

# *Independent Auditors Report*

August 30, 2020

To the: Board of Supervisors  
Freedom Township, Adams County, Pennsylvania

President Judge of the Court of Common Pleas  
Gettysburg, Pennsylvania

Secretary of the Department of Community and Economic Development  
Harrisburg, Pennsylvania

We have audited the various funds and account groups of Freedom Township for the year ended December 31, 2020. Our audit, adjustments and settlement were made in accordance with law rather than with generally accepted auditing standards.

Freedom Township prepares 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 represent the financial position and results of operations of the Township in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles. However, sufficient disclosures have been included to receive a fair and complete analysis of all township financial statements.

In our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of Freedom Township at December 31, 2020 and the results of operations of such funds for the year then ended in accordance with the law.

Joyce A. Beckman

Lockwood Business Support Service, Auditor

**2020 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010395 FREEDOM TWP, ADAMS COUNTY**



FREEDOM TWP, ADAMS County

**BALANCE SHEET**

December 31, 2020

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	429,142	117,135	78,353					624,630
291-299	Other Equity								
<b>Total Fund and Account Group Equity</b>		429,142	117,135	78,353					624,630

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>									624,630
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FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	64,103						64,103
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	3,262						3,262
310.10	Real Estate Transfer Taxes	38,038						38,038
310.20	Earned Income Taxes / Wage Taxes	139,764						139,764
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		245,167						245,167

**Licenses and Permits**

20-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	6,205						6,205
<b>Total Licenses and Permits</b>		6,205						6,205

**Fines and Forfeits**

30-332	Fines and Forfeits	1,052						1,052
<b>Total Fines and Forfeits</b>		1,052						1,052

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	3,789	418					4,207
342.00	Rents and Royalties							
<b>Total Interest, Rents and Royalties</b>		3,789	418					4,207

**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	10,361						10,361
355.01	Public Utility Realty Tax (PURTA)	228						228
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		61,029					61,029
355.04	Alcoholic Beverage Licenses	300						300
355.05	General Municipal Pension System State Aid							
355.07	Foreign Fire Insurance Tax Distribution	7,485						7,485
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, 2020

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**

**State**

355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		18,374	61,029					79,403

**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	14,612						14,612
362.00	Public Safety	3,625						3,625
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, 2020

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**

**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>		18,237						18,237

**Unclassified Operating Revenues**

383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	289	500					789
388.00	Fiduciary Fund Pension Contributions							
389.00	All Other Unclassified Operating Revenues	564						564
<b>Total Unclassified Operating Revenues</b>		853	500					1,353

**Other Financing Sources**

191.00	Proceeds of General Fixed Asset Disposition							
192.00	Interfund Operating Transfers		27,500					27,500
193.00	Proceeds of General Long-Term Debt							
194.00	Proceeds of Short Term-Debt							



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

December 31, 2020

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**

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	797		1,525			2,322
<b>Total Other Financing Sources</b>		797		29,025			29,822

<b>TOTAL REVENUES</b>	294,474	61,447	29,525				385,446
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	4,330					4,330
401.00	Executive (Manager or Mayor)	22,802					22,802
402.00	Auditing Services / Financial Administration	1,100					1,100
403.00	Tax Collection	6,631					6,631
404.00	Solicitor / Legal Services	9,327					9,327
405.00	Secretary / Clerk						
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing	2,101					2,101
408.00	Engineering Services						
409.00	General Government Buildings and Plant	4,277	107,983				112,260
<b>Total General Government</b>		50,568	107,983				158,551

Public Safety							
410.00	Police						
411.00	Fire	23,865					23,865
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						

FREEDOM TWP, ADAMS County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	22,459						22,459
415.00	Emergency Management and Communications	358						358
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>		46,682						46,682

**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	37,832						37,832
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	4,779						4,779
433.00	Traffic Control Devices	811						811
434.00	Street Lighting							

FREEDOM TWP, ADAMS County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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	1,620					1,620
438.00	Maintenance and Repairs of Roads and Bridges						
439.00	Highway Construction and Rebuilding Projects						
<b>Total Public Works - Highways and Streets</b>		45,042					45,042

**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	2,000					2,000
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

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

December 31, 2020

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>		2,000						2,000

**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	6,081						6,081
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

FREEDOM TWP, ADAMS County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2020

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**

<b>Employer Paid Benefits and Withholding Items</b>							
484.00	Worker Compensation Insurance	7,573					7,573
487.00	Other Group Insurance Benefits						
<b>Total Employer Paid Benefits and Withholding Items</b>		13,654					13,654

<b>Insurance</b>							
486.00	Insurance, Casualty, and Surety	8,209					8,209
<b>Total Insurance</b>		8,209					8,209

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

<b>Other Financing Uses</b>							
491.00	Refund of Prior Year Revenues	685					685
492.00	Interfund Operating Transfers	27,500					27,500
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		28,185					28,185

<b>TOTAL EXPENDITURES</b>	194,340	107,983					302,323
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	100,134	-46,536	29,525				83,123
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FREEDOM TWP  
December 31, 2020

**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, 2020

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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

61,822

**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

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, 2020. 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 his municipality in conformity with generally accepted accounting principles.

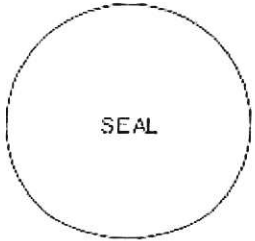
These financial statements do not include all of the disclosures required by generally accepted accounting principles.

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, 2020, and the results of operations of such funds in accordance with the law.

**SIGNATURE AND VERIFICATION**

Signed: Joyce Beckman Appointed Auditor/CPA

Subscribed and sworn to before me this 1 day of January, 1.



Signed: \_\_\_\_\_  
Witness (Controller)/Auditor (Auditors)



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December 31, 2020

**NOTES / COMMENTS**