

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

**2025 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

590125 CHARLESTON TWP, TIOGA COUNTY

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CHARLESTON TWP, TIOGA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2025

	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	420,887						420,887
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	101,931						101,931
310.20	Earned Income Taxes / Wage Taxes	433,654						433,654
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	4,602						4,602
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		961,074						961,074

Licenses and Permits								
320-322	All Other Licenses and Permits	100						100
321.80	Cable Television Franchise Fees							
Total Licenses and Permits		100						100

Fines and Forfeits								
330-332	Fines and Forfeits	1,129						1,129
Total Fines and Forfeits		1,129						1,129

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EXPENDITURES

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	133,522						133,522
438.00	Maintenance and Repairs of Roads and Bridges	693,511	219,012					912,523
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,137,106	272,109					1,409,215

Other Public Works Enterprises								
440.00	Airports							
441.00	Cemeteries	5,525						5,525
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		5,525						5,525

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

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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							

	Employer Paid Benefits and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	27,546						27,546
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

CHARLESTON TWP, TIOGA County
STATEMENT OF REVENUES AND EXPENDITURES
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	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	15,015							15,015
487.00	Other Group Insurance Benefits	289,665							289,665
Total Employer Paid Benefits and Withholding Items		332,226							332,226

Insurance									
486.00	Insurance, Casualty, and Surety	20,965							20,965
Total Insurance		20,965							20,965

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	457							457
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
Total Other Financing Uses		457							457

TOTAL EXPENDITURES	1,761,816	272,109							2,033,925
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-323,395	66							-323,329
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CHARLESTON TWP
December 31, 2025

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											
Sewer Line Bond	Bond	2013	2046	3,750,000	2,854,125		124,125		2,730,000		2,730,000
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 2,730,000
 Capitalized lease obligations 0
 Net debt 2,730,000

CHARLESTON TWP, TIOGA County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2025

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	209,498		209,498
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	209,498		209,498

EMPLOYEE COMPENSATION

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

351,302

December 31, 2025

NOTES / COMMENTS

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 CHARLESTON TWP have audited, adjusted and settled the various funds and account groups of the CHARLESTON TWP for the year ended December 31, 2025. 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 CHARLESTON TWP for the year ended December 31, 2025, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Sheila Yungwirth
April Fuller
Cleo Warren

sheila yungwirth Elected Auditor

april fuller Elected Auditor

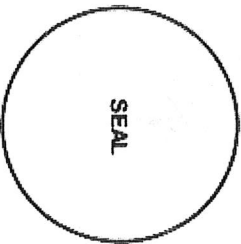
Cleo Warren Elected Auditor

Subscribed and sworn to before me this 17 day of March, 2026.

Signed:

Debra My

Witness (Controller)/Auditor (Auditors)



Municipal
Statistics
2025 Annual Financial Report

CHARLESTON TWP
- 590125
Current Status:
PENDING

Balance Sheet Revenues Expenditures Debt Statement Capital Expenditures **Final Review**

SUBMISSION DETAILS

Submission Details

Your form has been submitted to DCED on 3/17/2026

The status of your annual financial form is PENDING.

Click here to print a copy of this page for your records.

This satisfies your annual financial form filing requirement with DCED.
This copy of the report is for your records only- there is no need to send
DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-
6837 or via e-mail at RA-MuniStats@pa.gov.

Close Download PDF

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DCED-CLGS-30 (9-09)

Received by DCED:
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

**2025 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

590125 CHARLESTON TWP, TIOGA COUNTY

Charleston Township Auditors Report for 2025

Concise Statement of Auditors Report

Balance in Treasury Beginning of Year	1,876,368.00	3,172.00
Revenues	General	State
Taxes	961,074.00	
Licenses & Permits	100.00	
Fines & Forfeits	1,129.00	
Interest, Rents, and Royalties	73,726.00	1,788.00
Intergovernmental Revenues - Federal	0.00	
Intergovernmental Revenues - State	267,850.00	270,387.00
Local Government Units	0.00	
Charges for Services	73,390.00	
Unclassified Operating	0.00	
Other Financial Sources	61,152.00	
Total Revenues	1,438,421.00	272,175.00
Expenditures		
General Government	127,805.00	
Public Safety	91,141.00	
Health & Human Services	0.00	
Public Works - Sanitation	46,591.00	
Public Works - Highways & Streets	1,137,106.00	272,109.00
Other Public Works	5,525.00	
Culture & Recreation	0.00	
Community Development	0.00	
Debt Service	0.00	
Employer Paid Benefits & Withholding Items	332,226.00	
Insurance	20,965.00	
Unclassified Operating Expenditures	0.00	
Other Financing Uses	457.00	
Total Expenditures	1,761,816.00	272,109.00
Change in Funds as of 12/31/2025	(323,395.00)	66.00
Balance in Treasury End of Year	1,552,973.00	3,238.00
Auditors: April Fuller, Sheila Yungwirth, Cleo Warren		

Charleston Township Board of Auditors

March 17, 2026

Charleston Township Board of Supervisors
156 Charleston Road
Wellsboro, PA 16901

RE: 2025 Charleston Township Annual Financial Report and Audit

Our duties as auditors extend beyond looking at numbers and accounts. It is also an audit of internal controls in which Charleston Township is lacking. There are some controls in place for bank accounts, cash receipts and disbursements. However, there are no reports printed for Supervisors to review, such as bank reconciliation reports or monthly transaction reports. The checklists that are printed are general and do not give detail. This information is located on page 27, 40 and throughout the Auditor's Guide.

We presented a questionnaire to the Supervisors to help identify some of the issues where the office needs improvement. It is not mandatory by the State for the Supervisors to sign this questionnaire. However, as a Supervisor of Charleston Township you are still responsible to see that all financial matters are disclosed in the records and reports. This information is found on page 36 of the Auditor's Guide.

We also composed a memo in which we had some findings that needed to be addressed.

The first finding was a Township Savings account in the amount of \$842.26 as of 01/01/2026. This account is in reference to DEP Clean Steams Act and has not been on the books since inception but has been in a savings account owned by Charleston Township. From an outside financial resource it was recommended that this account be put on the books.

The second finding was for proper 1099 NEC reporting for non-employee compensation.

The third item in the memo was a recommendation to create new accounts in the budget, one for proper reporting of Sewer Authority revenue and the others for more transparency in expenses under Secretary supplies and postage.

In conclusion, we, the Auditors, are documenting that we are signing off on the 2025 Annual Financial Report and Audit with the condition that money is being left off the books.

Sincerely,
Sheila Yungwirth, Auditor Chairmen
April Fuller, Auditor Secretary
Cleo Warren, Auditor

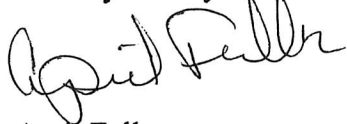
April Fuller
543 Hills Creek Road
Wellsboro, PA, 16901
adkeeney78@gmail.com

April 10, 2026

To Charleston Township Supervisors,

I, April Fuller, would like to request that my name be removed from the memo and questionnaire attached to the 2025 DCED audit. I was not included in the meetings to construct these documents. There are some portions that are accurate, and some portions were repeatedly explained to us by the township secretary that the others refuse to accept. Furthermore, I do not support the questionair and the reasons behind it.

Thank you for your time.

A handwritten signature in black ink that reads "April Fuller". The signature is written in a cursive style with a large initial "A".

April Fuller