

WRIGHT TOWNSHIP
LUZERNE COUNTY, PENNSYLVANIA
DECEMBER 31, 2021

**WRIGHT TOWNSHIP
DECEMBER 31, 2021
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INDEPENDENT AUDITORS' REPORT

Wright Township Supervisors
Wright Township
Luzerne County, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 2021 Municipal Annual Audit and Financial Report (DCED-CLGS-30) of Wright Township, Luzerne County, Pennsylvania as of and for the year ended December 31, 2021.

In our opinion, the annual audit and financial report referred to above 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, 2021, and the respective changes in financial position for the year then ended on the basis of accounting described below.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Wright Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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), and 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.

Wright Township Supervisors
Wright Township
Luzerne County, Pennsylvania

In preparing the financial statements, management is required to evaluate whether there are conditions or event, considered in aggregate, that raise substantial doubt about Wright Township's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but it is not absolute assurance and therefore not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists,. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing the audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements
- Obtain an understanding of internal control relevant to the audit 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 Wright Township's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in aggregate, that raise substantial doubt about Wright Township's ability to continue as a going concern for a reasonable period of time.

Wright Township Supervisors
Wright Township
Luzerne County, Pennsylvania

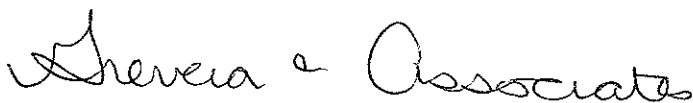
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit,

Basis of Accounting

We draw attention to the basis of accounting which is described in the Management Responsibilities for the Financial Statement section 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 does not include all of the disclosures required by accounting principles generally accepted in the United States of America, and is 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 28, 2022

DCED-CLGS-30 (9-09)

Received by DCED: 03/30/2022
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

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

402165 WRIGHT TWP, LUZERNE COUNTY



BALANCE SHEET

WRIGHT TWP, LUZERNE 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
Assets and Other Debits											
100-120	Cash and Investments	434,462	300,059	914,751				4,054,620			5,703,892
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	12,920									12,920
160-189	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		447,382	300,059	914,751				4,054,620			5,716,812
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	11,133						151,812			162,945
230.00	Due To Other Funds										

WRIGHT TWP, LUZERNE 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
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		11,133						151,812			162,945
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	436,249	300,059	914,751				3,902,808			5,553,867
291-299	Other Equity										
Total Fund and Account Group Equity		436,249	300,059	914,751				3,902,808			5,553,867
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											5,716,812

WRIGHT TWP, LUZERNE 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	471,913	115,291				587,204
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	419,754					419,754
310.20	Earned Income Taxes / Wage Taxes	956,164					956,164
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	197,430					197,430
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
Total Taxes		2,045,261	115,291				2,160,552

Licenses and Permits							
320-322	All Other Licenses and Permits	5,378					5,378
321.80	Cable Television Franchise Fees	68,785					68,785
Total Licenses and Permits		74,163					74,163

Fines and Forfeits							
330-332	Fines and Forfeits	19,779					19,779
Total Fines and Forfeits		19,779					19,779

WRIGHT TWP, LUZERNE 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	46	32	757		172,404	173,239
342.00	Rents and Royalties	18,000					18,000
Total Interest, Rents and Royalties		18,046	32	757		172,404	191,239

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			296,009			296,009
353.00	Federal Payments in Lieu of Taxes						
Total Federal				296,009			296,009

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101	188,692					188,692
354.00	All Other State Capital and Operating Grants			22,000			22,000
355.01	Public Utility Realty Tax (PURTA)	2,004					2,004
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		185,920				185,920
355.04	Alcoholic Beverage Licenses	200					200
355.05	General Municipal Pension System State Aid	95,946					95,946
355.07	Foreign Fire Insurance Tax Distribution	32,480					32,480
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

WRIGHT TWP, LUZERNE 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						
356.00	State Payments in Lieu of Taxes	1,957					1,957
Total State		321,279	185,920	22,000			529,199

Local Government Units							
357.03	Highways and Streets	29,765					29,765
357.00	All Other Local Governmental Units Capital and Operating Grants	65,910					65,910
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		95,675					95,675

Charges for Service							
361.00	General Government	36,987					36,987
362.00	Public Safety	6,901					6,901
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)	7,915					7,915
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, 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							
Total Charges for Service		51,803						51,803

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	8,327						8,327
388.00	Fiduciary Fund Pension Contributions					164,419		164,419
389.00	All Other Unclassified Operating Revenues	2,034				197,460		199,494
Total Unclassified Operating Revenues		10,361				361,879		372,240

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	29,604						29,604
392.00	Interfund Operating Transfers	7,893	389,075					396,968
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, 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	71,150		43,413			114,563
Total Other Financing Sources		108,647		432,488			541,135
TOTAL REVENUES		2,745,014	301,243	751,254		534,283	4,331,794

EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	12,500					12,500
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration	4,210				45,453	49,663
403.00	Tax Collection	27,564					27,564
404.00	Solicitor / Legal Services	9,263					9,263
405.00	Secretary / Clerk	72,414					72,414
406.00	Other General Government Administration	20,493					20,493
407.00	IT-Networking Services-Data Processing	2,705					2,705
408.00	Engineering Services	27,215					27,215
409.00	General Government Buildings and Plant	42,404					42,404
Total General Government		218,768				45,453	264,221

Public Safety							
410.00	Police	623,215					623,215
411.00	Fire	110,138	109,959				220,097
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	35,374					35,374

WRIGHT TWP, LUZERNE 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	30,456						30,456
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	32						32
Total Public Safety		799,215	109,959					909,174

Health and Human Services								
420.00-425.00	Health and Human Services	1,000						1,000
Total Health and Human Services		1,000						1,000

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	21,955						21,955
427.00	Solid Waste Collection and Disposal (garbage)	20,084						20,084
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection							
Total Public Works - Sanitation		42,039						42,039

Public Works - Highways and Streets								
430.00	General Services - Administration	280,938						280,938
431.00	Cleaning of Streets and Gutters		209,658					209,658
432.00	Winter Maintenance - Snow Removal	37,421						37,421
433.00	Traffic Control Devices	2,901						2,901
434.00	Street Lighting	32,033						32,033

WRIGHT TWP, LUZERNE 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						
438.00	Maintenance and Repairs of Roads and Bridges	27,134					27,134
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		380,427	209,658				590,085

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	6,559					6,559
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
Total Other Public Works Enterprises		6,559					6,559

Culture and Recreation							
451.00	Culture-Recreation Administration						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks	47,098	56,438				103,536

WRIGHT TWP, LUZERNE 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	500						500
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
Total Culture and Recreation		47,598		56,438				104,036

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)	15,816						15,816
472.00	Debt Interest (short-term and long-term)	943						943
475.00	Fiscal Agent Fees							
Total Debt Service		16,759						16,759

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	20,652						20,652
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	126,225						126,225

WRIGHT TWP, LUZERNE 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									
Employer Paid Benefits and Withholding Items									
484.00	Worker Compensation Insurance	33,104							33,104
487.00	Other Group Insurance Benefits	301,343							301,343
Total Employer Paid Benefits and Withholding Items		481,324							481,324
Insurance									
486.00	Insurance, Casualty, and Surety	30,375							30,375
Total Insurance		30,375							30,375
Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							158,651	158,651
489.00	All Other Unclassified Expenditures	27						310	337
Total Unclassified Operating Expenditures		27						158,961	158,988
Other Financing Uses									
491.00	Refund of Prior Year Revenues	17,079							17,079
492.00	Interfund Operating Transfers	389,075						7,893	396,968
493.00	All Other Financing Uses								
Total Other Financing Uses		406,154						7,893	414,047
TOTAL EXPENDITURES		2,430,245	109,959	266,096				212,307	3,018,607
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		314,769	191,284	485,158				321,976	1,313,187

WRIGHT 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											
Fidelity Deposit & Discount Bank	Note	2019	2022	47,443	31,103		15,816		15,287		15,287
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	15,287
Capitalized lease obligations	0
Net debt	15,287

WRIGHT TWP, LUZERNE County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	10,456	56,438	66,894
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	209,663		209,663
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	220,119	56,438	276,557

EMPLOYEE COMPENSATION

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

940,092

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

SIGNATURE AND VERIFICATION

Signed: Amy Grevera, CPA Appointed Auditor/CPA

Shevera & Associates

December 31, 2021

NOTES / COMMENTS