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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Members of City Council
City of DuBois
16 W Scribner Avenue
Johnstown, Pennsylvania 15801

Dear City Council:

We have audited the financial statements of the City of DuBois as of and for the year ended December 31, 2024, and have issued our report thereon dated . Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated April 22, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the modified cash basis financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with the modified cash basis of accounting. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

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

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

We have provided our findings regarding significant control deficiencies over financial reporting and material weaknesses, material noncompliance, and other matters noted during our audit in a separate report to you dated June 30, 2026.

Planned Scope and Timing of the Audit

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

Compliance with All Ethics Requirements Regarding Independence

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

Significant Risks Identified

We have identified the following significant risks: segregation of duties, material journal entries and revenue recognition.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City of DuBois is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2024.

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

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are the net pension liabilities for each pension plan.

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

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures in the financial statements includes: Note 6 – Long Term Debt, Note 7 – Pension Plans and Note 9 – Commitments and Contingencies.

Significant Difficulties Encountered during the Audit

Although we ultimately received full cooperation of management and believe that we were given direct and unrestricted access to City of DuBois's officials and senior management, we experienced significant difficulties in the performance of the audit due to the significant turnover of key staff members, failure to record a significant volume (i.e. 7 months) of transactions and personnel being unable to locate or provide the requested audit schedules, bank statements, reconciliations and documentation as initially agreed. These difficulties in receiving incomplete or inaccurately prepared audit schedules, or not receiving the requested audit schedules at all, significantly added to the time and related cost of the audit.

Uncorrected and Corrected Misstatements

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

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

Disagreements with Management

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

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated June 30, 2026.

Management’s Consultations with Other Accountants

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

Other Significant Matters, Findings or Issues

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

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

See Single Audit Reporting Package dated June 30, 2026 for matters identified involving noncompliance with laws and regulations, and/or violations of contract provisions or grant agreements that came to our attention during the course of the audit.

Modifications of the Auditor's Report

We have made the following modifications to our auditor's report:

> We issued an adverse opinion on the reporting entity as the financial statements include only the primary government of the City of DuBois. These primary government financial statements do not include the financial data for the City of DuBois's legally separate component units which accounting principles generally accepted in the United States of America require to be reported.
>
> We included an emphasis-of-matter paragraph for the basis of accounting as the financial statements are prepared on the modified cash basis of accounting and is described further in Note 2. Our opinion is not modified with respect to this matter.

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

Wessel & Company

WESSEL & COMPANY
Certified Public Accountants

June 30, 2026

Client:	***City of DuBois***
Engagement:	***2024 Binder***
Period Ending:	***12/31/2024***
Workpaper:	***Copy of General Fund Adjusting Journal Entries***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**T-03**		
To record auditor 2023 Adjusting Entries.				
GF-103-000	S&T Investment Account		26,208.00	
GF-103-003	Street Sweeper Investment		1,041.00	
GF-103-004	Roof Fund Investment Account		11,038.00	
GF-103-005	Dump Truck Investment Account		1,037.00	
GF-103-007	DuBois Vol Fire Dept - 6789		228,844.00	
GF-103-008	DuBois Vol Fire Dept - 8432		98,087.00	
GF-103-009	DuBois Vol Fire Dept - 9743		1,072,837.00	
GF-109-102	Neighborhood Account		6,343.00	
GF-109-103	Goodwill Sportsmens Assn 7666		1,671.00	
GF-109-104	Goodwill Truck Fund 0237		2,007.00	
GF-109-105	Parade Committee 7394		51,381.00	
GF-109-106	DVFD DuBois Area Firearms Training Acct		114.00	
GF-109-107	DVFD Budget Acct		101,772.00	
GF-109-108	Friendship Ladies Aux		1,633.00	
GF-109-109	Ladies Aux Friendship Hose Co		283.00	
GF-109-110	Friendship Hose Bldg Acct		18,565.00	
GF-109-111	Volunteer Hose Co 1 Checking		1,103.00	
GF-130-020	Due from the Fire Department			2,565.00
GF-200-100	ACCOUNTS PAYABLE			52,730.00
GF-279-000	FUND BALANCE			1,568,669.00
Total			**1,623,964.00**	**1,623,964.00**
Adjusting Journal Entries JE # 2		**010-02**		
To adjust cash & cd accounts to actual at 12/31/24.				
GF-100-010	Checking - General Fund		578,343.00	
GF-109-029	S&T CD - Recycling Truck		371.00	
GF-109-042	S&T 2016 Recycling Grant		100.00	
GF-109-074	S&T Bank Fields Account-Current 2022		35,475.00	
GF-109-085	K9 Donation Account		7,845.00	
GF-109-101	2022 Recycling Grant		391.00	
GF-500-000	Balancing		43,077.00	
GF-109-057	S&T 2016 Recycling Grant CD			5,666.00
GF-109-065	2015 Recycling Grant Income S&T CD			4,954.00
GF-109-073	2017 Recycling Grant cD			5,734.00
GF-109-090	21 NextTier Water Projects Loan			3,840.00
GF-109-092	2020 Recycling Grant S&T CD 05002780335			5,340.00
GF-109-096	2021 Recycling Grant CD 5002580537			7,845.00
GF-109-097	S&T Pension Money Market Savings			412,484.00
GF-109-100	COVID RELIEF GRANT 2 CD S&T CD 2022			165,859.00
GF-109-102	Neighborhood Account			11,943.00
GF-341-100	Interest Earnings			862.00
GF-361-700	Donations from Public			41,075.00
Total			**665,602.00**	**665,602.00**

Adjusting Journal Entries JE # 3

Client:	***City of DuBois***
Engagement:	***2024 Binder***
Period Ending:	***12/31/2024***
Workpaper:	***Copy of General Fund Adjusting Journal Entries***

Account	Description	W/P Ref	Debit	Credit
To recored Fire Co Cash Account activity for 2024.				
GF-109-109	Ladies Aux Friendship Hose Co		1,557.00	
GF-411-192	Training - Fire Dept		87,641.00	
GF-411-200	Office Supplies - Fire Dept		1,103.00	
GF-411-200	Office Supplies - Fire Dept		1,633.00	
GF-411-200	Office Supplies - Fire Dept		1,671.00	
GF-411-200	Office Supplies - Fire Dept		2,007.00	
GF-411-373	Building Repairs - Fire Department		18,565.00	
GF-411-545	Parade Expenses		950.00	
GF-109-103	Goodwill Sportsmens Assn 7666			1,671.00
GF-109-104	Goodwill Truck Fund 0237			2,007.00
GF-109-105	Parade Committee 7394			850.00
GF-109-107	DVFD Budget Acct			71,304.00
GF-109-108	Friendship Ladies Aux			1,633.00
GF-109-110	Friendship Hose Bldg Acct			18,565.00
GF-109-111	Volunteer Hose Co 1 Checking			1,103.00
GF-362-470	Public Safety Contributions			100.00
GF-362-470	Public Safety Contributions			17,894.00
Total			**115,127.00**	**115,127.00**
Adjusting Journal Entries JE # 4		**E-03**		
To adjust investment balances to actual at 12/31/24.				
GF-103-000	S&T Investment Account		30,556.00	
GF-103-003	Street Sweeper Investment		1,039.00	
GF-103-005	Dump Truck Investment Account		1,036.00	
GF-103-008	DuBois Vol Fire Dept - 8432		13,800.00	
GF-103-009	DuBois Vol Fire Dept - 9743		38,645.00	
GF-103-004	Roof Fund Investment Account			8,963.00
GF-103-007	DuBois Vol Fire Dept - 6789			18,318.00
GF-341-100	Interest Earnings			23,668.00
GF-341-100	Interest Earnings			34,127.00
Total			**85,076.00**	**85,076.00**
Adjusting Journal Entries JE # 5		**050-01**		
To record payoff of loans in 2024.				
GF-255-602	2013 S&T Loan - Cap Projects & Johnson C		773,279.00	
GF-255-604	2015 S&T Loan Capital Projects		746,359.00	
GF-189-602	2013 S&T Loan - Cap Projects & Johnson C			773,279.00
GF-189-604	2015 S&T Loan - Capital Projects			746,359.00
Total			**1,519,638.00**	**1,519,638.00**
Adjusting Journal Entries JE # 7		**40wps**		
Adjust interfund balances to actual at 12/31/24				
GF-100-010	Checking - General Fund		8,862.00	
GF-130-001	Due From Sewer Fund		1,334,535.00	
GF-130-010	Due from CDBG		289,650.00	

Client: *City of DuBois*
Engagement: *2024 Binder*
Period Ending: *12/31/2024*
Workpaper: *Copy of General Fund Adjusting Journal Entries*

Account	Description	W/P Ref	Debit	Credit
GF-230-001	Due to Sewer Fund		247,337.00	
GF-230-002	Due to Water Fund		18,136.00	
GF-360-200	SF - Lease & Mgmt Payment		754,986.00	
GF-380-100	Miscellaneous Revenues		630,530.00	
GF-395-003	Transfer from CDBG Funds		148,165.00	
GF-492-450	GF - Transfer to Health Ins Account		104,100.00	
GF-492-800	Transfer to Water Fund		816,922.00	
GF-100-010	Checking - General Fund			104,100.00
GF-100-010	Checking - General Fund			289,650.00
GF-100-010	Checking - General Fund			1,375,532.00
GF-130-000	Due From Other Funds			8,862.00
GF-130-002	Due from Water Fund			1,733,310.00
GF-130-030	DUE FROM LIQUID FUELS			42,715.00
GF-360-200	SF - Lease & Mgmt Payment			630,530.00
GF-395-002	Transfer from Sewer Fund			168,524.00
Total			**4,353,223.00**	**4,353,223.00**

Adjusting Journal Entries JE # 8 **50-01**
Record GF portion of 2024 Series A & B Debt Issuance

Account	Description	W/P Ref	Debit	Credit
GF-100-020	GF PLGIT		2,500,000.00	
GF-189-606	2024 Series A Note		1,435,043.00	
GF-189-608	2024 Series B Note		2,590,000.00	
GF-471-217	GF Debt Issuance Costs		131,243.00	
GF-471-218	Other Financing Use - Redemption of Debt		1,453,996.00	
GF-255-606	2024 Series A Note			1,435,043.00
GF-255-608	2024 Series B Note			2,590,000.00
GF-391-203	Income from Refinancing			4,085,239.00
Total			**8,110,282.00**	**8,110,282.00**

Client: *City of DuBois*
Engagement: *2024 Binder*
Period Ending: *12/31/2024*
Workpaper: *Copy of Adjusting Journal Entries Report - Liquid Fuels*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		**05-50-02**		
To adjust LF expenses to match reported amounts on MS-965 at 12/31/24				
LF-230-000	DUE TO OTHER FUNDS		44,094.00	
LF-433-361	Traffic Light Electric			11,510.00
LF-434-361	Street Lighting			32,584.00
Total			**44,094.00**	**44,094.00**

Client:	***A03561.0 - City of DuBois***
Engagement:	***2024 Binder***
Period Ending:	***12/31/2024***
Trial Balance:	***07 TB - Sewer***
Workpaper:	***905-3-6 - Copy of Adjusting Journal Entries Report - Sewer***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**07-04a**		
To record 2023 audit entries not booked.				
SF-109-017	PENNVEST SEWER PLANT		2,740,762.00	
SF-255-801	Debt Svc - STP Cap Improv. - S&T 2012		4,211.00	
SF-189-801	Debt SvC - STP Capital Imp - S&T 2012			4,211.00
SF-230-020	Due from Pennvest Loan to Sewer Checking			23,645.00
SF-279-000	FUND BALANCE			2,717,117.00
Total			**2,744,973.00**	**2,744,973.00**
Adjusting Journal Entries JE # 2		**10-03**		
To adjust Pennvest Balances at 12/31/24.				
SF-189-802	SEWER PLANT DEBT SERVICE PENNVEST LOAN		3,498,124.00	
SF-364-621	PROCEEDS FROM STP PENNVEST LOAN		858,566.00	
SF-364-622	SEWER PLANT PENNVEST GRANT		82,275.00	
SF-109-017	PENNVEST SEWER PLANT			940,841.00
SF-255-802	SEWER PLANT DEBT SERVICE PENNVEST LOAN			3,498,124.00
Total			**4,438,965.00**	**4,438,965.00**
Adjusting Journal Entries JE # 3		**050-01**		
To adjust debt balances at 12/31/24.				
SF-255-602	2013 S&T Loan - Cap Projects & Johnson C		1,135,467.00	
SF-255-801	Debt Svc - STP Cap Improv. - S&T 2012		1,238,657.00	
SF-189-602	2013 S&T Loan - Cap Projects & Johnson C			1,135,467.00
SF-189-801	Debt SvC - STP Capital Imp - S&T 2012			1,238,657.00
Total			**2,374,124.00**	**2,374,124.00**
Adjusting Journal Entries JE # 4		**050-01**		
To record 2025 principal payments on 2006 PennVest loan				
SF-252-800	Pennvest Line Repair - Loan #74114		84,694.00	
SF-189-800	Pennvest Line Repair - Loan #74114			84,694.00
Total			**84,694.00**	**84,694.00**
Adjusting Journal Entries JE # 5		**07-04-01**		
To adjust Pennvest Sewer Plant cash account to actual at 12/31/2024.				
SF-100-010	Checking - Sewer Fund		1,638,950.00	
SF-364-110	Residential Sewer - City		126,678.00	
SF-492-200	Transfer to General Fund		4,869,996.00	
SF-109-017	PENNVEST SEWER PLANT			6,508,946.00
SF-500-000	Balancing			126,678.00
Total			**6,635,624.00**	**6,635,624.00**
Adjusting Journal Entries JE # 6		**07-04-01**		
To adjust Checking - Sewer Fund balance to actual.				
SF-100-010	Checking - Sewer Fund		2,044,061.00	
SF-100-010	Checking - Sewer Fund		558,000.00	
SF-492-200	Transfer to General Fund			2,044,061.00
SF-492-200	Transfer to General Fund			558,000.00
Total			**2,602,061.00**	**2,602,061.00**
Adjusting Journal Entries JE # 7		**GL/10-03**		
To reverse 2025 checks out of cash and expenses				
SF-109-017	PENNVEST SEWER PLANT		1,316,157.00	
SF-493-084	NEW SEWER PLANT			1,316,157.00
Total			**1,316,157.00**	**1,316,157.00**
Adjusting Journal Entries JE # 8		**10-03/GL**		
Record PV exp for Jan drawdown and incorrect eliminate interfund balances.				
SF-230-020	Due from Pennvest Loan to Sewer Checking		29,838.00	
SF-493-084	NEW SEWER PLANT		2,766,729.00	
SF-130-001	Due From General Fund			37,087.00
SF-230-001	Due to General Fund			505,141.00
SF-230-003	Due to Water Fund			35,497.00
SF-492-200	Transfer to General Fund			2,218,842.00
Total			**2,796,567.00**	**2,796,567.00**
Adjusting Journal Entries JE # 9		**50-1**		
To record sewer portion of 2024 Series A Note				
SF-189-606	2024 Series A Note		2,240,185.00	
SF-472-310	2024 Series A Interest and issuance costs		64,384.00	
SF-492-201	Repayment of Debt		2,269,771.00	
SF-255-606	2024 Series A Note			2,240,185.00
SF-364-623	Proceeds from Debt			2,334,155.00

Total	**4,574,340.00**	**4,574,340.00**
Total Adjusting Journal Entries	**27,567,505.00**	**27,567,505.00**
Total All Journal Entries	**27,567,505.00**	**27,567,505.00**

Client: *A03561.0 - City of DuBois*
Engagement: *2024 Binder*
Period Ending: *12/31/2024*
Trial Balance: *06 TB - Water*
Workpaper: *905-3-5 - Copy of Adjusting Journal Entries Report - Water*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		**06-04-1**		
To record 2023 audit entries.				
WF-189-601	Debt Svc - WTP Capital Improvements - S&		4,210.00	
WF-200-100	ACCOUNTS PAYABLE		60,972.00	
WF-255-605	2021 NEXT TIER WATER PROJECT LOAN		3,861.00	
WF-189-605	2021 NEXT TIER WATER PROJECTS LOAN			3,861.00
WF-255-601	Debt Svc - Capital Impr WTP - S&T 2012			4,210.00
WF-279-000	FUND BALANCE			60,972.00
Total			**69,043.00**	**69,043.00**
Adjusting Journal Entries JE # 2		**050-01**		
To adjust outstanding debt balances at 12/31/24.				
WF-255-601	Debt Svc - Capital Impr WTP - S&T 2012		4,487,913.00	
WF-255-603	2013 S&T Loan-Cap Projects & Johnson Con		1,101,871.00	
WF-255-604	2015 S&T Loan - Water Tanks & Cap Proj		2,513,302.00	
WF-255-605	2021 NEXT TIER WATER PROJECT LOAN		246,513.00	
WF-189-601	Debt Svc - WTP Capital Improvements - S&			4,487,913.00
WF-189-603	2013 S&T Loan-Cap Projects & Johnson Con			1,101,881.00
WF-189-604	2015 S&T Loan Water Tanks & Cap Proj			2,513,292.00
WF-189-605	2021 NEXT TIER WATER PROJECTS LOAN			246,513.00
Total			**8,349,599.00**	**8,349,599.00**
Adjusting Journal Entries JE # 3				
To adjust Pennvest Checking balance to actual at 12/31/2024.				
WF-101-010	PENNVEST CHECKING		11,018.00	
WF-492-100	Transfer to Water Fund			11,018.00
Total			**11,018.00**	**11,018.00**
Adjusting Journal Entries JE # 4		**GL**		
To adjust accounts at YE based on actuals				
WF-130-003	Due from Sewer Fund		8,155.00	
WF-230-002	Due to General Fund		97,609.00	
WF-395-070	Transfer from Next Tier Water Loan Acct		103,915.00	
WF-500-000	Balancing		56,388.00	
WF-109-020	Nextier Water Loan Checks			19,557.00
WF-130-002	Due from General Fund			18,136.00
WF-230-000	DUE TO OTHER FUNDS			4,277.00
WF-492-100	Transfer to Water Fund			92,897.00
WF-492-200	Transfer to Nextier			131,200.00
Total			**266,067.00**	**266,067.00**
Adjusting Journal Entries JE # 5		**50-01**		
Record long term debt issued in 2024 related to Water Fund				
WF-189-606	2024 Series A Note		7,644,772.00	
WF-472-300	Debt Issuance Costs		219,714.00	
WF-493-201	Other Financing Uses - Redemption of Debt		7,745,738.00	
WF-255-606	2024 Series A Note			7,644,772.00
WF-378-623	Other Financing Sources-Proceeds from Debt			7,965,452.00
Total			**15,610,224.00**	**15,610,224.00**
Adjusting Journal Entries JE # 6		**40 wps**		
Adjust interfunds to actual at YE				
WF-200-100	ACCOUNTS PAYABLE		180,096.00	
WF-230-002	Due to General Fund		636,826.00	
WF-453-156	WF BILLING - HEALTH INS- CUST ACCTG		38,363.00	
WF-395-080	Transfer from General Fund			816,922.00
WF-492-452	WF - Transfer to Health Ins Ded			38,363.00
Total			**855,285.00**	**855,285.00**
	Total Adjusting Journal Entries		**25,161,236.00**	**25,161,236.00**
	Total All Journal Entries		**25,161,236.00**	**25,161,236.00**

Client: ***A03561.0 - City of DuBois***
Engagement: ***2024 Binder***
Period Ending: ***12/31/2024***
Trial Balance: ***04-TB - CDBG***
Workpaper: ***905-3-4 - Copy of Adjusting Journal Entries Report - CDBG***

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1				
To correct 2023 audit entry made in 2024				
CD-401-120	2020 CDBG Administration		15,866.00	
CD-230-100	Due to General Fund			15,866.00
Total			**15,866.00**	**15,866.00**
Adjusting Journal Entries JE # 2				
To move CDBG invoices from Due To account to expense accounts.				
CD-401-122	2022 CDBG Administration		29,026.00	
CD-450-122	2022 CDBG Washington Ave Waterline		148,165.00	
CD-450-122	2022 CDBG Washington Ave Waterline		104,898.00	
CD-230-100	Due to General Fund			148,165.00
CD-230-100	Due to General Fund			29,026.00
CD-230-100	Due to General Fund			104,898.00
Total			**282,089.00**	**282,089.00**
	Total Adjusting Journal Entries		**297,955.00**	**297,955.00**
	Total All Journal Entries		**297,955.00**	**297,955.00**