

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010395 FREEDOM TWP, ADAMS COUNTY**



## FREEDOM TWP, ADAMS County

## BALANCE SHEET

December 31, 2023

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>											
<b>Fund and Account Group Equity</b>											
281-284	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										
<b>Total Fund and Account Group Equity</b>		464,702	78,070	15,565							558,337
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											558,337

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

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

**REVENUES**

**Taxes**

301.00	Real Estate Taxes	68,517						68,517
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	3,506						3,506
310.10	Real Estate Transfer Taxes	27,243						27,243
310.20	Earned Income Taxes / Wage Taxes	137,329						137,329
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	269						269
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		236,864						236,864

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	11,830						11,830
<b>Total Licenses and Permits</b>		11,830						11,830

**Fines and Forfeits**

330-332	Fines and Forfeits	9,142						9,142
<b>Total Fines and Forfeits</b>		9,142						9,142

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

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

**REVENUES**

Interest, Rents and Royalties								
341.00	Interest Earnings	5,218	107	30				5,355
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		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							
<b>Total Federal</b>								

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							

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

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**REVENUES**

**State**

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		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							
<b>Total Local Government Units</b>								

**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							

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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### REVENUES

#### Charges for Service

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							
<b>Total Charges for Service</b>		10,536						10,536

#### Unclassified Operating Revenues

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>								

#### Other Financing Sources

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers			56,025				56,025
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, 2023

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### REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,772						1,772
<b>Total Other Financing Sources</b>		1,772		56,025				57,797

### TOTAL REVENUES

347,431	59,755	56,055					463,241
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### EXPENDITURES

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
<b>Total General Government</b>		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							



FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2023

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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### EXPENDITURES

#### 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							
<b>Total Public Safety</b>		77,491						77,491

#### Health and Human Services

420.00-425.00	Health and Human Services							
<b>Total Health and Human Services</b>								

#### 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							
<b>Total Public Works - Sanitation</b>								

#### Public Works - Highways and Streets

430.00	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

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 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
<b>Total Public Works - Highways and Streets</b>		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							
<b>Total Other Public Works Enterprises</b>								

Culture and Recreation								
451.00	Culture-Recreation Administration	1,000						1,000
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

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

### 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							
<b>Total Culture and Recreation</b>		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							
<b>Total Community Development</b>								

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							
<b>Total Debt Service</b>								

Employer 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							

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

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

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	11,055						11,055
487.00	Other Group Insurance Benefits	8,277						8,277
<b>Total Employer Paid Benefits and Withholding Items</b>		25,497						25,497

Insurance								
486.00	Insurance, Casualty, and Surety							
<b>Total Insurance</b>								

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

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							
<b>Total Other Financing Uses</b>		59,901						59,901

<b>TOTAL EXPENDITURES</b>	353,289	175,368	57,000					585,657
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-5,858	-115,613	-945					-122,416
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**FREEDOM TWP**  
December 31, 2023

**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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	0

**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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>		145,480	145,480

**EMPLOYEE COMPENSATION**

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

72,604



December 31, 2023

**NOTES / COMMENTS**