

Communication to Those Charged with Governance

The Honorable Eric R. Papenfuse, Mayor,
Audit Committee, and Honorable
Members of City Council
City of Harrisburg, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Harrisburg (City), Pennsylvania, as of and for the year ended December 31, 2015. We did not audit the financial statements of the Harrisburg Downtown Improvement District, Inc. Those financial statements were audited by another auditor whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Harrisburg Downtown Improvement District, Inc. is based solely on the report of another auditor. The financial statements of the Harrisburg Parking Authority, the Harrisburg Downtown Improvement District, Inc., and the Redevelopment Authority of the City of Harrisburg were not audited in accordance with *Government Auditing Standards*. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with you about planning matters on March 23, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated February 3, 2016, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, 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 your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* applicable to its major federal

program for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the City's compliance with those requirements.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. As described in Note 1 to the City's financial statements, the City has adopted Governmental Accounting Standards Board (GASB) Statement No. 68, "*Accounting and Financial Reporting for Pension Plans*," and GASB Statement No. 71, "*Pension Transition for Contributions Made Subsequent to the Measurement Date*." These Statements revise and establish reporting requirements for most governments that provide their employees with pensions. Also described in Note 1 to the financial statements, the City had a change in reporting entity with the inclusion of Harrisburg Downtown Improvement District, Inc. as a discretely presented component unit. Other than the adoption of GASB Statement No. 68 and GASB Statement No. 71 and the inclusion of Harrisburg Downtown Improvement District, Inc. as a discretely presented component unit, no new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2015. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimates affecting the financial statements were:

- Validity and collectability of receivables from customers.
- Workers' compensation estimates for future liabilities.
- Depreciable lives of capital assets.
- Fair value of investments.
- Actuarial assumptions used in the calculation of pension and other post-employment benefit liabilities.

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

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

- Note 4 – Rent receivable
- Note 5 – Notes receivable

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- Note 17 – Pension plans
- Note 18 – OPEB
- Note 19 – Accumulated deficits
- Note 20 – Financial recovery plan
- Note 21 – Commitments and contingencies
- Note 22 – Compliance
- Note 23 – Litigation

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. All misstatements detected as a result of audit procedures that were material, either individually or in the aggregate, to the financial statements taken as a whole, were corrected by management. The attached schedule presents entries proposed with respect to the City's recording of transactions related cash, the net present value of the notes receivable related to the Harrisburg Parking Authority lease proceeds, amounts due to/due from Capital Region Water (CRW) under the shared services agreement and the transition agreement, adjustments for disputed utility accounts and related amounts due to/due from other funds and due from CRW, recording of grant revenue and program income, receivables (utility, taxes, and other) and related allowances, due to other funds and due to other governments, debt proceeds, capital expenditures, and accounts payable.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 26, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management’s discussion and analysis, budgetary comparison schedules, and historical pension plan and other post-employment benefit plan information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual nonmajor fund statements and schedules and the schedule of expenditures of federal awards (collectively, supplementary information), which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory or statistical sections, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Other Audit Findings or Issues

Material weaknesses have been communicated to the City through the Single Audit Report. Additionally, other matters have been communicated to the City through a management letter.

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This information is intended solely for the use of the Honorable Mayor, Members of City Council, audit committee, and management of the City, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Mahe Duessel

Harrisburg, Pennsylvania
September 26, 2016

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 01 - General Fund Trial Balance**
 Workpaper: **A-01-150 - General Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		PY AJE 10		
To adjust fund balance to actual				
01000000-299000	FUND BAL-RETAINED EARNING		3,947.00	
01000100-352000	INT ON INVSTMTS/GRANT			3,947.00
Total			3,947.00	3,947.00
Adjusting Journal Entry JE # 2		TB		
To adjust fund balance to actual				
01000100-350000	SAVINGS ACCT INTEREST		2.00	
01000000-299000	FUND BAL-RETAINED EARNING			2.00
Total			2.00	2.00
Adjusting Journal Entry JE # 3		I-400		
To record beginning balances for the sewer assets and liabilities that were transferred to the general fund in 2013.				
01000000-110000sew	sewer cash		58.00	
01000000-110000sew ACH	Sewer Cash - ACH receipts		31,114.00	
01000000-110000sewCC	Sewer Cash - Credit Cards		24,239.00	
01000000-125000sew	sewer worker's compensation investment		732,201.00	
01000000-230099sew	sewer due to CRW		342,559.00	
01000000-229000sew	sewer worker's comp			57,620.00
01000000-229001sew	sewer worker's comp current			16,882.00
01000000-253010sew	sewer retiree OPEB			1,055,669.00
Total			1,130,171.00	1,130,171.00
Adjusting Journal Entry JE # 4		C-960		
To adjust for market value of the workers comp reserve account				
01000000-230099sew	sewer due to CRW		5,861.00	
01000100-352000	INT ON INVSTMTS/GRANT		1,943.00	
01000000-125000	WORKERS COMPENSATION			1,943.00
01000000-125000sew	sewer worker's compensation investment			5,861.00
Total			7,804.00	7,804.00
Adjusting Journal Entry JE # 5		C-960		
To adjust workers comp reserve fund balance to match the workers comp reserve asset account.				
01000000-299000	FUND BAL-RETAINED EARNING		525.00	
01000000-297050	RESERVE WORKERS COMP			525.00
Total			525.00	525.00
Adjusting Journal Entry JE # 6		Q-020		
To adjust PEDFA notes receivable for the net present value				
01000000-138055	NOTE RECEIVABLE - PEDFA		475,703.00	
01000000-260007	DEFERRED LOANS - PEDFA			475,703.00
Total			475,703.00	475,703.00
Adjusting Journal Entry JE # 7		C-01-100		
To reclassify investment portion of cash.				
01000000-110000AUD	Investment portion of cash		101,278.00	
01000000-110009	SPEC PROJ REVOLVING LOAN			329.00
01000000-110070	TAX REBATES			35,992.00
01000000-110091	SPEC PROJ INFRASTRUCTURE			64,957.00
Total			101,278.00	101,278.00
Adjusting Journal Entry JE # 8		P-600		
To adjust for sewer portion of OPEB liability				
01000000-253010sew	sewer retiree OPEB		55,835.00	
01000000-230099sew	sewer due to CRW			55,835.00
Total			55,835.00	55,835.00

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 9				
To remove January 2016 collections from deferred				
		L-01-100		
01000000-260010	REAL ESTATE TAX		273,557.00	
01000100-301001	DISCOUNT PERIOD			273,557.00
Total			273,557.00	273,557.00
Adjusting Journal Entry JE # 10				
To record CRW overpayment of lease in the capital projects fund				
		E-06-310		
01010188-447100	INTEREST EXPENSE		119.00	
01000100-398006	CAPITOL PROJECTS FUND			119.00
Total			119.00	119.00
Adjusting Journal Entry JE # 11				
To reclass prefunded payroll to make interfund balances tie				
		Fund 04 TB		
01000000-138004	TRUST & AGENCY		255,600.00	
01000000-138004a	Due from Fiduciary Fund		201,759.00	
01000000-138004	TRUST & AGENCY			457,359.00
Total			457,359.00	457,359.00
Adjusting Journal Entry JE # 12				
CLIENT DO NOT POST - To record capital fire protection funds from DCED				
		PBC (A-01-151)		
01000000-133090	A/R		496,000.00	
01000100-395000	CAPITAL FIRE PROTECTION			496,000.00
Total			496,000.00	496,000.00
Adjusting Journal Entry JE # 13				
CLIENT DO NOT POST - To remove transfer of K-9 funds from fund 04 to fund 53				
		I-04-910		
01000000-138004	TRUST & AGENCY		15,176.00	
01010189-481053	POLICE PROTECTION FUND			15,176.00
Total			15,176.00	15,176.00
Adjusting Journal Entry JE # 15				
To reverse prior year underbillings for Shared Services				
		U1-01-610		
01000000-230096	DUE TO CRW - SHARED SVCS		73,030.00	
01010124-422080	SEWERAGE MAINT CHARGES		23,755.00	
01000000-230096	DUE TO CRW - SHARED SVCS			23,755.00
01010124-422080	SEWERAGE MAINT CHARGES			73,030.00
Total			96,785.00	96,785.00
Adjusting Journal Entry JE # 16				
To adjust Due to CRW - Shared Services for over billings				
		U1-01-610		
01000000-230096	DUE TO CRW - SHARED SVCS		26,916.00	
01010124-422080	SEWERAGE MAINT CHARGES			26,916.00
Total			26,916.00	26,916.00
Adjusting Journal Entry JE # 17				
To reverse entry made by client to gross up Shared Services				
		U1-01-610		
01000000-230096	DUE TO CRW - SHARED SVCS		130,920.00	
01000000-138053	DUE FR CRW - SHARED SVCS			130,920.00
Total			130,920.00	130,920.00
Adjusting Journal Entry JE # 18				
To remove Oct - Dec 14 billings				
		U1-01-610		
01000000-230096	DUE TO CRW - SHARED SVCS		78,552.00	
01000100-380001	REIMB FOR THA SHARE SVCS			78,552.00

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Account	Description	W/P Ref	Debit	Credit
Total			78,552.00	78,552.00
Adjusting Journal Entry JE # 19				
		Q-021		
CLIENT DO NOT POST - To record activity for 2015 for the Initial Harrisburg Growth Funding Account				
01000000-125101	INITIAL HBG GROWTH FUNDS		33,732.00	
01000000-259998	PAY NONPRF ENTITYS-GROWTH		12,360,545.00	
01000000-125101	INITIAL HBG GROWTH FUNDS			12,360,545.00
01000000-259998	PAY NONPRF ENTITYS-GROWTH			17,977.00
01000100-350000	SAVINGS ACCT INTEREST			15,755.00
Total			12,394,277.00	12,394,277.00
Adjusting Journal Entry JE # 20				
		U1-01-600		
To remove the beginning receivable in Shared Services				
01000100-380001	REIMB FOR THA SHARE SVCS		271,251.00	
01000000-138053	DUE FR CRW - SHARED SVCS			271,251.00
Total			271,251.00	271,251.00
Adjusting Journal Entry JE # 21				
		U1-01-600		
To record Shared Service Revenue from July - Dec 2015				
01000000-138053	DUE FR CRW - SHARED SVCS		246,366.00	
01000100-380001	REIMB FOR THA SHARE SVCS			246,366.00
Total			246,366.00	246,366.00
Adjusting Journal Entry JE # 22				
		U1-01-600		
To reverse entry no. 560 PBC for Shared Services				
01000000-138053	DUE FR CRW - SHARED SVCS		39,316.00	
01000100-380001	REIMB FOR THA SHARE SVCS			39,316.00
Total			39,316.00	39,316.00
Adjusting Journal Entry JE # 23				
		U1-01-600		
To record amount due to CRW for 2013-2014 overbillings				
01000100-380001	REIMB FOR THA SHARE SVCS		333,074.00	
01000000-230096a	due to CRW over billings			333,074.00
Total			333,074.00	333,074.00
Adjusting Journal Entry JE # 24				
		I-400		
To record beginning water fund balances				
01000000-102AUD	CASH - WATER AND INCINERATOR		7,233.00	
01000000-102AUD ACH	Water Cash - ACH receipts		92,670.00	
01000000-102AUD CC	Water Cash - Credit Cards		52,097.00	
01000000-125audwat	Investments - Water		244,720.00	
01000000-229000	OTHER ACCRUED EXPENSES		58,735.00	
01000000-138002	WATER			414,157.00
01000000-203000	ACCOUNTS PAYABLE			325.00
01000000-229000	OTHER ACCRUED EXPENSES			40,973.00
Total			455,455.00	455,455.00
Adjusting Journal Entry JE # 25				
		I-400		
To record CY water fund activity				
01000000-102AUD	CASH - WATER AND INCINERATOR		12,706.00	
01000000-138002	WATER		172,100.00	
01000000-203000	ACCOUNTS PAYABLE		164.00	
01000000-229000	OTHER ACCRUED EXPENSES		2,552.00	
01000000-102AUD ACH	Water Cash - ACH receipts			45,726.00
01000000-102AUD CC	Water Cash - Credit Cards			52,097.00
01000000-125audwat	Investments - Water			89,699.00
Total			187,522.00	187,522.00

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Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 26		PBC		
CLIENT DO NOT POST - To correct recording of M&T lease				
01000000-257070	M&T FINAN-STREETLITE PROJ		500,000.00	
01000100-389007	LOAN PROCEEDS			500,000.00
Total			500,000.00	500,000.00
Adjusting Journal Entry JE # 27		U1-11- Series		
CLIENT DO NOT POST - To record the due from State Grants Fund for the 2015 DCED Grant				
01000000-138011	STATE GRANTS		4,504,000.00	
01000100-398011	STATE & FED GRANTS FUND			4,504,000.00
Total			4,504,000.00	4,504,000.00
Adjusting Journal Entry JE # 28		I-500		
To adjust due from water and sewer for OPEB costs for retirees				
01000000-138052	DUE FR THA - PRIOR SEWER		69,047.00	
01000000-138051	DUE FR THA - PRIOR WATER			703.00
01000000-138052	DUE FR THA - PRIOR SEWER			10,424.00
01000101-419002	MEDICAL			498.00
01000102-419002	MEDICAL			621.00
01000103-419002	MEDICAL			364.00
01000104-419002	MEDICAL			466.00
01000105-419002	MEDICAL			662.00
01000106-419002	MEDICAL			179.00
01000107-419002	MEDICAL			73.00
01000109-419002	MEDICAL			80.00
01010110-419002	MEDICAL			349.00
01010112-419002	MEDICAL			1,030.00
01010114-419002	MEDICAL			175.00
01010115-419002	MEDICAL			80.00
01010116-419002	MEDICAL			976.00
01010117-419002	MEDICAL			523.00
01010121-419002	MEDICAL			76.00
01010124-419002	MEDICAL			428.00
01010126-419002	MEDICAL			220.00
01010128-419002	MEDICAL			80.00
01010188-419002	MEDICAL			344.00
01030134-419002	MEDICAL			80.00
01030135-419002	MEDICAL			131.00
01030137-419002	MEDICAL			1,005.00
01030139-419002	MEDICAL			115.00
01040142-419002	MEDICAL			26,339.00
01040144-419002	MEDICAL			1,508.00
01040145-419002	MEDICAL			651.00
01040146-419002	MEDICAL			557.00
01040151-419002	MEDICAL			14,918.00
01060160-419002	MEDICAL			838.00
01060162-419002	MEDICAL			2,450.00
01060172-419002	MEDICAL			1,024.00
01060175-419002	MEDICAL			448.00
01080180-419002	MEDICAL			632.00
Total			69,047.00	69,047.00
Adjusting Journal Entry JE # 29		I-512		
To adjust due from water/sewer for Windstream amounts				
01010188-420040	TELEPHONE		4,294.00	
01000000-138050	THE HARRISBURG AUTHORITY			4,294.00
Total			4,294.00	4,294.00
Adjusting Journal Entry JE # 30		C-01-100		
To create a due from Trust & Agency to remove negative cash from that fund.				
01000000-138004	TRUST & AGENCY		4,241.00	

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Account	Description	W/P Ref	Debit	Credit
01000000-110000	CHECKING			4,241.00
Total			4,241.00	4,241.00
Adjusting Journal Entry JE # 31		C-01-100		
To remove negative cash on F/S from Fund 6 and create a due from capital projects.				
01000000-138006	CAPITAL PROJECTS		964,788.00	
01000000-110000	CHECKING			964,788.00
Total			964,788.00	964,788.00
Adjusting Journal Entry JE # 32		I-400		
To record CY sewer fund activity				
01000000-110000sew	sewer cash		10,047.00	
01000000-230099sew	sewer due to CRW		82,291.00	
01000000-110000sew ACH	Sewer Cash - ACH receipts			21,458.00
01000000-110000sewCC	Sewer Cash - Credit Cards			24,239.00
01000000-229000sew	sewer worker's comp			38,689.00
01000000-229001sew	sewer worker's comp current			7,952.00
Total			92,338.00	92,338.00
Adjusting Journal Entry JE # 33		I-110		
To defer Parking Authority revenue not received within 60 days of year-end				
01000100-397002	GROUND LEASE PAYMENTS		678,542.00	
01000000-253010	Deferred revenue - Parking Authority			678,542.00
Total			678,542.00	678,542.00
Adjusting Journal Entry JE # 34		E-01-320		
To adjust EIT A/R and deferred				
01000000-130030	EARNED INCOME		61,422.00	
01000100-321000	EIT - CURR YR		1,217.00	
01000000-260004	EIT			62,639.00
Total			62,639.00	62,639.00
Adjusting Journal Entry JE # 35		E-01-400		
To reclassify PennDOT multimodal revenue				
01000100-396000	GRANT PROCEEDS		397,075.00	
01000100-396001	Penn DOT- Multi-modal agreement			397,075.00
Total			397,075.00	397,075.00
Adjusting Journal Entry JE # 36		C-01-210; C-01-300		
To record the amount due to HSD for ACH and Credit Card payments received in 2015				
01000000-108000	CASH STMT-CENTRL DEPOSIT		86,365.00	
01000000-108000	CASH STMT-CENTRL DEPOSIT		396,301.00	
01000000-259999a	PAY TO HSD			86,365.00
01000000-259999a	PAY TO HSD			396,301.00
Total			482,666.00	482,666.00
Adjusting Journal Entry JE # 37		P-412		
To reverse AJE47-TEG and correct allocation of Indeminty payments (see PY AJE-32).				
01040142-414000	SALARIES & WAGES		67,147.00	
01040151-414000	SALARIES & WAGES		39,501.00	
01040142-419012	LOSS TIME & MED			25,216.00
01040151-419012	LOSS TIME & MED			81,432.00
Total			106,648.00	106,648.00
Adjusting Journal Entry JE # 38		X-00-051		
CLIENT DO NOT POST - To record additional COPS expendiutres/revenue				
01000000-138014	FEDERAL GRANTS		191,699.00	

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01000100-398014	FEDERAL GRANTS			191,699.00
Total			191,699.00	191,699.00
Adjusting Journal Entry JE # 39		GL		
Client do not post - To reclass contribution from Impact Harrisburg				
01000100-389100	OTH FINAN - PARKING TRANS		75,000.00	
01000100-382000	CONTRIBUTIONS AND DONAT			75,000.00
Total			75,000.00	75,000.00
Adjusting Journal Entry JE # 40		Q-510		
To reclass equipment lease principal payments				
01060162-448030	CITY SERVICES GO PRINCIPAL PMT		29,661.00	
01060162-454000	MOTOR EQUIPMENT			7,391.00
01060162-454000	MOTOR EQUIPMENT			9,090.00
01060162-454000	MOTOR EQUIPMENT			13,180.00
Total			29,661.00	29,661.00
Adjusting Journal Entry JE # 41		PBC		
CLIENT DO NOT POST - to reverse 12/31/14 accrual for legal fees paid in 2015				
01000000-210006	LEGAL		85,840.00	
01000101-421010	LEGAL			85,840.00
Total			85,840.00	85,840.00
Adjusting Journal Entry JE # 42		C-01-210 and 300		
To record 2015 Sewer ACH and CC amounts collected but not remitted to Sewer as of 12/31/15				
01000000-110000sew ACH	Sewer Cash - ACH receipts		21,182.00	
01000000-110000sew CC	Sewer Cash - Credit Cards		3,851.00	
01000000-230099sew	sewer due to CRW			3,851.00
01000000-230099sew	sewer due to CRW			21,182.00
Total			25,033.00	25,033.00
Adjusting Journal Entry JE # 43		C-01-210 and 300		
To record 2015 Water ACH and Credit Card amounts collected but not remitted to Sewer as of 12/31/15				
01000000-102AUD ACH	Water Cash - ACH receipts		47,184.00	
01000000-102AUD CC	Water Cash - Credit Cards		7,084.00	
01000000-138002	WATER			7,084.00
01000000-138002	WATER			47,184.00
Total			54,268.00	54,268.00
Adjusting Journal Entry JE # 44		X-00-051c		
To adjust Due from Federal Grants Fund for SAFER grants to actual				
01000100-398014	FEDERAL GRANTS		76,618.00	
01000000-138014	FEDERAL GRANTS			76,618.00
Total			76,618.00	76,618.00
Adjusting Journal Entry JE # 45		P-900		
To correct posting of allocation of medical costs				
01060162-419002	MEDICAL		426,172.00	
01060172-419002	MEDICAL			426,172.00
Total			426,172.00	426,172.00
Adjusting Journal Entry JE # 46		A-00-150 GF		
To allocate employee medical w/h				
01010188-419018	MEDICAL-EMPLOYEE CONTRIB		555,612.00	
01000101-419018	Medical			6,357.00
01000102-419018	Medical			6,701.00
01000103-419018	Medical			3,137.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 01 - General Fund Trial Balance**
 Workpaper: **A-01-150 - General Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
01000104-419018	Medical			5,837.00
01000105-419018	Medical			7,094.00
01010110-419018	Medical			759.00
01010112-419018	Medical			8,056.00
01010114-419018	Medical			2,495.00
01010115-419018	Medical			1,681.00
01010116-419018	Medical			8,084.00
01010117-419018	Medical			5,302.00
01010124-419018	Medical			4,372.00
01010188-419018	MEDICAL-EMPLOYEE CONTRIB			5,541.00
01030134-419018	Medical			641.00
01030135-419018	Medical			2,103.00
01030137-419018	Medical			11,931.00
01030139-419018	Medical			1,060.00
01040142-419018	Medical			255,346.00
01040151-419018	Medical			155,613.00
01060160-419018	Medical			12,236.00
01060162-419018	Medical			35,087.00
01060172-419018	Medical			9,877.00
01080180-419018	Medical			6,302.00
Total			555,612.00	555,612.00
Adjusting Journal Entry JE # 47			U1-01-800	
To defer revenue fro PEDFA lease				
01000100-355001	HPA RENTAL INCOME		790,160.00	
01000000-253010PEDFA	Deferred revenue - PEDFA			790,160.00
Total			790,160.00	790,160.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 04 - Trust and Agency Trial Balance**
 Workpaper: **A-04-150 - Trust & Agency Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		C-01-100		
To reclassify investment portion of cash.				
04000000-110000	AUT Investment portion of cash		176,629.00	
04000000-110000	CHECKING			176,629.00
Total			176,629.00	176,629.00
Adjusting Journal Entry JE # 2		I-04-440		
To breakout "due to general fund"				
04000000-230001	GENERAL FUND		259,082.00	
04000000-230001a	Accrued Payroll		394.00	
04000000-230001a	Accrued Payroll			202,153.00
04000000-230001b	Parks and Impr			57,323.00
Total			259,476.00	259,476.00
Adjusting Journal Entry JE # 3		I-04-910		
CLIENT DO NOT POST - To record transfer to fund 53 of K-9 funds				
04000000-480153	Transfer to Police Protection		15,176.00	
04000000-230001b	Parks and Impr			15,176.00
Total			15,176.00	15,176.00
Adjusting Journal Entry JE # 4		C-01-100		
To remove negative cash and create a due to general fund.				
04000000-110000	CHECKING		4,241.00	
04000000-230001b	Parks and Impr			4,241.00
Total			4,241.00	4,241.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 05 - Property Management Trial Balance**
 Workpaper: **A-05-150 - Property Mgmt Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1				
	To reclassify investment portion of cash.	C-01-100		
5000000-110000	AUI INVESTMENTS		14,025.00	
05000000-110000	CHECKING			14,025.00
Total			14,025.00	14,025.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 06 - Capital Projects Fund Trial Balance**
 Workpaper: **A-06-150 - Capital Projects Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		C-01-100		
To reclassify investment portion of cash.				
06000000- Investment portion of cash			1,175,804.00	
06000000-110000 CHECKING				1,175,804.00
Total			1,175,804.00	1,175,804.00
Adjusting Journal Entry JE # 2		E-06-310		
To record interest on capital lease with CRW				
06006202-481001 GENERAL FUND TRANSFERS			119.00	
06000000-230002 WATER				119.00
Total			119.00	119.00
Adjusting Journal Entry JE # 3		C-01-100		
To remove negative cash on the F/S and create a due to general fund.				
06000000-110000 CHECKING			964,788.00	
06000000-230001 GENERAL FUND				964,788.00
Total			964,788.00	964,788.00
Adjusting Journal Entry JE # 4		Q-510		
To gross up for capital lease and related expenditures				
06006007-458030 STREETLIGHTS			38,673.00	
06006007-458030 STREETLIGHTS			68,966.00	
06006007-458030 STREETLIGHTS			77,260.00	
06006007-389007 LOAN PROCEEDS				184,889.00
06006007-458030 STREETLIGHTS				10.00
Total			184,899.00	184,899.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 07 - Debt Service Fund Trial Balance**
 Workpaper: **A-07-150 - Debt Service Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 2				
To reclassify investment portion of cash.				
		C-01-100		
07000000-110000AUD	INVESTMENTS		8,075.00	
07000000-110000	CHECKING			8,075.00
Total			<u>8,075.00</u>	<u>8,075.00</u>
Adjusting Journal Entry JE # 3				
To adjust for immaterial difference in beginning balance for bond insurer				
07700797-448030	PRINCIPAL PMT		9,037.00	
07700797-447030	INTEREST PMT			9,037.00
Total			<u>9,037.00</u>	<u>9,037.00</u>
Adjusting Journal Entry JE # 4				
To adjust for immaterial amount paid by debt service but credited to sanitation				
07700700-398001	GENERAL FUND		4,073.00	
07700704-448030	PRINCIPAL PMT			4,073.00
Total			<u>4,073.00</u>	<u>4,073.00</u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 11 - State Grants Fund Trial Balance**
 Workpaper: **A-11-150 - State Grants Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		GL		
To adjust net position to actual				
11000000-299000	FUND BAL-RETAINED EARNING		1.00	
11081180-429090	MISC CONTRACTED SRVCS			1.00
Total			1.00	1.00
Adjusting Journal Entry JE # 2		PBC (A-01-151)		
CLIENT DO NOT POST - To record receivable from DCED				
11000000-133011	Grant Receivable		4,504,000.00	
11011102-396000	GRANT PROCEEDS			4,504,000.00
Total			4,504,000.00	4,504,000.00
Adjusting Journal Entry JE # 3		U1-11-100		
CLIENT DO NOT POST - To record the due to general fund regarding the 2015 DCED grant				
11011102-481001	GENERAL FUND TRANSFERS		4,504,000.00	
11000000-230001	GENERAL FUND			4,504,000.00
Total			4,504,000.00	4,504,000.00
Adjusting Journal Entry JE # 4		TB		
To make revenues equal expenditures.				
11000000-260000	GRANT PROCEEDS		143,721.00	
11001100-AUDITO	GRANT REVENUE DEFERRED			143,721.00
Total			143,721.00	143,721.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 14 - Grant Fund - Federal Funds Trial Balance**
 Workpaper: **A-14-150 - Federal Grant Fund Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		GL		
To adjust net position to actual				
14000000-299000	FUND BAL-RETAINED EARNING		3.00	
14031405-429090	MISC CONTRACTED SRVCS			3.00
Total			3.00	3.00
Adjusting Journal Entry JE # 2		C-01-100		
To reclassify investment portion of cash.				
14000000-	INVESTMENTS		1,230,867.00	
14000000-110005	HOME			80,504.00
14000000-110010	CDBG			232,123.00
14000000-110080	PUBLIC SAFETY GRANTS			908,781.00
14000000-110081	SECT 108 N CAMERON ST			9,459.00
Total			1,230,867.00	1,230,867.00
Adjusting Journal Entry JE # 3		X-01-206		
To reclass program income based on draws.				
14031405-350005	FEDERAL GRANT		188,072.00	
14031405-360000	PROGRAM INCOME-REVENUE			188,072.00
Total			188,072.00	188,072.00
Adjusting Journal Entry JE # 4		E-14-120		
To record additional allowance for outstanding loans				
14000000-260000	GRANT PROCEEDS		174,044.00	
14000000-135000	LOANS AND ADVANCES			174,044.00
Total			174,044.00	174,044.00
Adjusting Journal Entry JE # 5		X-00-060		
To adjust deferred revenue.				
14031405-350005	FEDERAL GRANT		5.00	
14000000-260000	GRANT PROCEEDS			4.00
14031440-350005	FEDERAL GRANT			1.00
Total			5.00	5.00
Adjusting Journal Entry JE # 6				
To reclass PY overdraw of SAFER grant due back to FEMA.				
14000000-238049	DUE TO OTHER GOV'T ENTITY		30,930.00	
14000000-203000	ACCOUNTS PAYABLE			30,930.00
Total			30,930.00	30,930.00
Adjusting Journal Entry JE # 7		E-14-110c, E-14-120		
To write off Talley loan				
14000000-135000	LOANS AND ADVANCES		8,531.00	
14000000-260000	GRANT PROCEEDS		4,266.00	
14000000-135000	LOANS AND ADVANCES			12,797.00
Total			12,797.00	12,797.00
Adjusting Journal Entry JE # 8		X-00-051		

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 14 - Grant Fund - Federal Funds Trial Balance**
 Workpaper: **A-14-150 - Federal Grant Fund Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
PBC - CLIENT DO NOT POST				
To record additional COPS expenditures/revenue.				
14000000-260000	GRANT PROCEEDS		191,699.00	
14041404-481001	GENERAL FUND TRANSFERS		191,699.00	
14000000-230001	GENERAL FUND			191,699.00
14041404-396000	GRANT PROCEEDS			191,699.00
Total			<u>383,398.00</u>	<u>383,398.00</u>
Adjusting Journal Entry JE # 9				
		X-00-053a		
PBC - CLIENT DO NOT POST				
To adjust Due to General Fund for SAFER grant to actual at 12/31/15				
14000000-230001	GENERAL FUND		76,618.00	
14041406-481001	GENERAL FUND TRANSFERS			76,618.00
Total			<u>76,618.00</u>	<u>76,618.00</u>
Adjusting Journal Entry JE # 10				
		X-00-053a		
PBC - CLIENT DO NOT POST				
To adjust deferred revenue for SAFER revenue that was recognized in prior years				
14041406-396000	GRANT PROCEEDS		76,618.00	
14000000-260000	GRANT PROCEEDS			76,618.00
Total			<u>76,618.00</u>	<u>76,618.00</u>
Adjusting Journal Entry JE # 12				
		PBC		
PBC - To correct audit entry prepared by client - fix task costs				
14000000-138040	OTHER ENTITIES		2.00	
14000000-260000	GRANT PROCEEDS			2.00
Total			<u>2.00</u>	<u>2.00</u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 20 - State Liquid Fuel Fund Trial Balance**
 Workpaper: **A-20-150 - State Liquid Fuels Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		C-01-100		
To reclassify investment portion of cash.				
20000000-110000AUD	Investment portion of cash		940,853.00	
20000000-110000	CHECKING			940,853.00
Total			940,853.00	940,853.00
Adjusting Journal Entry JE # 2		PN-420		
PBC - CLIENT DO NOT POST - To properly accrue 2015 expenses paid in 2016				
20062020-425010	VEHICULAR EQUIPMENT		56,185.00	
20062020-430050	MOTOR FUELS/LUBRICANTS		11,396.00	
20062020-430051	TIRES & BATTERIES		2,987.00	
20062020-430052	VEHICLE PARTS & SUPPLIES		6,759.00	
20000000-203000	ACCOUNTS PAYABLE			77,327.00
Total			77,327.00	77,327.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 27 - Sanitation Utility Fund Trial Balance**
 Workpaper: **A-27-150 - Sanitation Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		GL		
To adjust net position to actual				
27272710-430099	MISC SUPPLIES AND EXP		2.00	
27000000-299000	FUND BAL-RETAINED EARNING			2.00
Total			2.00	2.00
Adjusting Journal Entry JE # 2		C-960		
To adjust workers comp reserve account.				
27000000-125000	WORKERS COMPENSATION		1,944.00	
27272700-352000	INT ON INVSTMTS/GRANT			1,944.00
Total			1,944.00	1,944.00
Adjusting Journal Entry JE # 3		C-960		
To adjust reserve for workers comp to tie to account 125000.				
27000000-297050	RESERVE WORKERS COMP		811.00	
27000000-299000	FUND BAL-RETAINED EARNING			811.00
Total			811.00	811.00
Adjusting Journal Entry JE # 4		C-01-100		
To reclass investment portion of cash (Invest Account).				
27000000-110000AUD	Investment portion of cash		1,439.00	
27000000-110000	CHECKING			1,439.00
Total			1,439.00	1,439.00
Adjusting Journal Entry JE # 5		E-28-113		
To adjust dsputed account balances				
27272700-367007	GARBAGE AND REFUSE COLL		383,626.00	
27000000-230028	INCINERATOR			383,626.00
Total			383,626.00	383,626.00
Adjusting Journal Entry JE # 6		E-27-100		
CLIENT DO NOT POST - To adjust A/R, allowance, and revenue for CY refuse activity				
27000000-133077	REFUSE		441,396.00	
27272700-367007	GARBAGE AND REFUSE COLL			441,396.00
Total			441,396.00	441,396.00
Adjusting Journal Entry JE # 7		E-27-110		
CLIENT DO NOT POST To record change in allowance				
27272700-367007	GARBAGE AND REFUSE COLL		234,720.00	
27000000-139077	REFUSE			234,720.00
Total			234,720.00	234,720.00
Adjusting Journal Entry JE # 8		E-28-500		
To remove cash and revenue related to disputed balances that s/b on disposal fund				
27272700-367007	GARBAGE AND REFUSE COLL		335,092.00	
27000000-110000	CHECKING			335,092.00
Total			335,092.00	335,092.00
Adjusting Journal Entry JE # 9		N-420		
PBC - CLIENT DO NOT POST To properly accrue 2015 expenses paid in 2016				
27272710-425010	VEHICULAR EQUIPMENT		59,084.00	

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 27 - Sanitation Utility Fund Trial Balance**
 Workpaper: **A-27-150 - Sanitation Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
27272710-430050	MOTOR FUELS/LUBRICANTS		28,768.00	
27272710-430051	TIRES & BATTERIES		4,883.00	
27000000-203000	ACCOUNTS PAYABLE			92,735.00
Total			92,735.00	92,735.00
Adjusting Journal Entry JE # 10		U1-27-100		
To correct posting of disputed account that settled in 2015. Amounts had previously been recorded as due to disposal. Should not offset revenue				
27000000-230028	INCINERATOR		193,078.00	
27272700-367007	GARBAGE AND REFUSE COLL			193,078.00
Total			193,078.00	193,078.00
Adjusting Journal Entry JE # 11		E-27-110		
To adjust A/R balance to actual at 12/31/15 - change in disputed credit balances				
27000000-133077	REFUSE		83,682.00	
27272700-367007	GARBAGE AND REFUSE COLL			83,682.00
Total			83,682.00	83,682.00
Adjusting Journal Entry JE # 12		E-28-500		
To record amounts due from CRW (water and sewer) for disputed accounts (transferred from Disposal)				
27000000-138040	OTHER ENTITIES		108,420.00	
27000000-138040	OTHER ENTITIES		226,672.00	
27272700-367007	GARBAGE AND REFUSE COLL			335,092.00
Total			335,092.00	335,092.00
Adjusting Journal Entry JE # 13				
To reclassify transfer to pay down sanitation debt				
27272710-448030	PRINCIPAL PMT		4,074.00	
27272700-352000	INT ON INVSTMTS/GRANT			1.00
27272710-481001	GENERAL FUND TRANSFERS			4,073.00
Total			4,074.00	4,074.00
Adjusting Journal Entry JE # 14		R-100		
To record beginning net pension asset and deferred outflow				
27000000-14000AUD	Net Pension Asset		2,467,038.00	
27000000-170000	Deferred Pension Outflow		1,635.00	
27000000-299000	FUND BAL-RETAINED EARNING			2,468,673.00
Total			2,468,673.00	2,468,673.00
Adjusting Journal Entry JE # 15		R-100		
To reverse PY deferred pension outflow				
27272710-400000	Pension Expense		1,635.00	
27000000-170000	Deferred Pension Outflow			1,635.00
Total			1,635.00	1,635.00
Adjusting Journal Entry JE # 16		R-100		
To adjust the deferred pension outflow to actual				
27000000-170000	Deferred Pension Outflow		629,344.00	
27000000-14000AUD	Net Pension Asset			420,899.00
27272710-400000	Pension Expense			208,445.00
Total			629,344.00	629,344.00
Adjusting Journal Entry JE # 17		R-100		
To adjust the net pension asset to actual				
27272710-400000	Pension Expense		421,137.00	
27000000-14000AUD	Net Pension Asset			421,137.00
Total			421,137.00	421,137.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 28 - THA - Incinerator Fund Trial Balance**
 Workpaper: **A-28-150 - THA Incinerator Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1				
To adjust for debit/credit transfers		E-28-405		
28000000-138001b	DUE FROM SEWER MAINT - DR/CR TRANSFERS		8,415.00	
28000000-138001	GENERAL FUND			8,415.00
Total			8,415.00	8,415.00
Adjusting Journal Entry JE # 2				
To adjust disputed accounts to actual		E-28-113		
28282800-368004	READY TO DISP. CHARGES		186,866.00	
28000000-133090	ACCOUNTS RECEIVABLE			42,322.00
28000000-138027	SANITATION			144,544.00
Total			186,866.00	186,866.00
Adjusting Journal Entry JE # 3				
CLIENT DO NOT POST - To adjust revenue, receivable, and A/R allowance for disposal charges		E-28-100, U1-28-100		
28000000-133090	ACCOUNTS RECEIVABLE		1,317,372.00	
28282800-368004	READY TO DISP. CHARGES			1,317,372.00
Total			1,317,372.00	1,317,372.00
Adjusting Journal Entry JE # 4				
To net SM disputed accounts with the sewer dsputed accoutns		TB		
28000000-138001	GENERAL FUND		8,503.00	
28000000-138029	SEWER			8,503.00
Total			8,503.00	8,503.00
Adjusting Journal Entry JE # 5				
To adjust for disputed accounts with credit balances in Water that were transferred to Sanitation during 2015		E-25-500		
28000000-138027	SANITATION		90,356.00	
28282800-368004	READY TO DISP. CHARGES			90,356.00
Total			90,356.00	90,356.00
Adjusting Journal Entry JE # 6				
To record change in disputed for Sewer credit balances that were transferred to Sanitation on 04/23/15		E-28-500		
28000000-138027	SANITATION		96,510.00	
28282800-368004	READY TO DISP. CHARGES			96,510.00
Total			96,510.00	96,510.00
Adjusting Journal Entry JE # 8				
To adjust A/R and allowance to actual		E-28-120		
28000000-133090	ACCOUNTS RECEIVABLE		471.00	
28000000-139090	A/R ALLOWANCE		29,296.00	
28282800-368004	READY TO DISP. CHARGES			471.00
28282800-368004	READY TO DISP. CHARGES			29,296.00
Total			29,767.00	29,767.00
Adjusting Journal Entry JE # 9				
CLIENT DO NOT POST To adjust allowance to actual		E-28-120		
28282800-368004	READY TO DISP. CHARGES		1,213,428.00	
28000000-139090	A/R ALLOWANCE			1,213,428.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 28 - THA - Incinerator Fund Trial Balance**
 Workpaper: **A-28-150 - THA Incinerator Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Total			<u>1,213,428.00</u>	<u>1,213,428.00</u>
Adjusting Journal Entry JE # 10				
To reclass disposal escrow collected in 2015 to a liability account				
		E-28-113		
28282800-368040	DISPOSAL ESCROW		41,331.00	
28000000-230003	Dispsal Escrow			41,331.00
Total			<u>41,331.00</u>	<u>41,331.00</u>
Adjusting Journal Entry JE # 11				
To transfer beg balance of disputed accounts to Due from Sanitation (balances due from CRW are not recorded as Due to Sanitatio based on 4/23/15 adjustments made by IT)				
		PY A-100-28		
28000000-138027	SANITATION		11,910.00	
28000000-138027	SANITATION		136,316.00	
28000000-138002	WATER			136,316.00
28000000-138029	SEWER			11,910.00
Total			<u>148,226.00</u>	<u>148,226.00</u>
Adjusting Journal Entry JE # 12				
To record allowance on amounts due from CRW - overpayment on "old" receivables.				
		E-300		
28282800-368004	READY TO DISP. CHARGES		160,420.00	
28000000-138050	THE HARRISBURG AUTHORITY			160,420.00
Total			<u>160,420.00</u>	<u>160,420.00</u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 30 - Community Dev BI Gr XX Trial Balance**
 Workpaper: **A-30-150 - CDBG Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entry JE # 1		C-01-100		
To reclassify investment portion of cash.				
30000000-	INVESTMENTS		3,129.00	
30000000-110010	CDBG			3,129.00
Total			3,129.00	3,129.00
Adjusting Journal Entry JE # 2		X-01-206		
To reclass program income.				
30033010-350005	FEDERAL GRANT		909,132.00	
30033010-360000	PROGRAM INCOME-REVENUE			909,132.00
Total			909,132.00	909,132.00
Adjusting Journal Entry JE # 3		TB		
To get CDBG trial balance to zero.				
30000000-260000	GRANT PROCEEDS		1.00	
30033010-350005	FEDERAL GRANT			1.00
Total			1.00	1.00
Adjusting Journal Entry JE # 4		N-420		
To properly accrue 2015 expenses paid in 2016				
30033010-425090	MAINT SERV CONTRACT		23,497.00	
30033010-430050	MOTOR FUELS/LUBRICANTS		115.00	
30033035-462000	GRANTS TO LOCAL UNITS		16,530.00	
30000000-203000	ACCOUNTS PAYABLE			40,142.00
Total			40,142.00	40,142.00
Adjusting Journal Entry JE # 5		N-420		
To reclass revenue to deferred				
30000000-260000	GRANT PROCEEDS		40,142.00	
30033010-350005	FEDERAL GRANT			40,142.00
Total			40,142.00	40,142.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 - 52 Fire Protection Fund Trial Balance**
 Workpaper: **A-52-150 - Fire Protection Adjusting Journal Entries Report**

<u>Account</u>	<u>Description</u>	<u>W/P Ref</u>	<u>Debit</u>	<u>Credit</u>
Adjusting Journal Entries JE # 1				
To reclassify proceeds from sale of asset				
52505202-382000	CONTRIBUTIONS AND DONAT		38,000.00	
52505202-358090	PROCEEDS FROM SALE OF ASSET			38,000.00
Total			<u>38,000.00</u>	<u>38,000.00</u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 - 53 Police Protection Fund Trial Balance**
 Workpaper: **A-53-150 - Police Protection Fund Adjusting Journal Entry Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		TB		
To make fund balance roll				
53505306-346090	OTHER FINES & FORFEITS		1.00	
53000000-299030	BUDGET FUND BALANCE			1.00
Total			<u><u>1.00</u></u>	<u><u>1.00</u></u>
Adjusting Journal Entries JE # 2		I-210		
To make transfer equal				
53505307-398001	GENERAL FUND		1.00	
53505308-382000	CONTRIBUTIONS AND DONAT			1.00
Total			<u><u>1.00</u></u>	<u><u>1.00</u></u>
Adjusting Journal Entries JE # 3		U1-53-100		
To defer the Gaming Control Board grant				
53505309-396000	GRANT PROCEEDS		139,572.00	
53000000-204000	Deferred Grant Revenue			139,572.00
Total			<u><u>139,572.00</u></u>	<u><u>139,572.00</u></u>

Client: *City of Harrisburg*
 Engagement: *12430 - CITY OF HARRISBURG*
 Period Ending: *12/31/2015*
 Trial Balance: *A-100 - 54 Parks & Recreation Fund Trial Balance*
 Workpaper: *A-54-150 - Parks & Recreation Fund Adjusting Journal Entry Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		I-210		
To make transfer equal				
54505404-398001	GENERAL FUND		1.00	
54505404-382000	CONTRIBUTIONS AND DONAT			1.00
Total			<u><u>1.00</u></u>	<u><u>1.00</u></u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 99 - Accrual Fund Trial Balance**
 Workpaper: **A-99-150 - Accrual Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		Q-020		
To adjust the present value of notes receivable				
99000000-260007	DEFERRED LOANS - PEDFA		475,703.00	
99999999-300001	Present value investment income			475,703.00
Total			475,703.00	475,703.00
Adjusting Journal Entries JE # 2		Q-010		
To record CY portion of guarantee				
99039900-455006	Guarantee liability		994,954.00	
99000000-240000	HRA DEPT BUARANTEE LIAB			994,954.00
Total			994,954.00	994,954.00
Adjusting Journal Entries JE # 3		Q-510		
To correct capital lease obligation - immaterial				
99000000-254010	CURRENT PTN CAPITAL LEASE		7,953.00	
99999900-453049	LEASE PURCHASE		3,961.00	
99999900-454000	MOTOR EQUIPMENT		4,109.00	
99000000-163000	OPERATIONS EQUIPMENT			16,023.00
Total			16,023.00	16,023.00
Adjusting Journal Entries JE # 4		Q-510		
To reclass current and long-term portions of capital leases				
99000000-254010	CURRENT PTN CAPITAL LEASE		3,805.00	
99000000-254000	CAPITAL LEASE OBLIGATION			3,805.00
Total			3,805.00	3,805.00
Adjusting Journal Entries JE # 6		Debt Service TB		
To reclass Suntrust principal payments				
99999900-447030	INTEREST PMT		13,624.00	
99999900-448030	PRINCIPAL PMT			13,624.00
Total			13,624.00	13,624.00
Adjusting Journal Entries JE # 8		L-01-100		
To remove January 2016 collections from deferred revenue				
99000100-301001	DISCOUNT PERIOD		273,557.00	
99000000-260010	REAL ESTATE TAX			273,557.00
Total			273,557.00	273,557.00
Adjusting Journal Entries JE # 9		PBC		
CLIENT DO NOT POST - To correct recording of M&T lease				
99000100-389007	LOAN PROCEEDS		500,000.00	
99000000-257071	M&T FINAN CURR-STLITE PRJ			500,000.00
Total			500,000.00	500,000.00
Adjusting Journal Entries JE # 10		N-700		
To reclass Suburban Claimants Payment				
99010188-448030	PRINCIPAL PAYMENT		1,500,000.00	
99999999-485002	Suburban stakeholder payment			1,500,000.00
Total			1,500,000.00	1,500,000.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 99 - Accrual Fund Trial Balance**
 Workpaper: **A-99-150 - Accrual Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 11				
To breakout AMBAC proceeds				
		Q-112		
99999900-389007	LOAN PROCEEDS		1,000,000.00	
99000100-389007	LOAN PROCEEDS			1,000,000.00
Total			<u><u>1,000,000.00</u></u>	<u><u>1,000,000.00</u></u>
Adjusting Journal Entries JE # 12				
To adjust EIT deferred revenue				
		E-01-320		
99000000-260004	EIT		62,639.00	
99000100-321000	EIT - CURR YR			62,639.00
Total			<u><u>62,639.00</u></u>	<u><u>62,639.00</u></u>
Adjusting Journal Entries JE # 13				
To reclass Asylum Run project to general government				
		K-050		
99999900-451000	LAND IMPROVEMENTS		143,904.00	
99999900-458050	DAMS AND FLOOD PROTECTION			143,904.00
Total			<u><u>143,904.00</u></u>	<u><u>143,904.00</u></u>
Adjusting Journal Entries JE # 14				
To record beginning net pension asset and deferred outflow				
		R-102		
99000000-	Net Pension Asset		7,697,665.00	
99000000-170000	Deferred Pension Outflow		22,130.00	
99000000-299000	FUND BAL-RETAINED EARNING			7,719,795.00
Total			<u><u>7,719,795.00</u></u>	<u><u>7,719,795.00</u></u>
Adjusting Journal Entries JE # 15				
To reverse PY deferred pension outflow				
		R-102		
99059900-400000	Pension Expense - Fire		22,130.00	
99000000-170000	Deferred Pension Outflow			22,130.00
Total			<u><u>22,130.00</u></u>	<u><u>22,130.00</u></u>
Adjusting Journal Entries JE # 16				
To adjust the deferred pension inflow and outflow to actual				
		R-102		
99000000-	Net Pension Asset		19,171.00	
99000000-170000	Deferred Pension Outflow		181,332.00	
99059900-400000	Pension Expense - Fire		8,255.00	
99000000-271000	Deferred Pension Inflow			208,758.00
Total			<u><u>208,758.00</u></u>	<u><u>208,758.00</u></u>

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 99 - Accrual Fund Trial Balance**
 Workpaper: **A-99-150 - Accrual Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 17		R-102		
To adjust the net pension asset to actual				
99059900-400000	Pension Expense - Fire		837,174.00	
99000000-	Net Pension Asset			837,174.00
Total			837,174.00	837,174.00
Adjusting Journal Entries JE # 18		R-101		
To record beginning net pension asset and deferred outflow				
99000000-	Net Pension Asset		18,618,757.00	
99000000-170000	Deferred Pension Outflow		12,341.00	
99000000-299000	FUND BAL-RETAINED EARNING			18,631,098.00
Total			18,631,098.00	18,631,098.00
Adjusting Journal Entries JE # 19		R-101		
To reverse PY deferred pension outflow				
99009900-414000	SALARIES & WAGES		12,341.00	
99000000-170000	Deferred Pension Outflow			12,341.00
Total			12,341.00	12,341.00
Adjusting Journal Entries JE # 20		R-101		
To adjust the deferred pension outflow to actual				
99000000-170000	Deferred Pension Outflow		4,749,668.00	
99000000-140000AU	Net Pension Asset			3,176,528.00
99009900-414000	SALARIES & WAGES			1,573,140.00
Total			4,749,668.00	4,749,668.00
Adjusting Journal Entries JE # 21		R-101		
To adjust the net pension asset to actual				
99009900-414000	SALARIES & WAGES		3,178,329.00	
99000000-140000AU	Net Pension Asset			3,178,329.00
Total			3,178,329.00	3,178,329.00
Adjusting Journal Entries JE # 22		I-110		
To defer parking authority revenue not received within 60 days of year-end				
99000000-260008	DEFERRED REVENUE - PARKING AUTHORITY		678,542.00	
99000100-397002	GROUND LEASE PAYMENTS			678,542.00
Total			678,542.00	678,542.00
Adjusting Journal Entries JE # 23		Q-510		
To adjust for capital lease transfer from sanitation - immaterial				
99069900-453000	OPERATIONS EQUIPMENT		2.00	
99010188-448030	PRINCIPAL PAYMENT			2.00
Total			2.00	2.00
Adjusting Journal Entries JE # 24		PY TB		
To remove PY net pension asset				
99000000-299000	FUND BAL-RETAINED EARNING		4,399,920.00	
99000000-141050	PREPAID NUTR. CREDIT			4,399,920.00
Total			4,399,920.00	4,399,920.00
Adjusting Journal Entries JE # 25		R-103		

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 99 - Accrual Fund Trial Balance**
 Workpaper: **A-99-150 - Accrual Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
To record 12/31/14 police net pension liability				
99000000-299000	FUND BAL-RETAINED EARNING		8,529,789.00	
99000000-270000	Net Pension Liability			8,529,789.00
Total			8,529,789.00	8,529,789.00
Adjusting Journal Entries JE # 26				
To record CY police pension activity				
99000000-170000	Deferred Pension Outflow	R-103	7,909,927.00	
99049900-400000	Pension Expense - Police		859,638.00	
99000000-270000	Net Pension Liability			8,166,643.00
99000000-271000	Deferred Pension Inflow			602,922.00
Total			8,769,565.00	8,769,565.00
Adjusting Journal Entries JE # 27				
To gross up for capital lease issued				
99000100-389007	LOAN PROCEEDS	Q-510	184,889.00	
99069900-455004	MOTOR EQUIPMENT			184,889.00
Total			184,889.00	184,889.00
Adjusting Journal Entries JE # 28				
To record CY deferred outflow for Fire plan				
99000000-170000	Deferred Pension Outflow	R-102	358,000.00	
99059900-400000	Pension Expense - Fire			358,000.00
Total			358,000.00	358,000.00
Adjusting Journal Entries JE # 29				
To adjust for beginning balance difference in due to bond insurer that client ran through interest				
99999900-447030	INTEREST PMT		9,037.00	
99010188-448030	PRINCIPAL PAYMENT			9,037.00
Total			9,037.00	9,037.00
Adjusting Journal Entries JE # 30				
To allocate pension expense for the A&B plan				
99009900-400000	Pension Expense - general	R-101	648,477.00	
99019900-400000	Pension Expense - comm dev		261,956.00	
99049900-400001	Pension Expense - Codes		126,398.00	
99069900-400000	Pension Expense - public works		575,203.00	
99089900-400000	Pension Expense - environment		5,496.00	
99009900-414000	SALARIES & WAGES			1,617,530.00
Total			1,617,530.00	1,617,530.00
Adjusting Journal Entries JE # 31				
To recognized deferred revenue related to PEDFA receivable				
10000000-253010	PEDF Deferred revenue - PEDFA	U1-01-800	790,160.00	
99999999-355001	PEDFA Lease rental income			790,160.00
Total			790,160.00	790,160.00
Adjusting Journal Entries JE # 32				
To reclass Fund 14 Asylum Run project costs to General Government				
99999900-451000	LAND IMPROVEMENTS	K-090	171,762.00	
99009900-451000	LAND IMPROVEMENTS			171,762.00
Total			171,762.00	171,762.00

Client: **City of Harrisburg**
 Engagement: **12430 - CITY OF HARRISBURG**
 Period Ending: **12/31/2015**
 Trial Balance: **A-100 99 - Accrual Fund Trial Balance**
 Workpaper: **A-99-150 - Accrual Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 33		N-800		
To reverse prior year accrued legal claim				
99000000-203000	ACCOUNTS PAYABLE		720,986.00	
99010188-485002	FINES AND SETTLEMENTS			475,000.00
99049900-485002	Fines and Settlements			245,986.00
Total			<u>720,986.00</u>	<u>720,986.00</u>
Adjusting Journal Entries JE # 34		N-800		
To accrued current year legal claims				
99010188-485002	FINES AND SETTLEMENTS		175,000.00	
99049900-485002	Fines and Settlements		500,000.00	
99000000-203000	ACCOUNTS PAYABLE			675,000.00
Total			<u>675,000.00</u>	<u>675,000.00</u>