

**2022 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010395 FREEDOM TWP, ADAMS COUNTY

FREEDOM TWP, ADAMS County

BALANCE SHEET

December 31, 2022

		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											
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	469,970	193,683	16,510							680,163
291-299	Other Equity										
Total Fund and Account Group Equity		469,970	193,683	16,510							680,163
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											680,163

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	65,903						65,903
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	3,091						3,091
310.10	Real Estate Transfer Taxes	53,675						53,675
310.20	Earned Income Taxes / Wage Taxes	131,199						131,199
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	634						634
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		254,502						254,502

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	12,536						12,536
Total Licenses and Permits		12,536						12,536

Fines and Forfeits

330-332	Fines and Forfeits	8,992						8,992
Total Fines and Forfeits		8,992						8,992

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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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		16,785						16,785

Unclassified Operating Revenues

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		6,103					6,103
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	394						394
Total Unclassified Operating Revenues		394	6,103					6,497

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	44,310	73,000					117,310
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

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
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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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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	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								

Public Works - Highways and Streets

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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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	1,757						1,757
438.00	Maintenance and Repairs of Roads and Bridges							
439.00	Highway Construction and Rebuilding Projects							
Total 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							
Total 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

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							
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								

Employer 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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

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							
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		6,298						6,298

Insurance								
486.00	Insurance, Casualty, and Surety	17,250						17,250
Total Insurance		17,250						17,250

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							
492.00	Interfund Operating Transfers	117,310						117,310
493.00	All Other Financing Uses							
Total Other Financing Uses		117,310						117,310

TOTAL EXPENDITURES	326,808		80,113					406,921
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	27,150	145,138	1,498					173,786
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FREEDOM TWP
December 31, 2022

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											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

0

Capitalized lease obligations

0

Net debt

0

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

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

72,231

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