

Honorable Eric R. Papenfuse, Mayor
Honorable Members of the City Council
City of Harrisburg, Pennsylvania
Harrisburg, Pennsylvania

This letter is intended to inform the governance of the City of Harrisburg (the “City”) about significant matters related to the conduct of our audit as of and for the year ended December 31, 2019, so that it can appropriately discharge its oversight responsibility and we comply with our professional responsibilities.

We have audited the accompanying 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, Pennsylvania (the “City”), as of and for the year ended December 31, 2019.

We did not audit the financial statements of the Harrisburg Parking Authority, the Harrisburg Downtown Improvement District, Inc., and the Redevelopment Authority of the City of Harrisburg which are the discretely presented component units. We also did not audit the financial statements of the Police Pension Trust Fund. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the component units and the Police Pension Trust Fund, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. The financial statements of the Harrisburg Parking Authority, the Harrisburg Downtown Improvement District, Inc., the Redevelopment Authority of the City of Harrisburg, and the Police Pension Trust Fund were not audited in accordance with *Government Auditing Standards*.

The following summarizes various matters that must be communicated to you under auditing standards generally accepted in the United States of America:

The Respective Responsibilities of the Auditor and Management

Our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States have been described to you in our arrangement letter dated January 8, 2020. 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. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities, which are also described in that letter.

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. 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 each of its major federal programs 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.

Overview of the Planned Scope and Timing of the Financial Statement Audit

We have issued a separate communication regarding the planned scope and timing of our audit and have discussed with you our identification of, and planned audit response to, significant risks of material misstatement.

Significant Accounting Practices, Including Policies, Estimates and Disclosures

The following identifies the qualitative aspects of significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures which you may wish to monitor as part of your oversight responsibilities of the financial reporting process:

Preferability of Accounting Policies and Practices

Under accounting principles generally accepted in the United States of America (U.S. GAAP), in certain circumstances, management may select among alternative accounting practices. In our view, in such circumstances, management has selected the preferable accounting practices.

Adoption of, or Change in, Accounting Policies

Management is responsible for the selection and use of the appropriate accounting policies used by the City.

Following is a description of a significant accounting policy or its application which was implemented during the year ended December 31, 2019:

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. The objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The following are descriptions of accounting pronouncements which will be considered for implementation during subsequent fiscal years:

GASB Statement No. 83, *Certain Asset Retirement Obligations*, will be effective for the City beginning with its year ending December 31, 2020 (fiscal periods beginning after June 15, 2019). This Statement addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

GASB Statement No. 84, *Fiduciary Activities*, will be effective for the City beginning with its year ending December 31, 2020 (periods beginning after December 15, 2019). This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary, component units and postemployment-benefit arrangements that are fiduciary activities.

GASB Statement No. 87, *Leases*, will be effective for the City beginning with its year ending December 31, 2022 (fiscal periods beginning after June 15, 2021). This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset.

GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, will be effective for the City beginning with its year ending December 31, 2020 (fiscal periods beginning after June 15, 2019). This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance related consequences, significant termination events with finance related consequences, and significant subjective acceleration clauses. This Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt.

GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*, will be effective for the City beginning with its year ending December 31, 2021 (periods beginning after December 15, 2020). This Statement establishes accounting requirements for interest cost incurred before the end of a construction period to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period.

GASB Statement No. 90, *Majority Equity Interests - An Amendment of GASB Statements No. 14 and No. 61*, will be effective for the City beginning with its year ending December 31, 2020 (fiscal periods beginning after December 15, 2019). This Statement improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units.

GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for the City beginning with its year ending December 31, 2022 (fiscal periods beginning after December 15, 2021). This Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice.

GASB Statement No. 92, *Omnibus 2020*, will be effective for the City beginning with its year ending December 31, 2022 (fiscal periods beginning after June 15, 2021). This Statement enhances comparability in accounting and financial reporting and improves consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of various GASB standards previously issued.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, will be effective for the City beginning with its year ending December 31, 2022 (fiscal periods beginning after June 15, 2021). This Statement addresses accounting and financial reporting implications that result from the replacement of an IBOR.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, will be effective for the City beginning with its year ending December 31, 2023 (fiscal periods beginning after June 15, 2022). This Statement improves financial reporting by addressing issues related to public-private and public-public partnerships.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, will be effective for the City beginning with its year ending December 31, 2023 (fiscal periods beginning after June 15, 2022). This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements for government end users.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an Amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No 32*, will be effective for the City beginning with its year ending December 31, 2020 (fiscal periods beginning after December 15, 2019). The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The City's management has not yet determined the effects, if any, that these Statements will have on the City's financial statements.

We did not discuss with management any alternative treatments within U.S. GAAP for accounting policies and practices related to material items during the current audit period.

Significant Accounting Estimates

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgments. The process used by management encompasses its knowledge and experience about past and current events and certain assumptions about future events. Management has informed us that it used all relevant facts available to it at the time to make the best judgments about accounting estimates, and we considered this information in the scope of our audit.

Estimates significant to the financial statements include:

- Validity and collectability of receivables from customers
- Worker's Compensation estimates for future liabilities
- Depreciation expense on capital assets
- Net pension liability and related deferred outflows and inflows of resources
- Accrued compensated absences

Management's estimates of these items are based on current and historical information available to management and, in some instances, involved actuarial calculations. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the 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 affecting the City's financial statements relate to:

- Deposits and Investments (Note 2)
- Notes Receivable (Note 5)
- Long-Term Liabilities (Note 9)
- Pension Plans (Note 16)
- Other Post-Employment Liabilities (Note 17)
- Litigation (Note 22)

The financial statement disclosures are objective, consistent and clear.

Significant or Unusual Transactions

We did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Audit Adjustments

There were adjustments, generated by the auditors and by the City, which were made to the original trial balances that were presented to us to begin our audit. These audit adjustments, other than those that are clearly trivial, were recorded by the City and are shown in the attached list of Recorded Audit Adjustments.

Uncorrected Misstatements

We identified the following uncorrected misstatements that management has concluded is not, individually or in the aggregate, material to the financial statements. We agree with management's conclusion in this regard.

- Understatement of long-term liability - \$972,000

Other Information in Documents Containing Audited Financial Statements

We are not aware of any other documents that contain the audited financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

Disagreements with Management

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on any significant matters, the scope of the audit, or significant disclosures to be included in the financial statements.

Significant Issues Discussed with Management

No significant issues arising from the audit were discussed with or were the subject of correspondence with management.

Significant Difficulties Encountered in Performing the Audit

With exception of delays relating to the provision of audit information, we did not encounter any difficulties in dealing with management during the audit.

Significant Written Communications Between Management and Our Firm

We have requested certain representations from management that are included in the management representation letter dated February 18, 2021.

Management Consultations with Other 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, the budgetary comparison schedule, and historical pension plan and OPEB 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 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. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Internal Control Matters

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.

Closing

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to serve the City of Harrisburg.

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

A handwritten signature in cursive script that reads "Boyer & Ritten". The signature is written in black ink and is positioned in the lower right quadrant of the page.

Camp Hill, Pennsylvania
February 18, 2021

Recorded Audit Adjustments

0804

City of Harrisburg
Year End: December 31, 2019
Trial balance
Date: 1/1/2019 To 12/31/2019

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
Net Income (Loss) Before Adjustments							33,270,247.94			
AJE001	12/31/2019	TRUST & AGENCY	01000000-138004							
AJE001	12/31/2019	MISC SUPPLIES AND EXP	01080180-430099							
		To adjust due to/due from to net to zero - due to rounding			0.00	0.00	33,270,247.94	0.00		
RJE002	12/31/2019	FUND BAL-RETAINED EARNING	05000000-299000	0806.02	14,603.61					
RJE002	12/31/2019	INT ON INVSTMTS/GRANT	05030560-352000	0806.02		14,603.61				
		To reclassify fund 05 activity to be recorded in 2019 financial statements and future			14,603.61	14,603.61	33,284,851.55	14,603.61		
RJE003	12/31/2019	DUE TO CRW - OLD FEMA	14000000-238048			105,693.00				
RJE003	12/31/2019	DUE TO OTHER GOV'T ENTITY	14000000-238049		105,693.00					
		To reclassify CRW payable to separate account			105,693.00	105,693.00	33,284,851.55	0.00		
PBC 591	12/31/2019	TRUST & AGENCY	01000000-138004	0810.10		4.90				
PBC 591	12/31/2019	MISC SUPPLIES AND EXP	01010112-430099	0810.10	4.90					
		PBC - Entry is to clean up fund 04 with an entry related to the GF affecting due to/due from			4.90	4.90	33,284,846.65	(4.90)		
PBC 592	12/31/2019	VEHICLES	99000000-164000	0804.01		408,071.57				
PBC 592	12/31/2019	VEHICLES	99000000-169004	0804.01	408,071.57					
		PBC 592 - Government retirements/disposals of capital assets			408,071.57	408,071.57	33,284,846.65	0.00		
PBC 593	12/31/2019	ACCOUNTS PAYABLE	01000000-203000	0804.01		12,381.98				
PBC 593	12/31/2019	UNEMPLOYMENT COMPENSAT	01010188-419010	0804.01	12,381.98					
		PBC 593 - U/C expense for 4th quarter 2019			12,381.98	12,381.98	33,272,464.67	(12,381.98)		

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 594	12/31/2019	GRANTS	30000000-133011	0840.01		3,562.15				
PBC 594	12/31/2019	ACCOUNTS PAYABLE	30000000-203000	0840.01	3,562.15					
PBC 594	12/31/2019	FEDERAL GRANT	30033010-350005	0840.01	3,562.15					
PBC 594	12/31/2019	GRANTS TO LOCAL UNITS	30033010-462000	0840.01		3,562.15				
		PBC 594 - Reverse duplicate booking of CDBG AP								
					7,124.30	7,124.30	33,272,464.67	0.00		
PBC 595	12/31/2019	GRANT PROCEEDS	11000000-260000	0804.01	121,234.00					
PBC 595	12/31/2019	GRANT REV. DEF.	11001101-396260	0804.01		121,234.00				
		PBC 595 - Reverse excess deferred revenue recorded in 2016 - state grant funds								
					121,234.00	121,234.00	33,393,698.67	121,234.00		
PBC 596	12/31/2019	GRANTS	14000000-133011			10,865.00				
PBC 596	12/31/2019	CDBG	14000000-138030		10,865.00					
PBC 596	12/31/2019	FEDERAL GRANT - home investmer	14031405-350005		10,865.00					
PBC 596	12/31/2019	MISC CONTRACTED SRVCS	14031405-429090			10,865.00				
PBC 596	12/31/2019	LEAD	30000000-230014			10,865.00				
PBC 596	12/31/2019	GRANT PROCEEDS	30000000-260000		10,865.00					
PBC 596	12/31/2019	FEDERAL GRANT	30033010-350005			10,865.00				
PBC 596	12/31/2019	MISC CONTRACTED SRVCS	30033010-429090		10,865.00					
		PBC 596 - Adjustments for Pasqual Navarro payment erroneously paid from HOME, s/b CDBG								
					43,460.00	43,460.00	33,393,698.67	0.00		
PBC 597	12/31/2019	GRANTS	14000000-133011			7,446.78				
PBC 597	12/31/2019	GRANT PROCEEDS	14000000-260000		7,446.78					
PBC 597	12/31/2019	FEDERAL GRANT - home investmer	14031405-350005		7,446.78					
PBC 597	12/31/2019	PROGRAM INCOME-REVENUE	14031405-360000			7,446.78				
PBC 597	12/31/2019	GRANTS	30000000-133011			230,828.78				
PBC 597	12/31/2019	GRANTS	30000000-133011			5,270.09				
PBC 597	12/31/2019	GRANT PROCEEDS	30000000-260000			18,664.22				
PBC 597	12/31/2019	GRANT PROCEEDS	30000000-260000		249,493.00					
PBC 597	12/31/2019	GRANT PROCEEDS	30000000-260000			5,397.91				
PBC 597	12/31/2019	GRANT PROCEEDS	30000000-260000		5,397.91					
PBC 597	12/31/2019	GRANT PROCEEDS	30000000-260000		5,270.09					
PBC 597	12/31/2019	FEDERAL GRANT	30033010-350005		249,493.00					
PBC 597	12/31/2019	FEDERAL GRANT	30033010-350005		5,397.91					
PBC 597	12/31/2019	FEDERAL GRANT	30033010-350005		5,270.09					
PBC 597	12/31/2019	PROGRAM INCOME-REVENUE	30033010-360000			249,493.00				

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss) Amount Chg	Recurrence	Misstatement
PBC 597	12/31/2019	PROGRAM INCOME-REVENUE	30033010-360000			5,397.91			
PBC 597	12/31/2019	PROGRAM INCOME-REVENUE	30033010-360000			5,270.09			
		PBC 597 - Reflecting use of previously deferred prog income (CDBG and HOME)			535,215.56	535,215.56	33,393,698.67	0.00	
PBC 598	12/31/2019	GRANTS	14000000-133011			780.19			
PBC 598	12/31/2019	GRANT PROCEEDS	14000000-260000		780.19				
PBC 598	12/31/2019	FEDERAL GRANT - home investmer	14031405-350005		780.19				
PBC 598	12/31/2019	PROGRAM INCOME-REVENUE	14031405-360000		780.19				
PBC 598	12/31/2019	PROGRAM INCOME-REVENUE	14031405-360000			780.19			
PBC 598	12/31/2019	PROGRAM INCOME-REVENUE	14031405-360000			780.19			
		PBC 598 - Recl Home Task Code; Rev Orig Equate Entr; Need Offset for Sub			2,340.57	2,340.57	33,393,698.67	0.00	
PBC 599	12/31/2019	THE HARRISBURG AUTHORITY	26000000-120002			2,159.00			
PBC 599	12/31/2019	INTEREST PMT	26262610-447030		2,159.00				
		PBC 599 - To remove old cash balance that is not truly cash			2,159.00	2,159.00	33,391,539.67	(2,159.00)	
PBC 600	12/31/2019	GRANTS	06000000-133011		113,081.07				
PBC 600	12/31/2019	GRANTS	06000000-133011			481,413.06			
PBC 600	12/31/2019	Other Entities - Due from CRW	06000000-138040		481,413.06				
PBC 600	12/31/2019	GRANT PROCEEDS	06066006-396000			113,081.07			
		PBC 600 - To record additional penndot grant receivable and to reclassify amount due from CRW for third street project to separate account than third street grants receivable.			594,494.13	594,494.13	33,504,620.74	113,081.07	
PBC 601	12/31/2019	VEHICLES	28000000-164000		9,473.00				
PBC 601	12/31/2019	VEHICLES	28000000-169004			9,473.00			
		PBC 601 - Undo fixed asset disposal that was recorded but was not originally on the books							

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
					9,473.00	9,473.00	33,504,620.74	0.00		
PBC 602	12/31/2019	OPERATIONS EQUIPMENT	25000000-163000	0804.03		508,840.00				
PBC 602	12/31/2019	VEHICLES	25000000-164000	0804.03	508,840.00					
		PBC 602 - To reclass dump truck purchase into proper accounts								
					508,840.00	508,840.00	33,504,620.74	0.00		
PBC 603	12/31/2019	FEDERAL GRANTS	06000000-138014	0804.04		66,689.97				
PBC 603	12/31/2019	ACCOUNTS PAYABLE	06000000-203000	0804.04	66,689.97					
PBC 603	12/31/2019	FEDERAL GRANTS	06006007-398014	0804.04	66,689.97					
PBC 603	12/31/2019	IMPROV-SIDEWALK ADA/RAMP	06006007-454022	0804.04		66,689.97				
PBC 603	12/31/2019	GRANTS	14000000-133011	0804.04		66,689.97				
PBC 603	12/31/2019	CAPITAL PROJECTS	14000000-230006	0804.04	66,689.97					
PBC 603	12/31/2019	GRANT PROCEEDS - highway planr	14001407-396000	0804.04	66,689.97					
PBC 603	12/31/2019	CAPITAL PROJECTS FUND	14001407-481006	0804.04		66,689.97				
		PBC 603 - to adjust the SEFA for overpayments recorded related to the Federal Trans. Grants and pass-thru amounts for the Capital Projects Fund and the Federal Grants Fund								
					266,759.88	266,759.88	33,504,620.74	0.00		
PBC 604	12/31/2019	LIABILITY SETTL. CLAIMS	01010188-423023	0804.01		225,000.00				
PBC 604	12/31/2019	PRINCIPAL PMT	01010188-448030	0804.01	225,000.00					
PBC 604	12/31/2019	LEGAL - CURR PORTION	99000000-210007	0804.01	225,000.00					
PBC 604	12/31/2019	PRINCIPAL PMT	99010188-448030	0804.01		225,000.00				
		PBC 604 - To reclassify final \$225,000 suburban municipalities settlement payment in 2019								
					450,000.00	450,000.00	33,729,620.74	225,000.00		
PBC 605	12/31/2019	ACCOUNTS PAYABLE	25000000-203000	0804.01	69,069.00					
PBC 605	12/31/2019	ACCOUNTS PAYABLE	25000000-203000	0804.01	69,069.00					
PBC 605	12/31/2019	ACCOUNTS PAYABLE	25000000-203000	0804.01	69,069.00					
PBC 605	12/31/2019	Accrued Liabilities - Legal	25000000-210007	0804.01		725,000.00				
PBC 605	12/31/2019	PROPERTY TAXES	25062562-422040	0804.01		207,207.00				
PBC 605	12/31/2019	LIABILITY SETTLEMENT CLAIMS	25062562-423023	0804.01	725,000.00					
		To remove public works (Brenner) RE payable and record settlement								
					932,207.00	932,207.00	33,211,827.74	(517,793.00)		

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 606	12/31/2019	MISC CONTRACTED SRVCS	30033010-429090	0804.01	14,855.00					
PBC 606	12/31/2019	GRANTS TO LOCAL UNITS	30033010-462000	0804.01		14,855.00				
		PBC 606 - Reclass CDBG payment to PPL as a non-subrecipient disbursement			14,855.00	14,855.00	33,211,827.74	0.00		
PBC 608	12/31/2019	NEIGHBORHOOD SERVICES	01000000-138025	0804.01	470,000.00					
PBC 608	12/31/2019	NEIGHBORHOOD SVCS FUND	01010189-481025	0804.01		470,000.00				
PBC 608	12/31/2019	GENERAL FUND	25000000-230001	0804.01		470,000.00				
PBC 608	12/31/2019	GENERAL FUND	25062500-398001	0804.01	470,000.00					
		PBC 608 - Adjustment to reflect temp general fund funding provided to neighborhood services fund relative to Steelton Borough (due to/from nature)			940,000.00	940,000.00	33,211,827.74	0.00		
PBC 610	12/31/2019	PROPERTY TAXES	25062562-422040	0804.01	138,138.00					
PBC 610	12/31/2019	LIABILITY SETTLEMENT CLAIMS	25062562-423023	0804.01		138,138.00				
		PBC - To reclassify RE taxes from settlement to settlement exp			138,138.00	138,138.00	33,211,827.74	0.00		
PBC 611	12/31/2019	AUDIT CONTRA CASH FOR F/S	20000000-110AUD	0804.06		4,300.00				
PBC 611	12/31/2019	INT ON INVSTMTS/GRANT	20062000-352000	0804.06	4,300.00					
PBC 611	12/31/2019	AUDIT CONTRA CASH FOR F/S	21000000-110AUD	0804.06		1,008.00				
PBC 611	12/31/2019	INT ON INVSTMTS/GRANT	21212100-352000	0804.06	1,008.00					
		PBC - To reverse prior year interest entry			5,308.00	5,308.00	33,206,519.74	(5,308.00)		
PBC 612	12/31/2019	HOUSING AUTHORITY	01000000-138045	0804.06		1,731.36				
PBC 612	12/31/2019	HHA REIMBURSEMENT	01000100-342089	0804.06	1,731.36					
		PBC - To adjust HHA receivable			1,731.36	1,731.36	33,204,788.38	(1,731.36)		
PBC 613	12/31/2019	CHECKING	01000000-110000	0804.07	39,755.33					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	01000100-352000	0804.07		39,755.33				
PBC 613	12/31/2019	CHECKING	04000000-110000	0804.07	174.32					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	04000400-352000	0804.07		174.32				

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 613	12/31/2019	STREET CUT	06000000-110007	0804.07	10,035.89					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	06000600-352000	0804.07		10,035.89				
PBC 613	12/31/2019	CHECKING	07000000-110000	0804.07	1,011.46					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	07700700-352000	0804.07		1,011.46				
PBC 613	12/31/2019	CHECKING	27000000-110000	0804.07	8.81					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	27272700-352000	0804.07		8.81				
PBC 613	12/31/2019	CHECKING	50000000-110000	0804.07	502.43					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	50505001-352000	0804.07		502.43				
PBC 613	12/31/2019	CHECKING	51000000-110000	0804.07	203.65					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	51505100-352000	0804.07		203.65				
PBC 613	12/31/2019	CHECKING	52000000-110000	0804.07	363.10					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	52505202-352000	0804.07		363.10				
PBC 613	12/31/2019	CHECKING	53000000-110000	0804.07	645.41					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	53505309-352000	0804.07		645.41				
PBC 613	12/31/2019	CHECKING	54000000-110000	0804.07	536.41					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	54505400-352000	0804.07		536.41				
PBC 613	12/31/2019	CHECKING	55000000-110000	0804.07	49.98					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	55505510-352000	0804.07		49.98				
PBC 613	12/31/2019	CHECKING	56000000-110000	0804.07	181.03					
PBC 613	12/31/2019	INT ON INVSTMTS/GRANT	56015601-352000	0804.07		181.03				
		PBC - To record investment activity for December				53,467.82	53,467.82	33,258,081.88	53,293.50	
PBC 614	12/31/2019	TRUST & AGENCY	01000000-138004	0804.07	174.32					
PBC 614	12/31/2019	INT ON INVSTMTS/GRANT	01000100-352000	0804.07		174.32				
PBC 614	12/31/2019	GENERAL FUND	04000000-230001	0804.07		174.32				
PBC 614	12/31/2019	INT ON INVSTMTS/GRANT	04000400-352000	0804.07	174.32					
		PBC - To eliminate extra invest				348.64	348.64	33,258,256.20	174.32	
PBC 615	12/31/2019	SPEC PROJ REVOLVING LOAN	01000000-110009	0804.07	3,167.61					
PBC 615	12/31/2019	INTEREST EARNINGS EDCL	01000100-350009	0804.07		3,167.61				
PBC 615	12/31/2019	CHECKING	05000000-110000	0804.07	22.97					
PBC 615	12/31/2019	INT ON INVSTMTS/GRANT	05030560-352000	0804.07		22.97				
PBC 615	12/31/2019	CHECKING	11000000-110000	0804.07	2,518.88					
PBC 615	12/31/2019	INTEREST	11001100-352000	0804.07		2,518.88				
PBC 615	12/31/2019	HOME	14000000-110005	0804.07	66.41					
PBC 615	12/31/2019	CDBG	14000000-110010	0804.07	1,389.41					
PBC 615	12/31/2019	SAVINGS ACCT INTEREST	14031405-350000	0804.07		66.41				
PBC 615	12/31/2019	INTEREST	14031410-350004	0804.07		1,389.41				
PBC 615	12/31/2019	CHECKING	20000000-110000	0804.07	5,019.28					
PBC 615	12/31/2019	INT ON INVSTMTS/GRANT	20062000-352000	0804.07		5,019.28				

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 615	12/31/2019	CHECKING	21000000-110000	0804.07	790.69					
PBC 615	12/31/2019	INT ON INVSTMTS/GRANT	21212100-352000	0804.07		790.69				
PBC 615	12/31/2019	CHECKING	25000000-110000	0804.07	9,397.81					
PBC 615	12/31/2019	INT ON INVSTMTS/GRANT	25062500-352000	0804.07		9,397.81				
PBC 615	12/31/2019	CDBG	30000000-110010	0804.07	658.26					
PBC 615	12/31/2019	INT ON INVSTMTS/GRANT	30033010-352000	0804.07		658.26				
PBC - To record PA INVEST interest										
					23,031.32	23,031.32	33,281,287.52	23,031.32		
PBC 616	12/31/2019	GRANT PROCEEDS	11000000-260000	0804.07		2,518.88				
PBC 616	12/31/2019	INTEREST	11001100-352000	0804.07	2,518.88					
PBC 616	12/31/2019	GRANT PROCEEDS	14000000-260000	0804.07		66.41				
PBC 616	12/31/2019	GRANT PROCEEDS	14000000-260000	0804.07		1,389.41				
PBC 616	12/31/2019	SAVINGS ACCT INTEREST	14031405-350000	0804.07	66.41					
PBC 616	12/31/2019	INTEREST	14031410-350004	0804.07	1,389.41					
PBC 616	12/31/2019	GRANT PROCEEDS	30000000-260000	0804.07		658.26				
PBC 616	12/31/2019	INT ON INVSTMTS/GRANT	30033010-352000	0804.07	658.26					
PBC - To defer investment div income										
					4,632.96	4,632.96	33,276,654.56	(4,632.96)		
PBC 617	12/31/2019	WATER	01000000-138002	0804.08		381.23				
PBC 617	12/31/2019	SEWER INVESTMENT	01000000-125SWAUD	0804.08	401.30					
PBC 617	12/31/2019	WATER INVESTMENT	01000000-125WTINV	0804.08	381.23					
PBC 617	12/31/2019	SEWER DUE TO CRW	01000000-230SWCRW	0804.08		401.30				
PBC - Add invest div water/sewer										
					782.53	782.53	33,276,654.56	0.00		
PBC 618	12/31/2019	TRUST & AGENCY	01000000-138004	0804.09	0.48					
PBC 618	12/31/2019	CDBG FUND 30	01000000-138030	0804.09	0.11					
PBC 618	12/31/2019	INT ON INVSTMTS/GRANT	01000100-352000	0804.09		0.48				
PBC 618	12/31/2019	INT ON INVSTMTS/GRANT	01000100-352000	0804.09		0.11				
PBC 618	12/31/2019	WATER	06000000-138002	0804.09		0.09				
PBC 618	12/31/2019	INCINERATOR	06000000-138028	0804.09	0.15					
PBC 618	12/31/2019	INT ON INVSTMTS/GRANT	06000600-352000	0804.09		0.06				
PBC 618	12/31/2019	THE HARRISBURG AUTHORITY	28000000-120002	0804.09		0.14				
PBC 618	12/31/2019	THE HARRISBURG AUTHORITY	28000000-138050	0804.09	0.48					
PBC 618	12/31/2019	INT ON INVSTMT/GRANTS	28282800-352000	0804.09		0.34				
PBC - To adj off old IMM differenece										

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
					1.22	1.22	33,276,655.55	0.99		
PBC 619	12/31/2019	GRANT PROCEEDS	11000000-260000	0804.11		121,234.00				
PBC 619	12/31/2019	GRANT REV. DEF.	11001101-396260	0804.11	121,234.00					
		PBC 619 - To reverse JE 595								
					121,234.00	121,234.00	33,155,421.55	(121,234.00)		
PBC 621	12/31/2019	ACCOUNTS PAYABLE	99000000-203000			418,650.00				
PBC 621	12/31/2019	Suburban stakeholder payment	99999999-485002		418,650.00					
		to record additional accrued settlement costs								
					418,650.00	418,650.00	32,736,771.55	(418,650.00)		
PBC 622	12/31/2019	VEHICLES	99000000-164000			857,404.77				
PBC 622	12/31/2019	VEHICLES	99000000-169004		857,404.77					
		record additional retirements in governmental assets								
					857,404.77	857,404.77	32,736,771.55	0.00		
PBC 623	12/31/2019	LAND IMPROVEMENTS	99000000-161000		5,065,664.13					
PBC 623	12/31/2019	BUILDINGS & STRUCTURES	99000000-162000		1,806,407.00					
PBC 623	12/31/2019	OPERATIONS EQUIPMENT	99000000-163000		2,045,028.05					
PBC 623	12/31/2019	VEHICLES	99000000-164000		481,373.23					
PBC 623	12/31/2019	INFRASTRUCTURE	99000000-167015		2,713,365.22					
PBC 623	12/31/2019	CONSTRUCTION IN PROGRESS	99000000-168000		5,912,537.00					
PBC 623	12/31/2019	CONSTRUCTION IN PROGRESS	99000000-168000			3,571,995.00				
PBC 623	12/31/2019	CONSULTING	99019900-421030			445,940.16				
PBC 623	12/31/2019	MAINT SERV CONTRACT	99019900-425090							
PBC 623	12/31/2019	LAND IMPROVEMENTS	99019900-451000							
PBC 623	12/31/2019	SECURITY UPGRADE	99019900-452014							
PBC 623	12/31/2019	EQUIPMENT-DATA PROCESSING	99019900-453051							
PBC 623	12/31/2019	BUILDINGS AND STRUCTURES	99039900-452000							
PBC 623	12/31/2019	OTHER PROFESSIONAL FEES	99049900-421050			2,572,499.65				
PBC 623	12/31/2019	OTHER PROFESSIONAL FEES	99049900-421050			2,605,560.92				
PBC 623	12/31/2019	OPERATIONS EQUIPMENT	99049900-453000							
PBC 623	12/31/2019	MAINS AND ACCESSORIES	99049900-455006							
PBC 623	12/31/2019	SOFTWARE	99069900-430002							
PBC 623	12/31/2019	OPERATIONS EQUIPMENT	99069900-453000							
PBC 623	12/31/2019	MOTOR EQUIPMENT	99069900-454000			8,626,265.87				
PBC 623	12/31/2019	STREETS AND ROADS	99069900-458060							
PBC 623	12/31/2019	BUILDING IMPROVEMENTS	99089900-452008							
PBC 623	12/31/2019	IMPROVEMENT-PLAYGROUND	99089900-454004			202,113.03				

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
Capital Assets					18,024,374.63	18,024,374.63	47,189,151.18	14,452,379.63		
PBC 624	12/31/2019	LAND IMPROVEMENTS	99000000-169001			427,914.72				
PBC 624	12/31/2019	BUILDINGS & STRUCTURES	99000000-169002			1,755,633.00				
PBC 624	12/31/2019	OPERATIONS EQUIPMENT	99000000-169003			390,025.00				
PBC 624	12/31/2019	VEHICLES	99000000-169004			385,550.93				
PBC 624	12/31/2019	OFFICE EQUIPMENT	99000000-169005			19,590.58				
PBC 624	12/31/2019	MAINS & ACCESSORIES	99000000-169006			15,200.34				
PBC 624	12/31/2019	INFRASTRUCTURE	99000000-169015			1,251,001.02				
PBC 624	12/31/2019	LAND IMPROVEMENTS	99009900-455001		78,853.88					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99009900-455002		794,125.41					
PBC 624	12/31/2019	EQUIPMENT	99009900-455003		10,551.92					
PBC 624	12/31/2019	MAINS AND ACCESSORIES	99009900-455006		2,844.00					
PBC 624	12/31/2019	INFRASTRUCTURE	99009900-455008		569,966.81					
PBC 624	12/31/2019	OPERATIONS EQUIPMENT	99019900-453000		17,249.30					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99019900-455002		50,097.50					
PBC 624	12/31/2019	EQUIPMENT	99019900-455003		4,735.83					
PBC 624	12/31/2019	EQUIPMENT	99019900-455003		78,914.54					
PBC 624	12/31/2019	DEPR-OFFICE EQUIP/FURNISH	99019900-455005		15,090.48					
PBC 624	12/31/2019	LAND IMPROVEMENTS	99039900-455001		29,844.45					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99039900-455002		59,030.46					
PBC 624	12/31/2019	LAND IMPROVEMENTS	99049900-455001		3,206.61					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99049900-455002		18,329.28					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99049900-455002		354,822.44					
PBC 624	12/31/2019	EQUIPMENT	99049900-455003		62,564.27					
PBC 624	12/31/2019	EQUIPMENT	99049900-455003		101,421.02					
PBC 624	12/31/2019	MOTOR EQUIPMENT	99049900-455004		13,106.70					
PBC 624	12/31/2019	MOTOR EQUIPMENT	99049900-455004		315,353.76					
PBC 624	12/31/2019	DEPR-OFFICE EQUIP/FURNISH	99049900-455005		4,500.10					
PBC 624	12/31/2019	MAINS AND ACCESSORIES	99049900-455006		932.14					
PBC 624	12/31/2019	LAND IMPROVEMENTS	99069900-455001		63,451.90					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99069900-455002		93,956.78					
PBC 624	12/31/2019	EQUIPMENT	99069900-455003		8,135.11					
PBC 624	12/31/2019	EQUIPMENT	99069900-455003		43,259.91					
PBC 624	12/31/2019	MOTOR EQUIPMENT	99069900-455004		9,290.00					
PBC 624	12/31/2019	MOTOR EQUIPMENT	99069900-455004		47,800.47					
PBC 624	12/31/2019	MAINS AND ACCESSORIES	99069900-455006		11,424.20					
PBC 624	12/31/2019	INFRASTRUCTURE	99069900-455008		149,299.99					
PBC 624	12/31/2019	INFRASTRUCTURE	99069900-455008		6,128.37					
PBC 624	12/31/2019	INFRASTRUCTURE	99069900-455008		512,699.53					
PBC 624	12/31/2019	LAND IMPROVEMENTS	99089900-455001		5,076.68					
PBC 624	12/31/2019	LAND IMPROVEMENTS	99089900-455001		247,481.20					
PBC 624	12/31/2019	BUILDINGS AND STRUCTURES	99089900-455002		385,271.43					

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 624	12/31/2019	EQUIPMENT	99089900-455003		1,889.85					
PBC 624	12/31/2019	EQUIPMENT	99089900-455003		61,303.42					
PBC 624	12/31/2019	INFRASTRUCTURE	99089900-455008		12,905.85					
		record depreciation								
					4,244,915.59	4,244,915.59	42,944,235.59	(4,244,915.59)		
PBC 625	12/31/2019	CONSTRUCTION IN PROGRESS	99000000-168000		258,271.30					
PBC 625	12/31/2019	OTHER PROFESSIONAL FEES	99069900-421050			258,271.30				
		to record adjustment to CIP								
					258,271.30	258,271.30	43,202,506.89	258,271.30		
PBC 607.1	12/31/2019	ACCRUED LEAVE	99000000-253000	0804.02		33,029.00				
PBC 607.1	12/31/2019	CURRENT PTN ACCRUED LEAVE	99000000-253001	0804.02	33,029.00					
		PBC 607 (part of entry) - To adjust Gov't Wide Comp. Abs. balance to correct current portion calcuation			33,029.00	33,029.00	43,202,506.89	0.00		
PBC 607.2	12/31/2019	ACCRUED LEAVE	25000000-253000	0804.02	131,090.00					
PBC 607.2	12/31/2019	CURRENT PTN ACCRUED LEAVE	25000000-253001	0804.02	7,778.00					
PBC 607.2	12/31/2019	SEVERANCE PAY	25062562-419005	0804.02		138,868.00				
		PBC 607 (part of entry) - To reclass current portion and account for existing/related balances in Fund 27			138,868.00	138,868.00	43,341,374.89	138,868.00		
PBC 609.1	12/31/2019	ACCOUNTS RECEIVABLE	25000000-133090	0804.05		1,034,512.00				
PBC 609.1	12/31/2019	A/R ALLOWANCE	25000000-139090	0804.05	161,173.00					
PBC 609.1	12/31/2019	FUND BAL-RETAINED EARNING	25000000-299000	0804.05	873,339.00					
		PBC 609 (part of entry) - Prior Period Adj - Per Bryan, to correct the recording of the January 2019 Disposal Utility receivable that was improperly recorded as 2018 revenue/receivable by MD/Trout			1,034,512.00	1,034,512.00	43,341,374.89	0.00		

Number	Date	Name	Account No	Reference	Debit	Credit	Net Income (Loss)	Amount Chg	Recurrence	Misstatement
PBC 609.2	12/31/2019	ACCOUNTS RECEIVABLE	25000000-133090	0804.05	16,419.00					
PBC 609.2	12/31/2019	A/R ALLOWANCE	25000000-139090	0804.05		1,637.00				
PBC 609.2	12/31/2019	READY TO DISP. CHARGES	25062500-368004	0804.05		14,782.00				
		PBC 609 (part of entry) - Per Bryan, to correct the treatment of the January 2020 billing for Disposal Receivable. MD had treated this billing as a 2019 receivable, but it should be 2020 revenue/receivable				16,419.00	16,419.00	43,356,156.89	14,782.00	
					30,344,037.64	30,344,037.64	43,356,156.89	10,085,908.95		