DCED-CLGS-30 (9-09)

Received by DCED: 02/25/2024 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

# 2023 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

010395 FREEDOM TWP, ADAMS COUNTY



### **BALANCE SHEET**

DCED-CLGS-30 (09-09)

# FREEDOM TWP, ADAMS County BALANCE SHEET

December 31, 2023											
			Governme			Proprieta	ry 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	464,702	78,070	15,565							558,337
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										
Tota	al Assets and Other Debits	464,702	78,070	15,565							558,337
	shiliting and Other Credite										
Lia	abilities and Other Credits										

Lia	abilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings					
	All Other Current Liabilities					
230.00	Due To Other Funds					

## FREEDOM TWP, ADAMS County BALANCE SHEET

			Governme	ntal Funds		Proprieta	ary 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	Liabilities and Other Credits										
Func	I and Account Group Equity		<u> </u>		T	T		г	1	T	
281-284								ĺ			
	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	464,702	78,070	15,565							558,337
291-299	Other Equity										
Tota	I Fund and Account Group Equity	464,702	78,070	15,565							558,337
			-		-	-	-	-	-	-	
ΤΟΤΔΙ	LIABILITIES AND FUND AND A	ACCOUNT (	GROUP FOL	JITY							558,337

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

#### FREEDOM TWP, ADAMS County

#### STATEMENT OF REVENUES AND EXPENDITURES

		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
<u>REVENUES</u>								
Taxes								
Real Estate Taxes	68,517							68,517
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes	3,506							3,506
Real Estate Transfer Taxes	27,243							27,243
Earned Income Taxes / Wage Taxes	137,329							137,329
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **								
Amusement / Admission Taxes	269							269
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	236,864							236,864
	_							
Licenses and Permits								
All Other Licenses and Permits								
Cable Television Franchise Fees	11,830							11,830
Total Licenses and Permits	11,830							11,830
	1							
Fines and Forfeits				,	1	·	, ,	
Fines and Forfeits	9,142							9,142
Total Fines and Forfeits	9,142							9,142

December 31, 2023

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

Special

		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	5,218	107	30					5,355
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	5,218	107	30					5,355
		_							_
	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	63,766							63,766
355.01	Public Utility Realty Tax (PURTA)	228							228
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		59,648						59,648
355.04	Alcoholic Beverage Licenses	150							150
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	7,925							7,925
355.08	Local Share Assessment/Gaming Proceeds		_						
355.09	Marcellus Shale Impact Fee Distribution								
		-						-	

December 31, 2023

**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
	<u>REVENUES</u>				•			•	
	State	]							
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	72,069	59,648						131,717
					•				
	Local Government Units	]							
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants								
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								
	Charges for Service								
361.00	General Government	9,054							9,054
362.00	Public Safety	1,482							1,482
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								

**REVENUES** 

369.00

370.00

372.00

373.00

374.00

375.00 377.00

378.00

379.00

383.00

386.00

387.00

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

All Other Charges for Service

Special Assessments

**Total Charges for Service** 

**Unclassified Operating Revenues** 

Contributions and Donations from Private Sectors

Escheats (sale of personal property)

Fiduciary Fund Pension Contributions

All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

Other Financing Sources

Proceeds of General Fixed Asset Disposition

**Interfund Operating Transfers** 

Proceeds of Short Term-Debt

Proceeds of General Long-Term Debt

Water System

**Charges for Service** 

### FREEDOM TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

	Governme	ental 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	
					-			
10,536							10,536	
1								
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1								
			Γ		Γ			
		56,025					56,025	
1			1		1	l		

			Governmer	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	1,772							1,772
	Total Other Financing Sources	1,772		56,025					57,797
	TOTAL REVENUES	347,431	59,755	56,055					463,241
	<b>EXPENDITURES</b>		-						_
	General Government								
400.00	Legislative (Governing) Body	6,311							6,311
401.00	Executive (Manager or Mayor)	27,799							27,799
402.00	Auditing Services / Financial Administration	1,130							1,130
403.00	Tax Collection	7,314							7,314
404.00	Solicitor / Legal Services	8,274							8,274
405.00	Secretary / Clerk								
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing	2,107							2,107
408.00	Engineering Services								
409.00	General Government Buildings and Plant	79,010	175,368	57,000					311,378
	Total General Government	131,945	175,368	57,000					364,313
	Public Safety								
410.00	Police	19,215							19,215
411.00	Fire	28,225							28,225
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	_							

December 31, 2023

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								_
	Public Safety								
414.00	Planning and Zoning	29,770							29,770
415.00	Emergency Management and Communications	281							281
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	77,491							77,491
420.00	Health and Human Services								
420.00- 425.00	Health and Human Services								
	Total Health and Human Services								
		1							
400.00	Public Works - Sanitation								
	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								
Р	ublic Works - Highways and Streets	]							
	General Services - Administration	46,586							46,586
431.00	Cleaning of Streets and Gutters	·							
432.00	Winter Maintenance – Snow Removal	5,542							5,542
433.00	Traffic Control Devices	762							762
434.00	Street Lighting								

#### FREEDOM TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

**Proprietary Funds** 

Fiduciary Fund

Total

**Governmental Funds** 

		Governmental Funds			Proprietary Funds		Figuriary Fund	ıotai	
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>								
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	2,267							2,267
438.00	Maintenance and Repairs of Roads and Bridges								
439.00	Highway Construction and Rebuilding Projects	2,298							2,298
Tota	Il Public Works - Highways and Streets	57,455							57,455
	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	otal Other Public Works Enterprises								
	Culture and Recreation								
451.00	Culture-Recreation Administration	1,000							1,000
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks					_	_		

**EXPENDITURES** 

## FREEDOM TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Capital Projects

**Debt Service** 

**Proprietary Funds** 

Enterprise

Internal

Service

Fiduciary Fund

Trust and

Agency

Total

Memorandum

Only

**Governmental Funds** 

Special Revenue

(Including State Liquid Fuels)

**General Fund** 

	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	1,000				1,000
	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	yer Paid Benefits and Withholding Items				 	
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	6,165				6,165
482.00	Judgments and Losses					
483.00	Pension / Retirement Fund Contributions					

			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
	<b>EXPENDITURES</b>								
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	11,055							11,055
487.00	Other Group Insurance Benefits	8,277							8,277
Total	Employer Paid Benefits and Withholding Items	25,497							25,497
		•							
	Insurance							1	
486.00	Insurance, Casualty, and Surety								
	Total Insurance								
L	Inclassified Operating Expenditures		-		•	•			
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Tota	al Unclassified Operating Expenditures								
	Other Financing Uses		-						
491.00	Refund of Prior Year Revenues	3,876							3,876
492.00	Interfund Operating Transfers	56,025							56,025
493.00	All Other Financing Uses								
	Total Other Financing Uses	59,901							59,901
	TOTAL EXPENDITURES	353,289	175,368	57,000					585,657
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	-5,858	-115,613	-945					-122,416
		•							

#### FREEDOM TWP

				DEB	T STATEMENT						
OUTSTANDING BONDS AND NOTES isted below are all currently outstanding l orrections and additions.	bond and note issues ac	cording to ou	r files, exclud	ing bond issu	es redeemed or ref	unded and de	feased. Pleas	se show the principal	payments and make	any other necessa	ary
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						•					<u></u>
Lease Rental Debt											
Other											
1) - excludes unamortized premium/discount				Total bonds a	and notes outstand	ling					
				Capitalized le	ease obligations						
				Net debt							

#### FREEDOM TWP, ADAMS County

#### STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government		145,480	145,480
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES		145,480	145,480

#### **EMPLOYEE COMPENSATION**

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

#### **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	
adjusted and	undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the FREEDOM TV and settled the various funds and account groups of the FREEDOM TWP for the year ended December 31, 2023. My/O t was made in accordance with law rather than with generally accepted auditing standards	
This municipal related asset a liability is i	PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) cipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, ce sets are recognized when received rather than when earned, and certain expenditures or expenses are recognized who is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and recipality in conformity with generally accepted accounting principles.	en paid rather than when
These finan	ancial statements do not include all of the disclosures required by generally accepted accounting principles.	
In my/our op FREEDOM	opinion, the aforementioned financial statements present the financial position of the various funds and account groups M TWP for the year ended December 31, 2023, and the results of operations of such funds in accordance with the law.	of the municipality of
	SIGNATURE AND VERIFICATION	
	Signed: Joyce Beckman Ap	ppointed Auditor/CPA
Subscribed	ed and sworn to before me this 25 day of February, 2024.	

Signed: \_\_\_\_\_

Witness (Controller)/Auditor (Auditors)

SEAL

December 31, 2023

### **NOTES / COMMENTS**