

**2009 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**010635 LIBERTY TWP, ADAMS COUNTY**



# BALANCE SHEET

DCED-CLGS-30 (09-09)

## LIBERTY TWP, ADAMS County BALANCE SHEET December 31, 2009

	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>Assets and Other Debits</b>												
100-120 Cash and Investments	20,677	5,369	48,445									74,491
140-144 Tax Receivable												
121-129, 145-149 Accounts Receivable (excluding taxes)												
130-00 Due From Other Funds												
131-139, 150-159 Other Current Assets												
160-169 Fixed Assets												
180-189 Other Debits												
<b>Total Assets and Other Debits</b>	20,677	5,369	48,445									74,491

<b>Liabilities and Other Credits</b>							
210-229 Payroll Taxes and Other Payroll Withholdings	879						879
200-209, 231-239 All Other Current Liabilities							
230-00 Due To Other Funds							

LIBERTY TWP, ADAMS County  
BALANCE SHEET  
December 31, 2009

	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>	879										879	
<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	19,798	5,369	48,445								73,612	
291-299 Other Equity												
<b>Total Fund and Account Group Equity</b>	19,798	5,369	48,445								73,612	

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	74,491
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**LIBERTY TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2009

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	229	8	267				504
342.00	Rents and Royalties							
	<b>Total Interest, Rents and Royalties</b>	229	8	267				504

<b>Federal</b>								
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>							

<b>State</b>								
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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		51,272					51,272
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	6,256						6,256
355.07	Foreign Fire Insurance Tax Distribution							
355.08	Local Share Assessment/Gaming Proceeds							



**LIBERTY TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2009

	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>	10,810						10,810

**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**

391.00	Proceeds of General Fixed Asset Disposition	781						781
392.00	Interfund Operating Transfers		38,714					38,714
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

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

December 31, 2009

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	1,138						1,138
	<b>Total Other Financing Sources</b>	1,919	38,714					40,633

<b>TOTAL REVENUES</b>	320,153	51,280	38,981					410,414
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	3,665						3,665
401.00	Executive (Manager or Mayor)							
402.00	Auditing Services / Financial Administration	900						900
403.00	Tax Collection	5,333						5,333
404.00	Solicitor / Legal Services	4,126						4,126
405.00	Secretary / Clerk	39,075						39,075
406.00	Other General Government Administration	17,940						17,940
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	17,407						17,407
409.00	General Government Buildings and Plant	9,098						9,098
	<b>Total General Government</b>	97,544						97,544

**Public Safety**

410.00	Police	83,805						83,805
411.00	Fire	11,065						11,065
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement							
414.00	Planning and Zoning	2,466						2,466
415.00	Emergency Management and Communications	206						206



**LIBERTY TWP, ADAMS County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2009

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**EXPENDITURES**

Public Safety	
416.00	Militia and Armories
417.00	Examination of Licensed Occupations
418.00	Public Scales (weights and measures)
419.00	Other Public Safety
97,542	<b>Total Public Safety</b>

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	40,976	10,657	51,633
431.00	Cleaning of Streets and Gutters			
432.00	Winter Maintenance - Snow Removal		3,099	3,099
433.00	Traffic Control Devices	1,673		1,673
434.00	Street Lighting			
435.00	Sidewalks and Crosswalks			
436.00	Storm Sewers and Drains			

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

December 31, 2009

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>								
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges	469	17,018					17,487
439.00	Highway Construction and Rebuilding Projects	36,878						36,878
	<b>Total Public Works - Highways and Streets</b>	79,996	30,774					110,770

**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	465						465
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks							
455.00	Shade Trees							
456.00	Libraries	1,541						1,541



LIBERTY TWP, ADAMS County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2009

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits			10,880				10,880
<b>Total Employer Paid Benefits and Withholding Items</b>				53,213				53,213

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			2,145				2,145
492.00	Interfund Operating Transfers			38,714				38,714
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>				40,859				40,859

<b>TOTAL EXPENDITURES</b>				371,360	54,370			425,730
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>				-51,207	-3,090	38,981		-15,316
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LIBERTY TWP  
December 31, 2009

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											
Long-term	Note	2005	2015	200,000	181,553		18,447		163,106		163,106
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

163,106

Capitalized lease obligations

0

Net debt

163,106

LIBERTY TWP, ADAMS County  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2009

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways	10,657		10,657
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	10,657		10,657

**EMPLOYEE COMPENSATION**

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

152,323



LIBERTY TWP, ADAMS County  
December 31, 2009

**NOTES / COMMENTS**