



COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

July 31, 2017

Members of City Council
City of Johnstown
City Hall
Johnstown, Pennsylvania 15901

Dear City Council:

We have audited the financial statements of the City of Johnstown as of and for the year ended December 31, 2016, and have issued our report thereon dated July 31, 2017. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 15, 2014, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Johnstown solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, material noncompliance, and other matters noted during our audit in a separate report to you dated July 31, 2017.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of Johnstown is included in Note 1 to the financial statements. As described in Note 1 to the financial statements, during the year, the City of Johnstown adopted the following GASB pronouncements:

GASB Statement No. 72, *Fair Value Measurement and Application*. This Statement addresses accounting and financial reporting issues related to fair value measurement and provides guidance for determining a fair value measurement for financial reporting purposes.

GASB Statement No. 73, *Accounting and Financial Reporting for Pension and Related Assets That Are Not Within the Scope of GASB 68, and Amendments to Certain Provisions of GASB 67 and 68*. This Statement improves the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability.

GASB Statement No. 76, *the Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. This Statement replaces the requirements of Statement No. 55, the Hierarchy of Generally Accepted Accounting Principles for State and Local Governments. The requirements in this Statement improve financial reporting by raising the category of GASB Implementation Guides in the GAAP hierarchy, emphasizing the importance of analogies to authoritative literature when the accounting treatment for an event is not specified in authoritative GAAP, and requiring the consistency with the GASB Concepts Statements when evaluating accounting treatments specified in nonauthoritative literature.

GASB Statement No. 77, *Tax Abatement Disclosures*. This Statement requires governments that enter into tax abatement agreements to disclose the following information about the agreements: brief description information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients; the gross dollar amount of taxes abated during the period; and commitments made by a government, other than to abate taxes, as part of a tax abatement agreement.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the reserve for the allowance for doubtful accounts, the estimated useful lives on property, plant and equipment and the net pension liabilities for each pension plan.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures in the financial statements includes: Note 9 on Long Term Obligations, Note 11 on Pension Plans, Note 13 on Post-Employment Benefits, and Note 14 on Reclassification of Net Position and Conversion of Fund Types.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. See attached schedule for misstatements identified as a result of our audit procedures that were brought to the attention of, and corrected by, management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Johnstown's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated July 31, 2017.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with the City of Johnstown, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Johnstown's auditors.

Noncompliance with Laws and Regulations, Violations of Contract Provisions or Grant Agreements

See Single Audit Reporting Package for matters identified involving noncompliance with laws and regulations, and/or violations of contract provisions or grant agreements that came to our attention during the course of the audit.

This report is intended solely for the information and use of the board of directors, and management of the City of Johnstown and is not intended to be and should not be used by anyone other than these specified parties.



WESSEL & COMPANY
Certified Public Accountants

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		010-02		
To adjust cash to actual at year end.				
01.401.14.000.00	General Government Executive Salaries and Wages		35,641.00	
01.100.01.000.00	Cash- 1st National Bank Act			35,641.00
Total			<u>35,641.00</u>	<u>35,641.00</u>
Adjusting Journal Entries JE # 2		T-02		
To adjust balances not properly closed.				
01.155.00.303.00	Prepaid Work Comp		6,412.00	
01.200.42.000.00	Other Current Payables- AP		39,713.00	
01.297.00.000.00	Deferred Revenue		4,283.00	
01.155.00.309.00	Prepaid Hospitalization			37,124.00
01.296.00.000.00	Budgetary Fund Balance			13,284.00
Total			<u>50,408.00</u>	<u>50,408.00</u>
Adjusting Journal Entries JE # 3				
PBC				
01.140.00.225.00	Current RE Taxes Receivable		358.00	
01.251.00.225.00	Current Allocation Real Estate		358.00	
01.252.00.050.00	Holding Account- Pension		108.00	
01.252.00.051.00	Holding Account- Debt Service		19.00	
01.252.00.219.00	Hldg Act- Lib Real Estate MI		2.00	
01.301.10.000.00	Real Estate Taxes- Current Year's Levy		229.00	
01.100.03.000.00	Cash- 1st Summit MM Act			358.00
01.251.00.225.00	Current Allocation Real Estate			356.00
01.297.00.225.00	Deferred Real Estate Revenue			358.00
01.456.24.130.00	Culture- Rec- Libraries Gen Oper Supplies- Library Subsidy			2.00
Total			<u>1,074.00</u>	<u>1,074.00</u>
Adjusting Journal Entries JE # 4				
PBC				
01.100.03.000.00	Cash- 1st Summit MM Act		5,523.00	
01.331.03.000.00	Fines and Restitutions- Other Fines/Restitutions			5,523.00
Total			<u>5,523.00</u>	<u>5,523.00</u>
Adjusting Journal Entries JE # 5				
PBC				
01.100.01.000.00	Cash- 1st National Bank Act		70.00	
01.100.03.000.00	Cash- 1st Summit MM Act			70.00
Total			<u>70.00</u>	<u>70.00</u>

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 6				
PBC				
01.402.21.014.00	Financial Administration Office Supplies- Office Expense		55.00	
01.100.03.000.00	Cash- 1st Summit MM Act			55.00
Total			<u>55.00</u>	<u>55.00</u>
Adjusting Journal Entries JE # 7				
PBC				
01.252.00.051.00	Holding Account- Debt Service		11,594.00	
01.100.03.000.00	Cash- 1st Summit MM Act			11,594.00
Total			<u>11,594.00</u>	<u>11,594.00</u>
Adjusting Journal Entries JE # 8				
PBC				
01.252.00.051.00	Holding Account- Debt Service		1,465.00	
01.100.03.000.00	Cash- 1st Summit MM Act			1,465.00
Total			<u>1,465.00</u>	<u>1,465.00</u>
Adjusting Journal Entries JE # 9				
PBC				
To adjust current RE taxes receivable to actual at 12/31/16.				
01.297.00.225.00	Deferred Real Estate Revenue	B-03	1,209,015.00	
01.140.00.225.00	Current RE Taxes Receivable			1,209,015.00
Total			<u>1,209,015.00</u>	<u>1,209,015.00</u>
Adjusting Journal Entries JE # 10				
PBC				
01.130.00.022.00	Due From Jtwn Reg Sew		38.00	
01.130.14.000.00	Due From Parking Fund		45.00	
01.148.00.029.00	Due From West End Ambulance		2,183.00	
01.410.25.070.00	Police Repairs & Maintenance Supplies- Gas & Oil		3,065.00	
01.412.25.070.00	Fire Repairs & Maintenance Supplies- Gas & Oil		1,385.00	
01.440.25.070.00	Public Works- Highway Repairs & Maintenance Supplies- Gas & Oil		11.00	
01.440.25.070.00	Public Works- Highway Repairs & Maintenance Supplies- Gas & Oil		2,663.00	
01.442.25.070.00	Public Works- Mechanical Repairs & Maint Supplies Gas & Oil		125.00	
01.458.25.070.00	Culture-Recreation- ROXY Repairs & Maint Supplies- Gas & Oil		87.00	
01.460.25.070.00	Community Development Repairs & Maint Supplies- Gas & Oil		89.00	
01.150.00.031.00	Inventory of Gas and Oil			9,691.00
Total			<u>9,691.00</u>	<u>9,691.00</u>
Adjusting Journal Entries JE # 11				
PBC				

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
PBC				
01.100.01.000.00	Cash- 1st National Bank Act		73,463.00	
01.230.23.020.00	Due To Pay Ded Fund- Payroll		110,269.00	
01.100.01.000.00	Cash- 1st National Bank Act			110,269.00
01.230.23.020.00	Due To Pay Ded Fund- Payroll			73,463.00
Total			<u>183,732.00</u>	<u>183,732.00</u>

Adjusting Journal Entries JE # 12

Account	Description	W/P Ref	Debit	Credit
PBC				
01.100.01.000.00	Cash- 1st National Bank Act		2,771.00	
01.100.10.000.00	Cash- Cash on Hand			2,771.00
Total			<u>2,771.00</u>	<u>2,771.00</u>

Adjusting Journal Entries JE # 13

Account	Description	W/P Ref	Debit	Credit
PBC - To correct Freedom incorrect real estate postings				
01.140.00.225.00	Current RE Taxes Receivable		32,626.00	
01.251.52.225.00	Current Alloc RE Penalty		32,626.00	
01.251.55.225.00	Current Alloc RE Penalty 2		32,626.00	
01.301.10.000.00	Real Estate Taxes- Current Year's Levy		20,910.00	
01.251.52.225.00	Current Alloc RE Penalty			32,626.00
01.251.55.225.00	Current Alloc RE Penalty 2			32,626.00
01.297.00.225.00	Deferred Real Estate Revenue			32,626.00
01.301.10.337.00	Real Estate CY Levy- Penalty			20,910.00
Total			<u>118,788.00</u>	<u>118,788.00</u>

Adjusting Journal Entries JE # 14

Account	Description	W/P Ref	Debit	Credit
To record additional deferred R/E tax revenue relating to DLP R/E tax settlement				
01.301.10.000.00	Real Estate Taxes- Current Year's Levy		3,213.00	
01.297.00.225.00	Deferred Real Estate Revenue			3,213.00
Total			<u>3,213.00</u>	<u>3,213.00</u>

Adjusting Journal Entries JE # 15

Account	Description	W/P Ref	Debit	Credit
To record recycling grant revenue originally recorded in Sanitation Fund.				
01.130.33.000.00	Due From Sanitation Fund		7,226.00	
01.354.26.208.00	State- Sanitation Recycling			7,226.00
Total			<u>7,226.00</u>	<u>7,226.00</u>

Adjusting Journal Entries JE # 16

Account	Description	W/P Ref	Debit	Credit
To record AR relating to COPS More DOJ grant				
01.148.00.000.00	Due From Other Governments		53,069.00	
01.351.23.066.00	Fed- Police- Cops More Grant			53,069.00
Total			<u>53,069.00</u>	<u>53,069.00</u>

Adjusting Journal Entries JE # 17

Account	Description	W/P Ref	Debit	Credit
To book additional AR and revenue for local police services provided by the city for other local governments.				
01.148.00.000.00	Due From Other Governments		36,686.00	

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
01.358.19.236.00	Local Police Contract Payments			36,686.00
Total			<u>36,686.00</u>	<u>36,686.00</u>
Adjusting Journal Entries JE # 19		10-3		
To book Q4 cable franchise revenue and corresponding AR				
01.148.00.000.00	Due From Other Governments		65,333.00	
01.321.69.010.00	Business Licenses and Permits- Franchise- Cable Television			65,333.00
Total			<u>65,333.00</u>	<u>65,333.00</u>
Adjusting Journal Entries JE # 20		10-9		
To record Business Privilege Taxes				
01.148.00.000.00	Due From Other Governments		1,575,266.00	
01.403.43.114.00	Tax Collections		525,088.00	
01.304.10.000.00	Business Privilege Taxes- Current Year's Levy			1,158,182.00
01.304.29.000.00	Business Privilege Taxes- Delinquent			942,172.00
Total			<u>2,100,354.00</u>	<u>2,100,354.00</u>
Adjusting Journal Entries JE # 21		G-02-a		
To reclassify Prepaid Workers Comp Exps.				
01.412.19.003.00	Fire Benefits- Workers Comp		12,052.00	
01.155.00.303.00	Prepaid Work Comp			12,052.00
Total			<u>12,052.00</u>	<u>12,052.00</u>
Adjusting Journal Entries JE # 22		040		
To adjust interfunds and transfers.				
01.130.25.000.00	Due From State Grants Fund		348.00	
01.130.32.000.00	Due From Debt Service Fund		1,441,760.00	
01.130.33.000.00	Due From Sanitation Fund		1,103.00	
01.230.23.020.00	Due To Pay Ded Fund- Payroll		1,694.00	
01.230.30.000.00	Due To Capital Projects Fund		15,149.00	
01.252.00.050.00	Holding Account- Pension		450,000.00	
01.401.34.013.00	Gen Govt Executive Adv, Printing, & Binding- Legal Notices/Adv		870.00	
01.492.47.000.00	Transfer To Liquid Fuels		48,700.00	
01.130.29.000.00	Due From Pension Fund			870.00
01.130.50.000.00	Due Fm Sew Rental Upgd/Maint			348.00
01.230.17.000.00	Due To Liquid Fuels Fund			48,700.00
01.389.38.020.00	Unclass/Misc Oper Rev- Other Revenue- UCOMP Dividends			2,797.00
01.389.58.097.00	Unclassified/Misc. Sewer Upgrade Fund- Cost Allocation			450,000.00
01.392.20.000.00	Transfer From Debt Service			1,441,760.00
01.492.53.000.00	Transfer to Capital Projects Fund			15,149.00
Total			<u>1,959,624.00</u>	<u>1,959,624.00</u>
Adjusting Journal Entries JE # 23		046-A-1		
To book compensated absences for the current year.				
01.201.46.000.00	Compensated Absences		20,245.00	
01.402.14.000.00	Financial Administration Salaries and Wages- Salaries			1,495.00
01.407.14.000.00	Technical Services- Salaries & Wages			4,433.00
01.410.14.082.00	Police Salaries and Wages- Sworn			14,090.00
01.412.14.000.00	Fire Salaries and Wages			227.00
Total			<u>20,245.00</u>	<u>20,245.00</u>
Adjusting Journal Entries JE # 24		045-2		

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
To book current year accrued payroll.				
01.130.14.020.00	Due From Parking Fund- Payroll		3,952.00	
01.130.16.020.00	Due From CD Fund- Payroll		6,430.00	
01.130.25.020.00	Due From State Grants- Payroll		479.00	
01.130.33.020.00	Due From Sanitation- Payroll		190.00	
01.130.34.020.00	Due From Recreation- Payroll		1,593.00	
01.400.14.000.00	Legislative Body Salaries and Wages		310.00	
01.401.14.000.00	General Government Executive Salaries and Wages		1,826.00	
01.402.14.000.00	Financial Administration Salaries and Wages- Salaries		4,024.00	
01.407.14.000.00	Technical Services- Salaries & Wages		1,977.00	
01.410.14.082.00	Police Salaries and Wages- Sworn		46,396.00	
01.411.14.083.00	Other Police Salaries and Wages- Clerical		2,439.00	
01.412.14.000.00	Fire Salaries and Wages		41,856.00	
01.415.14.081.00	Emergency Mngmt Salaries and Wages- Emergency Mngmt		311.00	
01.440.14.000.00	Public Works- Highway Salaries & Wages		12,045.00	
01.441.14.000.00	Public Works- Bldgs/Grounds Salaries & Wages		1,099.00	
01.442.14.000.00	Public Works- Mechanical Salaries & Wages		1,875.00	
01.455.14.000.00	Other Participant Recreation- Other Parks Salaries & Wages		879.00	
01.458.14.000.00	Culture-Recreation- ROXY Salaries & Wages		1,988.00	
01.460.14.000.00	Community Development Salaries & Wages		758.00	
01.201.45.000.00	Accrued Payroll			130,427.00
Total			<u>130,427.00</u>	<u>130,427.00</u>
Adjusting Journal Entries JE # 25		L-02		
To defer amounts relating to DLP settlement that will be applied as credits in 2017 & 2018				
01.301.10.000.00	Real Estate Taxes- Current Year's Levy		505,242.00	
01.297.00.225.00	Deferred Real Estate Revenue			505,242.00
Total			<u>505,242.00</u>	<u>505,242.00</u>
Adjusting Journal Entries JE # 26				
To adjust cash and related interfunds.				
01.230.23.020.00	Due To Pay Ded Fund- Payroll		207,960.00	
01.100.01.000.00	Cash- 1st National Bank Act			207,960.00
Total			<u>207,960.00</u>	<u>207,960.00</u>
Adjusting Journal Entries JE # 27		B-02		
To record Liquor license fees				
01.148.00.000.00	Due From Other Governments		15,500.00	
01.312.10.000.00	Beverage Taxes- Current Year's Levy			15,500.00
Total			<u>15,500.00</u>	<u>15,500.00</u>
Adjusting Journal Entries JE # 28		G-02		
To adjust prepaid health insurance.				
01.401.19.009.00	General Government Executive Benefits- Hospitalization		188.00	
01.402.19.009.00	Financial Administration Benefits- Hospitalization		1,280.00	
01.402.19.417.00	Financial Administration Benefits- Retirees Hospitalization		344.00	
01.407.19.009.00	Technical Services Benefits- Hospitalization		343.00	
01.407.19.417.00	Technical Services Benefits- Retirees Hospitalization		4,785.00	
01.410.19.009.00	Police Benefits- Hospitalization		10,541.00	
01.410.19.417.00	Police Benefits- Retirees Hospitalization		6,781.00	
01.411.19.009.00	Other Police Benefits- Hospitalization		518.00	
01.411.19.417.00	Other Police Benefits- Retirees Hospitalization		135.00	
01.412.19.009.00	Fire Benefits- Hospitalization		9,802.00	

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **General Fund Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
01.412.19.417.00	Fire Benefits- Retirees Hospitalization		8,458.00	
01.415.19.009.00	Emergency Mngmt Benefits- Hospitalization		60.00	
01.440.19.009.00	Public Works- Highway Benefits- Hospitalization		3,514.00	
01.441.19.009.00	Public Works- Bldgs/Grounds Benefits- Hospitalization		338.00	
01.442.19.009.00	Public Works- Mechanical Benefits- Hospitalization		271.00	
01.458.19.009.00	Culture-Recreation- ROXY Benefits Hospitalization		396.00	
01.460.19.009.00	Community Development Benefits- Hospitalization		241.00	
01.155.00.309.00	Prepaid Hospitalization			47,995.00
Total			47,995.00	47,995.00

Adjusting Journal Entries JE # 29 **G-02c**
To adjust prepaid dental insurance and cash.

01.155.00.306.00	Prepaid Dental Ins		28,892.00	
01.100.01.000.00	Cash- 1st National Bank Act			28,892.00
Total			28,892.00	28,892.00

Adjusting Journal Entries JE # 30 **G-02**
To adjust prepaid accounts

01.155.00.304.00	Prepaid Life Ins		1,980.00	
01.155.00.310.00	Prepaid Health Reimb		42,433.00	
01.155.00.000.00	Prepaid Accounts			3,850.00
01.155.00.307.00	Prepaid FICA			1,937.00
01.155.00.309.00	Prepaid Hospitalization			3,174.00
01.155.00.311.00	Prepaid Vision			32,211.00
01.405.00.196.00	Non-Dept Misc Exps			3,241.00
Total			44,413.00	44,413.00

Adjusting Journal Entries JE # 32 **040-A**
To net interfund receivables/payables.

01.130.16.020.00	Due From CD Fund- Payroll		11,742.00	
01.130.25.020.00	Due From State Grants- Payroll		572.00	
01.230.32.000.00	Due To Debt Service Fund		208,971.00	
01.252.00.050.00	Holding Account- Pension		2,692,526.00	
01.130.16.000.00	Due From Community Dev Fund			11,742.00
01.130.25.000.00	Due From State Grants Fund			572.00
01.130.29.000.00	Due From Pension Fund			2,692,526.00
01.130.32.000.00	Due From Debt Service Fund			208,971.00
Total			2,913,811.00	2,913,811.00

Adjusting Journal Entries JE # 33
To record interfund forgiveness as prior period adjustment.

01.130.32.000.00	Due From Debt Service Fund		208,952.00	
01.230.30.000.00	Due To Capital Projects Fund		688,764.00	
01.296.00.000.00	Budgetary Fund Balance		1,409,231.00	
01.130.14.000.00	Due From Parking Fund			1,762,492.00
01.130.14.020.00	Due From Parking Fund- Payroll			231,175.00
01.130.18.000.00	Due From Intermodal Fund			96,590.00
01.130.33.000.00	Due From Sanitation Fund			15,390.00
01.130.34.000.00	Due From Recreation Fund			70,081.00
01.130.34.020.00	Due From Recreation- Payroll			131,219.00
Total			2,306,947.00	2,306,947.00

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Park Revenue Fund*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reverse PY AR				
02.351.34.102.00	State Main St East Grant	B-02	62,779.00	
02.145.00.000.00	Accounts Receivable			62,779.00
Total			62,779.00	62,779.00
Adjusting Journal Entries JE # 2				
To convert fund to a special revenue fund.				
02.167.00.316.00	Accum Dep- Lincoln Garage	02-10-1	1,302,970.00	
02.167.00.317.00	Accum Dep- Wash Garage		3,434,184.00	
02.168.00.318.00	Accum Amor- Defeased Loss		314,802.00	
02.200.00.174.00	Notes Payable		2,740,000.00	
02.296.00.000.00	Budgetary Fund Balance		989,332.00	
02.445.37.110.00	Main Street Parking Repairs and Maintenance Services- Building		15,804.00	
02.161.00.314.00	Lincoln St Land			490,588.00
02.161.00.315.00	Washington St Land			264,162.00
02.161.00.316.00	Lincoln Street Garage			3,863,991.00
02.161.00.317.00	Washington Street Garage			15,804.00
02.161.00.317.00	Washington Street Garage			3,637,880.00
02.297.00.318.00	Deferred Loss on Defeasement			524,667.00
Total			8,797,092.00	8,797,092.00
Adjusting Journal Entries JE # 3				
PBC				
02.443.25.070.00	On Street Parking Repairs and Maintenance Supplies- Gas & Oil	PBC	45.00	
02.230.13.000.00	Due To General Fund			45.00
Total			45.00	45.00

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Park Revenue Fund*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 4				
To book additional grant revenue, accounts receivable, and adjust transfers.				
02.145.00.000.00	Accounts Receivable	02-10-1		
02.351.34.102.00	State Main St East Grant		336,615.00	
02.351.34.102.00	State Main St East Grant		153,657.00	
02.492.53.000.00	Transfer To Capital Projects			336,615.00
Total			490,272.00	490,272.00
Adjusting Journal Entries JE # 5				
To correct beginning balance sheet accounts.				
02.200.42.000.00	Accounts Payable	F-03	89,685.00	
02.161.00.317.00	Washington Street Garage			89,685.00
Total			89,685.00	89,685.00
Adjusting Journal Entries JE # 6				
To record accrued payroll.				
02.443.14.000.00	On Street Parking Salaries and Wages	045-2	3,952.00	
02.230.13.020.00	Due To General Fund- Payroll			3,952.00
Total			3,952.00	3,952.00
Adjusting Journal Entries JE # 7				
To adjust interfunds.				
02.230.13.000.00	Due To General Fund		959.00	
02.404.40.021.00	Park Solicitor/Legal Crt Fees		798.00	
02.443.14.000.00	On Street Parking Salaries and Wages		2,427.00	
02.443.19.010.00	On Street Parking- Benefits- Healthcare Reimbursement		15.00	

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Park Revenue Fund*

Account	Description	W/P Ref	Debit	Credit
02.230.13.000.00	Due To General Fund			798.00
02.230.13.020.00	Due To General Fund- Payroll			15.00
02.230.23.020.00	Due To Pay Ded Fund- Payroll			2,427.00
02.351.34.102.00	State Main St East Grant			959.00
Total			4,199.00	4,199.00
Adjusting Journal Entries JE # 8				
To record interfund forgiveness as prior period adjustment.				
02.230.13.000.00	Due To General Fund		1,768,161.00	
02.230.13.020.00	Due To General Fund- Payroll		225,506.00	
02.230.18.000.00	Due To Intermodal		370,192.00	
02.230.32.055.00	Due To Debt Sinking		624,237.00	
02.296.00.000.00	Budgetary Fund Balance			2,988,096.00
Total			2,988,096.00	2,988,096.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **04-TB - Community Development**
 Workpaper: **CD - Adjusting Journal Entries Report**

Account	Description	N/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		10-02		
To reverse out PY A/R				
04.550.25.218.00	CDBG Grant/Joint Proj Rev		66,361.00	
04.148.00.000.00	Due From Other Governments			66,361.00
Total			66,361.00	66,361.00
Adjusting Journal Entries JE # 2		10-02		
To book CY A/R				
04.148.00.000.00	Due From Other Governments		17,467.00	
04.550.25.218.00	CDBG Grant/Joint Proj Rev			17,467.00
Total			17,467.00	17,467.00
Adjusting Journal Entries JE # 3		L-0		
To reverse PY A/P				
04.200.42.000.00	Accounts Payable		22,650.00	
04.609.29.290.14	2014 Demo Clearance Grant Exps			17,796.00
04.609.29.290.15	Demo Clear Grant Exp 2015			4,854.00
Total			22,650.00	22,650.00
Adjusting Journal Entries JE # 4		45-2		
To reverse prior year accrued payroll				
04.230.13.020.00	Due To General Fund- Payroll		5,567.00	
04.606.14.000.15	2015 Rehab Delivery Sal/Wages			1,220.00
04.611.14.000.15	2015 Admin Sal/Wages			2,519.00
04.616.14.000.15	2015 Code Enforce Sal/Wages			1,337.00
04.630.14.000.15	2015 Eco Dev Assist Sal/Wages			491.00
Total			5,567.00	5,567.00
Adjusting Journal Entries JE # 5		045-2		
To book current year accrued payroll.				
04.606.14.000.16	Rehab Delivery 2016 Sal/Wages		1,561.00	
04.611.14.000.16	2016 Admin Sal/Wages		3,031.00	
04.616.14.000.16	2016 Code Enforce Sal/Wages		1,570.00	
04.630.14.000.15	2015 Eco Dev Assist Sal/Wages		268.00	
04.230.13.000.00	Due To General Fund			6,430.00
Total			6,430.00	6,430.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **04-TB - Community Development**
 Workpaper: **CD - Adjusting Journal Entries Report**

Account	Description	N/P Ref	Debit	Credit
Adjusting Journal Entries JE # 6		040-A		
To adjust interfunds.				
04.130.27.000.00	Due From Job Develop Loan Fund		1,008.00	
04.611.14.000.16	2016 Admin Sal/Wages		11,653.00	
04.230.13.000.00	Due To General Fund			11,653.00
04.593.66.252.00	Job Develop Loan Repayments			1,008.00
Total			<u>12,661.00</u>	<u>12,661.00</u>

Adjusting Journal Entries JE # 7				
To zero out fund.				
04.297.00.000.00	Deferred Revenue		38,381.00	
04.550.25.218.00	CDBG Grant/Joint Proj Rev			38,381.00
Total			<u>38,381.00</u>	<u>38,381.00</u>

Client:
 Engagement:
 Period Ending:
 Workpaper:

City of Johnstown
 2016 Binder
 12/31/2016
 Liquid Fuels AJE

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To breakeven funds.				
		05-T		
05.130.13.000.00	Due From General Fund		48,700.00	
05.392.04.000.00	Transfer From GF			48,700.00
Total			48,700.00	48,700.00
Adjusting Journal Entries JE # 2				
To adjust transfers				
		05-10-1		
05.492.04.148.00	Transfer to Gen Fund- Labor		90,955.00	
05.392.04.000.00	Transfer From GF			90,955.00
Total			90,955.00	90,955.00
Adjusting Journal Entries JE # 3				
To record additional A/P at 12/31/16.				
		L-01		
05.432.37.155.00	Pub Wks- Snow & Ice Removal		33,576.00	
05.200.42.060.00	Accounts Payable- Liquid Fuels			33,576.00
Total			33,576.00	33,576.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **AJE Report - Renaissance - Intermodal Parking & Conference Ctr**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To convert fund to a special revenue fund.				
06.167.00.000.00	Accumulated Depreciation		5,952,086.00	
06.296.00.000.00	Budgetary Fund Balance		10,285,813.00	
06.161.00.000.00	Land			224,600.00
06.162.00.061.00	Buildings- Conference Center			6,547,605.00
06.162.00.062.00	Buildings- Parking Garage			7,758,022.00
06.163.00.063.00	Site Improvements			137,275.00
06.164.00.000.00	Machinery and Equipment			1,570,397.00
Total			16,237,899.00	16,237,899.00

Adjusting Journal Entries JE # 2				
To record interfund forgiveness as prior period adjustment.				
06.230.13.000.00	Due To General Fund		96,590.00	
06.296.00.000.00	Budgetary Fund Balance		273,601.00	
06.230.14.000.00	Due To Parking Fund			370,191.00
Total			370,191.00	370,191.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **UDAG Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 2		040-A		
To adjust interfunds.				
08.130.22.000.00	Due From Job Develop Fund		1,521.00	
08.593.67.269.00	Service Fees- UDAG			1,521.00
Total			<u>1,521.00</u>	<u>1,521.00</u>

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **10-TB - Enterprise & UDAG Loan**
 Workpaper: **Enterprise & UDAG AJE Report Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		10-TB		
To balance out of balance fund.				
10.230.20.000.00	Due To UDAG Fund		1,074.00	
Total			<u><u>1,074.00</u></u>	<u><u>0.00</u></u>
Adjusting Journal Entries JE # 2				
To reclass AP t o Due to Due From Accounts				
10.200.42.000.00	Accounts Payable		81,740.00	
10.230.20.000.00	Due To UDAG Fund			44,062.00
10.230.25.000.00	Due To State Grants Fund			37,678.00
Total			<u><u>81,740.00</u></u>	<u><u>81,740.00</u></u>

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **11-TB - Payroll Deduction**
 Workpaper: **11-TB - Payroll Deduction AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
PBC				
11.100.01.000.00	Cash- 1st National Bank Act		110,269.00	
11.130.13.020.00	Due From General Fund- Payroll		73,463.00	
11.100.01.000.00	Cash- 1st National Bank Act			73,463.00
11.130.13.020.00	Due From General Fund- Payroll			110,269.00
Total			<u>183,732.00</u>	<u>183,732.00</u>
Adjusting Journal Entries JE # 2				
To adjust cash and 'Due from General Fund.'				
11.100.01.000.00	Cash- 1st National Bank Act		68,223.00	
11.100.01.020.00	Cash- FNB- Payroll		139,737.00	
11.130.13.020.00	Due From General Fund- Payroll			207,960.00
Total			<u>207,960.00</u>	<u>207,960.00</u>
Total Adjusting Journal Entries			<u>391,692.00</u>	<u>391,692.00</u>
Total All Journal Entries			<u>391,692.00</u>	<u>391,692.00</u>

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Workpaper: **State Grant Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		B-02		
To adjust loan balances				
13.593.66.000.00	Loan Repayments		3,132.00	
13.541.38.127.00	EZ Interest Earnings			2,052.00
13.649.29.339.00	Enter Zone Dir Busin Loan Exps			1,080.00
Total			<u>3,132.00</u>	<u>3,132.00</u>
 Adjusting Journal Entries JE # 2		 040-A		
To adjust interfunds.				
13.650.29.292.00	Admin Operations/Grant Exps		5,708.00	
13.130.22.000.00	Due From Job Development Fund			25.00
13.230.13.000.00	Due To General Fund			603.00
13.230.13.000.00	Due To General Fund			1,470.00
13.230.13.020.00	Due To General Fund- Payroll			558.00
13.230.20.110.09	Due To UDAG Fund- NCP9			3,052.00
Total			<u>5,708.00</u>	<u>5,708.00</u>
 Adjusting Journal Entries JE # 3		 045-2		
To book current year accrued payroll.				
13.651.14.000.09	New Comm Prog 9 Sal/Wages		479.00	
13.230.13.020.00	Due To General Fund- Payroll			479.00
Total			<u>479.00</u>	<u>479.00</u>
 Adjusting Journal Entries JE # 4		 13-TB-1		
To adjust B/S accounts				
13.200.42.000.00	Accounts Payable		1,677.00	
13.291.00.000.00	Encumbrances Control		140,187.00	
13.230.20.110.09	Due To UDAG Fund- NCP9			4,247.00
13.297.00.000.00	Deferred Revenue			4,053.00
13.297.00.008.00	Deferred Revenue- Other			133,564.00
Total			<u>141,864.00</u>	<u>141,864.00</u>
 Adjusting Journal Entries JE # 5		 SEFA		
To record A/R for LBP.				
13.145.00.000.00	Accounts Receivable		16,238.00	
13.554.25.128.00	State- LB Paint Grant Rev			16,238.00
Total			<u>16,238.00</u>	<u>16,238.00</u>

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **14-TB - Rehab Loan Fund**
 Workpaper: **Adjusting Journal Entries 2016**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust CDBG Loan amount to actual.				
		B-03		
14.145.12.146.00	Loans Receiv- Owner Occupied		7,400.00	
14.297.00.059.00	Deferred Revenue- Loans			7,400.00
Total			<u><u>7,400.00</u></u>	<u><u>7,400.00</u></u>

Client: **City of Johnstown**
Engagement: **2016 Binder**
Period Ending: **12/31/2016**
Trial Balance: **15-TB - Job Development Revolving Loan**
Workpaper: **Job Development Revolving Loan AJE Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust late fees.				
15.589.00.369.00	Late Fees		210.00	
15.297.00.242.00	Def Rev Loan Late Fees			210.00
Total			210.00	210.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **AJE - Pension Fund Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
PBC				
17.301.10.000.00	Real Estate Taxes- CY Levy		108.00	
17.140.00.189.00	Current Taxes Receivable- GF			108.00
Total			108.00	108.00
Adjusting Journal Entries JE # 2				
		17-50-1		
To adjust contribution accounts to actual at 12/31/16 and zero our EE Pension Contribution account.				
17.388.42.000.00	Employee Pension Contributions		229,259.00	45,618.00
17.483.01.035.00	ER Paid Non-Uniform Contribs			99,242.00
17.483.01.142.00	ER Paid Police Contrib			84,399.00
17.483.01.264.00	ER Paid Fire Contrib			229,259.00
Total			229,259.00	229,259.00
Adjusting Journal Entries JE # 4				
PBC		PBC		
PBC - to correct freedom real estate posting issues				
17.301.10.000.00	Real Estate Taxes- CY Levy		9,833.00	9,833.00
17.301.10.337.00	Real Estate CY Levy- Penalty			9,833.00
Total			9,833.00	9,833.00
Adjusting Journal Entries JE # 5				
		040-A		
To net interfund receivables/payables.				
17.230.13.000.00	Due To General Fund		2,512,708.00	2,512,708.00
17.140.00.189.00	Current Taxes Receivable- GF			2,512,708.00
Total			2,512,708.00	2,512,708.00
Adjusting Journal Entries JE # 6				

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Pension Fund Report*

Account	Description	W/P Ref	Debit	Credit
	To record receivable due from Sewage Fund for 2015 and 2016 MMO payments.			
17.130.28.000.00	Due From Bureau of Sew		267,677.00	
17.392.16.000.00	Transfers From Bur of Sew			267,677.00
Total			267,677.00	267,677.00

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *Capital Investment AJEs*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust fund balance (PY AJE #5).				
18.296.00.000.00	Budgetary Fund Balance		15,147.00	
18.130.13.000.00	Due From General Fund			15,147.00
Total			15,147.00	15,147.00
Adjusting Journal Entries JE # 2				
To reverse PY A/R.				
18.351.34.346.00	Fed Haynes St Bdg Replace Grt	18-50-2	205,929.00	
18.354.34.346.00	State Haynes St Bdg Replac Grt		38,612.00	
18.145.00.006.00	Accounts Receivable- Grants			244,541.00
Total			244,541.00	244,541.00
Adjusting Journal Entries JE # 3				

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **Capital Investment AJEs**

Account	Description	W/P Ref	Debit	Credit
To record debt proceeds and payments as transfers to Debt Sinking Fund.				
18.393.48.000.00	Capital Proj Line of Credit		78,518.00	
18.492.20.000.00	Transfer to Debt Service Fund		408,921.00	
18.392.20.000.00	Transfer From Debt Service			78,518.00
18.407.00.072.00	Tech Serv Vehicle Purchases			196,326.00
18.410.00.072.00	Police Vehicle Purchases			11,805.00
18.412.00.072.00	Fire Vehicle Purchases			200,790.00
Total			487,439.00	487,439.00
Adjusting Journal Entries JE # 4				
To adjust transfers.				
18.444.28.473.00	Main St East Gar Cap Proj Exps		958.00	
18.392.04.000.00	Transfers From General Fund			958.00
Total			958.00	958.00
Adjusting Journal Entries JE # 5				
To record interfund debt forgiveness as a prior period adjustment.				
18.296.00.000.00	Budgetary Fund Balance		688,766.00	
18.130.13.000.00	Due From General Fund			688,766.00
Total			688,766.00	688,766.00

City of Johnstown
 2016 Binder
 12/31/2016
 Debt Sinking Fund AJEs

Client:
 Engagement:
 Period Ending:
 Workpaper:

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust fund balance.				
20.296.00.000.00	Budgetary Fund Balance		162,496.00	
20.130.13.000.00	Due From General Fund			162,496.00
Total			162,496.00	162,496.00
Adjusting Journal Entries JE # 2				
PBC				
20.301.10.000.00	Real Estate Taxes- CY Levy		19.00	
20.471.02.232.00	Debt Prin Pmts - CAP LOC		10,890.00	
20.472.02.232.00	Debt Int Pmts - CAP LOC		704.00	
20.472.02.236.00	TAN Interest Payments		1,465.00	
20.140.00.189.00	Current Tax Rec- General Fund			19.00
20.140.00.189.00	Current Tax Rec- General Fund			1,465.00
20.140.00.189.00	Current Tax Rec- General Fund			11,594.00
Total			13,078.00	13,078.00

Adjusting Journal Entries JE # 3
 PBC

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **Debt Sinking Fund AJEs**

Client:
 Engagement:
 Period Ending:
 Workpaper:

Account	Description	W/P Ref	Debit	Credit
20.301.10.000.00	Real Estate Taxes- CY Levy		1,710.00	
20.301.10.337.00	Real Estate CY Levy- Penalty			1,710.00
Total			1,710.00	1,710.00
Adjusting Journal Entries JE # 4				
To adjust A/P and reclass to 'Due To GF.'				
20.200.42.000.00	Accounts Payable		319,747.00	
20.200.42.000.00	Accounts Payable		1,441,760.00	
20.230.13.000.00	Due To General Fund			1,441,760.00
20.471.02.234.00	3 Million Bond Principal Pmnt			293,823.00
20.472.02.166.00	2009 GO Bond Interest Exp			25,924.00
Total			1,761,507.00	1,761,507.00
Adjusting Journal Entries JE # 5				
To record LOC proceeds and lease capital lease payments.				
20.471.02.241.00	KS State Bank Lease Prin Pymt		408,921.00	
20.492.53.000.00	Transfer To Capital Projects		78,518.00	
20.392.53.000.00	Transfer From Cap Proj Fund			408,921.00
20.399.98.999.99	Other Financing Sources - LOC proceeds			78,518.00
Total			487,439.00	487,439.00
Adjusting Journal Entries JE # 6				
To record new capital leases.				
20.473.00.000.00	Capital Expenditures		499,982.00	
20.473.00.000.00	Capital Expenditures		828,436.00	
20.399.97.999.99	Other Financing Source - Capital Lease			499,982.00
20.399.97.999.99	Other Financing Source - Capital Lease			828,436.00
Total			1,328,418.00	1,328,418.00
Adjusting Journal Entries JE # 7				
To adjust interfunds.				

Client:
 Engagement:
 Period Ending:
 Workpaper:

City of Johnstown
 2016 Binder
 12/31/2016
 Debt Sinking Fund AJEs

Account	Description	W/P Ref	Debit	Credit
20.140.00.189.00	Current Tax Rec- General Fund		250.00	
20.389.38.022.00	Misc Revenue			250.00
Total			250.00	250.00
Adjusting Journal Entries JE # 8				
To record interfund debt forgiveness as prior period adjustment.				
20.296.00.000.00	Budgetary Fund Balance		833,188.00	
20.130.00.000.00	Due From Other Funds (Reimb)			11,732.00
20.130.13.000.00	Due From General Fund			208,951.00
20.230.14.000.00	Due To Parking Fund			612,505.00
Total			833,188.00	833,188.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **AJE - Sanitation Fund Report**

Account	Description	W/P Ref	Debit	Credit
21.100.01.000.00	Cash- 1st National Bank Act			18.00
21.100.01.000.00	Cash- 1st National Bank Act			19.00
21.100.01.000.00	Cash- 1st National Bank Act			21.00
21.100.01.000.00	Cash- 1st National Bank Act			21.00
21.100.01.000.00	Cash- 1st National Bank Act			1,763.00
21.100.02.000.00	Cash- 1st Summit Bank Account			21.00
21.389.38.222.00	Misc Rev (Adv)			13.00
21.389.38.222.00	Misc Rev (Adv)			13.00
21.389.38.222.00	Misc Rev (Adv)			18.00
21.389.38.222.00	Misc Rev (Adv)			18.00
21.389.38.222.00	Misc Rev (Adv)			19.00
21.389.38.222.00	Misc Rev (Adv)			21.00
21.389.38.222.00	Misc Rev (Adv)			21.00
Total			2,029.00	2,029.00

10-1f

Adjusting Journal Entries JE # 2
 To record GF grant revenue recorded in Sanitation Fund

21.360.26.301.00	San- Delinq Gbg Collection Rev		7,226.00	
21.230.13.000.00	Due To General Fund			7,226.00
Total			7,226.00	7,226.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **AJE - Sanitation Fund Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 3				
	To reverse prior year accrued payroll.	45-2		
21.230.13.020.00	Due To General Fund- Payroll		343.00	343.00
21.427.14.000.00	Pub Wk- San Salaries/Wages			
Total			343.00	343.00
Adjusting Journal Entries JE # 4				
	To book current year accrued payroll.	045-2		
21.427.14.000.00	Pub Wk- San Salaries/Wages		190.00	190.00
21.230.13.020.00	Due To General Fund- Payroll			
Total			190.00	190.00
Adjusting Journal Entries JE # 5				
	To adjust deferred revenue, AR and AR allowance	21-04B		
21.145.40.195.00	Allowance- Uncollected Garbage		123,723.00	
21.297.00.000.00	Deferred Revenue		30,990.00	
21.145.00.195.00	AR- CURRENT Year Garbage			154,712.00
21.389.38.022.00	Misc. Revenue			1.00
Total			154,713.00	154,713.00
Adjusting Journal Entries JE # 6				
	To reclass grant revenue from expense to revenue account	21-10		
21.426.36.045.00	Sanitation Recycling Exps		8,126.00	8,126.00
21.354.26.216.00	State Capital & Operating Grants- Sanitation- Performance			
Total			8,126.00	8,126.00
Adjusting Journal Entries JE # 7				
	To record interfund debt forgiveness.			

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Sanitation Fund Report*

Account	Description	W/P Ref	Debit	Credit
21.230.13.000.00	Due To General Fund		15,388.00	
21.296.00.000.00	Budgetary Fund Balance			15,388.00
Total			15,388.00	15,388.00

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Recreation Fund*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust B/S accounts for items not reflected in the proper period.				
22.296.00.000.00	Budgetary Fund Balance	22-TB-1	22,662.00	
22.145.00.000.00	Accounts Receivable			16,400.00
22.252.02.230.00	Hold Act- 1st Sum Turf Mgmt			1,500.00
22.297.00.000.00	Deferred Revenue			4,762.00
Total			22,662.00	22,662.00
Adjusting Journal Entries JE # 3				
To reverse prior year accrued payroll.				
22.230.13.020.00	Due To Gen Fund- Payroll	45-2	1,366.00	
22.457.14.000.00	Recreation PS Salaries/Wages			1,366.00
Total			1,366.00	1,366.00
Adjusting Journal Entries JE # 4				
To book current year accrued payroll				
22.457.14.000.00	Recreation PS Salaries/Wages	045-2	1,593.00	
22.230.13.020.00	Due To Gen Fund- Payroll			1,593.00
Total			1,593.00	1,593.00
Adjusting Journal Entries JE # 5				
To adjust interfunds.				
22.457.19.006.00	Rec Pt Stad Dental Insurance		80.00	
22.230.13.020.00	Due To Gen Fund- Payroll			80.00
Total			80.00	80.00
Adjusting Journal Entries JE # 6				
To adjust FY A/R for lighting to actual				
22.489.11.196.00	Misc Expense	B	1,100.00	
22.145.00.000.00	Accounts Receivable			1,100.00
Total			1,100.00	1,100.00

Client: *City of Johnstown*
 Engagement: *2016 Binder*
 Period Ending: *12/31/2016*
 Workpaper: *AJE - Recreation Fund*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 7				
To record CY A/R				
22.145.00.0000.00	Accounts Receivable	22-10-3	24,950.00	
22.360.28.081.00	Chgs for Serv- Culture-Recreation- Turf Management Surcharge/Fees			2,750.00
22.360.36.078.00	Rec- Point Stadium- Rental			6,000.00
22.360.36.078.00	Rec- Point Stadium- Rental			16,200.00
Total			24,950.00	24,950.00
Adjusting Journal Entries JE # 8				
To record interfund debt forgiveness.				
22.230.13.000.00	Due To General Fund		70,081.00	
22.230.13.020.00	Due To Gen Fund- Payroll		131,219.00	
22.296.00.000.00	Budgetary Fund Balance			201,300.00
Total			201,300.00	201,300.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **Home Loan Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust A/R to actual as of 12/31/16				
23.145.12.000.00	AR- Loans Receivable	B-02	1,500.00	
23.297.00.059.00	Deferred Revenue- Loans			1,500.00
Total			1,500.00	1,500.00
Adjusting Journal Entries JE # 3				
To reverse prior year accrued payroll.				
23.230.13.020.00	Due To General Fund- Payroll	45-2	145.00	
23.611.14.000.15	2015 Admin Salaries/Wages			145.00
Total			145.00	145.00
Adjusting Journal Entries JE # 4				
To adjust interfunds.				
23.611.14.000.16	2016 Admin Salaries & Wages	040-A	601.00	
23.230.13.000.00	Due To General Fund			601.00
Total			601.00	601.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **24-TB - Sewage Upgrade Trial Balance**
 Workpaper: **Sewer Upgrade Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To reverse PY A/P.				
24.184.00.199.00	Other Control Acts- Payables		661,602.00	
24.437.02.166.06	PV 71412 Woodvale- 1 Interest			15,870.00
24.437.02.166.07	PV 71417 Moxham Interest			2,118.00
24.437.02.341.03	PennVest Rox 71397 Proj Exps			32,277.00
24.437.02.341.05	PV 71406 Oakhurst-1 Proj Exps			149,216.00
24.437.02.341.07	PV 71417 Moxham- 1 Proj Exps			303,765.00
24.437.02.341.09	PV27874 Wood/Oak Intcp Proj Ex			1,477.00
24.437.28.101.00	PennVest 71390- Engineer Exp			10,272.00
24.437.28.101.03	PennVest Rox 71397 Engineer Ex			27,311.00
24.437.28.101.05	PV 71406 Oakhurst-1 Engineer			22,524.00
24.437.28.101.06	PV 71412 Woodvale- 1 Engineer			9,526.00
24.437.28.101.07	PV 71417 Moxham Engineer			87,202.00
24.437.28.101.09	PV27874 Wood/Oak Intcpt Enq Ex			44.00
Total			661,602.00	661,602.00

Adjusting Journal Entries JE # 2

To adjust loan revenue to the respective liabilities accounts.

24.314.77.000.01	PennVest Phase 1- Loan Revenue		6,775.00	
24.314.77.000.02	PennVest Horn 71390 Loan Rev		1,161,724.00	
24.314.77.000.03	PennVest Rox 71397 Loan Rev		795,263.00	
24.314.77.000.05	PV 71406 Oakhurst-1 Loan Rev		1,195,563.00	
24.314.77.000.06	PV 71412 Wood/Prosp 1 Loan Rev		335,842.00	
24.314.77.000.07	PV 71417 Moxham Loan Rev		5,902,120.00	
24.314.77.000.08	PV Morrellville-1 Loan Rev		6,858,083.00	
24.314.77.000.09	PV27874 Wood/Oak Intr Loan Rev		650,782.00	
24.241.00.237.00	Notes Pay - PV Loan 71390			1,161,724.00
24.241.00.237.01	Notes Pay- PV Loan 79372			6,775.00
24.241.00.237.03	Notes Pay - PV Loan 71397			795,263.00
24.241.00.237.04	Notes Pay - PV Loan 71406			1,195,563.00
24.241.00.237.05	Notes Pay - PV Loan 71412			335,842.00
24.241.00.237.06	Notes Pay - PV Loan 71417			5,902,120.00
24.241.00.237.07	Notes Pay-PV Loan 27874			650,782.00
24.241.00.237.08	Notes Pay - PV Loan 27880			6,858,083.00
Total			16,906,152.00	16,906,152.00

Adjusting Journal Entries JE # 3

To record principal payments on loans against the respective liabilities.

24.241.00.237.00	Notes Pay - PV Loan 71390		445,560.00	
24.241.00.237.01	Notes Pay- PV Loan 79372		88,297.00	
24.241.00.237.03	Notes Pay - PV Loan 71397		513,681.00	
24.241.00.237.04	Notes Pay - PV Loan 71406		495,556.00	
24.241.00.237.05	Notes Pay - PV Loan 71412		325,356.00	
24.241.00.237.06	Notes Pay - PV Loan 71417		42,634.00	
24.437.02.476.00	PennVest 71390- Principal Exp			445,560.00
24.437.02.476.01	PennVest 79372 Principal Exp			88,297.00
24.437.02.476.03	PennVest Rox 71397 Princ Exp			513,681.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **24-TB - Sewage Upgrade Trial Balance**
 Workpaper: **Sewer Upgrade Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
24.437.02.476.05	PV 71406 Oakhurst- 1 Princ Exp			495,556.00
24.437.02.476.06	PV 71412 Woodvale- 1 Princ Exp			325,356.00
24.437.02.476.07	PV 71417 Moxham Princ Exp			42,634.00
Total			1,911,084.00	1,911,084.00

Adjusting Journal Entries JE # 4 **24-04 B-01**

To reverse out prior year A/R.

24.241.00.237.00	Notes Pay - PV Loan 71390		201,949.00	
24.241.00.237.03	Notes Pay - PV Loan 71397		427,228.00	
24.241.00.237.04	Notes Pay - PV Loan 71406		457,015.00	
24.241.00.237.05	Notes Pay - PV Loan 71412		335,842.00	
24.241.00.237.06	Notes Pay - PV Loan 71417		1,703,713.00	
24.241.00.237.07	Notes Pay-PV Loan 27874		29,787.00	
24.148.00.000.00	Due From Other Governments			3,155,534.00
Total			3,155,534.00	3,155,534.00

Adjusting Journal Entries JE # 5 **24-50-1**

To record additional A/P.

24.437.02.166.08	PV Morrellville-1 Interest		5,648.00	
24.437.02.166.09	PV27874 Wood/Oak Intcpt Int Ex		564.00	
24.437.02.341.10	PV Camb Cty/Coop/Miner Proj		454,758.00	
24.437.02.341.12	PV Horner St Project Exps		42,167.00	
24.437.28.101.03	PennVest Rox 71397 Engineer Ex		3,694.00	
24.437.28.101.06	PV 71412 Woodvale- 1 Engineer		9,328.00	
24.437.28.101.07	PV 71417 Moxham Engineer		5,589.00	
24.437.28.101.12	PV 75307 Horner Street Engineer		2,593.00	
24.184.00.199.00	Other Control Acts- Payables			524,341.00
Total			524,341.00	524,341.00

Adjusting Journal Entries JE # 6 **50s**

To book retainage.

24.437.02.341.03	PennVest Rox 71397 Proj Exps		7,794.00	
24.437.02.341.08	PV Morrellville-1 Proj Exps		350,788.00	
24.437.02.341.09	PV27874 Wood/Oak Intcp Proj Ex		10,838.00	
24.437.02.341.10	PV Camb Cty/Coop/Miner Proj		361,126.00	
24.437.02.341.12	PV Horner St Project Exps		15,753.00	
24.184.00.199.00	Other Control Acts- Payables			746,299.00
Total			746,299.00	746,299.00

Adjusting Journal Entries JE # 7

To capitalize fixed assets.

24.165.00.000.00	Infrastructure		4,316,174.00	
24.165.00.000.01	Horrocks Street Infrastructure		196,695.00	
24.165.00.237.00	Infra - PV Loan 71390		1,074,103.00	
24.165.00.237.03	Infra - PV Loan 71397		502,711.00	
24.165.00.237.04	Infra - PV Loan 71406		481,612.00	
24.165.00.237.05	Infra - PV Loan 71412		76,785.00	
24.165.00.237.06	Infra - PV Loan 71417		3,900,556.00	
24.165.00.237.07	Infra - PV Loan 27880		8,166,765.00	
24.165.00.237.08	Infra - PV Loan 27874		694,752.00	
24.165.00.237.09	Infra - PV Loan 27886		8,864,161.00	
24.165.00.237.10	Infra - PV Loan 75307		394,380.00	
24.165.00.237.11	Infra - PV Loan 75314		406,986.00	
24.437.02.341.07	PV 71417 Moxham- 1 Proj Exps		251,224.00	
24.431.02.341.00	San- Sew Upgrade Project Exps			17,896.00
24.431.02.341.00	San- Sew Upgrade Project Exps			20,358.00
24.431.02.341.00	San- Sew Upgrade Project Exps			4,316,174.00
24.436.02.341.11	PennWorks Horrocks St Proj Exp			196,695.00
24.437.02.166.03	PennVest Rox 71397 Interest Ex			888.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **24-TB - Sewage Upgrade Trial Balance**
 Workpaper: **Sewer Upgrade Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
24.437.02.166.06	PV 71412 Woodvale- 1 Interest			8,409.00
24.437.02.166.07	PV 71417 Moxham Interest			63,960.00
24.437.02.166.08	PV Morrellville-1 Interest			30,725.00
24.437.02.166.09	PV27874 Wood/Oak Intcpt Int Ex			2,945.00
24.437.02.341.00	PennVest 71390- Proj Exps			999,236.00
24.437.02.341.03	PennVest Rox 71397 Proj Exps			429,970.00
24.437.02.341.05	PV 71406 Oakhurst-1 Proj Exps			350,203.00
24.437.02.341.06	PV 71412 Woodvale- 1 Proj Exps			23,330.00
24.437.02.341.07	PV 71417 Moxham- 1 Proj Exps			3,733,044.00
24.437.02.341.08	PV Morrellville-1 Proj Exps			7,020,950.00
24.437.02.341.09	PV27874 Wood/Oak Intcp Proj Ex			651,633.00
24.437.02.341.10	PV Camb Cty/Coop/Miner Proj			7,732,150.00
24.437.02.341.12	PV Horner St Project Exps			168,453.00
24.437.02.341.13	PV 8th Ward Project Exps			8,700.00
24.437.28.101.00	PennVest 71390- Engineer Exp			74,867.00
24.437.28.101.03	PennVest Rox 71397 Engineer Ex			67,903.00
24.437.28.101.05	PV 71406 Oakhurst-1 Engineer			111,051.00
24.437.28.101.06	PV 71412 Woodvale- 1 Engineer			45,046.00
24.437.28.101.07	PV 71417 Moxham Engineer			348,988.00
24.437.28.101.08	PV Morrellville-1 Engineer			1,106,932.00
24.437.28.101.09	PV27874 Wood/Oak Intcpt Eng Ex			40,174.00
24.437.28.101.10	PV Camb Cty/Coop/Miner Enginr			1,125,011.00
24.437.28.101.12	PV 75307 Horner Street Engineer			225,927.00
24.437.28.101.13	PV 8th Ward Engineer Exps			398,286.00
24.437.31.020.10	PV Camb Cty/Coop/Miner Solicit			7,000.00
Total			29,326,904.00	29,326,904.00

Adjusting Journal Entries JE # 8

To record A/R at 12/31/16.

24.148.00.000.00	Due From Other Governments		3,057,051.00	
24.241.00.237.00	Notes Pay - PV Loan 71390			62,931.00
24.241.00.237.03	Notes Pay - PV Loan 71397			159,157.00
24.241.00.237.04	Notes Pay - PV Loan 71406			5,126.00
24.241.00.237.06	Notes Pay - PV Loan 71417			37,445.00
24.241.00.237.07	Notes Pay-PV Loan 27874			64,395.00
24.241.00.237.08	Notes Pay - PV Loan 27880			957,889.00
24.241.00.237.10	Notes Pay - PV Loan 75314			190,062.00
24.314.77.000.10	PV CambCty/Coop/Min Loan Rev			1,503,329.00
24.314.77.000.12	PV Horner St Loan Rev			76,717.00
Total			3,057,051.00	3,057,051.00

Adjusting Journal Entries JE # 9

To record prior period activity.

24-T-5

24.184.00.199.00	Other Control Acts- Payables		135,917.00	
24.241.00.237.01	Notes Pay- PV Loan 79372		297,486.00	
24.489.00.486.00	Sew Upgd Dumping Fee Alloc Exp		154,544.00	
24.184.00.199.00	Other Control Acts- Payables			145,478.00
24.296.00.000.00	Fund Balance			442,469.00
Total			587,947.00	587,947.00

Adjusting Journal Entries JE # 11

To reverse A/P that was booked twice.

24.184.00.199.00	Other Control Acts- Payables		300,489.00	
24.437.02.341.08	PV Morrellville-1 Proj Exps			300,489.00
Total			300,489.00	300,489.00

Adjusting Journal Entries JE # 12

To adjust CY billed and unbilled A/R.

24-04-B

24.145.00.169.00	AR- Customer Billed		157,898.00	
------------------	---------------------	--	------------	--

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Trial Balance: **24-TB - Sewage Upgrade Trial Balance**
 Workpaper: **Sewer Upgrade Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
24.145.00.170.00	AR- Customer Unbilled		222,668.00	
24.145.40.000.00	AR- Allow for Uncollectables		11,151.00	
24.360.26.091.00	San- Sewer Upgrade Charge			391,717.00
Total			391,717.00	391,717.00
Adjusting Journal Entries JE # 13				
To reverse prior year accrued payroll.				
24.230.13.020.00	Due To General Fund- Payroll		391.00	
24.431.14.000.00	Sew Upgrade Proj Sal/Wages			391.00
Total			391.00	391.00
Adjusting Journal Entries JE # 14				
To adjust interfunds related to legal fees.				
24.431.02.341.00	San- Sew Upgrade Project Exps		2,932.00	
24.437.31.020.00	PenVest 71390- Solicitor Fee		6,000.00	
24.230.13.000.00	Due To General Fund			8,932.00
Total			8,932.00	8,932.00
Adjusting Journal Entries JE # 15				
To record 'Due to Pension Fund' for 2015 and 2016 MMO payments.				
24.492.44.144.17	Transfer to Pension Fund		267,677.00	
24.230.17.000.00	Due to Pension Fund			267,677.00
Total			267,677.00	267,677.00
Adjusting Journal Entries JE # 16				
To record 2016 depreciation expense.				
24.449.00.000.00	Depreciation Expense		1,354,697.00	
24.167.00.000.00	Accum Depreciation			405,992.00
24.167.00.237.00	Acc Dep- PV Loan 71390			196,886.00
24.167.00.237.01	Acc Dep- PV Loan 79372			49,977.00
24.167.00.237.02	Acc Dep- PV Loan 71397			236,656.00
24.167.00.237.03	Acc Dep- PV Loan 71406			210,488.00
24.167.00.237.04	Acc Dep- PV Loan 71412			254,698.00
Total			1,354,697.00	1,354,697.00

Client: **City of Johnstown**
 Engagement: **2016 Binder**
 Period Ending: **12/31/2016**
 Workpaper: **Adjusting Journal Entries**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1				
To adjust account balances not properly closed in the PY.				
27.274.00.000.00	Reserve For Pension Distributions	27-TB-1	3,383.00	3,383.00
27.100.07.132.00	Cash Ameriserv Non Uni Pension			
Total			3,383.00	3,383.00
Adjusting Journal Entries JE # 2				
To adjust pension accounts to reflect activity.				
27.100.07.130.00	Cash Ameriserv McKee Fixed Inc	27-202	376,635.00	
27.120.00.215.00	Investment- State Street		993,001.00	
27.388.42.000.00	Employee Pension Contributions		10,942.00	
27.389.00.311.00	Other Income		4.00	
27.406.39.225.00	Other Gen Govt Admin Fees		80,434.00	
27.120.00.216.00	Investment- McKee- Domestic			569,237.00
27.340.38.029.00	Interest Income			16,588.00
27.389.00.310.00	State Aid & Ad Hoc Revenue			11,346.00
27.389.70.000.00	Unrealized (Gain) Loss			193,095.00
27.389.71.000.00	Unrealized Cap Gains/Dividends			46,389.00
27.389.81.000.00	Realized Gains/(Losses)			588,729.00
27.488.03.266.00	Pension Distributions			1,392.00
27.489.11.271.00	Other Unallocated Expenses			34,240.00
Total			1,461,016.00	1,461,016.00