DCED-CLGS-30 (9-09)

Received by DCED: 12/31/2019 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

2018 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, 2018											
			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
	Assets and Other Debits										
100-120	Cash and Investments	369,340	134,993								504,333
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds	1,481									1,481
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Tot	al Assets and Other Debits	370,821	134,993								505,814
			-		-	-	-		-	-	
	1 11111										

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

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

FREEDOM TWP, ADAMS County BALANCE SHEET

December 31, 2018

			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										
					•		•	•	•		
Fund	I and Account Group Equity										
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	370,821	134,993								505,814
291-299	Other Equity										
Tota	I Fund and Account Group Equity	370,821	134,993								505,814
							•	•	•		

505,814

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	62,633							62,633
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	3,671							3,671
Real Estate Transfer Taxes	28,754							28,754
Earned Income Taxes / Wage Taxes	130,173							130,173
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **								
Amusement / Admission Taxes	20							20
Mechanical Device Taxes								
Other:								
Other:								
Total Taxes	225,251							225,251
	_				-	-		
Licenses and Permits				•				
All Other Licenses and Permits								
Cable Television Franchise Fees	6,190							6,190
Total Licenses and Permits	6,190							6,190
	1							
Fines and Forfeits				1	1		1	
Fines and Forfeits	2,154							2,154
Total Fines and Forfeits	2,154							2,154

December 31, 2018

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>	_							
	Interest, Rents and Royalties								
341.00	Interest Earnings	1,215	257						1,472
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	1,215	257						1,472
	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)	222							222
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		61,288						61,288
355.04	Alcoholic Beverage Licenses	300							300
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	7,165							7,165
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								
		-			-		-		

December 31, 2018

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		General Fund	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	7,687	61,288						68,975
								•	
	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	1,025							1,025
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units	1,025							1,025
					•			•	
	Charges for Service								
361.00	General Government	3,921							3,921
362.00	Public Safety	5,031							5,031
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

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

Governmental 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
		•					
8,952							8,952
1							
		<u> </u>	I				
517							547
517							517
517							517

Name			Governmental Funds				Proprieta	ry Funds	Fiduciary Fund	Total
Other Financing Sources 4,026 4,0			General Fund	Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise			Memorandum Only
Total Other Financing Sources 4,026 4,00		<u>REVENUES</u>	_	-						_
Total Other Financing Sources 4,026 4,000 4,000		Other Financing Sources								
TOTAL REVENUES 257,017 61,545 318,5	395.00	Refunds of Prior Year Expenditures	4,026							4,026
EXPENDITURES General Government		Total Other Financing Sources	4,026							4,026
EXPENDITURES General Government										
General Government		TOTAL REVENUES	257,017	61,545						318,562
400.00 Legislative (Governing) Body 5,625 401.00 Executive (Manager or Mayor) 402.00 Auditing Services / Financial Administration 1,005 403.00 Tax Collection 5,920 404.00 Solicitor / Legal Services 8,977 405.00 Secretary / Clerk 27,846 406.00 Other General Government Administration 7,273 407.00 IT-Networking Services-Data Processing 408.00 Engineering Services 10,924 409.00 General Government Buildings and Plant 8,391		<u>EXPENDITURES</u>								
401.00 Executive (Manager or Mayor) 402.00 Auditing Services / Financial Administration 1,005 403.00 Tax Collection 5,920 404.00 Solicitor / Legal Services 8,977 405.00 Secretary / Clerk 27,846 406.00 Other General Government Administration 7,273 407.00 IT-Networking Services-Data Processing 408.00 Engineering Services 10,924 409.00 General Government Buildings and Plant 8,391		General Government								
402.00 Auditing Services / Financial Administration 1,005 403.00 Tax Collection 5,920 404.00 Solicitor / Legal Services 8,977 405.00 Secretary / Clerk 27,846 406.00 Other General Government Administration 7,273 407.00 IT-Networking Services-Data Processing 408.00 Engineering Services 10,924 409.00 General Government Buildings and Plant 8,391	400.00	Legislative (Governing) Body	5,625							5,625
403.00 Tax Collection 5,920 5,9 404.00 Solicitor / Legal Services 8,977 8,9 405.00 Secretary / Clerk 27,846 27,8 406.00 Other General Government Administration 7,273 7,2 407.00 IT-Networking Services-Data Processing 10,924 10,924 408.00 Engineering Services 10,924 8,391 409.00 General Government Buildings and Plant 8,391 8,3	401.00	Executive (Manager or Mayor)								
404.00 Solicitor / Legal Services 8,977 405.00 Secretary / Clerk 27,846 406.00 Other General Government Administration 7,273 407.00 IT-Networking Services-Data Processing 408.00 Engineering Services 409.00 General Government Buildings and Plant 8,977 8,9 27,846 27,8 30,000 10,924 408.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924 409.00 10,924	402.00	Auditing Services / Financial Administration	1,005							1,005
405.00 Secretary / Clerk 27,846 27,846 406.00 Other General Government Administration 7,273 7,2 407.00 IT-Networking Services-Data Processing 10,924 10,924 409.00 General Government Buildings and Plant 8,391 8,391	403.00	Tax Collection	5,920							5,920
406.00 Other General Government Administration 7,273 7,2 407.00 IT-Networking Services-Data Processing 0 0 408.00 Engineering Services 10,924 10,9 409.00 General Government Buildings and Plant 8,391 8,391	404.00	Solicitor / Legal Services	8,977							8,977
407.00 IT-Networking Services-Data Processing 408.00 Engineering Services 10,924 409.00 General Government Buildings and Plant 8,391	405.00	Secretary / Clerk	27,846							27,846
408.00 Engineering Services 10,924 10,99 409.00 General Government Buildings and Plant 8,391 8,391	406.00	Other General Government Administration	7,273							7,273
409.00 General Government Buildings and Plant 8,391 8,39	407.00	IT-Networking Services-Data Processing								
	408.00	Engineering Services	10,924							10,924
Total General Government 75,961 75,9	409.00	General Government Buildings and Plant	8,391							8,391
		Total General Government	75,961							75,961
			_							
Public Safety		Public Safety								
410.00 Police	410.00	Police								
411.00 Fire 22,765 22,7	411.00	Fire	22,765							22,765
412.00 Ambulance / Rescue	412.00	Ambulance / Rescue								
413.00 UCC and Code Enforcement	413.00	UCC and Code Enforcement								

December 31, 2018

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	1,434							1,434
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	24,199							24,199
420.00	Health and Human Services			-	.			-	
420.00- 425.00	Health and Human Services								
	Total Health and Human Services								
		1							
	Public Works - Sanitation								
	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)								
	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
	Total Public Works - Sanitation								
	A L'a Ward a Ll'alance and Otto at	1							
	bublic Works - Highways and Streets	45.040							45.040
	General Services - Administration	45,042							45,042
	Cleaning of Streets and Gutters	2.2.5							2.2.7
	Winter Maintenance – Snow Removal	3,047							3,047
433.00	Traffic Control Devices	3,802							3,802
434.00	Street Lighting								

December 31, 2018

Governmental Funds

Special

Proprietary Funds

Fiduciary Fund

Total

		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	4,439							4,439
438.00	Maintenance and Repairs of Roads and Bridges	587	70,168						70,755
439.00	Highway Construction and Rebuilding Projects	600	563						1,163
Tota	l Public Works - Highways and Streets	57,517	70,731						128,248
			-						_
	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								
T	otal Other Public Works Enterprises								
									_
	Culture and Recreation								
451.00	Culture-Recreation Administration	541							541
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks								

December 31, 2018

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		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	541							541
	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	7,799							7,799
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

			Governme	ntal 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								
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	10,714							10,714
487.00	Other Group Insurance Benefits								
Total I	Employer Paid Benefits and Withholding Items	18,513							18,513
		•							
	Insurance				i			1	
486.00	Insurance, Casualty, and Surety								
	Total Insurance								
		1							
U	Inclassified Operating Expenditures							1	
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures								
Tota	al Unclassified Operating Expenditures								
		1							
	Other Financing Uses				1			1	
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers								
493.00	All Other Financing Uses								
	Total Other Financing Uses								
	TOTAL EXPENDITURES	176,731	70,731						247,462
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	80,286	-9,186						71,100
					•				

FREEDOM TWP

				DEB.	T STATEMENT						
DUTSTANDING BONDS AND NOTES Listed below are all currently outstanding lorrections 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	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, 2018

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			
Water			
Other:			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

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 Deve	lopment				
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, 2018. 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, 2018, and the results of operations of such funds in accordance with the law.						
SIGNATURE AND VERIFICATION						
		Signed:	Joyce Beckman Appointed Auditor/CPA			
Subscribed a	and sworn to before me this 31 day of December, 2019.		SEAL			

Witness (Controller)/Auditor (Auditors)

December 31, 2018

NOTES / COMMENTS

Balance sheet from 2017 General Fund has changed from 287,079 to 290,110, Revenues decreased to 248,159, Expenditures decreased to 132,994. Changes were due to deletions of uncleared transactions from prior years. 2018's beginning balance will be 290,110.