DCED-CLGS-30 (9-09)

Received by DCED: 12/11/2023 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

2022 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, 2022												
			Governme	ntal Funds		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	469,970	193,683	16,510							680,163		
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	469,970	193,683	16,510							680,163		
Liabilities and Other Credits													

Lia	abilities and Other Credits					
	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

			Governme	ntal Funds		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
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										
	I and Account Group Equity		<u> </u>		1		<u> </u>	ı	1	1	
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	469,970	193,683	16,510							680,163
291-299	Other Equity										
Tota	I Fund and Account Group Equity	469,970	193,683	16,510							680,163
							l				

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	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>			-		•	-	•	
Taxes								
Real Estate Taxes	65,903							65,903
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	3,091							3,091
Real Estate Transfer Taxes	53,675							53,675
Earned Income Taxes / Wage Taxes	131,199							131,199
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **								
Amusement / Admission Taxes	634							634
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	254,502							254,502
	_							_
Licenses and Permits								
All Other Licenses and Permits								
Cable Television Franchise Fees	12,536							12,536
Total Licenses and Permits	12,536							12,536
	,							
Fines and Forfeits		<u> </u>	T	1	1	1	1	
Fines and Forfeits	8,992							8,992
Total Fines and Forfeits	8,992							8,992

December 31, 2022

Governmental Funds

Special Revenue **Proprietary Funds**

Fiduciary Fund

Total

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>		,						
	Interest, Rents and Royalties								
341.00	Interest Earnings	417	92	8					517
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	417	92	8					517
•								•	
	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		44,170						44,170
353.00	Federal Payments in Lieu of Taxes								
	Total Federal		44,170						44,170
								•	
	State								
354.03	Highways and Streets								
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	51,310							51,310
355.01	Public Utility Realty Tax (PURTA)	222							222
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		56,566						56,566
355.04	Alcoholic Beverage Licenses	150							150
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	8,032							8,032
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								
		•				•	•	•	

December 31, 2022

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
	REVENUES		-				-	-	
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	59,714	56,566						116,280
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants			2,500					2,500
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			2,500					2,500
		_							
	Charges for Service								
361.00	General Government	9,385							9,385
362.00	Public Safety	7,400							7,400
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

388.00

389.00

391.00 392.00

393.00

394.00

Bars

Cemeteries

Gas System

Markets

Electric System

Housing System

Transit Systems

Water System

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

Charges for Service

FREEDOM TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

Г									
L		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	
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	16,785							16,78	
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4			6,103					6,100	
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	394 394		6 102					394	
L	394		6,103					6,497	
\top									
		44,310	73,000					117,310	

		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>								
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	618							618
	Total Other Financing Sources	618	44,310	73,000					117,928
	TOTAL REVENUES	353,958	145,138	81,611					580,707
	EXPENDITURES		-						
	General Government								
400.00	Legislative (Governing) Body	6,368							6,368
401.00	Executive (Manager or Mayor)	28,851							28,851
402.00	Auditing Services / Financial Administration	1,120							1,120
403.00	Tax Collection	7,480							7,480
404.00	Solicitor / Legal Services	9,677							9,677
405.00	Secretary / Clerk								
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing	3,904							3,904
408.00	Engineering Services								
409.00	General Government Buildings and Plant	16,092		20,945					37,037
	Total General Government	73,492		20,945					94,437
	Public Safety								
410.00	Police	18,000							18,000
411.00	Fire	26,332							26,332
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	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	13,048							13,048
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								
	Total Public Safety	57,380							57,380
		_						-	_
	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								
		-							
Р	ublic Works - Highways and Streets						T	1	
430.00	General Services - Administration	47,687							47,687
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	2,539							2,539
433.00	Traffic Control Devices	1,095							1,095
434.00	Street Lighting								

December 31, 2022

Governmental Funds

Special

Fiduciary Fund

Total

Proprietary Funds

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES								
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	1,757							1,757
438.00	Maintenance and Repairs of Roads and Bridges								
439.00	Highway Construction and Rebuilding Projects								
Tota	Il Public Works - Highways and Streets	53,078							53,078
•									
	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	2,000							2,000
452.00	Participant Recreation			59,168					59,168
453.00	Spectator Recreation								
454.00	Parks								

FREEDOM TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	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								
	Total Culture and Recreation	2,000		59,168					61,168
	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	6,298							6,298
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

		Governme	ntal Funds		Proprieta	ry Funds	I Eidusiany Eund	T - 1 - 1
					Tropriete	iry Fullus	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
EXPENDITURES .	_	-	-					
er Paid Benefits and Withholding Items								
/orker Compensation Insurance								
ther Group Insurance Benefits								
nployer Paid Benefits and Withholding Items	6,298							6,298
	1							
						T	<u> </u>	
	17,250							17,250
Total Insurance	17,250							17,250
	1							
classified Operating Expenditures	-		-		T	Γ	1	
iduciary Fund Benefits and Refunds Paid								
Il Other Unclassified Expenditures								
Unclassified Operating Expenditures								
Other Financian Head	1							
-								
	117.310							117,310
	,							,
	117.310							117,310
	,						1	,====
TOTAL EXPENDITURES	326,808		80,113					406,921
			,		T	T		
S/DEFICIT OF REVENUES OVER EXPENDITURES	27,150	145,138	1,498					173,786
	Insurance Insurance, Casualty, and Surety Total Insurance Classified Operating Expenditures Iduciary Fund Benefits and Refunds Paid II Other Unclassified Expenditures Unclassified Operating Expenditures Other Financing Uses efund of Prior Year Revenues Interfund Operating Transfers II Other Financing Uses Total Other Financing Uses TOTAL EXPENDITURES S/DEFICIT OF REVENUES OVER	Insurance Insura	State Liquid Fuels) EXPENDITURES er Paid Benefits and Withholding Items //orker Compensation Insurance ther Group Insurance Benefits Inployer Paid Benefits and Withholding Items Insurance Inclassified Operating Expenditures In Other Unclassified Expenditures In Other Financing Uses Insurance In Other Financing Uses In Other Financing Us	SEXPENDITURES er Paid Benefits and Withholding Items Jorker Compensation Insurance ther Group Insurance Benefits Inployer Paid Benefits and Withholding Items Insurance I	State Liquid Fuels) EXPENDITURES Ber Paid Benefits and Withholding Items Forker Compensation Insurance Insurance Benefits Inployer Paid Benefits and Withholding Items Insurance Insur	State Liquid Fuels) EXPENDITURES Ber Paid Benefits and Withholding Items Forker Compensation Insurance Ither Group Insurance Benefits Inployer Paid Benefits and Withholding Items Insurance Insurance Insurance Insurance Items Items	State Liquid Fuels) State Liquid Fuels) State Liquid Fuels) State Liquid Fuels) Expenditures Insurance Insuranc	State Liquid Fuels) State Liquid Fuels) State Liquid Fuels) State Liquid Fuels Frest State Liquid Fuels Fuels

FREEDOM TWP

				DEB.	T STATEMENT						
DUTSTANDING BONDS AND NOTES Listed below are all currently outstanding I corrections 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 p	payments and make	e 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											
Lease Rental Debt											
Other											
1) - excludes unamortized premium/discount Total bonds and notes outstanding											
Capitalized lease obligations											
				Net debt							(

FREEDOM TWP, ADAMS County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	20,945		20,945
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES	20,945		20,945

EMPLOYEE COMPENSATION

Signed:

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	opment				
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, 2022. 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, 2022, and the results of operations of such funds in accordance with the law.						
SIGNATURE AND VERIFICATION						
		Signed:	Joyce Beckman Appointed Auditor/CPA			
Subscribed a	nd sworn to before me this 11 day of December, 2023.		SEAL			

Witness (Controller)/Auditor (Auditors)

December 31, 2022

NOTES / COMMENTS

Beginning Balance of Liquid Fuels changed. The transfer from the General Fund to the Covid Fund was not included on the balance sheet.. Corrected beginning for the Special Revenue should be 92,711