

**2018 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010395 FREEDOM TWP, ADAMS COUNTY

FREEDOM TWP, ADAMS County

BALANCE SHEET

December 31, 2018

		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	370,821	134,993								505,814
291-299	Other Equity										
Total Fund and Account Group Equity		370,821	134,993								505,814
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											505,814

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

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

REVENUES

Taxes

301.00	Real Estate Taxes	62,633						62,633
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	3,671						3,671
310.10	Real Estate Transfer Taxes	28,754						28,754
310.20	Earned Income Taxes / Wage Taxes	130,173						130,173
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **							
310.60	Amusement / Admission Taxes	20						20
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		225,251						225,251

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	6,190						6,190
Total Licenses and Permits		6,190						6,190

Fines and Forfeits

330-332	Fines and Forfeits	2,154						2,154
Total Fines and Forfeits		2,154						2,154

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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		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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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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		8,952						8,952

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	517						517
Total Unclassified Operating Revenues		517						517

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers							
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, 2018

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REVENUES

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	4,026						4,026
Total Other Financing Sources		4,026						4,026
TOTAL REVENUES		257,017	61,545					318,562

EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	5,625						5,625
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	1,005						1,005
403.00	Tax Collection	5,920						5,920
404.00	Solicitor / Legal Services	8,977						8,977
405.00	Secretary / Clerk	27,846						27,846
406.00	Other General Government Administration	7,273						7,273
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	10,924						10,924
409.00	General Government Buildings and Plant	8,391						8,391
Total General Government		75,961						75,961

Public Safety								
410.00	Police							
411.00	Fire	22,765						22,765
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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EXPENDITURES

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

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	45,042						45,042
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	3,047						3,047
433.00	Traffic Control Devices	3,802						3,802
434.00	Street Lighting							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

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	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
Total 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							
Total 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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

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

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								

Employer 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							

FREEDOM TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2018

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	10,714						10,714
487.00	Other Group Insurance Benefits							
Total Employer Paid Benefits and Withholding Items		18,513						18,513

Insurance								
486.00	Insurance, Casualty, and Surety							
Total Insurance								

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							
493.00	All Other Financing Uses							
Total Other Financing Uses								

TOTAL EXPENDITURES	176,731	70,731						247,462
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	80,286	-9,186						71,100
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FREEDOM TWP
December 31, 2018

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, 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)

67,966

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.