

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**411445 WASHINGTON TWP, LYCOMING COUNTY**



## WASHINGTON TWP, LYCOMING County

## BALANCE SHEET

December 31, 2021

		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	1,045,411	86,812								1,132,223
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,045,411	86,812								1,132,223
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											1,132,223

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

December 31, 2021

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	118,796	71,205					190,001
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	18,543						18,543
310.20	Earned Income Taxes / Wage Taxes	176,653						176,653
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>		313,992	71,205					385,197

**Licenses and Permits**

320-322	All Other Licenses and Permits	6,982						6,982
321.80	Cable Television Franchise Fees	12,964						12,964
<b>Total Licenses and Permits</b>		19,946						19,946

**Fines and Forfeits**

330-332	Fines and Forfeits	2,908						2,908
<b>Total Fines and Forfeits</b>		2,908						2,908

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	9,742	1,871					11,613
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		9,742	1,871					11,613

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	86,509						86,509
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		86,509						86,509

State								
354.03	Highways and Streets							
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)	377						377
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		148,316					148,316
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	8,891						8,891
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	17,120						17,120

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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**

State								
355.00	All Other State Shared Revenues and Entitlements	83,284						83,284
356.00	State Payments in Lieu of Taxes	28,615						28,615
<b>Total State</b>		138,287	148,316					286,603

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	312						312
362.00	Public Safety	3,815						3,815
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, 2021

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>		4,127						4,127

#### 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							
<b>Total Unclassified Operating Revenues</b>								

#### Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	22,051						22,051
392.00	Interfund Operating Transfers	71,205						71,205
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, 2021

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>		93,256						93,256
<b>TOTAL REVENUES</b>		668,767	221,392					890,159

**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	11,779						11,779
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	6,487						6,487
403.00	Tax Collection	14,654						14,654
404.00	Solicitor / Legal Services	6,138						6,138
405.00	Secretary / Clerk	18,669						18,669
406.00	Other General Government Administration	3,142						3,142
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	10,120						10,120
409.00	General Government Buildings and Plant	105,992						105,992
<b>Total General Government</b>		176,981						176,981

Public Safety								
410.00	Police							
411.00	Fire	80,315						80,315
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	8,047						8,047

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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 Safety

414.00	Planning and Zoning	2,503						2,503
415.00	Emergency Management and Communications	1,054						1,054
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	2,330						2,330
<b>Total Public Safety</b>		94,249						94,249

#### 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	3,065						3,065
<b>Total Public Works - Sanitation</b>		3,065						3,065

#### Public Works - Highways and Streets

430.00	General Services - Administration	661						661
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	1,412	6,376					7,788
433.00	Traffic Control Devices	1,325						1,325
434.00	Street Lighting							

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	12,006						12,006
438.00	Maintenance and Repairs of Roads and Bridges	44,752	134,328					179,080
439.00	Highway Construction and Rebuilding Projects	23,788						23,788
<b>Total Public Works - Highways and Streets</b>		83,944	140,704					224,648

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, 2021

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	5,258						5,258
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

WASHINGTON TWP, LYCOMING County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	10,379						10,379
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		15,637						15,637

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	20,558						20,558
<b>Total Insurance</b>		20,558						20,558

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	7						7
<b>Total Unclassified Operating Expenditures</b>		7						7

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		71,205					71,205
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			71,205					71,205

<b>TOTAL EXPENDITURES</b>	394,441	211,909						606,350
---------------------------	---------	---------	--	--	--	--	--	---------

<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	274,326	9,483						283,809
---	---------	-------	--	--	--	--	--	---------

## WASHINGTON TWP

December 31, 2021

## 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, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	99,730		99,730
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		8,260	8,260
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	99,730	8,260	107,990

**EMPLOYEE COMPENSATION**

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

59,953

---

---

**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed: Kenneth L. Wagner, Jr.  
CPA Appointed Auditor/CPA

December 31, 2021

**NOTES / COMMENTS**