DCED-CLGS-30 (9-09)

Received by DCED: 05/23/2024
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
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2023 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

411445 WASHINGTON TWP, LYCOMING COUNTY

DCED-CLGS-30 (9-09)

BALANCE SHEET

DCED-CLGS-30 (09-09)

WASHINGTON TWP, LYCOMING County

BALANCE SHEET

December 31, 2023

		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
Assets and Other Debits											
100-120	Cash and Investments	1,217,828	98,794								1,316,622
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										
Total Assets and Other Debits		1,217,828	98,794								1,316,622
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	1,366									1,366
200-209, 231-239	All Other Current Liabilities	1,020									1,020
230.00	Due To Other Funds										

WASHINGTON TWP, LYCOMING County

BALANCE SHEET

December 31, 2023

		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		2,386									2,386
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	1,215,442	98,794								1,314,236
291-299	Other Equity										
Total Fund and Account Group Equity		1,215,442	98,794								1,314,236
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,316,622

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

REVENUES

		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
Taxes									
301.00	Real Estate Taxes	114,254	71,538						185,792
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	15,685							15,685
310.20	Earned Income Taxes / Wage Taxes	204,568							204,568
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		334,507	71,538						406,045
Licenses and Permits									
320-322	All Other Licenses and Permits	370							370
321.80	Cable Television Franchise Fees	12,595							12,595
Total Licenses and Permits		12,965							12,965
Fines and Forfeits									
330-332	Fines and Forfeits	1,844							1,844
Total Fines and Forfeits		1,844							1,844

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		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	38,173	4,964						43,137
342.00	Rents and Royalties								
Total Interest, Rents and Royalties		38,173	4,964						43,137
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								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	227,543							227,543
355.01	Public Utility Realty Tax (PURTA)	300							300
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		150,464						150,464
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	11,229							11,229
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	36,016							36,016

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

REVENUES

		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
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes	28,615							28,615
	Total State	303,703	150,464						454,167
	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	20,856							20,856
362.00	Public Safety	6,635							6,635
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, 2023

REVENUES

		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
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		27,491							27,491
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								
392.00	Interfund Operating Transfers	76,538							76,538
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, 2023

		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	10,649							10,649
Total Other Financing Sources		87,187							87,187
TOTAL REVENUES		805,870	226,966						1,032,836
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	7,658							7,658
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	7,596							7,596
403.00	Tax Collection	14,853							14,853
404.00	Solicitor / Legal Services	6,268							6,268
405.00	Secretary / Clerk	28,866							28,866
406.00	Other General Government Administration	6,965							6,965
407.00	IT-Networking Services-Data Processing	2,463							2,463
408.00	Engineering Services	24,082							24,082
409.00	General Government Buildings and Plant	4,507							4,507
Total General Government		103,258							103,258
Public Safety									
410.00	Police								
411.00	Fire	82,029							82,029
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	550							550

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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
Public Safety									
414.00	Planning and Zoning	1,563							1,563
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	1,345							1,345
Total Public Safety		85,487							85,487
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	1,884							1,884
427.00	Solid Waste Collection and Disposal (garbage)								
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	5,815							5,815
Total Public Works - Sanitation		7,699							7,699
Public Works - Highways and Streets									
430.00	General Services - Administration	19,229							19,229
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	3,369							3,369
433.00	Traffic Control Devices	3,075							3,075
434.00	Street Lighting								

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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
Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	12,195							12,195
438.00	Maintenance and Repairs of Roads and Bridges	64,144	161,454						225,598
439.00	Highway Construction and Rebuilding Projects	325,563							325,563
Total Public Works - Highways and Streets		427,575	161,454						589,029
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, 2023

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
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	7,561							7,561
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

WASHINGTON TWP, LYCOMING County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

		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	11,841							11,841
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		19,402							19,402
Insurance									
486.00	Insurance, Casualty, and Surety	19,848							19,848
Total Insurance		19,848							19,848
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	5,000	71,538						76,538
493.00	All Other Financing Uses	7,500							7,500
Total Other Financing Uses		12,500	71,538						84,038
TOTAL EXPENDITURES		675,769	232,992						908,761
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		130,101	-6,026						124,075

WASHINGTON TWP

December 31, 2023

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, 2023

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		325,563	325,563
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		325,563	325,563

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	61,278

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, 2023. 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, 2023, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed: Wagner, Dreese, Elsasser & Associates, P.C. Appointed Auditor/CPA

Subscribed and sworn to before me this 23 day of May, 2024.

SEAL

Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2023

NOTES / COMMENTS