

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

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

(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 December 31, 2020
 (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	Sewer
Assets												
Cash and investments	37,650,328.46	12,616,181.49	2,633,749.54	1,285,768.08	(21,840.58)	491,874.92	9,590,841.98	446,468.36	1,557,378.08	1,841,554.51	8,615,571.56	3,310,863.79
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	2,774,599.41	-	-	-	1,335,000.64	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	37,656,478.46	12,616,181.49	2,634,449.54	1,285,768.08	(21,840.58)	491,974.92	12,365,441.39	446,468.36	1,557,378.08	1,842,479.51	9,950,572.20	3,311,788.79
Property taxes	22,875,378.44	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	53,283.54	-	-	-	-	9,500.06	-	-	-	753,789.80	-	931,168.12
Other receivables	2,835.44	-	-	-	-	-	-	-	-	23,928.58	-	8,016.62
Loan receivables	5,886,039.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	51,597,066.43	-	17,981,083.60
Future debt requirements	-	-	-	-	-	-	-	-	-	18,752,538.07	-	1,435,617.32
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	881,285.18	-	182,699.00
ESTIMATED REVENUE	131,590,427.73	87,269,686.83	4,954,500.00	8,485,727.55	1,412,722.23	4,190,072.91	20,834,853.64	771,388.33	2,686,697.49	11,605,407.67	13,177,011.33	15,257,334.16
Realized revenue	(67,608,754.00)	(44,906,064.79)	(2,118,177.86)	(4,496,755.19)	(234,600.45)	(1,671,326.35)	(16,885,916.29)	(771,388.33)	(1,564,214.84)	(5,673,026.85)	(13,181,564.20)	(7,915,080.45)
Total Assets and Other Debits	130,455,688.61	54,979,803.53	5,470,771.68	5,274,740.44	1,156,281.20	3,020,221.54	16,314,378.74	446,468.36	2,679,860.73	79,783,468.39	10,020,745.79	31,392,627.16
Liabilities												
Other liabilities	9,900,302.35	609,819.13	-	-	-	-	-	-	-	60,092.16	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	340,654.74	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	307,822.01	-	188,388.32
Net OPEB liability	-	-	-	-	-	-	-	-	-	527,109.00	-	539,605.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,194,379.00	-	771,770.00
Bonds payable	-	-	-	-	-	-	-	-	-	16,809,400.06	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	143,002.30	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	183,314.00	-	118,553.00
Reserve for uncollected receivables	28,518,661.98	-	-	-	-	9,500.06	-	-	-	777,718.38	-	939,184.74
APPROPRIATIONS	131,590,427.73	87,269,686.83	4,954,500.00	8,485,727.55	1,412,722.23	4,190,072.91	20,834,853.64	771,388.33	2,686,697.49	11,605,407.67	13,177,011.33	15,257,334.16
Expenditures	(71,512,924.22)	(40,745,903.92)	(1,756,475.31)	(4,275,270.10)	(256,088.01)	(1,791,451.71)	(4,595,176.16)	(324,919.97)	(22,285.67)	(7,340,802.50)	(3,158,725.80)	(8,273,434.78)
Encumbrances	(962,944.56)	-	-	(418,205.45)	-	-	(270,452.54)	-	(1,544,217.71)	(22,029.07)	(4,354,718.01)	(91,139.79)
Total Liabilities and Other Credits	97,533,523.28	47,133,602.04	3,198,024.69	3,792,252.00	1,156,634.22	2,408,121.26	15,969,224.94	446,468.36	1,120,194.11	24,586,067.75	5,663,567.52	9,450,260.65
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	51,597,066.43	-	17,981,083.60
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	468,796.88	-	-
Restricted for:												
Drug forfeiture	238,550.74	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
HRRSA ILOS Project	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	962,944.56	-	-	418,205.45	-	-	270,452.54	-	1,544,217.71	22,029.07	4,354,718.01	91,139.79
Unappropriated/Unassigned	31,657,268.28	7,846,201.49	2,272,746.99	1,064,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)	3,420,143.12
Total fund balance	32,922,165.33	7,846,201.49	2,272,746.99	1,482,488.44	(353.02)	612,100.28	345,153.80	-	1,559,666.62	3,600,334.21	4,357,178.27	3,961,282.91
Total Fund Equity	32,922,165.33	7,846,201.49	2,272,746.99	1,482,488.44	(353.02)	612,100.28	345,153.80	-	1,559,666.62	55,197,400.64	4,357,178.27	21,942,366.51
Total Liabilities and Fund Equity	130,455,688.61	54,979,803.53	5,470,771.68	5,274,740.44	1,156,281.20	3,020,221.54	16,314,378.74	446,468.36	2,679,860.73	79,783,468.39	10,020,745.79	31,392,627.16

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
5,762,539.64	1,515,617.87	5,167,760.98	332,172.92	186,896.06	1,614,259.51	2,182,665.39	868,792.66	(136,953.05)	10,768,859.57	120,119.12	-	-	108,401,470.86
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00
-	-	-	-	-	-	-	-	-	-	-	-	-	4,109,600.05
-	-	-	-	-	-	-	-	-	(411,351.15)	-	-	-	(411,351.15)
5,762,539.64	1,515,717.87	5,167,760.98	332,172.92	186,896.06	1,614,259.51	2,182,665.39	868,792.66	(136,953.05)	10,357,508.42	120,119.12	-	-	112,108,619.76
-	-	-	-	-	-	-	-	-	-	-	-	-	22,875,378.44
-	115,348.00	355,284.81	-	-	727,371.29	-	5,468.97	-	-	-	-	-	2,951,214.59
-	-	-	-	-	-	-	-	-	-	-	-	-	34,780.64
-	-	-	-	83,214.98	-	-	-	-	-	-	-	-	5,969,253.98
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	1,314,578.04
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	41,077.05	1,198,774.53	-	-	-	-	454,768,359.57
-	1,249,461.00	10,979,394.71	-	-	61,640.72	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	291,303,278.85
-	182,311.00	801,576.39	-	-	10,186.00	-	720,109.35	87,130.75	-	-	-	258,017,386.93	291,303,278.85
6,406,451.86	11,626,538.00	5,259,631.51	332,172.92	50,000.00	1,362,021.51	2,756,004.06	1,626,548.00	192,260.00	-	-	-	-	331,847,457.73
(6,406,451.86)	(3,137,297.19)	(3,225,196.04)	(332,172.92)	(36,041.55)	(723,938.86)	(2,756,004.06)	(763,478.35)	(96,129.98)	(9,618,051.28)	(1,710,951.38)	-	-	(195,832,583.07)
5,762,539.64	23,110,396.45	23,145,663.71	332,172.92	284,069.49	4,471,625.01	2,182,665.39	8,309,686.98	1,753,179.27	739,457.14	(1,590,832.26)	362,200,406.26	258,017,386.93	1,029,713,473.10
-	-	-	-	-	-	-	-	-	-	-	-	-	10,570,213.64
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	340,654.74
-	156,548.00	172,367.83	-	-	5,769.72	-	68,276.35	15,177.75	-	-	-	5,468,070.87	6,382,420.85
-	340,245.00	483,557.00	-	-	13,058.00	-	239,150.00	19,704.00	-	-	-	29,531,454.00	31,693,882.00
-	810,359.00	578,244.00	-	-	45,788.00	-	446,699.00	56,071.00	-	-	-	72,902,952.00	76,806,262.00
-	-	5,932,490.88	-	-	-	-	-	-	-	-	-	146,033,509.12	168,775,400.06
-	-	3,864,204.00	-	-	-	-	-	-	-	-	-	4,081,400.94	7,945,604.94
-	-	412,076.24	-	-	-	-	-	-	-	-	-	-	555,078.54
-	124,620.00	88,589.00	-	-	7,211.00	-	68,580.00	8,659.00	-	-	-	-	599,526.00
-	115,348.00	355,284.81	-	83,214.98	727,371.29	-	5,468.97	-	-	-	-	-	31,531,753.21
6,406,451.86	11,626,538.00	5,259,631.51	332,172.92	50,000.00	1,362,021.51	2,756,004.06	1,626,548.00	192,260.00	-	-	-	-	331,847,457.73
(643,912.22)	(3,055,187.21)	(2,859,674.92)	-	-	(460,831.09)	(573,338.67)	(821,809.15)	(90,288.02)	(9,711,593.29)	(1,710,626.67)	-	-	(163,980,719.39)
(573,908.75)	(3,077,762.00)	(291,284.27)	-	-	(43,141.69)	(150,226.84)	(108,533.17)	-	-	-	-	-	(11,908,563.85)
5,188,630.89	7,040,708.79	13,995,486.08	332,172.92	133,214.98	1,657,246.74	2,032,438.55	1,524,380.00	401,583.73	(9,711,593.29)	(1,710,626.67)	-	258,017,386.93	491,358,970.47
-	11,558,317.77	3,807,211.35	-	-	1,420,084.84	-	5,708,573.30	495,616.02	-	-	362,200,406.26	-	454,768,359.57
-	-	-	-	-	-	-	(36,856.64)	1,102,411.47	-	-	-	-	1,140,281.29
-	-	249,442.15	-	-	-	-	-	-	-	-	-	-	718,239.03
-	-	-	-	-	-	-	-	-	-	-	-	-	238,550.74
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
573,908.75	3,077,762.00	291,284.27	-	-	43,141.69	150,226.84	108,533.17	-	-	-	-	-	11,908,563.85
-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	-	-	66,369,141.40
573,908.75	4,511,369.89	5,342,966.28	-	150,854.51	1,394,293.43	150,226.84	1,076,733.68	855,979.52	10,451,050.43	119,794.41	-	-	83,586,143.06
573,908.75	16,069,687.66	9,150,177.63	-	150,854.51	2,814,378.27	150,226.84	6,785,306.98	1,351,595.54	10,451,050.43	119,794.41	362,200,406.26	-	538,354,502.63
5,762,539.64	23,110,396.45	23,145,663.71	332,172.92	284,069.49	4,471,625.01	2,182,665.39	8,309,686.98	1,753,179.27	739,457.14	(1,590,832.26)	362,200,406.26	258,017,386.93	1,029,713,473.10

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2020 to December 31, 2020
(Unaudited)

	Governmental Funds								
	General	Special Revenue				Capital Projects			
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
Receipts:									
General property taxes	33,911,438.25	-	-	-	-	-	-	-	
Other local taxes	17,940,718.25	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	225,090.98	-	-	-	-	-	-	-	
Fines and forfeitures	166,043.76	-	-	-	-	-	-	-	
Use of money and property	157,526.29	-	-	102,521.98	-	1,171.20	6,478.79	-	
Charges for services	384,054.86	203,984.63	25,172.03	-	-	1,480,431.92	-	-	
Miscellaneous	4,011,395.54	-	-	1,466,513.68	-	-	-	-	
Recovered costs	758,419.78	-	-	59,212.39	-	413.32	-	230,154.14	
State revenue	5,725,798.83	21,521,490.08	-	261,936.97	-	-	1,799,513.74	-	
Federal revenue	416,197.49	3,777,229.36	2,093,005.83	-	234,600.45	-	114,062.98	-	
Nonrevenue receipts	75,846.85	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	5,558,752.96	(2,098,954.33)	-	-	-	-	-	-	
Total receipts	69,331,283.84	23,403,749.74	2,118,177.86	1,890,185.02	234,600.45	1,482,016.44	1,920,055.51	-	230,154.14
Disbursements:									
Personal services	13,138,941.20	-	-	1,506,363.48	14,384.96	858,062.60	-	-	
Fringe benefits	4,537,598.94	-	-	402,706.23	1,816.94	304,970.47	-	-	
Purchased services	3,181,339.02	-	-	1,041,671.33	1,822.97	67,199.61	-	-	
Internal services	569,645.75	-	-	7,246.48	-	288,870.17	-	-	
Other charges	6,258,509.50	-	-	222,549.27	238,016.13	84,912.50	-	-	
Materials and supplies	733,314.96	-	-	137,174.41	47.01	15,083.02	-	-	
Joint operations	9,243,059.26	-	-	-	-	-	-	-	
Capital outlay	1,217,178.64	-	-	57,558.90	-	172,353.34	-	-	
Debt service	13,167,323.45	-	-	-	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	40,745,903.92	1,756,475.31	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	4,595,176.16	324,919.97	22,285.67
Total disbursements	52,046,910.72	40,745,903.92	1,756,475.31	3,375,270.10	256,088.01	1,791,451.71	4,595,176.16	324,919.97	22,285.67
Interfund transfers:									
Transfers from other funds	1,155,200.02	18,004,129.50	-	1,461,884.00	-	-	-	-	900,000.00
Transfers to other funds	(19,466,013.50)	-	-	(900,000.00)	-	-	-	-	-
Net transfers	(18,310,813.48)	18,004,129.50	-	561,884.00	-	-	-	-	900,000.00
Net increase (decrease) in cash	(1,026,440.36)	661,975.32	361,702.55	(923,201.08)	(21,487.56)	(309,435.27)	(2,675,120.65)	(324,919.97)	1,107,868.47
Balance July 1, 2020	38,682,918.82	11,954,206.17	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61
Balance December 31, 2020	37,656,478.46	12,616,181.49	2,634,449.54	1,285,768.08	(21,840.58)	491,974.92	12,365,441.39	446,468.36	1,557,378.08

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	
-	-	-	-	-	-	-	-	-	-	33,911,438.25
-	-	-	-	-	-	-	-	-	-	17,940,718.25
73,000.00	118,500.00	-	-	-	-	90.00	-	-	-	416,680.98
-	-	-	-	-	-	-	-	-	-	166,043.76
51,349.23	24,541.10	31,981.40	6,959.65	2,743.54	9,549.77	2,513.20	-	25,887.84	324.71	423,548.70
4,684,033.74	5,414,106.77	971,317.50	2,112,870.28	-	688,947.58	759,358.22	-	9,592,163.44	-	26,316,440.97
2,819.75	5,709.00	2,000.00	5,934.60	23,298.01	-	-	-	-	1,710,626.67	7,228,297.25
18,679.33	23,969.42	594.80	-	-	-	470.00	-	-	-	1,091,913.18
-	-	701,220.00	-	-	-	-	-	-	-	30,009,959.62
-	-	1,210,628.00	-	-	-	-	-	-	-	7,845,724.11
-	-	3,001.49	-	-	-	1,046.93	-	-	-	79,895.27
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	921,186.14	559,338.55	-	-	1,480,524.69
(6,078.96)	-	-	-	-	-	-	-	-	-	3,453,719.67
4,823,803.09	5,586,826.29	2,920,743.19	2,125,764.53	26,041.55	698,497.35	1,684,664.49	559,338.55	9,618,051.28	1,710,951.38	130,364,904.70
1,124,070.30	738,684.39	1,454,337.99	547,660.54	-	50,863.32	438,075.12	52,105.49	-	-	19,923,549.39
351,731.87	255,122.11	381,307.41	223,746.95	-	14,743.62	146,618.13	20,710.24	-	-	6,641,072.91
112,366.57	1,547,307.90	129,704.84	369,529.49	-	22,385.55	170,394.48	5,688.89	-	-	6,649,410.65
7,410.28	100,115.84	590,319.08	88,885.78	-	22,439.44	4,867.64	1,448.77	-	-	1,681,249.23
294,480.85	96,208.56	156,994.62	34,562.22	-	12,301.42	45,221.99	5,725.35	9,711,593.29	1,710,626.67	18,871,702.37
149,674.77	82,842.63	37,897.27	2,826.33	-	287.24	16,631.79	409.28	-	-	1,176,188.71
-	-	-	-	-	-	-	-	-	-	9,243,059.26
58,915.44	160,024.65	136,626.00	51,341.17	-	327,610.50	-	4,200.00	-	-	2,185,808.64
1,284,476.92	1,727,227.22	-	1,487,522.42	-	-	-	-	-	-	17,666,550.01
301,950.00	198,900.00	-	-	-	-	-	-	-	-	500,850.00
-	-	-	-	-	-	-	-	-	-	42,502,379.23
-	-	-	-	-	-	999,119.83	655,701.61	-	-	1,654,821.44
3,158,725.80	643,912.22	-	-	-	573,338.67	-	-	-	-	9,318,358.49
6,843,802.80	5,550,345.52	2,887,187.21	2,806,074.90	-	1,023,969.76	1,820,928.98	745,989.63	9,711,593.29	1,710,626.67	138,015,000.33
-	-	-	-	-	-	-	96,129.98	-	-	21,617,343.50
(550,222.50)	(469,307.48)	(168,000.00)	(53,600.02)	-	(10,200.00)	-	-	-	-	(21,617,343.50)
(550,222.50)	(469,307.48)	(168,000.00)	(53,600.02)	-	(10,200.00)	-	96,129.98	-	-	-
(2,570,222.21)	(432,826.71)	(134,444.02)	(733,910.39)	26,041.55	(335,672.41)	(136,264.49)	(90,521.10)	(93,542.01)	324.71	(7,650,095.63)
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
11,793,051.71	9,074,328.43	1,515,717.87	5,499,933.90	186,896.06	3,796,924.90	868,792.66	(136,953.05)	10,357,508.42	120,119.12	112,108,619.76

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At December 31, 2020
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		5,047.82
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		55,974,534.82
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	52,641,135.88	
Virginia State Non-Arbitrage Program (SNAP)	<u>4,109,600.05</u>	56,750,735.93
Total - City Treasurer		112,731,468.57
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (January 06, 2021)		(219,247.66)
Cash with Anthem		<u>(411,351.15)</u>
TOTAL		<u><u>112,108,619.76</u></u>

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

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	2,681,023.10	-	2,681,023.10	-	100.00%
General property taxes	51,950,600.00	15,013,196.48	33,911,438.25	18,039,161.75	65.28%
Other local taxes	42,523,300.00	3,276,314.57	17,940,718.25	24,582,581.75	42.19%
Permits, privilege fees and regulatory fees	577,950.00	41,110.60	225,090.98	352,859.02	38.95%
Fines and forfeitures	719,500.00	21,174.36	166,043.76	553,456.24	23.08%
Use of money and property	65,000.00	31,448.11	157,526.29	(92,526.29)	242.35%
Charges for services	1,338,400.00	83,644.92	384,054.86	954,345.14	28.70%
Miscellaneous	7,461,545.00	581,707.22	4,011,395.54	3,450,149.46	53.76%
Recovered costs	973,602.00	5,455.72	758,419.78	215,182.22	77.90%
State revenue	10,383,433.00	1,856,834.07	5,725,798.83	4,657,634.17	55.14%
Federal revenue	10,555,674.63	153,253.97	416,197.49	10,139,477.14	3.94%
Nonrevenue receipts	50,000.00	(4,355.85)	75,846.85	(25,846.85)	151.69%
Transfers from other funds	2,310,400.00	192,533.33	1,155,200.02	1,155,199.98	50.00%
Total General Fund	131,590,427.73	21,252,317.50	67,608,754.00	63,981,673.73	51.38%
School Fund:					
Amount from fund balance	1,399,231.22	-	1,399,231.22	-	100.00%
Charges for services	378,542.00	48,856.69	203,984.63	174,557.37	53.89%
State revenue	44,638,696.00	4,112,646.75	21,521,490.08	23,117,205.92	48.21%
Federal revenue	4,844,958.61	506,543.18	3,777,229.36	1,067,729.25	77.96%
Transfers from other funds	36,008,259.00	3,000,688.25	18,004,129.50	18,004,129.50	50.00%
Total School Fund	87,269,686.83	7,668,734.87	44,906,064.79	42,363,622.04	51.46%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	145,000.00	1,929.32	25,172.03	119,827.97	17.36%
State revenue	194,500.00	-	-	194,500.00	0.00%
Federal revenue	4,615,000.00	468,546.77	2,093,005.83	2,521,994.17	45.35%
Total School Nutrition Fund	4,954,500.00	470,476.09	2,118,177.86	2,836,322.14	42.75%
Emergency Communications Center Fund:					
Amount from fund balance	1,144,686.17	300,000.00	1,144,686.17	-	100.00%
Use of money and property	214,968.00	17,115.69	102,521.98	112,446.02	47.69%
Miscellaneous	2,923,768.00	-	1,466,513.68	1,457,254.32	50.16%
Recovered Costs	522,096.00	37,352.42	59,212.39	462,883.61	11.34%
State revenue	577,948.00	37,329.80	261,936.97	316,011.03	45.32%
Federal revenue	178,493.38	-	-	178,493.38	0.00%
Transfers from other funds	2,923,768.00	-	1,461,884.00	1,461,884.00	50.00%
Total Emerg. Commun. Center Fund	8,485,727.55	391,797.91	4,496,755.19	3,988,972.36	52.99%
Community Development Block Grant Fund:					
Federal revenue	1,412,722.23	197,778.85	234,600.45	1,178,121.78	16.61%
Total Comm. Develop. Block Grant Fund	1,412,722.23	197,778.85	234,600.45	1,178,121.78	16.61%

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

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	189,309.91	-	189,309.91	-	100.00%
Use of money and property	2,000.00	251.20	1,171.20	828.80	58.56%
Charges for services	3,983,763.00	368,263.02	1,480,431.92	2,503,331.08	37.16%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	413.32	(413.32)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	4,190,072.91	368,514.22	1,671,326.35	2,518,746.56	39.89%
General Capital Projects Fund:					
Amount from fund balance	14,965,860.78	-	14,965,860.78	-	100.00%
Use of money and property	-	452.99	6,478.79	(6,478.79)	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	5,545,615.99	21,139.57	1,799,513.74	3,746,102.25	32.45%
Federal revenue	323,376.87	-	114,062.98	209,313.89	35.27%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total General Capital Projects Fund	20,834,853.64	21,592.56	16,885,916.29	3,948,937.35	81.05%
School Capital Projects Fund:					
Amount from fund balance	771,388.33	-	771,388.33	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Capital Projects Fund	771,388.33	-	771,388.33	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	434,060.70	-	434,060.70	-	100.00%
Miscellaneous Revenues	200,000.00	-	-	200,000.00	0.00%
Recovered costs	742,636.79	-	230,154.14	512,482.65	30.99%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	1,100,000.00	300,000.00	900,000.00	200,000.00	81.82%
Total ECC Capital Projects Fund	2,686,697.49	300,000.00	1,564,214.84	1,122,482.65	58.22%
Water Capital Projects Fund:					
Amount from fund balance	10,862,758.33	-	10,862,758.33	-	100.00%
Use of money and property	-	268.96	4,552.87	(4,552.87)	0.00%
Federal revenue	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,314,253.00	-	2,314,253.00	-	100.00%
Total Water Capital Projects Fund	13,177,011.33	268.96	13,181,564.20	(4,552.87)	100.03%
Sewer Capital Projects Fund:					
Amount from fund balance	4,313,357.86	-	4,313,357.86	-	100.00%
Transfers from other funds	2,093,094.00	-	2,093,094.00	-	100.00%
Total Sewer Capital Projects Fund	6,406,451.86	-	6,406,451.86	-	100.00%

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

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	-	332,172.92	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	2,756,004.06	-	2,756,004.06	-	100.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Capital Projects Fund	2,756,004.06	-	2,756,004.06	-	100.00%
Water Fund:					
Amount from fund balance	56,447.67	-	56,447.67	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	9,500.00	73,000.00	127,000.00	36.50%
Use of money and property	48,000.00	6,672.17	46,796.36	1,203.64	97.49%
Charges for services	9,677,460.00	699,959.64	4,684,033.74	4,993,426.26	48.40%
Miscellaneous	6,000.00	22.15	2,819.75	3,180.25	47.00%
Recovered costs	35,000.00	4,156.98	18,679.33	16,320.67	53.37%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,582,500.00	131,875.00	791,250.00	791,250.00	50.00%
Total Water Fund	11,605,407.67	852,185.94	5,673,026.85	5,932,380.82	48.88%
Sewer Fund:					
Amount from fund balance	1,523,654.16	-	1,523,654.16	-	100.00%
Permits, privilege fees and regulatory fees	250,000.00	17,000.00	118,500.00	131,500.00	47.40%
Use of money and property	100,000.00	3,701.97	24,541.10	75,458.90	24.54%
Charges for services	11,753,480.00	817,133.47	5,414,106.77	6,339,373.23	46.06%
Miscellaneous	1,000.00	-	5,709.00	(4,709.00)	570.90%
Recovered costs	20,000.00	1,193.95	23,969.42	(3,969.42)	119.85%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,609,200.00	134,100.00	804,600.00	804,600.00	50.00%
Total Sewer Fund	15,257,334.16	973,129.39	7,915,080.45	7,342,253.71	51.88%
Public Transportation Fund:					
Amount from fund balance	216,554.00	-	216,554.00	-	100.00%
Use of money and property	115,000.00	15,434.89	31,981.40	83,018.60	27.81%
Charges for services	2,130,254.00	80.00	971,317.50	1,158,936.50	45.60%
Miscellaneous	-	-	2,000.00	(2,000.00)	0.00%
Recovered costs	118,811.00	-	594.80	118,216.20	0.50%
State revenue	2,276,212.00	20,800.00	701,220.00	1,574,992.00	30.81%
Federal revenue	6,769,707.00	104,000.00	1,210,628.00	5,559,079.00	17.88%
Nonrevenue receipts	-	-	3,001.49	(3,001.49)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	-	-	-	-	0.00%
Total Public Transportation Fund	11,626,538.00	140,314.89	3,137,297.19	8,489,240.81	26.98%

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

Fund and Major Revenue Sources	Budget as Amended	December Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,099,431.51	-	1,099,431.51	-	100.00%
Use of money and property	10,200.00	1,108.98	6,959.65	3,240.35	68.23%
Charges for services	4,150,000.00	351,091.80	2,112,870.28	2,037,129.72	50.91%
Miscellaneous	-	1,059.90	5,934.60	(5,934.60)	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	-	-	-	-	0.00%
Total Sanitation Fund	5,259,631.51	353,260.68	3,225,196.04	2,034,435.47	61.32%
Business Loan Program Fund:					
Amount from fund balance	10,000.00	-	10,000.00	-	100.00%
Use of money and property	4,000.00	409.89	2,743.54	1,256.46	68.59%
Miscellaneous	36,000.00	2,354.22	23,298.01	12,701.99	64.72%
Total Business Loan Program Fund	50,000.00	2,764.11	36,041.55	13,958.45	72.08%
Stormwater Fund:					
Amount from fund balance	25,441.51	-	25,441.51	-	100.00%
Use of money and property	8,900.00	1,444.69	9,549.77	(649.77)	107.30%
Charges for services	1,327,680.00	290,409.80	688,947.58	638,732.42	51.89%
Recovered costs	-	-	-	-	0.00%
Total Stormwater Fund	1,362,021.51	291,854.49	723,938.86	638,082.65	53.15%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	1,000.00	-	90.00	910.00	9.00%
Use of money and property	5,000.00	381.44	2,513.20	2,486.80	50.26%
Charges for services	1,619,548.00	120,335.29	759,358.22	860,189.78	46.89%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	1,000.00	-	470.00	530.00	47.00%
Nonrevenue receipts	-	-	1,046.93	(1,046.93)	0.00%
Total Central Garage Fund	1,626,548.00	120,716.73	763,478.35	863,069.65	46.94%
Central Stores Fund:					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	192,260.00	16,021.67	96,129.98	96,130.02	50.00%
Total Central Stores Fund	192,260.00	16,021.67	96,129.98	96,130.02	50.00%
Total All Funds	331,847,457.73	33,421,728.86	184,503,580.41	147,343,877.32	55.60%

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

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	244,931.00	18,559.11	121,690.22	-	123,240.78	49.68%
City manager	714,046.00	82,528.37	392,261.76	2,000.00	319,784.24	55.22%
City attorney	312,790.00	36,865.49	195,103.93	-	117,686.07	62.38%
Human resources	506,807.00	55,486.11	246,115.67	7,679.00	253,012.33	50.08%
Independent auditor	21,700.00	499.00	21,699.00	1.00	-	100.00%
Commissioner of the revenue	493,841.00	53,642.97	238,795.22	-	255,045.78	48.35%
Assessors	319,791.00	33,609.62	153,955.51	-	165,835.49	48.14%
Equalization board	3,025.00	-	-	-	3,025.00	0.00%
City treasurer	674,699.00	75,459.09	355,495.61	-	319,203.39	52.69%
Finance	701,893.00	66,435.11	277,773.90	-	424,119.10	39.57%
Information technology	2,644,891.53	157,629.96	1,284,869.27	162,746.84	1,197,275.42	54.73%
Purchasing	175,485.00	18,195.04	85,882.50	-	89,602.50	48.94%
Electoral board	280,585.00	23,846.16	201,286.22	-	79,298.78	71.74%
Total general government administration	7,094,484.53	622,756.03	3,574,928.81	172,426.84	3,347,128.88	52.82%
Public safety:						
Police administration	4,515,016.60	368,793.27	2,121,637.15	28,742.00	2,364,637.45	47.63%
Police operations	4,974,543.00	611,629.96	2,787,672.47	10,982.79	2,175,887.74	56.26%
Police criminal investigation	1,848,813.00	208,006.44	866,896.36	-	981,916.64	46.89%
Police special operations	1,406,660.00	138,953.27	653,527.97	6,322.50	746,809.53	46.91%
Police grants	132,897.38	14,139.11	67,707.06	-	65,190.32	50.95%
Fire administration	770,736.00	77,722.83	386,616.58	-	384,119.42	50.16%
Fire suppression	7,772,218.51	1,113,378.64	4,428,196.68	133,246.60	3,210,775.23	58.69%
Fire prevention	642,179.00	52,717.05	273,220.72	-	368,958.28	42.55%
Fire training	368,484.00	38,006.32	159,664.65	-	208,819.35	43.33%
Public safety building	349,545.00	27,665.47	231,384.83	62,343.97	55,816.20	84.03%
Child safety alliance	49,250.00	6,217.50	24,297.91	-	24,952.09	49.34%
Court appointed attorney	75,000.00	5,511.00	21,570.35	-	53,429.65	28.76%
Regional juvenile home	226,897.00	-	113,448.00	-	113,449.00	50.00%
Regional jail	2,913,405.00	1,604,547.14	2,519,262.66	-	394,142.34	86.47%
Building inspection	974,360.00	95,024.19	426,656.06	-	547,703.94	43.79%
Animal control	461,508.00	15,679.28	235,590.35	163,970.00	61,947.65	86.58%
Emergency services	281,669.53	1,569.93	92,696.21	-	188,973.32	32.91%
Total public safety	27,763,182.02	4,379,561.40	15,410,046.01	405,607.86	11,947,528.15	56.97%
Public works:						
General engineering	815,626.00	68,336.09	311,266.83	-	504,359.17	38.16%
Highway and street maintenance	6,898,605.33	701,013.15	3,354,474.63	20,513.33	3,523,617.37	48.92%
Street lights	555,314.00	44,327.96	267,526.60	-	287,787.40	48.18%
Snow and ice removal	258,497.00	8,236.10	24,385.46	52,747.50	181,364.04	29.84%
Traffic engineering	2,322,432.50	164,964.43	781,776.80	78,533.50	1,462,122.20	37.04%
Highway and street beautification	636,067.00	51,278.97	272,780.52	-	363,286.48	42.89%
Downtown parking maintenance	130,157.00	9,449.53	77,481.09	-	52,675.91	59.53%
Street and road cleaning	440,894.00	46,407.94	218,044.91	-	222,849.09	49.46%
General properties	325,310.00	42,067.76	203,889.50	9,647.98	111,772.52	65.64%
Total public works	12,382,902.83	1,136,081.93	5,511,626.34	161,442.31	6,709,834.18	45.81%
Health and welfare:						
Local health department	512,000.00	-	198,679.67	-	313,320.33	38.80%
Community services board	875,773.00	217,693.25	435,386.50	-	440,386.50	49.71%
Tax relief for the elderly/disabled vets	145,000.00	949.85	133,635.75	-	11,364.25	92.16%
Total health and welfare	1,532,773.00	218,643.10	767,701.92	-	765,071.08	50.09%

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

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	894,885.79	52,010.77	286,960.44	-	607,925.35	32.07%
Parks	1,431,934.00	135,130.26	695,755.63	-	736,178.37	48.59%
Field maintenance	466,658.00	16,322.36	131,021.78	9,580.00	326,056.22	30.13%
Recreation center and playgrounds	889,724.00	91,766.38	363,747.38	-	525,976.62	40.88%
Simms recreation center	378,079.00	28,152.82	152,017.55	-	226,061.45	40.21%
Westover swimming pool	476,523.00	44,099.77	184,445.39	18,444.80	273,632.81	42.58%
Athletics	414,201.00	38,031.91	191,996.01	-	222,204.99	46.35%
Golf course grounds management	496,481.00	35,220.77	247,671.68	-	248,809.32	49.89%
Golf course clubhouse management	335,163.00	25,262.22	150,812.17	-	184,350.83	45.00%
Regional library	577,320.00	-	288,660.00	-	288,660.00	50.00%
Total parks, recreation and cultural	6,360,968.79	465,997.26	2,693,088.03	28,024.80	3,639,855.96	42.78%
Community development:						
Planning	577,700.00	89,629.16	279,004.49	176,233.00	122,462.51	78.80%
Zoning administration	209,773.00	23,155.83	84,688.26	-	125,084.74	40.37%
Board of zoning appeals	5,878.00	-	1,334.82	-	4,543.18	22.71%
Economic development	1,401,221.00	317,477.64	1,283,120.51	19,209.75	98,890.74	92.94%
Tourism and visitors service	485,786.00	46,343.66	236,877.00	-	248,909.00	48.76%
Blacks Run Greenway	91,993.00	9,944.37	44,133.43	-	47,859.57	47.97%
Total community development	2,772,351.00	486,550.66	1,929,158.51	195,442.75	647,749.74	76.64%
Other:						
Community and civic organizations	2,407,613.00	220,020.11	2,009,502.88	-	398,110.12	83.46%
Joint operations with Rockingham Cty	9,421,387.56	883,084.25	6,243,608.10	-	3,177,779.46	66.27%
Conference Center (SVCC)	900,000.00	-	739,926.67	-	160,073.33	82.21%
Reserve for contingencies	225,000.00	-	-	-	225,000.00	0.00%
CARES Act Funds	6,080,638.00	-	-	-	6,080,638.00	0.00%
Debt service	15,717,085.00	750.00	13,167,323.45	-	2,549,761.55	83.78%
Transfers to other funds	38,932,042.00	3,000,688.25	19,466,013.50	-	19,466,028.50	50.00%
Total other	73,683,765.56	4,104,542.61	41,626,374.60	-	32,057,390.96	56.49%
Total General Fund	131,590,427.73	11,414,132.99	71,512,924.22	962,944.56	59,114,558.95	55.08%
School Fund:						
Instruction	66,713,085.67	4,878,435.82	31,286,461.31	-	35,426,624.36	46.90%
Admin., attendance and health services	4,842,200.42	306,610.94	2,111,933.87	-	2,730,266.55	43.62%
Pupil transportation	4,279,371.00	368,156.30	1,525,025.20	-	2,754,345.80	35.64%
Operations and maintenance	6,724,115.06	387,854.31	2,732,984.46	-	3,991,130.60	40.64%
Technology	4,710,914.68	387,572.18	3,089,499.08	-	1,621,415.60	65.58%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	87,269,686.83	6,328,629.55	40,745,903.92	-	46,523,782.91	46.69%
School Nutrition Fund:						
Food service	4,891,500.00	192,785.59	1,679,861.47	-	3,211,638.53	34.34%
Technology	63,000.00	-	76,613.84	-	(13,613.84)	121.61%
Total School Nutrition Fund	4,954,500.00	192,785.59	1,756,475.31	-	3,198,024.69	35.45%
Emergency Communications Center Fund:						
Emergency Communications Center	6,559,481.55	626,897.02	3,174,975.52	418,205.45	2,966,300.58	54.78%
Comp Aided Dispatch	1,026,246.00	-	200,294.58	-	825,951.42	19.52%
Transfers to other funds	900,000.00	300,000.00	900,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	8,485,727.55	926,897.02	4,275,270.10	418,205.45	3,792,252.00	55.31%
Community Development Block Grant Fund:						
Community development block grant	1,412,722.23	9,285.38	256,088.01	-	1,156,634.22	18.13%
Total Comm. Dev. Block Grant Fund	1,412,722.23	9,285.38	256,088.01	-	1,156,634.22	18.13%

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

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	3,485,911.91	432,031.60	1,515,081.84	-	1,970,830.07	43.46%
Field trips and charters	227,090.00	3,318.35	37,717.19	-	189,372.81	16.61%
Administration	477,071.00	55,835.12	238,652.68	-	238,418.32	50.02%
Total School Transportation Fund	4,190,072.91	491,185.07	1,791,451.71	-	2,398,621.20	42.75%
General Capital Projects Fund:						
Capital projects	20,834,853.64	660,278.68	4,595,176.16	270,452.54	15,969,224.94	23.35%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	20,834,853.64	660,278.68	4,595,176.16	270,452.54	15,969,224.94	23.35%
School Capital Projects Fund:						
Capital projects	771,388.33	16,224.00	324,919.97	-	446,468.36	42.12%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Capital Projects Fund	771,388.33	16,224.00	324,919.97	-	446,468.36	42.12%
ECC Capital Projects:						
Capital projects	2,686,697.49	956.50	22,285.67	1,544,217.71	1,120,194.11	58.31%
Transfers to other funds	-	-	-	-	-	0.00%
Total ECC Capital Projects Fund	2,686,697.49	956.50	22,285.67	1,544,217.71	1,120,194.11	58.31%
Water Capital Projects Fund:						
Capital projects	13,177,011.33	1,008,866.08	3,158,725.80	4,354,718.01	5,663,567.52	57.02%
Total Water Capital Projects Fund	13,177,011.33	1,008,866.08	3,158,725.80	4,354,718.01	5,663,567.52	57.02%
Sewer Capital Projects Fund:						
Capital projects	6,406,451.86	59,519.91	643,912.22	573,908.75	5,188,630.89	19.01%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,406,451.86	59,519.91	643,912.22	573,908.75	5,188,630.89	19.01%
Sanitation Capital Projects Fund:						
Capital projects	332,172.92	-	-	-	332,172.92	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	332,172.92	-	-	-	332,172.92	0.00%
Stormwater Capital Projects Fund:						
Capital projects	2,756,004.06	14,140.37	573,338.67	150,226.84	2,032,438.55	26.25%
Total Stormwater Capital Proj. Fund	2,756,004.06	14,140.37	573,338.67	150,226.84	2,032,438.55	26.25%
Water Fund:						
Administration	617,698.00	49,939.10	311,187.20	-	306,510.80	50.38%
Pumping, storage and monitoring	764,714.81	58,223.04	334,106.03	16,718.60	413,890.18	45.88%
Transmission and distribution	975,839.09	107,627.38	511,769.27	5,310.47	458,759.35	52.99%
Utility billing	524,943.00	54,909.60	243,436.95	-	281,506.05	46.37%
Miscellaneous	2,237,000.00	182,200.00	1,114,455.73	-	1,122,544.27	49.82%
Purification	1,200,031.47	119,208.13	617,979.46	-	582,052.01	51.50%
Capital outlay	348,285.30	1,402.81	58,915.44	-	289,369.86	16.92%
Debt Service	1,522,198.00	-	1,284,476.92	-	237,721.08	84.38%
Transfers to other funds	3,414,698.00	91,703.75	2,864,475.50	-	550,222.50	83.89%
Total Water Fund	11,605,407.67	665,213.81	7,340,802.50	22,029.07	4,242,576.10	63.44%

Fund, Function and Elements	Budget as Amended	December Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	797,568.00	64,621.51	358,103.12	-	439,464.88	44.90%
Treatment and disposal	3,411,000.00	263,183.89	1,506,718.71	-	1,904,281.29	44.17%
Collection and transmission	1,141,401.00	94,442.71	544,611.28	-	596,789.72	47.71%
Miscellaneous	2,037,100.00	167,250.00	1,014,200.00	-	1,022,900.00	49.79%
Utility billing	429,866.00	34,262.55	197,469.16	-	232,396.84	45.94%
Pumping and monitoring	411,199.56	33,939.04	202,679.16	5,892.89	202,627.51	50.72%
Capital outlay	497,490.60	4,015.41	160,024.65	85,246.90	252,219.05	49.30%
Debt service	3,500,000.00	291,758.15	1,727,227.22	-	1,772,772.78	49.35%
Transfers to other funds	3,031,709.00	78,217.92	2,562,401.48	-	469,307.52	84.52%
Total Sewer Fund	15,257,334.16	1,031,691.18	8,273,434.78	91,139.79	6,892,759.59	54.82%
Public Transportation Fund:						
Transit buses	4,425,559.00	387,629.91	2,087,402.66	30,884.04	2,307,272.30	47.86%
Paratransit buses	774,214.00	68,170.89	343,205.03	5,027.96	425,981.01	44.98%
Administration	676,937.00	70,550.04	319,953.52	-	356,983.48	47.26%
Capital outlay	5,413,828.00	-	136,626.00	3,041,850.00	2,235,352.00	58.71%
Transfers to other funds	336,000.00	28,000.00	168,000.00	-	168,000.00	50.00%
Total Public Transportation Fund	11,626,538.00	554,350.84	3,055,187.21	3,077,762.00	5,493,588.79	52.75%
Sanitation Fund:						
Solid waste collection	1,321,241.00	141,717.87	659,870.91	-	661,370.09	49.94%
Landfill	253,034.00	2,530.93	34,650.56	17,590.00	200,793.44	20.65%
Miscellaneous	6,200.00	6,100.00	6,200.00	-	-	100.00%
Solid waste management	1,203,888.51	104,143.89	566,489.84	273,694.27	363,704.40	69.79%
Capital outlay	783,500.00	870.83	51,341.17	-	732,158.83	6.55%
Debt service	1,584,568.00	-	1,487,522.42	-	97,045.58	93.88%
Transfers to other funds	107,200.00	8,933.33	53,600.02	-	53,599.98	50.00%
Total Sanitation Fund	5,259,631.51	264,296.85	2,859,674.92	291,284.27	2,108,672.32	59.91%
Business Loan Program Fund:						
Revolving loan program	50,000.00	-	-	-	50,000.00	0.00%
Total Business Loan Program Fund	50,000.00	-	-	-	50,000.00	0.00%
Stormwater Fund:						
Stormwater management	571,041.51	13,382.69	123,020.59	43,141.69	404,879.23	29.10%
Capital outlay	770,580.00	-	327,610.50	-	442,969.50	42.51%
Transfers to other funds	20,400.00	1,700.00	10,200.00	-	10,200.00	50.00%
Total Stormwater Fund	1,362,021.51	15,082.69	460,831.09	43,141.69	858,048.73	37.00%
Central Garage Fund:						
Operating	1,454,536.00	128,018.97	748,465.57	108,533.17	597,537.26	58.92%
Administration	163,012.00	16,732.95	73,343.58	-	89,668.42	44.99%
Capital outlay	9,000.00	-	-	-	9,000.00	0.00%
Total Central Garage Fund	1,626,548.00	144,751.92	821,809.15	108,533.17	696,205.68	57.20%
Central Stores Fund:						
Operating	183,317.00	17,675.65	86,088.02	-	97,228.98	46.96%
Capital outlay	8,943.00	-	4,200.00	-	4,743.00	46.96%
Total Central Stores Fund	192,260.00	17,675.65	90,288.02	-	101,971.98	46.96%
Total All Funds	331,847,457.73	23,815,964.08	152,558,499.43	11,908,563.85	167,380,394.45	49.56%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (50.00%)
General Fund:					
Revenues	131,590,427.73	67,608,754.00	-	(63,981,673.73)	51.38%
Expenditures	131,590,427.73	71,512,924.22	962,944.56	(59,114,558.95)	55.08%
School Fund:					
Revenues	87,269,686.83	44,906,064.79	-	(42,363,622.04)	51.46%
Expenditures	87,269,686.83	40,745,903.92	-	(46,523,782.91)	46.69%
School Nutrition Fund:					
Revenues	4,954,500.00	2,118,177.86	-	(2,836,322.14)	42.75%
Expenditures	4,954,500.00	1,756,475.31	-	(3,198,024.69)	35.45%
Emergency Communications Center Fund:					
Revenues	8,485,727.55	4,496,755.19	-	(3,988,972.36)	52.99%
Expenditures	8,485,727.55	4,275,270.10	418,205.45	(3,792,252.00)	55.31%
Community Development Block Grant Fund:					
Revenues	1,412,722.23	234,600.45	-	(1,178,121.78)	16.61%
Expenditures	1,412,722.23	256,088.01	-	(1,156,634.22)	18.13%
School Transportation Fund:					
Revenues	4,190,072.91	1,671,326.35	-	(2,518,746.56)	39.89%
Expenditures	4,190,072.91	1,791,451.71	-	(2,398,621.20)	42.75%
General Capital Projects Fund:					
Revenues	20,834,853.64	16,885,916.29	-	(3,948,937.35)	81.05%
Expenditures	20,834,853.64	4,595,176.16	270,452.54	(15,969,224.94)	23.35%
School Capital Projects Fund:					
Revenues	771,388.33	771,388.33	-	-	100.00%
Expenditures	771,388.33	324,919.97	-	(446,468.36)	42.12%
ECC Capital Projects Fund:					
Revenues	2,686,697.49	1,564,214.84	-	(1,122,482.65)	58.22%
Expenditures	2,686,697.49	22,285.67	1,544,217.71	(1,120,194.11)	58.31%
Water Capital Projects Fund:					
Revenues	13,177,011.33	13,181,564.20	-	4,552.87	100.03%
Expenditures	13,177,011.33	3,158,725.80	4,354,718.01	(5,663,567.52)	57.02%
Sewer Capital Projects Fund:					
Revenues	6,406,451.86	6,406,451.86	-	-	100.00%
Expenditures	6,406,451.86	643,912.22	573,908.75	(5,188,630.89)	19.01%
Sanitation Capital Projects Fund:					
Revenues	332,172.92	332,172.92	-	-	100.00%
Expenditures	332,172.92	-	-	(332,172.92)	0.00%

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

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (50.00%)
Stormwater Capital Projects Fund:					
Revenues	2,756,004.06	2,756,004.06	-	-	100.00%
Expenditures	2,756,004.06	573,338.67	150,226.84	(2,032,438.55)	26.25%
Water Fund:					
Revenues	11,605,407.67	5,673,026.85	-	(5,932,380.82)	48.88%
Expenditures	11,605,407.67	7,340,802.50	22,029.07	(4,242,576.10)	63.44%
Sewer Fund:					
Revenues	15,257,334.16	7,915,080.45	-	(7,342,253.71)	51.88%
Expenditures	15,257,334.16	8,273,434.78	91,139.79	(6,892,759.59)	54.82%
Public Transportation Fund:					
Revenues	11,626,538.00	3,137,297.19	-	(8,489,240.81)	26.98%
Expenditures	11,626,538.00	3,055,187.21	3,077,762.00	(5,493,588.79)	52.75%
Sanitation Fund:					
Revenues	5,259,631.51	3,225,196.04	-	(2,034,435.47)	61.32%
Expenditures	5,259,631.51	2,859,674.92	291,284.27	(2,108,672.32)	59.91%
Business Loan Program Fund:					
Revenues	50,000.00	36,041.55	-	(13,958.45)	72.08%
Expenditures	50,000.00	-	-	(50,000.00)	0.00%
Stormwater Fund:					
Revenues	1,362,021.51	723,938.86	-	(638,082.65)	53.15%
Expenditures	1,362,021.51	460,831.09	43,141.69	(858,048.73)	37.00%
Central Garage Fund:					
Revenues	1,626,548.00	763,478.35	-	(863,069.65)	46.94%
Expenditures	1,626,548.00	821,809.15	108,533.17	(696,205.68)	57.20%
Central Stores Operating Fund:					
Revenues	192,260.00	96,129.98	-	(96,130.02)	50.00%
Expenditures	192,260.00	90,288.02	-	(101,971.98)	46.96%
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Total Revenues	331,847,457.73	184,503,580.41	-	(147,343,877.32)	55.60%
Total Expenditures	331,847,457.73	152,558,499.43	11,908,563.85	(167,380,394.45)	49.56%

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

Exhibit G
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	5,035,797.03	2,681,023.10	(2,354,773.93)	-46.76%
General property taxes	32,647,702.51	33,911,438.25	1,263,735.74	3.87%
Other local taxes	19,897,570.41	17,940,718.25	(1,956,852.16)	-9.83%
Permits, privilege fees and regulatory fees	320,030.20	225,090.98	(94,939.22)	-29.67%
Fines and forfeitures	393,551.59	166,043.76	(227,507.83)	-57.81%
Use of money and property	472,112.72	157,526.29	(314,586.43)	-66.63%
Charges for services	731,665.90	384,054.86	(347,611.04)	-47.51%
Miscellaneous	3,257,041.39	4,011,395.54	754,354.15	23.16%
Recovered costs	639,345.90	758,419.78	119,073.88	18.62%
State revenue	5,728,504.81	5,725,798.83	(2,705.98)	-0.05%
Federal revenue	151,157.19	416,197.49	265,040.30	175.34%
Nonrevenue receipts	158,750.12	75,846.85	(82,903.27)	-52.22%
Transfers from other funds	2,147,500.00	1,155,200.02	(992,299.98)	-46.21%
Total General Fund	71,580,729.77	67,608,754.00	(3,971,975.77)	-5.55%
School Fund:				
Amount from fund balance	753,272.88	1,399,231.22	645,958.34	85.75%
Charges for services	886,414.56	203,984.63	(682,429.93)	-76.99%
State revenue	18,685,897.33	21,521,490.08	2,835,592.75	15.18%
Federal revenue	1,535,850.72	3,777,229.36	2,241,378.64	145.94%
Transfers from other funds	17,901,654.00	18,004,129.50	102,475.50	0.57%
Total School Fund	39,763,089.49	44,906,064.79	5,142,975.30	12.93%
School Nutrition Fund:				
Amount from fund balance	10,000.00	-	(10,000.00)	-100.00%
Charges for services	244,004.48	25,172.03	(218,832.45)	-89.68%
State revenue	9,111.70	-	(9,111.70)	-100.00%
Federal revenue	1,540,386.13	2,093,005.83	552,619.70	35.88%
Total School Nutrition Fund	1,803,502.31	2,118,177.86	314,675.55	17.45%
Emergency Communications Center Fund:				
Amount from fund balance	580,942.44	1,144,686.17	563,743.73	97.04%
Use of money and property	151,137.83	102,521.98	(48,615.85)	-32.17%
Miscellaneous	1,163,325.50	1,466,513.68	303,188.18	26.06%
Recovered costs	56,228.07	59,212.39	2,984.32	5.31%
State revenue	258,962.26	261,936.97	2,974.71	1.15%
Federal revenue	29,258.40	-	(29,258.40)	-100.00%
Transfers from other funds	1,162,825.50	1,461,884.00	299,058.50	25.72%
Total Emerg. Commun. Center Fund	3,402,680.00	4,496,755.19	1,094,075.19	32.15%
Community Development Block Grant Fund:				
Federal revenue	160,381.97	234,600.45	74,218.48	46.28%
Total Community Development Block Grant Fund	160,381.97	234,600.45	74,218.48	46.28%

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

Exhibit G
Page 2 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	65,000.00	189,309.91	124,309.91	191.25%
Use of money and property	845.97	1,171.20	325.23	38.44%
Charges for services	1,742,037.50	1,480,431.92	(261,605.58)	-15.02%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	413.32	413.32	0.00%
Nonrevenue receipts	126.28	-	(126.28)	-100.00%
Total School Transportation Fund	1,808,009.75	1,671,326.35	(136,683.40)	-7.56%
General Capital Projects Fund:				
Amount from fund balance	10,494,706.53	14,965,860.78	4,471,154.25	42.60%
Use of money and property	36,056.78	6,478.79	(29,577.99)	-82.03%
Recovered costs	9,615.99	-	(9,615.99)	-100.00%
State revenue	1,722,253.68	1,799,513.74	77,260.06	4.49%
Federal revenue	320,942.08	114,062.98	(206,879.10)	-64.46%
Debt proceeds	6,016,863.60	-	(6,016,863.60)	-100.00%
Transfers from other funds	2,925,000.00	-	(2,925,000.00)	-100.00%
Total General Capital Projects Fund	21,525,438.66	16,885,916.29	(4,639,522.37)	-21.55%
School Capital Projects Fund:				
Amount from fund balance	2,570,186.87	771,388.33	(1,798,798.54)	-69.99%
Use of money and property	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	153,000.00	-	(153,000.00)	-100.00%
Total School Capital Projects Fund	2,723,186.87	771,388.33	(1,951,798.54)	-71.67%
ECC Capital Projects Fund:				
Amount from fund balance	110,047.38	434,060.70	324,013.32	294.43%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	315,110.15	230,154.14	(84,956.01)	-26.96%
State Revenue	-	-	-	0.00%
Transfers from other funds	500,000.00	900,000.00	400,000.00	80.00%
Total ECC Capital Projects Fund	925,157.53	1,564,214.84	639,057.31	69.08%
Water Capital Projects Fund:				
Amount from fund balance	13,096,487.67	10,862,758.33	(2,233,729.34)	-17.06%
Use of money and property	72,287.72	4,552.87	(67,734.85)	-93.70%
Federal revenue	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,357,725.00	2,314,253.00	(1,043,472.00)	-31.08%
Total Water Capital Projects Fund	16,526,500.39	13,181,564.20	(3,344,936.19)	-20.24%
Sewer Capital Projects Fund:				
Amount from fund balance	3,862,571.68	4,313,357.86	450,786.18	11.67%
Transfers from other funds	1,186,848.00	2,093,094.00	906,246.00	76.36%
Total Sewer Capital Projects Fund	5,049,419.68	6,406,451.86	1,357,032.18	26.88%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to December 31, 2020
(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%
Recovered costs	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	332,172.92	332,172.92	-	0.00%
Stormwater Capital Projects Fund:				
Amount from fund balance	2,648,483.79	2,756,004.06	107,520.27	4.06%
State revenue	-	-	-	0.00%
Transfers from other funds	667,500.00	-	(667,500.00)	-100.00%
Total Stormwater Capital Projects Fund	3,315,983.79	2,756,004.06	(559,979.73)	-95.94%
Water Fund:				
Amount from fund balance	1,377,517.88	56,447.67	(1,321,070.21)	-95.90%
Permits, privilege fees and regulatory fees	103,000.00	73,000.00	(30,000.00)	-29.13%
Use of money and property	124,987.00	46,796.36	(78,190.64)	-62.56%
Charges for services	5,056,508.97	4,684,033.74	(372,475.23)	-7.37%
Miscellaneous	1,540.94	2,819.75	1,278.81	82.99%
Recovered costs	43,948.05	18,679.33	(25,268.72)	-57.50%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	759,750.00	791,250.00	31,500.00	4.15%
Total Water Fund	7,467,252.84	5,673,026.85	(1,794,225.99)	-24.03%
Sewer Fund:				
Amount from fund balance	1,376,464.04	1,523,654.16	147,190.12	10.69%
Permits, privilege fees and regulatory fees	164,500.00	118,500.00	(46,000.00)	-27.96%
Use of money and property	111,299.24	24,541.10	(86,758.14)	-77.95%
Charges for services	5,970,038.13	5,414,106.77	(555,931.36)	-9.31%
Miscellaneous	1,301.79	5,709.00	4,407.21	338.55%
Recovered costs	16,491.34	23,969.42	7,478.08	45.35%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	775,500.00	804,600.00	29,100.00	3.75%
Total Sewer Fund	8,415,594.54	7,915,080.45	(500,514.09)	-5.95%
Public Transportation Fund:				
Amount from fund balance	128,818.00	216,554.00	87,736.00	68.11%
Use of money and property	50,595.65	31,981.40	(18,614.25)	-36.79%
Charges for services	1,071,575.99	971,317.50	(100,258.49)	-9.36%
Miscellaneous	-	2,000.00	2,000.00	0.00%
Recovered costs	-	594.80	594.80	0.00%
State revenue	694,273.00	701,220.00	6,947.00	1.00%
Federal revenue	527,471.25	1,210,628.00	683,156.75	129.52%
Nonrevenue receipts	7,533.04	3,001.49	(4,531.55)	-60.16%
Transfers from other funds	125,000.02	-	(125,000.02)	-100.00%
Intrafund transfers	-	-	-	0.00%
Total Public Transportation Fund	2,605,266.95	3,137,297.19	532,030.24	20.42%

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

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	312,729.60	1,099,431.51	786,701.91	251.56%
Use of money and property	25,725.30	6,959.65	(18,765.65)	-72.95%
Charges for services	2,036,464.04	2,112,870.28	76,406.24	3.75%
Miscellaneous	4,764.29	5,934.60	1,170.31	24.56%
Recovered costs	117.60	-	(117.60)	-100.00%
Transfers from other funds	-	-	-	0.00%
Intrafund transfers	-	-	-	0.00%
Total Sanitation Fund	2,379,800.83	3,225,196.04	845,395.21	35.52%
Business Loan Program Fund:				
Amount from fund balance	104,000.00	10,000.00	(94,000.00)	-90.38%
Use of money and property	4,260.07	2,743.54	(1,516.53)	-35.60%
Miscellaneous	17,311.92	23,298.01	5,986.09	34.58%
Total Business Loan Program Fund	125,571.99	36,041.55	(89,530.44)	-71.30%
Stormwater Fund:				
Amount from fund balance	34,620.00	25,441.51	(9,178.49)	-26.51%
Use of money and property	39,638.73	9,549.77	(30,088.96)	-75.91%
Charges for services	776,879.63	688,947.58	(87,932.05)	-11.32%
Recovered costs	-	-	-	0.00%
Total Stormwater Fund	851,138.36	723,938.86	(127,199.50)	-113.74%
Central Garage Fund:				
Amount from fund balance	77,130.80	-	(77,130.80)	-100.00%
Permits, privilege fees and regulatory fees	845.00	90.00	(755.00)	-89.35%
Use of money and property	10,065.02	2,513.20	(7,551.82)	-75.03%
Charges for services	832,170.81	759,358.22	(72,812.59)	-8.75%
Miscellaneous	243.10	-	(243.10)	-100.00%
Recovered costs	321.50	470.00	148.50	46.19%
Nonrevenue receipts	-	1,046.93	1,046.93	0.00%
Total Central Garage Fund	920,776.23	763,478.35	(157,297.88)	-17.08%
Central Stores Fund:				
Amount from fund balance	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
Transfers from other funds	89,403.00	96,129.98	6,726.98	7.52%
Total Central Stores Fund	89,403.00	96,129.98	6,726.98	7.52%
Total All Funds	191,771,057.87	184,503,580.41	(7,267,477.46)	-3.79%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to December 31, 2020
(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	114,448.57	121,690.22	7,241.65	6.33%
City manager	357,301.17	392,261.76	34,960.59	9.78%
City attorney	176,583.66	195,103.93	18,520.27	10.49%
Human resources	232,829.54	246,115.67	13,286.13	5.71%
Independent auditor	20,560.00	21,699.00	1,139.00	5.54%
Commissioner of the revenue	232,000.85	238,795.22	6,794.37	2.93%
Assessors	142,315.63	153,955.51	11,639.88	8.18%
Equalization board	-	-	-	0.00%
City treasurer	340,256.45	355,495.61	15,239.16	4.48%
Finance	257,474.58	277,773.90	20,299.32	7.88%
Information technology	1,020,565.44	1,284,869.27	264,303.83	25.90%
Purchasing	80,489.66	85,882.50	5,392.84	6.70%
Electoral board	109,943.35	201,286.22	91,342.87	83.08%
Total general government administration	3,084,768.90	3,574,928.81	490,159.91	15.89%
Public safety:				
Police administration	2,074,081.92	2,121,637.15	47,555.23	2.29%
Police operations	2,587,682.08	2,787,672.47	199,990.39	7.73%
Police criminal investigation	833,263.74	866,896.36	33,632.62	4.04%
Police special operations	619,482.81	653,527.97	34,045.16	5.50%
Police grants	132,818.93	67,707.06	(65,111.87)	-49.02%
Fire administration	389,585.89	386,616.58	(2,969.31)	-0.76%
Fire suppression	4,509,173.46	4,428,196.68	(80,976.78)	-1.80%
Fire prevention	323,596.51	273,220.72	(50,375.79)	-15.57%
Fire training	188,565.65	159,664.65	(28,901.00)	-15.33%
Public safety building	184,417.18	231,384.83	46,967.65	25.47%
Child safety alliance	19,723.64	24,297.91	4,574.27	23.19%
City and county jail	35,248.82	21,570.35	(13,678.47)	-38.81%
Regional juvenile home	115,652.00	113,448.00	(2,204.00)	-1.91%
Regional jail	1,786,596.33	2,519,262.66	732,666.33	41.01%
Building inspection	452,475.46	426,656.06	(25,819.40)	-5.71%
Animal control	141,381.95	235,590.35	94,208.40	66.63%
Emergency services	70,632.04	92,696.21	22,064.17	31.24%
Total public safety	14,464,378.41	15,410,046.01	945,667.60	6.54%
Public works:				
General engineering	346,186.37	311,266.83	(34,919.54)	-10.09%
Highway and street maintenance	2,529,957.14	3,354,474.63	824,517.49	32.59%
Street lights	278,217.88	267,526.60	(10,691.28)	-3.84%
Snow and ice removal	55,537.60	24,385.46	(31,152.14)	-56.09%
Traffic engineering	942,780.60	781,776.80	(161,003.80)	-17.08%
Highway and street beautification	143,818.58	272,780.52	128,961.94	89.67%
Downtown parking maintenance	154,352.14	77,481.09	(76,871.05)	-49.80%
Street and road cleaning	199,277.67	218,044.91	18,767.24	9.42%
General properties	125,212.78	203,889.50	78,676.72	62.83%
Total public works	4,775,340.76	5,511,626.34	736,285.58	15.42%
Health and welfare:				
Local health department	346,929.42	198,679.67	(148,249.75)	-42.73%
Community services board	377,255.12	435,386.50	58,131.38	15.41%
Tax relief for the elderly/disabled veterans	118,239.08	133,635.75	15,396.67	13.02%
Total health and welfare	842,423.62	767,701.92	(74,721.70)	-8.87%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to December 31, 2020
(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	640,636.83	286,960.44	(353,676.39)	-55.21%
Parks	792,026.16	695,755.63	(96,270.53)	-12.15%
Field maintenance	204,731.06	131,021.78	(73,709.28)	-36.00%
Recreation center and playgrounds	320,071.98	363,747.38	43,675.40	13.65%
Simms recreation center	186,076.82	152,017.55	(34,059.27)	-18.30%
Westover swimming pool	275,880.76	184,445.39	(91,435.37)	-33.14%
Athletics	152,456.96	191,996.01	39,539.05	25.93%
Golf course grounds management	461,900.94	247,671.68	(214,229.26)	-46.38%
Golf course clubhouse management	257,692.85	150,812.17	(106,880.68)	-41.48%
Regional library	432,990.00	288,660.00	(144,330.00)	-33.33%
Total parks, recreation and cultural	3,724,464.36	2,693,088.03	(1,031,376.33)	-27.69%
Community development:				
Planning	117,473.88	279,004.49	161,530.61	137.50%
Zoning administration	92,186.73	84,688.26	(7,498.47)	-8.13%
Board of zoning appeals	1,717.00	1,334.82	(382.18)	-22.26%
Economic development	535,692.46	1,283,120.51	747,428.05	139.53%
Tourism and visitors service	223,868.24	236,877.00	13,008.76	5.81%
Blacks Run Greenway	36,210.22	44,133.43	7,923.21	21.88%
Total community development	1,007,148.53	1,929,158.51	922,009.98	91.55%
Other:				
Community and civic organizations	459,177.94	2,009,502.88	1,550,324.94	337.63%
Joint operations with Rockingham Cty	5,325,141.11	6,243,608.10	918,466.99	17.25%
Conference center (SVCC)	867,002.36	739,926.67	(127,075.69)	-14.66%
Reserve for contingencies	-	-	-	0.00%
Cares act funds	-	-	-	0.00%
Debt service	13,241,956.43	13,167,323.45	(74,632.98)	-0.56%
Transfers to other funds	22,267,479.52	19,466,013.50	(2,801,466.02)	-12.58%
Total other	42,160,757.36	41,626,374.60	(534,382.76)	-1.27%
Total General Fund	70,059,281.94	71,512,924.22	1,453,642.28	2.07%
School Fund:				
Instruction	31,941,276.86	31,286,461.31	(654,815.55)	-2.05%
Admin., attendance and health services	2,353,834.44	2,111,933.87	(241,900.57)	-10.28%
Pupil transportation	1,754,305.92	1,525,025.20	(229,280.72)	-13.07%
Operations and maintenance	2,834,862.09	2,732,984.46	(101,877.63)	-3.59%
Technology	2,315,205.93	3,089,499.08	774,293.15	33.44%
Transfers to other funds	-	-	-	0.00%
Total School Fund	41,199,485.24	40,745,903.92	(453,581.32)	-1.10%
School Nutrition Fund:				
Food service	1,942,376.89	1,679,861.47	(262,515.42)	-13.52%
Technology	19,552.09	76,613.84	57,061.75	291.84%
Total School Nutrition Fund	1,961,928.98	1,756,475.31	(205,453.67)	-10.47%
Emergency Communications Center Fund:				
Emergency Communications Center	2,614,051.30	3,174,975.52	560,924.22	21.46%
Computer Aided Dispatch	-	200,294.58	200,294.58	0.00%
Transfer of other funds	500,000.00	900,000.00	400,000.00	80.00%
Total Emergency Communications Center	3,114,051.30	4,275,270.10	1,161,218.80	101.46%
Community Development Block Grant Fund:				
Community development block grant	132,139.85	256,088.01	123,948.16	93.80%
Total Community Development Block Grant Fund	132,139.85	256,088.01	123,948.16	93.80%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to December 31, 2020
(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	1,942,024.10	1,515,081.84	(426,942.26)	-21.98%
Field trips and charters	103,519.31	37,717.19	(65,802.12)	-63.57%
Administration	205,245.54	238,652.68	33,407.14	16.28%
Total School Transportation Fund	2,250,788.95	1,791,451.71	(459,337.24)	-20.41%
General Capital Projects Fund:				
Capital projects	5,752,931.48	4,595,176.16	(1,157,755.32)	-20.12%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	5,752,931.48	4,595,176.16	(1,157,755.32)	-20.12%
School Capital Projects Fund:				
Capital projects	2,717,445.25	324,919.97	(2,392,525.28)	-88.04%
Transfers to other funds	-	-	-	0.00%
Total School Capital Projects Fund	2,717,445.25	324,919.97	(2,392,525.28)	-88.04%
ECC Capital Projects Fund:				
Capital projects	351,183.26	22,285.67	(328,897.59)	-93.65%
Transfers to other funds	-	-	-	0.00%
Total ECC Capital Projects Fund	351,183.26	22,285.67	(328,897.59)	-93.65%
Water Capital Projects Fund:				
Capital projects	2,187,063.08	3,158,725.80	971,662.72	44.43%
Total Water Capital Projects Fund	2,187,063.08	3,158,725.80	971,662.72	44.43%
Sewer Capital Projects Fund:				
Capital projects	328,016.99	643,912.22	315,895.23	96.30%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	328,016.99	643,912.22	315,895.23	96.30%
Sanitation Capital Projects Fund:				
Capital projects	-	-	-	0.00%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	-	-	-	0.00%
Stormwater Capital Projects Fund:				
Capital projects	362,357.96	573,338.67	210,980.71	58.22%
Total Stormwater Capital Projects Fund	362,357.96	573,338.67	210,980.71	58.22%
Water Fund:				
Administration	306,750.48	311,187.20	4,436.72	1.45%
Pumping, storage and monitoring	343,909.19	334,106.03	(9,803.16)	-2.85%
Transmission and distribution	494,024.22	511,769.27	17,745.05	3.59%
Utility billing	237,627.78	243,436.95	5,809.17	2.44%
Miscellaneous	1,070,768.66	1,114,455.73	43,687.07	4.08%
Purification	552,349.66	617,979.46	65,629.80	11.88%
Capital outlay	45,230.14	58,915.44	13,685.30	30.26%
Debt service	1,237,983.31	1,284,476.92	46,493.61	3.76%
Transfers to other funds	3,907,040.00	2,864,475.50	(1,042,564.50)	-26.68%
Total Water Fund	8,195,683.44	7,340,802.50	(854,880.94)	-10.43%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2020 to December 31, 2020
(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	327,922.41	358,103.12	30,180.71	9.20%
Treatment and disposal	1,628,223.56	1,506,718.71	(121,504.85)	-7.46%
Collection and transmission	574,912.88	544,611.28	(30,301.60)	-5.27%
Miscellaneous	1,282,650.00	1,014,200.00	(268,450.00)	-20.93%
Utility billing	189,854.48	197,469.16	7,614.68	4.01%
Pumping and monitoring	202,519.27	202,679.16	159.89	0.08%
Capital outlay	83,353.93	160,024.65	76,670.72	91.98%
Debt service	1,607,271.56	1,727,227.22	119,955.66	7.46%
Transfers to other funds	1,650,336.00	2,562,401.48	912,065.48	55.27%
Total Sewer Fund	7,547,044.09	8,273,434.78	726,390.69	9.62%
Public Transportation Fund:				
Transit buses	2,234,489.70	2,087,402.66	(147,087.04)	-6.58%
Paratransit Buses	325,948.36	343,205.03	17,256.67	5.29%
Administration	286,583.06	319,953.52	33,370.46	11.64%
Capital outlay	224,874.00	136,626.00	(88,248.00)	-39.24%
Transfers to other funds	80,000.02	168,000.00	87,999.98	110.00%
Total Public Transportation Fund	3,151,895.14	3,055,187.21	(96,707.93)	-3.07%
Sanitation Fund:				
Solid waste collection	578,178.14	659,870.91	81,692.77	14.13%
Landfill	73,608.75	34,650.56	(38,958.19)	-52.93%
Miscellaneous	6,100.00	6,200.00	100.00	1.64%
Solid waste management	496,837.79	566,489.84	69,652.05	14.02%
Capital outlay	19,364.08	51,341.17	31,977.09	165.14%
Debt service	1,464,329.82	1,487,522.42	23,192.60	1.58%
Transfers to other funds	-	53,600.02	53,600.02	0.00%
Total Sanitation Fund	2,638,418.58	2,859,674.92	221,256.34	8.39%
Business Loan Program Fund:				
Revolving loan program	25,000.00	-	(25,000.00)	-100.00%
Total Business Loan Program Fund	25,000.00	-	(25,000.00)	-100.00%
Stormwater Fund:				
Stormwater management	118,055.29	123,020.59	4,965.30	4.21%
Capital outlay	-	327,610.50	327,610.50	0.00%
Transfers to other funds	680,199.98	10,200.00	(669,999.98)	-98.50%
Total Stormwater Fund	798,255.27	460,831.09	(337,424.18)	-42.27%
Central Garage Fund:				
Operating	675,969.27	748,465.57	72,496.30	10.72%
Administration	60,525.63	73,343.58	12,817.95	21.18%
Capital outlay	33,172.70	-	(33,172.70)	-100.00%
Total Central Garage Fund	769,667.60	821,809.15	52,141.55	6.77%
Central Stores Fund:				
Operating	84,898.01	86,088.02	1,190.01	1.40%
Capital outlay	-	4,200.00	4,200.00	0.00%
Total Central Stores Fund	84,898.01	90,288.02	5,390.01	6.35%
Total All Funds	153,627,536.41	152,558,499.43	(1,069,036.98)	-0.70%

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

	Governmental Funds						Capital Projects			Proprietary Funds	
	General	Special Revenue			School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Enterprise		
		School	School Nutrition	Emergency Commun. Center					Community Development Block Grant	Water	Water Capital Projects
Balance July 1, 2020	32,957,042.25	10,621,992.29	2,272,746.99	2,208,969.16	(353.02)	801,410.19	15,040,562.04	771,388.33	449,509.61	3,165,955.93	10,790,492.13
Balance Budget	-	-	-	(600,000.00)	-	(150,000.00)	-	-	-	-	-
Capital Projects Carried Forward	-	-	-	-	-	-	(14,965,860.78)	(771,388.33)	(434,060.70)	-	(10,862,758.33)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2020	32,957,042.25	10,621,992.29	2,272,746.99	1,608,969.16	(353.02)	651,410.19	74,701.26	-	15,448.91	3,165,955.93	(72,266.20)
Year End Reserves	(340,807.39)	-	-	-	-	-	-	-	-	-	-
Reappropriate Encumbrances	(2,139,242.70)	(1,399,231.22)	-	(244,686.17)	-	(39,309.91)	-	-	-	(56,447.67)	-
Balance August 31, 2020	30,476,992.16	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Unexpended Fire/Four-for-Life Funds	(7,945.90)	-	-	-	-	-	-	-	-	-	-
Balance September 30, 2020	30,469,046.26	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Balance October 31, 2020	30,469,046.26	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Additional Funds for CSA	(188,337.56)	-	-	-	-	-	-	-	-	-	-
Balance November 30, 2020	30,280,708.70	9,222,761.07	2,272,746.99	1,364,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)
Return Excess School Funds	1,376,559.58	(1,376,559.58)	-	-	-	-	-	-	-	-	-
ECC Backup Site Project	-	-	-	(300,000.00)	-	-	-	-	-	-	-
Balance December 31, 2020	31,657,268.28	7,846,201.49	2,272,746.99	1,064,282.99	(353.02)	612,100.28	74,701.26	-	15,448.91	3,109,508.26	(72,266.20)

Proprietary Funds												
Enterprise							Internal Service			Agency		Total
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
4,943,797.28	4,313,357.86	1,650,161.89	3,203,706.37	332,172.92	160,854.51	1,376,593.25	2,756,004.06	1,004,995.45	(262,501.79)	9,355,459.62	117,706.24	108,032,023.56
(1,285,362.00)	-	(89,600.00)	(1,071,585.00)	-	(10,000.00)	-	-	-	-	-	-	(3,206,547.00)
-	(4,313,357.86)	-	-	(332,172.92)	-	-	(2,756,004.06)	-	-	-	-	(34,435,602.98)
-	-	-	-	-	-	-	-	61.70	16,069.84	1,095,590.81	2,088.17	1,113,810.52
3,658,435.28	-	1,560,561.89	2,132,121.37	-	150,854.51	1,376,593.25	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	71,503,684.10
-	-	-	-	-	-	-	-	-	-	-	-	(340,807.39)
(238,292.16)	-	(126,954.00)	(27,846.51)	-	-	(25,441.51)	-	-	-	-	-	(4,297,451.85)
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,865,424.86
-	-	-	-	-	-	-	-	-	-	-	-	(7,945.90)
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,857,478.96
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,857,478.96
-	-	-	-	-	-	-	-	-	-	-	-	(188,337.56)
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,669,141.40
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	(300,000.00)
3,420,143.12	-	1,433,607.89	2,104,274.86	-	150,854.51	1,351,151.74	-	1,005,057.15	(246,431.95)	10,451,050.43	119,794.41	66,369,141.40

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