

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2024 to March 31, 2025

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At March 31, 2025
(Unaudited)

	Governmental Funds									Proprietary Funds		
	Special Revenue						Capital Projects			Enterprise		
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects	Sewer
Assets												
Cash and investments	71,565,488.10	16,113,750.84	3,782,154.36	8,027,678.97	(7,577.75)	4,333,206.87	14,673,131.88	2,959,112.45	1,458,372.63	4,288,963.34	20,207,192.12	6,951,212.89
Petty cash	5,900.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	103,311.70	127,740.00	-	-	7,336,838.26	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	71,571,388.10	16,113,750.84	3,782,854.36	8,027,678.97	(7,577.75)	4,333,306.87	14,776,443.58	3,086,852.45	1,458,372.63	4,289,888.34	27,544,030.38	6,952,137.89
Property taxes	32,324,216.34	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	50,171.72	-	-	-	-	87,696.41	-	-	-	713,888.41	-	841,229.76
Other receivables	31,665.69	-	-	-	-	-	-	-	-	37,665.87	-	-
Loan receivables	4,714,372.33	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	69,767,856.02	-	18,801,380.38
Future debt requirements	-	-	-	-	-	-	-	-	-	37,341,497.33	-	1,570,092.58
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	945,804.59	-	426,841.00
ESTIMATED REVENUE	188,047,118.58	126,454,210.33	6,572,881.11	10,046,539.59	1,014,740.24	7,939,067.91	89,159,517.74	5,174,505.54	2,837,287.85	16,360,489.97	33,175,480.86	16,324,692.01
Realized revenue	(142,474,233.78)	(94,073,475.76)	(5,190,768.58)	(9,184,871.42)	(471,600.82)	(6,174,978.85)	(34,045,206.89)	(5,174,505.54)	(2,837,287.85)	(14,254,988.41)	(32,203,664.47)	(14,057,403.15)
Total Assets and Other Debits	154,264,698.98	48,494,485.41	5,164,966.89	8,889,347.14	535,561.67	6,185,092.34	69,890,754.43	3,086,852.45	1,458,372.63	115,202,102.12	28,590,573.23	32,514,970.47
Liabilities												
Other liabilities	11,313,316.81	4,458,535.80	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	304,805.63	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	399,013.24	-	248,738.58
Net OPEB liability	-	-	-	-	-	-	-	-	-	500,029.00	-	377,286.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,597,642.00	-	1,052,594.00
Bonds payable	-	-	-	-	-	-	-	-	-	33,588,000.09	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	4,073,532.97	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	442,123.00	-	318,315.00
Reserve for uncollected receivables	36,792,721.39	-	-	-	-	87,696.41	-	-	-	751,554.28	-	2,497,229.76
APPROPRIATIONS	188,047,118.58	126,454,210.33	6,572,881.11	10,046,539.59	1,014,740.24	7,939,067.91	89,159,517.74	5,174,505.54	2,837,287.85	16,360,489.97	33,175,480.86	16,324,692.01
Expenditures	(141,533,209.22)	(89,358,342.02)	(4,366,805.07)	(5,616,641.66)	(318,597.60)	(3,755,143.85)	(19,338,193.33)	(2,087,653.09)	(1,378,915.22)	(13,370,611.79)	(4,584,907.63)	(12,008,092.99)
Encumbrances	(8,459,153.45)	-	-	(681,905.33)	-	(2,096,981.12)	(12,633,516.92)	-	(639,071.00)	(200,777.83)	(21,381,230.92)	(132,486.55)
Total Liabilities and Other Credits	86,160,794.11	41,554,404.11	2,206,076.04	3,747,992.60	696,142.64	2,174,639.35	57,187,807.49	3,086,852.45	819,301.63	45,901,800.56	7,209,342.31	8,678,275.81
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	69,767,856.02	-	18,801,380.38
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	(3,769,038.38)	-	-
Restricted for:												
Drug forfeiture	274,766.78	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
Opioid Settlement	321,934.20	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	8,459,153.45	-	-	681,905.33	-	2,096,981.12	12,633,516.92	-	639,071.00	200,777.83	21,381,230.92	132,486.55
Unappropriated/Unassigned	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	69,430.02	-	-	3,100,706.09	(74,726.46)	4,452,827.73
Total fund balance	68,103,904.87	6,940,081.30	2,958,890.85	5,141,354.54	(160,580.97)	4,010,452.99	12,702,946.94	-	639,071.00	(467,554.46)	21,381,230.92	5,035,314.28
Total Fund Equity	68,103,904.87	6,940,081.30	2,958,890.85	5,141,354.54	(160,580.97)	4,010,452.99	12,702,946.94	-	639,071.00	69,300,301.56	21,381,230.92	23,836,694.66
Total Liabilities and Fund Equity	154,264,698.98	48,494,485.41	5,164,966.89	8,889,347.14	535,561.67	6,185,092.34	69,890,754.43	3,086,852.45	1,458,372.63	115,202,102.12	28,590,573.23	32,514,970.47

Proprietary Funds													
Enterprise							Internal Service			Agency	Account Groups		Totals
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	
4,712,821.41	567,176.77	1,560,907.16	1,231,494.60	281,091.19	2,304,519.49	1,977,695.65	2,254,665.14	(451,035.73)	8,940,115.20	135,509.64	-	-	177,867,647.22
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,650.00
-	-	-	-	-	-	-	-	-	-	-	-	-	7,567,889.96
-	-	-	-	-	-	-	-	-	286,336.14	-	-	-	286,336.14
4,712,821.41	567,276.77	1,560,907.16	1,231,494.60	281,091.19	2,304,519.49	1,977,695.65	2,254,665.14	(451,035.73)	9,226,451.34	135,509.64	-	-	185,730,523.32
-	-	-	-	-	-	-	-	-	-	-	-	-	32,324,216.34
-	-	361,569.72	-	-	671,031.67	-	20,663.34	-	-	-	-	-	2,746,251.03
-	-	-	-	-	-	-	-	-	-	-	-	-	69,331.56
-	-	-	-	30,738.87	-	-	-	-	-	-	-	-	4,745,111.20
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	262,180.77	1,669,853.83	-	-	-	-	2,006,761.06
-	10,832,283.97	3,554,107.86	-	-	6,187,077.21	-	4,932,828.21	401,212.97	-	-	445,593,561.68	-	560,070,308.30
-	1,646,582.95	3,957,870.92	-	-	80,909.93	-	698,808.83	283,179.62	-	-	-	286,470,939.88	332,049,882.04
-	589,116.00	340,677.51	-	-	29,506.00	-	227,356.00	23,532.00	-	-	-	-	2,582,833.10
6,086,257.53	22,559,297.81	5,862,504.17	2,130,816.26	100,000.00	2,042,176.33	2,697,213.65	2,982,168.84	234,536.97	-	-	-	-	547,801,503.29
(6,086,257.53)	(14,126,057.75)	(4,886,340.82)	(2,130,816.26)	(115,799.50)	(1,957,614.18)	(2,560,981.81)	(2,453,246.38)	(178,198.95)	(17,699,480.04)	(1,110,461.52)	-	-	(413,448,240.26)
4,712,821.41	22,068,499.75	10,751,296.52	1,231,494.60	296,030.56	9,357,606.45	2,113,927.49	8,925,424.75	1,983,080.71	(8,473,028.70)	(974,951.88)	445,593,561.68	286,470,939.88	1,258,334,480.98
-	-	-	-	-	-	-	-	-	-	-	-	-	15,771,852.61
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	304,805.63
-	173,459.38	178,854.41	-	-	14,951.93	-	105,604.24	10,644.62	-	-	-	6,737,248.22	7,868,514.62
-	244,119.00	351,760.00	-	-	7,579.00	-	114,643.00	21,130.00	-	-	-	26,194,321.00	27,810,867.00
-	1,515,999.00	824,023.00	-	-	76,562.00	-	579,888.00	57,580.00	-	-	-	75,107,140.00	80,811,428.00
-	-	-	-	-	-	-	-	-	-	-	-	173,160,000.00	206,748,000.00
-	16,018.57	2,659,288.51	-	-	-	-	4,805.59	-	-	-	-	5,272,230.66	7,952,343.33
-	-	5,628.58	-	-	-	-	-	-	-	-	-	-	4,079,161.55
-	286,103.00	282,561.00	-	-	11,323.00	-	121,224.00	17,357.00	-	-	-	-	1,479,006.00
-	-	361,569.72	-	30,738.87	671,031.67	-	20,663.34	-	-	-	-	-	41,213,205.44
6,086,257.53	22,559,297.81	5,862,504.17	2,130,816.26	100,000.00	2,042,176.33	2,697,213.65	2,982,168.84	234,536.97	-	-	-	-	547,801,503.29
(1,373,436.12)	(14,061,964.18)	(4,404,533.60)	(899,321.66)	-	(1,066,130.94)	(583,286.16)	(1,659,626.08)	(166,150.34)	(17,057,097.06)	(1,105,761.93)	-	-	(340,094,421.54)
(977,263.06)	(514,974.00)	(499,058.81)	-	-	(328,871.01)	(448,642.26)	(51,305.32)	-	-	-	-	-	(49,045,237.58)
3,735,558.35	10,218,058.58	5,622,596.98	1,231,494.60	130,738.87	1,428,621.98	1,665,285.23	2,218,065.61	375,098.25	(17,057,097.06)	(1,105,761.93)	-	286,470,939.88	554,357,028.44
-	10,832,283.97	3,554,107.86	-	-	6,187,077.21	-	4,932,828.21	401,212.97	-	-	445,593,561.68	-	560,070,308.30
-	-	-	-	-	-	-	53,296.02	1,450,016.09	-	-	-	-	1,578,038.57
-	-	(3,567.07)	-	-	-	-	-	-	-	-	-	-	(3,772,605.45)
-	-	-	-	-	-	-	-	-	-	-	-	-	274,766.78
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	321,934.20
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
977,263.06	514,974.00	499,058.81	-	-	328,871.01	448,642.26	51,305.32	-	-	-	-	-	49,045,237.58
-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	-	-	96,009,772.56
977,263.06	1,018,157.20	1,574,591.68	-	165,291.69	1,741,907.26	448,642.26	1,774,530.93	1,206,769.49	8,584,068.36	130,810.05	-	-	143,907,144.24
977,263.06	11,850,441.17	5,128,699.54	-	165,291.69	7,928,984.47	448,642.26	6,707,359.14	1,607,982.46	8,584,068.36	130,810.05	445,593,561.68	-	703,977,452.54
4,712,821.41	22,068,499.75	10,751,296.52	1,231,494.60	296,030.56	9,357,606.45	2,113,927.49	8,925,424.75	1,983,080.71	(8,473,028.70)	(974,951.88)	445,593,561.68	286,470,939.88	1,258,334,480.98

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

	Governmental Funds								
	Special Revenue					Capital Projects			
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	
Receipts:									
General property taxes	50,868,036.57	-	-	-	-	-	-	-	
Other local taxes	43,702,819.29	-	-	-	-	-	-	-	
Permits, privilege fees and regulatory fees	626,284.78	-	-	-	-	-	-	-	
Fines and forfeitures	2,475,145.76	-	-	-	-	-	-	-	
Use of money and property	3,957,423.24	-	-	410,696.21	-	115,651.75	6,089.10	-	
Charges for services	1,493,180.63	748,788.71	177,527.08	-	-	4,196,808.19	-	-	
Miscellaneous	4,933,334.55	-	-	3,931,070.50	-	100.00	134,228.00	-	
Recovered costs	946,298.26	-	-	91,368.03	-	-	142,647.81	-	
State revenue	9,995,902.10	48,817,598.15	104,683.30	662,815.09	-	570,330.00	1,013,002.33	-	
Federal revenue	3,096,117.27	4,604,182.36	4,276,252.09	7,442.00	471,600.82	-	4,627,024.22	-	
Nonrevenue receipts	127,127.42	-	-	-	-	-	-	-	
Debt proceeds	-	-	-	-	-	-	-	-	
Inventory issues	-	-	-	-	-	-	-	-	
Other (net)	(2,675,698.58)	(3,853,056.80)	-	-	-	40,775.12	-	-	
Total receipts	119,545,971.29	50,317,512.42	4,558,462.47	5,103,391.83	471,600.82	4,923,665.06	5,922,991.46	-	
Disbursements:									
Personal services	24,031,939.13	-	-	2,403,651.08	27,667.00	1,947,794.14	-	-	
Fringe benefits	9,353,342.58	-	-	766,356.96	2,124.52	706,927.94	-	-	
Purchased services	6,015,783.37	-	-	1,515,975.32	2,518.98	102,736.97	-	-	
Internal services	1,440,511.60	-	-	16,053.63	-	849,493.34	-	-	
Other charges	8,520,289.09	-	-	530,183.86	282,714.76	112,119.18	-	-	
Materials and supplies	1,942,606.10	-	-	222,116.80	42.42	26,734.41	-	-	
Joint operations	14,432,509.86	-	-	-	-	-	-	-	
Capital outlay	5,016,323.96	-	-	54,518.12	3,529.92	9,337.87	-	-	
Debt service	20,481,370.79	-	-	107,785.89	-	-	-	-	
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	
Education	-	88,516,482.02	4,366,805.07	-	-	-	-	-	
Inventory acquisitions	-	-	-	-	-	-	-	-	
Capital projects	-	-	-	-	-	-	18,477,963.41	2,087,653.09	
Total disbursements	91,234,676.48	88,516,482.02	4,366,805.07	5,616,641.66	318,597.60	3,755,143.85	18,477,963.41	2,087,653.09	
Interfund transfers:									
Transfers from other funds	1,627,950.01	35,445,342.74	-	3,931,060.00	-	-	9,907,130.00	1,361,860.00	
Transfers to other funds	(50,298,532.74)	(841,860.00)	-	-	-	-	(860,229.92)	-	
Net transfers	(48,670,582.73)	34,603,482.74	-	3,931,060.00	-	-	9,046,900.08	1,361,860.00	
Net increase (decrease) in cash	(20,359,287.92)	(3,595,486.86)	191,657.40	3,417,810.17	153,003.22	1,168,521.21	(3,508,071.87)	(725,793.09)	
Balance July 1, 2024	91,930,676.02	19,709,237.70	3,591,196.96	4,609,868.80	(160,580.97)	3,164,785.66	18,284,515.45	3,812,645.54	
Balance March 31, 2025	71,571,388.10	16,113,750.84	3,782,854.36	8,027,678.97	(7,577.75)	4,333,306.87	14,776,443.58	3,086,852.45	

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

ECC Capital Projects	Proprietary Funds										Totals
	Enterprise						Internal Service			Agency Economic Development Authority	
	Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance		
-	-	-	-	-	-	-	-	-	-	-	50,868,036.57
-	-	-	-	-	-	-	-	-	-	-	43,702,819.29
-	264,340.00	146,500.00	-	-	-	-	-	-	-	-	1,037,124.78
-	-	-	-	-	-	-	-	-	-	-	2,475,145.76
-	1,220,199.12	405,448.40	21,352.20	56,178.60	10,724.21	129,505.73	77,234.18	-	307,797.93	4,699.59	6,723,000.26
-	9,354,422.10	10,873,960.84	2,007,169.52	3,378,175.43	-	767,196.37	1,866,766.54	-	17,391,682.11	-	52,255,677.52
-	13,100.32	3,980.00	104,302.00	26,997.60	28,275.29	-	30,558.67	-	-	1,105,761.93	10,311,708.86
-	67,986.75	32,061.90	129,914.00	-	-	-	817.15	-	-	-	1,411,093.90
-	-	-	4,847,104.17	-	-	467,744.57	-	-	-	-	66,479,179.71
-	-	-	5,926,902.05	-	-	491,415.75	-	-	-	-	23,500,936.56
-	-	-	-	7,485.02	-	-	2,131.00	-	-	-	136,743.44
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,471,708.05	911,831.62	-	-	3,383,539.67
-	10,533.00	-	(92,141.74)	-	-	-	7,058.62	-	-	-	(6,562,530.38)
-	10,930,581.29	11,461,951.14	12,944,602.20	3,468,836.65	38,999.50	1,855,862.42	4,456,274.21	911,831.62	17,699,480.04	1,110,461.52	255,722,475.94
-	1,988,125.40	1,304,232.29	2,523,843.82	910,503.90	-	109,914.18	786,190.46	87,666.24	-	-	36,121,527.64
-	792,354.49	519,897.21	776,603.55	428,210.74	-	46,939.05	332,811.07	43,986.72	-	-	13,769,554.83
-	203,184.27	3,782,831.03	521,996.63	661,532.71	-	229,709.96	384,322.57	7,207.51	-	-	13,427,799.32
-	15,954.30	213,888.35	1,502,027.65	207,958.42	-	34,270.33	15,786.53	3,497.24	-	-	4,299,441.39
-	504,728.28	152,647.91	237,612.29	49,256.65	-	50,714.45	77,717.58	11,750.55	17,057,097.06	1,105,761.93	28,692,593.59
-	350,083.45	139,688.21	54,534.93	29,783.45	-	3,664.88	37,718.61	973.10	-	-	2,807,946.36
-	-	-	-	-	-	-	-	-	-	-	14,432,509.86
-	332,057.44	611,402.65	8,325,345.30	509,417.72	-	369,168.10	25,079.26	11,068.98	-	-	15,267,249.32
-	2,656,300.42	2,021,278.10	-	1,506,770.00	-	-	-	-	-	-	26,773,505.20
-	506,250.00	362,475.00	-	-	-	-	-	-	-	-	868,725.00
-	-	-	-	-	-	-	-	-	-	-	92,883,287.09
-	-	-	-	-	-	-	2,680,592.80	1,131,669.36	-	-	3,812,262.16
1,378,915.22	4,584,907.63	1,373,436.12	-	899,321.66	-	583,286.16	-	-	-	-	29,385,483.29
1,378,915.22	11,933,945.68	10,481,776.87	13,941,964.17	5,202,755.25	-	1,427,667.11	4,340,218.88	1,297,819.70	17,057,097.06	1,105,761.93	282,541,885.05
-	-	-	495,000.00	-	-	-	-	169,013.98	-	-	52,937,356.73
-	40,920.18	(734,804.24)	(120,000.01)	(101,100.01)	-	(21,749.99)	-	-	-	-	(52,937,356.73)
-	40,920.18	(734,804.24)	374,999.99	(101,100.01)	-	(21,749.99)	-	169,013.98	-	-	-
(1,378,915.22)	(962,444.21)	245,370.03	(622,361.98)	(1,835,018.61)	38,999.50	406,445.32	116,055.33	(216,974.10)	642,382.98	4,699.59	(26,819,409.11)
2,837,287.85	32,796,362.93	11,419,589.27	1,189,638.75	4,627,420.37	242,091.69	3,875,769.82	2,138,609.81	(234,061.63)	8,584,068.36	130,810.05	212,549,932.43
1,458,372.63	31,833,918.72	11,664,959.30	567,276.77	2,792,401.76	281,091.19	4,282,215.14	2,254,665.14	(451,035.73)	9,226,451.34	135,509.64	185,730,523.32

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At March 31, 2025
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		13,459.20
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		12,187,360.87
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	169,220,900.28	
Virginia State Non-Arbitrage Program (SNAP)	<u>7,567,889.96</u>	176,788,790.24
Total - City Treasurer		188,990,760.31
Departmental Petty Cash (Other than with Treasurer)		7,500.00
City Invoice Check Register (April 02, 2025)		(2,363,422.09)
City Invoice Check Register (April 09, 2025)		(1,190,651.04)
Cash with Anthem		286,336.14
Cash with Escrow Agent		<u>-</u>
TOTAL		<u><u>185,730,523.32</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	March Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	18,624,613.90	-	18,624,613.90	-	100.00%
General property taxes	78,132,600.00	434,259.28	50,868,036.57	27,264,563.43	65.10%
Other local taxes	56,586,600.00	6,880,316.15	43,702,819.29	12,883,780.71	77.23%
Permits, privilege fees and regulatory fees	567,950.00	112,847.50	626,284.78	(58,334.78)	110.27%
Fines and forfeitures	1,775,000.00	90,966.62	2,475,145.76	(700,145.76)	139.44%
Use of money and property	3,651,200.00	362,355.20	3,957,423.24	(306,223.24)	108.39%
Charges for services	1,660,200.00	162,735.43	1,493,180.63	167,019.37	89.94%
Miscellaneous	6,189,125.00	463,275.40	4,933,334.55	1,255,790.45	79.71%
Recovered costs	982,890.00	34,662.00	946,298.26	36,591.74	96.28%
State revenue	13,696,617.62	1,873,323.53	9,995,902.10	3,700,715.52	72.98%
Federal revenue	3,959,722.06	1,610.00	3,096,117.27	863,604.79	78.19%
Nonrevenue receipts	50,000.00	13,020.00	127,127.42	(77,127.42)	254.25%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	2,170,600.00	180,883.33	1,627,950.01	542,649.99	75.00%
Total General Fund	188,047,118.58	10,610,254.44	142,474,233.78	45,572,884.80	75.77%
School Fund:					
Amount from fund balance	4,457,563.80	-	4,457,563.80	-	100.00%
Charges for services	565,997.65	22,964.69	748,788.71	(182,791.06)	132.30%
State revenue	70,216,183.81	6,805,054.53	48,817,598.15	21,398,585.66	69.52%
Federal revenue	3,954,008.07	825,105.78	4,604,182.36	(650,174.29)	116.44%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	47,260,457.00	3,938,371.42	35,445,342.74	11,815,114.26	75.00%
Total School Fund	126,454,210.33	11,591,496.42	94,073,475.76	32,380,734.57	74.39%
School Nutrition Fund:					
Amount from fund balance	632,306.11	-	632,306.11	-	100.00%
Charges for services	270,000.00	18,433.91	177,527.08	92,472.92	65.75%
State revenue	205,000.00	20,903.52	104,683.30	100,316.70	51.07%
Federal revenue	5,465,575.00	494,001.40	4,276,252.09	1,189,322.91	78.24%
Total School Nutrition Fund	6,572,881.11	533,338.83	5,190,768.58	1,382,112.53	78.97%
Emergency Communications Center Fund:					
Amount from fund balance	150,419.59	-	150,419.59	-	100.00%
Use of money and property	270,000.00	39,835.22	410,696.21	(140,696.21)	152.11%
Miscellaneous	4,095,060.00	982,765.00	3,931,070.50	163,989.50	96.00%
Recovered Costs	795,500.00	-	91,368.03	704,131.97	11.49%
State revenue	714,500.00	46,061.78	662,815.09	51,684.91	92.77%
Federal revenue	90,000.00	-	7,442.00	82,558.00	8.27%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	3,931,060.00	982,765.00	3,931,060.00	-	100.00%
Total Emerg. Commun. Center Fund	10,046,539.59	2,051,427.00	9,184,871.42	861,668.17	91.42%
Community Development Block Grant Fund:					
Federal revenue	1,014,740.24	10,189.00	471,600.82	543,139.42	46.48%
Total Comm. Develop. Block Grant Fund	1,014,740.24	10,189.00	471,600.82	543,139.42	46.48%

Fund and Major Revenue Sources	Budget as Amended	March Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	1,292,088.91	-	1,292,088.91	-	100.00%
Use of money and property	25,000.00	13,545.58	115,651.75	(90,651.75)	462.61%
Charges for services	6,006,979.00	585,680.41	4,196,808.19	1,810,170.81	69.87%
Miscellaneous	15,000.00	-	100.00	14,900.00	0.67%
Recovered costs	-	-	-	-	0.00%
State revenue	-	-	570,330.00	(570,330.00)	0.00%
Federal revenue	600,000.00	-	-	600,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Total School Transportation Fund	7,939,067.91	599,225.99	6,174,978.85	1,764,089.06	77.78%
General Capital Projects Fund:					
Amount from fund balance	18,215,085.43	30,820.12	18,215,085.43	-	100.00%
Use of money and property	6,089.10	-	6,089.10	-	100.00%
Miscellaneous	134,228.00	-	134,228.00	-	100.00%
Recovered costs	3,726,039.75	-	142,647.81	3,583,391.94	3.83%
State revenue	6,367,354.57	-	1,013,002.33	5,354,352.24	15.91%
Federal revenue	50,803,590.89	-	4,627,024.22	46,176,566.67	9.11%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	9,907,130.00	-	9,907,130.00	-	100.00%
Total General Capital Projects Fund	89,159,517.74	30,820.12	34,045,206.89	55,114,310.85	38.18%
School Capital Projects Fund:					
Amount from fund balance	3,812,645.54	-	3,812,645.54	-	100.00%
Use of money and property	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,361,860.00	-	1,361,860.00	-	100.00%
Total School Capital Projects Fund	5,174,505.54	-	5,174,505.54	-	100.00%
ECC Capital Projects Fund:					
Amount from fund balance	2,837,287.85	-	2,837,287.85	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total ECC Capital Projects Fund	2,837,287.85	-	2,837,287.85	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	27,157,320.70	245,946.08	27,157,320.70	-	100.00%
Use of money and property	359,441.24	28,183.61	387,624.85	(28,183.61)	107.84%
Federal revenue	1,000,000.00	-	-	1,000,000.00	0.00%
Transfers from other funds	4,658,718.92	-	4,658,718.92	-	100.00%
Total Water Capital Projects Fund	33,175,480.86	274,129.69	32,203,664.47	971,816.39	97.07%
Sewer Capital Projects Fund:					
Amount from fund balance	4,781,259.53	-	4,781,259.53	-	100.00%
Transfers from other funds	1,304,998.00	-	1,304,998.00	-	100.00%
Total Sewer Capital Projects Fund	6,086,257.53	-	6,086,257.53	-	100.00%

Fund and Major Revenue Sources	Budget as Amended	March Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	2,130,816.26	-	2,130,816.26	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Capital Projects Fund	2,130,816.26	-	2,130,816.26	-	100.00%
Stormwater Capital Projects Fund:					
Amount from fund balance	1,893,237.24	-	1,893,237.24	-	100.00%
State revenue	603,976.41	(491,415.75)	467,744.57	136,231.84	77.44%
Transfers from other funds	200,000.00	-	200,000.00	-	100.00%
Total Stormwater Capital Projects Fund	2,697,213.65	(491,415.75)	2,560,981.81	136,231.84	94.95%
Water Fund:					
Amount from fund balance	2,318,789.97	-	2,318,789.97	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	146,120.00	264,340.00	(64,340.00)	132.17%
Use of money and property	375,000.00	83,238.20	832,574.27	(457,574.27)	222.02%
Charges for services	11,490,000.00	970,697.59	9,354,422.10	2,135,577.90	81.41%
Miscellaneous	5,000.00	589.50	13,100.32	(8,100.32)	262.01%
Recovered costs	100,000.00	4,051.77	67,986.75	32,013.25	67.99%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,871,700.00	155,975.00	1,403,775.00	467,925.00	75.00%
Total Water Fund	16,360,489.97	1,360,672.06	14,254,988.41	2,105,501.56	87.13%
Sewer Fund:					
Amount from fund balance	1,735,502.01	-	1,735,502.01	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	93,000.00	146,500.00	53,500.00	73.25%
Use of money and property	250,000.00	38,516.68	405,448.40	(155,448.40)	162.18%
Charges for services	12,927,590.00	1,198,070.63	10,873,960.84	2,053,629.16	84.11%
Miscellaneous	5,000.00	-	3,980.00	1,020.00	79.60%
Recovered costs	60,000.00	4,235.58	32,061.90	27,938.10	53.44%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,146,600.00	95,550.00	859,950.00	286,650.00	75.00%
Total Sewer Fund	16,324,692.01	1,429,372.89	14,057,403.15	2,267,288.86	86.11%
Public Transportation Fund:					
Amount from fund balance	594,313.81	-	594,313.81	-	100.00%
Use of money and property	90,000.00	1,672.64	21,352.20	68,647.80	23.72%
Charges for services	2,617,242.00	-	2,007,169.52	610,072.48	76.69%
Miscellaneous	-	-	104,302.00	(104,302.00)	0.00%
Recovered costs	126,043.00	-	129,914.00	(3,871.00)	103.07%
State revenue	4,054,366.00	985.79	4,847,104.17	(792,738.17)	119.55%
Federal revenue	14,417,333.00	1,706,571.00	5,926,902.05	8,490,430.95	41.11%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	660,000.00	55,000.00	495,000.00	165,000.00	75.00%
Total Public Transportation Fund	22,559,297.81	1,764,229.43	14,126,057.75	8,433,240.06	62.62%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	March Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	1,417,504.17	-	1,417,504.17	-	100.00%
Use of money and property	35,000.00	5,664.18	56,178.60	(21,178.60)	160.51%
Charges for services	4,410,000.00	387,083.03	3,378,175.43	1,031,824.57	76.60%
Miscellaneous	-	2,248.50	26,997.60	(26,997.60)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	6,886.82	7,485.02	(7,485.02)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Sanitation Fund	5,862,504.17	401,882.53	4,886,340.82	976,163.35	83.35%
Business Loan Program Fund:					
Amount from fund balance	76,800.00	-	76,800.00	-	100.00%
Use of money and property	2,300.00	1,035.44	10,724.21	(8,424.21)	466.27%
Miscellaneous	20,900.00	1,319.75	28,275.29	(7,375.29)	135.29%
Total Business Loan Program Fund	100,000.00	2,355.19	115,799.50	(15,799.50)	115.80%
Stormwater Fund:					
Amount from fund balance	569,496.33	-	569,496.33	-	100.00%
Use of money and property	45,000.00	14,333.50	129,505.73	(84,505.73)	287.79%
Charges for services	1,427,680.00	2,625.40	767,196.37	660,483.63	53.74%
Recovered costs	-	-	-	-	0.00%
State revenue	-	491,415.75	491,415.75	(491,415.75)	0.00%
Total Stormwater Fund	2,042,176.33	508,374.65	1,957,614.18	84,562.15	95.86%
Central Garage Fund:					
Amount from fund balance	475,738.84	-	475,738.84	-	100.00%
Permits, privilege fees and regulatory fees	-	-	-	-	0.00%
Use of money and property	10,000.00	7,397.96	77,234.18	(67,234.18)	772.34%
Charges for services	2,494,430.00	208,235.58	1,866,766.54	627,663.46	74.84%
Miscellaneous	500.00	344.70	30,558.67	(30,058.67)	6111.73%
Recovered costs	1,500.00	-	817.15	682.85	54.48%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	2,131.00	(2,131.00)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	2,982,168.84	215,978.24	2,453,246.38	528,922.46	82.26%
Central Stores Fund:					
Amount from fund balance	9,184.97	-	9,184.97	-	100.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	225,352.00	18,779.34	169,013.98	56,338.02	75.00%
Total Central Stores Fund	234,536.97	18,779.34	178,198.95	56,338.02	75.98%
Total All Funds	547,801,503.29	30,911,110.07	394,638,298.70	153,163,204.59	72.04%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	March Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	359,769.00	31,960.88	247,741.25	-	112,027.75	68.86%
City manager	1,056,561.58	98,659.89	643,881.74	108,102.50	304,577.34	71.17%
City communications	265,013.00	18,191.01	158,685.51	-	106,327.49	59.88%
City attorney	431,923.00	33,368.41	336,535.33	-	95,387.67	77.92%
Human resources	996,007.20	62,068.11	556,892.54	11,283.62	427,831.04	57.05%
Independent auditor	26,720.00	-	28,290.00	-	(1,570.00)	105.88%
Commissioner of the revenue	726,933.58	50,572.26	492,979.71	-	233,953.87	67.82%
Assessors	467,494.73	71,416.89	367,552.14	-	99,942.59	78.62%
Equalization board	3,300.00	-	249.21	-	3,050.79	7.55%
City treasurer	901,676.16	63,901.09	651,597.95	-	250,078.21	72.27%
Finance	1,034,335.00	54,431.66	555,393.69	-	478,941.31	53.70%
Information technology	2,934,085.82	260,748.10	1,981,383.62	186,311.69	766,390.51	73.88%
Purchasing	243,179.00	11,870.33	107,731.90	5,335.00	130,112.10	46.50%
Electoral board	587,499.00	24,290.27	433,164.31	-	154,334.69	73.73%
Total general government administration	10,034,497.07	781,478.90	6,562,078.90	311,032.81	3,161,385.36	68.49%
Public safety:						
Police administration	6,039,361.69	436,714.32	4,029,670.05	719,732.12	1,289,959.52	78.64%
Police operations	6,895,677.00	527,995.19	5,094,583.93	-	1,801,093.07	73.88%
Police criminal investigation	2,349,108.47	137,710.00	1,467,479.30	-	881,629.17	62.47%
Police special operations	1,938,412.92	134,374.22	1,188,456.11	-	749,956.81	61.31%
Police grants	351,227.82	23,453.29	278,445.29	-	72,782.53	79.28%
Fire administration	1,379,010.78	92,773.87	960,750.39	20,290.59	397,969.80	71.14%
Fire suppression	16,722,054.96	859,082.98	10,221,057.95	3,022,524.52	3,478,472.49	79.20%
Fire prevention	959,633.00	72,927.33	669,413.09	-	290,219.91	69.76%
Fire training	379,451.00	17,046.68	215,538.41	-	163,912.59	56.80%
Court appointed attorney	45,000.00	7,549.00	29,586.00	-	15,414.00	65.75%
Regional juvenile home	197,020.00	49,642.00	198,568.00	-	(1,548.00)	100.79%
Regional jail	2,757,366.00	420,266.75	2,757,365.33	-	0.67	100.00%
Building inspection	1,240,256.58	81,280.43	840,541.84	-	399,714.74	67.77%
Animal control	183,483.00	12,653.27	133,405.13	-	50,077.87	72.71%
Animal control (SPCA)	495,259.00	343.32	371,787.32	-	123,471.68	75.07%
Emergency management	514,912.97	39,329.81	343,995.76	186,447.80	(15,530.59)	103.02%
Community paramedicine	235,987.00	2,017.23	62,656.88	-	173,330.12	26.55%
Public safety building	516,026.00	36,208.35	374,721.85	43,280.00	98,024.15	81.00%
Total public safety	43,199,248.19	2,951,368.04	29,238,022.63	3,992,275.03	9,968,950.53	76.92%
Public works:						
General engineering	958,278.00	63,300.78	539,346.59	-	418,931.41	56.28%
Public works administration	2,061,679.48	144,847.02	1,471,918.83	2,800.00	586,960.65	71.53%
Highway and street maintenance	8,758,066.41	236,141.91	4,333,056.03	2,513,990.57	1,911,019.81	78.18%
Street lights	587,855.00	45,682.72	413,411.58	-	174,443.42	70.33%
Snow and ice removal	327,483.00	161,714.71	586,522.52	43,493.00	(302,532.52)	192.38%
Traffic engineering	4,220,942.17	263,499.05	2,291,651.15	918,431.00	1,010,860.02	76.05%
Highway and street beautification	904,222.00	67,220.93	610,654.80	-	293,567.20	67.53%
Downtown parking maintenance	177,086.00	12,947.87	120,260.86	8,948.00	47,877.14	72.96%
Street and road cleaning	457,016.00	30,016.64	338,093.46	-	118,922.54	73.98%
General properties	650,590.58	35,480.34	403,234.08	51,627.00	195,729.50	69.92%
Shelter facility	87,040.00	3,383.26	17,907.06	1,400.00	67,732.94	22.18%
Total public works	19,190,258.64	1,064,235.23	11,126,056.96	3,540,689.57	4,523,512.11	76.43%
Health and welfare:						
Local health department	324,870.00	58,595.50	235,309.00	-	89,561.00	72.43%
Community services board	1,264,332.00	316,083.00	948,249.00	-	316,083.00	75.00%
Tax relief for the elderly/disabled vets	280,000.00	(2,429.53)	342,969.73	-	(62,969.73)	122.49%
Navigation Center	100,000.00	7,829.07	100,000.00	-	-	100.00%
Total health and welfare	1,969,202.00	380,078.04	1,626,527.73	-	342,674.27	82.60%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit E
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Fund, Function and Elements	Budget as Amended	March Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	928,731.65	82,583.23	646,765.21	13,935.04	268,031.40	71.14%
Parks	1,874,942.70	129,429.78	1,242,278.19	40,466.78	592,197.73	68.42%
Field maintenance	499,639.00	39,646.98	355,188.76	-	144,450.24	71.09%
Recreation center and playgrounds	612,995.45	42,531.02	402,612.75	17,527.64	192,855.06	68.54%
Special events and programs	860,431.85	53,088.04	553,246.84	5,339.85	301,845.16	64.92%
Simms recreation center	775,560.37	43,227.52	396,760.52	-	378,799.85	51.16%
Westover swimming pool	996,261.00	56,533.71	675,619.25	-	320,641.75	67.82%
Athletics	684,910.10	44,889.63	517,049.39	21,720.00	146,140.71	78.66%
Golf course grounds management	1,272,228.77	78,242.84	845,459.27	19,786.59	406,982.91	68.01%
Golf course clubhouse management	-	202.02	202.02	-	(202.02)	0.00%
Regional library	683,096.00	170,774.00	683,096.00	-	-	100.00%
Total parks, recreation and cultural	9,188,796.89	741,148.77	6,318,278.20	118,775.90	2,751,742.79	70.05%
Community development:						
Planning	510,774.12	31,447.06	245,135.85	71,512.65	194,125.62	61.99%
Zoning administration	363,288.00	24,837.82	204,190.63	-	159,097.37	56.21%
Board of zoning appeals	5,761.00	-	133.94	-	5,627.06	2.32%
Economic development	804,069.33	41,683.23	582,206.46	27,280.00	194,582.87	75.80%
Tourism and visitors service	575,899.16	38,467.41	409,022.41	-	166,876.75	71.02%
Blacks run greenway	116,754.00	7,585.91	60,979.59	-	55,774.41	52.23%
Total community development	2,376,545.61	144,021.43	1,501,668.88	98,792.65	776,084.08	67.34%
Other:						
Community and civic organizations	3,097,467.18	121,109.55	2,624,218.68	265,425.17	3,097,467.18	0.00%
Joint operations with Rockingham Cty	14,735,186.00	-	10,650,691.78	132,162.32	11,845,542.15	19.61%
Conference Center (SVCC)	1,200,000.00	-	1,105,761.93	-	(9,582,854.10)	898.57%
Reserve for contingencies	215,000.00	-	-	-	(890,761.93)	514.31%
Debt service	20,562,270.00	34,619.43	20,481,370.79	-	20,562,270.00	0.00%
Transfers to other funds	62,278,647.00	4,976,136.42	50,298,532.74	-	41,797,276.21	32.89%
Total other	102,088,570.18	5,131,865.40	85,160,575.92	397,587.49	66,828,939.51	83.81%
Total General Fund	188,047,118.58	11,194,195.81	141,533,209.22	8,459,153.45	88,353,288.65	79.76%
School Fund:						
Instruction	94,804,194.90	7,610,579.32	67,171,195.93	-	27,632,998.97	70.85%
Admin., attendance and health services	7,078,627.32	513,798.05	4,870,146.42	-	2,208,480.90	68.80%
Pupil transportation	6,893,900.21	732,744.71	4,488,099.82	-	2,405,800.39	65.10%
Operations and maintenance	9,679,567.75	646,731.76	6,624,400.24	-	3,055,167.51	68.44%
Debt Service	196,860.00	6,579.49	117,973.77	-	78,886.23	59.93%
Technology	6,959,200.15	392,114.17	5,244,665.84	-	1,714,534.31	75.36%
Transfers to other funds	841,860.00	-	841,860.00	-	-	100.00%
Total School Fund	126,454,210.33	9,902,547.50	89,358,342.02	-	37,095,868.31	70.66%
School Nutrition Fund:						
Food service	6,531,881.11	469,753.01	4,358,764.07	-	2,173,117.04	66.73%
Technology	41,000.00	-	8,041.00	-	32,959.00	19.61%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Nutrition Fund	6,572,881.11	469,753.01	4,366,805.07	-	2,206,076.04	66.44%
Emergency Communications Center Fund:						
Emergency Communications Center	8,524,698.37	503,657.18	5,111,452.41	344,916.78	3,068,329.18	64.01%
Comp Aided Dispatch	1,414,055.22	10,160.12	397,403.36	336,988.55	679,663.31	51.94%
Debt Service	107,786.00	-	107,785.89	-	0.11	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Emerg. Commun. Ctr. Fund	10,046,539.59	513,817.30	5,616,641.66	681,905.33	3,747,992.60	62.69%
Community Development Block Grant Fund:						
Community development block grant	1,014,740.24	13,983.07	318,597.60	-	696,142.64	31.40%
Total Comm. Dev. Block Grant Fund	1,014,740.24	13,983.07	318,597.60	-	696,142.64	31.40%

Fund, Function and Elements	Budget as Amended	March Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	6,973,489.64	356,662.22	3,144,796.09	2,096,981.12	1,731,712.43	75.17%
Field trips and charters	249,771.00	12,401.56	133,208.80	-	116,562.20	53.33%
Administration	715,807.27	48,909.09	477,138.96	-	238,668.31	66.66%
Total School Transportation Fund	7,939,067.91	417,972.87	3,755,143.85	2,096,981.12	2,086,942.94	73.71%
General Capital Projects Fund:						
Capital projects	88,299,287.82	3,367,987.27	18,477,963.41	12,633,516.92	57,187,807.49	35.23%
Transfers to other funds	860,229.92	-	860,229.92	-	-	100.00%
Total General Capital Projects Fund	89,159,517.74	3,367,987.27	19,338,193.33	12,633,516.92	57,187,807.49	35.86%
School Capital Projects Fund:						
Capital projects	5,174,505.54	15,176.69	2,087,653.09	-	3,086,852.45	40.34%
Total School Capital Projects Fund	5,174,505.54	15,176.69	2,087,653.09	-	3,086,852.45	40.34%
ECC Capital Projects:						
Capital projects	2,837,287.85	-	1,378,915.22	639,071.00	819,301.63	71.12%
Total ECC Capital Projects Fund	2,837,287.85	-	1,378,915.22	639,071.00	819,301.63	71.12%
Water Capital Projects Fund:						
Capital projects	33,175,480.86	969,893.25	4,584,907.63	21,381,230.92	7,209,342.31	78.27%
Total Water Capital Projects Fund	33,175,480.86	969,893.25	4,584,907.63	21,381,230.92	7,209,342.31	78.27%
Sewer Capital Projects Fund:						
Capital projects	6,086,257.53	149,156.68	1,373,436.12	977,263.06	3,735,558.35	38.62%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,086,257.53	149,156.68	1,373,436.12	977,263.06	3,735,558.35	38.62%
Sanitation Capital Projects Fund:						
Capital projects	2,130,816.26	-	899,321.66	-	1,231,494.60	42.21%
Total Sanitation Capital Proj. Fund	2,130,816.26	-	899,321.66	-	1,231,494.60	42.21%
Stormwater Capital Projects Fund:						
Capital projects	2,697,213.65	-	583,286.16	448,642.26	1,665,285.23	38.26%
Total Stormwater Capital Proj. Fund	2,697,213.65	-	583,286.16	448,642.26	1,665,285.23	38.26%
Water Fund:						
Administration	971,079.00	53,811.83	614,406.53	38,390.00	318,282.47	67.22%
Pumping, storage and monitoring	942,462.30	106,948.94	699,632.18	2,438.45	240,391.67	74.49%
Transmission and distribution	1,202,814.67	83,225.47	797,678.36	3,312.81	401,823.50	66.59%
Utility billing	699,578.00	47,610.32	437,350.14	-	262,227.86	62.52%
Miscellaneous	2,606,650.00	212,229.50	1,932,671.11	-	673,978.89	74.14%
Purification	1,886,593.00	119,498.90	1,282,716.87	20,164.85	583,711.28	69.06%
Capital outlay	504,000.00	259,178.67	332,057.44	136,471.72	35,470.84	92.96%
Debt Service	2,656,411.00	-	2,656,300.42	-	110.58	100.00%
Transfers to other funds	4,890,902.00	91,034.42	4,617,798.74	-	273,103.26	94.42%
Total Water Fund	16,360,489.97	973,538.05	13,370,611.79	200,777.83	2,789,100.35	82.95%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit E
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Fund, Function and Elements	Budget as Amended	March Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	1,024,969.00	65,719.31	669,635.23	33,100.00	322,233.77	68.56%
Treatment and disposal	5,142,370.00	425,728.92	3,647,011.80	-	1,495,358.20	70.92%
Collection and transmission	1,337,816.00	95,271.00	911,583.61	-	426,232.39	68.14%
Miscellaneous	1,663,350.00	135,825.00	1,235,205.00	-	428,145.00	74.26%
Utility billing	952,687.00	51,262.66	537,939.79	95,325.00	319,422.21	66.47%
Pumping and monitoring	474,637.70	31,846.98	334,234.57	4,061.55	136,341.58	71.27%
Capital outlay	751,085.31	299,431.00	611,402.65	-	139,682.66	81.40%
Debt service	2,693,040.00	225,520.26	2,021,278.10	-	671,761.90	75.06%
Transfers to other funds	2,284,737.00	81,644.92	2,039,802.24	-	244,934.76	89.28%
Total Sewer Fund	16,324,692.01	1,412,250.05	12,008,092.99	132,486.55	4,184,112.47	74.37%
Public Transportation Fund:						
Transit buses	7,455,720.27	577,309.74	3,994,372.18	87,933.00	3,373,415.09	54.75%
Miscellaneous	500,000.00	-	-	-	500,000.00	0.00%
Paratransit buses	1,535,611.00	102,700.49	957,862.65	-	577,748.35	62.38%
Administration	1,003,222.00	69,222.49	664,384.04	-	338,837.96	66.23%
Capital outlay	11,904,744.54	22,110.76	8,325,345.30	427,041.00	3,152,358.24	73.52%
Transfers to other funds	160,000.00	13,333.33	120,000.01	-	39,999.99	75.00%
Total Public Transportation Fund	22,559,297.81	784,676.81	14,061,964.18	514,974.00	7,982,359.63	64.62%
Sanitation Fund:						
Solid waste collection	1,779,328.04	115,936.87	1,201,712.43	46,048.54	531,567.07	70.13%
Landfill	281,347.00	27,170.50	155,524.47	75,002.91	50,819.62	81.94%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	1,403,999.76	90,631.02	930,008.97	169,253.13	304,737.66	78.30%
Capital outlay	756,179.37	-	509,417.72	208,754.23	38,007.42	94.97%
Debt service	1,506,850.00	-	1,506,770.00	-	80.00	99.99%
Transfers to other funds	134,800.00	11,233.33	101,100.01	-	33,699.99	75.00%
Total Sanitation Fund	5,862,504.17	244,971.72	4,404,533.60	499,058.81	958,911.76	83.64%
Business Loan Program Fund:						
Revolving loan program	100,000.00	-	-	-	100,000.00	0.00%
Total Business Loan Program Fund	100,000.00	-	-	-	100,000.00	0.00%
Stormwater Fund:						
Stormwater management	1,134,011.49	44,568.65	475,212.85	328,871.01	329,927.63	70.91%
Capital outlay	679,164.84	81,225.12	369,168.10	-	309,996.74	54.36%
Transfers to other funds	229,000.00	2,416.67	221,749.99	-	7,250.01	96.83%
Total Stormwater Fund	2,042,176.33	128,210.44	1,066,130.94	328,871.01	647,174.38	68.31%
Central Garage Fund:						
Operating	2,273,616.58	149,935.33	1,484,878.14	51,305.32	737,433.12	67.57%
Administration	233,473.00	15,932.11	149,668.68	-	83,804.32	64.11%
Capital outlay	475,079.26	21,600.00	25,079.26	-	450,000.00	5.28%
Total Central Garage Fund	2,982,168.84	187,467.44	1,659,626.08	51,305.32	1,271,237.44	57.37%
Central Stores Fund:						
Operating	223,352.00	15,742.86	155,081.36	-	68,270.64	69.43%
Capital outlay	11,184.97	-	11,068.98	-	115.99	98.96%
Total Central Stores Fund	234,536.97	15,742.86	166,150.34	-	68,386.63	70.84%
Total All Funds	547,801,503.29	30,761,340.82	321,931,562.55	49,045,237.58	227,123,235.90	67.72%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Exhibit F
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Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (75.00%)
General Fund:					
Revenues	188,047,118.58	142,474,233.78	-	(45,572,884.80)	75.77%
Expenditures	188,047,118.58	141,533,209.22	8,459,153.45	(38,054,755.91)	79.76%
School Fund:					
Revenues	126,454,210.33	94,073,475.76	-	(32,380,734.57)	74.39%
Expenditures	126,454,210.33	89,358,342.02	-	(37,095,868.31)	70.66%
School Nutrition Fund:					
Revenues	6,572,881.11	5,190,768.58	-	(1,382,112.53)	78.97%
Expenditures	6,572,881.11	4,366,805.07	-	(2,206,076.04)	66.44%
Emergency Communications Center Fund:					
Revenues	10,046,539.59	9,184,871.42	-	(861,668.17)	91.42%
Expenditures	10,046,539.59	5,616,641.66	681,905.33	(3,747,992.60)	62.69%
Community Development Block Grant Fund:					
Revenues	1,014,740.24	471,600.82	-	(543,139.42)	46.48%
Expenditures	1,014,740.24	318,597.60	-	(696,142.64)	31.40%
School Transportation Fund:					
Revenues	7,939,067.91	6,174,978.85	-	(1,764,089.06)	77.78%
Expenditures	7,939,067.91	3,755,143.85	2,096,981.12	(2,086,942.94)	73.71%
General Capital Projects Fund:					
Revenues	89,159,517.74	34,045,206.89	-	(55,114,310.85)	38.18%
Expenditures	89,159,517.74	19,338,193.33	12,633,516.92	(57,187,807.49)	35.86%
School Capital Projects Fund:					
Revenues	5,174,505.54	5,174,505.54	-	-	100.00%
Expenditures	5,174,505.54	2,087,653.09	-	(3,086,852.45)	40.34%
ECC Capital Projects Fund:					
Revenues	2,837,287.85	2,837,287.85	-	-	100.00%
Expenditures	2,837,287.85	1,378,915.22	639,071.00	(819,301.63)	71.12%
Water Capital Projects Fund:					
Revenues	33,175,480.86	32,203,664.47	-	(971,816.39)	97.07%
Expenditures	33,175,480.86	4,584,907.63	21,381,230.92	(7,209,342.31)	78.27%
Sewer Capital Projects Fund:					
Revenues	6,086,257.53	6,086,257.53	-	-	100.00%
Expenditures	6,086,257.53	1,373,436.12	977,263.06	(3,735,558.35)	38.62%
Sanitation Capital Projects Fund:					
Revenues	2,130,816.26	2,130,816.26	-	-	100.00%
Expenditures	2,130,816.26	899,321.66	-	(1,231,494.60)	42.21%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (75.00%)
Stormwater Capital Projects Fund:					
Revenues	2,697,213.65	2,560,981.81	-	(136,231.84)	94.95%
Expenditures	2,697,213.65	583,286.16	448,642.26	(1,665,285.23)	38.26%
Water Fund:					
Revenues	16,360,489.97	14,254,988.41	-	(2,105,501.56)	87.13%
Expenditures	16,360,489.97	13,370,611.79	200,777.83	(2,789,100.35)	82.95%
Sewer Fund:					
Revenues	16,324,692.01	14,057,403.15	-	(2,267,288.86)	86.11%
Expenditures	16,324,692.01	12,008,092.99	132,486.55	(4,184,112.47)	74.37%
Public Transportation Fund:					
Revenues	22,559,297.81	14,126,057.75	-	(8,433,240.06)	62.62%
Expenditures	22,559,297.81	14,061,964.18	514,974.00	(7,982,359.63)	64.62%
Sanitation Fund:					
Revenues	5,862,504.17	4,886,340.82	-	(976,163.35)	83.35%
Expenditures	5,862,504.17	4,404,533.60	499,058.81	(958,911.76)	83.64%
Business Loan Program Fund:					
Revenues	100,000.00	115,799.50	-	15,799.50	115.80%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	2,042,176.33	1,957,614.18	-	(84,562.15)	95.86%
Expenditures	2,042,176.33	1,066,130.94	328,871.01	(647,174.38)	68.31%
Central Garage Fund:					
Revenues	2,982,168.84	2,453,246.38	-	(528,922.46)	82.26%
Expenditures	2,982,168.84	1,659,626.08	51,305.32	(1,271,237.44)	57.37%
Central Stores Operating Fund:					
Revenues	234,536.97	178,198.95	-	(56,338.02)	75.98%
Expenditures	234,536.97	166,150.34	-	(68,386.63)	70.84%
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Total Revenues	547,801,503.29	394,638,298.70	-	(153,163,204.59)	72.04%
Total Expenditures	547,801,503.29	321,931,562.55	49,045,237.58	(176,824,703.16)	67.72%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	12,096,770.82	18,624,613.90	6,527,843.08	53.96%
General property taxes	46,786,295.33	50,868,036.57	4,081,741.24	8.72%
Other local taxes	42,604,285.14	43,702,819.29	1,098,534.15	2.58%
Permits, privilege fees and regulatory fees	519,989.65	626,284.78	106,295.13	20.44%
Fines and forfeitures	1,400,893.52	2,475,145.76	1,074,252.24	76.68%
Use of money and property	4,541,205.69	3,957,423.24	(583,782.45)	-12.86%
Charges for services	1,367,838.18	1,493,180.63	125,342.45	9.16%
Miscellaneous	4,742,346.51	4,933,334.55	190,988.04	4.03%
Recovered costs	1,013,621.48	946,298.26	(67,323.22)	-6.64%
State revenue	7,616,973.88	9,995,902.10	2,378,928.22	31.23%
Federal revenue	714,034.21	3,096,117.27	2,382,083.06	333.61%
Nonrevenue receipts	81,494.34	127,127.42	45,633.08	56.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,627,950.01	1,627,950.01	-	0.00%
Total General Fund	125,113,698.76	142,474,233.78	17,360,535.02	13.88%
School Fund:				
Amount from fund balance	2,243,468.72	4,457,563.80	2,214,095.08	98.69%
Charges for services	315,415.32	748,788.71	433,373.39	137.40%
State revenue	43,519,958.36	48,817,598.15	5,297,639.79	12.17%
Federal revenue	6,822,471.82	4,604,182.36	(2,218,289.46)	-32.51%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	31,146,964.49	35,445,342.74	4,298,378.25	13.80%
Total School Fund	84,048,278.71	94,073,475.76	10,025,197.05	11.93%
School Nutrition Fund:				
Amount from fund balance	438,426.00	632,306.11	193,880.11	44.22%
Charges for services	224,982.70	177,527.08	(47,455.62)	-21.09%
State revenue	102,412.74	104,683.30	2,270.56	2.22%
Federal revenue	3,039,946.37	4,276,252.09	1,236,305.72	40.67%
Total School Nutrition Fund	3,805,767.81	5,190,768.58	1,385,000.77	36.39%
Emergency Communications Center Fund:				
Amount from fund balance	2,296,080.37	150,419.59	(2,145,660.78)	-93.45%
Use of money and property	715,385.31	410,696.21	(304,689.10)	-42.59%
Miscellaneous	2,843,791.25	3,931,070.50	1,087,279.25	38.23%
Recovered costs	81,045.30	91,368.03	10,322.73	12.74%
State revenue	502,050.22	662,815.09	160,764.87	32.02%
Federal revenue	82,558.00	7,442.00	(75,116.00)	-90.99%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	2,843,591.25	3,931,060.00	1,087,468.75	38.24%
Total Emerg. Commun. Center Fund	9,364,501.70	9,184,871.42	(179,630.28)	-1.92%
Community Development Block Grant Fund:				
Federal revenue	569,504.79	471,600.82	(97,903.97)	-17.19%
Total Community Development Block Grant Fund	569,504.79	471,600.82	(97,903.97)	-17.19%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	893,457.00	1,292,088.91	398,631.91	44.62%
Use of money and property	98,952.96	115,651.75	16,698.79	16.88%
Charges for services	3,950,445.97	4,196,808.19	246,362.22	6.24%
Miscellaneous	-	100.00	100.00	0.00%
Recovered costs	-	-	-	0.00%
State revenue	-	570,330.00	570,330.00	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Total School Transportation Fund	4,942,855.93	6,174,978.85	1,232,122.92	24.93%
General Capital Projects Fund:				
Amount from fund balance	17,988,352.62	18,215,085.43	226,732.81	1.26%
Use of money and property	109,055.68	6,089.10	(102,966.58)	-94.42%
Miscellaneous	-	134,228.00	134,228.00	0.00%
Recovered costs	69,430.02	142,647.81	73,217.79	105.46%
State revenue	66,888.58	1,013,002.33	946,113.75	1414.46%
Federal revenue	3,610,271.04	4,627,024.22	1,016,753.18	28.16%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	9,620,000.00	9,907,130.00	287,130.00	2.98%
Total General Capital Projects Fund	31,463,997.94	34,045,206.89	2,581,208.95	8.20%
School Capital Projects Fund:				
Amount from fund balance	18,351,462.03	3,812,645.54	(14,538,816.49)	-79.22%
Use of money and property	145,808.12	-	(145,808.12)	-100.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,424,985.00	1,361,860.00	(2,063,125.00)	-60.24%
Total School Capital Projects Fund	21,922,255.15	5,174,505.54	(16,747,749.61)	-76.40%
ECC Capital Projects Fund:				
Amount from fund balance	2,472,532.85	2,837,287.85	364,755.00	14.75%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	1,700,000.00	-	(1,700,000.00)	-100.00%
Total ECC Capital Projects Fund	4,172,532.85	2,837,287.85	(1,335,245.00)	-32.00%
Water Capital Projects Fund:				
Amount from fund balance	27,492,818.45	27,157,320.70	(335,497.75)	-1.22%
Use of money and property	769,781.49	387,624.85	(382,156.64)	-49.64%
Federal revenue	-	-	-	0.00%
Transfers from other funds	1,606,627.00	4,658,718.92	3,052,091.92	189.97%
Total Water Capital Projects Fund	29,869,226.94	32,203,664.47	2,334,437.53	7.82%
Sewer Capital Projects Fund:				
Amount from fund balance	4,539,640.67	4,781,259.53	241,618.86	5.32%
Transfers from other funds	1,073,666.00	1,304,998.00	231,332.00	21.55%
Total Sewer Capital Projects Fund	5,613,306.67	6,086,257.53	472,950.86	8.43%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Capital Projects Fund:				
Amount from fund balance	332,172.92	2,130,816.26	1,798,643.34	541.48%
Transfers from other funds	2,697,965.00	-	(2,697,965.00)	-100.00%
Total Sanitation Capital Projects Fund	3,030,137.92	2,130,816.26	(899,321.66)	-29.68%
Stormwater Capital Projects Fund:				
Amount from fund balance	1,460,599.42	1,893,237.24	432,637.82	29.62%
State revenue	1,140,780.15	467,744.57	(673,035.58)	-59.00%
Transfers from other funds	358,500.00	200,000.00	(158,500.00)	-44.21%
Total Stormwater Capital Projects Fund	2,959,879.57	2,560,981.81	(398,897.76)	-73.59%
Water Fund:				
Amount from fund balance	270,212.72	2,318,789.97	2,048,577.25	758.14%
Permits, privilege fees and regulatory fees	184,680.87	264,340.00	79,659.13	43.13%
Use of money and property	570,718.55	832,574.27	261,855.72	45.88%
Charges for services	8,402,220.82	9,354,422.10	952,201.28	11.33%
Miscellaneous	6,427.66	13,100.32	6,672.66	103.81%
Recovered costs	40,529.51	67,986.75	27,457.24	67.75%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	1,373,850.00	1,403,775.00	29,925.00	2.18%
Total Water Fund	10,848,640.13	14,254,988.41	3,406,348.28	31.40%
Sewer Fund:				
Amount from fund balance	1,307,973.39	1,735,502.01	427,528.62	32.69%
Permits, privilege fees and regulatory fees	179,000.00	146,500.00	(32,500.00)	-18.16%
Use of money and property	389,360.64	405,448.40	16,087.76	4.13%
Charges for services	9,874,805.27	10,873,960.84	999,155.57	10.12%
Miscellaneous	14,250.00	3,980.00	(10,270.00)	-72.07%
Recovered costs	44,579.29	32,061.90	(12,517.39)	-28.08%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	866,475.00	859,950.00	(6,525.00)	-0.75%
Total Sewer Fund	12,676,443.59	14,057,403.15	1,380,959.56	10.89%
Public Transportation Fund:				
Amount from fund balance	521,491.07	594,313.81	72,822.74	13.96%
Use of money and property	59,721.24	21,352.20	(38,369.04)	-64.25%
Charges for services	1,769,926.43	2,007,169.52	237,243.09	13.40%
Miscellaneous	31,232.00	104,302.00	73,070.00	233.96%
Recovered costs	126,043.00	129,914.00	3,871.00	3.07%
State revenue	1,529,508.00	4,847,104.17	3,317,596.17	216.91%
Federal revenue	1,092,423.46	5,926,902.05	4,834,478.59	442.55%
Nonrevenue receipts	6,579.45	-	(6,579.45)	-100.00%
Transfers from other funds	300,000.01	495,000.00	194,999.99	65.00%
Total Public Transportation Fund	5,436,924.66	14,126,057.75	8,689,133.09	159.82%

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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	3,872,852.92	1,417,504.17	(2,455,348.75)	-63.40%
Use of money and property	81,035.73	56,178.60	(24,857.13)	-30.67%
Charges for services	3,309,720.40	3,378,175.43	68,455.03	2.07%
Miscellaneous	15,116.40	26,997.60	11,881.20	78.60%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	7,485.02	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
Total Sanitation Fund	7,278,725.45	4,886,340.82	(2,399,869.65)	-32.97%
Business Loan Program Fund:				
Amount from fund balance	72,500.00	76,800.00	4,300.00	5.93%
Use of money and property	10,930.62	10,724.21	(206.41)	-1.89%
Miscellaneous	20,885.48	28,275.29	7,389.81	35.38%
Total Business Loan Program Fund	104,316.10	115,799.50	11,483.40	11.01%
Stormwater Fund:				
Amount from fund balance	605,248.19	569,496.33	(35,751.86)	-5.91%
Use of money and property	114,981.00	129,505.73	14,524.73	12.63%
Charges for services	769,121.55	767,196.37	(1,925.18)	-0.25%
Recovered costs	46,726.00	-	(46,726.00)	-100.00%
State revenue	686,175.00	491,415.75	(194,759.25)	-28.38%
Total Stormwater Fund	2,222,251.74	1,957,614.18	(264,637.56)	-121.91%
Central Garage Fund:				
Amount from fund balance	69,000.00	475,738.84	406,738.84	589.48%
Permits, privilege fees and regulatory fees	50.00	-	(50.00)	-100.00%
Use of money and property	73,807.13	77,234.18	3,427.05	4.64%
Charges for services	1,700,066.52	1,866,766.54	166,700.02	9.81%
Miscellaneous	2,856.20	30,558.67	27,702.47	969.91%
Recovered costs	280.80	817.15	536.35	191.01%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	2,131.00	2,131.00	0.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	1,846,060.65	2,453,246.38	607,185.73	32.89%
Central Stores Fund:				
Amount from fund balance	-	9,184.97	9,184.97	0.00%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Transfers from other funds	175,238.24	169,013.98	(6,224.26)	-3.55%
Total Central Stores Fund	175,238.24	178,198.95	2,960.71	1.69%
Total All Funds	367,464,545.30	394,638,298.70	27,166,268.38	7.39%

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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	278,971.64	247,741.25	(31,230.39)	-11.19%
City manager	585,235.13	643,881.74	58,646.61	10.02%
City communications	-	158,685.51	158,685.51	0.00%
City attorney	316,221.14	336,535.33	20,314.19	6.42%
Human resources	557,704.41	556,892.54	(811.87)	-0.15%
Independent auditor	25,520.00	28,290.00	2,770.00	10.85%
Commissioner of the revenue	477,300.28	492,979.71	15,679.43	3.29%
Assessors	323,139.23	367,552.14	44,412.91	13.74%
Equalization board	250.88	249.21	(1.67)	-0.67%
City treasurer	621,439.11	651,597.95	30,158.84	4.85%
Finance	510,230.23	555,393.69	45,163.46	8.85%
Information technology	1,785,938.08	1,981,383.62	195,445.54	10.94%
Purchasing	111,246.07	107,731.90	(3,514.17)	-3.16%
Electoral board	318,201.49	433,164.31	114,962.82	36.13%
Total general government administration	5,911,397.69	6,562,078.90	650,681.21	11.01%
Public safety:				
Police administration	3,503,010.18	4,029,670.05	526,659.87	15.03%
Police operations	4,985,974.75	5,094,583.93	108,609.18	2.18%
Police criminal investigation	1,378,111.90	1,467,479.30	89,367.40	6.48%
Police special operations	1,270,685.88	1,188,456.11	(82,229.77)	-6.47%
Police grants	159,246.24	278,445.29	119,199.05	74.85%
Fire administration	911,857.06	960,750.39	48,893.33	5.36%
Fire suppression	7,038,425.76	10,221,057.95	3,182,632.19	45.22%
Fire prevention	661,478.89	669,413.09	7,934.20	1.20%
Fire training	243,227.39	215,538.41	(27,688.98)	-11.38%
City and county jail	25,785.39	29,586.00	3,800.61	14.74%
Regional juvenile home	168,936.00	198,568.00	29,632.00	17.54%
Regional jail	2,470,821.33	2,757,365.33	286,544.00	11.60%
Building inspection	815,152.88	840,541.84	25,388.96	3.11%
Animal control	131,918.24	133,405.13	1,486.89	1.13%
Animal control (SPCA)	216,152.00	371,787.32	155,635.32	72.00%
Emergency management	269,708.89	343,995.76	74,286.87	27.54%
Community paramedicine	118,902.35	62,656.88	(56,245.47)	-47.30%
Public safety building	335,943.98	374,721.85	38,777.87	0.00%
Total public safety	24,705,339.11	29,238,022.63	4,532,683.52	18.35%
Public works:				
General engineering	547,129.44	539,346.59	(7,782.85)	-1.42%
Public works administration	1,397,637.11	1,471,918.83	74,281.72	5.31%
Highway and street maintenance	3,862,308.14	4,333,056.03	470,747.89	12.19%
Street lights	433,328.97	413,411.58	(19,917.39)	-4.60%
Snow and ice removal	396,143.95	586,522.52	190,378.57	48.06%
Traffic engineering	1,536,667.67	2,291,651.15	754,983.48	49.13%
Highway and street beautification	501,008.89	610,654.80	109,645.91	21.89%
Downtown parking maintenance	110,581.76	120,260.86	9,679.10	8.75%
Street and road cleaning	299,667.43	338,093.46	38,426.03	12.82%
General properties	473,007.60	403,234.08	(69,773.52)	-14.75%
Shelter facility	4,793.35	17,907.06	13,113.71	273.58%
Total public works	9,562,274.31	11,126,056.96	1,563,782.65	16.35%
Health and welfare:				
Local health department	242,955.00	235,309.00	(7,646.00)	-3.15%
Community services board	889,329.75	948,249.00	58,919.25	6.63%
Tax relief for the elderly/disabled veterans	276,241.66	342,969.73	66,728.07	24.16%
Navigation Center	-	100,000.00	100,000.00	0.00%
Total health and welfare	1,408,526.41	1,626,527.73	218,001.32	15.48%

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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	627,323.96	646,765.21	19,441.25	3.10%
Parks	1,192,535.87	1,242,278.19	49,742.32	4.17%
Field maintenance	330,634.37	355,188.76	24,554.39	7.43%
Recreation center and playgrounds	320,873.80	402,612.75	81,738.95	25.47%
Special events and programs	459,820.38	553,246.84	93,426.46	20.32%
Simms recreation center	346,452.57	396,760.52	50,307.95	14.52%
Westover swimming pool	545,147.90	675,619.25	130,471.35	23.93%
Athletics	331,411.81	517,049.39	185,637.58	56.01%
Golf course grounds management	409,790.28	845,459.27	435,668.99	106.32%
Golf course clubhouse management	288,736.55	202.02	(288,534.53)	-99.93%
Regional library	618,663.00	683,096.00	64,433.00	10.41%
Total parks, recreation and cultural	5,471,390.49	6,318,278.20	846,887.71	15.48%
Community development:				
Planning	232,970.99	245,135.85	12,164.86	5.22%
Zoning administration	217,364.97	204,190.63	(13,174.34)	-6.06%
Board of zoning appeals	1,178.54	133.94	(1,044.60)	-88.64%
Economic development	695,096.84	582,206.46	(112,890.38)	-16.24%
Tourism and visitors service	386,469.89	409,022.41	22,552.52	5.84%
Blacks Run Greenway	80,034.33	60,979.59	(19,054.74)	-23.81%
Total community development	1,613,115.56	1,501,668.88	(111,446.68)	-6.91%
Other:				
Community and civic organizations	774,798.12	2,624,218.68	1,849,420.56	238.70%
Joint operations with Rockingham Cty	9,202,846.71	10,650,691.78	1,447,845.07	15.73%
Conference center (SVCC)	848,845.35	1,105,761.93	256,916.58	30.27%
Reserve for contingencies	-	-	-	0.00%
Debt service	20,385,167.41	20,481,370.79	96,203.38	0.47%
Transfers to other funds	43,910,555.75	50,298,532.74	6,387,976.99	14.55%
Total other	75,122,213.34	85,160,575.92	10,038,362.58	13.36%
Total General Fund	123,794,256.91	141,533,209.22	17,738,952.31	14.33%
School Fund:				
Instruction	60,411,726.61	67,171,195.93	6,759,469.32	11.19%
Admin., attendance and health services	4,804,510.69	4,870,146.42	65,635.73	1.37%
Pupil transportation	4,094,471.36	4,488,099.82	393,628.46	9.61%
Operations and maintenance	5,736,235.67	6,624,400.24	888,164.57	15.48%
Debt service	166,572.54	117,973.77	(48,598.77)	-29.18%
Technology	3,752,793.84	5,244,665.84	1,491,872.00	39.75%
Transfers to other funds	3,424,985.00	841,860.00	(2,583,125.00)	-75.42%
Total School Fund	82,391,295.71	89,358,342.02	6,967,046.31	8.46%
School Nutrition Fund:				
Food service	4,093,656.16	4,358,764.07	265,107.91	6.48%
Technology	-	8,041.00	8,041.00	0.00%
Transfers to other funds	-	-	-	0.00%
Total School Nutrition Fund	4,093,656.16	4,366,805.07	273,148.91	6.67%
Emergency Communications Center Fund:				
Emergency Communications Center	4,568,111.63	5,111,452.41	543,340.78	11.89%
Computer Aided Dispatch	584,898.01	397,403.36	(187,494.65)	-32.06%
Debt service	105,354.79	107,785.89	2,431.10	2.31%
Transfer of other funds	1,700,000.00	-	(1,700,000.00)	-100.00%
Total Emergency Communications Center	6,958,364.43	5,616,641.66	(1,341,722.77)	-117.85%
Community Development Block Grant Fund:				
Community development block grant	460,541.76	318,597.60	(141,944.16)	-30.82%
Total Community Development Block Grant Fund	460,541.76	318,597.60	(141,944.16)	-30.82%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(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	3,781,530.24	3,144,796.09	(636,734.15)	-16.84%
Field trips and charters	122,623.85	133,208.80	10,584.95	8.63%
Administration	423,527.32	477,138.96	53,611.64	12.66%
Total School Transportation Fund	4,327,681.41	3,755,143.85	(572,537.56)	-13.23%
General Capital Projects Fund:				
Capital projects	12,592,505.71	18,477,963.41	5,885,457.70	46.74%
Transfers to other funds	-	860,229.92	860,229.92	0.00%
Total General Capital Projects Fund	12,592,505.71	19,338,193.33	6,745,687.62	53.57%
School Capital Projects Fund:				
Capital projects	16,783,574.86	2,087,653.09	(14,695,921.77)	-87.56%
Total School Capital Projects Fund	16,783,574.86	2,087,653.09	(14,695,921.77)	-87.56%
ECC Capital Projects Fund:				
Capital projects	807,745.00	1,378,915.22	571,170.22	70.71%
Total ECC Capital Projects Fund	807,745.00	1,378,915.22	571,170.22	70.71%
Water Capital Projects Fund:				
Capital projects	2,962,959.48	4,584,907.63	1,621,948.15	54.74%
Total Water Capital Projects Fund	2,962,959.48	4,584,907.63	1,621,948.15	54.74%
Sewer Capital Projects Fund:				
Capital projects	609,793.03	1,373,436.12	763,643.09	125.23%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	609,793.03	1,373,436.12	763,643.09	125.23%
Sanitation Capital Projects Fund:				
Capital projects	-	899,321.66	899,321.66	0.00%
Total Sanitation Capital Projects Fund	-	899,321.66	899,321.66	0.00%
Stormwater Capital Projects Fund:				
Capital projects	804,198.57	583,286.16	(220,912.41)	-27.47%
Total Stormwater Capital Projects Fund	804,198.57	583,286.16	(220,912.41)	-27.47%
Water Fund:				
Administration	595,235.03	614,406.53	19,171.50	3.22%
Pumping, storage and monitoring	642,631.25	699,632.18	57,000.93	8.87%
Transmission and distribution	718,254.05	797,678.36	79,424.31	11.06%
Utility billing	431,717.44	437,350.14	5,632.70	1.30%
Miscellaneous	1,883,476.10	1,932,671.11	49,195.01	2.61%
Purification	1,218,507.10	1,282,716.87	64,209.77	5.27%
Capital outlay	79,927.87	332,057.44	252,129.57	315.45%
Debt service	2,662,675.42	2,656,300.42	(6,375.00)	-0.24%
Transfers to other funds	2,430,605.49	4,617,798.74	2,187,193.25	89.99%
Total Water Fund	10,663,029.75	13,370,611.79	2,707,582.04	25.39%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to March 31, 2025
(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	631,099.23	669,635.23	38,536.00	6.11%
Treatment and disposal	3,499,245.24	3,647,011.80	147,766.56	4.22%
Collection and transmission	894,800.76	911,583.61	16,782.85	1.88%
Miscellaneous	1,219,800.00	1,235,205.00	15,405.00	1.26%
Utility billing	474,144.84	537,939.79	63,794.95	13.45%
Pumping and monitoring	312,969.38	334,234.57	21,265.19	6.79%
Capital outlay	616,867.12	611,402.65	(5,464.47)	-0.89%
Debt service	2,019,678.10	2,021,278.10	1,600.00	0.08%
Transfers to other funds	1,810,025.75	2,039,802.24	229,776.49	12.69%
Total Sewer Fund	11,478,630.42	12,008,092.99	529,462.57	4.61%
Public Transportation Fund:				
Transit buses	4,090,625.31	3,994,372.18	(96,253.13)	-2.35%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	809,284.56	957,862.65	148,578.09	18.36%
Administration	593,909.39	664,384.04	70,474.65	11.87%
Capital outlay	773,814.03	8,325,345.30	7,551,531.27	975.88%
Transfers to other funds	120,000.01	120,000.01	-	0.00%
Total Public Transportation Fund	6,387,633.30	14,061,964.18	7,674,330.88	120.14%
Sanitation Fund:				
Solid waste collection	1,194,173.22	1,201,712.43	7,539.21	0.63%
Landfill	134,120.46	155,524.47	21,404.01	15.96%
Miscellaneous	-	-	-	0.00%
Solid waste management	875,963.18	930,008.97	54,045.79	6.17%
Capital outlay	228,577.96	509,417.72	280,839.76	122.86%
Debt service	1,508,520.00	1,506,770.00	(1,750.00)	-0.12%
Transfers to other funds	2,799,065.01	101,100.01	(2,697,965.00)	-96.39%
Total Sanitation Fund	6,740,419.83	4,404,533.60	(2,335,886.23)	-34.65%
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	307,677.09	475,212.85	167,535.76	54.45%
Capital outlay	629,690.14	369,168.10	(260,522.04)	-41.37%
Transfers to other funds	380,249.99	221,749.99	(158,500.00)	-41.68%
Total Stormwater Fund	1,317,617.22	1,066,130.94	(251,486.28)	-19.09%
Central Garage Fund:				
Operating	1,366,696.58	1,484,878.14	118,181.56	8.65%
Administration	135,089.98	149,668.68	14,578.70	10.79%
Capital outlay	73,578.61	25,079.26	(48,499.35)	-65.92%
Total Central Garage Fund	1,575,365.17	1,659,626.08	84,260.91	5.35%
Central Stores Fund:				
Operating	147,927.48	155,081.36	7,153.88	4.84%
Capital outlay	-	11,068.98	11,068.98	0.00%
Total Central Stores Fund	147,927.48	166,150.34	18,222.86	12.32%
Total All Funds	294,922,196.20	321,931,562.55	27,009,366.35	9.16%

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

	Governmental Funds									Proprietary Funds	
	Special Revenue						Capital Projects			Enterprise	
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects
Balance July 1, 2024	74,800,327.97	14,397,182.53	3,591,196.96	4,609,868.80	(160,580.97)	3,164,785.66	18,284,515.45	3,812,645.54	2,837,287.85	5,419,496.06	27,082,594.24
Balance Budget	(7,170,000.00)	-	(513,452.00)	-	-	(700,000.00)	-	-	-	(1,300,000.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(18,184,265.31)	(3,812,645.54)	(2,837,287.85)	-	(26,911,374.62)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Unexpended Fire/Four-for-Life Funds	(669,850.39)	-	-	-	-	-	-	-	-	-	-
Balance July 31, 2024	66,960,477.58	14,397,182.53	3,077,744.96	4,609,868.80	(160,580.97)	2,464,785.66	100,250.14	-	-	4,119,496.06	171,219.62
Funds for School Equip. Replacement	-	(841,860.00)	-	-	-	-	-	-	-	-	-
Balance August 31, 2024	66,960,477.58	13,555,322.53	3,077,744.96	4,609,868.80	(160,580.97)	2,464,785.66	100,250.14	-	-	4,119,496.06	171,219.62
Reappropriate Encumbrances	(8,749,010.57)	(3,345,703.80)	(118,854.11)	(150,419.59)	-	(592,088.91)	-	-	-	(18,789.97)	-
Reappropriate Unexp. Grant Funds	(905,046.00)	-	-	-	-	-	-	-	-	-	-
Funds for Blacks Run Stream Proj.	-	-	-	-	-	-	-	-	-	-	-
Balance September 30, 2024	57,306,421.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Balance October 31, 2024	57,306,421.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Funds for jail repair/CSA deficit	(1,302,216.00)	-	-	-	-	-	-	-	-	-	-
Balance November 30, 2024	56,004,205.01	10,209,618.73	2,958,890.85	4,459,449.21	(160,580.97)	1,872,696.75	100,250.14	-	-	4,100,706.09	171,219.62
Return Unexpended School Funds	2,999,537.43	(2,999,537.43)	-	-	-	-	-	-	-	-	-
2024 ACFR Adjustments	44,308.00	-	-	-	-	40,775.12	-	-	-	-	-
Approp. for Building Improvements	-	(270,000.00)	-	-	-	-	-	-	-	-	-
Funds for Water Line Projects	-	-	-	-	-	-	-	-	-	(1,000,000.00)	-
Balance December 31, 2024	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	100,250.14	-	-	3,100,706.09	171,219.62
Balance January 31, 2025	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	100,250.14	-	-	3,100,706.09	171,219.62
Balance February 28, 2025	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	100,250.14	-	-	3,100,706.09	171,219.62
Bond Interest Earnings	-	-	-	-	-	-	(30,820.12)	-	-	-	(245,946.08)
Balance March 31, 2025	59,048,050.44	6,940,081.30	2,958,890.85	4,459,449.21	(160,580.97)	1,913,471.87	69,430.02	-	-	3,100,706.09	(74,726.46)

Proprietary Funds												
Enterprise								Internal Service			Agency	Total
Sewer	Sewer Capital Projects	Public Transportation	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Economic Development Authority	
6,188,329.74 (1,300,000.00)	4,781,259.53 -	1,189,638.75 (146,000.00)	2,496,604.11 (924,740.00)	2,130,816.26 -	242,091.69 (76,800.00)	1,982,532.58 -	1,893,237.24 -	2,239,592.71 (471,600.00)	(279,752.01) -	7,952,740.08 -	124,297.63 -	188,780,708.40 (12,602,592.00)
-	(4,781,259.53)	-	-	(2,130,816.26)	-	-	(1,893,237.24)	-	-	-	-	(60,550,886.35)
-	-	-	-	-	-	-	-	(100,982.90)	45,690.38	631,328.28	6,512.42	582,548.18
-	-	-	-	-	-	-	-	-	-	-	-	(669,850.39)
4,888,329.74 -	- -	1,043,638.75 -	1,571,864.11 -	- -	165,291.69 -	1,982,532.58 -	- -	1,667,009.81 -	(234,061.63) -	8,584,068.36 -	130,810.05 -	115,539,927.84 (841,860.00)
4,888,329.74 (435,502.01)	- -	1,043,638.75 (448,313.81)	1,571,864.11 (492,764.17)	- -	165,291.69 -	1,982,532.58 (369,496.33)	- -	1,667,009.81 (4,138.84)	(234,061.63) (9,184.97)	8,584,068.36 -	130,810.05 -	115,539,927.84 (14,734,267.08)
-	-	-	-	-	-	-	-	-	-	-	-	(905,046.00)
-	-	-	-	-	-	(200,000.00)	-	-	-	-	-	(200,000.00)
4,452,827.73	-	595,324.94	1,079,099.94	-	165,291.69	1,413,036.25	-	1,662,870.97	(243,246.60)	8,584,068.36	130,810.05	98,858,754.76
4,452,827.73 -	- -	595,324.94 -	1,079,099.94 -	- -	165,291.69 -	1,413,036.25 -	- -	1,662,870.97 -	(243,246.60) -	8,584,068.36 -	130,810.05 -	98,858,754.76 (1,302,216.00)
4,452,827.73 - - -	- - -	595,324.94 - (92,141.74)	1,079,099.94 - -	- - -	165,291.69 - -	1,413,036.25 - -	- - -	1,662,870.97 - 7,058.62	(243,246.60) - -	8,584,068.36 - -	130,810.05 - -	97,556,538.76 - (0.00) (270,000.00) (1,000,000.00)
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	96,286,538.76
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	96,286,538.76
4,452,827.73 -	- -	503,183.20 -	1,079,099.94 -	- -	165,291.69 -	1,413,036.25 -	- -	1,669,929.59 -	(243,246.60) -	8,584,068.36 -	130,810.05 -	96,286,538.76 (276,766.20)
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,669,929.59	(243,246.60)	8,584,068.36	130,810.05	96,009,772.56

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