DCED-CLGS-30 (9-09)

Received by DCED: 12/22/2020 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 Ph: 888-223-6837 | fax: 717-783-1402

# 2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

010395 FREEDOM TWP, ADAMS COUNTY

DCED-CLGS-30 (9-09)



# **BALANCE SHEET**

#### DCED-CLGS-30 (09-09)

## FREEDOM TWP, ADAMS County BALANCE SHEET

December 31, 2019

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			Governme	Governmental Funds			Proprietary Funds		Fid. Fund Account		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	329,008	163,670	48,828							541,506
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										
Tot	al Assets and Other Debits	329,008	163,670	48,828							541,506

	abilities and Other Credits	-	-		-	-	
210-229	Payroll Taxes and Other Payroll Withholdings						
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds						

## FREEDOM TWP, ADAMS County BALANCE SHEET

December 31, 2019

	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
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Total Liabilities and Other Credits										

Func	I and Account Group Equity					 	 	
281-284	Contributed Capital							
	Investment in General Fixed Assets							
270-289	Fund Balance / Retained Earnings on 12/31	329,008	163,670	48,828				541,506
291-299	Other Equity							
Tota	I Fund and Account Group Equity	329,008	163,670	48,828				541,506

## TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

541,506

December 31, 2019

	Governme	ental Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fu	Special Revenue nd (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Taxes					
301.00	Real Estate Taxes	63,057				63,057
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	3,136				3,136
310.10	Real Estate Transfer Taxes	17,414				17,414
310.20	Earned Income Taxes / Wage Taxes	131,851				131,851
310.30	Business Gross Receipts Taxes					
310.40	Occupation Taxes (levied under Act 511)					
310.50	Local Services Tax **					
310.60	Amusement / Admission Taxes	9,532				9,532
310.70	Mechanical Device Taxes					
310.90	Other:					
	Other:					
	Total Taxes	224,990				224,990

	Licenses and Permits					
320-322	All Other Licenses and Permits					
321.80	Cable Television Franchise Fees	5,981				5,981
	Total Licenses and Permits	5,981				5,981

	Fines and Forfeits					
330-332	Fines and Forfeits	1,649				1,649
	Total Fines and Forfeits					1,649

December 31, 2019

	Governme	ntal Funds		Proprieta	ary Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Interest, Rents and Royalties					
341.00	Interest Earnings	1,258	442			1,700
342.00	Rents and Royalties					
	Total Interest, Rents and Royalties	1,258	442			1,700

	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					
355.01	Public Utility Realty Tax (PURTA)	207				207
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		62,720			62,720
355.04	Alcoholic Beverage Licenses	300				300
355.05	General Municipal Pension System State Aid					
355.07	Foreign Fire Insurance Tax Distribution	7,502				7,502
355.08	Local Share Assessment/Gaming Proceeds					
355.09	Marcellus Shale Impact Fee Distribution					

December 31, 2019

	Governmental Funds Special				ry 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						
	Total State	8,009	62,720				70,729

	Local Government Units					
357.03	Highways and Streets					
	All Other Local Governmental Units Capital and Operating Grants					
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services					
	Local Governmental Units and Authorities Payments in Lieu of Taxes					
	Total Local Government Units					

	Charges for Service					
361.00	General Government	11,456				11,456
362.00	Public Safety	4,075				4,075
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					

December 31, 2019

Governmental Funds Special Revenue Capital Dobt Sorvio				Proprieta	ry Funds	Fiduciary Fund	Total
General Fund		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	15,531				15,531

	Unclassified Operating Revenues					
383.00	Special Assessments					
386.00	Escheats (sale of personal property)					
387.00	Contributions and Donations from Private Sectors	4,100				4,100
388.00	Fiduciary Fund Pension Contributions					
389.00	All Other Unclassified Operating Revenues					
Тс	tal Unclassified Operating Revenues	4,100				4,100

	Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition					
392.00	Interfund Operating Transfers		55,025			55,025
393.00	Proceeds of General Long-Term Debt					
394.00	Proceeds of Short Term-Debt					

December 31, 2019

			Decen	nber 31, 2019					
			Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,829							1,829
	Total Other Financing Sources	1,829		55,025					56,854
				•					
	TOTAL REVENUES	263,347	63,162	55,025					381,534
	EXPENDITURES								
	General Government								
400.00	Legislative (Governing) Body	4,747							4,747
401.00	Executive (Manager or Mayor)	21,447							21,447
402.00	Auditing Services / Financial Administration	1,100							1,100
403.00	Tax Collection	6,584							6,584
404.00	Solicitor / Legal Services	11,748							11,748
405.00	Secretary / Clerk								
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing	1,324							1,324
408.00	Engineering Services								
409.00	General Government Buildings and Plant	20,345	34,485	6,097					60,927
	Total General Government	67,295	34,485	6,097					107,877

	Public Safety				-	
410.00	Police					
411.00	Fire	23,964				23,964
412.00	Ambulance / Rescue					
413.00	UCC and Code Enforcement					

December 31, 2019

	Governme	ental Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fur	Special Revenue d (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

	Public Safety					
414.00	Planning and Zoning	25,674				25,674
415.00	Emergency Management and Communications	2,526				2,526
416.00	Militia and Armories					
417.00	Examination of Licensed Occupations					
418.00	Public Scales (weights and measures)					
419.00	Other Public Safety					
	Total Public Safety	52,164				52,164

	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					
427.00	Solid Waste Collection and Disposal (garbage)					
428.00	Weed Control					
429.00	Wastewater / Sewage Treatment and Collection					
	Total Public Works - Sanitation					

P	ublic Works - Highways and Streets					
430.00	General Services - Administration	49,247				49,247
431.00	Cleaning of Streets and Gutters					
432.00	Winter Maintenance – Snow Removal	6,272				6,272
433.00	Traffic Control Devices					
434.00	Street Lighting					

December 31, 2019

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

P	ublic Works - Highways and Streets			-	-	-	
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains						
437.00	Repairs of Tools and Machinery	5,293					5,293
438.00	Maintenance and Repairs of Roads and Bridges						
439.00	Highway Construction and Rebuilding Projects	42,377					42,377
Tota	I Public Works - Highways and Streets	103,189					103,189

	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					
Т	Total Other Public Works Enterprises					

	Culture and Recreation					
451.00	Culture-Recreation Administration	1,100				1,100
452.00	Participant Recreation					
453.00	Spectator Recreation					
454.00	Parks					

December 31, 2019

	Governme	ntal Funds		Proprieta	ry 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	1,100				1,100

	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					

Emplo	over Paid Benefits and Withholding Items					
	Employer Paid Withholding Taxes and Unemployment Compensation	6,535				6,535
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions					

December 31, 2019

	Governme	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

Emplo	over Paid Benefits and Withholding Items				-	
484.00	Worker Compensation Insurance	11,713				11,713
487.00	Other Group Insurance Benefits					
Total I	Employer Paid Benefits and Withholding Items	18,248				18,248

	Insurance					
486.00	Insurance, Casualty, and Surety	8,138				8,138
	Total Insurance	8,138				8,138

U	nclassified Operating Expenditures				
488.00	Fiduciary Fund Benefits and Refunds Paid				
489.00	All Other Unclassified Expenditures				
Tota	I Unclassified Operating Expenditures				

	Other Financing Uses					
491.00	Refund of Prior Year Revenues					
492.00	Interfund Operating Transfers	55,025				55,025
493.00	All Other Financing Uses					
	Total Other Financing Uses	55,025				55,025

TOTAL EXPENDITURES	305,159	34,485	6,097			345,741

EXCESS/DEFICIT OF REVENUES OVER	-41,812	28,677	48,928			35,793
EXPENDITURES						

DCED-CLGS-30 (9-06)

#### FREEDOM TWP

December 31, 2019

				DEB	T STATEMENT						
NUTSTANDING BONDS AND NOTES is the standing 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 orrections and additions.											
Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (уууу)	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	) - excludes unamortized premium/discount Total bonds and notes outstanding										0

Capitalized lease obligations

0

0

Net debt

## FREEDOM TWP, ADAMS County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric	4,100		4,100
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	4,100		4,100

#### EMPLOYEE COMPENSATION

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

70,134

#### 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 FREEDOM TWP have audited, adjusted and settled the various funds and account groups of the FREEDOM TWP for the year ended December 31, 2019. 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 FREEDOM TWP for the year ended December 31, 2019, and the results of operations of such funds in accordance with the law.

#### SIGNATURE AND VERIFICATION

Signed:

Joyce Beckman Appointed Auditor/CPA

Subscribed and sworn to before me this 22 day of December, 2020.



Signed:

Witness (Controller)/Auditor (Auditors)

December 31, 2019

# **NOTES / COMMENTS**