DCED-CLGS-30 (9-09)

Received by DCED: 09/12/2023 Approved by DCED: Yes Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor

> Harrisburg, PA 17120-0225 Ph: 888-223-6837 | fax: 717-783-1402

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

411445 WASHINGTON TWP, LYCOMING COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

Liabilities and Other Credits

All Other Current Liabilities

Due To Other Funds

210-229

200-209, 231-239

230.00

Payroll Taxes and Other Payroll Withholdings

WASHINGTON TWP, LYCOMING County BALANCE SHEET

December 31, 2022											
			Governme	ntal Funds		Proprieta	ry 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
	Assets and Other Debits										
100-120	Cash and Investments	1,086,853	104,820								1,191,673
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Tot	al Assets and Other Debits	1,086,853	104,820								1,191,673
					-	-	-	-		-	

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

WASHINGTON TWP, LYCOMING County BALANCE SHEET

December 31, 2022

			Governme	ntal 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
Lia	abilities 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	I and Account Group Equity										
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	1,086,853	104,820								1,191,673
291-299	Other Equity										
Tota	I Fund and Account Group Equity	1,086,853	104,820								1,191,673
									•		

1,191,673

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

	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
<u>REVENUES</u>		,		•	•	,		
Taxes								
Real Estate Taxes	116,468	71,872						188,340
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes								
Real Estate Transfer Taxes	38,012							38,012
Earned Income Taxes / Wage Taxes	190,147							190,147
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **								
Amusement / Admission Taxes								
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	344,627	71,872						416,499
	_							
Licenses and Permits				•	i		•	
All Other Licenses and Permits	1,835							1,835
Cable Television Franchise Fees	12,895							12,895
Total Licenses and Permits	14,730							14,730
	7							
Fines and Forfeits					1		<u></u>	
Fines and Forfeits	1,992							1,992
Total Fines and Forfeits	1,992							1,992

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>		,						
	Interest, Rents and Royalties]							
341.00	Interest Earnings	18,619	2,655						21,274
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	18,619	2,655						21,274
					•			•	
	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	87,056							87,056
353.00	Federal Payments in Lieu of Taxes								
	Total Federal	87,056							87,056
								•	
	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)	383							383
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		150,381						150,381
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	11,394							11,394
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	29,276							29,276
		•			1				

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	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	32,810							32,810
356.00	State Payments in Lieu of Taxes	28,615							28,615
	Total State	102,478	150,381						252,859
	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	1,861							1,861
362.00	Public Safety	6,754							6,754
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		_						

REVENUES

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

387.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

All Other Charges for Service

Special Assessments

Total Charges for Service

Unclassified Operating Revenues

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

Interfund Operating Transfers

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

Water System

Charges for Service

WASHINGTON TWP, LYCOMING County STATEMENT OF REVENUES AND EXPENDITURES

		Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	l Total	
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
				-		-	-		
]								
_									
_									
	0.045							0.044	
	8,615			<u> </u>				8,615	
	1								
			<u> </u>	1	<u> </u>	<u> </u>	1		
			<u> </u>	<u> </u>	<u>[</u>	<u> </u>	<u> </u>		
]								
	71,872							71,872	
	,572							,011	

		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	245							245
	Total Other Financing Sources	72,117							72,117
	TOTAL REVENUES	650,234	224,908						875,142
	<u>EXPENDITURES</u>								
	General Government								
400.00	Legislative (Governing) Body	17,036							17,036
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	6,529							6,529
403.00	Tax Collection	14,971							14,971
404.00	Solicitor / Legal Services	5,704							5,704
405.00	Secretary / Clerk	21,655							21,655
406.00	Other General Government Administration	5,892							5,892
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	16,046							16,046
409.00	General Government Buildings and Plant	138							138
	Total General Government	87,971							87,971
	Public Safety								
410.00	Police								
411.00	Fire	108,977							108,977
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	1,424							1,424

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		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	1,622							1,622
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	1,188							1,188
	Total Public Safety	113,211							113,211
	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	6,750							6,750
	Total Public Works - Sanitation	6,750							6,750
					-			-	
Р	ublic Works - Highways and Streets								
430.00	General Services - Administration	28,411							28,411
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		12,131						12,131
433.00	Traffic Control Devices	961	_			_			961
434.00	Street Lighting								
		-			-			-	

WASHINGTON TWP, LYCOMING County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES								
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	7,027							7,027
438.00	Maintenance and Repairs of Roads and Bridges	246,372	122,897						369,269
439.00	Highway Construction and Rebuilding Projects	79,747							79,747
Tota	l Public Works - Highways and Streets	362,518	135,028						497,546
	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								
T	otal 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

		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								
	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								
Emplo	yer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	4,453							4,453
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

		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
	<u>EXPENDITURES</u>								
Emplo	over Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	13,678							13,678
487.00	Other Group Insurance Benefits								
Total I	Employer Paid Benefits and Withholding Items	18,131							18,131
		1							
	Insurance							1	
486.00	Insurance, Casualty, and Surety	20,211							20,211
	Total Insurance	20,211							20,211
		1							
ι	Inclassified Operating Expenditures							1	
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Tota	al Unclassified Operating Expenditures								
		•							
	Other Financing Uses								
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers		71,872						71,872
493.00	All Other Financing Uses								
	Total Other Financing Uses		71,872						71,872
	TOTAL EXPENDITURES	608,792	206,900						815,692
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	41,442	18,008						59,450

WASHINGTON TWP

Decem	ber	31,	2022

				DEB.	T STATEMENT						
OUTSTANDING BONDS AND NOTES isted 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 orrections and additions.											
Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (уууу)	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											
excludes unamortized premium/discount				Total bonds	and notes outstand	ina					

Capitalized lease obligations

Net debt

WASHINGTON TWP, LYCOMING County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

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		79,747	79,747
Water			
Other:			
TOTAL CAPITAL EXPENDITURES		79,747	79,747

EMPLOYEE COMPENSATION

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

Signed:

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			
adjusted and s	rsigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the WASHINGTON TWP have audited, ettled the various funds and account groups of the WASHINGTON TWP for the year ended December 31, 2022. My/Our audit, adjustment was made in accordance with law rather than with generally accepted auditing standards			
This municipali related assets a liability is incl	SE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) ty's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when urred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of y in conformity with generally accepted accounting principles.			
These financia	I statements do not include all of the disclosures required by generally accepted accounting principles.			
	on, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of IVP for the year ended December 31, 2022, 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	d sworn to before me this 12 day of September, 2023.			
	SEAL			

Witness (Controller)/Auditor (Auditors)

December 31, 2022

NOTES / COMMENTS