

**WRIGHT TOWNSHIP**  
**LUZERNE COUNTY, PENNSYLVANIA**  
**DECEMBER 31, 2020**

**WRIGHT TOWNSHIP  
DECEMBER 31, 2020  
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## INDEPENDENT AUDITORS' REPORT

Wright Township Supervisors  
Wright Township  
Luzerne County, Pennsylvania

We have audited the accompanying 2020 Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Wright Township, Luzerne County, Pennsylvania as of and for the year ended December 31, 2020.

### **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, 2020, 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.



**Kingston, PA  
March 24, 2021**

DCED-CLGS-30 (9-09)

Received by DCED: 03/26/2021  
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

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

402165 WRIGHT TWP, LUZERNE COUNTY



**BALANCE SHEET**

WRIGHT TWP, LUZERNE County  
**BALANCE SHEET**  
 December 31, 2020

		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>Assets and Other Debits</b>											
100-120	Cash and Investments	163,425	107,460	429,593				3,729,236			4,429,714
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										
<b>Total Assets and Other Debits</b>		163,425	107,460	429,593				3,729,236			4,429,714
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	41,945						148,409			190,354
230.00	Due To Other Funds										

WRIGHT TWP, LUZERNE County  
**BALANCE SHEET**  
 December 31, 2020

		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>		41,945						148,409			190,354
<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	121,480	107,460	429,593				3,580,827			4,239,360
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		121,480	107,460	429,593				3,580,827			4,239,360
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											4,429,714

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	473,226	109,750					582,976
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	297,180						297,180
310.20	Earned Income Taxes / Wage Taxes	892,156						892,156
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	199,329						199,329
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		1,861,891	109,750					1,971,641

Licenses and Permits								
320-322	All Other Licenses and Permits	3,710						3,710
321.80	Cable Television Franchise Fees	68,397						68,397
<b>Total Licenses and Permits</b>		72,107						72,107

Fines and Forfeits								
330-332	Fines and Forfeits	13,643						13,643
<b>Total Fines and Forfeits</b>		13,643						13,643



WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	307	540	1,262		70,986	73,095
342.00	Rents and Royalties	18,100					18,100
<b>Total Interest, Rents and Royalties</b>		<b>18,407</b>	<b>540</b>	<b>1,262</b>		<b>70,986</b>	<b>91,195</b>

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						
<b>Total Federal</b>							

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101	83,696					83,696
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	1,624					1,624
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		199,769				199,769
355.04	Alcoholic Beverage Licenses	800					800
355.05	General Municipal Pension System State Aid	98,477					98,477
355.07	Foreign Fire Insurance Tax Distribution	36,964					36,964
355.08	Local Share Assessment/Gaming Proceeds	100,000					100,000
355.09	Marcellus Shale Impact Fee Distribution						

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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
<b>Total State</b>		324,917	199,769					524,686

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	3,018						3,018
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>		3,018						3,018

Charges for Service								
361.00	General Government	36,901						36,901
362.00	Public Safety	13,161						13,161
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)	6,808						6,808
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							

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Services	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>		56,870						56,870

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					126,047		126,047
389.00	All Other Unclassified Operating Revenues	1,217				299,604		300,821
<b>Total Unclassified Operating Revenues</b>		1,217				425,651		426,868

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	5,110						5,110
392.00	Interfund Operating Transfers	303,689	276,551					580,240
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, 2020

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	74,895					74,895
<b>Total Other Financing Sources</b>		<b>383,694</b>	<b>276,551</b>				<b>660,245</b>
<b>TOTAL REVENUES</b>		<b>2,735,764</b>	<b>310,059</b>	<b>277,813</b>		<b>496,637</b>	<b>3,820,273</b>

**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	12,500					12,500
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	4,135				36,511	40,646
403.00	Tax Collection	26,930					26,930
404.00	Solicitor / Legal Services	14,100					14,100
405.00	Secretary / Clerk	72,508					72,508
406.00	Other General Government Administration	17,768					17,768
407.00	IT-Networking Services-Data Processing	3,439					3,439
408.00	Engineering Services	10,144					10,144
409.00	General Government Buildings and Plant	49,960					49,960
<b>Total General Government</b>		<b>211,484</b>				<b>36,511</b>	<b>247,995</b>

Public Safety							
410.00	Police	585,369					585,369
411.00	Fire	95,252	111,064				206,316
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	12,161					12,161

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	13,574						13,574
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	255						255
<b>Total Public Safety</b>		706,611	111,064					817,675

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
<b>Total Health and Human Services</b>		1,000						1,000

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	27,179						27,179
427.00	Solid Waste Collection and Disposal (garbage)	15,806						15,806
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
<b>Total Public Works - Sanitation</b>		42,985						42,985

Public Works - Highways and Streets								
430.00	General Services - Administration	303,161						303,161
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal	36,583						36,583
433.00	Traffic Control Devices	8,050						8,050
434.00	Street Lighting	35,951						35,951

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	939					939
438.00	Maintenance and Repairs of Roads and Bridges	83,476					83,476
439.00	Highway Construction and Rebuilding Projects	345,279					345,279
<b>Total Public Works - Highways and Streets</b>		<b>813,439</b>					<b>813,439</b>

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	1,217					1,217
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>		<b>1,217</b>					<b>1,217</b>

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation	100,000					100,000
453.00	Spectator Recreation						
454.00	Parks	27,966					27,966

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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>		127,966						127,966

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)	16,340						16,340
472.00	Debt Interest (short-term and long-term)	420						420
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>		16,760						16,760

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	18,719						18,719
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	99,875						99,875

WRIGHT TWP, LUZERNE County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	73,300						73,300
487.00	Other Group Insurance Benefits	323,505						323,505
<b>Total Employer Paid Benefits and Withholding Items</b>		515,399						515,399

**Insurance**

486.00	Insurance, Casualty, and Surety	27,424						27,424
<b>Total Insurance</b>		27,424						27,424

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid					146,255		146,255
489.00	All Other Unclassified Expenditures					450		450
<b>Total Unclassified Operating Expenditures</b>						146,705		146,705

**Other Financing Uses**

491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	276,551	303,689					580,240
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		276,551	303,689					580,240

**TOTAL EXPENDITURES**

<b>TOTAL EXPENDITURES</b>		2,740,836	414,753				183,216	3,338,805
<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		-5,072	-104,694	277,813			313,421	481,468



WRIGHT TWP  
December 31, 2020

**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
<b>General Obligation Bonds and Notes</b>											
Fidelity Deposit & Discount Bank	Note	2019	2022	47,443	47,443		16,340		31,103		31,103
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	31,103
Capitalized lease obligations	0
<b>Net debt</b>	<b>31,103</b>

WRIGHT TWP, LUZERNE County  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	7,430		7,430
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		402,215	402,215
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	7,430	402,215	409,645

**EMPLOYEE COMPENSATION**

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

960,682

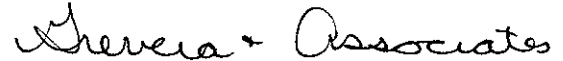
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Independent Public Accountant/Certified Public Accountant Submission Page  
Opinion page was provided in lieu of signature page.

SIGNATURE AND VERIFICATION

Signed:

Amy Grevera Appointed Auditor/CPA



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December 31, 2020

NOTES / COMMENTS