

**2017 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**411445 WASHINGTON TWP, LYCOMING COUNTY**



## WASHINGTON TWP, LYCOMING County

## BALANCE SHEET

December 31, 2017

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	657,854	174,031								831,885
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		657,854	174,031								831,885
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											831,885

WASHINGTON TWP, LYCOMING County  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2017

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	88,935	66,986					155,921
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	162,261						162,261
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: _____							
<b>Total Taxes</b>		251,196	66,986					318,182

**Licenses and Permits**

320-322	All Other Licenses and Permits	8,290						8,290
321.80	Cable Television Franchise Fees	11,680						11,680
<b>Total Licenses and Permits</b>		19,970						19,970

**Fines and Forfeits**

330-332	Fines and Forfeits	2,610						2,610
<b>Total Fines and Forfeits</b>		2,610						2,610

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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**

Interest, Rents and Royalties								
341.00	Interest Earnings	4,157	2,898					7,055
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		4,157	2,898					7,055

Federal								
351.03	Highways and Streets	621,321						621,321
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							
<b>Total Federal</b>		621,321						621,321

State								
354.03	Highways and Streets	116,498						116,498
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		152,077					152,077
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	10,158						10,158
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	23,211						23,211

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements	35						35
356.00	State Payments in Lieu of Taxes	28,615						28,615
<b>Total State</b>		178,517	152,077					330,594

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							
<b>Total Local Government Units</b>								

Charges for Service								
361.00	General Government							
362.00	Public Safety	1,225						1,225
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, 2017

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**

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							
<b>Total Charges for Service</b>		1,225						1,225

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	1,380	140					1,520
<b>Total Unclassified Operating Revenues</b>		1,380	140					1,520

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,211						5,211
392.00	Interfund Operating Transfers	66,986						66,986
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, 2017

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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
<b>Total Other Financing Sources</b>		72,197						72,197
<b>TOTAL REVENUES</b>		1,152,573	222,101					1,374,674

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	5,548						5,548
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	11,834						11,834
403.00	Tax Collection	12,970						12,970
404.00	Solicitor / Legal Services	3,958						3,958
405.00	Secretary / Clerk	49,613						49,613
406.00	Other General Government Administration	9,117						9,117
407.00	IT-Networking Services-Data Processing	196						196
408.00	Engineering Services	14,998						14,998
409.00	General Government Buildings and Plant	7,300						7,300
<b>Total General Government</b>		115,534						115,534

Public Safety								
410.00	Police							
411.00	Fire	90,158						90,158
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	750						750



WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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### EXPENDITURES

#### Public Safety

414.00	Planning and Zoning	1,360						1,360
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	1,435						1,435
<b>Total Public Safety</b>		93,703						93,703

#### Health and Human Services

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

#### 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							
<b>Total Public Works - Sanitation</b>								

#### Public Works - Highways and Streets

430.00	General Services - Administration	54,273						54,273
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	6,688						6,688
433.00	Traffic Control Devices							
434.00	Street Lighting							

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	18,714						18,714
438.00	Maintenance and Repairs of Roads and Bridges	96,137	257,515					353,652
439.00	Highway Construction and Rebuilding Projects	779,612						779,612
<b>Total Public Works - Highways and Streets</b>		955,424	257,515					1,212,939

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							
<b>Total Other Public Works Enterprises</b>								

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, 2017

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

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							
<b>Total Culture and Recreation</b>								

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							
<b>Total Community Development</b>								

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							
<b>Total Debt Service</b>								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	10,784						10,784
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2017

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**

<b>Employer Paid Benefits and Withholding Items</b>							
484.00	Worker Compensation Insurance	13,261					13,261
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		24,045					24,045

<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	22,686					22,686
<b>Total Insurance</b>		22,686					22,686

<b>Unclassified Operating Expenditures</b>							
488.00	Fiduciary Fund Benefits and Refunds Paid						
489.00	All Other Unclassified Expenditures	1,789					1,789
<b>Total Unclassified Operating Expenditures</b>		1,789					1,789

<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers		66,986				66,986
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>			66,986				66,986

<b>TOTAL EXPENDITURES</b>		1,213,181	324,501				1,537,682
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-60,608	-102,400				-163,008
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## WASHINGTON TWP

December 31, 2017

## 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, 2017

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	82,367	776,308	858,675
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	82,367	776,308	858,675

**EMPLOYEE COMPENSATION**

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

92,248

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: KENNETH L WAGNER JR Appointed Auditor/CPA

December 31, 2017

**NOTES / COMMENTS**