

**2016 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

411445 WASHINGTON TWP, LYCOMING COUNTY

WASHINGTON TWP, LYCOMING County

BALANCE SHEET

December 31, 2016

		Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
Liabilities and Other Credits											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits											
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	718,462	276,431								994,893
291-299	Other Equity										
Total Fund and Account Group Equity		718,462	276,431								994,893
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											994,893

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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

REVENUES

Taxes

301.00	Real Estate Taxes	118,106	64,491					182,597
305.00	Occupation Taxes (levied under municipal code)							
308.00	Residence Taxes (levied by cities of the 3rd Class)							
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)							
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes							
310.20	Earned Income Taxes / Wage Taxes	150,846						150,846
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		268,952	64,491					333,443

Licenses and Permits

320-322	All Other Licenses and Permits	10,104						10,104
321.80	Cable Television Franchise Fees	10,274						10,274
Total Licenses and Permits		20,378						20,378

Fines and Forfeits

330-332	Fines and Forfeits	1,314						1,314
Total Fines and Forfeits		1,314						1,314

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	1,248	848					2,096
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		1,248	848					2,096

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants							
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal								

State								
354.03	Highways and Streets	24,637						24,637
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants							
355.01	Public Utility Realty Tax (PURTA)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		146,804					146,804
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,636						10,636
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	27,210						27,210

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

State

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes	17,687						17,687
Total State		80,170	146,804					226,974

Local Government Units

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

Charges for Service

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

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

Charges for Service

369.00	Bars							
370.00	Cemeteries							
372.00	Electric System							
373.00	Gas System							
374.00	Housing System							
375.00	Markets							
377.00	Transit Systems							
378.00	Water System							
379.00	All Other Charges for Service							
Total Charges for Service								

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues								

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	1,826						1,826
392.00	Interfund Operating Transfers	64,491						64,491
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
Total Other Financing Sources		66,317						66,317
TOTAL REVENUES		438,379	212,143					650,522

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	212						212
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,106						1,106
403.00	Tax Collection	1,253						1,253
404.00	Solicitor / Legal Services	3,096						3,096
405.00	Secretary / Clerk	8,092						8,092
406.00	Other General Government Administration	2,756						2,756
407.00	IT-Networking Services-Data Processing	1,055						1,055
408.00	Engineering Services	5,735						5,735
409.00	General Government Buildings and Plant	492						492
Total General Government		23,797						23,797

Public Safety								
410.00	Police							
411.00	Fire	42,162						42,162
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	438						438

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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EXPENDITURES

Public Safety

414.00	Planning and Zoning	3,238						3,238
415.00	Emergency Management and Communications							
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	5,025						5,025
Total Public Safety		50,863						50,863

Health and Human Services

420.00-425.00	Health and Human Services							
Total Health and Human Services								

Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)							
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation								

Public Works - Highways and Streets

430.00	General Services - Administration	16,505						16,505
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	18,154						18,154
433.00	Traffic Control Devices							
434.00	Street Lighting							

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	14,045						14,045
438.00	Maintenance and Repairs of Roads and Bridges	58,607	117,192					175,799
439.00	Highway Construction and Rebuilding Projects	144,563						144,563
Total Public Works - Highways and Streets		251,874	117,192					369,066

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries							
442.00	Electric System							
443.00	Gas System							
444.00	Markets							
445.00	Parking							
446.00	Storm Water and Flood Control							
447.00	Transit System							
448.00	Water System							
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises								

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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EXPENDITURES

Culture and Recreation								
455.00	Shade Trees							
456.00	Libraries							
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation								

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
Total Community Development								

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

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	4,051						4,051
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WASHINGTON TWP, LYCOMING County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2016

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

EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits	13,150						13,150
Total Employer Paid Benefits and Withholding Items		17,201						17,201

Insurance								
486.00	Insurance, Casualty, and Surety	22,788						22,788
Total Insurance		22,788						22,788

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures								

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		64,491					64,491
493.00	All Other Financing Uses							
Total Other Financing Uses			64,491					64,491

TOTAL EXPENDITURES	366,523	181,683						548,206
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	71,856	30,460						102,316
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WASHINGTON TWP

December 31, 2016

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

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

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

WASHINGTON TWP, LYCOMING County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2016

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	35,000		35,000
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	35,000		35,000

EMPLOYEE COMPENSATION

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

88,761

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

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

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

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

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

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

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

SIGNATURE AND VERIFICATION

Signed: KENNETH L WAGNER, JR
CPA Appointed Auditor/CPA

Subscribed and sworn to before me this 29 day of June, 2017.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2016

NOTES / COMMENTS