

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

111022 JOHNSTOWN CITY, CAMBRIA COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

JOHNSTOWN CITY, CAMBRIA County BALANCE SHEET December 31, 2016

	Governmental Funds				Proprietary Funds		Fid. Fund		Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only	
Assets and Other Debits											
100-120 Cash and Investments	1,955,295	2,051,621	15,762	2,101,347	1,226,699		26,550,356				33,901,080
140-144 Tax Receivable	1,135,026										1,135,026
121-129, 145-149 Accounts Receivable (excluding taxes)	1,848,887	477,554			4,765,576		5,460,280				12,552,297
130.00 Due From Other Funds	1,904,824	1,536,030			1,474,000		87,825				5,002,679
131-139, 150-159 Other Current Assets											
160-169 Fixed Assets											86,221,587
180-189 Other Debits	27,920	3,997,701					2,143,012				6,168,633
Total Assets and Other Debits	6,871,952	8,062,906	15,762	2,101,347	93,687,862		34,241,473				144,981,302

Liabilities and Other Credits									
210-229 Payroll Taxes and Other Payroll Withholdings	130,427						87,825		218,252
200-209, 231-239 All Other Current Liabilities	837,198	659,879	658,590	4,834,051			5,486,371		12,476,089
230.00 Due To Other Funds	2,216,185	807,895	1,448,256	311,540			218,806		5,002,682

JOHNSTOWN CITY, CAMBRIA County

BALANCE SHEET

December 31, 2016

	Governmental Funds						Fid. Fund	Account Groups		Total		
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds			Trust and Agency	General Fixed Assets		General Long Term Debt	Memorandum Only
					Enterprise	Internal Service						
Liabilities and Other Credits												
260-269 Long-Term-Liabilities	505,242				51,149,661					51,654,903		
240-259 Current Portion of Long-Term Debt and Other Credits	2,334,473	6,939,090			2,892,848		2,143,012			14,309,423		
Total Liabilities and Other Credits	6,023,525	8,406,864		2,106,846	59,188,100		7,936,014			83,661,349		
Fund and Account Group Equity												
281-284 Contributed Capital												
290.00 Investment in General Fixed Assets												
270-289 Fund Balance / Retained Earnings on 12/31	848,427	-343,958	15,762	-5,499	34,499,762		26,305,459			61,319,953		
291-299 Other Equity												
Total Fund and Account Group Equity	848,427	-343,958	15,762	-5,499	34,499,762		26,305,459			61,319,953		

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

144,981,302

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Taxes								
301.00	Real Estate Taxes	4,071,244	2,512,709		426,352			7,010,305
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	66,756						66,756
310.20	Earned Income Taxes / Wage Taxes	1,886,165						1,886,165
310.30	Business Gross Receipts Taxes	163,074						163,074
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	1,178,786						1,178,786
310.60	Amusement / Admission Taxes	62,964						62,964
310.70	Mechanical Device Taxes							
310.90	Other Local Tax Enabling Act / Act 511 / Taxes	47,220						47,220
	Other: Business Privilege Tax	2,553,466						2,553,466
	Total Taxes	10,029,675	2,512,709		426,352			12,968,736

Licenses and Permits

320-322	All Other Licenses and Permits	129,412						129,412
321.80	Cable Television Franchise Fees	261,242						261,242
	Total Licenses and Permits	390,654						390,654

Fines and Forfeits

330-332	Fines and Forfeits	99,217	151,660					250,877
	Total Fines and Forfeits	99,217	151,660					250,877

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	
	603,807	2,172,329	18,993		8,881,663			11,676,792
Total State								

REVENUES

State	
355.00	All Other State Shared Revenues and Entitlements
356.00	State Payments in Lieu of Taxes
	Total State
Local Government Units	
357.03	Highways and Streets
357.00	All Other Local Governmental Units Capital and Operating Grants
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes
	Total Local Government Units

Charges for Service	
361.00	General Government
362.00	Public Safety
363.20	Parking
363.00	All Other Charges for Highway & Street Services
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)
364.30	Solid Waste Collection and Disposal Charge (trash)
364.60	Host Municipality Benefit Fee for Solid Waste Facility
364.00	All Other Charges for Sanitation Services
365.00	Health
366.00	Human Services
367.00	Culture and Recreation
368.00	Airports

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	

REVENUES

Charges for Service								
369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service	1,201	43		250			1,494
	Total Charges for Service	337,757	740,440		250	7,056,628		8,135,075

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	7,539						7,539
388.00	Fiduciary Fund Pension Contributions					3,260,478		3,260,478
389.00	All Other Unclassified Operating Revenues	61,525				1,294,645		1,356,170
	Total Unclassified Operating Revenues	69,064				4,555,123		4,624,187

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	3,459,856	761,827	524,007	1,048,416			5,794,106
393.00	Proceeds of General Long-Term Debt				6,000,000			6,000,000
394.00	Proceeds of Short Term-Debt				78,519			78,519

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2016

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

REVENUES

Other Financing Sources		TOTAL REVENUES	
395.00	Refunds of Prior Year Expenditures	27,602	27,602
	Total Other Financing Sources	3,487,458	11,900,227

15,445,700	7,999,221	644,634	7,553,735	15,949,769	4,677,081	52,270,140
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EXPENDITURES

General Government		TOTAL REVENUES	
400.00	Legislative (Governing) Body	45,020	45,020
401.00	Executive (Manager or Mayor)	130,308	130,308
402.00	Auditing Services / Financial Administration	277,854	277,854
403.00	Tax Collection	529,189	529,189
404.00	Solicitor / Legal Services		
405.00	Secretary / Clerk		
406.00	Other General Government Administration		
407.00	IT-Networking Services-Data Processing		
408.00	Engineering Services		
409.00	General Government Buildings and Plant		
	Total General Government	982,371	982,371

Public Safety		TOTAL REVENUES	
410.00	Police	2,732,789	2,732,789
411.00	Fire	2,268,611	2,268,611
412.00	Ambulance / Rescue		
413.00	UCC and Code Enforcement		

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	290,412							290,412
	5,291,812							5,291,812

EXPENDITURES

Public Safety							
414.00	Planning and Zoning						
415.00	Emergency Management and Communications						
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety	290,412					290,412
Total Public Safety		5,291,812					5,291,812

Health and Human Services							
420.00-425.00	Health and Human Services		183,982				183,982
Total Health and Human Services			183,982				183,982

Public Works - Sanitation							
426.00	Recycling Collection and Disposal						
427.00	Solid Waste Collection and Disposal (garbage)		27,322				27,322
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection			186,793			186,793
Total Public Works - Sanitation			27,322	186,793			214,115

Public Works - Highways and Streets							
430.00	General Services - Administration	445,477	4,943				450,420
431.00	Cleaning of Streets and Gutters			287,333			287,333
432.00	Winter Maintenance - Snow Removal		122,735				122,735
433.00	Traffic Control Devices						
434.00	Street Lighting		421,147				421,147

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	
Total Public Works - Highways and Streets	445,477	548,825	127,582		1,783,916			2,905,800

EXPENDITURES

Public Works - Highways and Streets	
435.00 Sidewalks and Crosswalks	
436.00 Storm Sewers and Drains	1,496,583
437.00 Repairs of Tools and Machinery	
438.00 Maintenance and Repairs of Roads and Bridges	126,624
439.00 Highway Construction and Rebuilding Projects	958
Total Public Works - Highways and Streets	2,905,800

Other Public Works Enterprises	
440.00 Airports	
441.00 Cemeteries	
442.00 Electric System	79,532
443.00 Gas System	
444.00 Markets	
445.00 Parking	1,253,798
446.00 Storm Water and Flood Control	
447.00 Transit System	
448.00 Water System	
449.00 Water Transport and Terminals	
Total Other Public Works Enterprises	1,333,330

Culture and Recreation	
451.00 Culture-Recreation Administration	198,998
452.00 Participant Recreation	
453.00 Spectator Recreation	
454.00 Parks	962,553
Total Culture and Recreation	1,989,988

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		
	43,619						43,619
	1,006,172	198,998					1,205,170

EXPENDITURES

Culture and Recreation	
455.00	Shade Trees
456.00	Libraries
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	Total Culture and Recreation
Community Development	
461.00	Conservation of Natural Resources
462.00	Community Development and Housing
463.00	Economic Development
464.00	Economic Opportunity
465-469	All Other Community Development
	Total Community Development

Debt Service	
471.00	Debt Principal (short-term and long-term)
472.00	Debt Interest (short-term and long-term)
475.00	Fiscal Agent Fees
	Total Debt Service

Employer Paid Benefits and Withholding Items	
481.00	Employer Paid Withholding Taxes and Unemployment Compensation
482.00	Judgments and Losses
483.00	Pension / Retirement Fund Contributions

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		

EXPENDITURES

Employer Paid Benefits and Withholding Items							
484.00	Worker Compensation Insurance	472,512					472,512
487.00	Other Group Insurance Benefits	2,436,308					2,436,308
	Total Employer Paid Benefits and Withholding Items	2,983,832	3,023,895				6,007,727

Insurance							
486.00	Insurance, Casualty, and Surety	476,824					476,824
	Total Insurance	476,824					476,824

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					3,808,509	3,808,509
489.00	All Other Unclassified Expenditures	24,209				185,632	209,841
	Total Unclassified Operating Expenditures	24,209				3,994,141	4,018,350

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	848,684	849,626	408,921	2,969,198	717,677	5,794,106
493.00	All Other Financing Uses						
	Total Other Financing Uses	848,684	849,626	408,921	2,969,198	717,677	5,794,106

TOTAL EXPENDITURES	12,160,166	7,594,252	616,035	7,559,254	3,021,796	3,994,141	34,945,644
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	3,285,534	404,969	28,599	-5,519	12,927,973	682,940	17,324,496
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JOHNSTOWN CITY
December 31, 2016

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
2013 General Obligation Bond	Bond	2013	2037	6,710,000	6,535,000		50,000		6,485,000		6,485,000
First Summit Bank Line of Credit	Note	2016	2016	78,518	0	78,518	78,518		0		0
Tax Anticipation Note	Note	2016	2016	2,500,000	0	2,500,000	2,500,000		0		0
Revenue Bonds and Notes											
First Summit General Obligation Note	Note	2016	2026	6,000,000	0	6,000,000			6,000,000		6,000,000
Lease Rental Debt											
Capital Lease - Vehicles	Capital Leases	2015	2019	927,744	730,993		730,993		0		0
Capital Lease - Sweeper	Capital Leases	2015	2019	173,520	136,561		136,561		0		0
Capital Lease - Platform Truck	Capital Leases	2016	2025	828,436	0	828,436	96,754		731,682		731,682
Capital Lease - Pumper Truck	Capital Leases	2016	2022	499,982	0	499,982	78,458		421,524		421,524
Other											
Pennvest Loan	Note	2013	2033	5,192,796	4,645,038		445,560		4,199,478		4,199,478
Pennvest Loan	Note	2013	2033	286,779	286,779		286,779		0		0
Pennvest Loan	Note	2013	2033	1,951,254	1,519,547		513,681		1,005,866		1,005,866
Pennvest Loan	Note	2011	2031	512,775	228,621		99,004		129,617		129,617
Pennvest Loan	Note	2012	2032	1,207,423	1,207,423				1,207,423		1,207,423
Pennvest Loan	Note	2014	2033	2,240,879	2,240,879				2,240,879		2,240,879
Pennvest Loan	Note	2014	2033	6,566,582	6,566,582				6,566,582		6,566,582
Pennvest Loan	Note	2014	2033	2,150,779	2,108,246		495,556		1,612,690		1,612,690
Pennvest Loan	Note	2014	2020	82,307	82,307		82,307		0		0
Pennvest Loan	Note	2014	2020	99,976	99,976		42,634		57,342		57,342
Pennvest Loan	Note	2015	2030	109,610	109,610				109,610		109,610

JOHNSTOWN CITY
December 31, 2016

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
Pennvest Loan	Note	2015	2032	488,895	488,895				488,895		488,895
Pennvest Loan	Note	2015	2030	5,549,673	5,549,673				5,549,673		5,549,673
Pennvest Loan	Note	2015	2035	9,700,084	9,700,084		243,049		9,457,035		9,457,035
Pennvest Loan	Note	2015	2025	3,008,239	3,008,239				3,008,239		3,008,239
Pennvest Loan	Note	2015	2017	26,023	23,023				23,023		23,023
FNB Loan	Note	2015	2020	2,740,000	2,740,000		2,740,000		0		0
Pennvest Loan	Note	2016	2032	6,775	0	6,775			6,775		6,775
Pennvest Loan	Note	2016	2033	795,263	0	795,263			795,263		795,263
Pennvest Loan	Note	2016	2033	1,161,724	0	1,161,724			1,161,724		1,161,724
Pennvest Loan	Note	2016	2032	1,195,563	0	1,195,563			1,195,563		1,195,563
Pennvest Loan	Note	2016	2035	335,842	0	335,842			335,842		335,842
Pennvest Loan	Note	2016	2033	5,902,120	0	5,902,120			5,902,120		5,902,120
Pennvest Loan	Note	2016	2027	650,782	0	650,782			650,782		650,782
Pennvest Loan	Note	2016	2032	6,858,083	0	6,858,083			6,858,083		6,858,083

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

65,047,504

Capitalized lease obligations

1,153,206

Net debt

66,200,710

JOHNSTOWN CITY, CAMBRIA County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric		79,532	79,532
Fire	1,415,050	51,302	1,466,352
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	29,005		29,005
Recreation			
Sewer		29,326,904	29,326,904
Solid Waste			
Streets / Highways		126,624	126,624
Water			
Other: Parking Garage		885,326	885,326
TOTAL CAPITAL EXPENDITURES	1,444,055	30,469,688	31,913,743

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)

5,430,709

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the JOHNSTOWN CITY have audited, adjusted and settled the various funds and account groups of the JOHNSTOWN CITY for the year ended December 31, 2016. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

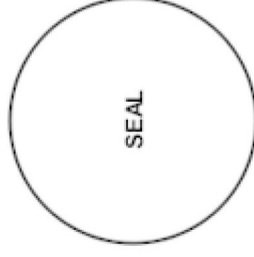
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of JOHNSTOWN CITY for the year ended December 31, 2016, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2016

NOTES / COMMENTS