

# **CITY OF HARRISONBURG, VIRGINIA**

## **FINANCIAL STATEMENTS**

**For the Period July 1, 2023 to February 29, 2024**

**(Unaudited)**



**CITY OF HARRISONBURG, VIRGINIA**

**MONTHLY FINANCIAL STATEMENTS**

**Table of Contents**

---

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

CITY OF HARRISONBURG, VIRGINIA  
**TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS**  
 At February 29, 2024  
 (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	Capital Projects	Sewer
<b>Assets</b>												
Cash and investments	81,205,053.50	13,668,157.48	3,960,808.72	3,823,515.66	(36,760.67)	2,823,013.93	18,755,650.15	8,007,137.84	3,364,787.85	3,651,891.53	13,365,418.58	5,606,335.93
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	925.00	-	925.00
Cash with escrow agent	10,000.00	-	-	-	-	-	1,599,377.81	127,740.00	-	-	14,454,850.50	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
<b>Subtotal</b>	<b>81,221,203.50</b>	<b>13,668,157.48</b>	<b>3,961,508.72</b>	<b>3,823,515.66</b>	<b>(36,760.67)</b>	<b>2,823,113.93</b>	<b>20,355,027.96</b>	<b>8,134,877.84</b>	<b>3,364,787.85</b>	<b>3,652,816.53</b>	<b>27,820,269.08</b>	<b>5,607,260.93</b>
Property taxes	30,112,388.42	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	51,025.40	-	-	-	-	541,344.09	-	-	-	920,094.46	-	1,139,068.30
Other receivables	29,056.31	-	-	-	-	-	-	-	-	14,627.36	-	1,583.87
Loan receivables	5,266,039.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	68,178,089.00	-	18,151,400.00
Future debt requirements	-	-	-	-	-	-	-	-	-	38,806,665.69	-	1,700,622.56
Deferred outflows of resources	-	-	-	-	-	-	-	-	-	930,230.85	-	419,076.00
ESTIMATED REVENUE	169,207,356.26	120,918,121.72	5,999,426.00	11,455,490.37	1,187,043.28	7,120,510.00	74,070,867.55	21,776,447.03	4,382,532.85	13,352,012.72	29,099,445.45	15,688,273.39
Realized revenue	(116,349,372.22)	(76,920,027.37)	(3,688,719.13)	(8,940,164.45)	(457,663.85)	(4,393,124.93)	(30,135,858.24)	(21,922,255.15)	(4,172,532.85)	(9,656,937.21)	(29,801,102.97)	(11,342,022.14)
<b>Total Assets and Other Debits</b>	<b>169,537,696.67</b>	<b>57,666,251.83</b>	<b>6,272,215.59</b>	<b>6,338,841.58</b>	<b>692,618.76</b>	<b>6,091,843.09</b>	<b>64,290,037.27</b>	<b>7,989,069.72</b>	<b>3,574,787.85</b>	<b>116,197,599.40</b>	<b>27,193,338.02</b>	<b>33,021,262.91</b>
<b>Liabilities</b>												
Other liabilities	19,758,895.39	1,979,300.36	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	1,456,000.00	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	298,685.49	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	367,739.94	-	233,460.56
Net OPEB liability	-	-	-	-	-	-	-	-	-	616,560.00	-	601,288.00
Net pension liability	-	-	-	-	-	-	-	-	-	1,416,606.00	-	955,735.00
Bonds payable	-	-	-	-	-	-	-	-	-	35,085,866.75	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	4,390,415.51	-	-
Deferred inflows of resources	-	-	-	-	-	-	-	-	-	456,795.00	-	329,215.00
Reserve for uncollected receivables	35,133,413.82	-	-	-	-	541,344.09	-	-	-	934,721.82	-	2,796,652.17
APPROPRIATIONS	169,207,356.26	120,918,121.72	5,999,426.00	11,455,490.37	1,187,043.28	7,120,510.00	74,070,867.55	21,776,447.03	4,382,532.85	13,352,012.72	29,099,445.45	15,688,273.39
Expenditures	(113,939,085.16)	(73,578,702.75)	(3,443,049.32)	(6,538,165.88)	(364,963.50)	(3,552,281.79)	(9,963,525.35)	(14,830,681.36)	(807,745.00)	(9,997,096.74)	(2,714,560.15)	(10,373,041.04)
Encumbrances	(5,482,292.06)	-	-	(198,869.49)	(70,597.43)	(409,241.00)	(17,885,261.37)	-	(2,212,500.00)	(36,766.93)	(4,189,332.43)	(195,125.08)
<b>Total Liabilities and Other Credits</b>	<b>104,678,288.25</b>	<b>49,318,719.33</b>	<b>2,556,376.68</b>	<b>4,718,455.00</b>	<b>751,482.35</b>	<b>3,700,331.30</b>	<b>46,222,080.83</b>	<b>6,945,765.67</b>	<b>1,362,287.85</b>	<b>48,341,539.56</b>	<b>22,195,552.87</b>	<b>10,036,458.00</b>
<b>Fund Equity</b>												
Investment in capital assets	-	-	-	-	-	-	-	-	-	68,178,089.00	-	18,151,400.00
Fund balance:												
Nonspendable:												
Inventory	-	-	-	-	-	-	-	-	-	-	74,726.46	-
Bond related costs	-	-	-	-	-	-	-	-	-	(4,053,086.66)	-	-
Restricted for:												
Drug forfeiture	403,117.58	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	-	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	-	-	-	-	-	-	-	-	-	-	-	-
CSA	-	-	-	-	-	-	-	-	-	-	-	450,000.00
Assigned for:												
Encumbrances	5,482,292.06	-	-	198,869.49	70,597.43	409,241.00	17,885,261.37	-	2,212,500.00	36,766.93	4,189,332.43	195,125.08
<b>Unappropriated/Unassigned</b>	<b>58,973,998.78</b>	<b>8,347,532.50</b>	<b>3,715,838.91</b>	<b>1,421,517.09</b>	<b>(129,461.02)</b>	<b>1,982,270.79</b>	<b>182,695.07</b>	<b>1,043,304.05</b>	<b>-</b>	<b>3,694,290.57</b>	<b>733,726.26</b>	<b>4,188,279.83</b>
Total fund balance	64,859,408.42	8,347,532.50	3,715,838.91	1,620,386.58	(58,863.59)	2,391,511.79	18,067,956.44	1,043,304.05	2,212,500.00	(322,029.16)	4,997,785.15	4,833,404.91
<b>Total Fund Equity</b>	<b>64,859,408.42</b>	<b>8,347,532.50</b>	<b>3,715,838.91</b>	<b>1,620,386.58</b>	<b>(58,863.59)</b>	<b>2,391,511.79</b>	<b>18,067,956.44</b>	<b>1,043,304.05</b>	<b>2,212,500.00</b>	<b>67,856,059.84</b>	<b>4,997,785.15</b>	<b>22,984,804.91</b>
<b>Total Liabilities and Fund Equity</b>	<b>169,537,696.67</b>	<b>57,666,251.83</b>	<b>6,272,215.59</b>	<b>6,338,841.58</b>	<b>692,618.76</b>	<b>6,091,843.09</b>	<b>64,290,037.27</b>	<b>7,989,069.72</b>	<b>3,574,787.85</b>	<b>116,197,599.40</b>	<b>27,193,338.02</b>	<b>33,021,262.91</b>

Proprietary Funds													Account Groups		Totals
Enterprise							Internal Service			Agency	General	General			
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	Fixed Assets	Long-Term Debt			
5,061,589.68	(54,809.10)	2,019,914.93	3,030,137.92	228,946.12	918,490.82	2,362,723.19	2,105,651.98	(391,294.73)	8,127,767.41	128,647.91	-	-	181,732,776.63		
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,900.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	16,191,968.31		
-	-	-	-	-	-	-	-	-	(484,031.20)	-	-	-	(484,031.20)		
5,061,589.68	(54,709.10)	2,019,914.93	3,030,137.92	228,946.12	918,490.82	2,362,723.19	2,105,651.98	(391,294.73)	7,643,736.21	128,647.91	-	-	197,449,613.74		
-	-	-	-	-	-	-	-	-	-	-	-	-	30,112,388.42		
-	-	364,384.41	-	-	693,098.26	-	13,825.62	-	-	-	-	-	3,722,840.54		
-	-	-	-	-	-	-	-	-	-	-	-	-	45,267.54		
-	-	-	-	67,225.75	-	-	-	-	-	-	-	-	5,333,264.75		
-	-	-	-	-	-	-	-	-	-	-	-	-	1,656,000.00		
-	-	-	-	-	-	-	(100,344.91)	1,599,153.23	-	-	-	-	1,573,534.78		
-	10,895,953.12	3,536,167.10	-	-	6,030,836.10	-	5,067,291.41	420,093.58	-	-	424,366,791.57	-	536,646,621.88		
-	1,549,729.69	6,821,868.03	-	-	81,726.00	-	730,898.92	260,348.25	-	-	-	299,214,948.79	349,166,807.93		
-	480,051.00	376,187.64	-	-	27,199.00	-	200,860.00	15,284.00	-	-	-	-	2,448,888.49		
5,613,306.67	18,226,934.07	8,317,852.92	3,030,137.92	100,000.00	2,077,928.19	3,563,855.98	2,435,378.00	233,651.00	-	-	-	-	517,856,571.37		
(5,613,306.67)	(5,310,744.80)	(6,906,149.26)	(3,030,137.92)	(101,075.21)	(1,519,002.91)	(2,959,879.57)	(1,649,003.96)	(155,767.32)	(14,718,069.77)	(1,072,195.63)	-	-	(360,815,113.53)		
5,061,589.68	25,787,213.98	14,530,225.77	3,030,137.92	295,096.66	8,310,275.46	2,966,699.60	8,804,557.06	1,981,468.01	(7,074,333.56)	(943,547.72)	424,366,791.57	299,214,948.79	1,285,196,685.91		
-	-	-	-	-	-	-	-	-	-	-	-	-	21,738,195.75		
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	1,656,000.00		
-	-	-	-	-	-	-	-	-	-	-	-	-	298,685.49		
-	191,734.69	226,391.03	-	-	10,886.00	-	100,394.92	8,810.25	-	-	-	6,384,505.59	7,523,922.98		
-	267,530.00	493,964.00	-	-	7,673.00	-	193,867.00	19,527.00	-	-	-	31,708,847.00	33,909,256.00		
-	1,209,460.00	733,704.00	-	-	70,168.00	-	483,273.00	35,370.00	-	-	-	67,508,743.00	72,413,059.00		
-	-	1,470,000.00	-	-	-	-	-	-	-	-	-	186,990,000.00	223,545,866.75		
-	-	3,966,412.00	-	-	-	-	-	-	-	-	-	6,622,853.20	10,589,265.20		
-	-	140,714.45	-	-	-	-	-	-	-	-	-	-	4,531,129.96		
-	361,056.00	256,047.00	-	-	20,198.00	-	154,224.00	11,925.00	-	-	-	-	1,589,460.00		
-	-	364,384.41	-	67,225.75	693,098.26	-	13,825.62	-	-	-	-	-	40,544,665.94		
5,613,306.67	18,226,934.07	8,317,852.92	3,030,137.92	100,000.00	2,077,928.19	3,563,855.98	2,435,378.00	233,651.00	-	-	-	-	517,856,571.37		
(551,716.99)	(5,825,771.13)	(6,515,548.36)	-	(25,000.00)	(1,190,338.68)	(597,156.38)	(1,411,827.77)	(132,920.63)	(15,027,073.64)	(1,067,845.35)	-	-	(282,448,096.97)		
(198,029.42)	(8,553,706.81)	(697,011.23)	-	-	(463,227.25)	(1,432,676.10)	(93,234.68)	-	-	-	-	-	(42,117,871.28)		
4,863,560.26	5,877,236.82	8,756,910.22	3,030,137.92	142,225.75	1,226,385.52	1,534,023.50	1,875,900.09	376,362.62	(15,027,073.64)	(1,067,845.35)	-	299,214,948.79	611,630,110.19		
-	10,895,953.12	3,536,167.10	-	-	6,030,836.10	-	5,067,291.41	420,093.58	-	-	424,366,791.57	-	536,646,621.88		
-	-	-	-	-	-	-	(84,591.87)	1,496,052.99	-	-	-	-	1,486,187.58		
-	-	(89,176.81)	-	-	-	-	-	-	-	-	-	-	(4,142,263.47)		
-	-	-	-	-	-	-	-	-	-	-	-	-	403,117.58		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	-	-	-	-	-	450,000.00		
198,029.42	8,553,706.81	697,011.23	-	-	463,227.25	1,432,676.10	93,234.68	-	-	-	-	-	42,117,871.28		
-	460,317.23	1,629,314.03	-	152,870.91	589,826.59	-	1,852,722.75	(311,041.18)	7,952,740.08	124,297.63	-	-	96,605,040.87		
198,029.42	9,014,024.04	2,237,148.45	-	152,870.91	1,053,053.84	1,432,676.10	1,861,365.56	1,185,011.81	7,952,740.08	124,297.63	-	-	136,919,953.84		
198,029.42	19,909,977.16	5,773,315.55	-	152,870.91	7,083,889.94	1,432,676.10	6,928,656.97	1,605,105.39	7,952,740.08	124,297.63	424,366,791.57	-	673,566,575.72		
5,061,589.68	25,787,213.98	14,530,225.77	3,030,137.92	295,096.66	8,310,275.46	2,966,699.60	8,804,557.06	1,981,468.01	(7,074,333.56)	(943,547.72)	424,366,791.57	299,214,948.79	1,285,196,685.91		

CITY OF HARRISONBURG, VIRGINIA  
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

	Governmental Funds						
	General	Special Revenue				Capital Projects	
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects
<b>Receipts:</b>							
General property taxes	46,313,277.77	-	-	-	-	-	-
Other local taxes	36,606,144.12	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	470,711.85	-	-	-	-	-	-
Fines and forfeitures	1,200,880.43	-	-	-	-	-	-
Use of money and property	4,032,873.20	-	-	422,010.56	-	87,473.40	145,808.12
Charges for services	1,245,328.98	284,966.48	202,441.19	-	-	3,412,194.53	-
Miscellaneous	4,266,958.78	-	-	2,843,791.25	-	-	-
Recovered costs	857,701.07	-	-	78,024.56	-	-	69,430.02
State revenue	7,039,119.34	40,301,218.82	48,350.46	456,666.46	-	-	66,888.58
Federal revenue	691,044.84	6,465,724.03	2,999,501.48	-	457,663.85	-	3,610,271.04
Nonrevenue receipts	81,494.34	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	-
Inventory issues	-	-	-	-	-	-	-
Other (net)	(468,549.84)	(2,052,580.14)	-	-	-	26,556.38	-
<b>Total receipts</b>	<b>102,336,984.88</b>	<b>44,999,329.19</b>	<b>3,250,293.13</b>	<b>3,800,492.83</b>	<b>457,663.85</b>	<b>3,526,224.31</b>	<b>3,847,505.62</b>
<b>Disbursements:</b>							
Personal services	20,226,477.09	-	-	2,035,358.89	20,700.00	1,572,475.89	-
Fringe benefits	7,626,170.49	-	-	594,002.93	1,598.57	552,431.28	-
Purchased services	4,725,910.60	-	-	1,474,391.98	2,535.10	81,734.34	-
Internal services	1,117,867.26	-	-	14,859.10	-	766,466.50	-
Other charges	5,106,966.78	-	-	451,451.16	340,067.05	97,598.70	-
Materials and supplies	1,616,863.81	-	-	138,871.09	36.79	16,757.39	-
Joint operations	12,447,288.04	-	-	-	-	-	-
Capital outlay	1,651,466.43	-	-	23,875.94	25.99	464,817.69	-
Debt service	20,385,167.41	-	-	105,354.79	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-
Education	-	70,153,717.75	3,443,049.32	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	9,963,525.35
<b>Total disbursements</b>	<b>74,904,177.91</b>	<b>70,153,717.75</b>	<b>3,443,049.32</b>	<b>4,838,165.88</b>	<b>364,963.50</b>	<b>3,552,281.79</b>	<b>14,830,681.36</b>
<b>Interfund transfers:</b>							
Transfers from other funds	1,447,066.68	27,624,649.32	-	2,843,591.25	-	-	8,300,000.00
Transfers to other funds	(39,034,907.25)	(3,424,985.00)	-	(1,700,000.00)	-	-	-
<b>Net transfers</b>	<b>(37,587,840.57)</b>	<b>24,199,664.32</b>	<b>-</b>	<b>1,143,591.25</b>	<b>-</b>	<b>-</b>	<b>8,300,000.00</b>
<b>Net increase (decrease) in cash</b>	<b>(10,155,033.60)</b>	<b>(954,724.24)</b>	<b>(192,756.19)</b>	<b>105,918.20</b>	<b>92,700.35</b>	<b>(26,057.48)</b>	<b>(11,259,888.24)</b>
<b>Balance July 1, 2022</b>	<b>91,376,237.10</b>	<b>14,622,881.72</b>	<b>4,154,264.91</b>	<b>3,717,597.46</b>	<b>(129,461.02)</b>	<b>2,849,171.41</b>	<b>18,171,047.69</b>
<b>Balance February 29, 2024</b>	<b>81,221,203.50</b>	<b>13,668,157.48</b>	<b>3,961,508.72</b>	<b>3,823,515.66</b>	<b>(36,760.67)</b>	<b>2,823,113.93</b>	<b>8,134,877.84</b>

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			
-	-	-	-	-	-	-	-	-	-	-	-	46,313,277.77
-	-	-	-	-	-	-	-	-	-	-	-	36,606,144.12
-	175,565.00	164,000.00	-	-	-	-	50.00	-	-	-	-	810,326.85
-	-	-	-	-	-	-	-	-	-	-	-	1,200,880.43
-	1,200,732.80	347,571.55	57,367.71	71,471.16	9,727.29	101,638.21	65,244.67	-	287,194.97	4,350.28	-	6,934,379.90
-	7,453,179.98	8,694,670.64	1,769,926.43	2,949,589.13	-	765,390.51	1,511,916.69	-	14,430,874.80	-	-	42,720,479.36
-	6,323.64	14,250.00	31,232.00	12,236.05	18,847.92	-	2,511.80	-	-	1,067,845.35	-	8,263,996.79
-	31,380.59	43,356.56	126,043.00	-	-	46,726.00	280.80	-	-	-	-	1,252,942.60
-	-	-	1,510,117.00	-	-	1,140,780.15	-	-	-	-	-	50,563,140.81
-	-	-	1,021,321.46	-	-	-	-	-	-	-	-	15,245,526.70
-	-	-	6,579.45	-	-	-	-	-	-	-	-	88,073.79
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,298,469.71	953,200.96	-	-	-	3,251,670.67
-	12,415.51	-	9,354.50	-	-	-	(456.88)	-	-	-	-	(2,473,260.47)
-	8,879,597.52	9,263,848.75	4,531,941.55	3,033,296.34	28,575.21	2,054,534.87	3,878,016.79	953,200.96	14,718,069.77	1,072,195.63	-	210,777,579.32
-	1,694,083.69	1,103,810.37	2,266,328.84	859,147.71	-	98,094.12	645,839.68	73,959.89	-	-	-	30,596,276.17
-	665,223.35	440,407.50	658,166.05	391,967.15	-	33,824.45	257,458.14	35,741.25	-	-	-	11,256,991.16
-	127,172.18	3,176,153.10	396,648.06	510,983.39	-	48,300.22	336,052.51	9,654.75	-	-	-	10,889,536.23
-	11,470.38	213,603.54	1,427,679.63	172,567.93	-	34,884.15	10,625.64	2,011.04	-	-	-	3,772,035.17
-	426,713.60	128,796.37	175,378.46	39,767.69	25,000.00	45,412.02	71,937.54	10,921.02	15,027,073.64	1,067,845.35	-	23,014,929.38
-	341,995.87	102,551.07	21,089.38	16,184.85	-	3,192.76	23,511.65	632.68	-	-	-	2,281,687.34
-	-	-	-	-	-	-	-	-	-	-	-	12,447,288.04
-	74,109.93	610,553.25	773,814.03	228,577.96	-	548,797.64	66,402.61	-	-	-	-	4,442,441.47
-	2,662,675.42	1,795,757.84	-	1,508,520.00	-	-	-	-	-	-	-	26,457,475.46
-	433,400.00	303,000.00	-	-	-	-	-	-	-	-	-	736,400.00
-	-	-	-	-	-	-	-	-	-	-	-	73,596,767.07
-	-	-	-	-	-	-	2,282,716.67	1,056,301.20	-	-	-	3,339,017.87
807,745.00	2,714,560.15	551,716.99	-	-	-	597,156.38	-	-	-	-	-	29,465,385.23
807,745.00	9,151,404.57	8,426,350.03	5,719,104.45	3,727,716.68	25,000.00	1,409,661.74	3,694,544.44	1,189,221.83	15,027,073.64	1,067,845.35	-	232,296,230.59
1,700,000.00	-	-	266,666.68	-	-	-	-	155,767.32	-	-	-	45,762,726.25
-	(732,425.32)	(654,542.00)	(106,666.68)	(89,866.68)	-	(19,333.32)	-	-	-	-	-	(45,762,726.25)
1,700,000.00	(732,425.32)	(654,542.00)	160,000.00	(89,866.68)	-	(19,333.32)	-	155,767.32	-	-	-	-
892,255.00	(1,004,232.37)	182,956.72	(1,027,162.90)	(784,287.02)	3,575.21	625,539.81	183,472.35	(80,253.55)	(309,003.87)	4,350.28	-	(21,518,651.27)
2,472,532.85	32,477,317.98	10,485,893.89	972,453.80	5,834,339.87	225,370.91	2,655,674.20	1,922,179.63	(311,041.18)	7,952,740.08	124,297.63	-	218,968,265.01
3,364,787.85	31,473,085.61	10,668,850.61	(54,709.10)	5,050,052.85	228,946.12	3,281,214.01	2,105,651.98	(391,294.73)	7,643,736.21	128,647.91	-	197,449,613.74

THIS PAGE LEFT BLANK INTENTIONALLY



**CITY OF HARRISONBURG, VIRGINIA**  
**CITY TREASURER'S CASH REPORT - RECONCILIATION**  
**At February 29, 2024**  
**(Unaudited)**

---

**Exhibit C**

Cash in the Treasurer's Office		11,035.20
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		17,564,469.01
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	165,612,146.94	
Virginia State Non-Arbitrage Program (SNAP)	<u>16,181,968.31</u>	181,794,115.25
<b>Total - City Treasurer</b>		199,370,769.46
Departmental Petty Cash (Other than with Treasurer)		7,750.00
City Invoice Check Register (February 07, 2024)		(1,454,874.52)
Cash with Anthem		(484,031.20)
Cash with Escrow Agent		<u>10,000.00</u>
<b>TOTAL</b>		<b><u><u>197,449,613.74</u></u></b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>General Fund:</b>					
Amount from fund balance	12,096,770.82	-	12,096,770.82	-	100.00%
General property taxes	72,161,100.00	730,104.66	46,313,277.77	25,847,822.23	64.18%
Other local taxes	54,156,200.00	8,640,318.64	36,606,144.12	17,550,055.88	67.59%
Permits, privilege fees and regulatory fees	577,950.00	104,440.50	470,711.85	107,238.15	81.45%
Fines and forfeitures	285,000.00	412,018.81	1,200,880.43	(915,880.43)	421.36%
Use of money and property	3,000,000.00	561,357.74	4,032,873.20	(1,032,873.20)	134.43%
Charges for services	1,550,800.00	116,663.78	1,245,328.98	305,471.02	80.30%
Miscellaneous	6,027,271.00	453,852.27	4,266,958.78	1,760,312.22	70.79%
Recovered costs	928,973.00	18,298.68	857,701.07	71,271.93	92.33%
State revenue	11,175,533.00	427,808.37	7,039,119.34	4,136,413.66	62.99%
Federal revenue	5,027,158.44	166,433.59	691,044.84	4,336,113.60	13.75%
Nonrevenue receipts	50,000.00	1,000.00	81,494.34	(31,494.34)	162.99%
Transfers from other funds	2,170,600.00	180,883.33	1,447,066.68	723,533.32	66.67%
<b>Total General Fund</b>	<b>169,207,356.26</b>	<b>11,813,180.37</b>	<b>116,349,372.22</b>	<b>52,857,984.04</b>	<b>68.76%</b>
<b>School Fund:</b>					
Amount from fund balance	2,243,468.72	-	2,243,468.72	-	100.00%
Charges for services	478,542.00	18,025.80	284,966.48	193,575.52	59.55%
State revenue	66,913,613.00	6,746,590.40	40,301,218.82	26,612,394.18	60.23%
Federal revenue	9,568,588.00	1,006,016.06	6,465,724.03	3,102,863.97	67.57%
Transfers from other funds	41,713,910.00	3,522,315.17	27,624,649.32	14,089,260.68	66.22%
<b>Total School Fund</b>	<b>120,918,121.72</b>	<b>11,292,947.43</b>	<b>76,920,027.37</b>	<b>43,998,094.35</b>	<b>63.61%</b>
<b>School Nutrition Fund:</b>					
Amount from fund balance	438,426.00	-	438,426.00	-	100.00%
Charges for services	141,000.00	33,579.22	202,441.19	(61,441.19)	143.58%
State revenue	185,000.00	24,870.94	48,350.46	136,649.54	26.14%
Federal revenue	5,235,000.00	479,781.89	2,999,501.48	2,235,498.52	57.30%
<b>Total School Nutrition Fund</b>	<b>5,999,426.00</b>	<b>538,232.05</b>	<b>3,688,719.13</b>	<b>2,310,706.87</b>	<b>61.48%</b>
<b>Emergency Communications Center Fund:</b>					
Amount from fund balance	2,296,080.37	-	2,296,080.37	-	100.00%
Use of money and property	240,000.00	98,463.34	422,010.56	(182,010.56)	175.84%
Miscellaneous	3,791,455.00	-	2,843,791.25	947,663.75	75.01%
Recovered Costs	553,500.00	-	78,024.56	475,475.44	14.10%
State revenue	693,000.00	50,382.66	456,666.46	236,333.54	65.90%
Federal revenue	90,000.00	-	-	90,000.00	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	3,791,455.00	-	2,843,591.25	947,863.75	75.00%
<b>Total Emerg. Commun. Center Fund</b>	<b>11,455,490.37</b>	<b>148,846.00</b>	<b>8,940,164.45</b>	<b>2,515,325.92</b>	<b>78.04%</b>
<b>Community Development Block Grant Fund:</b>					
Federal revenue	1,187,043.28	215,131.74	457,663.85	729,379.43	38.55%
<b>Total Comm. Develop. Block Grant Fund</b>	<b>1,187,043.28</b>	<b>215,131.74</b>	<b>457,663.85</b>	<b>729,379.43</b>	<b>38.55%</b>

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>School Transportation Fund:</b>					
Amount from fund balance	893,457.00	-	893,457.00	-	100.00%
Use of money and property	19,760.00	11,743.63	87,473.40	(67,713.40)	442.68%
Charges for services	5,621,963.00	545,032.56	3,412,194.53	2,209,768.47	60.69%
Miscellaneous	15,000.00	-	-	15,000.00	0.00%
Recovered costs	-	-	-	-	0.00%
State revenue	570,330.00	-	-	570,330.00	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
<b>Total School Transportation Fund</b>	<b>7,120,510.00</b>	<b>556,776.19</b>	<b>4,393,124.93</b>	<b>2,727,385.07</b>	<b>61.70%</b>
<b>General Capital Projects Fund:</b>					
Amount from fund balance	17,988,352.62	-	17,988,352.62	-	100.00%
Use of money and property	-	8,758.36	100,915.98	(100,915.98)	0.00%
Miscellaneous	114,228.00	-	-	114,228.00	0.00%
Recovered costs	3,538,200.88	-	69,430.02	3,468,770.86	1.96%
State revenue	6,723,665.32	-	66,888.58	6,656,776.74	0.99%
Federal revenue	37,406,420.73	-	3,610,271.04	33,796,149.69	9.65%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	8,300,000.00	-	8,300,000.00	-	100.00%
<b>Total General Capital Projects Fund</b>	<b>74,070,867.55</b>	<b>8,758.36</b>	<b>30,135,858.24</b>	<b>43,935,009.31</b>	<b>40.69%</b>
<b>School Capital Projects Fund:</b>					
Amount from fund balance	18,351,462.03	-	18,351,462.03	-	100.00%
Use of money and property	-	-	145,808.12	(145,808.12)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	3,424,985.00	-	3,424,985.00	-	100.00%
<b>Total School Capital Projects Fund</b>	<b>21,776,447.03</b>	<b>-</b>	<b>21,922,255.15</b>	<b>(145,808.12)</b>	<b>100.67%</b>
<b>ECC Capital Projects Fund:</b>					
Amount from fund balance	2,472,532.85	-	2,472,532.85	-	100.00%
Miscellaneous Revenues	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
State Revenue	210,000.00	-	-	210,000.00	0.00%
Transfers from other funds	1,700,000.00	-	1,700,000.00	-	100.00%
<b>Total ECC Capital Projects Fund</b>	<b>4,382,532.85</b>	<b>-</b>	<b>4,172,532.85</b>	<b>210,000.00</b>	<b>95.21%</b>
<b>Water Capital Projects Fund:</b>					
Amount from fund balance	27,492,818.45	-	27,492,818.45	-	100.00%
Use of money and property	-	79,139.31	701,657.52	(701,657.52)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,606,627.00	-	1,606,627.00	-	100.00%
<b>Total Water Capital Projects Fund</b>	<b>29,099,445.45</b>	<b>79,139.31</b>	<b>29,801,102.97</b>	<b>(701,657.52)</b>	<b>102.41%</b>
<b>Sewer Capital Projects Fund:</b>					
Amount from fund balance	4,539,640.67	-	4,539,640.67	-	100.00%
Transfers from other funds	1,073,666.00	-	1,073,666.00	-	100.00%
<b>Total Sewer Capital Projects Fund</b>	<b>5,613,306.67</b>	<b>-</b>	<b>5,613,306.67</b>	<b>-</b>	<b>100.00%</b>

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Capital Projects Fund:</b>					
Amount from fund balance	332,172.92	-	332,172.92	-	100.00%
Transfers from other funds	2,697,965.00	-	2,697,965.00	-	100.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>3,030,137.92</b>	<b>-</b>	<b>3,030,137.92</b>	<b>-</b>	<b>100.00%</b>
<b>Stormwater Capital Projects Fund:</b>					
Amount from fund balance	1,460,599.42	-	1,460,599.42	-	100.00%
State revenue	1,744,756.56	-	1,140,780.15	603,976.41	65.38%
Transfers from other funds	358,500.00	-	358,500.00	-	100.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>3,563,855.98</b>	<b>-</b>	<b>2,959,879.57</b>	<b>603,976.41</b>	<b>83.05%</b>
<b>Water Fund:</b>					
Amount from fund balance	270,212.72	-	270,212.72	-	100.00%
Permits, privilege fees and regulatory fees	100,000.00	20,000.00	175,565.00	(75,565.00)	175.57%
Use of money and property	175,000.00	72,932.94	499,075.28	(324,075.28)	285.19%
Charges for services	10,870,000.00	811,075.81	7,453,179.98	3,416,820.02	68.57%
Miscellaneous	5,000.00	88.79	6,323.64	(1,323.64)	126.47%
Recovered costs	100,000.00	2,507.85	31,380.59	68,619.41	31.38%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Intrafund transfers	1,831,800.00	152,650.00	1,221,200.00	610,600.00	66.67%
<b>Total Water Fund</b>	<b>13,352,012.72</b>	<b>1,059,255.39</b>	<b>9,656,937.21</b>	<b>3,695,075.51</b>	<b>72.33%</b>
<b>Sewer Fund:</b>					
Amount from fund balance	1,307,973.39	-	1,307,973.39	-	100.00%
Permits, privilege fees and regulatory fees	110,000.00	16,500.00	164,000.00	(54,000.00)	149.09%
Use of money and property	125,000.00	46,282.30	347,571.55	(222,571.55)	278.06%
Charges for services	12,925,000.00	1,003,443.41	8,694,670.64	4,230,329.36	67.27%
Miscellaneous	5,000.00	-	14,250.00	(9,250.00)	285.00%
Recovered costs	60,000.00	7,413.12	43,356.56	16,643.44	72.26%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Intrafund transfers	1,155,300.00	96,275.00	770,200.00	385,100.00	66.67%
<b>Total Sewer Fund</b>	<b>15,688,273.39</b>	<b>1,169,913.83</b>	<b>11,342,022.14</b>	<b>4,346,251.25</b>	<b>72.30%</b>
<b>Public Transportation Fund:</b>					
Amount from fund balance	521,491.07	-	521,491.07	-	100.00%
Use of money and property	90,000.00	7,100.42	57,367.71	32,632.29	63.74%
Charges for services	2,308,775.00	-	1,769,926.43	538,848.57	76.66%
Miscellaneous	-	-	31,232.00	(31,232.00)	0.00%
Recovered costs	122,372.00	126,043.00	126,043.00	(3,671.00)	103.00%
State revenue	7,146,233.00	466,441.00	1,510,117.00	5,636,116.00	21.13%
Federal revenue	7,638,063.00	176,000.00	1,021,321.46	6,616,741.54	13.37%
Nonrevenue receipts	-	1,134.72	6,579.45	(6,579.45)	0.00%
Transfers from other funds	400,000.00	33,333.33	266,666.68	133,333.32	66.67%
<b>Total Public Transportation Fund</b>	<b>18,226,934.07</b>	<b>810,052.47</b>	<b>5,310,744.80</b>	<b>12,916,189.27</b>	<b>29.14%</b>

Fund and Major Revenue Sources	Budget as Amended	February Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
<b>Sanitation Fund:</b>					
Amount from fund balance	3,872,852.92	-	3,872,852.92	-	100.00%
Use of money and property	35,000.00	9,939.69	71,471.16	(36,471.16)	204.20%
Charges for services	4,410,000.00	367,280.34	2,949,589.13	1,460,410.87	66.88%
Miscellaneous	-	1,722.90	12,236.05	(12,236.05)	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>8,317,852.92</b>	<b>378,942.93</b>	<b>6,906,149.26</b>	<b>1,411,703.66</b>	<b>83.03%</b>
<b>Business Loan Program Fund:</b>					
Amount from fund balance	72,500.00	-	72,500.00	-	100.00%
Use of money and property	2,300.00	1,286.64	9,727.29	(7,427.29)	422.93%
Miscellaneous	25,200.00	2,631.26	18,847.92	6,352.08	74.79%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>3,917.90</b>	<b>101,075.21</b>	<b>(1,075.21)</b>	<b>101.08%</b>
<b>Stormwater Fund:</b>					
Amount from fund balance	605,248.19	-	605,248.19	-	100.00%
Use of money and property	45,000.00	14,908.99	101,638.21	(56,638.21)	225.86%
Charges for services	1,427,680.00	1,498.80	765,390.51	662,289.49	53.61%
Recovered costs	-	-	46,726.00	(46,726.00)	0.00%
Federal revenue	-	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>2,077,928.19</b>	<b>16,407.79</b>	<b>1,519,002.91</b>	<b>558,925.28</b>	<b>73.10%</b>
<b>Central Garage Fund:</b>					
Amount from fund balance	69,000.00	-	69,000.00	-	100.00%
Permits, privilege fees and regulatory fees	-	-	50.00	(50.00)	0.00%
Use of money and property	10,000.00	9,120.36	65,244.67	(55,244.67)	652.45%
Charges for services	2,354,878.00	189,915.82	1,511,916.69	842,961.31	64.20%
Miscellaneous	-	-	2,511.80	(2,511.80)	0.00%
Recovered costs	1,500.00	-	280.80	1,219.20	18.72%
Federal revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>2,435,378.00</b>	<b>199,036.18</b>	<b>1,649,003.96</b>	<b>786,374.04</b>	<b>67.71%</b>
<b>Central Stores Fund:</b>					
Amount from fund balance	-	-	-	-	0.00%
Recovered costs	-	-	-	-	0.00%
Federal revenue	-	-	-	-	0.00%
Transfers from other funds	233,651.00	19,470.92	155,767.32	77,883.68	66.67%
<b>Total Central Stores Fund</b>	<b>233,651.00</b>	<b>19,470.92</b>	<b>155,767.32</b>	<b>77,883.68</b>	<b>66.67%</b>
<b>Total All Funds</b>	<b>517,856,571.37</b>	<b>28,310,008.86</b>	<b>345,024,848.13</b>	<b>172,831,723.24</b>	<b>66.63%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)**  
**For the Period July 1, 2023 to February 29, 2024**  
**(Unaudited)**

<b>Fund, Function and Elements</b>	<b>Budget as Amended</b>	<b>February Expenditures</b>	<b>Year-to-Date Expenditures</b>	<b>Encumbrances</b>	<b>Available Balance</b>	<b>Percentage Expended</b>
<b>General Fund:</b>						
General government administration:						
City council	339,929.00	18,866.04	254,271.42	-	85,657.58	74.80%
City manager	924,357.28	58,682.07	525,658.72	364.28	398,334.28	56.91%
City attorney	419,031.00	31,769.94	283,732.88	-	135,298.12	67.71%
Human resources	845,881.26	52,302.48	505,297.88	-	340,583.38	59.74%
Independent auditor	23,520.00	-	25,520.00	-	(2,000.00)	108.50%
Commissioner of the revenue	675,540.00	48,687.13	428,716.78	-	246,823.22	63.46%
Assessors	424,649.00	31,480.32	261,752.58	-	162,896.42	61.64%
Equalization board	3,300.00	-	-	-	3,300.00	0.00%
City treasurer	883,120.00	61,371.89	560,861.17	-	322,258.83	63.51%
Finance	890,895.00	53,513.78	457,863.74	8,500.00	424,531.26	52.35%
Information technology	2,818,151.16	262,777.85	1,667,865.80	139,614.79	1,010,670.57	64.14%
Purchasing	220,424.00	10,721.18	90,130.47	16,446.00	113,847.53	48.35%
Electoral board	458,650.00	28,644.08	256,500.12	-	202,149.88	55.93%
<b>Total general government administration</b>	<b>8,927,447.70</b>	<b>658,816.76</b>	<b>5,318,171.56</b>	<b>164,925.07</b>	<b>3,444,351.07</b>	<b>61.42%</b>
Public safety:						
Police administration	5,245,329.35	321,677.78	3,202,492.49	284,581.16	1,758,255.70	66.48%
Police operations	6,359,566.09	511,979.12	4,499,850.04	17,960.00	1,841,756.05	71.04%
Police criminal investigation	2,032,866.00	141,536.73	1,236,004.37	-	796,861.63	60.80%
Police special operations	1,847,962.63	122,148.28	1,152,124.41	-	695,838.22	62.35%
Police grants	432,471.20	11,281.57	146,561.64	49,000.00	236,909.56	45.22%
Fire administration	1,259,475.00	94,669.38	828,135.71	-	431,339.29	65.75%
Fire suppression	14,356,821.98	779,776.94	6,265,138.11	3,505,954.42	4,585,729.45	68.06%
Fire prevention	937,415.00	67,748.42	603,211.99	-	334,203.01	64.35%
Fire training	360,515.00	27,467.76	217,979.82	-	142,535.18	60.46%
Court appointed attorney	60,000.00	2,397.00	22,545.39	-	37,454.61	37.58%
Regional juvenile home	233,639.00	-	168,936.00	-	64,703.00	72.31%
Regional jail	2,935,444.00	-	2,470,821.33	-	464,622.67	84.17%
Building inspection	1,108,673.00	84,221.11	730,468.95	-	378,204.05	65.89%
Animal control	162,829.00	14,149.89	120,535.32	-	42,293.68	74.03%
Animal control (SPCA)	432,306.00	-	216,152.00	-	216,154.00	50.00%
Emergency management	458,284.83	22,257.84	264,304.93	-	193,979.90	57.67%
Community paramedicine	242,344.50	(4,727.51)	109,122.52	-	133,221.98	45.03%
Public safety building	481,568.00	36,849.83	306,288.10	12,429.00	162,850.90	66.18%
<b>Total public safety</b>	<b>38,947,510.58</b>	<b>2,233,434.14</b>	<b>22,560,673.12</b>	<b>3,869,924.58</b>	<b>12,516,912.88</b>	<b>67.86%</b>
Public works:						
General engineering	887,377.00	60,322.13	482,880.12	-	404,496.88	54.42%
Public works administration	1,917,090.14	150,963.82	1,244,990.35	12,500.00	659,599.79	65.59%
Highway and street maintenance	7,193,362.37	357,955.41	3,660,127.60	640,515.47	2,892,719.30	59.79%
Street lights	560,063.00	47,914.11	385,420.96	-	174,642.04	68.82%
Snow and ice removal	399,057.00	88,602.49	389,261.65	9,173.00	622.35	99.84%
Traffic engineering	2,118,285.39	113,463.21	1,389,775.63	205,953.47	522,556.29	75.33%
Highway and street beautification	746,037.00	66,324.48	453,792.48	-	292,244.52	60.83%
Downtown parking maintenance	276,494.00	22,243.78	97,936.56	35,815.93	142,741.51	48.37%
Street and road cleaning	442,392.00	28,432.88	267,500.77	-	174,891.23	60.47%
General properties	666,744.80	47,955.30	439,475.70	-	227,269.10	65.91%
Shelter facility	100,000.00	-	4,793.35	-	95,206.65	4.79%
<b>Total public works</b>	<b>15,306,902.70</b>	<b>984,177.61</b>	<b>8,815,955.17</b>	<b>903,957.87</b>	<b>5,586,989.66</b>	<b>63.50%</b>
Health and welfare:						
Local health department	313,410.00	6,720.00	192,335.67	-	121,074.33	61.37%
Community services board	1,185,773.00	-	296,443.25	-	889,329.75	25.00%
Tax relief for the elderly/disabled vets	260,000.00	741.06	276,241.66	-	(16,241.66)	106.25%
<b>Total health and welfare</b>	<b>1,759,183.00</b>	<b>7,461.06</b>	<b>765,020.58</b>	<b>-</b>	<b>994,162.42</b>	<b>43.49%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>General Fund (continued):</b>						
Parks, recreation and cultural:						
Parks administration	824,600.00	55,594.69	566,053.16	9,843.00	248,703.84	69.84%
Parks	1,610,168.36	125,036.33	1,089,347.30	33,575.94	487,245.12	69.74%
Field maintenance	433,919.00	29,907.07	301,528.64	-	132,390.36	69.49%
Recreation center and playgrounds	508,163.00	36,413.29	286,958.18	-	221,204.82	56.47%
Special Events/Programs	668,051.00	64,338.41	414,468.53	-	253,582.47	62.04%
Simms recreation center	529,213.00	34,164.34	312,797.37	-	216,415.63	59.11%
Westover swimming pool	823,657.07	47,371.10	497,942.96	55,645.16	270,068.95	67.21%
Athletics	468,215.50	31,249.25	295,316.23	-	172,899.27	63.07%
Golf course grounds management	658,533.75	40,523.51	372,459.45	-	286,074.30	56.56%
Golf course clubhouse management	370,527.75	27,012.82	263,996.96	11,474.75	95,056.04	74.35%
Regional library	618,663.00	-	463,997.25	-	154,665.75	75.00%
<b>Total parks, recreation and cultural</b>	<b>7,513,711.43</b>	<b>491,610.81</b>	<b>4,864,866.03</b>	<b>110,538.85</b>	<b>2,538,306.55</b>	<b>66.22%</b>
Community development:						
Planning	406,894.62	22,772.10	209,340.35	77,151.12	120,403.15	70.41%
Zoning administration	317,639.00	25,041.91	192,448.06	-	125,190.94	60.59%
Board of zoning appeals	5,761.00	-	1,146.42	-	4,614.58	19.90%
Economic development	1,161,674.00	31,002.96	654,173.51	225,000.00	282,500.49	75.68%
Tourism and visitors service	527,118.00	33,391.20	351,799.61	-	175,318.39	66.74%
Blacks run greenway	113,791.00	7,252.52	69,867.28	-	43,923.72	61.40%
<b>Total community development</b>	<b>2,532,877.62</b>	<b>119,460.69</b>	<b>1,478,775.23</b>	<b>302,151.12</b>	<b>751,951.27</b>	<b>70.31%</b>
Other:						
Community and civic organizations	3,876,305.23	42,964.44	663,856.75	130,794.57	3,081,653.91	20.50%
Joint operations with Rockingham Cty	12,409,696.00	2,801,275.54	9,202,846.71	-	3,206,849.29	74.16%
Conference Center (SVCC)	1,200,000.00	-	848,845.35	-	351,154.65	70.74%
Reserve for contingencies	2,045,550.00	-	-	-	2,045,550.00	0.00%
Debt service	20,482,807.00	665.00	20,385,167.41	-	97,639.59	99.52%
Transfers to other funds	54,205,365.00	3,555,648.50	39,034,907.25	-	15,170,457.75	72.01%
<b>Total other</b>	<b>94,219,723.23</b>	<b>6,400,553.48</b>	<b>70,135,623.47</b>	<b>130,794.57</b>	<b>23,953,305.19</b>	<b>74.58%</b>
<b>Total General Fund</b>	<b>169,207,356.26</b>	<b>10,895,514.55</b>	<b>113,939,085.16</b>	<b>5,482,292.06</b>	<b>49,785,979.04</b>	<b>70.58%</b>
<b>School Fund:</b>						
Instruction	89,253,197.07	7,389,049.15	53,516,982.70	-	35,736,214.37	59.96%
Admin., attendance and health services	6,579,942.21	543,443.52	4,272,445.09	-	2,307,497.12	64.93%
Pupil transportation	6,489,721.21	553,636.01	3,548,009.46	-	2,941,711.75	54.67%
Operations and maintenance	8,275,389.20	768,493.41	5,158,227.60	-	3,117,161.60	62.33%
Debt Service	234,679.00	11,083.58	155,488.96	-	79,190.04	66.26%
Technology	6,660,208.03	345,846.50	3,502,563.94	-	3,157,644.09	52.59%
Transfers to other funds	3,424,985.00	-	3,424,985.00	-	-	100.00%
<b>Total School Fund</b>	<b>120,918,121.72</b>	<b>9,611,552.17</b>	<b>73,578,702.75</b>	<b>-</b>	<b>47,339,418.97</b>	<b>60.85%</b>
<b>School Nutrition Fund:</b>						
Food service	5,969,426.00	533,286.88	3,443,049.32	-	2,526,376.68	57.68%
Technology	30,000.00	-	-	-	30,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>5,999,426.00</b>	<b>533,286.88</b>	<b>3,443,049.32</b>	<b>-</b>	<b>2,556,376.68</b>	<b>57.39%</b>
<b>Emergency Communications Center Fund:</b>						
Emergency Communications Center	8,212,873.91	420,725.63	4,157,446.46	115,464.37	3,939,963.08	52.03%
Comp Aided Dispatch	1,437,262.46	10,521.17	575,364.63	83,405.12	778,492.71	45.84%
Debt Service	105,354.00	-	105,354.79	-	(0.79)	100.00%
Transfers to other funds	1,700,000.00	-	1,700,000.00	-	-	100.00%
<b>Total Emerg. Commun. Ctr. Fund</b>	<b>11,455,490.37</b>	<b>431,246.80</b>	<b>6,538,165.88</b>	<b>198,869.49</b>	<b>4,718,455.00</b>	<b>58.81%</b>
<b>Community Development Block Grant Fund:</b>						
Community development block grant	1,187,043.28	24,068.50	364,963.50	70,597.43	751,482.35	36.69%
<b>Total Comm. Dev. Block Grant Fund</b>	<b>1,187,043.28</b>	<b>24,068.50</b>	<b>364,963.50</b>	<b>70,597.43</b>	<b>751,482.35</b>	<b>36.69%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>School Transportation Fund:</b>						
School buses	6,219,766.00	292,910.07	3,055,900.61	409,241.00	2,754,624.39	55.71%
Field trips and charters	221,663.00	14,841.47	114,497.04	-	107,165.96	51.65%
Administration	679,081.00	42,812.33	381,884.14	-	297,196.86	56.24%
<b>Total School Transportation Fund</b>	<b>7,120,510.00</b>	<b>350,563.87</b>	<b>3,552,281.79</b>	<b>409,241.00</b>	<b>3,158,987.21</b>	<b>55.64%</b>
<b>General Capital Projects Fund:</b>						
Capital projects	74,070,867.55	1,729,982.48	9,963,525.35	17,885,261.37	46,222,080.83	37.60%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>74,070,867.55</b>	<b>1,729,982.48</b>	<b>9,963,525.35</b>	<b>17,885,261.37</b>	<b>46,222,080.83</b>	<b>37.60%</b>
<b>School Capital Projects Fund:</b>						
Capital projects	21,776,447.03	1,032,515.04	14,830,681.36	-	6,945,765.67	68.10%
<b>Total School Capital Projects Fund</b>	<b>21,776,447.03</b>	<b>1,032,515.04</b>	<b>14,830,681.36</b>	<b>-</b>	<b>6,945,765.67</b>	<b>68.10%</b>
<b>ECC Capital Projects:</b>						
Capital projects	4,382,532.85	-	807,745.00	2,212,500.00	1,362,287.85	68.92%
<b>Total ECC Capital Projects Fund</b>	<b>4,382,532.85</b>	<b>-</b>	<b>807,745.00</b>	<b>2,212,500.00</b>	<b>1,362,287.85</b>	<b>68.92%</b>
<b>Water Capital Projects Fund:</b>						
Capital projects	29,099,445.45	644,754.44	2,714,560.15	4,189,332.43	22,195,552.87	23.73%
<b>Total Water Capital Projects Fund</b>	<b>29,099,445.45</b>	<b>644,754.44</b>	<b>2,714,560.15</b>	<b>4,189,332.43</b>	<b>22,195,552.87</b>	<b>23.73%</b>
<b>Sewer Capital Projects Fund:</b>						
Capital projects	5,613,306.67	104,964.85	551,716.99	198,029.42	4,863,560.26	13.36%
Transfers to other funds	-	-	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>5,613,306.67</b>	<b>104,964.85</b>	<b>551,716.99</b>	<b>198,029.42</b>	<b>4,863,560.26</b>	<b>13.36%</b>
<b>Sanitation Capital Projects Fund:</b>						
Capital projects	3,030,137.92	-	-	-	3,030,137.92	0.00%
<b>Total Sanitation Capital Proj. Fund</b>	<b>3,030,137.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,030,137.92</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>						
Capital projects	3,563,855.98	17,000.00	597,156.38	1,432,676.10	1,534,023.50	56.96%
<b>Total Stormwater Capital Proj. Fund</b>	<b>3,563,855.98</b>	<b>17,000.00</b>	<b>597,156.38</b>	<b>1,432,676.10</b>	<b>1,534,023.50</b>	<b>56.96%</b>
<b>Water Fund:</b>						
Administration	873,245.00	55,384.78	540,325.47	-	332,919.53	61.88%
Pumping, storage and monitoring	894,377.40	69,937.89	580,866.36	14,551.25	298,959.79	66.57%
Transmission and distribution	1,107,074.70	70,097.85	645,363.41	9,384.98	452,326.31	59.14%
Utility billing	620,129.00	55,762.52	386,927.04	-	233,201.96	62.39%
Miscellaneous	2,648,900.00	207,326.77	1,676,646.60	-	972,253.40	63.30%
Purification	1,674,008.00	99,741.45	1,091,130.19	12,830.70	570,047.11	65.95%
Capital outlay	166,227.62	9,962.67	74,109.93	-	92,117.69	44.58%
Debt Service	2,662,786.00	18,933.33	2,662,675.42	-	110.58	100.00%
Transfers to other funds	2,705,265.00	91,553.17	2,339,052.32	-	366,212.68	86.46%
<b>Total Water Fund</b>	<b>13,352,012.72</b>	<b>678,700.43</b>	<b>9,997,096.74</b>	<b>36,766.93</b>	<b>3,318,149.05</b>	<b>75.15%</b>



CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund, Function and Elements	Budget as Amended	February Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
<b>Sewer Fund:</b>						
Administration	930,335.00	60,966.59	564,986.21	13,750.00	351,598.79	62.21%
Treatment and disposal	4,860,000.00	383,874.64	3,113,745.50	-	1,746,254.50	64.07%
Collection and transmission	1,235,221.00	89,128.09	766,307.04	29,634.33	439,279.63	64.44%
Miscellaneous	1,799,050.00	134,150.00	1,085,650.00	-	713,400.00	60.35%
Utility billing	692,069.00	53,798.35	422,925.97	-	269,143.03	61.11%
Pumping and monitoring	441,383.60	28,391.74	284,907.23	4,863.75	151,612.62	65.65%
Capital outlay	974,735.79	47,474.47	610,553.25	146,877.00	217,305.54	77.71%
Debt service	2,700,000.00	223,920.26	1,795,757.84	-	904,242.16	66.51%
Transfers to other funds	2,055,479.00	81,817.75	1,728,208.00	-	327,271.00	84.08%
<b>Total Sewer Fund</b>	<b>15,688,273.39</b>	<b>1,103,521.89</b>	<b>10,373,041.04</b>	<b>195,125.08</b>	<b>5,120,107.27</b>	<b>67.36%</b>
<b>Public Transportation Fund:</b>						
Transit buses	7,136,859.91	555,784.26	3,685,904.26	577,214.99	2,873,740.66	59.73%
Miscellaneous	-	-	-	-	-	0.00%
Paratransit buses	1,314,601.00	86,761.83	724,418.50	4,208.82	585,973.68	55.43%
Administration	931,081.00	61,581.33	534,967.66	-	396,113.34	57.46%
Capital outlay	8,684,392.16	-	773,814.03	7,972,283.00	(61,704.87)	100.71%
Transfers to other funds	160,000.00	13,333.33	106,666.68	-	53,333.32	66.67%
<b>Total Public Transportation Fund</b>	<b>18,226,934.07</b>	<b>717,460.75</b>	<b>5,825,771.13</b>	<b>8,553,706.81</b>	<b>3,847,456.13</b>	<b>78.89%</b>
<b>Sanitation Fund:</b>						
Solid waste collection	1,709,059.00	112,115.10	1,080,970.17	24,546.04	603,542.79	64.69%
Landfill	285,804.12	26,880.33	122,022.76	56,869.00	106,912.36	62.59%
Miscellaneous	-	-	-	-	-	0.00%
Solid waste management	1,315,473.00	91,462.23	787,625.79	235,016.82	292,830.39	77.74%
Capital outlay	666,151.80	-	228,577.96	380,579.37	56,994.47	91.44%
Debt service	1,508,600.00	-	1,508,520.00	-	80.00	99.99%
Transfers to other funds	2,832,765.00	11,233.33	2,787,831.68	-	44,933.32	98.41%
<b>Total Sanitation Fund</b>	<b>8,317,852.92</b>	<b>241,690.99</b>	<b>6,515,548.36</b>	<b>697,011.23</b>	<b>1,105,293.33</b>	<b>86.71%</b>
<b>Business Loan Program Fund:</b>						
Revolving loan program	100,000.00	-	25,000.00	-	75,000.00	25.00%
<b>Total Business Loan Program Fund</b>	<b>100,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>75,000.00</b>	<b>25.00%</b>
<b>Stormwater Fund:</b>						
Stormwater management	904,464.19	37,908.60	263,707.72	463,227.25	177,529.22	80.37%
Capital outlay	785,964.00	-	548,797.64	-	237,166.36	69.82%
Transfers to other funds	387,500.00	2,416.67	377,833.32	-	9,666.68	97.51%
<b>Total Stormwater Fund</b>	<b>2,077,928.19</b>	<b>40,325.27</b>	<b>1,190,338.68</b>	<b>463,227.25</b>	<b>424,362.26</b>	<b>79.58%</b>
<b>Central Garage Fund:</b>						
Operating	2,126,753.00	136,150.05	1,223,441.63	93,234.68	810,076.69	61.91%
Administration	229,333.00	13,535.16	121,983.53	-	107,349.47	53.19%
Capital outlay	79,292.00	-	66,402.61	-	12,889.39	83.74%
<b>Total Central Garage Fund</b>	<b>2,435,378.00</b>	<b>149,685.21</b>	<b>1,411,827.77</b>	<b>93,234.68</b>	<b>930,315.55</b>	<b>61.80%</b>
<b>Central Stores Fund:</b>						
Operating	224,151.00	14,895.80	132,920.63	-	91,230.37	59.30%
Capital outlay	9,500.00	-	-	-	9,500.00	0.00%
<b>Total Central Stores Fund</b>	<b>233,651.00</b>	<b>14,895.80</b>	<b>132,920.63</b>	<b>-</b>	<b>100,730.37</b>	<b>56.89%</b>
<b>Total All Funds</b>	<b>517,856,571.37</b>	<b>28,321,729.92</b>	<b>266,353,177.98</b>	<b>42,117,871.28</b>	<b>209,385,522.11</b>	<b>59.57%</b>

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (66.67%)
<b>General Fund:</b>					
Revenues	169,207,356.26	116,349,372.22	-	(52,857,984.04)	68.76%
Expenditures	169,207,356.26	113,939,085.16	5,482,292.06	(49,785,979.04)	70.58%
<b>School Fund:</b>					
Revenues	120,918,121.72	76,920,027.37	-	(43,998,094.35)	63.61%
Expenditures	120,918,121.72	73,578,702.75	-	(47,339,418.97)	60.85%
<b>School Nutrition Fund:</b>					
Revenues	5,999,426.00	3,688,719.13	-	(2,310,706.87)	61.48%
Expenditures	5,999,426.00	3,443,049.32	-	(2,556,376.68)	57.39%
<b>Emergency Communications Center Fund:</b>					
Revenues	11,455,490.37	8,940,164.45	-	(2,515,325.92)	78.04%
Expenditures	11,455,490.37	6,538,165.88	198,869.49	(4,718,455.00)	58.81%
<b>Community Development Block Grant Fund:</b>					
Revenues	1,187,043.28	457,663.85	-	(729,379.43)	38.55%
Expenditures	1,187,043.28	364,963.50	70,597.43	(751,482.35)	36.69%
<b>School Transportation Fund:</b>					
Revenues	7,120,510.00	4,393,124.93	-	(2,727,385.07)	61.70%
Expenditures	7,120,510.00	3,552,281.79	409,241.00	(3,158,987.21)	55.64%
<b>General Capital Projects Fund:</b>					
Revenues	74,070,867.55	30,135,858.24	-	(43,935,009.31)	40.69%
Expenditures	74,070,867.55	9,963,525.35	17,885,261.37	(46,222,080.83)	37.60%
<b>School Capital Projects Fund:</b>					
Revenues	21,776,447.03	21,922,255.15	-	145,808.12	100.67%
Expenditures	21,776,447.03	14,830,681.36	-	(6,945,765.67)	68.10%
<b>ECC Capital Projects Fund:</b>					
Revenues	4,382,532.85	4,172,532.85	-	(210,000.00)	95.21%
Expenditures	4,382,532.85	807,745.00	2,212,500.00	(1,362,287.85)	68.92%
<b>Water Capital Projects Fund:</b>					
Revenues	29,099,445.45	29,801,102.97	-	701,657.52	102.41%
Expenditures	29,099,445.45	2,714,560.15	4,189,332.43	(22,195,552.87)	23.73%
<b>Sewer Capital Projects Fund:</b>					
Revenues	5,613,306.67	5,613,306.67	-	-	100.00%
Expenditures	5,613,306.67	551,716.99	198,029.42	(4,863,560.26)	13.36%
<b>Sanitation Capital Projects Fund:</b>					
Revenues	3,030,137.92	3,030,137.92	-	-	100.00%
Expenditures	3,030,137.92	-	-	(3,030,137.92)	0.00%

CITY OF HARRISONBURG, VIRGINIA  
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (66.67%)
<b>Stormwater Capital Projects Fund:</b>					
Revenues	3,563,855.98	2,959,879.57	-	(603,976.41)	83.05%
Expenditures	3,563,855.98	597,156.38	1,432,676.10	(1,534,023.50)	56.96%
<b>Water Fund:</b>					
Revenues	13,352,012.72	9,656,937.21	-	(3,695,075.51)	72.33%
Expenditures	13,352,012.72	9,997,096.74	36,766.93	(3,318,149.05)	75.15%
<b>Sewer Fund:</b>					
Revenues	15,688,273.39	11,342,022.14	-	(4,346,251.25)	72.30%
Expenditures	15,688,273.39	10,373,041.04	195,125.08	(5,120,107.27)	67.36%
<b>Public Transportation Fund:</b>					
Revenues	18,226,934.07	5,310,744.80	-	(12,916,189.27)	29.14%
Expenditures	18,226,934.07	5,825,771.13	8,553,706.81	(3,847,456.13)	78.89%
<b>Sanitation Fund:</b>					
Revenues	8,317,852.92	6,906,149.26	-	(1,411,703.66)	83.03%
Expenditures	8,317,852.92	6,515,548.36	697,011.23	(1,105,293.33)	86.71%
<b>Business Loan Program Fund:</b>					
Revenues	100,000.00	101,075.21	-	1,075.21	101.08%
Expenditures	100,000.00	25,000.00	-	(75,000.00)	25.00%
<b>Stormwater Fund:</b>					
Revenues	2,077,928.19	1,519,002.91	-	(558,925.28)	73.10%
Expenditures	2,077,928.19	1,190,338.68	463,227.25	(424,362.26)	79.58%
<b>Central Garage Fund:</b>					
Revenues	2,435,378.00	1,649,003.96	-	(786,374.04)	67.71%
Expenditures	2,435,378.00	1,411,827.77	93,234.68	(930,315.55)	61.80%
<b>Central Stores Operating Fund:</b>					
Revenues	233,651.00	155,767.32	-	(77,883.68)	66.67%
Expenditures	233,651.00	132,920.63	-	(100,730.37)	56.89%
<hr/>					
<b>Total Revenues</b>	517,856,571.37	345,024,848.13	-	(172,831,723.24)	66.63%
<b>Total Expenditures</b>	517,856,571.37	266,353,177.98	42,117,871.28	(209,385,522.11)	59.57%

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Exhibit G  
Page 1 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund:</b>				
Amount from fund balance	11,664,463.89	12,096,770.82	432,306.93	3.71%
General property taxes	42,050,794.19	46,313,277.77	4,262,483.58	10.14%
Other local taxes	35,394,112.83	36,606,144.12	1,212,031.29	3.42%
Permits, privilege fees and regulatory fees	381,980.45	470,711.85	88,731.40	23.23%
Fines and forfeitures	197,241.53	1,200,880.43	1,003,638.90	508.84%
Use of money and property	1,738,341.36	4,032,873.20	2,294,531.84	132.00%
Charges for services	1,078,522.80	1,245,328.98	166,806.18	15.47%
Miscellaneous	4,551,427.28	4,266,958.78	(284,468.50)	-6.25%
Recovered costs	937,759.17	857,701.07	(80,058.10)	-8.54%
State revenue	6,654,725.38	7,039,119.34	384,393.96	5.78%
Federal revenue	409,124.34	691,044.84	281,920.50	68.91%
Nonrevenue receipts	23,525.65	81,494.34	57,968.69	246.41%
Transfers from other funds	3,978,200.00	1,447,066.68	(2,531,133.32)	-63.63%
<b>Total General Fund</b>	<b>109,060,218.87</b>	<b>116,349,372.22</b>	<b>7,289,153.35</b>	<b>6.68%</b>
<b>School Fund:</b>				
Amount from fund balance	2,574,419.99	2,243,468.72	(330,951.27)	-12.86%
Charges for services	59,525.18	284,966.48	225,441.30	378.73%
State revenue	38,119,281.22	40,301,218.82	2,181,937.60	5.72%
Federal revenue	5,972,874.34	6,465,724.03	492,849.69	8.25%
Transfers from other funds	24,956,782.00	27,624,649.32	2,667,867.32	10.69%
<b>Total School Fund</b>	<b>71,682,882.73</b>	<b>76,920,027.37</b>	<b>5,237,144.64</b>	<b>7.31%</b>
<b>School Nutrition Fund:</b>				
Amount from fund balance	-	438,426.00	438,426.00	0.00%
Charges for services	141,474.41	202,441.19	60,966.78	43.09%
State revenue	30,360.63	48,350.46	17,989.83	59.25%
Federal revenue	2,322,712.15	2,999,501.48	676,789.33	29.14%
<b>Total School Nutrition Fund</b>	<b>2,494,547.19</b>	<b>3,688,719.13</b>	<b>1,194,171.94</b>	<b>47.87%</b>
<b>Emergency Communications Center Fund:</b>				
Amount from fund balance	904,835.72	2,296,080.37	1,391,244.65	153.76%
Use of money and property	260,508.94	422,010.56	161,501.62	61.99%
Miscellaneous	2,630,421.90	2,843,791.25	213,369.35	8.11%
Recovered costs	80,429.56	78,024.56	(2,405.00)	-2.99%
State revenue	508,633.63	456,666.46	(51,967.17)	-10.22%
Federal revenue	102,209.00	-	(102,209.00)	-100.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	2,630,070.75	2,843,591.25	213,520.50	8.12%
<b>Total Emerg. Commun. Center Fund</b>	<b>7,117,109.50</b>	<b>8,940,164.45</b>	<b>1,823,054.95</b>	<b>25.62%</b>
<b>Community Development Block Grant Fund:</b>				
Federal revenue	643,264.48	457,663.85	(185,600.63)	-28.85%
<b>Total Community Development Block Grant Fund</b>	<b>643,264.48</b>	<b>457,663.85</b>	<b>(185,600.63)</b>	<b>-28.85%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
Amount from fund balance	883,899.00	893,457.00	9,558.00	1.08%
Use of money and property	37,526.13	87,473.40	49,947.27	133.10%
Charges for services	2,636,647.80	3,412,194.53	775,546.73	29.41%
Miscellaneous	-	-	-	0.00%
Recovered costs	44.03	-	(44.03)	-100.00%
State revenue	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
<b>Total School Transportation Fund</b>	<b>3,558,116.96</b>	<b>4,393,124.93</b>	<b>835,007.97</b>	<b>23.47%</b>
<b>General Capital Projects Fund:</b>				
Amount from fund balance	12,908,136.10	17,988,352.62	5,080,216.52	39.36%
Use of money and property	106,872.54	100,915.98	(5,956.56)	-5.57%
Miscellaneous	-	-	-	0.00%
Recovered costs	-	69,430.02	69,430.02	0.00%
State revenue	204,060.92	66,888.58	(137,172.34)	-67.22%
Federal revenue	934,007.43	3,610,271.04	2,676,263.61	286.54%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	10,089,262.00	8,300,000.00	(1,789,262.00)	-17.73%
<b>Total General Capital Projects Fund</b>	<b>24,242,338.99</b>	<b>30,135,858.24</b>	<b>5,893,519.25</b>	<b>24.31%</b>
<b>School Capital Projects Fund:</b>				
Amount from fund balance	50,409,207.24	18,351,462.03	(32,057,745.21)	-63.60%
Use of money and property	649,507.49	145,808.12	(503,699.37)	-77.55%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,521,152.00	3,424,985.00	(96,167.00)	-2.73%
<b>Total School Capital Projects Fund</b>	<b>54,579,866.73</b>	<b>21,922,255.15</b>	<b>(32,657,611.58)</b>	<b>-59.83%</b>
<b>ECC Capital Projects Fund:</b>				
Amount from fund balance	1,822,532.85	2,472,532.85	650,000.00	35.66%
Miscellaneous Revenue	-	-	-	0.00%
Recovered costs	-	-	-	0.00%
State Revenue	-	-	-	0.00%
Transfers from other funds	650,000.00	1,700,000.00	1,050,000.00	161.54%
<b>Total ECC Capital Projects Fund</b>	<b>2,472,532.85</b>	<b>4,172,532.85</b>	<b>1,700,000.00</b>	<b>68.76%</b>
<b>Water Capital Projects Fund:</b>				
Amount from fund balance	31,244,106.19	27,492,818.45	(3,751,287.74)	-12.01%
Use of money and property	440,220.75	701,657.52	261,436.77	59.39%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	3,037,659.00	1,606,627.00	(1,431,032.00)	-47.11%
<b>Total Water Capital Projects Fund</b>	<b>34,721,985.94</b>	<b>29,801,102.97</b>	<b>(4,920,882.97)</b>	<b>-14.17%</b>
<b>Sewer Capital Projects Fund:</b>				
Amount from fund balance	4,318,991.79	4,539,640.67	220,648.88	5.11%
Transfers from other funds	1,914,307.00	1,073,666.00	(840,641.00)	-43.91%
<b>Total Sewer Capital Projects Fund</b>	<b>6,233,298.79</b>	<b>5,613,306.67</b>	<b>(619,992.12)</b>	<b>-9.95%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Exhibit G  
Page 3 of 4

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Capital Projects Fund:</b>				
Amount from fund balance	332,172.92	332,172.92	-	0.00%
Transfers from other funds	-	2,697,965.00	2,697,965.00	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>332,172.92</b>	<b>3,030,137.92</b>	<b>2,697,965.00</b>	<b>812.22%</b>
<b>Stormwater Capital Projects Fund:</b>				
Amount from fund balance	3,616,585.94	1,460,599.42	(2,155,986.52)	-59.61%
State revenue	309,852.44	1,140,780.15	830,927.71	268.17%
Transfers from other funds	-	358,500.00	358,500.00	0.00%
<b>Total Stormwater Capital Projects Fund</b>	<b>3,926,438.38</b>	<b>2,959,879.57</b>	<b>(966,558.81)</b>	<b>208.55%</b>
<b>Water Fund:</b>				
Amount from fund balance	2,088,519.21	270,212.72	(1,818,306.49)	-87.06%
Permits, privilege fees and regulatory fees	109,500.00	175,565.00	66,065.00	60.33%
Use of money and property	244,377.00	499,075.28	254,698.28	104.22%
Charges for services	7,142,835.28	7,453,179.98	310,344.70	4.34%
Miscellaneous	4,289.67	6,323.64	2,033.97	47.42%
Recovered costs	54,634.01	31,380.59	(23,253.42)	-42.56%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	5,535.20	-	(5,535.20)	-100.00%
Debt proceeds	-	-	-	0.00%
Intrafund transfers	1,177,800.00	1,221,200.00	43,400.00	3.68%
<b>Total Water Fund</b>	<b>10,827,490.37</b>	<b>9,656,937.21</b>	<b>(1,170,553.16)</b>	<b>-10.81%</b>
<b>Sewer Fund:</b>				
Amount from fund balance	1,503,287.67	1,307,973.39	(195,314.28)	-12.99%
Permits, privilege fees and regulatory fees	164,500.00	164,000.00	(500.00)	-0.30%
Use of money and property	173,462.70	347,571.55	174,108.85	100.37%
Charges for services	8,482,528.21	8,694,670.64	212,142.43	2.50%
Miscellaneous	-	14,250.00	14,250.00	0.00%
Recovered costs	35,292.69	43,356.56	8,063.87	22.85%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	201.20	-	(201.20)	-100.00%
Intrafund transfers	795,600.00	770,200.00	(25,400.00)	-3.19%
<b>Total Sewer Fund</b>	<b>11,154,872.47</b>	<b>11,342,022.14</b>	<b>187,149.67</b>	<b>1.68%</b>
<b>Public Transportation Fund:</b>				
Amount from fund balance	393,398.53	521,491.07	128,092.54	32.56%
Use of money and property	63,761.62	57,367.71	(6,393.91)	-10.03%
Charges for services	1,785,296.53	1,769,926.43	(15,370.10)	-0.86%
Miscellaneous	-	31,232.00	31,232.00	0.00%
Recovered costs	309.28	126,043.00	125,733.72	40653.69%
State revenue	1,664,848.00	1,510,117.00	(154,731.00)	-9.29%
Federal revenue	1,233,434.26	1,021,321.46	(212,112.80)	-17.20%
Nonrevenue receipts	13,500.56	6,579.45	(6,921.11)	-51.27%
Transfers from other funds	-	266,666.68	266,666.68	0.00%
<b>Total Public Transportation Fund</b>	<b>5,154,548.78</b>	<b>5,310,744.80</b>	<b>156,196.02</b>	<b>3.03%</b>

CITY OF HARRISONBURG, VIRGINIA  
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sanitation Fund:</b>				
Amount from fund balance	732,074.68	3,872,852.92	3,140,778.24	429.02%
Use of money and property	38,426.77	71,471.16	33,044.39	85.99%
Charges for services	2,943,855.66	2,949,589.13	5,733.47	0.19%
Miscellaneous	12,620.60	12,236.05	(384.55)	-3.05%
Recovered costs	-	-	-	0.00%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Sanitation Fund</b>	<b>3,726,977.71</b>	<b>6,906,149.26</b>	<b>3,179,171.55</b>	<b>85.30%</b>
<b>Business Loan Program Fund:</b>				
Amount from fund balance	69,500.00	72,500.00	3,000.00	4.32%
Use of money and property	5,927.25	9,727.29	3,800.04	64.11%
Miscellaneous	21,371.61	18,847.92	(2,523.69)	-11.81%
<b>Total Business Loan Program Fund</b>	<b>96,798.86</b>	<b>101,075.21</b>	<b>4,276.35</b>	<b>4.42%</b>
<b>Stormwater Fund:</b>				
Amount from fund balance	137,823.19	605,248.19	467,425.00	339.15%
Use of money and property	52,370.75	101,638.21	49,267.46	94.07%
Charges for services	758,212.60	765,390.51	7,177.91	0.95%
Recovered costs	-	46,726.00	46,726.00	0.00%
Federal revenue	-	-	-	0.00%
<b>Total Stormwater Fund</b>	<b>948,406.54</b>	<b>1,519,002.91</b>	<b>570,596.37</b>	<b>434.17%</b>
<b>Central Garage Fund:</b>				
Amount from fund balance	132,519.42	69,000.00	(63,519.42)	-47.93%
Permits, privilege fees and regulatory fees	200.00	50.00	(150.00)	-75.00%
Use of money and property	28,402.05	65,244.67	36,842.62	129.72%
Charges for services	1,346,951.91	1,511,916.69	164,964.78	12.25%
Miscellaneous	479.60	2,511.80	2,032.20	423.73%
Recovered costs	1,046.09	280.80	(765.29)	-73.16%
Federal revenue	-	-	-	0.00%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	-	-	-	0.00%
<b>Total Central Garage Fund</b>	<b>1,509,599.07</b>	<b>1,649,003.96</b>	<b>139,404.89</b>	<b>9.23%</b>
<b>Central Stores Fund:</b>				
Amount from fund balance	-	-	-	0.00%
Recovered costs	1.26	-	(1.26)	-100.00%
Federal revenue	-	-	-	0.00%
Transfers from other funds	138,517.32	155,767.32	17,250.00	12.45%
<b>Total Central Stores Fund</b>	<b>138,518.58</b>	<b>155,767.32</b>	<b>17,248.74</b>	<b>12.45%</b>
<b>Total All Funds</b>	<b>354,621,986.71</b>	<b>345,024,848.13</b>	<b>(9,597,138.58)</b>	<b>-2.71%</b>

**CITY OF HARRISONBURG, VIRGINIA**  
**EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)**  
**For the Period July 1, 2023 to February 29, 2024**  
**(Unaudited)**

**Exhibit H**  
**Page 1 of 4**

<b>Fund, Function, Activity and Elements</b>	<b>Prior Year-to-Date</b>	<b>Current Year-to-Date</b>	<b>Increase (Decrease)</b>	<b>Percentage Change</b>
<b>General Fund:</b>				
General government administration:				
City council	220,770.53	254,271.42	33,500.89	15.17%
City manager	531,139.23	525,658.72	(5,480.51)	-1.03%
City attorney	247,942.03	283,732.88	35,790.85	14.44%
Human resources	474,023.48	505,297.88	31,274.40	6.60%
Independent auditor	24,895.00	25,520.00	625.00	2.51%
Commissioner of the revenue	308,677.45	428,716.78	120,039.33	38.89%
Assessors	219,360.60	261,752.58	42,391.98	19.33%
Equalization board	245.05	-	(245.05)	-100.00%
City treasurer	525,264.48	560,861.17	35,596.69	6.78%
Finance	435,292.39	457,863.74	22,571.35	5.19%
Information technology	1,690,563.17	1,667,865.80	(22,697.37)	-1.34%
Purchasing	78,134.94	90,130.47	11,995.53	15.35%
Electoral board	206,245.29	256,500.12	50,254.83	24.37%
<b>Total general government administration</b>	<b>4,962,553.64</b>	<b>5,318,171.56</b>	<b>355,617.92</b>	<b>7.17%</b>
Public safety:				
Police administration	2,445,932.40	3,202,492.49	756,560.09	30.93%
Police operations	3,456,165.45	4,499,850.04	1,043,684.59	30.20%
Police criminal investigation	1,123,018.30	1,236,004.37	112,986.07	10.06%
Police special operations	1,220,963.02	1,152,124.41	(68,838.61)	-5.64%
Police grants	116,362.25	146,561.64	30,199.39	25.95%
Fire administration	701,364.41	828,135.71	126,771.30	18.07%
Fire suppression	5,812,498.16	6,265,138.11	452,639.95	7.79%
Fire prevention	473,240.51	603,211.99	129,971.48	27.46%
Fire training	220,156.84	217,979.82	(2,177.02)	-0.99%
City and county jail	22,868.20	22,545.39	(322.81)	-1.41%
Regional juvenile home	147,021.00	168,936.00	21,915.00	14.91%
Regional jail	2,653,456.83	2,470,821.33	(182,635.50)	-6.88%
Building inspection	541,846.34	730,468.95	188,622.61	34.81%
Animal control	99,709.82	120,535.32	20,825.50	20.89%
Animal control (SPCA)	347,724.00	216,152.00	(131,572.00)	-37.84%
Emergency management	144,336.31	264,304.93	119,968.62	83.12%
Community paramedicine	159,573.50	109,122.52	(50,450.98)	-31.62%
Public safety building	283,251.11	306,288.10	23,036.99	0.00%
<b>Total public safety</b>	<b>19,969,488.45</b>	<b>22,560,673.12</b>	<b>2,591,184.67</b>	<b>12.98%</b>
Public works:				
General engineering	424,821.53	482,880.12	58,058.59	13.67%
Public works administration	1,032,528.73	1,244,990.35	212,461.62	20.58%
Highway and street maintenance	4,362,732.36	3,660,127.60	(702,604.76)	-16.10%
Street lights	401,726.31	385,420.96	(16,305.35)	-4.06%
Snow and ice removal	127,879.71	389,261.65	261,381.94	204.40%
Traffic engineering	991,146.44	1,389,775.63	398,629.19	40.22%
Highway and street beautification	481,727.61	453,792.48	(27,935.13)	-5.80%
Downtown parking maintenance	111,649.63	97,936.56	(13,713.07)	-12.28%
Street and road cleaning	127,717.97	267,500.77	139,782.80	109.45%
General properties	285,467.54	439,475.70	154,008.16	53.95%
Shelter facility	-	4,793.35	4,793.35	0.00%
<b>Total public works</b>	<b>8,347,397.83</b>	<b>8,815,955.17</b>	<b>468,557.34</b>	<b>5.61%</b>
Health and welfare:				
Local health department	255,953.34	192,335.67	(63,617.67)	-24.86%
Community services board	765,579.75	296,443.25	(469,136.50)	-61.28%
Tax relief for the elderly/disabled veterans	174,463.95	276,241.66	101,777.71	58.34%
<b>Total health and welfare</b>	<b>1,195,997.04</b>	<b>765,020.58</b>	<b>(430,976.46)</b>	<b>-36.03%</b>



CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Exhibit H  
Page 2 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>General Fund (continued):</b>				
Parks, recreation and cultural:				
Parks administration	464,076.69	566,053.16	101,976.47	21.97%
Parks	1,062,653.51	1,089,347.30	26,693.79	2.51%
Field maintenance	290,051.27	301,528.64	11,477.37	3.96%
Recreation center and playgrounds	308,516.49	286,958.18	(21,558.31)	-6.99%
Special Events/Programs	344,222.69	414,468.53	70,245.84	20.41%
Simms recreation center	226,202.04	312,797.37	86,595.33	38.28%
Westover swimming pool	437,192.26	497,942.96	60,750.70	13.90%
Athletics	264,505.38	295,316.23	30,810.85	11.65%
Golf course grounds management	359,833.81	372,459.45	12,625.64	3.51%
Golf course clubhouse management	252,367.49	263,996.96	11,629.47	4.61%
Regional library	454,899.00	463,997.25	9,098.25	2.00%
<b>Total parks, recreation and cultural</b>	<b>4,464,520.63</b>	<b>4,864,866.03</b>	<b>400,345.40</b>	<b>8.97%</b>
Community development:				
Planning	153,162.06	209,340.35	56,178.29	36.68%
Zoning administration	94,717.71	192,448.06	97,730.35	103.18%
Board of zoning appeals	633.87	1,146.42	512.55	80.86%
Economic development	441,507.27	654,173.51	212,666.24	48.17%
Tourism and visitors service	444,284.43	351,799.61	(92,484.82)	-20.82%
Blacks Run Greenway	31,529.12	69,867.28	38,338.16	121.60%
<b>Total community development</b>	<b>1,165,834.46</b>	<b>1,478,775.23</b>	<b>312,940.77</b>	<b>26.84%</b>
Other:				
Community and civic organizations	789,665.88	663,856.75	(125,809.13)	-15.93%
Joint operations with Rockingham Cty	6,638,160.47	9,202,846.71	2,564,686.24	38.64%
Conference center (SVCC)	756,524.38	848,845.35	92,320.97	12.20%
Reserve for contingencies	-	-	-	0.00%
Debt service	20,651,170.40	20,385,167.41	(266,002.99)	-1.29%
Transfers to other funds	37,394,164.75	39,034,907.25	1,640,742.50	4.39%
<b>Total other</b>	<b>66,229,685.88</b>	<b>70,135,623.47</b>	<b>3,905,937.59</b>	<b>5.90%</b>
<b>Total General Fund</b>	<b>106,335,477.93</b>	<b>113,939,085.16</b>	<b>7,603,607.23</b>	<b>7.15%</b>
<b>School Fund:</b>				
Instruction	50,769,598.97	53,516,982.70	2,747,383.73	5.41%
Admin., attendance and health services	3,956,848.16	4,272,445.09	315,596.93	7.98%
Pupil transportation	3,236,454.06	3,548,009.46	311,555.40	9.63%
Operations and maintenance	5,471,965.50	5,158,227.60	(313,737.90)	-5.73%
Debt service	-	155,488.96	155,488.96	0.00%
Technology	3,976,759.64	3,502,563.94	(474,195.70)	-11.92%
Transfers to other funds	5,921,152.00	3,424,985.00	(2,496,167.00)	-42.16%
<b>Total School Fund</b>	<b>73,332,778.33</b>	<b>73,578,702.75</b>	<b>245,924.42</b>	<b>0.34%</b>
<b>School Nutrition Fund:</b>				
Food service	3,421,512.88	3,443,049.32	21,536.44	0.63%
Technology	20,006.21	-	(20,006.21)	-100.00%
Transfers to other funds	-	-	-	0.00%
<b>Total School Nutrition Fund</b>	<b>3,441,519.09</b>	<b>3,443,049.32</b>	<b>1,530.23</b>	<b>0.04%</b>
<b>Emergency Communications Center Fund:</b>				
Emergency Communications Center	3,964,204.29	4,157,446.46	193,242.17	4.87%
Computer Aided Dispatch	221,553.81	575,364.63	353,810.82	159.70%
Debt service	-	105,354.79	105,354.79	0.00%
Transfer of other funds	931,950.00	1,700,000.00	768,050.00	82.41%
<b>Total Emergency Communications Center</b>	<b>5,117,708.10</b>	<b>6,538,165.88</b>	<b>1,420,457.78</b>	<b>246.98%</b>
<b>Community Development Block Grant Fund:</b>				
Community development block grant	610,957.04	364,963.50	(245,993.54)	-40.26%
<b>Total Community Development Block Grant Fund</b>	<b>610,957.04</b>	<b>364,963.50</b>	<b>(245,993.54)</b>	<b>-40.26%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Exhibit H  
Page 3 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>School Transportation Fund:</b>				
School buses	2,233,651.09	3,055,900.61	822,249.52	36.81%
Field trips and charters	96,420.05	114,497.04	18,076.99	18.75%
Administration	344,395.77	381,884.14	37,488.37	10.89%
<b>Total School Transportation Fund</b>	<b>2,674,466.91</b>	<b>3,552,281.79</b>	<b>877,814.88</b>	<b>32.82%</b>
<b>General Capital Projects Fund:</b>				
Capital projects	3,869,207.73	9,963,525.35	6,094,317.62	157.51%
Transfers to other funds	-	-	-	0.00%
<b>Total General Capital Projects Fund</b>	<b>3,869,207.73</b>	<b>9,963,525.35</b>	<b>6,094,317.62</b>	<b>157.51%</b>
<b>School Capital Projects Fund:</b>				
Capital projects	24,633,675.26	14,830,681.36	(9,802,993.90)	-39.80%
<b>Total School Capital Projects Fund</b>	<b>24,633,675.26</b>	<b>14,830,681.36</b>	<b>(9,802,993.90)</b>	<b>-39.80%</b>
<b>ECC Capital Projects Fund:</b>				
Capital projects	-	807,745.00	807,745.00	0.00%
<b>Total ECC Capital Projects Fund</b>	<b>-</b>	<b>807,745.00</b>	<b>807,745.00</b>	<b>0.00%</b>
<b>Water Capital Projects Fund:</b>				
Capital projects	4,631,463.15	2,714,560.15	(1,916,903.00)	-41.39%
<b>Total Water Capital Projects Fund</b>	<b>4,631,463.15</b>	<b>2,714,560.15</b>	<b>(1,916,903.00)</b>	<b>-41.39%</b>
<b>Sewer Capital Projects Fund:</b>				
Capital projects	1,102,621.55	551,716.99	(550,904.56)	-49.96%
Transfers to other funds	-	-	-	0.00%
<b>Total Sewer Capital Projects Fund</b>	<b>1,102,621.55</b>	<b>551,716.99</b>	<b>(550,904.56)</b>	<b>-49.96%</b>
<b>Sanitation Capital Projects Fund:</b>				
Capital projects	-	-	-	0.00%
<b>Total Sanitation Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Capital Projects Fund:</b>				
Capital projects	1,957,837.53	597,156.38	(1,360,681.15)	-69.50%
<b>Total Stormwater Capital Projects Fund</b>	<b>1,957,837.53</b>	<b>597,156.38</b>	<b>(1,360,681.15)</b>	<b>-69.50%</b>
<b>Water Fund:</b>				
Administration	480,374.07	540,325.47	59,951.40	12.48%
Pumping, storage and monitoring	552,214.29	580,866.36	28,652.07	5.19%
Transmission and distribution	548,451.46	645,363.41	96,911.95	17.67%
Utility billing	315,290.13	386,927.04	71,636.91	22.72%
Miscellaneous	1,609,575.03	1,676,646.60	67,071.57	4.17%
Purification	929,451.91	1,091,130.19	161,678.28	17.40%
Capital outlay	126,752.15	74,109.93	(52,642.22)	-41.53%
Debt service	2,655,550.42	2,662,675.42	7,125.00	0.27%
Transfers to other funds	3,757,147.00	2,339,052.32	(1,418,094.68)	-37.74%
<b>Total Water Fund</b>	<b>10,974,806.46</b>	<b>9,997,096.74</b>	<b>(977,709.72)</b>	<b>-8.91%</b>

CITY OF HARRISONBURG, VIRGINIA  
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)  
For the Period July 1, 2023 to February 29, 2024  
(Unaudited)

Exhibit H  
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
<b>Sewer Fund:</b>				
Administration	482,723.97	564,986.21	82,262.24	17.04%
Treatment and disposal	2,482,915.35	3,113,745.50	630,830.15	25.41%
Collection and transmission	707,917.86	766,307.04	58,389.18	8.25%
Miscellaneous	1,096,130.00	1,085,650.00	(10,480.00)	-0.96%
Utility billing	348,203.15	422,925.97	74,722.82	21.46%
Pumping and monitoring	277,120.20	284,907.23	7,787.03	2.81%
Capital outlay	60,860.13	610,553.25	549,693.12	903.21%
Debt service	1,561,875.77	1,795,757.84	233,882.07	14.97%
Transfers to other funds	2,564,536.32	1,728,208.00	(836,328.32)	-32.61%
<b>Total Sewer Fund</b>	<b>9,582,282.75</b>	<b>10,373,041.04</b>	<b>790,758.29</b>	<b>8.25%</b>
<b>Public Transportation Fund:</b>				
Transit buses	2,906,337.94	3,685,904.26	779,566.32	26.82%
Miscellaneous	-	-	-	0.00%
Paratransit Buses	609,025.53	724,418.50	115,392.97	18.95%
Administration	472,097.04	534,967.66	62,870.62	13.32%
Capital outlay	1,369,651.74	773,814.03	(595,837.71)	-43.50%
Transfers to other funds	240,000.00	106,666.68	(133,333.32)	-55.56%
<b>Total Public Transportation Fund</b>	<b>5,597,112.25</b>	<b>5,825,771.13</b>	<b>228,658.88</b>	<b>4.09%</b>
<b>Sanitation Fund:</b>				
Solid waste collection	979,127.15	1,080,970.17	101,843.02	10.40%
Landfill	97,904.96	122,022.76	24,117.80	24.63%
Miscellaneous	-	-	-	0.00%
Solid waste management	741,386.29	787,625.79	46,239.50	6.24%
Capital outlay	5,040.06	228,577.96	223,537.90	4435.22%
Debt service	1,506,770.00	1,508,520.00	1,750.00	0.12%
Transfers to other funds	92,000.00	2,787,831.68	2,695,831.68	2930.25%
<b>Total Sanitation Fund</b>	<b>3,422,228.46</b>	<b>6,515,548.36</b>	<b>3,093,319.90</b>	<b>90.39%</b>
<b>Business Loan Program Fund:</b>				
Revolving loan program	25,000.00	25,000.00	-	0.00%
<b>Total Business Loan Program Fund</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>-</b>	<b>0.00%</b>
<b>Stormwater Fund:</b>				
Stormwater management	398,885.90	263,707.72	(135,178.18)	-33.89%
Capital outlay	1,163.27	548,797.64	547,634.37	47077.15%
Transfers to other funds	15,000.00	377,833.32	362,833.32	2418.89%
<b>Total Stormwater Fund</b>	<b>415,049.17</b>	<b>1,190,338.68</b>	<b>775,289.51</b>	<b>186.79%</b>
<b>Central Garage Fund:</b>				
Operating	986,842.08	1,223,441.63	236,599.55	23.98%
Administration	108,299.70	121,983.53	13,683.83	12.64%
Capital outlay	71,900.46	66,402.61	(5,497.85)	-7.65%
<b>Total Central Garage Fund</b>	<b>1,167,042.24</b>	<b>1,411,827.77</b>	<b>244,785.53</b>	<b>20.97%</b>
<b>Central Stores Fund:</b>				
Operating	101,971.31	132,920.63	30,949.32	30.35%
Capital outlay	-	-	-	0.00%
<b>Total Central Stores Fund</b>	<b>101,971.31</b>	<b>132,920.63</b>	<b>30,949.32</b>	<b>30.35%</b>
<b>Total All Funds</b>	<b>258,993,205.26</b>	<b>266,353,177.98</b>	<b>7,359,972.72</b>	<b>2.84%</b>

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

	Governmental Funds						Proprietary Funds				
	General	Special Revenue			Capital Projects			Enterprise			
		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, 2023	68,819,394.09	12,672,329.49	4,154,264.91	3,717,597.46	(129,461.02)	2,849,171.41	18,171,047.69	19,394,766.08	2,472,532.85	3,964,503.29	28,226,544.71
Balance Budget	(5,000,000.00)	-	(438,426.00)	(690,000.00)	-	(600,000.00)	-	-	-	(242,080.00)	-
Capital Projects Carried Forward	-	-	-	-	-	-	(17,988,352.62)	(18,351,462.03)	(2,472,532.85)	-	(27,492,818.45)
Zero Out Balance Sheet Accounts	-	-	-	-	-	-	-	-	-	-	-
Unexpended Fire/Four-for-Life Funds	(383,494.49)	-	-	-	-	-	-	-	-	-	-
<b>Balance July 31, 2023</b>	<b>63,435,899.60</b>	<b>12,672,329.49</b>	<b>3,715,838.91</b>	<b>3,027,597.46</b>	<b>(129,461.02)</b>	<b>2,249,171.41</b>	<b>182,695.07</b>	<b>1,043,304.05</b>	<b>-</b>	<b>3,722,423.29</b>	<b>733,726.26</b>
Balance August 31, 2023	63,435,899.60	12,672,329.49	3,715,838.91	3,027,597.46	(129,461.02)	2,249,171.41	182,695.07	1,043,304.05	-	3,722,423.29	733,726.26
Approp. For Radio System Upgrade	-	-	-	(800,000.00)	-	-	-	-	-	-	-
Balance September 30, 2023	63,435,899.60	12,672,329.49	3,715,838.91	2,227,597.46	(129,461.02)	2,249,171.41	182,695.07	1,043,304.05	-	3,722,423.29	733,726.26
Reappropriate Encumbrances	(6,811,221.95)	(1,818,483.72)	-	(506,080.37)	-	(293,457.00)	-	-	-	(28,132.72)	-
Reappropriate Unexp. Grant Funds	-	-	-	-	-	-	-	-	-	-	-
Approp. For Various Purposes	(100,000.00)	-	-	(300,000.00)	-	-	-	-	-	-	-
Funds for Boiler Replacement	-	(424,985.00)	-	-	-	-	-	-	-	-	-
<b>Balance October 31, 2023</b>	<b>56,524,677.65</b>	<b>10,428,860.77</b>	<b>3,715,838.91</b>	<b>1,421,517.09</b>	<b>(129,461.02)</b>	<b>1,955,714.41</b>	<b>182,695.07</b>	<b>1,043,304.05</b>	<b>-</b>	<b>3,694,290.57</b>	<b>733,726.26</b>
Opioid Reserve	(150,425.14)	-	-	-	-	-	-	-	-	-	-
Balance November 30, 2023	56,374,252.51	10,428,860.77	3,715,838.91	1,421,517.09	(129,461.02)	1,955,714.41	182,695.07	1,043,304.05	-	3,694,290.57	733,726.26
Return Unexpended School Funds	2,081,328.27	(2,081,328.27)	-	-	-	-	-	-	-	-	-
2023 ACFR Adjustments	(35,454.00)	-	-	-	-	26,556.38	-	-	-	-	-
Funds Returned Due to Incr. State Rev	553,872.00	-	-	-	-	-	-	-	-	-	-
<b>Balance December 31, 2023</b>	<b>58,973,998.78</b>	<b>8,347,532.50</b>	<b>3,715,838.91</b>	<b>1,421,517.09</b>	<b>(129,461.02)</b>	<b>1,982,270.79</b>	<b>182,695.07</b>	<b>1,043,304.05</b>	<b>-</b>	<b>3,694,290.57</b>	<b>733,726.26</b>
Balance January 31, 2024	58,973,998.78	8,347,532.50	3,715,838.91	1,421,517.09	(129,461.02)	1,982,270.79	182,695.07	1,043,304.05	-	3,694,290.57	733,726.26
Balance February 29, 2024	58,973,998.78	8,347,532.50	3,715,838.91	1,421,517.09	(129,461.02)	1,982,270.79	182,695.07	1,043,304.05	-	3,694,290.57	733,726.26

Proprietary Funds												
Enterprise							Internal Service			Agency		
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	Total
5,496,253.22	4,539,640.67	972,453.80	2,804,201.95	332,172.92	225,370.91	1,195,074.78	1,460,599.42	1,927,921.85	(136,289.53)	9,494,574.01	120,394.26	192,745,059.22
(880,120.00)	-	(160,000.00)	(722,843.00)	-	(72,500.00)	-	-	(69,000.00)	-	-	-	(8,874,969.00)
-	(4,539,640.67)	-	-	(332,172.92)	-	-	(1,460,599.42)	-	-	-	-	(72,637,578.96)
-	-	-	-	-	-	-	-	(5,742.22)	(174,751.65)	(1,541,833.93)	3,903.37	(1,718,424.43)
-	-	-	-	-	-	-	-	-	-	-	-	(383,494.49)
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	109,130,592.34
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	109,130,592.34
-	-	-	-	-	-	-	-	-	-	-	-	(800,000.00)
4,616,133.22	-	812,453.80	2,081,358.95	-	152,870.91	1,195,074.78	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	108,330,592.34
(427,853.39)	-	(54,491.07)	(452,044.92)	-	-	(605,248.19)	-	-	-	-	-	(10,997,013.33)
-	-	(307,000.00)	-	-	-	-	-	-	-	-	-	(307,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(400,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(424,985.00)
4,188,279.83	-	450,962.73	1,629,314.03	-	152,870.91	589,826.59	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	96,201,594.01
-	-	-	-	-	-	-	-	-	-	-	-	(150,425.14)
4,188,279.83	-	450,962.73	1,629,314.03	-	152,870.91	589,826.59	-	1,853,179.63	(311,041.18)	7,952,740.08	124,297.63	96,051,168.87
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	9,354.50	-	-	-	-	-	(456.88)	-	-	-	0.00
-	-	-	-	-	-	-	-	-	-	-	-	553,872.00
4,188,279.83	-	460,317.23	1,629,314.03	-	152,870.91	589,826.59	-	1,852,722.75	(311,041.18)	7,952,740.08	124,297.63	96,605,040.87
4,188,279.83	-	460,317.23	1,629,314.03	-	152,870.91	589,826.59	-	1,852,722.75	(311,041.18)	7,952,740.08	124,297.63	96,605,040.87
4,188,279.83	-	460,317.23	1,629,314.03	-	152,870.91	589,826.59	-	1,852,722.75	(311,041.18)	7,952,740.08	124,297.63	96,605,040.87

THIS PAGE LEFT BLANK INTENTIONALLY