

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2024 to June 30, 2025

(Unaudited)

(Includes the Effect of Year End Closing Entries)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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	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	Capital Projects	Sewer
Assets												
Cash and investments	82,492,553.90	17,314,423.04	4,192,108.18	6,127,138.38	(18,528.93)	4,972,171.97	22,347,510.48	2,404,956.49	1,396,109.07	5,570,780.18	20,051,443.52	7,371,693.20
Petty cash	5,900.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	-	-	-	-	-	-	103,311.70	127,740.00	-	-	4,775,520.26	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	82,498,453.90	17,314,423.04	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49	1,396,109.07	5,571,705.18	24,826,963.78	7,372,618.20
Property taxes	3,526,994.66	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	54,125.91	-	-	-	-	9,476.25	-	-	-	835,033.50	-	941,545.96
Other receivables	32,222.63	-	-	-	-	-	-	-	-	32,862.25	-	13,750.87
Loan receivables	4,714,372.33	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	66,179.87	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	70,017,856.02	-	19,304,985.96
Future debt requirements	-	-	-	-	-	-	-	-	-	37,341,497.33	-	1,570,092.58
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	945,804.59	-	426,841.00
Total Assets and Other Debits	90,826,169.43	17,314,423.04	4,192,808.18	6,127,138.38	(18,528.93)	4,981,748.22	22,450,822.18	2,532,696.49	1,396,109.07	114,744,758.87	24,893,143.65	31,285,834.57
Liabilities												
Other liabilities	6,101,664.06	3,907,972.13	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	314,581.09	-	-
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	7,999,453.90	-	-	-	-	9,476.25	-	-	-	867,895.75	-	2,611,296.83
Total Liabilities and Other Credits	14,101,117.96	3,907,972.13	-	-	-	9,476.25	-	-	-	43,238,817.14	-	4,608,230.41
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	70,017,856.02	-	19,304,985.96
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	(3,769,038.38)	-	-
Restricted for:												
Drug forfeiture	285,532.18	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
Opioid Settlement	321,934.20	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	9,587,379.24	-	-	462,916.58	216,925.65	2,096,981.12	21,744,688.49	-	639,071.00	180,508.56	19,170,826.49	144,913.05
Unappropriated/Unassigned	66,530,205.85	13,406,450.91	4,192,808.18	5,664,221.80	(235,454.58)	2,875,290.85	706,133.69	2,532,696.49	757,038.07	5,076,615.53	5,647,590.70	6,777,705.15
Total fund balance	76,725,051.47	13,406,450.91	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49	1,396,109.07	1,488,085.71	24,893,143.65	7,372,618.20
Total Fund Equity	76,725,051.47	13,406,450.91	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49	1,396,109.07	71,505,941.73	24,893,143.65	26,677,604.16
Total Liabilities and Fund Equity	90,826,169.43	17,314,423.04	4,192,808.18	6,127,138.38	(18,528.93)	4,981,748.22	22,450,822.18	2,532,696.49	1,396,109.07	114,744,758.87	24,893,143.65	31,285,834.57

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	
4,264,419.23	205,285.04	1,920,910.94	332,172.92	287,887.72	2,798,700.01	1,968,527.65	2,324,035.96	92,122.80	9,036,061.53	136,963.94	-	-	197,589,447.22
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,650.00
-	-	-	-	-	-	-	-	-	-	-	-	-	5,006,571.96
-	-	-	-	-	-	-	-	-	(416,029.32)	-	-	-	(416,029.32)
4,264,419.23	205,385.04	1,920,910.94	332,172.92	287,887.72	2,798,700.01	1,968,527.65	2,324,035.96	92,122.80	8,620,032.21	136,963.94	-	-	202,188,639.86
-	-	-	-	-	-	-	-	-	-	-	-	-	3,526,994.66
-	-	381,815.19	-	-	53,338.58	-	3,044.56	-	-	-	-	-	2,278,379.95
-	-	-	-	-	-	-	-	-	-	-	-	-	78,835.75
-	-	-	-	27,327.63	-	-	-	-	-	-	-	-	4,741,699.96
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	148,253.97	1,131,143.59	-	-	-	-	1,345,577.43
-	17,616,395.81	3,846,867.23	-	-	7,593,619.57	-	4,932,828.21	401,212.97	-	-	455,709,678.03	-	579,423,443.80
-	1,643,180.24	2,608,888.41	-	-	80,909.93	-	697,787.99	283,179.62	-	-	-	286,454,541.88	330,680,077.98
-	589,116.00	340,677.51	-	-	29,506.00	-	227,356.00	23,532.00	-	-	-	-	2,582,833.10
4,264,419.23	20,054,077.09	9,099,159.28	332,172.92	315,215.35	10,556,074.09	1,968,527.65	8,333,306.69	1,931,190.98	8,620,032.21	136,963.94	455,709,678.03	286,454,541.88	1,128,502,482.49
-	-	-	-	-	-	-	-	-	-	-	-	-	10,009,636.19
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	314,581.09
-	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	206,748,000.09
-	12,615.86	1,310,306.00	-	-	-	-	3,784.75	-	-	-	-	5,255,832.66	6,582,539.27
-	-	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
-	-	381,815.19	-	27,327.63	53,338.58	-	3,044.56	-	-	-	-	-	11,953,648.69
-	2,232,296.24	3,334,948.18	-	27,327.63	163,754.51	-	928,188.55	306,711.62	-	-	-	286,454,541.88	359,313,382.50
-	17,616,395.81	3,846,867.23	-	-	7,593,619.57	-	4,932,828.21	401,212.97	-	-	455,709,678.03	-	579,423,443.80
-	-	-	-	-	-	-	53,296.02	1,450,016.09	-	-	-	-	1,578,038.57
-	-	(3,567.07)	-	-	-	-	-	-	-	-	-	-	(3,772,605.45)
-	-	-	-	-	-	-	-	-	-	-	-	-	285,532.18
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	321,934.20
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00
819,466.55	26,554.40	365,164.72	-	-	288,753.50	439,924.26	484,814.25	4,017.32	-	-	-	-	56,672,905.18
3,444,952.68	178,830.64	1,555,746.22	332,172.92	287,887.72	2,509,946.51	1,528,603.39	1,934,179.66	(230,767.02)	8,620,032.21	136,963.94	-	-	134,229,851.51
4,264,419.23	205,385.04	1,917,343.87	332,172.92	287,887.72	2,798,700.01	1,968,527.65	2,472,289.93	1,223,266.39	8,620,032.21	136,963.94	-	-	189,765,656.19
4,264,419.23	17,821,780.85	5,764,211.10	332,172.92	287,887.72	10,392,319.58	1,968,527.65	7,405,118.14	1,624,479.36	8,620,032.21	136,963.94	455,709,678.03	-	769,189,099.99
4,264,419.23	20,054,077.09	9,099,159.28	332,172.92	315,215.35	10,556,074.09	1,968,527.65	8,333,306.69	1,931,190.98	8,620,032.21	136,963.94	455,709,678.03	286,454,541.88	1,128,502,482.49

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2024 to June 30, 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	79,677,029.85	-	-	-	-	-	-	-
Other local taxes	57,348,744.99	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	829,620.11	-	-	-	-	-	-	-
Fines and forfeitures	2,971,491.24	-	-	-	-	-	-	-
Use of money and property	5,098,775.56	-	-	608,312.46	-	164,154.90	6,089.10	-
Charges for services	2,037,821.90	1,033,693.91	264,519.80	-	-	6,112,276.93	-	-
Miscellaneous	6,426,027.54	-	-	3,931,070.50	-	100.00	134,228.00	-
Recovered costs	966,216.56	-	-	257,030.58	-	-	5,619,715.69	-
State revenue	12,872,641.77	69,797,847.63	201,599.62	797,592.29	-	570,330.00	1,013,002.33	-
Federal revenue	4,554,762.18	5,581,305.19	6,116,344.95	7,442.00	491,600.82	-	8,723,864.68	-
Nonrevenue receipts	127,127.42	-	-	-	-	-	-	-
Debt proceeds	300,127.99	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-	-
Other (net)	(7,877,142.87)	(4,403,620.47)	-	-	-	40,775.12	-	-
Total receipts	165,333,244.24	72,009,226.26	6,582,464.37	5,601,447.83	491,600.82	6,887,636.95	15,496,899.80	-
Disbursements:								
Personal services	33,202,590.71	-	-	3,414,819.63	37,028.30	2,678,985.40	-	-
Fringe benefits	12,312,471.02	-	-	1,038,915.52	2,840.62	952,555.54	-	-
Purchased services	8,329,545.08	-	-	2,365,876.37	3,089.75	98,054.14	-	-
Internal services	1,958,181.14	-	-	22,046.29	-	1,167,514.56	-	-
Other charges	9,973,863.69	-	-	699,309.97	303,017.77	121,121.05	-	-
Materials and supplies	2,579,587.36	-	-	275,326.37	42.42	32,938.33	-	-
Joint operations	17,584,295.36	-	-	-	-	-	-	-
Capital outlay	6,051,061.08	-	-	93,421.77	3,529.92	26,341.50	-	-
Debt service	20,570,823.92	-	-	107,785.89	-	2,640.12	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-
Education	-	120,718,423.42	6,085,067.65	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	22,532,493.15	2,641,809.05
Total disbursements	112,562,419.36	120,718,423.42	6,085,067.65	8,017,501.81	349,548.78	5,080,150.64	22,532,493.15	2,641,809.05
Interfund transfers:								
Transfers from other funds	2,170,600.00	47,260,457.00	104,214.50	3,993,323.56	-	-	12,062,130.00	1,361,860.00
Transfers to other funds	(64,373,647.00)	(946,074.50)	-	(60,000.00)	-	-	(860,229.92)	-
Net transfers	(62,203,047.00)	46,314,382.50	104,214.50	3,933,323.56	-	-	11,201,900.08	1,361,860.00
Net increase (decrease) in cash	(9,432,222.12)	(2,394,814.66)	601,611.22	1,517,269.58	142,052.04	1,807,486.31	4,166,306.73	(1,279,949.05)
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 June 30, 2025	82,498,453.90	17,314,423.04	4,192,808.18	6,127,138.38	(18,528.93)	4,972,271.97	22,450,822.18	2,532,696.49

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		
-	-	-	-	-	-	-	-	-	-	-	79,677,029.85
-	-	-	-	-	-	-	-	-	-	-	57,348,744.99
-	341,110.00	195,000.00	-	-	-	-	-	-	-	-	1,365,730.11
-	-	-	-	-	-	-	-	-	-	-	2,971,491.24
-	1,575,464.90	527,214.38	46,017.16	77,718.03	14,109.50	176,020.17	101,886.40	-	403,744.26	6,153.89	8,805,660.71
-	12,140,385.16	14,307,841.94	2,577,889.77	4,484,259.50	-	1,386,273.97	2,491,130.73	-	23,290,042.89	-	70,126,136.50
-	21,185.40	8,880.00	126,418.75	31,205.10	31,686.53	-	1,728.27	-	-	1,178,111.93	11,890,642.02
-	97,118.84	46,336.29	129,914.00	-	-	-	30,153.30	-	-	-	7,146,485.26
-	-	-	5,393,683.61	-	-	467,744.57	-	-	-	-	91,114,441.82
-	-	-	6,584,372.05	-	-	491,415.75	-	-	-	-	32,551,107.62
-	-	-	-	7,485.02	-	-	2,131.00	-	-	-	136,743.44
-	-	-	-	-	-	-	-	-	-	-	300,127.99
-	-	-	-	-	-	-	3,314,533.46	1,924,428.69	-	-	5,238,962.15
-	28,855.05	-	(92,141.74)	-	-	-	7,058.62	-	-	-	(12,296,216.29)
-	14,204,119.35	15,085,272.61	14,766,153.60	4,600,667.65	45,796.03	2,521,454.46	5,948,621.78	1,924,428.69	23,693,787.15	1,184,265.82	356,377,087.41
-	2,716,489.19	1,776,781.61	3,519,018.28	1,254,533.77	-	151,397.56	1,060,655.35	117,960.20	-	-	49,930,260.00
-	1,042,113.73	684,864.45	1,049,032.20	557,824.71	-	62,353.73	438,133.66	57,976.17	-	-	18,199,081.35
-	257,826.45	5,144,763.99	612,274.82	838,868.86	-	297,151.39	497,955.05	9,361.60	-	-	18,454,767.50
-	20,754.59	295,853.39	1,957,189.73	266,029.69	-	44,757.04	20,878.47	4,648.42	-	-	5,757,853.32
-	639,357.71	173,902.99	263,137.59	54,009.31	-	66,515.58	88,862.53	15,146.54	23,657,823.30	1,178,111.93	37,234,179.96
-	593,882.86	196,115.06	70,256.79	39,381.82	-	5,920.96	59,403.67	1,878.16	-	-	3,854,733.80
-	-	-	-	-	-	-	-	-	-	-	17,584,295.36
-	373,260.87	617,626.78	8,775,726.30	524,142.66	-	380,446.20	186,684.01	11,068.98	-	-	17,043,310.07
-	2,656,300.42	2,693,038.88	3,771.60	1,506,770.00	-	-	1,131.48	-	-	-	27,542,262.31
-	675,000.00	483,300.00	-	-	-	-	-	-	-	-	1,158,300.00
-	-	-	-	-	-	-	-	-	-	-	126,803,491.07
-	-	-	-	-	-	-	3,409,491.41	1,605,556.19	-	-	5,015,047.60
1,378,915.22	7,394,644.42	1,821,838.30	-	1,798,643.34	-	592,454.16	-	-	-	-	38,160,797.64
1,378,915.22	16,369,630.24	13,888,085.45	16,250,407.31	6,840,204.16	-	1,600,996.62	5,763,195.63	1,823,596.26	23,657,823.30	1,178,111.93	366,738,379.98
-	-	-	660,000.00	-	-	-	-	225,352.00	-	-	67,837,937.06
(62,263.56)	(232,183.08)	(979,739.00)	(160,000.00)	(134,800.00)	-	(29,000.00)	-	-	-	-	(67,837,937.06)
(62,263.56)	(232,183.08)	(979,739.00)	500,000.00	(134,800.00)	-	(29,000.00)	-	225,352.00	-	-	-
(1,441,178.78)	(2,397,693.97)	217,448.16	(984,253.71)	(2,374,336.51)	45,796.03	891,457.84	185,426.15	326,184.43	35,963.85	6,153.89	(10,361,292.57)
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
1,396,109.07	30,398,668.96	11,637,037.43	205,385.04	2,253,083.86	287,887.72	4,767,227.66	2,324,035.96	92,122.80	8,620,032.21	136,963.94	202,188,639.86

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At June 30, 2025
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		11,545.92
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		9,499,952.39
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	188,077,948.91	
Virginia State Non-Arbitrage Program (SNAP)	<u>5,006,571.96</u>	193,084,520.87
Total - City Treasurer		202,597,169.18
Departmental Petty Cash (Other than with Treasurer)		7,500.00
Cash with Anthem		(416,029.32)
Cash with Escrow Agent		<u>-</u>
TOTAL		<u><u>202,188,639.86</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	June 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	15,023,144.66	79,677,029.85	(1,544,429.85)	101.98%
Other local taxes	56,586,600.00	4,794,205.28	57,348,744.99	(762,144.99)	101.35%
Permits, privilege fees and regulatory fees	567,950.00	70,943.33	829,620.11	(261,670.11)	146.07%
Fines and forfeitures	2,495,000.00	148,632.22	2,971,491.24	(476,491.24)	119.10%
Use of money and property	5,026,200.00	391,221.40	5,098,775.56	(72,575.56)	101.44%
Charges for services	1,660,200.00	204,215.47	2,037,821.90	(377,621.90)	122.75%
Miscellaneous	6,204,125.00	497,425.43	6,426,027.54	(221,902.54)	103.58%
Recovered costs	982,890.00	15,819.33	966,216.56	16,673.44	98.30%
State revenue	13,735,617.62	1,996,581.98	12,872,641.77	862,975.85	93.72%
Federal revenue	4,141,096.06	13,344.63	4,554,762.18	(413,666.12)	109.99%
Nonrevenue receipts	50,000.00	-	127,127.42	(77,127.42)	254.25%
Debt proceeds	300,127.99	300,127.99	300,127.99	-	100.00%
Transfers from other funds	2,170,600.00	180,883.33	2,170,600.00	-	100.00%
Total General Fund	190,677,620.57	23,636,545.05	194,005,601.01	(3,327,980.44)	101.75%
School Fund:					
Amount from fund balance	4,457,563.80	-	4,457,563.80	-	100.00%
Charges for services	565,997.65	260,000.78	1,033,693.91	(467,696.26)	182.63%
State revenue	70,963,974.61	7,975,670.67	69,797,847.63	1,166,126.98	98.36%
Federal revenue	3,954,008.07	206,944.78	5,581,305.19	(1,627,297.12)	141.16%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	47,260,457.00	3,938,371.42	47,260,457.00	-	100.00%
Total School Fund	127,202,001.13	12,380,987.65	128,130,867.53	(928,866.40)	100.73%
School Nutrition Fund:					
Amount from fund balance	632,306.11	-	632,306.11	-	100.00%
Charges for services	270,000.00	44,635.10	264,519.80	5,480.20	97.97%
State revenue	205,000.00	55,109.28	201,599.62	3,400.38	98.34%
Federal revenue	5,465,575.00	646,394.50	6,116,344.95	(650,769.95)	111.91%
Transfers from other funds	-	104,214.50	104,214.50	(104,214.50)	0.00%
Total School Nutrition Fund	6,572,881.11	850,353.38	7,318,984.98	(746,103.87)	111.35%
Emergency Communications Center Fund:					
Amount from fund balance	210,419.59	-	210,419.59	-	100.00%
Use of money and property	270,000.00	85,561.56	608,312.46	(338,312.46)	225.30%
Miscellaneous	4,095,060.00	(20.25)	3,931,070.50	163,989.50	96.00%
Recovered Costs	795,500.00	102,222.00	257,030.58	538,469.42	32.31%
State revenue	714,500.00	-	797,592.29	(83,092.29)	111.63%
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	62,263.56	3,993,323.56	(62,263.56)	101.58%
Total Emerg. Commun. Center Fund	10,106,539.59	250,026.87	9,805,190.98	301,348.61	97.02%
Community Development Block Grant Fund:					
Federal revenue	1,014,740.24	-	491,600.82	523,139.42	48.45%
Total Comm. Develop. Block Grant Fund	1,014,740.24	-	491,600.82	523,139.42	48.45%

Fund and Major Revenue Sources	Budget as Amended	June 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	16,735.73	164,154.90	(139,154.90)	656.62%
Charges for services	6,006,979.00	662,871.52	6,112,276.93	(105,297.93)	101.75%
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	679,607.25	8,138,950.74	(199,882.83)	102.52%
General Capital Projects Fund:					
Amount from fund balance	18,215,085.43	-	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	5,689,145.71	5,477,067.88	5,619,715.69	69,430.02	98.78%
State revenue	6,942,294.57	-	1,013,002.33	5,929,292.24	14.59%
Federal revenue	54,803,157.89	14,541.92	8,723,864.68	46,079,293.21	15.92%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	12,062,130.00	205,000.00	12,062,130.00	-	100.00%
Total General Capital Projects Fund	97,852,130.70	5,696,609.80	45,774,115.23	52,078,015.47	46.78%
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	-	27,157,320.70	-	100.00%
Use of money and property	359,441.24	26,076.00	471,748.45	(112,307.21)	131.24%
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	26,076.00	32,287,788.07	887,692.79	97.32%
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%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Exhibit D
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	June Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	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	-	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	-	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	26,500.00	341,110.00	(141,110.00)	170.56%
Use of money and property	375,000.00	92,498.44	1,103,716.45	(728,716.45)	294.32%
Charges for services	11,490,000.00	1,143,521.28	12,140,385.16	(650,385.16)	105.66%
Miscellaneous	5,000.00	4,490.19	21,185.40	(16,185.40)	423.71%
Recovered costs	100,000.00	5,535.62	97,118.84	2,881.16	97.12%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,871,700.00	155,975.00	1,871,700.00	-	100.00%
Total Water Fund	16,360,489.97	1,428,520.53	17,894,005.82	(1,533,515.85)	109.37%
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	17,500.00	195,000.00	5,000.00	97.50%
Use of money and property	250,000.00	40,444.76	527,214.38	(277,214.38)	210.89%
Charges for services	12,927,590.00	1,423,400.19	14,307,841.94	(1,380,251.94)	110.68%
Miscellaneous	5,000.00	-	8,880.00	(3,880.00)	177.60%
Recovered costs	60,000.00	2,412.02	46,336.29	13,663.71	77.23%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,146,600.00	95,550.00	1,146,600.00	-	100.00%
Total Sewer Fund	16,324,692.01	1,579,306.97	17,967,374.62	(1,642,682.61)	110.06%
Public Transportation Fund:					
Amount from fund balance	594,313.81	-	594,313.81	-	100.00%
Use of money and property	90,000.00	9,102.75	46,017.16	43,982.84	51.13%
Charges for services	2,617,242.00	-	2,577,889.77	39,352.23	98.50%
Miscellaneous	-	716.75	126,418.75	(126,418.75)	0.00%
Recovered costs	126,043.00	-	129,914.00	(3,871.00)	103.07%
State revenue	4,054,366.00	2,666.48	5,393,683.61	(1,339,317.61)	133.03%
Federal revenue	14,417,333.00	657,470.00	6,584,372.05	7,832,960.95	45.67%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	660,000.00	55,000.00	660,000.00	-	100.00%
Total Public Transportation Fund	22,559,297.81	724,955.98	16,112,609.15	6,446,688.66	71.42%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	June 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	7,545.09	77,718.03	(42,718.03)	222.05%
Charges for services	4,410,000.00	382,695.45	4,484,259.50	(74,259.50)	101.68%
Miscellaneous	-	1,262.00	31,205.10	(31,205.10)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	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	391,502.54	6,018,171.82	(155,667.65)	102.66%
Business Loan Program Fund:					
Amount from fund balance	76,800.00	-	76,800.00	-	100.00%
Use of money and property	2,300.00	1,131.07	14,109.50	(11,809.50)	613.46%
Miscellaneous	20,900.00	761.00	31,686.53	(10,786.53)	151.61%
Total Business Loan Program Fund	100,000.00	1,892.07	122,596.03	(22,596.03)	122.60%
Stormwater Fund:					
Amount from fund balance	569,496.33	-	569,496.33	-	100.00%
Use of money and property	45,000.00	16,159.91	176,020.17	(131,020.17)	391.16%
Charges for services	1,427,680.00	268,267.56	1,386,273.97	41,406.03	97.10%
Recovered costs	-	-	-	-	0.00%
State revenue	-	-	491,415.75	(491,415.75)	0.00%
Total Stormwater Fund	2,042,176.33	284,427.47	2,623,206.22	(581,029.89)	128.45%
Central Garage Fund:					
Amount from fund balance	775,738.84	-	775,738.84	-	100.00%
Permits, privilege fees and regulatory fees	-	-	-	-	0.00%
Use of money and property	10,000.00	8,260.10	101,886.40	(91,886.40)	1018.86%
Charges for services	2,494,430.00	211,106.57	2,491,130.73	3,299.27	99.87%
Miscellaneous	500.00	248.20	1,728.27	(1,228.27)	345.65%
Recovered costs	1,500.00	-	30,153.30	(28,653.30)	2010.22%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	2,131.00	(2,131.00)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	3,282,168.84	219,614.87	3,402,768.54	(120,599.70)	103.67%
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	225,352.00	-	100.00%
Total Central Stores Fund	234,536.97	18,779.34	234,536.97	-	100.00%
Total All Funds	560,232,409.04	48,169,205.77	509,118,217.52	51,114,191.52	90.88%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	359,769.00	22,430.65	344,462.43	-	15,306.57	95.75%
City manager	1,056,561.58	61,064.47	953,831.31	10,105.50	92,624.77	91.23%
City communications	265,013.00	19,683.11	225,106.51	-	39,906.49	84.94%
City attorney	519,923.00	98,615.15	516,999.47	-	2,923.53	99.44%
Human resources	996,007.20	68,127.99	768,131.33	11,283.62	216,592.25	78.25%
Independent auditor	28,290.00	-	28,290.00	-	-	100.00%
Commissioner of the revenue	699,433.58	73,004.44	690,934.15	-	8,499.43	98.78%
Assessors	494,994.73	23,368.18	492,743.17	-	2,251.56	99.55%
Equalization board	3,300.00	-	3,099.21	-	200.79	93.92%
City treasurer	901,676.16	61,079.80	874,048.32	-	27,627.84	96.94%
Finance	808,530.68	54,860.99	741,687.98	-	66,842.70	91.73%
Information technology	2,989,393.50	290,422.45	2,680,368.59	228,993.01	80,031.90	97.32%
Purchasing	243,179.00	17,135.32	152,661.26	5,335.00	85,182.74	64.97%
Electoral board	587,499.00	38,821.04	539,872.92	-	47,626.08	91.89%
Total general government administration	9,953,570.43	828,613.59	9,012,236.65	255,717.13	685,616.65	93.11%
Public safety:						
Police administration	6,299,561.69	434,632.21	5,309,328.75	967,307.53	22,925.41	99.64%
Police operations	6,895,677.00	535,810.10	6,888,470.42	-	7,206.58	99.90%
Police criminal investigation	2,038,908.47	169,155.64	2,024,170.27	-	14,738.20	99.28%
Police special operations	1,988,412.92	161,012.80	1,655,552.96	307,393.00	25,466.96	98.72%
Police grants	411,001.82	32,266.59	391,665.35	-	19,336.47	95.30%
Fire administration	1,379,010.78	83,888.54	1,262,259.90	20,705.00	96,045.88	93.04%
Fire suppression	16,722,054.96	848,208.06	13,040,085.80	3,343,304.94	338,664.22	97.97%
Fire prevention	959,633.00	57,703.29	877,602.60	-	82,030.40	91.45%
Fire training	379,451.00	14,721.21	271,469.80	-	107,981.20	71.54%
Court appointed attorney	50,000.00	-	40,476.50	-	9,523.50	80.95%
Regional juvenile home	198,568.00	-	198,568.00	-	-	100.00%
Regional jail	2,757,366.00	-	2,757,365.33	-	0.67	100.00%
Building inspection	1,240,256.58	77,680.82	1,112,323.82	-	127,932.76	89.68%
Animal control	183,483.00	12,542.16	177,154.34	-	6,328.66	96.55%
Animal control (SPCA)	495,602.32	123,815.00	495,602.32	-	-	100.00%
Emergency management	636,512.97	38,988.10	404,634.10	45,000.00	186,878.87	70.64%
Community paramedicine	235,987.00	1,479.65	66,624.15	-	169,362.85	28.23%
Public safety building	531,026.00	29,152.86	516,332.78	12,861.00	1,832.22	99.65%
Total public safety	43,402,513.51	2,621,057.03	37,489,687.19	4,696,571.47	1,216,254.85	97.20%
Public works:						
General engineering	958,278.00	71,513.65	760,399.21	-	197,878.79	79.35%
Public works administration	2,061,679.48	136,548.86	1,964,850.96	-	96,828.52	95.30%
Highway and street maintenance	8,758,066.41	250,844.51	6,092,241.38	2,137,821.85	528,003.18	93.97%
Street lights	587,855.00	47,193.42	553,478.38	-	34,376.62	94.15%
Snow and ice removal	702,483.00	1,518.61	655,851.60	38,785.00	7,846.40	98.88%
Traffic engineering	4,085,942.17	262,359.54	3,090,485.41	856,341.20	139,115.56	96.60%
Highway and street beautification	904,222.00	61,629.76	839,742.24	15,000.00	49,479.76	94.53%
Downtown parking maintenance	177,086.00	8,473.18	152,410.80	8,948.00	15,727.20	91.12%
Street and road cleaning	457,016.00	29,772.90	436,638.11	-	20,377.89	95.54%
General properties	683,190.58	37,293.81	570,544.84	76,717.65	35,928.09	94.74%
Shelter facility	72,040.00	2,068.28	27,738.04	-	44,301.96	38.50%
Total public works	19,447,858.64	909,216.52	15,144,380.97	3,133,613.70	1,169,863.97	93.98%
Health and welfare:						
Local health department	324,870.00	-	235,309.00	-	89,561.00	72.43%
Community services board	1,264,332.00	316,083.00	1,264,332.00	-	-	100.00%
Tax relief for the elderly/disabled vets	347,000.00	2,405.43	346,179.91	-	820.09	99.76%
Navigation Center	100,000.00	-	100,000.00	-	-	100.00%
Total health and welfare	2,036,202.00	318,488.43	1,945,820.91	-	90,381.09	95.56%

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	874,731.65	59,974.00	870,736.24	-	3,995.41	99.54%
Parks	2,087,442.70	135,885.37	1,722,898.35	357,786.55	6,757.80	99.68%
Field maintenance	505,639.00	43,564.32	480,738.98	23,320.00	1,580.02	99.69%
Recreation center and playgrounds	590,995.45	56,522.84	567,675.94	19,098.80	4,220.71	99.29%
Special events and programs	790,931.85	67,823.38	760,665.03	27,601.85	2,664.97	99.66%
Simms recreation center	737,060.37	46,817.20	525,215.81	26,381.88	185,462.68	74.84%
Westover swimming pool	988,061.00	85,847.87	907,149.03	26,801.00	54,110.97	94.52%
Athletics	799,610.10	42,499.40	675,973.66	122,090.71	1,545.73	99.81%
Golf course grounds management	1,376,049.08	326,697.14	1,365,799.77	3,858.50	6,390.81	99.54%
Golf course clubhouse management	-	-	-	-	-	0.00%
Regional library	683,096.00	-	683,096.00	-	-	100.00%
Total parks, recreation and cultural	9,433,617.20	865,631.52	8,559,948.81	606,939.29	266,729.10	97.17%
Community development:						
Planning	510,774.12	29,359.26	347,366.10	70,898.55	92,509.47	81.89%
Zoning administration	363,288.00	29,367.66	304,877.40	-	58,410.60	83.92%
Board of zoning appeals	5,761.00	-	133.94	-	5,627.06	2.32%
Economic development	819,069.33	109,423.78	812,497.21	-	6,572.12	99.20%
Tourism and visitors service	614,899.16	61,045.57	568,866.06	-	46,033.10	92.51%
Blacks run greenway	116,754.00	11,061.60	91,008.08	-	25,745.92	77.95%
Total community development	2,430,545.61	240,257.87	2,124,748.79	70,898.55	234,898.27	90.34%
Other:						
Community and civic organizations	3,097,467.18	117,771.51	2,842,466.16	253,621.44	3,097,467.18	0.00%
Joint operations with Rockingham Cty	14,729,179.00	68,368.43	13,766,544.03	570,017.66	11,633,091.40	21.02%
Conference Center (SVCC)	1,200,000.00	-	1,105,761.93	-	(13,136,561.69)	1194.71%
Reserve for contingencies	-	-	-	-	(1,105,761.93)	0.00%
Debt service	20,573,020.00	2,800.00	20,570,823.92	-	20,573,020.00	0.00%
Transfers to other funds	64,373,647.00	4,198,371.42	64,373,647.00	-	43,802,823.08	31.96%
Total other	103,973,313.18	4,387,311.36	102,659,243.04	823,639.10	64,864,078.04	99.53%
Total General Fund	190,677,620.57	10,170,576.32	176,936,066.36	9,587,379.24	68,527,821.97	97.82%
School Fund:						
Instruction	94,532,542.34	8,875,666.20	90,774,383.55	-	3,758,158.79	96.02%
Admin., attendance and health services	6,778,627.32	669,121.07	6,636,216.24	-	142,411.08	97.90%
Pupil transportation	6,853,900.21	690,221.82	6,511,725.94	-	342,174.27	95.01%
Operations and maintenance	10,404,287.55	1,179,298.07	9,419,432.64	-	984,854.91	90.53%
Debt Service	196,860.00	65,727.25	196,860.00	-	-	100.00%
Technology	7,429,200.15	1,144,715.83	7,179,805.05	-	249,395.10	96.64%
Transfers to other funds	1,006,583.56	104,214.50	946,074.50	-	60,509.06	93.99%
Total School Fund	127,202,001.13	12,728,964.74	121,664,497.92	-	5,537,503.21	95.65%
School Nutrition Fund:						
Food service	6,531,881.11	650,894.24	6,075,841.90	-	456,039.21	93.02%
Technology	41,000.00	(19,909.95)	9,225.75	-	31,774.25	22.50%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Nutrition Fund	6,572,881.11	630,984.29	6,085,067.65	-	487,813.46	92.58%
Emergency Communications Center Fund:						
Emergency Communications Center	8,524,698.37	457,194.91	7,019,137.10	372,716.68	1,132,844.59	86.71%
Comp Aided Dispatch	1,414,055.22	102,658.98	890,578.82	90,199.90	433,276.50	69.36%
Debt Service	107,786.00	-	107,785.89	-	0.11	100.00%
Transfers to other funds	60,000.00	-	60,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	10,106,539.59	559,853.89	8,077,501.81	462,916.58	1,566,121.20	84.50%
Community Development Block Grant Fund:						
Community development block grant	1,014,740.24	2,997.66	349,548.78	216,925.65	448,265.81	55.82%
Total Comm. Dev. Block Grant Fund	1,014,740.24	2,997.66	349,548.78	216,925.65	448,265.81	55.82%

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	6,973,489.64	348,578.87	4,264,518.04	2,096,981.12	611,990.48	91.22%
Field trips and charters	249,771.00	9,825.06	183,208.71	-	66,562.29	73.35%
Administration	713,167.07	42,141.96	629,783.77	-	83,383.30	88.31%
Debt Service	2,640.20	2,640.12	2,640.12	-	0.08	100.00%
Total School Transportation Fund	7,939,067.91	403,186.01	5,080,150.64	2,096,981.12	761,936.15	90.40%
General Capital Projects Fund:						
Capital projects	96,991,900.78	1,196,524.58	22,532,493.15	21,744,688.49	52,714,719.14	45.65%
Transfers to other funds	860,229.92	-	860,229.92	-	-	100.00%
Total General Capital Projects Fund	97,852,130.70	1,196,524.58	23,392,723.07	21,744,688.49	52,714,719.14	46.13%
School Capital Projects Fund:						
Capital projects	5,174,505.54	369,700.98	2,641,809.05	-	2,532,696.49	51.05%
Total School Capital Projects Fund	5,174,505.54	369,700.98	2,641,809.05	-	2,532,696.49	51.05%
ECC Capital Projects:						
Capital projects	2,775,024.29	-	1,378,915.22	639,071.00	757,038.07	72.72%
Transfers to other funds	62,263.56	62,263.56	62,263.56	-	-	100.00%
Total ECC Capital Projects Fund	2,837,287.85	62,263.56	1,441,178.78	639,071.00	757,038.07	73.32%
Water Capital Projects Fund:						
Capital projects	33,175,480.86	874,350.40	7,394,644.42	19,170,826.49	6,610,009.95	80.08%
Total Water Capital Projects Fund	33,175,480.86	874,350.40	7,394,644.42	19,170,826.49	6,610,009.95	80.08%
Sewer Capital Projects Fund:						
Capital projects	6,086,257.53	125,092.64	1,821,838.30	819,466.55	3,444,952.68	43.40%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	6,086,257.53	125,092.64	1,821,838.30	819,466.55	3,444,952.68	43.40%
Sanitation Capital Projects Fund:						
Capital projects	2,130,816.26	449,660.85	1,798,643.34	-	332,172.92	84.41%
Total Sanitation Capital Proj. Fund	2,130,816.26	449,660.85	1,798,643.34	-	332,172.92	84.41%
Stormwater Capital Projects Fund:						
Capital projects	2,697,213.65	8,718.00	592,454.16	439,924.26	1,664,835.23	38.28%
Total Stormwater Capital Proj. Fund	2,697,213.65	8,718.00	592,454.16	439,924.26	1,664,835.23	38.28%
Water Fund:						
Administration	961,079.00	55,959.55	816,371.74	19,195.00	125,512.26	86.94%
Pumping, storage and monitoring	942,462.30	67,485.26	921,019.90	156.95	21,285.45	97.74%
Transmission and distribution	1,202,814.67	208,727.02	1,197,128.71	1,911.54	3,774.42	99.69%
Utility billing	699,578.00	54,096.18	598,606.58	15,000.00	85,971.42	87.71%
Miscellaneous	2,606,650.00	212,225.00	2,578,447.73	-	28,202.27	98.92%
Purification	1,886,593.00	127,904.99	1,705,549.87	7,773.35	173,269.78	90.82%
Capital outlay	514,000.00	5,339.46	373,260.87	136,471.72	4,267.41	99.17%
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	4,890,902.00	-	-	100.00%
Total Water Fund	16,360,489.97	822,771.88	15,737,587.82	180,508.56	442,393.59	97.30%

Fund, Function and Elements	Budget as Amended	June Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	1,024,969.00	58,303.86	874,339.42	23,425.00	127,204.58	87.59%
Treatment and disposal	5,142,370.00	435,639.09	4,946,701.58	-	195,668.42	96.19%
Collection and transmission	1,337,816.00	96,134.75	1,229,499.33	-	108,316.67	91.90%
Miscellaneous	1,663,350.00	135,825.00	1,642,680.00	-	20,670.00	98.76%
Utility billing	952,687.00	102,696.03	761,271.81	118,395.00	73,020.19	92.34%
Pumping and monitoring	474,637.70	32,422.39	447,689.35	3,093.05	23,855.30	94.97%
Capital outlay	751,085.31	1,170.86	617,626.78	-	133,458.53	82.23%
Debt service	2,693,040.00	223,920.26	2,693,038.88	-	1.12	100.00%
Transfers to other funds	2,284,737.00	81,644.92	2,284,737.00	-	-	100.00%
Total Sewer Fund	16,324,692.01	1,167,757.16	15,497,584.15	144,913.05	682,194.81	95.82%
Public Transportation Fund:						
Transit buses	7,455,720.27	443,732.31	5,298,679.25	15,554.40	2,141,486.62	71.28%
Miscellaneous	500,000.00	-	-	-	500,000.00	0.00%
Paratransit buses	1,535,611.00	105,501.51	1,291,269.98	-	244,341.02	84.09%
Administration	999,450.00	59,755.74	880,960.18	-	118,489.82	88.14%
Capital outlay	11,904,744.54	-	8,775,726.30	11,000.00	3,118,018.24	73.81%
Debt Service	3,772.00	3,771.60	3,771.60	-	0.40	99.99%
Transfers to other funds	160,000.00	13,333.33	160,000.00	-	-	100.00%
Total Public Transportation Fund	22,559,297.81	626,094.49	16,410,407.31	26,554.40	6,122,336.10	72.86%
Sanitation Fund:						
Solid waste collection	1,779,328.04	120,461.43	1,584,974.92	45,491.58	148,861.54	91.63%
Landfill	281,347.00	7,101.45	179,232.54	75,002.91	27,111.55	90.36%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	1,386,999.76	104,340.65	1,246,440.70	-	140,559.06	89.87%
Capital outlay	773,179.37	12,301.66	524,142.66	244,670.23	4,366.48	99.44%
Debt service	1,506,850.00	-	1,506,770.00	-	80.00	99.99%
Transfers to other funds	134,800.00	11,233.33	134,800.00	-	-	100.00%
Total Sanitation Fund	5,862,504.17	255,438.52	5,176,360.82	365,164.72	320,978.63	94.52%
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	40,251.86	628,096.26	272,271.50	233,643.73	79.40%
Capital outlay	679,164.84	-	380,446.20	16,482.00	282,236.64	58.44%
Transfers to other funds	229,000.00	2,416.67	229,000.00	-	-	100.00%
Total Stormwater Fund	2,042,176.33	42,668.53	1,237,542.46	288,753.50	515,880.37	74.74%
Central Garage Fund:						
Operating	2,273,616.58	140,145.32	1,966,696.65	-	306,919.93	86.50%
Administration	232,341.00	13,245.75	199,192.08	-	33,148.92	85.73%
Capital outlay	775,079.26	161,604.75	186,684.01	484,814.25	103,581.00	86.64%
Debt service	1,132.00	1,131.48	1,131.48	-	0.52	99.95%
Total Central Garage Fund	3,282,168.84	316,127.30	2,353,704.22	484,814.25	443,650.37	86.48%
Central Stores Fund:						
Operating	219,352.00	17,472.95	206,971.09	-	12,380.91	94.36%
Capital outlay	15,184.97	-	11,068.98	4,017.32	98.67	99.35%
Total Central Stores Fund	234,536.97	17,472.95	218,040.07	4,017.32	12,479.58	94.68%
Total All Funds	560,232,409.04	30,831,204.75	413,907,351.13	56,672,905.18	154,025,799.73	84.00%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 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 (100.00%)
General Fund:					
Revenues	190,677,620.57	194,005,601.01	-	3,327,980.44	101.75%
Expenditures	190,677,620.57	176,936,066.36	9,587,379.24	(4,154,174.97)	97.82%
School Fund:					
Revenues	127,202,001.13	128,130,867.53	-	928,866.40	100.73%
Expenditures	127,202,001.13	121,664,497.92	-	(5,537,503.21)	95.65%
School Nutrition Fund:					
Revenues	6,572,881.11	7,318,984.98	-	746,103.87	111.35%
Expenditures	6,572,881.11	6,085,067.65	-	(487,813.46)	92.58%
Emergency Communications Center Fund:					
Revenues	10,106,539.59	9,805,190.98	-	(301,348.61)	97.02%
Expenditures	10,106,539.59	8,077,501.81	462,916.58	(1,566,121.20)	84.50%
Community Development Block Grant Fund:					
Revenues	1,014,740.24	491,600.82	-	(523,139.42)	48.45%
Expenditures	1,014,740.24	349,548.78	216,925.65	(448,265.81)	55.82%
School Transportation Fund:					
Revenues	7,939,067.91	8,138,950.74	-	199,882.83	102.52%
Expenditures	7,939,067.91	5,080,150.64	2,096,981.12	(761,936.15)	90.40%
General Capital Projects Fund:					
Revenues	97,852,130.70	45,774,115.23	-	(52,078,015.47)	46.78%
Expenditures	97,852,130.70	23,392,723.07	21,744,688.49	(52,714,719.14)	46.13%
School Capital Projects Fund:					
Revenues	5,174,505.54	5,174,505.54	-	-	100.00%
Expenditures	5,174,505.54	2,641,809.05	-	(2,532,696.49)	51.05%
ECC Capital Projects Fund:					
Revenues	2,837,287.85	2,837,287.85	-	-	100.00%
Expenditures	2,837,287.85	1,441,178.78	639,071.00	(757,038.07)	73.32%
Water Capital Projects Fund:					
Revenues	33,175,480.86	32,287,788.07	-	(887,692.79)	97.32%
Expenditures	33,175,480.86	7,394,644.42	19,170,826.49	(6,610,009.95)	80.08%
Sewer Capital Projects Fund:					
Revenues	6,086,257.53	6,086,257.53	-	-	100.00%
Expenditures	6,086,257.53	1,821,838.30	819,466.55	(3,444,952.68)	43.40%
Sanitation Capital Projects Fund:					
Revenues	2,130,816.26	2,130,816.26	-	-	100.00%
Expenditures	2,130,816.26	1,798,643.34	-	(332,172.92)	84.41%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (100.00%)
Stormwater Capital Projects Fund:					
Revenues	2,697,213.65	2,560,981.81	-	(136,231.84)	94.95%
Expenditures	2,697,213.65	592,454.16	439,924.26	(1,664,835.23)	38.28%
Water Fund:					
Revenues	16,360,489.97	17,894,005.82	-	1,533,515.85	109.37%
Expenditures	16,360,489.97	15,737,587.82	180,508.56	(442,393.59)	97.30%
Sewer Fund:					
Revenues	16,324,692.01	17,967,374.62	-	1,642,682.61	110.06%
Expenditures	16,324,692.01	15,497,584.15	144,913.05	(682,194.81)	95.82%
Public Transportation Fund:					
Revenues	22,559,297.81	16,112,609.15	-	(6,446,688.66)	71.42%
Expenditures	22,559,297.81	16,410,407.31	26,554.40	(6,122,336.10)	72.86%
Sanitation Fund:					
Revenues	5,862,504.17	6,018,171.82	-	155,667.65	102.66%
Expenditures	5,862,504.17	5,176,360.82	365,164.72	(320,978.63)	94.52%
Business Loan Program Fund:					
Revenues	100,000.00	122,596.03	-	22,596.03	122.60%
Expenditures	100,000.00	-	-	(100,000.00)	0.00%
Stormwater Fund:					
Revenues	2,042,176.33	2,623,206.22	-	581,029.89	128.45%
Expenditures	2,042,176.33	1,237,542.46	288,753.50	(515,880.37)	74.74%
Central Garage Fund:					
Revenues	3,282,168.84	3,402,768.54	-	120,599.70	103.67%
Expenditures	3,282,168.84	2,353,704.22	484,814.25	(443,650.37)	86.48%
Central Stores Operating Fund:					
Revenues	234,536.97	234,536.97	-	-	100.00%
Expenditures	234,536.97	218,040.07	4,017.32	(12,479.58)	94.68%
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Total Revenues	560,232,409.04	509,118,217.52	-	(51,114,191.52)	90.88%
Total Expenditures	560,232,409.04	413,907,351.13	56,672,905.18	(89,652,152.73)	84.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to June 30, 2025
(Unaudited)

Exhibit G
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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	72,840,683.49	79,677,029.85	6,836,346.36	9.39%
Other local taxes	56,231,437.38	57,348,744.99	1,117,307.61	1.99%
Permits, privilege fees and regulatory fees	678,928.05	829,620.11	150,692.06	22.20%
Fines and forfeitures	1,994,646.38	2,971,491.24	976,844.86	48.97%
Use of money and property	6,114,281.28	5,098,775.56	(1,015,505.72)	-16.61%
Charges for services	1,906,024.27	2,037,821.90	131,797.63	6.91%
Miscellaneous	6,297,319.10	6,426,027.54	128,708.44	2.04%
Recovered costs	1,005,638.68	966,216.56	(39,422.12)	-3.92%
State revenue	12,315,901.68	12,872,641.77	556,740.09	4.52%
Federal revenue	783,781.50	4,554,762.18	3,770,980.68	481.13%
Nonrevenue receipts	85,913.09	127,127.42	41,214.33	47.97%
Debt proceeds	421,839.21	300,127.99	(121,711.22)	-28.85%
Transfers from other funds	2,209,433.53	2,170,600.00	(38,833.53)	-1.76%
Total General Fund	174,982,598.46	194,005,601.01	19,023,002.55	10.87%
School Fund:				
Amount from fund balance	2,243,468.72	4,457,563.80	2,214,095.08	98.69%
Charges for services	437,443.78	1,033,693.91	596,250.13	136.30%
State revenue	64,358,072.70	69,797,847.63	5,439,774.93	8.45%
Federal revenue	9,711,935.61	5,581,305.19	(4,130,630.42)	-42.53%
Debt proceeds	210,798.09	-	(210,798.09)	-100.00%
Transfers from other funds	41,713,910.00	47,260,457.00	5,546,547.00	13.30%
Total School Fund	118,675,628.90	128,130,867.53	9,455,238.63	7.97%
School Nutrition Fund:				
Amount from fund balance	438,426.00	632,306.11	193,880.11	44.22%
Charges for services	300,745.95	264,519.80	(36,226.15)	-12.05%
State revenue	188,992.88	201,599.62	12,606.74	6.67%
Federal revenue	4,802,214.70	6,116,344.95	1,314,130.25	27.37%
Transfers from other funds	-	104,214.50	104,214.50	0.00%
Total School Nutrition Fund	5,730,379.53	7,318,984.98	1,588,605.45	27.72%
Emergency Communications Center Fund:				
Amount from fund balance	2,296,080.37	210,419.59	(2,085,660.78)	-90.84%
Use of money and property	573,724.89	608,312.46	34,587.57	6.03%
Miscellaneous	4,039,215.50	3,931,070.50	(108,145.00)	-2.68%
Recovered costs	267,413.91	257,030.58	(10,383.33)	-3.88%
State revenue	748,611.23	797,592.29	48,981.06	6.54%
Federal revenue	82,558.00	7,442.00	(75,116.00)	-90.99%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	3,791,455.00	3,993,323.56	201,868.56	5.32%
Total Emerg. Commun. Center Fund	11,799,058.90	9,805,190.98	(1,993,867.92)	-16.90%
Community Development Block Grant Fund:				
Federal revenue	632,803.09	491,600.82	(141,202.27)	-22.31%
Total Community Development Block Grant Fund	632,803.09	491,600.82	(141,202.27)	-22.31%

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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	134,376.87	164,154.90	29,778.03	22.16%
Charges for services	5,589,434.28	6,112,276.93	522,842.65	9.35%
Miscellaneous	1,932.35	100.00	(1,832.35)	-94.82%
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	6,619,200.50	8,138,950.74	1,519,750.24	22.96%
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	131,736.10	6,089.10	(125,647.00)	-95.38%
Miscellaneous	50,000.00	134,228.00	84,228.00	168.46%
Recovered costs	69,430.02	5,619,715.69	5,550,285.67	7994.07%
State revenue	287,024.48	1,013,002.33	725,977.85	252.93%
Federal revenue	6,115,968.41	8,723,864.68	2,607,896.27	42.64%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	12,320,000.00	12,062,130.00	(257,870.00)	-2.09%
Total General Capital Projects Fund	36,962,511.63	45,774,115.23	8,811,603.60	23.84%
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	210,000.00	-	(210,000.00)	-100.00%
Transfers from other funds	1,700,000.00	-	(1,700,000.00)	-100.00%
Total ECC Capital Projects Fund	4,382,532.85	2,837,287.85	(1,545,245.00)	-35.26%
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	947,603.60	471,748.45	(475,855.15)	-50.22%
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	30,047,049.05	32,287,788.07	2,240,739.02	7.46%
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	229,100.87	341,110.00	112,009.13	48.89%
Use of money and property	844,355.40	1,103,716.45	259,361.05	30.72%
Charges for services	11,275,787.58	12,140,385.16	864,597.58	7.67%
Miscellaneous	7,466.27	21,185.40	13,719.13	183.75%
Recovered costs	57,252.24	97,118.84	39,866.60	69.63%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	1,831,800.00	1,871,700.00	39,900.00	2.18%
Total Water Fund	14,515,975.08	17,894,005.82	3,378,030.74	23.27%
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	220,500.00	195,000.00	(25,500.00)	-11.56%
Use of money and property	523,558.81	527,214.38	3,655.57	0.70%
Charges for services	13,529,013.77	14,307,841.94	778,828.17	5.76%
Miscellaneous	16,101.00	8,880.00	(7,221.00)	-44.85%
Recovered costs	54,923.18	46,336.29	(8,586.89)	-15.63%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Intrafund transfers	1,155,300.00	1,146,600.00	(8,700.00)	-0.75%
Total Sewer Fund	16,807,370.15	17,967,374.62	1,160,004.47	6.90%
Public Transportation Fund:				
Amount from fund balance	521,491.07	594,313.81	72,822.74	13.96%
Use of money and property	87,831.13	46,017.16	(41,813.97)	-47.61%
Charges for services	2,265,646.68	2,577,889.77	312,243.09	13.78%
Miscellaneous	67,732.00	126,418.75	58,686.75	86.65%
Recovered costs	126,043.00	129,914.00	3,871.00	3.07%
State revenue	2,032,745.82	5,393,683.61	3,360,937.79	165.34%
Federal revenue	3,468,523.90	6,584,372.05	3,115,848.15	89.83%
Nonrevenue receipts	6,579.45	-	(6,579.45)	-100.00%
Transfers from other funds	400,000.00	660,000.00	260,000.00	65.00%
Total Public Transportation Fund	8,976,593.05	16,112,609.15	7,136,016.10	79.50%

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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	114,342.73	77,718.03	(36,624.70)	-32.03%
Charges for services	4,431,480.48	4,484,259.50	52,779.02	1.19%
Miscellaneous	22,353.50	31,205.10	8,851.60	39.60%
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	8,441,029.63	6,018,171.82	(2,430,342.83)	-28.79%
Business Loan Program Fund:				
Amount from fund balance	72,500.00	76,800.00	4,300.00	5.93%
Use of money and property	14,661.27	14,109.50	(551.77)	-3.76%
Miscellaneous	27,059.51	31,686.53	4,627.02	17.10%
Total Business Loan Program Fund	114,220.78	122,596.03	8,375.25	7.33%
Stormwater Fund:				
Amount from fund balance	605,248.19	569,496.33	(35,751.86)	-5.91%
Use of money and property	159,943.87	176,020.17	16,076.30	10.05%
Charges for services	1,406,135.93	1,386,273.97	(19,861.96)	-1.41%
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	2,904,228.99	2,623,206.22	(281,022.77)	-125.65%
Central Garage Fund:				
Amount from fund balance	69,000.00	775,738.84	706,738.84	1024.26%
Permits, privilege fees and regulatory fees	50.00	-	(50.00)	-100.00%
Use of money and property	99,965.07	101,886.40	1,921.33	1.92%
Charges for services	2,269,071.17	2,491,130.73	222,059.56	9.79%
Miscellaneous	3,278.70	1,728.27	(1,550.43)	-47.29%
Recovered costs	280.80	30,153.30	29,872.50	10638.35%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	2,131.00	2,131.00	0.00%
Transfers from other funds	-	-	-	0.00%
Total Central Garage Fund	2,441,645.74	3,402,768.54	961,122.80	39.36%
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	233,651.00	225,352.00	(8,299.00)	-3.55%
Total Central Stores Fund	233,651.00	234,536.97	885.97	0.38%
Total All Funds	477,792,056.64	509,118,217.52	31,318,675.86	6.55%

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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	373,871.28	344,462.43	(29,408.85)	-7.87%
City manager	788,194.79	953,831.31	165,636.52	21.01%
City communications	-	225,106.51	225,106.51	0.00%
City attorney	427,130.33	516,999.47	89,869.14	21.04%
Human resources	747,485.08	768,131.33	20,646.25	2.76%
Independent auditor	25,520.00	28,290.00	2,770.00	10.85%
Commissioner of the revenue	673,758.10	690,934.15	17,176.05	2.55%
Assessors	427,844.80	492,743.17	64,898.37	15.17%
Equalization board	3,275.88	3,099.21	(176.67)	-5.39%
City treasurer	841,427.97	874,048.32	32,620.35	3.88%
Finance	714,725.85	741,687.98	26,962.13	3.77%
Information technology	2,858,245.02	2,680,368.59	(177,876.43)	-6.22%
Purchasing	157,943.15	152,661.26	(5,281.89)	-3.34%
Electoral board	414,516.01	539,872.92	125,356.91	30.24%
Total general government administration	8,453,938.26	9,012,236.65	558,298.39	6.60%
Public safety:				
Police administration	5,027,794.40	5,309,328.75	281,534.35	5.60%
Police operations	6,676,884.29	6,888,470.42	211,586.13	3.17%
Police criminal investigation	1,851,880.46	2,024,170.27	172,289.81	9.30%
Police special operations	1,599,235.05	1,655,552.96	56,317.91	3.52%
Police grants	456,576.38	391,665.35	(64,911.03)	-14.22%
Fire administration	1,217,447.83	1,262,259.90	44,812.07	3.68%
Fire suppression	9,479,023.25	13,040,085.80	3,561,062.55	37.57%
Fire prevention	848,174.73	877,602.60	29,427.87	3.47%
Fire training	322,925.77	271,469.80	(51,455.97)	-15.93%
City and county jail	31,220.17	40,476.50	9,256.33	29.65%
Regional juvenile home	225,248.00	198,568.00	(26,680.00)	-11.84%
Regional jail	2,935,662.33	2,757,365.33	(178,297.00)	-6.07%
Building inspection	1,096,550.50	1,112,323.82	15,773.32	1.44%
Animal control	173,948.09	177,154.34	3,206.25	1.84%
Animal control (SPCA)	432,532.01	495,602.32	63,070.31	14.58%
Emergency management	321,344.85	404,634.10	83,289.25	25.92%
Community paramedicine	149,351.07	66,624.15	(82,726.92)	-55.39%
Public safety building	454,266.79	516,332.78	62,065.99	0.00%
Total public safety	33,300,065.97	37,489,687.19	4,189,621.22	12.58%
Public works:				
General engineering	786,072.57	760,399.21	(25,673.36)	-3.27%
Public works administration	1,905,726.30	1,964,850.96	59,124.66	3.10%
Highway and street maintenance	5,029,016.14	6,092,241.38	1,063,225.24	21.14%
Street lights	574,961.78	553,478.38	(21,483.40)	-3.74%
Snow and ice removal	417,306.28	655,851.60	238,545.32	57.16%
Traffic engineering	2,012,634.97	3,090,485.41	1,077,850.44	53.55%
Highway and street beautification	716,139.83	839,742.24	123,602.41	17.26%
Downtown parking maintenance	140,248.93	152,410.80	12,161.87	8.67%
Street and road cleaning	389,031.40	436,638.11	47,606.71	12.24%
General properties	592,323.55	570,544.84	(21,778.71)	-3.68%
Shelter facility	6,156.76	27,738.04	21,581.28	350.53%
Total public works	12,569,618.51	15,144,380.97	2,574,762.46	20.48%
Health and welfare:				
Local health department	242,955.00	235,309.00	(7,646.00)	-3.15%
Community services board	1,185,773.00	1,264,332.00	78,559.00	6.63%
Tax relief for the elderly/disabled veterans	274,789.90	346,179.91	71,390.01	25.98%
Navigation Center	-	100,000.00	100,000.00	0.00%
Total health and welfare	1,703,517.90	1,945,820.91	242,303.01	14.22%

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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	845,677.73	870,736.24	25,058.51	2.96%
Parks	1,646,072.32	1,722,898.35	76,826.03	4.67%
Field maintenance	432,830.71	480,738.98	47,908.27	11.07%
Recreation center and playgrounds	450,601.55	567,675.94	117,074.39	25.98%
Special events and programs	635,520.92	760,665.03	125,144.11	19.69%
Simms recreation center	480,535.29	525,215.81	44,680.52	9.30%
Westover swimming pool	803,939.00	907,149.03	103,210.03	12.84%
Athletics	451,232.24	675,973.66	224,741.42	49.81%
Golf course grounds management	563,768.41	1,365,799.77	802,031.36	142.26%
Golf course clubhouse management	385,824.09	-	(385,824.09)	-100.00%
Regional library	618,663.00	683,096.00	64,433.00	10.41%
Total parks, recreation and cultural	7,314,665.26	8,559,948.81	1,245,283.55	17.02%
Community development:				
Planning	312,008.11	347,366.10	35,357.99	11.33%
Zoning administration	287,945.03	304,877.40	16,932.37	5.88%
Board of zoning appeals	1,340.04	133.94	(1,206.10)	-90.00%
Economic development	1,043,472.58	812,497.21	(230,975.37)	-22.14%
Tourism and visitors service	593,108.25	568,866.06	(24,242.19)	-4.09%
Blacks Run Greenway	110,344.80	91,008.08	(19,336.72)	-17.52%
Total community development	2,348,218.81	2,124,748.79	(223,470.02)	-9.52%
Other:				
Community and civic organizations	1,665,953.31	2,842,466.16	1,176,512.85	70.62%
Joint operations with Rockingham Cty	12,072,151.30	13,766,544.03	1,694,392.73	14.04%
Conference center (SVCC)	927,941.17	1,105,761.93	177,820.76	19.16%
Reserve for contingencies	-	-	-	0.00%
Debt service	20,574,833.78	20,570,823.92	(4,009.86)	-0.02%
Transfers to other funds	58,225,365.00	64,373,647.00	6,148,282.00	10.56%
Total other	93,466,244.56	102,659,243.04	9,192,998.48	9.84%
Total General Fund	159,156,269.27	176,936,066.36	17,779,797.09	11.17%
School Fund:				
Instruction	82,189,378.64	90,774,383.55	8,585,004.91	10.45%
Admin., attendance and health services	6,628,897.37	6,636,216.24	7,318.87	0.11%
Pupil transportation	5,848,470.45	6,511,725.94	663,255.49	11.34%
Operations and maintenance	8,279,590.88	9,419,432.64	1,139,841.76	13.77%
Debt service	248,677.28	196,860.00	(51,817.28)	-20.84%
Technology	6,005,979.25	7,179,805.05	1,173,825.80	19.54%
Transfers to other funds	3,424,985.00	946,074.50	(2,478,910.50)	-72.38%
Total School Fund	112,625,978.87	121,664,497.92	9,038,519.05	8.03%
School Nutrition Fund:				
Food service	5,853,919.28	6,075,841.90	221,922.62	3.79%
Technology	1,102.20	9,225.75	8,123.55	737.03%
Transfers to other funds	-	-	-	0.00%
Total School Nutrition Fund	5,855,021.48	6,085,067.65	230,046.17	3.93%
Emergency Communications Center Fund:				
Emergency Communications Center	6,149,901.56	7,019,137.10	869,235.54	14.13%
Computer Aided Dispatch	655,450.84	890,578.82	235,127.98	35.87%
Debt service	105,354.79	107,785.89	2,431.10	2.31%
Transfer of other funds	1,700,000.00	60,000.00	(1,640,000.00)	-96.47%
Total Emergency Communications Center	8,610,707.19	8,077,501.81	(533,205.38)	-44.16%
Community Development Block Grant Fund:				
Community development block grant	663,923.04	349,548.78	(314,374.26)	-47.35%
Total Community Development Block Grant Fund	663,923.04	349,548.78	(314,374.26)	-47.35%

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School Transportation Fund:				
School buses	4,706,639.34	4,264,518.04	(442,121.30)	-9.39%
Field trips and charters	161,501.28	183,208.71	21,707.43	13.44%
Administration	568,545.01	629,783.77	61,238.76	10.77%
Debt service	-	2,640.12	2,640.12	0.00%
Total School Transportation Fund	5,436,685.63	5,080,150.64	(356,534.99)	-6.56%
General Capital Projects Fund:				
Capital projects	18,821,857.72	22,532,493.15	3,710,635.43	19.71%
Transfers to other funds	38,833.53	860,229.92	821,396.39	2115.17%
Total General Capital Projects Fund	18,860,691.25	23,392,723.07	4,532,031.82	24.03%
School Capital Projects Fund:				
Capital projects	19,152,913.66	2,641,809.05	(16,511,104.61)	-86.21%
Total School Capital Projects Fund	19,152,913.66	2,641,809.05	(16,511,104.61)	-86.21%
ECC Capital Projects Fund:				
Capital projects	1,545,245.00	1,378,915.22	(166,329.78)	-10.76%
Transfers to other funds	-	62,263.56	62,263.56	0.00%
Total ECC Capital Projects Fund	1,545,245.00	1,441,178.78	(104,066.22)	-6.73%
Water Capital Projects Fund:				
Capital projects	3,698,181.07	7,394,644.42	3,696,463.35	99.95%
Total Water Capital Projects Fund	3,698,181.07	7,394,644.42	3,696,463.35	99.95%
Sewer Capital Projects Fund:				
Capital projects	832,047.14	1,821,838.30	989,791.16	118.96%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	832,047.14	1,821,838.30	989,791.16	118.96%
Sanitation Capital Projects Fund:				
Capital projects	899,321.66	1,798,643.34	899,321.68	100.00%
Total Sanitation Capital Projects Fund	899,321.66	1,798,643.34	899,321.68	100.00%
Stormwater Capital Projects Fund:				
Capital projects	1,066,642.33	592,454.16	(474,188.17)	-44.46%
Total Stormwater Capital Projects Fund	1,066,642.33	592,454.16	(474,188.17)	-44.46%
Water Fund:				
Administration	786,420.48	816,371.74	29,951.26	3.81%
Pumping, storage and monitoring	823,490.03	921,019.90	97,529.87	11.84%
Transmission and distribution	974,347.55	1,197,128.71	222,781.16	22.86%
Utility billing	584,166.12	598,606.58	14,440.46	2.47%
Miscellaneous	2,513,059.52	2,578,447.73	65,388.21	2.60%
Purification	1,630,684.61	1,705,549.87	74,865.26	4.59%
Capital outlay	110,660.86	373,260.87	262,600.01	237.30%
Debt service	2,662,675.42	2,656,300.42	(6,375.00)	-0.24%
Transfers to other funds	2,705,265.00	4,890,902.00	2,185,637.00	80.79%
Total Water Fund	12,790,769.59	15,737,587.82	2,946,818.23	23.04%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2024 to June 30, 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	846,795.18	874,339.42	27,544.24	3.25%
Treatment and disposal	4,652,211.62	4,946,701.58	294,489.96	6.33%
Collection and transmission	1,193,654.94	1,229,499.33	35,844.39	3.00%
Miscellaneous	1,623,637.50	1,642,680.00	19,042.50	1.17%
Utility billing	649,172.09	761,271.81	112,099.72	17.27%
Pumping and monitoring	420,022.56	447,689.35	27,666.79	6.59%
Capital outlay	673,308.47	617,626.78	(55,681.69)	-8.27%
Debt service	2,693,038.88	2,693,038.88	-	0.00%
Transfers to other funds	2,055,479.00	2,284,737.00	229,258.00	11.15%
Total Sewer Fund	14,807,320.24	15,497,584.15	690,263.91	4.66%
Public Transportation Fund:				
Transit buses	5,506,639.24	5,298,679.25	(207,959.99)	-3.78%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	1,096,451.04	1,291,269.98	194,818.94	17.77%
Administration	799,245.21	880,960.18	81,714.97	10.22%
Capital outlay	684,936.04	8,775,726.30	8,090,790.26	1181.25%
Debt service	-	3,771.60	3,771.60	0.00%
Transfers to other funds	160,000.00	160,000.00	-	0.00%
Total Public Transportation Fund	8,247,271.53	16,410,407.31	8,163,135.78	98.98%
Sanitation Fund:				
Solid waste collection	1,606,906.38	1,584,974.92	(21,931.46)	-1.36%
Landfill	164,260.50	179,232.54	14,972.04	9.11%
Miscellaneous	-	-	-	0.00%
Solid waste management	1,180,627.32	1,246,440.70	65,813.38	5.57%
Capital outlay	280,660.35	524,142.66	243,482.31	86.75%
Debt service	1,508,520.00	1,506,770.00	(1,750.00)	-0.12%
Transfers to other funds	2,832,765.00	134,800.00	(2,697,965.00)	-95.24%
Total Sanitation Fund	7,573,739.55	5,176,360.82	(2,397,378.73)	-31.65%
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	494,332.86	628,096.26	133,763.40	27.06%
Capital outlay	629,690.14	380,446.20	(249,243.94)	-39.58%
Transfers to other funds	387,500.00	229,000.00	(158,500.00)	-40.90%
Total Stormwater Fund	1,511,523.00	1,237,542.46	(273,980.54)	-18.13%
Central Garage Fund:				
Operating	1,798,303.38	1,966,696.65	168,393.27	9.36%
Administration	180,795.15	199,192.08	18,396.93	10.18%
Capital outlay	75,677.25	186,684.01	111,006.76	146.68%
Debt service	-	1,131.48	1,131.48	0.00%
Total Central Garage Fund	2,054,775.78	2,353,704.22	298,928.44	14.55%
Central Stores Fund:				
Operating	202,361.83	206,971.09	4,609.26	2.28%
Capital outlay	-	11,068.98	11,068.98	0.00%
Total Central Stores Fund	202,361.83	218,040.07	15,678.24	7.75%
Total All Funds	385,616,389.11	413,907,351.13	28,290,962.02	7.34%

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)
Wash Bay Upgrade	-	-	-	-	-	-	-	-	-	-	-
Balance April 30, 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)
Add'l Project Funding	-	-	-	(60,000.00)	-	-	-	-	-	-	-
Balance May 31, 2025	59,048,050.44	6,940,081.30	2,958,890.85	4,399,449.21	(160,580.97)	1,913,471.87	69,430.02	-	-	3,100,706.09	(74,726.46)
Revenue	194,005,601.01	128,130,867.53	7,318,984.98	9,805,190.98	491,600.82	8,138,950.74	45,774,115.23	5,174,505.54	2,837,287.85	17,894,005.82	32,287,788.07
Expenditures	(176,936,066.36)	(121,664,497.92)	(6,085,067.65)	(8,077,501.81)	(349,548.78)	(5,080,150.64)	(23,392,723.07)	(2,641,809.05)	(1,441,178.78)	(15,737,587.82)	(7,394,644.42)
Encumbrances	(9,587,379.24)	-	-	(462,916.58)	(216,925.65)	(2,096,981.12)	(21,744,688.49)	-	(639,071.00)	(180,508.56)	(19,170,826.49)
Balance June 30, 2025	66,530,205.85	13,406,450.91	4,192,808.18	5,664,221.80	(235,454.58)	2,875,290.85	706,133.69	2,532,696.49	757,038.07	5,076,615.53	5,647,590.70

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 -	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 -	97,556,538.76 -
-	-	-	-	-	-	-	-	-	-	-	-	(0.00)
-	-	(92,141.74)	-	-	-	-	-	7,058.62	-	-	-	(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
-	-	-	-	-	-	-	-	(300,000.00)	-	-	-	(300,000.00)
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,369,929.59	(243,246.60)	8,584,068.36	130,810.05	95,709,772.56
-	-	-	-	-	-	-	-	-	-	-	-	(60,000.00)
4,452,827.73	-	503,183.20	1,079,099.94	-	165,291.69	1,413,036.25	-	1,369,929.59	(243,246.60)	8,584,068.36	130,810.05	95,649,772.56
17,967,374.62	6,086,257.53	16,112,609.15	6,018,171.82	2,130,816.26	122,596.03	2,623,206.22	2,560,981.81	3,402,768.54	234,536.97	23,693,787.15	1,184,265.82	533,996,270.49
(15,497,584.15)	(1,821,838.30)	(16,410,407.31)	(5,176,360.82)	(1,798,643.34)	-	(1,237,542.46)	(592,454.16)	(2,353,704.22)	(218,040.07)	(23,657,823.30)	(1,178,111.93)	(438,743,286.36)
(144,913.05)	(819,466.55)	(26,554.40)	(365,164.72)	-	-	(288,753.50)	(439,924.26)	(484,814.25)	(4,017.32)	-	-	(56,672,905.18)
6,777,705.15	3,444,952.68	178,830.64	1,555,746.22	332,172.92	287,887.72	2,509,946.51	1,528,603.39	1,934,179.66	(230,767.02)	8,620,032.21	136,963.94	134,229,851.51

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