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## Harrisburg City Council Minutes May 14, 2024

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Mayor: Robert Duncan, Presiding  
Council President: Mike Caughey, Present  
Councilors Present: Kimberly Downey, Randy Klemm, Charlotte Thomas, and Cindy Knox  
Councilors Absent: Robert Boese (Excused)  
Staff Present: City Administrator Michele Eldridge, Finance Officer/Deputy City Recorder Cathy Nelson, and City Recorder/Municipal Court Clerk Lori Ross  
Meeting Location: Harrisburg Municipal Center Located at 354 Smith St

Mayor Robert Duncan led the Pledge of Allegiance.

**CALL TO ORDER AND ROLL CALL** by Mayor, Robert Duncan at the hour of 6:31pm

**CONCERNED CITIZEN(S) IN THE AUDIENCE:** All in attendance were there for items on the agenda.

**THE MATTER OF PROCLAIMING MAY 2024 AS MENTAL HEALTH MONTH IN HARRISBURG:** Mayor Robert Duncan read the proclamation proclaiming May 2024 as Mental Health Month in Harrisburg.

**THE MATTER OF APPROVING RESOLUTION NO. 1287 TO OPT INTO ORS 105.668(2) IN ORDER TO LIMIT LIABILITY IN RELATION TO RECREATIONAL IMMUNITY:** Eldridge informed Council this resolution is required to limit liability claims in relation to recreational immunity and it would only apply to people walking from parks trails to access the town and businesses.

- Caughey motioned to approve Resolution No. 1287, "A RESOLUTION OPTING INTO RECREATIONAL IMMUNITY FROM CERTAIN PERSONAL INJURY OR PROPERTY DAMAGE CLAIMS DESCRIBED IN ORS 105.668, AS AMENDED BY SENATE BILL 1576" and was seconded by Thomas. The motion passed

**unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Klemm, Thomas and Knox. No: None.)

**THE MATTER OF APPROVING THE 3RD QUARTER 2023/2024 EXPENSE REPORT:** Nelson pointed out that property taxes are now over 105% and we are 75% through the fiscal year. Nelson commented that the City is where we should be if not better.

- Downey **motioned to approve the 3<sup>rd</sup> Quarter 2023/2024 Expense Report and was seconded by Thomas. The motion passed unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Klemm, Thomas and Knox. No: None.)

**THE MATTER OF APPROVING THE CONSENT LIST:** No comments or concerns.

- Klemm **motioned to approved the consent list and was seconded by Downey. The motion passed unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Klemm, Thomas and Knox. No: None.) A motion to approve the consent list approved the following:
  - **Minutes from the March 12, 2024 and the April 9, 2024 City Council Meetings**
  - **The Payment Approval Report for April 2024**
  - **The Out of State Travel for Lori Ross to Tacoma, Washington**
  - **Re-Appointment of Dez Hansen and Lori Pelkey to the Library Board with a term ending June 30, 2028**
  - **Appointment of Danielle Pedersen to the Library Board with a term ending June 30, 2027**

**THE MATTER OF DISCUSSING THE HARRISBURG FISCAL YEAR 2022-2023 AUDIT REPORT WITH THE AUDITOR, STEVE TUCHSCHERER:** Auditor Steve Tuchscherer joined the meeting via Zoom. Tuchscherer began by reviewing **Addendum 1** which outlines the Oregon Law Audit Requirements and informed Council the City was not subject to Single Audit this fiscal year as indicated on page 5 of the Addendum. Some of the highlights included:

- The Net Position for the City increased from \$18M to \$19M and the total assets increased by \$300,000.
- Liabilities decreased by \$500,000.
- Tuchscherer commented that the City is in a good position by being able to pay off all debt with cash assets and break even if needed. He further added this is something he typically doesn't see in Government.
- Budget Actuals on page 171 of the agenda, shows the ending fund balance is \$980,000 more than budgeted, but he isn't concerned about it.
- The financial statements are accurate as noted on page 109 of the agenda.
- Klemm stated that he was very pleased with the audit.
- Tuchscherer commented that staff does a great job providing information in a timely manner.
- Tuchscherer apologized for the delay of the audit results and appreciates the City's patience. The next fiscal year audit should be done no later than December 31, 2024.
  - Thomas **motioned to approve the City's Fiscal Year 2022-2023 Audit Report, as presented by the Auditor Steve Tuchscherer, and was seconded by Klemm. The motion passed unanimously by a vote of 5-0.** (Yes: Caughey, Downey, Klemm, Thomas and Knox. No: None.)

**The City Council Business Meeting recessed at the hour of 7:09pm for the HRA Board meeting.**

**The HRA Board meeting adjourned at the hour of 7:32pm, and City Council Business Meeting resumed at the hour of 7:33pm.**

**CITY ADMINISTRATOR VERBAL REPORT**

**BNSF/PNWR:** Eldridge informed Council that BNSF/PNWR still has not responded to our proposed changes and believes they are still having a problem understanding that the City owns the right-of-way. City Attorney Sean Kidd has been reminding them and she hopes to have something back soon.

- Harrisburg resident Brian Shaddy of S 4<sup>th</sup> St approached Council. Shaddy felt that residents on 4<sup>th</sup> St, should already be involved with the decisions being made regarding the improvements to the railroad track.
- Eldridge replied that once we get to that point, the City will have a Town Hall meeting giving all residents an opportunity to be heard. Eldridge further commented that the City has already spoken with the Fire Department to ensure there would be no problems with firetrucks getting in and out of the department.
- Thomas spoke of the power the railroad has compared to the City and only because we own the road, and if the City does anything before we have an agreement, the City could be sued.
- Eldridge informed Shaddy, the City has given them a deadline. Eldridge offered to add Shaddy to her Friday update distribution list as well as the City Council Agenda distribution list to keep him informed of future meetings.
- Shaddy stated that he just wants something he can live with and full access to his property.
- Mayor Duncan commented that the bottom line is, at the end of the day, the track must be safe.

**Water Bond Projects:** Eldridge informed Council the 3<sup>rd</sup> bid will be coming back to Council at the of June 25<sup>th</sup> meeting. Eldridge added that the City has been working on the financial issues, but feels we are in a better position to proceed, and stated this time must be a go.

**Library Grants:** Nelson informed Council the Library has received two grants, one for \$6,000 for computers and an art program and one for \$2,000 to be used for teen outreach.

**Hayden Homes:** Eldridge informed Council that Hayden Homes has purchased Shadowood and once the paperwork is turned in, they will be having a ribbon cutting ceremony. She would like all of Council to be present for it.

**Naloxone/Narcan Training:** Ross informed Council of a training opportunity in June at Coburg City Hall for how to administer Naloxone and Narcan. More information will be available soon.

**Elections:** Ross informed Council that the 2024 General Election packets will be available beginning May 28<sup>th</sup>.

**With no further business, the City Council Business Meeting adjourned at the hour of 8:16pm.**

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Mayor

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City Recorder

# Municipal Auditing Presentation

For the Fiscal Year Ending June 30, 2023

-  
Umpqua Valley Financial, LLC



# Auditing: Why?

## Legally:

Oregon law requires local governments to file annual financial reports and other items with the Secretary of State Audits Division.

- All local governments including counties, cities, school districts and educational service districts, many special districts, and municipal corporations are subject to the Oregon Municipal Audit Law. Organizations formed under [Oregon Revised Statute 190](#), including councils of government, are also subject.

Depending on the annual expenditures of the local government, an audit, review, AUP or In-Lieu of report may be required.

Report Type	Annual Spending Threshold	
	Years ending 12/31/23 and before	Years ending 1/1/24 and after
Audit	over \$500,000	over \$1 Million
AUP & financial statements		\$250,000 to \$1 Million
Review	\$150,000 to \$500,000	
Self-prepared in Lieu	\$150,000 or less	\$250,000 or less

## Practically:

A financial statement audit is intended to provide assurance to the reader that the financial situation of the government is without material misstatement.

# Auditing: Authority



The Oregon Secretary of State – in cooperation with the Oregon Board of Accountancy, and in consultation with the Oregon Society of Certified Public Accountants – prescribes the minimum standards for conducting audits and reviews of municipal corporations. Those minimum standards are provided for in [ORS Chapter 297](#) and by administrative rules issued by the Audits Division of the Secretary of State’s office. Oregon Administrative Rules (OAR) [Chapter 162, Division 10](#) (for audits) and [OAR Chapter 162, Division 40](#) (for agreed-upon procedures and reviews).

The Oregon Board of Accountancy (BOA) oversees the licensure of municipal auditors. A listing of all licensed municipal auditors is listed on the [BOA website](#) in two lists: Municipal Auditor Roster and the Mobility Municipal Roster.

- Umpqua Valley Financial, LLC is currently licensed by the Oregon State Board of Accountancy to practice in the State of Oregon. The Firm license number is 2777.
- Steve Tuchscherer, CPA holds Oregon CPA license #7097 and Oregon Municipal Auditor license #1114. Both licenses are current and valid.
- Ashraf Lakhani Farishta, CPA holds Oregon CPA license #16506, and Oregon Municipal Auditor license #1692. Both licenses are current and valid.

Source: Oregon Secretary of State website

# Audit: Scope

- Audits are required to inquire into the following:
  - The principles of accounting and methods followed by the municipal corporation in recording, summarizing and reporting its financial transactions and financial condition
  - The accuracy and legality of the transactions, accounts, records, files and financial reports of the officers and employees of the municipal corporation as they relate to its fiscal affairs
  - Compliance with requirements, orders and regulations of other public officials which pertain to the financial condition or financial operations of the municipal corporation
  - The municipality's compliance with the legal provisions of federal laws, state laws, charter provisions, court orders, ordinances, resolutions, and rules and regulations issued by any governmental entity; and
  - The municipality's compliance with programs wholly or partially funded by federal, state or other local government agencies, if applicable.

# Audit: Scope

- At a minimum, the Secretary of State requires the following to be included in any municipality audit report:
  - The names and mailing addresses of officers of the municipal corporation and members of its governing body;
  - The name and address of the registered agent, if applicable
  - An individual schedule of receipts/revenues, expenditures/expenses, and changes in fund balances/net position, budgeted and actual, for each fund of the municipality for which budgets are legally required;
  - A comparison between the estimated budget schedule with the actual revenues or receipts, transfers in, expenditures or disbursements, transfers out and ending balances on the basis of the legally adopted budget;
  - If the municipality has made appropriations in a manner which differs materially from the presentation of estimated expenditures in the budget document, a separate schedule must be included which compares actual expenditures/expenses with the legally adopted appropriations;
  - Although uncommon, if an independently elected official is collecting or receiving money on behalf of the municipality, then a schedule of accountability should be included;
  - Appropriate comments and disclosures relating to the independent auditor's review of fiscal affairs and compliance with legal requirements;
  - A separately issued by-product report, that in planning the audit, the auditor followed generally accepted auditing standards in obtaining an understanding of the municipality and its internal control over financial reporting containing that includes comments over all relevant aspects of the minimum standards.





# Single Audit

[The Single Audit Act](#) requires an annual audit of non-Federal entities that expend \$750,000 or more of Federal Financial Assistance in a fiscal year.

The Single Audit must be performed by an independent auditor and must be submitted to the [Federal Audit Clearinghouse](#) within 30 days after your organization receives the audit report or 9 months from your organization's fiscal year end.

This is a separate process, laid on top of the General Financial Audit, that addresses specific required concerns. The process requires additional effort and comes with additional cost.

Your federally funded expenditures can be identified on the Schedule of Expenditures of Federal Awards (SEFA), if you have one.

**In this Fiscal year, the City did not require Single Audit.**

# Annual Comprehensive Financial Report (ACFR)



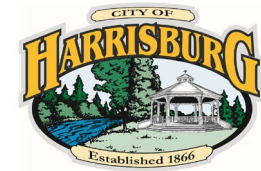
- An Annual Comprehensive Financial Report (ACFR) is a set of U.S. government financial statements comprising the financial report of a state, municipal or other governmental entity that complies with the accounting requirements promulgated by the Governmental Accounting Standards Board (GASB).
- A regular annual report typically presents only basic financial statements about the government. The ACFR, by contrast, presents a wider variety of important information intended to help the reader properly understand the basic statements.
- The most obvious difference is found in the Statistical Section which includes information on the Taxing District and year over year comparisons of various data points. The Statistical section provides additional financial and statistical data, including data about financial trends that may better inform the reader about the government's activities.
- An ACFR is not a required report in the State of Oregon. It can be authorized by the governing body and provides additional detail and transparency but does require addition time and cost.

**The City does not currently pursue an ACFR.**

**(nor is it recommended)**

# How to read the Audit

- **Table of Contents:** Start here.
- **Auditors Report:** Here is where we issue our opinion on the Financial Statements. We describe in detail, our scope and role, and ultimately, our opinion.
- **Management Discussion and Analysis (MDA):** A general overview and analysis of the financial report.
- **Basic Financial Statements:** The overarching schedules and information that indicate the financial position of the government.
  - \*Statement of Net Position
  - \*Statement of Activities
  - \*Notes to the Financial Statements
- **Required Supplementary Information (RSI):** If included, this section is a specific set of schedules set by GASB for particular focus and attention
- **Supplementary Information:** All other financial/fund schedules are included here
- **Other Information:** One-off reports such as debt schedules, or state reports such as ODE revenues and expenditure reports
- **Report on Legal and Other Regulatory Reports:** Typically, this is limited to the Required Oregon Auditors report, where we issue our opinion on those specific items
- **Statistical Section:** Most often this is included when the government is issuing an ACRF, this section includes additional details that may be of interest to the reader.
- **Single Audit Section:** Issued only when required, this section includes the various opinions, reports, and other information relevant to this specific set of processes.



# Your Audit - Statement of Net Position – Page 13

- Total Net Position: \$19,333,643 ↑
  - \$18,070,135 in 2022
  
- Total Assets: \$33,871,562 ↑
  - \$33,521,650 in 2022
  - \$13,994,798 in Current Assets
  - \$19,577,470 in Capital Assets
  
- Total Liabilities: \$14,541,596 ↓
  - \$15,068,715 in 2022
  - \$437,186 in Current Liabilities
  - \$14,104,410 in Long-Term Liabilities

Generally speaking – the Net Position of the City is moving in the right direction.

**CITY OF HARRISBURG**  
**STATEMENT OF NET POSITION**  
 For the Fiscal Year Ended June 30, 2023

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS:</b>			
Current Assets:			
Cash and Investments	\$ 6,835,460	\$ 6,323,903	\$13,159,363
Receivables	527,464	105,537	633,001
Inventory	-	60,528	60,528
Deposits	141,906	-	141,906
<b>Total Current Assets</b>	<b>7,504,830</b>	<b>6,489,968</b>	<b>13,994,798</b>
Restricted Assets:			
Sinking Funds for Debt Service	156,029	125,155	281,184
Net OPEB Asset (RHIA)	6,361	11,749	18,110
<b>Total Restricted Assets</b>	<b>162,390</b>	<b>136,904</b>	<b>299,294</b>
Capital Assets:			
Land and Construction In Progress	536,094	1,921,620	2,457,714
Depreciable Assets, Net of Depreciation	9,205,910	7,913,846	17,119,756
<b>Total Capital Assets, Net of Depreciation</b>	<b>9,742,004</b>	<b>9,835,466</b>	<b>19,577,470</b>
<b>Total Assets</b>	<b>17,409,224</b>	<b>16,462,338</b>	<b>33,871,562</b>
<b>DEFERRED OUTFLOW OF RESOURCES:</b>			
Pension Related Deferrals	228,196	317,200	545,396
OPEB Related Deferrals - RHIA	92	1,094	1,186
OPEB Related Deferrals - CIS	935	1,299	2,234
<b>Total Deferred Outflows of Resources</b>	<b>229,223</b>	<b>319,593</b>	<b>548,816</b>
<b>LIABILITIES:</b>			
Current Liabilities:			
Accounts Payable	43,973	-	43,973
Payroll Payable	109,223	-	109,223
Accrued Compensated Absences	33,949	23,592	57,541
Interest Payable	22,521	4,255	26,776
Deposits	2,989	36,684	39,673
Current Portion of Long-Term Liabilities:			
Bonds Payable	110,000	50,000	160,000
<b>Total Current Liabilities</b>	<b>322,655</b>	<b>114,531</b>	<b>437,186</b>
Long-Term Liabilities:			
Noncurrent Portion of Long-Term Liabilities:			
Bonds Payable (Net of unamortized premium)	11,202,522	1,886,379	13,088,901
Net Pension Liability	408,563	567,918	976,481
Net OPEB Obligation - CIS	16,329	22,699	39,028
<b>Total Long-Term Liabilities</b>	<b>11,627,414</b>	<b>2,476,996</b>	<b>14,104,410</b>
<b>Total Liabilities</b>	<b>11,950,069</b>	<b>2,591,527</b>	<b>14,541,596</b>
<b>DEFERRED INFLOW OF RESOURCES:</b>			
Pension Related Deferrals	221,336	307,666	529,002
OPEB Related Deferrals - RHIA	1,786	2,483	4,269
OPEB Related Deferrals - CIS	4,965	6,902	11,867
<b>Total Deferred Inflow of Resources</b>	<b>228,087</b>	<b>317,051</b>	<b>545,138</b>
<b>NET POSITION:</b>			
Net Investment in Capital Assets	9,726,348	7,899,087	17,625,435
Restricted for:			
Net Pension Asset	6,361	11,749	18,110
Debt Service	156,029	125,155	281,184
Public Works	539,331	417,704	957,035
Capital Projects	1,651,972	-	1,651,972
Urban Renewal Projects	2,223,753	-	2,223,753
Unrestricted	(8,843,502)	5,419,656	(3,423,846)
<b>Total Net Position</b>	<b>\$ 5,460,292</b>	<b>\$ 13,873,351</b>	<b>\$19,333,643</b>



# Your Audit Statement of Activities – Page 14

- Positive Change in Net Position of \$1,263,513 YoY
- Total Primary Government Activities Expenses exceeded Revenues by \$1,739,848 (loss)
- However, as is very common, General Revenues (property taxes, investment earnings, etc.) made up \$3,003,361 – significantly more than the loss above
- The difference of \$1,263,513 becomes the change in Net Position
- Total Revenues of the primary government activities were \$2,069,289

**CITY OF HARRISBURG**  
**STATEMENT OF ACTIVITIES**  
 For the Fiscal Year Ended June 30, 2023

	Program Revenues			Net (Expense) Revenue and Change in Net Position	
	(Expenses)	Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<b>GOVERNMENTAL ACTIVITIES:</b>					
General Government	\$ (672,330)	\$ -	\$ 460,960	\$ -	\$ (211,370)
Public Safety	(300,028)	-	28,230	-	(271,798)
Public Works	(505,996)	110,153	-	-	(395,843)
Culture and Recreation	(117,272)	-	22,369	-	(94,903)
Urban Renewal Projects	(160,981)	-	-	-	(160,981)
Interest and Fees Expense	(366,506)	-	-	-	(366,506)
<b>Total Governmental Activities</b>	<b>\$ (2,123,113)</b>	<b>\$ 110,153</b>	<b>\$ 511,559</b>	<b>\$ -</b>	<b>\$ (1,501,401)</b>
<b>BUSINESS-TYPE ACTIVITIES:</b>					
Water Utilities	\$ (711,595)	\$ 650,284	\$ -	\$ -	\$ (61,311)
Sewer Utilities	(908,693)	797,293	-	-	(111,400)
Interest on Long-Term Debt	(65,736)	-	-	-	(65,736)
<b>Total Business-type Activities</b>	<b>\$ (1,686,024)</b>	<b>\$ 1,447,577</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (238,447)</b>
<b>Total Primary Government</b>	<b>\$ (3,809,137)</b>	<b>\$ 1,557,730</b>	<b>\$ 511,559</b>	<b>\$ -</b>	<b>\$ (1,739,848)</b>
			<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>
<b>CHANGES IN NET POSITION:</b>					
Net (expense) revenue			\$ (1,501,401)	\$ (238,447)	\$ (1,739,848)
<b>General Revenues:</b>					
Property Taxes, levied for general purposes			815,503	-	815,503
Property Taxes, levied for debt service			434,467	-	434,467
Property Taxes, levied for urban renewal programs			459,303	-	459,303
Intergovernmental Tax Turnovers			492,179	-	492,179
Franchise Taxes			358,344	-	358,344
Other Taxes and Assessments			55,111	-	55,111
Interest and Investment Earnings			124,657	256,365	381,022
Other Revenue			7,432	-	7,432
<b>Subtotal - General Revenues</b>			<b>2,746,996</b>	<b>256,365</b>	<b>3,003,361</b>
Interfund Transfers			3,600	(3,600)	-
<b>Total general revenues, special items, and transfers</b>			<b>2,750,596</b>	<b>252,765</b>	<b>3,003,361</b>
<b>Change in Net Position</b>			<b>1,249,195</b>	<b>14,318</b>	<b>1,263,513</b>
Net Position, July 1, 2022			4,211,097	13,859,033	18,070,130
<b>Net Position, June 30, 2023</b>			<b>\$ 5,460,292</b>	<b>\$ 13,873,351</b>	<b>\$19,333,643</b>



# Your Audit Budget v Actual General Fund – Page 60

- Total Revenues were \$96,733 more than budgeted
- Total Expenses were \$763,534 less than budgeted
- As a result, the ending fund balance is \$980,161 more than budgeted
- Budget law requires us to call out *over-expenditures* (e.g. Capital Outlay \$2,496 more than budget), but essentially ignore *under-expenditures* (e.g. Materials and Services were \$415,776 less than budget)

**CITY OF HARRISBURG**  
 Schedule of Revenues, Expenditures,  
 and Changes in Fund Balance - Budget and Actual  
**GENERAL FUND**

For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts (Budgetary Basis) (See Note 1)	Final Budget Over (Under)
<b>REVENUES:</b>				
Taxes and Assessments	\$ 689,500	\$ 689,500	\$ 729,638	\$ 40,138
Intergovernmental	117,480	117,480	134,147	16,667
Franchise Fees	334,820	334,820	358,344	23,524
Licenses and Permits	13,000	13,000	7,432	(5,568)
Fines and Forfeitures	44,550	44,550	55,111	10,561
Investment Revenue	1,650	1,650	13,063	11,413
Grants	464,350	464,350	461,021	(3,329)
Other Revenue	12,380	12,380	15,707	3,327
<b>Total Revenues</b>	<b>1,677,730</b>	<b>1,677,730</b>	<b>1,774,463</b>	<b>96,733</b>
<b>EXPENDITURES:</b>				
Personnel Services	523,850	523,850	476,166	(47,684)
Materials and Services	1,019,110	1,019,110	603,334	(415,776)
Capital Outlay	40,000	40,000	42,496	2,496
Contingency	302,570	302,570	-	(302,570)
<b>Total Expenditures</b>	<b>1,885,530</b>	<b>1,885,530</b>	<b>1,121,996</b>	<b>(763,534)</b>
Excess (Deficiency) of Revenues Over Expenditures	(207,800)	(207,800)	652,467	860,267
<b>OTHER FINANCING SOURCES / (USES):</b>				
Operating Transfer (Out)	(595,000)	(595,000)	(595,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(595,000)</b>	<b>(595,000)</b>	<b>(595,000)</b>	<b>-</b>
Net Change in Fund Balance	(802,800)	(802,800)	57,467	860,267
Fund Balance - July 1, 2022	1,080,000	1,080,000	1,199,894	119,894
<b>Fund Balance - June 30, 2023</b>	<b>\$ 277,200</b>	<b>\$ 277,200</b>	<b>\$ 1,257,361</b>	<b>\$ 980,161</b>



# Your Audit – Independent Auditors Report – Page i

- **Unmodified Opinion**
  - (Versus Qualified, Adverse, Disclaimer)
- **No material misstatements in the Financial Statements**
- **A “Clean” Report**

## **Independent Auditors’ Report**

To the Honorable Mayor and City Council  
City of Harrisburg, Oregon

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Harrisburg as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Harrisburg’s basic financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Harrisburg as of June 30, 2023, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.



Questions?

