

WRIGHT TOWNSHIP
LUZERNE COUNTY, PENNSYLVANIA
DECEMBER 31, 2018

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DECEMBER 31, 2018
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Grevera & Associates

Certified Public Accountants & Consultants

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INDEPENDENT AUDITORS' REPORT

Wright Township Supervisors
Wright Township
Luzerne County, Pennsylvania

We have audited the accompanying 2018 Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Wright Township, Luzerne County, Pennsylvania as of and for the year ended December 31, 2018.

Management's Responsibility for the Financial Report

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis accounting practices prescribed or permitted by the Commonwealth of Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Wright Township Supervisors
Wright Township
Luzerne County, Pennsylvania

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinion

In our opinion, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the cash basis financial position of the various funds and account groups of Wright Township, Luzerne County, Pennsylvania as of December 31, 2018, and the results of operations of such funds for the year then ended on the basis of accounting described in the second paragraph.

Basis of Accounting

We draw attention to the basis of accounting which is described in the second paragraph of this report. Wright Township's policy is to prepare the financial statements on the cash basis of financial reporting provisions prescribed or permitted by the Commonwealth of Pennsylvania Department of Community and Economic Development, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of DCED. These financial statements do not include all of the disclosures required by accounting principles generally accepted in the United States of America, and are not intended to be a presentation in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Restriction on Use

These financial statements are intended solely for the information and use of the Wright Township Supervisors and management, and the Commonwealth of Pennsylvania Department of Community and Economic Development. This restriction is not intended to limit the distribution of the report, which is a matter of public record.

Shevera & Associates

Kingston, PA
March 25, 2019

DCED-CLGS-30 (9-09)

Received by DCED: 03/27/2019
Approved by DCED:

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

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

402165 WRIGHT TWP, LUZERNE COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

 WRIGHT TWP, LUZERNE County
 BALANCE SHEET
 December 31, 2018

		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	169,629	42,248	125,516				2,755,377			3,092,770
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)	4,777									4,777
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		174,406	42,248	125,516				2,755,377			3,097,547
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	934									934
200-209, 231-239	All Other Current Liabilities	62,357									62,357
230.00	Due To Other Funds										

WRIGHT TWP, LUZERNE County
BALANCE SHEET
 December 31, 2018

		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							24,814			24,814
Total Liabilities and Other Credits		63,291						24,814			88,105
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	111,115	42,248	125,516				2,730,563			3,009,442
291-299	Other Equity										
Total Fund and Account Group Equity		111,115	42,248	125,516				2,730,563			3,009,442
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											3,097,547

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	433,612						433,612
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	90,929						90,929
310.20	Earned Income Taxes / Wage Taxes	878,440						878,440
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	209,736						209,736
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.80	Other: _____							
	Other: _____							
Total Taxes		1,612,717						1,612,717

Licenses and Permits								
320-322	All Other Licenses and Permits	2,807						2,807
321.80	Cable Television Franchise Fees	71,905						71,905
Total Licenses and Permits		74,712						74,712

Fines and Forfeits								
330-332	Fines and Forfeits	19,609						19,609
Total Fines and Forfeits		19,609						19,609

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	542	529	295		68,712	70,078
342.00	Rents and Royalties	18,000					18,000
Total Interest, Rents and Royalties		18,542	529	295		68,712	88,078

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	14,367					14,367
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	1,821					1,821
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		200,532				200,532
355.04	Alcoholic Beverage Licenses	1,400					1,400
355.05	General Municipal Pension System State Aid	89,003					89,003
355.07	Foreign Fire Insurance Tax Distribution	33,800					33,800
355.08	Local Share Assessment/Gaming Proceeds	298,792					298,792
355.09	Marcellus Shale Impact Fee Distribution						

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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						
356.00	State Payments in Lieu of Taxes	3,356					3,356
Total State		442,539	200,532				643,071

Local Government Units							
357.03	Highways and Streets	21,261					21,261
357.00	All Other Local Governmental Units Capital and Operating Grants	7,709					7,709
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		28,970					28,970

Charges for Service							
361.00	General Government	52,204					52,204
362.00	Public Safety	47,088					47,088
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)	1,308					1,308
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	1,795					1,795
368.00	Airports						

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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							
Total Charges for Service		102,395						102,395

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	23,169						23,169
388.00	Fiduciary Fund Pension Contributions					99,764		99,764
389.00	All Other Unclassified Operating Revenues	5,140						5,140
Total Unclassified Operating Revenues		28,309				99,764		128,073

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	8,899						8,899
392.00	Interfund Operating Transfers	283,681				10,234		293,915
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short-Term Debt							

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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						
	Total Other Financing Sources	292,580				10,234	302,814
	TOTAL REVENUES	2,620,373	201,051	295		178,710	3,000,439

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	12,500					12,500
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	6,344				36,222	42,566
403.00	Tax Collection	27,259					27,259
404.00	Solicitor / Legal Services	5,588					5,588
405.00	Secretary / Clerk	73,231					73,231
406.00	Other General Government Administration	24,919					24,919
407.00	IT-Networking Services-Data Processing	2,104					2,104
408.00	Engineering Services	43,117					43,117
409.00	General Government Buildings and Plant	28,476					28,476
	Total General Government	223,538				36,222	259,760
Public Safety							
410.00	Police	612,744					612,744
411.00	Fire	171,477					171,477
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	34,154					34,154

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	41,524					41,524
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	25					25
Total Public Safety		859,924					859,924

Health and Human Services							
420.00-426.00	Health and Human Services	2,000					2,000
Total Health and Human Services		2,000					2,000

Public Works - Sanitation							
426.00	Recycling Collection and Disposal	16,354					16,354
427.00	Solid Waste Collection and Disposal (garbage)	8,287					8,287
428.00	Weed Control						
429.00	Wastewater / Sewage Treatment and Collection						
Total Public Works - Sanitation		24,641					24,641

Public Works - Highways and Streets							
430.00	General Services - Administration	391,901					391,901
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	55,041					55,041
433.00	Traffic Control Devices	3,976					3,976
434.00	Street Lighting	38,730					38,730

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	4,963					4,963
438.00	Maintenance and Repairs of Roads and Bridges	38,133					38,133
439.00	Highway Construction and Rebuilding Projects	482,709					482,709
Total Public Works - Highways and Streets		1,015,453					1,015,453

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	2,017					2,017
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		2,017					2,017

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation	19,790					19,790
453.00	Spectator Recreation						
454.00	Parks	30,643	8,547				39,190

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	2,000						2,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		52,433	8,547					60,980

Community Development								
481.00	Conservation of Natural Resources							
482.00	Community Development and Housing							
483.00	Economic Development							
484.00	Economic Opportunity							
485-489	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	18,831						18,831
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	71,837						71,837

WRIGHT TWP, LUZERNE County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2018

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	93,118					93,118
487.00	Other Group Insurance Benefits	222,344					222,344
Total Employer Paid Benefits and Withholding Items		406,130					406,130

Insurance

488.00	Insurance, Casualty, and Surety	26,819					26,819
Total Insurance		26,819					26,819

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid					123,584	123,584
499.00	All Other Unclassified Expenditures	7,976				265,845	273,821
Total Unclassified Operating Expenditures		7,976				389,429	397,405

Other Financing Uses

491.00	Refund of Prior Year Revenues	1,564					1,564
492.00	Interfund Operating Transfers	10,234	283,681				293,915
493.00	All Other Financing Uses						
Total Other Financing Uses		11,798	283,681				295,479

TOTAL EXPENDITURES

		2,632,729	283,681	8,547			425,651	3,350,608
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-12,356	-82,620	-8,252			-246,841	-350,169

WRIGHT TWP
December 31, 2018

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

WRIGHT TWP, LUZERNE County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2018

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	5,014		5,014
Health			
Housing			
Libraries			
Mass Transit			
Parks		8,547	8,547
Police	4,043		4,043
Recreation			
Sewer			
Solid Waste			
Streets / Highways	49,764	482,709	532,473
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	58,821	491,256	550,077

EMPLOYEE COMPENSATION

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

994,331

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

SIGNATURE AND VERIFICATION

Signed:

Amy Grevera Appointed Auditor/CPA

Amy Grevera & Associates

December 31, 2018

NOTES / COMMENTS