

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To The City Council  
Harrisburg, South Dakota

Management is responsible for the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Municipality of Harrisburg, South Dakota, as of and for the year ended December 31, 2018 which collectively comprise the municipality's basic financial statements as listed in the table of contents, the required supplementary information which is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board as listed in the table of contents and the supplementary information as listed in the table of contents, which is presented only for supplementary analysis purposes. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the accompanying financial statements, the required supplementary information or the supplementary information nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, I do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements, the required supplementary information or the supplementary information.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the municipality's financial position, results of operations, and cash flows. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Management has not presented the management's discussion and analysis information that the Governmental Accounting Standards Board has determined is required to supplement, although not be required to be a part of, the basic financial statements.

Sioux Falls, South Dakota  
June 3, 2019

  
DONALD E. FINSTAD, CPA

Municipality of Harrisburg  
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## **Government-Wide Financial Statements**

MUNICIPALITY OF HARRISBURG  
STATEMENT OF NET POSITION  
December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Primary Government			Component Units
	Governmental Activities	Business-Type Activities	Total	
<b>ASSETS:</b>				
Cash and Cash Equivalents	5,658,808.21	3,692,018.77	9,350,826.98	
Investments			0.00	
Accounts Receivable, Net	1,075,474.55	231,872.44	1,307,346.99	
Due from Component Unit			0.00	
Internal Balances			0.00	
Inventories			0.00	
Other Assets	65,204.86	8,801.67	74,006.53	
Restricted Assets:				
Cash and cash equivalents		544,053.96	544,053.96	
Investments			0.00	
Net Pension Asset	449.79	184.22	634.01	
Capital Assets:				
Land, Improvements and Construction/Development in	1,938,720.82	3,416,149.81	5,354,870.63	
Other Capital Assets, Net of Depreciation	7,133,848.23	22,911,975.24	30,045,823.47	
<b>TOTAL ASSETS</b>	<b>15,872,506.46</b>	<b>30,805,056.11</b>	<b>46,677,562.57</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Deferred Charge on Refunding			0.00	
Pension Related Deferred Outflows	143,940.93	60,114.54	204,055.47	
Other Deferred Outflows of Resources			0.00	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>143,940.93</b>	<b>60,114.54</b>	<b>204,055.47</b>	<b>0.00</b>
<b>LIABILITIES:</b>				
Accounts Payable	20,203.18	125,498.12	145,701.30	
Other Current Liabilities	32,313.54	328,565.36	360,878.90	
Unearned Revenue			0.00	
Noncurrent Liabilities:				
Due Within One Year	147,281.65	313,097.30	460,378.95	
Due in More than One Year	1,228,446.53	6,914,754.47	8,143,201.00	
<b>TOTAL LIABILITIES</b>	<b>1,428,244.90</b>	<b>7,681,915.25</b>	<b>9,110,160.15</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Pension Related Deferred Inflows	46,867.42	17,924.11	64,791.53	
Other Deferred Inflows of Resources			0.00	
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>46,867.42</b>	<b>17,924.11</b>	<b>64,791.53</b>	<b>0.00</b>
<b>NET POSITION:</b>				
Net Investment in Capital Assets	7,728,476.64	19,110,071.09	26,838,547.73	
Restricted For: (See Note ____)				
Capital Project Purposes	560,847.84		560,847.84	
Debt Service Purposes		381,069.66	381,069.66	
SDRS Pension Purposes	97,523.30	42,374.64	139,897.94	
Permanently Restricted Purposes				
Expendable			0.00	
Non-Expendable	46,658.00		46,658.00	
Other Purposes	1,259,137.69	162,984.30	1,422,121.99	
Unrestricted (Deficit)	4,848,691.60	3,468,831.60	8,317,523.20	
<b>TOTAL NET POSITION</b>	<b>14,541,335.07</b>	<b>23,165,331.29</b>	<b>37,706,666.36</b>	<b>0.00</b>

**MUNICIPALITY OF HARRISBURG**  
**STATEMENT OF ACTIVITIES**  
For the Year Ended December 31, 2018  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government			
					Governmental Activities	Business-Type Activities	Total	
<b>Primary Government:</b>								
Governmental Activities:								
General Government	816,150.30	31,509.94	2,854.36	13,000.00	(768,786.00)		(768,786.00)	
Public Safety	380,196.72	110,647.46			(269,549.26)		(269,549.26)	
Public Works	820,493.09		41,813.10	1,277,543.16	498,863.17		498,863.17	
Health and Welfare	28,484.37				(28,484.37)		(28,484.37)	
Culture and Recreation	314,080.77	12,029.59	25.24	13,300.00	(288,725.94)		(288,725.94)	
Conservation and Development	124,496.35		5,050.00		(119,446.35)		(119,446.35)	
Intergovernmental					0.00		0.00	
Miscellaneous					0.00		0.00	
*Depreciation Expense - Unallocated					0.00		0.00	
**Interest on Long-term Debt	107,471.75				(107,471.75)		(107,471.75)	
<b>Total Governmental Activities</b>	<b>2,591,373.35</b>	<b>154,186.99</b>	<b>49,742.70</b>	<b>1,303,843.16</b>	<b>(1,083,600.50)</b>		<b>(1,083,600.50)</b>	
<b>Business-type Activities:</b>								
Water	833,532.64	897,742.90		218,120.00		282,330.26	282,330.26	
Sewer	2,028,965.25	1,687,908.93		273,005.03		(68,051.29)	(68,051.29)	
<b>Total Business-Type Activities</b>	<b>2,862,497.89</b>	<b>2,585,651.83</b>	<b>0.00</b>	<b>491,125.03</b>		<b>214,278.97</b>	<b>214,278.97</b>	<b>0.00</b>
<b>Total Primary Government</b>	<b>5,453,871.24</b>	<b>2,739,838.82</b>	<b>49,742.70</b>	<b>1,794,968.19</b>	<b>(1,083,600.50)</b>	<b>214,278.97</b>	<b>(869,321.53)</b>	<b>0.00</b>
<b>Component Units:</b>								
Housing and Redevelopment Commission								
General Revenues:								
Taxes:								
Property Taxes					1,119,753.48		1,119,753.48	
Sales Taxes					1,474,034.16		1,474,034.16	
State Shared Revenues					39,058.43		39,058.43	
Grants and Contributions not Restricted to Specific Programs					0.00		0.00	
Unrestricted Investment Earnings					24,041.08	21,567.16	45,608.24	
Miscellaneous Revenue					76,029.55	71,379.11	147,408.66	
Special Items					33,902.46		33,902.46	
Extraordinary Items-SDPAA change					0.00		0.00	
Transfers								
Total General Revenues, Special Items, Extraordinary Items and Transfers					2,766,819.16	92,946.27	2,859,765.43	0.00
Change in Net Position					1,683,218.66	307,225.24	1,990,443.90	0.00
Net Position - Beginning					12,858,116.41	22,858,106.05	35,716,222.46	
Adjustments:							0.00	
Adjusted Net Position - Beginning					12,858,116.41	22,858,106.05	35,716,222.46	0.00
NET POSITION - ENDING					14,541,335.07	23,165,331.29	37,706,666.36	0.00

\* This amount excludes the depreciation that is included in the direct expenses of the various functions. (See Note \_\_\_\_\_).

\*\* The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

## **Fund Financial Statements**

MUNICIPALITY OF HARRISBURG  
BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)

Stormwater

	General Fund	Special Revenue Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES:</b>						
Assets:						
106 Cash and Cash Equivalents	4,994,798.97	498,901.34				5,594,726.02
151 Investments	2,135.69	61,946.50			101,025.71	64,082.19
110 Taxes Receivable--Delinquent	7,581.37					7,581.37
115 Accounts Receivable, Net	3,270.03					3,270.03
117 Unbilled Accounts Receivable						0.00
121 Special Assessments Receivable--Current	300,052.12	448,263.39				748,315.51
122 Special Assessments Receivable--Delinquent	1,761.96	2,122.95				3,884.91
123 Special Assessments Receivable--Noncurrent		169,990.44				169,990.44
125 Interest Receivable--Special Assessments						0.00
126 Governmental Unit's Share of Assessment Improvement Costs						0.00
128 Notes Receivable						0.00
131 Due from Other Funds	109,000.00					109,000.00
132 Due from Other Governments	158,189.66				9,391.50	167,581.16
129 Due from Component Unit						0.00
135 Interest Receivable						0.00
136 Accrued Interest on Investments Purchased						0.00
137 Dividend Receivable						0.00
141 Inventory of Supplies						0.00
142 Inventory of Stores Purchased for Resale						0.00
154 Deposits	46,658.00					46,658.00
155 Prepaid Expenses	18,546.86					18,546.86
157 Unamortized Discounts on Bonds Sold						0.00
133 Advance to _____ Fund						0.00
107.1 Restricted Cash and Cash Equivalents						0.00
107.2 Restricted Investments						0.00
Total Assets	5,641,994.66	1,181,224.62	0.00	0.00	110,417.21	6,933,636.49
Deferred Outflows of Resources:						
198 Other Deferred Outflows of Resources						0.00
Total Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	5,641,994.66	1,181,224.62	0.00	0.00	110,417.21	6,933,636.49

MUNICIPALITY OF HARRISBURG  
BALANCE SHEET  
GOVERNMENTAL FUNDS

December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)

Stormwater  
Drainage  
Special  
Revenue Fund

	General Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES:</b>					
Liabilities:					
201 Claims Payable					0.00
202 Accounts Payable	20,203.18				20,203.18
203 Judgments Payable					0.00
204 Annuities Payable					0.00
205 Notes Payable					0.00
206 Contracts Payable					0.00
207 Contracts Payable--Retained Percentage					0.00
208 Due to Other Funds			109,000.00		109,000.00
209 Due to _____ Government					0.00
210 Due to Resigned Employees					0.00
211 Maturity Bonds Payable					0.00
212 Matured Interest Payable					0.00
213 Incurred but Not Reported Claims					0.00
215 Accrued Interest Payable					0.00
216 Accrued Wages Payable					0.00
217 Accrued Taxes Payable	20,076.98				20,076.98
218 Amount Held for Special Assessment Debt Service	2,619.64				2,619.64
219 Amounts Held for Others					0.00
220 Customer Deposits					0.00
221 Due to Fiscal Agent					0.00
223 Unearned Revenue					0.00
225 Registered Warrants					0.00
226 Bonds Payable Current:					0.00
226.01 General Obligation					0.00
226.02 Revenue					0.00
226.03 Special Assessment					0.00
227 Unamortized Premiums on Bonds Sold					0.00
228 Payable from Restricted Assets					0.00
229 Due to Component Unit					0.00
230 Compensated Absences Payable -- Current					0.00
236 Advance from _____ Fund					0.00
Total Liabilities	42,899.80	0.00	0.00	109,000.00	151,899.80



MUNICIPALITY OF HARRISBURG  
BALANCE SHEET

GOVERNMENTAL FUNDS

December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

Stormwater

	General Fund	Revenue Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
Deferred Inflows of Resources:						
244 Unavailable Revenue--Sales and Use Taxes	47,009.05					48,010.20
245 Unavailable Revenue--Property Taxes	7,581.37				1,001.15	7,581.37
246 Unavailable Revenue--Special Assessments	301,814.08	620,376.78				922,190.86
247 Other Deferred Inflows of Resources	161.93					161.93
Total Deferred Inflows of Resources	356,566.43	620,376.78	0.00	0.00	1,001.15	977,944.36
Fund Balances:						
263 Nonspendable	46,658.00					46,658.00
264 Restricted		560,847.84			109,389.90	670,237.74
265 Committed	200,000.00					200,000.00
266 Assigned	4,995,870.43				(108,973.84)	4,886,896.59
267 Unassigned						
Total Fund Balances	5,242,528.43	560,847.84	0.00	0.00	416.06	5,803,792.33
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	5,641,994.66	1,181,224.62	0.00	0.00	110,417.21	6,933,636.49

**MUNICIPALITY OF HARRISBURG**  
**Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position**  
**December 31, 2018**  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

Total Fund Balances - Governmental Funds	5,803,792.33
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Amounts reported for governmental activities in the statement of net position are different because:

Net pension asset reported in governmental activities is not an available financial resource and therefore is not reported in the funds.	449.79
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	9,072,569.05
Pension related deferred outflows are components of pension liability (asset) and therefore are not reported in the funds.	143940.93
Long-term liabilities, including bonds payable and accrued leave payable are not due and payables in the current period and therefore are not reported in the funds.	(1,375,728.18)
Assets such as taxes receivable (delinquent) and special assessment receivables (current, delinquent and noncurrent) are not available to pay for current period expenditures and therefore are deferred in the funds.	952,795.49
Pension related deferred inflows are components of pension liability (asset) and therefore are not reported in the funds.	(46,867.42)
Interest on general long-term debt is not recognized when incurred in the funds but is rather recognized when due. Accordingly, interest expense accrued but not due is not reported in the funds statements.	(9,616.92)

Net Position - Governmental Activities

\$ 14,541,335.07
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**MUNICIPALITY OF HARRISBURG  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year Ended December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

	General Fund	Stormwater Drainage Special Revenue Fund	Fund	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>					
Taxes:					
310 General Property Taxes	1,115,676.56			261.61	1,115,938.17
311 Adflight Property Tax					0.00
312 General Sales and Use Taxes	1,318,919.87			141,329.60	1,460,249.47
313 Gross Receipts Business Taxes					0.00
314 Amusement Taxes	864.00				864.00
315 Excise Tax					0.00
316 Tax Deed Revenue					0.00
317 Penalties and Interest on Delinquent Taxes	1,079.15				1,079.15
318 Licenses and Permits	109,117.42				109,117.42
319 Intergovernmental Revenue:					
320 Federal Grants	731.86				731.86
321 Federal Shared Revenue					0.00
322 Federal Payments in Lieu of Taxes					0.00
323 State Grants	194,608.37				194,608.37
324 State Shared Revenue:					
325 Bank Franchise Tax	13,340.17				13,340.17
326 Priorate License Fees	2,279.40				2,279.40
327 Liquor Tax Reversion (25%)	25,718.26				25,718.26
328 Motor Vehicle Licenses	20,939.61				20,939.61
329 Fire Insurance Premiums Reversion					0.00
330 Local Government Highway and Bridge Fund	7,632.93				7,632.93
331 911 Remittances					0.00
332 Other					0.00
333 State Payments in Lieu of Taxes					0.00
334 County Shared Revenue:					
335 County Road Tax (25%)					0.00
336 County Road and Bridge Tax (25%)	1,037.13				1,037.13
337 County Wheel Tax	9,924.03				9,924.03
338 Other					0.00
339 Other Intergovernmental Revenues					0.00
340 Charges for Goods and Services:					
341 General Government	24,663.94				24,663.94
342 Public Safety					0.00
343 Highways and Streets					0.00
344 Sanitation					0.00
345 Health					0.00
346 Culture and Recreation	10,750.00				10,750.00
347 Ambulance					0.00

**MUNICIPALITY OF HARRISBURG**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year Ended December 31, 2018**  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**  
**Stormwater**

	General Fund	Drainage Revenue Fund	Special Revenue Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
348 Cemetery							0.00
349 Other							0.00
350 Fines and Forfeits:							
351 Court Fines and Costs							0.00
352 Animal Control Fines	1,530.04						0.00
353 Parking Meter Fines	1,279.59						1,530.04
354 Library	67.60						1,279.59
359 Other							67.60
360 Miscellaneous Revenue:							
361 Investment Earnings	22,450.27	894.18				696.63	24,041.08
362 Rentals	6,778.40						6,778.40
363 Special Assessments		220,035.84					220,035.84
364 Maintenance Assessments	244,531.12	330,846.80					575,377.92
367 Contributions and Donations from Private Sources	20,575.24				5,000.00		25,575.24
368 Liquor Operating Agreement Income							0.00
369 Other	41,423.14						0.00
<b>Total Revenue</b>	<b>3,195,918.10</b>	<b>551,776.82</b>	<b>0.00</b>	<b>0.00</b>	<b>147,287.84</b>		<b>3,894,982.76</b>
<b>Expenditures:</b>							
410 General Government:							
411 Legislative	25,740.93						25,740.93
412 Executive	143,796.68						143,796.68
413 Elections	836.87						836.87
414 Financial Administration	226,794.76						261,294.76
419 Other	335,942.42	3,833.45				34,500.00	339,775.87
<b>Total General Government</b>	<b>733,111.66</b>	<b>3,833.45</b>	<b>0.00</b>	<b>0.00</b>	<b>34,500.00</b>		<b>771,445.11</b>
420 Public Safety:							
421 Police	267,462.56						267,462.56
422 Fire	64,147.27						64,147.27
423 Protective Inspection	42,380.63						42,380.63
424 Corrections							0.00
429 Other Protection							0.00
<b>Total Public Safety</b>	<b>373,990.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>373,990.46</b>
430 Public Works:							
431 Highways and Streets	346,760.13	967.50					347,727.63
432 Sanitation	15,690.02						15,690.02
433 Water							0.00
434 Electricity							0.00
435 Airport							0.00
436 Parking Facilities							0.00
437 Cemeteries							0.00
438 Natural Gas							0.00
439 Transit							0.00
<b>Total Public Works</b>	<b>362,450.15</b>	<b>967.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>363,417.65</b>

MUNICIPALITY OF HARRISBURG  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	General Fund	Drainage Revenue Fund	Special Stormwater Fund	Other Governmental Funds	Total Governmental Funds
440 Health and Welfare:					
441 Health	28,167.58				28,167.58
442 Home Health					0.00
443 Mental Health Centers					0.00
444 Humane Society					0.00
445 Drug Education					0.00
446 Ambulance					0.00
447 Hospitals, Nursing Homes and Rest Homes					0.00
449 Other					0.00
<b>Total Health and Welfare</b>	<b>28,167.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>28,167.58</b>
450 Culture and Recreation:					
451 Recreation	654.00				654.00
452 Parks	168,085.95				168,085.95
455 Libraries	62,253.58				62,253.58
456 Auditorium					0.00
457 Historical Preservation					0.00
458 Museums					0.00
<b>Total Culture and Recreation</b>	<b>230,993.53</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>230,993.53</b>
460 Conservation and Development:					
463 Urban Redevelopment and Housing	56,153.37			67,070.00	123,223.37
465 Economic Development and Assistance					0.00
466 Economic Opportunity					0.00
<b>Total Conservation and Development</b>	<b>56,153.37</b>	<b>0.00</b>	<b>0.00</b>	<b>67,070.00</b>	<b>123,223.37</b>
470 Debt Service	89,886.35	97,869.72		64,507.91	251,713.98
480 Intergovernmental Expenditures					0.00
485 Capital Outlay		27,475.36			27,475.36
490 Miscellaneous:					
491 Judgements and Losses					0.00
492 Other Expenditures					0.00
493 Liquor Operating Agreements					0.00
<b>Total Miscellaneous</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>2,407,481.03</b>	<b>129,646.03</b>	<b>0.00</b>	<b>166,077.91</b>	<b>2,703,204.97</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>788,497.07</b>	<b>422,130.79</b>	<b>0.00</b>	<b>(18,790.07)</b>	<b>1,191,777.79</b>

MUNICIPALITY OF HARRISBURG  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)

	General Fund	Drainage Special Revenue Fund	Stormwater Fund	Other Governmental Funds	Total Governmental Funds
<b>Other Financing Sources (Uses):</b>					
391.01 Transfers In	21,767.86				21,767.86
391.03 Sale of Municipal Property	30,446.30				30,446.30
391.04 Compensation for Loss or Damage to Capital Assets					0.00
391.20 Long-Term Debt Issued				(21,767.86)	(21,767.86)
511 Transfers Out					0.00
512 Discount on Bonds Issued					0.00
513 Payments to Refunded Debt Escrow Agent					0.00
Total Other Financing Sources (Uses)	52,214.16	0.00	0.00	(21,767.86)	30,446.30
391.06 (514) Special Items					0.00
391.05 (515) Extraordinary Items-SDPAA change	33,902.46				33,902.46
Net Change in Fund Balances	874,553.69	422,130.79	0.00	(40,557.93)	1,256,126.55
Changes in Nonspendable					0.00
Fund Balance - Beginning	4,367,974.74	138,717.05		40,973.99	4,547,665.78
Adjustments:					0.00
Adjusted Fund Balance - Beginning	4,367,974.74	138,717.05	0.00	40,973.99	4,547,665.78
FUND BALANCE- ENDING	5,242,528.43	560,847.84	0.00	416.06	5,803,792.33

MUNICIPALITY OF HARRISBURG  
 Reconciliation of the Statement of Revenues, Expenditures and  
 Changes in Fund Balances to the Statement of Activities  
 For the Year Ended December 31, 2018

**(SEE ACCOUNTANT'S COMPILATION REPORT)**

Net Change in Fund Balances - Total Governmental Funds 1,256,126.55

Amounts reported for governmental activities in the Statement of  
 Activities are different because:

This amount represents capital asset purchases which are reported as expenditures on the fund financial statements but increase assets on the government wide statements. 560,253.29

This amount represents the current year depreciation expense reported in the statement of activities which is not reported on the fund financial statements because it does not require the use of current financial resources. (579,739.53)

In the statement of activities, gains \$4,160.11 and losses \$ on disposal of capital assets are reported, whereas, in the governmental funds, the proceeds \$0.00 from the disposal of capital assets are reflected, regardless of whether a gain or loss is realized. (\*gains, -losses, -proceeds=amount) 4,160.11

The receipt of donated capital assets is not reported on the fund statements, but is reported as a program revenue on the government wide statements. 443,050.00

Payment of principal on long-term debt is an expenditure in the governmental funds but the payment reduces long-term liabilities in the statement of net assets. 142,944.79

G.O Bond	\$	
Revenue Bond	\$	61,041.19
Sp. Assess. Bond	\$	
Other Long-Term	\$	81,903.60

The issuance of long-term debt is an other financing source in the fund statements but an increase in long-term liabilities on the government wide statements. ( )

G.O. Bond	\$	
Revenue Bond	\$	
Sp. Assess. Bond	\$	
Other Long-Term	\$	

The fund financial statement governmental fund property tax accruals differ from the government wide statement property tax accruals in that the fund financial statements require the amounts to be "available". 1,872.16

The fund financial statement governmental fund sales and use tax accruals differ from the government wide statement sales and use tax accruals in that the fund financial statements require the amounts to be "available". 13,784.69

Governmental funds report special assessments as revenue when "available", but the statement of activities includes the full amount of special assessments as revenue upon completion of the project at the point when an enforceable legal claim arises. (127,795.97)

Governmental funds recognize expenditures for amounts of compensated absences actually paid to employees with current financial resources during the fiscal year. Amounts of compensated absences earned by employees are not recognized in the funds. In the statement of activities, expenses for these benefits are recognized when the employees earn leave credits. (4,736.89)

Vacation Leave	\$	4,736.89
Sick Leave	\$	
Other Leave Types	\$	

(To arrive at the totals add amount earned and deduct amounts taken, hence, "change in" balance for the year, increase (decrease))

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. (e.g., accrued interest revenue) 122.50

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds. (e.g., accrued interest expense, pension expense) 1,297.44

Supplies acquired are an expenditure on the fund statements when purchased but are expensed on the statement of activities when consumed. This amount represents the "change in" inventory of supplies. Increase (decrease)

Changes in the pension related deferred outflows/inflows are direct components of pension liability (asset) and are not reflected in the governmental funds. (28,120.48)

Internal service funds are used by management to charge the costs of certain activities, such as insurance to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Change in Net Position of Governmental Activities \$ 1,683,218.66

MUNICIPALITY OF HARRISBURG  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds			Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund		
<b>ASSETS:</b>					
Current Assets:					
Cash and Cash Equivalents	1,926,943.00	1,765,075.77		3,692,018.77	
Cash with Fiscal Agent				0.00	
Investments				0.00	
Accounts Receivable, Net	11,637.06	24,093.40		35,730.46	
Unbilled Accounts Receivable	40,771.62	155,370.36		196,141.98	
Special Assessments Receivable—Current				0.00	
Special Assessments Receivable—Delinquent				0.00	
Special Assessments Receivable—Noncurrent				0.00	
Interest Receivable—Special Assessments				0.00	
Governmental Unit's Share of Assessment Improvement Costs				0.00	
Notes Receivable				0.00	
Due from _____ Fund				0.00	
Due from Other Government				0.00	
Due from Component Unit				0.00	
Interest Receivable				0.00	
Accrued Interest on Investments Purchased				0.00	
Dividend Receivable				0.00	
Inventory of Supplies				0.00	
Inventory of Stores Purchased for Resale				0.00	
Prepaid Expenses	3,678.45	5,123.22		8,801.67	
<b>Total Current Assets</b>	<b>1,983,030.13</b>	<b>1,949,662.75</b>	<b>0.00</b>	<b>3,932,692.88</b>	<b>0.00</b>
Noncurrent Assets:					
Restricted Cash and Cash Equivalents	457,996.29	86,057.67		544,053.96	
Restricted Investments				0.00	
Deposits				0.00	
Unamortized Discounts on Bonds Sold				0.00	
Advance to _____ Fund		101.22		0.00	
Net Pension Asset	83.00			184.22	
Capital Assets:					
Land	56,250.71	2,595,693.81		2,651,944.52	
Buildings				0.00	
Improvements Other Than Buildings	10,249,085.40	17,592,254.24		27,841,339.64	
Machinery and Equipment	346,874.95	818,972.72		1,165,847.67	
Construction/Development in Progress	95,413.95	668,791.34		764,205.29	
Less: Accumulated Depreciation (Credit)	(2,697,189.96)	(4,621,607.00)	( )	(7,318,796.96)	( )
Intangible Assets	1,559,508.46	6,237.51		1,565,745.97	
Accumulated Amortization (Credit)	(341,270.01)	(891.07)	( )	(342,161.08)	( )
<b>Total Noncurrent Assets</b>	<b>9,726,752.79</b>	<b>17,145,610.44</b>	<b>0.00</b>	<b>26,872,363.23</b>	<b>0.00</b>
<b>TOTAL ASSETS</b>	<b>11,709,782.92</b>	<b>19,095,273.19</b>	<b>0.00</b>	<b>30,805,056.11</b>	<b>0.00</b>



MUNICIPALITY OF HARRISBURG  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds			Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund		
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>					
196 Pension Related Deferred Outflows	27,660.35	32,454.19		60,114.54	
197 Deferred Charge on Refunding				0.00	
198 Other Deferred Outflows of Resources				0.00	
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>27,660.35</b>	<b>32,454.19</b>	<b>0.00</b>	<b>60,114.54</b>	<b>0.00</b>
<b>LIABILITIES:</b>					
Current Liabilities:					
201 Claims Payable				0.00	
202 Accounts Payable				125,498.12	
203 Judgments Payable				0.00	
204 Annuities Payable				0.00	
205 Notes Payable				0.00	
206 Contracts Payable				0.00	
207 Contracts Payable--Retained Percentage				0.00	
208 Due to _____ Fund				0.00	
209 Due to _____ Government				0.00	
210 Due to Resigned Employees				0.00	
211 Matured Bonds Payable				0.00	
212 Matured Interest Payable				0.00	
213 Incurred but Not Reported Claims				0.00	
215 Accrued Interest Payable				0.00	
216 Accrued Wages Payable	13,245.47	37,088.19		50,333.66	
217 Accrued Taxes Payable	3,622.27	3,622.27		7,244.54	
218 Amount Held for Special Assessment Debt Service	488.08	488.08		976.16	
219 Amounts Held for Others				0.00	
220 Customer Deposits	270,011.00			270,011.00	
221 Due to Fiscal Agent				0.00	
223 Unearned Revenue				0.00	
225 Registered Warrants				0.00	
Bonds Payable Current:				0.00	
226 General Obligation				0.00	
226.01 Revenue				0.00	
226.02 Special Assessment				0.00	
227 Unamortized Premiums on Bonds Sold				313,097.30	
228 Payable from Restricted Assets				0.00	
229 Due to Component Unit				0.00	
230 Compensated Absences Payable -- Current				0.00	
<b>Total Current Liabilities</b>	<b>446,790.02</b>	<b>320,370.76</b>	<b>0.00</b>	<b>767,160.78</b>	<b>0.00</b>

MUNICIPALITY OF HARRISBURG  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Noncurrent Liabilities:						
Bonds Payable:						
231.01 General Obligation	1,810,142.15	5,094,814.51			6,904,956.66	0.00
231.02 Revenue					0.00	0.00
231.03 Special Assessment					0.00	0.00
232 Special Assessment Debt with Government Commitment					9,797.81	0.00
233 Accrued Leave Payable	4,898.90	4,898.91			0.00	0.00
234 Deferred Compensation Payable—Employee					0.00	0.00
235 Accrued Landfill Closure and Postclosure Care Costs					0.00	0.00
236 Advance from Fund					0.00	0.00
238 Net OPEB Obligation					0.00	0.00
237 Other Long-Term Liabilities					0.00	0.00
Total Noncurrent Liabilities	1,815,041.05	5,099,713.42	0.00	0.00	6,914,754.47	0.00
TOTAL LIABILITIES	2,261,831.07	5,420,084.18	0.00	0.00	7,681,915.25	0.00
DEFERRED INFLOWS OF RESOURCES:						
247 Other Deferred Inflows of Resources	7,986.42	9,937.69			0.00	0.00
248 Pension Related Deferred Inflows					17,924.11	
TOTAL DEFERRED INFLOWS OF RESOURCES	7,986.42	9,937.69	0.00	0.00	17,924.11	0.00
NET POSITION:						
253.10 Net Investment in Capital Assets	7,312,419.60	11,797,651.49			19,110,071.09	
253.20 Restricted For:						
258.21 Revenue Bond Debt Service	381,069.66				381,069.66	
253.22 Revenue Bond Retirement					0.00	
253.23 Revenue Bond Contingency					0.00	
253.24 Special Assessment Bond Guarantee					0.00	
253.25 Special Assessment Bond Sinking					0.00	
253.26 Equipment Repair and/or Replacement	76,926.63	86,057.67			162,984.30	
253.27 Landfill Closure and Post Closure Costs					0.00	
253.28 Permanently Restricted Purposes					0.00	
253.29 SDRS Pension Purposes	19,756.93	22,617.71			42,374.64	
253.29 Other Purposes					0.00	
253.30 Unrestricted	1,677,452.96	1,791,378.64			3,468,831.60	
TOTAL NET POSITION	9,467,625.78	13,697,705.51	0.00	0.00	23,165,331.29	0.00

MUNICIPALITY OF HARRISBURG  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION  
 PROPRIETARY FUNDS  
 For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds					Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund	Totals	
<b>Operating Revenue:</b>						
371 Surcharge as Security for Debt	272,696.39				272,696.39	
372-389 Charges for Goods and Services	625,046.51	1,687,908.93			2,312,955.44	
380.05 Lottery Sales					0.00	
367 Contributions and Donations					0.00	
369 Miscellaneous					0.00	
<b>Total Operating Revenue</b>	<b>897,742.90</b>	<b>1,687,908.93</b>	<b>0.00</b>	<b>0.00</b>	<b>2,585,651.83</b>	<b>0.00</b>
<b>Operating Expenses:</b>						
410 Personal Services	109,967.28	128,724.69			238,691.97	
420 Other Current Expense	239,977.57	1,399,831.87			1,579,809.44	
426.2 Materials (Cost of Goods Sold)	141,013.57				141,013.57	
453 Amortization	33,647.93	891.07			34,539.00	
457 Depreciation	242,845.10	399,656.45			642,501.55	
<b>Total Operating Expenses</b>	<b>767,451.45</b>	<b>1,869,104.08</b>	<b>0.00</b>	<b>0.00</b>	<b>2,636,555.53</b>	<b>0.00</b>
<b>Operating Income (Loss)</b>	<b>130,291.45</b>	<b>(181,195.15)</b>	<b>0.00</b>	<b>0.00</b>	<b>(50,903.70)</b>	<b>0.00</b>
<b>Nonoperating Revenue (Expense):</b>						
449 Debt Issuance Costs		(55,200.00)			(55,200.00)	
361 Investment Earnings	12,028.49	9,538.67			21,567.16	
362 Rental Revenue	38,609.03				38,609.03	
442 Interest Expense	(66,081.19)	(104,661.17)			(170,742.36)	
(492) 366 Gain (Loss) on Disposition of Assets	13,390.04	18,620.04			32,010.08	
(429) 369.01 Other	439.00	321.00			760.00	
<b>Total Nonoperating Revenue (Expense)</b>	<b>(1,614.63)</b>	<b>(131,381.46)</b>	<b>0.00</b>	<b>0.00</b>	<b>(132,996.09)</b>	<b>0.00</b>

**MUNICIPALITY OF HARRISBURG**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**PROPRIETARY FUNDS**  
 For the Year Ended December 31, 2018  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

	Enterprise Funds				Internal Service Funds	
	Water Fund	Sewer Fund	Fund	Fund		Totals
Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	128,676.82	(312,576.61)	0.00	0.00	(183,899.79)	0.00
391.07 Capital Contributions	218,120.00	273,005.03			491,125.03	
391.10 Transfers In					0.00	
511 Transfers Out					0.00	
391.06 (514) Special Items					0.00	
391.05 (515) Extraordinary Items					0.00	
Change in Net Position	346,796.82	(39,571.58)	0.00	0.00	307,225.24	0.00
Net Position - Beginning	9,120,828.96	13,737,277.09			22,858,106.05	
Adjustments:					0.00	
					0.00	
Adjusted Net Position - Beginning	9,120,828.96	13,737,277.09	0.00	0.00	22,858,106.05	0.00
NET POSITION - ENDING	9,467,625.78	13,697,705.51	0.00	0.00	23,165,331.29	0.00

MUNICIPALITY OF HARRISBURG  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds				Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund	
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>					
Cash Receipts from Customers	914,670.36	1,605,371.29			2,520,041.65
Cash Receipts for Interfund Services Provided					0.00
Other Operating Cash Receipts					0.00
Cash Payments to Employees for Services	(103,056.36)	(122,502.34)			(225,558.70)
Cash Payments to Suppliers of Goods and Services	(379,763.08)	(1,423,891.97)			(1,803,655.05)
Cash Payments for Interfund Services Used					0.00
Other Operating Cash Payments					0.00
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>431,850.92</b>	<b>58,976.98</b>	<b>0.00</b>	<b>0.00</b>	<b>490,827.90</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Operating Subsidies					0.00
Transfers In					0.00
Transfers Out					0.00
<b>Net Cash Provided (Used) by Noncapital Financing Activities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Proceeds from Capital Debt		2,520,000.00			2,520,000.00
Capital Contributions		46,455.03			46,455.03
Purchase of Capital Assets	(331,701.71)	(3,221,811.77)			(3,553,513.48)
Proceeds from Sale of Capital Assets	15,435.00	20,665.00			(389,113.96)
Principal Paid on Capital Debt	(299,989.60)	(89,124.36)			(158,462.23)
Interest Paid on Capital Debt	(69,020.63)	(89,441.60)			(55,200.00)
Other Receipts (Payments)-Debt Issuance Costs		(55,200.00)			
<b>Net Cash Provided (Used) by Capital and Related Financing Activities</b>	<b>(685,276.94)</b>	<b>(868,457.70)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,589,834.64)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Other Receipts (Payments)	439.00	321.00			760.00
Rent Received	38,609.03				38,609.03
Cash Received for Interest	12,028.49	9,538.67			21,567.16
<b>Net Cash Provided (Used) by Investing Activities</b>	<b>51,076.52</b>	<b>9,859.67</b>	<b>0.00</b>	<b>0.00</b>	<b>60,936.19</b>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(202,349.50)</b>	<b>(799,621.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,038,070.55)</b>
Balances - Beginning	2,587,288.79	2,650,754.49			5,238,043.28
Balances- Ending	2,384,939.29	1,851,133.44	0.00	0.00	4,199,972.73

MUNICIPALITY OF HARRISBURG  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Enterprise Funds				Totals	Internal Service Funds
	Water Fund	Sewer Fund	Fund	Fund		
Operating Income (Loss)	130,291.45	(181,195.15)			(50,903.70)	
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:						
Depreciation and Amortization Expense	276,493.03	400,547.52			677,040.55	
(Increase) decrease in Receivables	5,902.46	(82,537.64)			(76,635.18)	
(Increase) decrease in Prepaid Expenses	(433.92)	(539.29)			(973.21)	
(Increase) decrease in Pension Related Deferred Outflows	3,879.34	4,528.01			8,407.35	
(Increase) decrease in Net Pension Asset	215.83	266.68			482.51	
(Decrease) increase in Accounts and Other Payables	1,661.98	83,520.81			85,182.79	
(Decrease) increase in Accrued Wages and Taxes Payable	857.97	121.71			979.68	
(Decrease) increase in Accrued Leave Payable	(9.19)	(259.10)			(268.29)	
(Decrease) increase in Pension Related Deferred Inflows	1,966.97	1,565.05			3,532.02	
(Decrease) increase in Customer Deposits	11,025.00				11,025.00	
					0.00	
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>431,850.92</b>	<b>226,018.60</b>	<b>0.00</b>	<b>0.00</b>	<b>657,869.52</b>	<b>0.00</b>
Noncash Investing, Capital and Financing Activities:						
Loss on Disposal of Capital Assets Not Affecting Operating Income						
Donated Capital Assets						
	<b>218,120.00</b>	<b>226,550.00</b>			<b>444,670.00</b>	

RECONCILIATION OF OPERATING INCOME (LOSS) TO NET  
CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating Income (Loss)  
Adjustments to Reconcile Operating Income to  
Net Cash Provided (Used) by Operating Activities:  
Depreciation and Amortization Expense  
(Increase) decrease in Receivables  
(Increase) decrease in Prepaid Expenses  
(Increase) decrease in Pension Related Deferred Outflows  
(Increase) decrease in Net Pension Asset  
(Decrease) increase in Accounts and Other Payables  
(Decrease) increase in Accrued Wages and Taxes Payable  
(Decrease) increase in Accrued Leave Payable  
(Decrease) increase in Pension Related Deferred Inflows  
(Decrease) increase in Customer Deposits

Net Cash Provided (Used) by Operating Activities

Noncash Investing, Capital and Financing Activities:  
Loss on Disposal of Capital Assets Not Affecting  
Operating Income  
Donated Capital Assets

## **Required Supplementary Information**

**REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG  
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
GENERAL FUND**

For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
310	<b>Taxes:</b>			
311	1,080,413.00	1,080,413.00	1,115,676.56	35,263.56
312				0.00
313	950,000.00	950,000.00	1,318,919.87	368,919.87
314				0.00
315	150.00	150.00	864.00	714.00
317				0.00
318				0.00
319	1,500.00	1,500.00	1,079.15	(420.85)
320	82,650.00	82,650.00	109,117.42	26,467.42
330	<b>Intergovernmental Revenue:</b>			
331			731.86	731.86
332				0.00
333				0.00
334	184,000.00	184,000.00	194,608.37	10,608.37
335	<b>State Shared Revenue:</b>			
335.01	10,000.00	10,000.00	13,340.17	3,340.17
335.02	1,750.00	1,750.00	2,279.40	529.40
335.03	12,000.00	12,000.00	25,718.26	13,718.26
335.04	20,000.00	20,000.00	20,939.61	939.61
335.06				0.00
335.08	8,000.00	8,000.00	7,632.93	(367.07)
335.09				0.00
335.20				0.00
336				0.00
338	<b>County Shared Revenue:</b>			
338.01				0.00
338.02	1,000.00	1,000.00	1,037.13	37.13
338.03	4,000.00	4,000.00	9,924.03	5,924.03
338.99				0.00
339	<b>Other Intergovernmental Revenues</b>			
340	<b>Charges for Goods and Services:</b>			
341	13,650.00	13,650.00	24,663.94	11,013.94
342				0.00
343				0.00
344				0.00
345				0.00
346	15,000.00	15,000.00	10,750.00	(4,250.00)
347				0.00
348				0.00
349				0.00
350	<b>Fines and Forfeits:</b>			
351				0.00
352				0.00
353			1,530.04	1,530.04
354			1,279.59	1,279.59
359			67.60	67.60
360	<b>Miscellaneous Revenue:</b>			
361	3,000.00	3,000.00	22,450.27	19,450.27
362	5,000.00	5,000.00	6,778.40	1,778.40
363				0.00
364	243,760.00	243,760.00	244,531.12	771.12
367	5,000.00	5,000.00	20,575.24	15,575.24
368				0.00
369	42,500.00	42,500.00	41,423.14	(1,076.86)
<b>Total Revenue</b>	<b>2,683,373.00</b>	<b>2,683,373.00</b>	<b>3,195,918.10</b>	<b>512,545.10</b>



**REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG  
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
GENERAL FUND  
For the Year Ended December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
410 General Government:				
411 Legislative	28,872.00	31,272.00	25,740.93	5,531.07
411.5 Contingency	30,000.00	30,000.00		
Amount Transferred		(7,700.00)		22,300.00
412 Executive	159,601.00	160,001.00	143,796.68	16,204.32
413 Elections	1,450.00	1,450.00	836.87	613.13
414 Financial Administration	235,152.00	245,152.00	226,794.76	18,357.24
419 Other	536,158.00	797,408.00	593,871.88	203,536.12
<b>Total General Government</b>	<b>991,233.00</b>	<b>1,257,583.00</b>	<b>991,041.12</b>	<b>266,541.88</b>
420 Public Safety:				
421 Police	276,613.00	276,613.00	267,462.56	9,150.44
422 Fire	63,743.00	64,293.00	64,147.27	145.73
423 Protective Inspection	38,995.00	47,395.00	42,380.63	5,014.37
424 Corrections				0.00
429 Other Protection				0.00
<b>Total Public Safety</b>	<b>379,351.00</b>	<b>388,301.00</b>	<b>373,990.46</b>	<b>14,310.54</b>
430 Public Works:				
431 Highways and Streets	874,663.00	919,163.00	536,902.86	382,260.14
432 Sanitation	34,607.00	34,607.00	15,690.02	18,916.98
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
<b>Total Public Works</b>	<b>909,270.00</b>	<b>953,770.00</b>	<b>552,592.88</b>	<b>401,177.12</b>
440 Health and Welfare:				
441 Health	49,837.00	50,537.00	28,167.58	22,369.42
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
<b>Total Health and Welfare</b>	<b>49,837.00</b>	<b>50,537.00</b>	<b>28,167.58</b>	<b>22,369.42</b>
450 Culture and Recreation:				
451 Recreation		750.00	654.00	96.00
452 Parks	297,233.00	302,233.00	233,871.55	68,361.45
455 Libraries	83,981.00	85,981.00	81,173.72	4,807.28
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
<b>Total Culture and Recreation</b>	<b>381,214.00</b>	<b>388,964.00</b>	<b>315,699.27</b>	<b>73,264.73</b>
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance	62,468.00	62,468.00	56,153.37	6,314.63
466 Economic Opportunity				0.00
<b>Total Conservation and Development</b>	<b>62,468.00</b>	<b>62,468.00</b>	<b>56,153.37</b>	<b>6,314.63</b>

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG  
BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
GENERAL FUND  
For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
470 Debt Service			89,836.35	(89,836.35)
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
Total Miscellaneous	0.00	0.00	0.00	0.00
Total Expenditures	2,773,373.00	3,101,623.00	2,407,481.03	694,141.97
Excess of Revenues Over (Under) Expenditures	(90,000.00)	(418,250.00)	788,437.07	1,206,687.07
<b>Other Financing Sources (Uses):</b>				
391.01 Transfers In			21,767.86	21,767.86
391.03 Sale of Municipal Property			30,446.30	30,446.30
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
Total Other Financing Sources (Uses)	0.00	0.00	52,214.16	52,214.16
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items-SDPAA change			33,902.46	33,902.46
Net Change in Fund Balances	(90,000.00)	(418,250.00)	874,553.69	1,292,803.69
Changes in Nonspendable				0.00
Fund Balance - Beginning	4,367,974.74	4,367,974.74	4,367,974.74	0.00
Adjustments:				0.00
				0.00
Adjusted Fund Balance - Beginning	4,367,974.74	4,367,974.74	4,367,974.74	0.00
<b>FUND BALANCE - ENDING</b>	<b>4,277,974.74</b>	<b>3,949,724.74</b>	<b>5,242,528.43</b>	<b>1,292,803.69</b>

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF HARRISBURG**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**STORMWATER DRAINAGE SPECIAL REVENUE FUND**  
**For the Year Ended December 31, 2018**  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
310	Taxes:			
311	General Property Taxes			0.00
312	Airflight Property Tax			0.00
313	General Sales and Use Taxes			0.00
314	Gross Receipts Business Taxes			0.00
315	Amusement Taxes			0.00
317	Excise Tax			0.00
318	Tax Deed Revenue			0.00
319	150.00	150.00		(150.00)
320	Licenses and Permits			0.00
330	Intergovernmental Revenue:			
331	Federal Grants			0.00
332	Federal Shared Revenue			0.00
333	Federal Payments in Lieu of Taxes			0.00
334	State Grants			0.00
335	State Shared Revenue:			
335.01	Bank Franchise Tax			0.00
335.02	Prorate License Fees			0.00
335.03	Liquor Tax Reversion (25%)			0.00
335.04	Motor Vehicle Licenses			0.00
335.06	Fire Insurance Premiums Reversion			0.00
335.08	Local Government Highway and Bridge Fund			0.00
335.09	911 Remittances			0.00
335.20	Other			0.00
336	State Payments in Lieu of Taxes			0.00
338	County Shared Revenue:			
338.01	County Road Tax (25%)			0.00
338.02	County Road and Bridge Tax (25%)			0.00
338.03	County Wheel Tax			0.00
338.99	Other			0.00
339	Other Intergovernmental Revenues			0.00
340	Charges for Goods and Services:			
341	General Government			0.00
342	Public Safety			0.00
343	Highways and Streets			0.00
344	Sanitation			0.00
345	Health			0.00
346	Culture and Recreation			0.00
347	Ambulance			0.00
348	Cemetery			0.00
349	Other			0.00
350	Fines and Forfeits:			
351	Court Fines and Costs			0.00
352	Animal Control Fines			0.00
353	Parking Meter Fines			0.00
354	Library			0.00
359	Other			0.00
360	Miscellaneous Revenue:			
361	100.00	100.00	894.18	794.18
362	Rentals			0.00
363	Special Assessments			220,035.84
364	327,110.00	327,110.00	330,846.80	3,736.80
367	Contributions and Donations from Private Sources			0.00
368	Liquor Operating Agreement Income			0.00
369	Other			0.00
<b>Total Revenue</b>	<b>327,360.00</b>	<b>327,360.00</b>	<b>551,776.82</b>	<b>224,416.82</b>

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF HARRISBURG**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**STORMWATER DRAINAGE SPECIAL REVENUE FUND**  
**For the Year Ended December 31, 2018**  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Expenditures:</b>				
410 General Government:				
411 Legislative				0.00
411.5 Contingency				
Amount Transferred				0.00
412 Executive				0.00
413 Elections				0.00
414 Financial Administration				0.00
419 Other	87,500.00	87,500.00	9,177.65	78,322.35
<b>Total General Government</b>	<b>87,500.00</b>	<b>87,500.00</b>	<b>9,177.65</b>	<b>78,322.35</b>
420 Public Safety:				
421 Police				0.00
422 Fire				0.00
423 Protective Inspection				0.00
424 Corrections				0.00
429 Other Protection				0.00
<b>Total Public Safety</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
430 Public Works:				
431 Highways and Streets	95,000.00	95,000.00	23,098.66	71,901.34
432 Sanitation				0.00
433 Water				0.00
434 Electricity				0.00
435 Airport				0.00
436 Parking Facilities				0.00
437 Cemeteries				0.00
438 Natural Gas				0.00
439 Transit				0.00
<b>Total Public Works</b>	<b>95,000.00</b>	<b>95,000.00</b>	<b>23,098.66</b>	<b>71,901.34</b>
440 Health and Welfare:				
441 Health				0.00
442 Home Health				0.00
443 Mental Health Centers				0.00
444 Humane Society				0.00
445 Drug Education				0.00
446 Ambulance				0.00
447 Hospitals, Nursing Homes and Rest Homes				0.00
449 Other				0.00
<b>Total Health and Welfare</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
450 Culture and Recreation:				
451 Recreation				0.00
452 Parks				0.00
455 Libraries				0.00
456 Auditorium				0.00
457 Historical Preservation				0.00
458 Museums				0.00
<b>Total Culture and Recreation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
460 Conservation and Development:				
463 Urban Redevelopment and Housing				0.00
465 Economic Development and Assistance				0.00
466 Economic Opportunity				0.00
<b>Total Conservation and Development</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**REQUIRED SUPPLEMENTARY INFORMATION**  
**MUNICIPALITY OF HARRISBURG**  
**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS**  
**STORMWATER DRAINAGE SPECIAL REVENUE FUND**  
**For the Year Ended December 31, 2018**

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
470 Debt Service	97,371.00	97,371.00	97,369.72	1.28
480 Intergovernmental Expenditures				0.00
490 Miscellaneous:				
491 Judgements and Losses				0.00
492 Other Expenditures				0.00
493 Liquor Operating Agreements				0.00
<b>Total Miscellaneous</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Expenditures</b>	<u>279,871.00</u>	<u>279,871.00</u>	<u>129,646.03</u>	<u>150,224.97</u>
<b>Excess of Revenues Over (Under) Expenditures</b>	<u>47,489.00</u>	<u>47,489.00</u>	<u>422,130.79</u>	<u>374,641.79</u>
<b>Other Financing Sources (Uses):</b>				
391.01 Transfers In				0.00
391.03 Sale of Municipal Property				0.00
391.04 Compensation for Loss or Damage to Capital Assets				0.00
391.2 Long-Term Debt Issued				0.00
511 Transfers Out				0.00
512 Discount on Bonds Issued				0.00
513 Payments to Refunded Debt Escrow Agent				0.00
<b>Total Other Financing Sources (Uses)</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
391.06 (514) Special Items				0.00
391.05 (515) Extraordinary Items				0.00
<b>Net Change in Fund Balances</b>	47,489.00	47,489.00	422,130.79	374,641.79
<b>Changes in Nonspendable</b>				0.00
<b>Fund Balance - Beginning</b>	<u>138,717.05</u>	<u>138,717.05</u>	<u>138,717.05</u>	<u>0.00</u>
<b>Adjustments:</b>				0.00
				<u>0.00</u>
<b>Adjusted Fund Balance - Beginning</b>	<u>138,717.05</u>	<u>138,717.05</u>	<u>138,717.05</u>	<u>0.00</u>
<b>FUND BALANCE - ENDING</b>	<u>186,206.05</u>	<u>186,206.05</u>	<u>560,847.84</u>	<u>374,641.79</u>

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-GOVERNMENTAL FUNDS  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)  
South Dakota Retirement System

(SEE ACCOUNTANT'S <sup>Last 10 Years</sup> COMPILATION REPORT)

	2018	2017	2016	2015	20	20	20	20	20	20
County's/Municipality's proportion of the net pension liability/asset	0.0192860%	0.0170450%	0.0169320%	0.0166650%	%	%	%	%	%	%
County's/Municipality's proportionate share of net pension liability (asset)	\$ (449.79)	\$ (1,546.85)	\$ 57,194.63	\$ (70,681.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's/Municipality's covered payroll	\$ 403,083.56	\$ 340,227.93	\$ 323,280.15	\$ 302,108.12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's/Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.11%	0.45%	17.69%	23.40%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.02%	100.1%	96.89%	104.10%	%	%	%	%	%	%

\* The amounts presented for each year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the County/Municipality will present information for those years for which information is available.

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-WATER ENTERPRISE FUND  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System

(SEE ACCOUNTANT'S COMPILATION REPORT)

	2018	2017	2016	2015	2014	2013	2012	2011	2010
Municipality's proportion of the net pension liability (asset)	0.0035590%	0.0032929%	0.0038249%	0.0036851%					
Municipality's proportionate share of net pension liability (asset)	(63.00)	(296.83)	12,920.14	(15,628.56)					
Municipality's covered payroll	72,812.86	73,623.73	73,072.80	68,246.26					
Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.11%	0.41%	17.68%	22.90%					
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.02%	100.10%	96.89%	104.10%					

\* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the Municipality will present information for those years for which information is available.

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-SEWER ENTERPRISE FUND  
SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)

South Dakota Retirement System  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**  
Last 10 Years\*

	2018	2017	2016	2015	20	20	20	20	20
Municipality's proportion of the net pension liability (asset)	0.0043400%	0.0040540%	0.0038249%	0.0036731%	%	%	%	%	%
Municipality's proportionate share of net pension liability (asset)	(101.22)	(367.90)	12,920.14	(15,578.67)	-	-	-	-	-
Municipality's covered payroll	89,254.83	81,862.94	73,072.80	68,246.26	-	-	-	-	-
Municipality's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	0.11%	0.45%	17.69%	22.83%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Plan fiduciary net position as a percentage of the total pension liability (asset)	100.02%	100.10%	96.89%	104.10%	%	%	%	%	%

\* The amounts presented for each fiscal year were determined as of the measurement date of the collective net pension liability (asset) which is 6/30. Until a full 10-year trend is compiled, the Municipality will present information for those years for which information is available.



**REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-GOVERNMENTAL FUNDS  
SCHEDULE OF PENSION CONTRIBUTIONS**

South Dakota Retirement System

(SEE ACCOUNTANT'S COMPILATION REPORT)  
\*Last 10 Years

	2018	2017	2016	2015	20	20	20	20	20
Contractually required contribution	\$ 25,453.97	\$ 22,004.38	\$ 19,888.44	\$ 18,753.06	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ 25,453.97	\$ 22,004.38	\$ 19,888.44	\$ 18,753.06	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
County's/Municipality's covered payroll	\$ 424,683.07	\$ 366,735.21	\$ 331,474.02	\$ 312,550.54	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	5.99%	6.00%	6.00%	6.00%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

\* Until a full 10-year trend is compiled, the County/Municipality will present information for those years for which information is available.

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-WATER ENTERPRISE FUND  
SCHEDULE OF THE PENSION CONTRIBUTIONS

South Dakota Retirement System

(SEE ACCOUNTANT'S COMPILATION REPORT)

	2018	2017	2016	2015	20	20	20	20	20	20	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
Contractually required contribution	\$ 4,697.44	\$ 4,252.56	\$ 4,474.68	\$ 4,236.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ 4,697.44	\$ 4,252.56	\$ 4,474.68	\$ 4,236.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipality's covered payroll	\$ 78,291.49	\$ 70,875.75	\$ 74,967.08	\$ 70,605.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	6.00%	6.00%	5.97%	6.00%											

\* Until a full 10-year trend is compiled, the Municipality will present information for those years for which information is available.

REQUIRED SUPPLEMENTARY INFORMATION  
MUNICIPALITY OF HARRISBURG-SEWER ENTERPRISE FUND  
SCHEDULE OF THE PENSION CONTRIBUTIONS

South Dakota Retirement System

\*Last 10 Years  
**(SEE ACCOUNTANT'S COMPILATION REPORT)**

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Contractually required contribution	\$ 5,728.27	\$ 5,233.70	\$ 4,474.68	\$ 4,236.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	\$ 5,728.27	\$ 5,233.70	\$ 4,474.68	\$ 4,236.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipality's covered payroll	\$ 95,472.15	\$ 87,227.94	\$ 74,967.08	\$ 70,605.20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions as a percentage of covered payroll	6.00%	6.00%	5.97%	6.00%								

\* Until a full 10-year trend is compiled, the Municipality will present information for those years for which information is available.

## **Supplementary Information**



MUNICIPALITY OF HARRISBURG  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Special Bed, Board, Booze and Ticket Sales Tax Special Revenue Fund	Lincoln County Tax Incremental District #8 Special Revenue Fund	Harrisburg Tax Incremental District # 2 Debt Service Fund	Harrisburg Tax Incremental District #3 Debt Service Fund	Harrisburg Tax Incremental District #4 Debt Service Fund	Industrial Park Tax Increment Financing #1 Debt Service Fund	Total Other Governmental Funds
206 Notes Payable							0.00
207 Contracts Payable							0.00
208 Contracts Payable--Retained Percentage							0.00
209 Due to Other Funds				34,500.00	34,500.00		109,000.00
210 Due to _____ Government		40,000.00					0.00
211 Due to Resigned Employees							0.00
212 Matured Bonds Payable							0.00
213 Matured Interest Payable							0.00
215 Incurred but Not Reported Claims							0.00
216 Accrued Interest Payable							0.00
217 Accrued Wages Payable							0.00
218 Accrued Taxes Payable							0.00
219 Amount Held for Special Assessment Debt Service							0.00
220 Amounts Held for Others							0.00
221 Customer Deposits							0.00
223 Due to Fiscal Agent							0.00
225 Unearned Revenue							0.00
226 Registered Warrants							0.00
226.01 Bonds Payable Current:							0.00
226.02 General Obligation							0.00
226.03 Revenue							0.00
227 Special Assessment							0.00
228 Unamortized Premiums on Bonds Sold							0.00
229 Payable from Restricted Assets							0.00
230 Due to Component Unit							0.00
236 Compensated Absences Payable -- Current Advance from _____ Fund							0.00
Total Liabilities	0.00	40,000.00	0.00	34,500.00	34,500.00	0.00	109,000.00
244 Deferred Inflows of Resources:							
245 Unavailable Revenue--Sales and Use Taxes	1,001.15						1,001.15
246 Unavailable Revenue--Property Taxes							0.00
247 Unavailable Revenue--Special Assessments Other Deferred Inflows of Resources							0.00
Total Deferred Inflows of Resources	1,001.15	0.00	0.00	0.00	0.00	0.00	1,001.15
263 Fund Balances:							
264 Nonspendable							0.00
265 Restricted	102,247.03		7,142.87				109,389.90
266 Committed							0.00
267 Assigned							0.00
Unassigned		(39,973.84)		(34,500.00)	(34,500.00)		(108,973.84)
Total Fund Balances	102,247.03	(39,973.84)	7,142.87	(34,500.00)	(34,500.00)	0.00	416.06

MUNICIPALITY OF HARRISBURG  
 COMBINING BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS

December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

Special Bed, Board, Booze and Ticket Sales Tax Special Revenue Fund	Lincoln County Tax Incremental District #8 Special Revenue Fund	Harrisburg Tax Incremental District # 2 Debt Service Fund	Harrisburg Tax Incremental District #3 Debt Service Fund	Harrisburg Tax Incremental District #4 Debt Service Fund	Industrial Park Tax Increment Financing #1 Debt Service Fund	Total Other Governmental Funds
103,248.18	26.16	7,142.87	0.00	0.00	0.00	110,417.21

TOTAL LIABILITIES, DEFERRED INFLOWS OF  
 RESOURCES AND FUND BALANCES









MUNICIPALITY OF HARRISBURG  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

(SEE ACCOUNTANT'S COMPILATION REPORT)

	Special Bed, Board, Booze and Ticket Sales Tax Special Revenue Fund	Lincoln County Incremental District #8 Special Revenue Fund	Harrisburg Tax Incremental District #2 Debt Service Fund	Harrisburg Tax Incremental District #3 Debt Service Fund	Harrisburg Tax Incremental District #4 Debt Service Fund	Industrial Park Tax Increment Financing #1 Debt Service Fund	Total Other Governmental Funds
391.03 Sale of Municipal Property	0.00						0.00
391.04 Compensation for Loss or Damage to Capital Assets							0.00
391.20 Long-Term Debt Issued							0.00
511 Transfers Out							(21,767.86)
512 Discount on Bonds Issued							0.00
513 Payments to Refunded Debt Escrow Agent							0.00
Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	(21,767.86)	(21,767.86)
391.06 (514) Special Items							0.00
391.05 (515) Extraordinary Items							0.00
Net Change in Fund Balances	8,540.90	26.16	7,142.87	0.00	(34,500.00)	(21,767.86)	(40,557.93)
Changes in Nonspendable							0.00
Fund Balance - Beginning Adjustments:	93,706.13	(40,000.00)	0.00	(34,500.00)	0.00	21,767.86	40,973.99
Adjusted Fund Balance - Beginning	93,706.13	(40,000.00)	0.00	(34,500.00)	0.00	21,767.86	40,973.99
FUND BALANCE- ENDING	102,247.03	(39,973.84)	7,142.87	(34,500.00)	(34,500.00)	0.00	416.06

**MUNICIPALITY OF HARRISBURG  
SCHEDULE OF CHANGES IN LONG-TERM DEBT  
For the Year Ended December 31, 2018  
(SEE ACCOUNTANT'S COMPILATION REPORT)**

<u>Indebtedness</u>	<u>Long-Term Debt January 1, 2018</u>	<u>Add New Debt</u>	<u>Less Debt Retired</u>	<u>Long-Term Debt December 31, 2018</u>
<b>Governmental Long-Term Debt:</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds	1,233,697.90		61,041.19	1,172,656.71
231.03 Special Assessment Bonds				
236 Advance from Other Funds				
237 Other Long-Term Liabilities	253,339.30		81,903.60	171,435.70
238 Net OPEB Obligation				
<b>Enterprise Long-Term Debt: (only cash basis entities need to complete the enterprise section)</b>				
231.01 General Obligation Bonds				
231.02 Revenue Bonds				
231.03 Special Assessment Bonds				
235 Accrued Landfill Closure and Postclosure Care Costs				
236 Advance from Other Funds				
237 Other Long-Term Liabilities				
238 Net OPEB Obligation				
<b>Total</b>	<u>1,487,037.20</u>	<u>0.00</u>	<u>142,944.79</u>	<u>1,344,092.41</u>

Note 1 - Long-Term Debt:

Debt payable at December 31, 2018 is comprised of the following:

General Obligation Bonds:

\$ -

Revenue Bonds:

SRF Clean Water Bonds: 3% interest; due in quarterly payments of \$24,342.43 through 10/15/2033; bonds are being retired by the Stormwater Drainage Special Revenue Fund \$ 1,172,656.71

Installment Notes:

Installment note payable to The First National Bank in Sioux Falls; 3.14% interest; due in annual installments of \$89,836.35 through 08/01/2020; note is being retired by the General Fund \$ 171,435.70

(SEE ACCOUNTANT'S COMPILATION REPORT)

ANNUAL REPORT FOR CITY OF HARRISBURG  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018

<b>GOVERNMENTAL FUNDS--MODIFIED ACCRUAL BASIS</b>				
	<b>General Fund</b>	<b>Stormwater Drainage Spec Rev Fund</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Beginning Balance</b>	<u>4,367,974.74</u>	<u>138,717.05</u>	<u>40,973.99</u>	<u>4,547,665.78</u>
<b>Revenues and Other Sources:</b>				
Taxes:				
Property Taxes	<u>1,115,676.56</u>		<u>261.61</u>	<u>1,115,938.17</u>
Airflight Property Tax				<u>0.00</u>
General Sales and Use Taxes	<u>1,318,919.87</u>		<u>141,329.60</u>	<u>1,460,249.47</u>
Gross Receipts Business Taxes				<u>0.00</u>
Amusement Taxes	<u>864.00</u>			<u>864.00</u>
Excise Tax				<u>0.00</u>
Tax Deed Revenue				<u>0.00</u>
Penalties and Interest on Delinquent Taxes	<u>1,079.15</u>			<u>1,079.15</u>
Licenses and Permits	<u>109,117.42</u>			<u>109,117.42</u>
Intergovernmental Revenues:				
Federal Grants	<u>731.86</u>			<u>731.86</u>
Federal Shared Revenue				<u>0.00</u>
Federal Payments in Lieu of Taxes				<u>0.00</u>
State Grants	<u>194,608.37</u>			<u>194,608.37</u>
State Shared Revenue	<u>69,910.37</u>			<u>69,910.37</u>
State Payments in Lieu of Taxes				<u>0.00</u>
County Shared Revenue:	<u>10,961.16</u>			<u>10,961.16</u>
Other Intergovernmental Revenue				<u>0.00</u>
Charges for Goods and Services:				
General Government	<u>24,663.94</u>			<u>24,663.94</u>
Public Safety				<u>0.00</u>
Highways and Streets				<u>0.00</u>
Sanitation				<u>0.00</u>
Health				<u>0.00</u>
Culture and Recreation	<u>10,750.00</u>			<u>10,750.00</u>
Ambulance				<u>0.00</u>
Cemetery				<u>0.00</u>
Other				<u>0.00</u>
Fines and Forfeits				
Court Fines and Forfeits				<u>0.00</u>
Animal Control Fines				<u>0.00</u>
Parking Meter Fines	<u>1,530.04</u>			<u>1,530.04</u>
Library	<u>1,279.59</u>			<u>1,279.59</u>
Other	<u>67.60</u>			<u>67.60</u>
Miscellaneous Revenue and Other Sources:				
Investment Earnings	<u>22,450.27</u>	<u>894.18</u>	<u>696.63</u>	<u>24,041.08</u>
Rentals	<u>6,778.40</u>			<u>6,778.40</u>
Special Assessments		<u>220,035.84</u>		<u>220,035.84</u>
Maintenance Assessments	<u>244,531.12</u>	<u>330,846.80</u>		<u>575,377.92</u>
Contributions and Donations from Private Sources	<u>20,575.24</u>		<u>5,000.00</u>	<u>25,575.24</u>
Liquor Operating Agreement Income				<u>0.00</u>
Other Revenues	<u>41,423.14</u>			<u>41,423.14</u>
Sale of Municipal Property	<u>30,446.30</u>			<u>30,446.30</u>
Compensation for Loss or Damage to Capital Assets				<u>0.00</u>
Long Term Debt Issued				<u>0.00</u>
<b>Total Revenue and Other Sources</b>	<u>3,226,364.40</u>	<u>551,776.82</u>	<u>147,287.84</u>	<u>3,925,429.06</u>

(SEE ACCOUNTANT'S COMPILATION REPORT)

Expenditures and Other Uses:

Legislative	25,740.93			25,740.93
Executive	143,796.68			143,796.68
Elections	836.87			836.87
Financial Administration	226,794.76		34,500.00	261,294.76
Other General Government	335,942.42	3,833.45		339,775.87
Police	267,462.56			267,462.56
Fire	64,147.27			64,147.27
Protective Inspection	42,380.63			42,380.63
Corrections				0.00
Other Protection				0.00
Highways and Streets	346,760.13	967.50		347,727.63
Sanitation	15,690.02			15,690.02
Water				0.00
Electricity				0.00
Airport				0.00
Parking Facilities				0.00
Cemeteries				0.00
Natural Gas				0.00
Transit				0.00
Health	28,167.58			28,167.58
Home Health				0.00
Mental Health Centers				0.00
Humane Society				0.00
Drug Education				0.00
Ambulance				0.00
Hospitals, Nursing Homes and Rest Homes				0.00
Other Health and Welfare				0.00
Recreation	654.00			654.00
Parks	168,085.95			168,085.95
Libraries	62,253.58			62,253.58
Auditorium				0.00
Historical Preservation				0.00
Museums				0.00
Urban Redevelopment and Housing				0.00
Economic Development and Assistance (Industrial Development)	56,153.37		67,070.00	0.00
Economic Opportunity				0.00
Debt Service	89,836.35	97,369.72	64,507.91	251,713.98
Intergovernmental Expenditures				0.00
Capital Outlay	532,777.93	27,475.36		560,253.29
Judgments and Losses				0.00
Other Expenditures				0.00
Liquor Operating Agreements				0.00
Discount on Bonds Issued				0.00
Payments to Refunded Debt Escrow Agent				0.00
<b>Total Expenditures and Other Uses</b>	<b>2,407,481.03</b>	<b>129,646.03</b>	<b>166,077.91</b>	<b>2,579,981.60</b>
<b>Transfers In (Out)</b>	<b>21,767.86</b>			<b>21,767.86</b>
<b>Special Item (specify)</b>				<b>0.00</b>
<b>Extraordinary Item-SDPAA change</b>	<b>33,902.46</b>			<b>33,902.46</b>
<b>Changes in Nonspendable</b>				<b>0.00</b>
<b>Increase/Decrease in Fund Balance</b>	<b>874,553.69</b>	<b>422,130.79</b>	<b>(18,790.07)</b>	<b>1,401,117.78</b>
<b>Ending Balance:</b>				
Nonspendable	46,658.00			46,658.00
Restricted		560,847.84	109,389.90	670,237.74
Committed				0.00
Assigned	200,000.00			200,000.00
Unassigned	4,995,870.43		(108,973.84)	4,886,896.59
<b>Governmental Long-term Debt</b>				<b>1,344,092.41</b>

(SEE ACCOUNTANT'S COMPILATION REPORT)

**PROPRIETARY FUNDS--ACCRUAL BASIS**

	<u>Water Fund</u>	<u>Sewer Fund</u>	
Beginning Balance	9,120,828.96	13,737,277.09	
Revenues	1,180,329.46	1,989,393.67	
Expenses	833,532.64	2,028,965.25	
Transfers In (Out)			
Ending Balance:			
Restricted for Specific Purposes	477,753.22	108,675.38	
Unrestricted	8,989,872.56	13,589,030.13	
Long-term Debt	7,218,053.96	5,261,800.06	

The preceding financial data does not include fiduciary funds or component units. Information pertaining to those activities may be obtained by contacting the municipal finance officer at 605-743-5872.

Municipal funds are deposited as follows:

<u>Depository</u>	<u>Amount</u>
The First National Bank in Sioux Falls	\$ 7,282,542.92
SD Public Funds Investment Trust	\$ 2,548,223.83