-	-	-	-	(14,130.80)	-	-	-	(3,827,114.56)
-	-	-	-	-	-	-	-	-	-	-	-	(326,583.11)
4,873,303.40	-	1,423,410.90	2,601,275.25	-	46,161.84	883,364.92	-	846,236.98	(277,463.63)	9,355,459.62	117,706.24	61,050,939.37
-	-	-	-	-	-	-	-	-	-	-	-	(153,000.00)
4,873,303.40	-	1,423,410.90	2,601,275.25	-	46,161.84	883,364.92	-	846,236.98	(277,463.63)	9,355,459.62	117,706.24	60,897,939.37
4,873,303.40	-	1,423,410.90	2,601,275.25	-	46,161.84	883,364.92	-	846,236.98	(277,463.63)	9,355,459.62	117,706.24	60,897,939.37
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	(5,309.42)	-	-	-	-	-	3,665.95	-	-	-	-
4,873,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	60,897,939.37
-	-	-	-	-	-	-	-	-	-	-	-	(6,200,000.00)
4,873,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	54,697,939.37
-	-	-	-	-	-	-	-	-	-	-	-	(1,125,000.00)
4,873,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	53,572,939.37
4,873,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	53,572,939.37
(1,456,000.00)	-	-	-	-	-	-	-	-	-	-	-	(1,456,000.00)
3,417,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	52,116,939.37
-	-	-	-	-	-	-	-	-	-	-	-	(2,500,000.00)
3,417,303.40	-	1,418,101.48	2,601,275.25	-	46,161.84	883,364.92	-	849,902.93	(277,463.63)	9,355,459.62	117,706.24	49,616,939.37
-	-	-	-	-	-	-	-	-	-	-	-	10,550,000.00
-	-	-	-	-	-	-	-	-	-	-	-	(221,752.31)
16,395,981.82	5,049,419.68	5,898,505.81	4,490,473.85	332,172.92	139,692.67	1,461,179.74	3,315,983.79	1,712,162.48	178,806.00	19,447,522.28	1,132,088.17	359,095,792.48
(14,869,487.94)	(736,061.82)	(5,666,445.40)	(3,888,042.73)	-	(25,000.00)	(967,951.41)	(559,979.73)	(1,557,069.96)	(163,844.16)	(18,351,931.47)	(1,130,000.00)	(309,911,277.00)
(238,292.16)	(807,059.65)	(3,071,695.08)	(27,846.51)	-	-	(25,441.51)	(723,565.51)	(326.52)	-	-	-	(13,875,556.12)
4,705,505.12	3,506,298.21	(1,421,533.19)	3,175,859.86	332,172.92	160,854.51	1,351,151.74	2,032,438.55	1,004,668.93	(262,501.79)	10,451,050.43	119,794.41	95,254,146.42

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