DCED-CLGS-30 (6-00)



# Annual Audit and Financial Report

**TOWNSHIP of LIBERTY, ADAMS County** 

for the year 2001



### Who is to file

Cities - Director of Accounts and Finance
Boroughs - Elected Auditors, Independent Auditor, or Controller
First Class Townships - Elected Auditors, Independent Auditor, or Controller
Second Class Townships - Elected Auditors, Independent Auditor
Home Rule Communities - In accordance with charter

Where to file Cities:	DCED City Council	<b>Deadline</b> March 1 Stated Meeting during March
Boroughs and Townships:	DCED Clerk of Courts or Prothonotary Municipal Secretary	April 1 April 1 April 1
Home Rule Communities:	DCED Other entities - In accordance with charter	April 1

Department of Community and Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225 1-888-223-6837 717-787-8169

# Beginning Balance (for informational purposes only)

The January 1st, 2001 beginning balance for the TOWNSHIP of LIBERTY is:

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100-120 Cush and Investments
140-141 Tax thr. abrable
120-147 Accounts Receivable (accluding baxes)
140-159 Other Curront Americ
150-159 Other patible
150-159 Other patible 231. 284 Contributed Capital
200 Investments in Comerol Raced Asserts
271: 289 Rund Mannes/Restational Employs 12/11
10 tall Fund and Account Group Equity x2 5 20-22 Payrol Taxes & Other Payroll Wethoutings
200-29 All other Current Labilities
200-29 Long-Term Labilities
Other Credits
Other Credits
Total Liabilities and Other Credits c \$ Fund and Account Group Equity Liabilities and Other Credits Assets and Other Debits General Fund 179,070 \$ 179,070 \$ 179,070 Governmental Funds
Special Reviews
(Include State
Lived Freet)

Lived Freet

20,544 \$ 20,644 \$ 20,644 9 Cayntal Projects Balance Sheet December 31st, 2001
Proprietary Funds Chabit Service Estery was Disternal Strace Total Liabilities and Fund and Account Group Equity Fiduciary Funds Trust and Agency General Finos Assets Account Groups Total Liabilities | \$ Gen Long Term Debt Total Assets S 49 Memorandum Chily Total 199,714 199,714 199,714 199,714 199,714

341.00 Interest Earnings
342.00 Rents and Royalties
Total Interest, Rents, and Royalties (2) 351.03 351.09 351.99 352.08 330,00 353.00 352,99 320.00 All Other Licenses and Permits 321.80 Cable Television Franchise Fees 310.70 301.00 305.00 308.00 310.00 310.10 310.20 310.40 310.90 310.80 Highway and Streets
 Community Development
 All Other Federal Grants
 National Forest Fraducts O Real Estate Transfer Traces/Vitage Taxces

D Earmed Encents Taxces/Vitage Taxces

D Occupation Taxces/Act 5.1.1

Occupation Privilege Taxces

Amusement Property Traces

Met Yearlool Devire Taxces

D Business Privilege Taxces

O Business Privilege Taxces

O Object Local Tax Enabling Act/Act 51.1 Taxces (Please Intergovernmental Revenues Interest, Rents, and Royalties Fines and Forfeits
Fines and Forfeits Real Estate Taxes

Occupation Taxes/Levied under Municipal Code

Residence Taxes/Levied by Cities of the 3<sup>rd</sup> Class Federal Payments in Lieu of Taxes All Other Rederal Shared Revenues and Entitlements Licenses and Permits Total License and Pormits 13 Revenues Federal Total Federal (2) fotal Taxes 🖒 💲 General Fund 4,202 13,495 105,992 158,162 10,937 2,734 \$ 3,688 32,622 2,734 1,851 \* Special Keverer (Including State Light (Vels) Statement of Revenues and Expenditures Governmental Funds Capital Projects Debt Sauce Enterprise Proprietary Funds Internal Service Fiduciary Fund Trust and Ayency Memorandum Chily Total 158,162 10,937 2,734 3,688 2,734

Internal Service Trope and Agence  1 S \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$			+   -								
Subject   Supplemental   Supplemen									Sources 13	Total O	
Substantive		4	-						for Year Expenditures	Refunds of Pri	395.00
Part		> 4			A STATE OF THE PARTY OF THE PAR				ax and Revenue Anticipation Notes	Proceeds of Ta	394.00
Substitution   Subs		0 4		The state of the s					Sen ral Lung Term Debt	Proceeds of G	393.00
Color   Colo		in.							erating fransfers	mpertund Ope	00.266
Contract		Ş							aendrai rood Asset Distribution	Proceeds of G	NO.TEC
State   Stat										The state of the s	200
Content   Cont									nancing Sources	other Fi	
Statements   Sta								/00/	4	4	
Statement of Revenues   Statement of Revenues and Expenditures   Propietary Fands   Pfluctury Fands		5						760	C sellation	Total	
Statements   Sta		-								All Other Misc	389.00
									and Donations from Private Sectors	┖	387.00
Statement of Revenues and Expenditures   Statement of Revenues and Expenditures   Proprietary Finds   Pr		6							sments	L	383.00
Solution   Colored   Col									meous Revenues	1	
								7,870	es for Services c)	Tot	
		1 4							s for Service	Ш	379.00
Proprietary Famaty   Proprie									n	L	3/8,00
		<b>(A</b>							KECHERDON	culture and K	20,700
State	.	₩.								TOWN	30,00
Statement of Revenues and Expenditures   Proprietaty Funds   Total Revenues and Expenditures   Proprietaty Funds   Total Revenues and Expenditures   Proprietaty Funds   Proprietaty Fun	•	49							ra for configuration of	Donald water great	285
	4	\$							the first Charles of the Charles		364.99
		in							ality Fee for Solid Wachs Recility	_	364.60
		46		***************************************					Callection/Trash	Solid Waste C	364.30
		9							Séwage	Wastewater/S	364.10
		1 4							irges for Highway & Street Services	All Other Char	363,99
Statements   Statements   Statement   Statement   Statement   Statement   Statement   State   Several		2							Ing Meters, Permits	Parking/Parkir	363.20
	7	io.								Ŀ	00.200
Charges for Service		2							Transent	L	201.00
Revenues   State   Second Revenues   Second Revenues and Expenditures   Proprietary Funds   Total									Coll 4190		1 1 1 1 1
Revenues   State   Floral   Funds   Funds   Floral   Funds									des for Service	Char	
Statement   Flavenues and   Expenditures   Flavenues			ergovernmental Re	Total Int							
Statement of Revenues and Expenditures   Proprietary Funds   Pro		ī		,					_	LOCAL PO	
Statement of Revenues and Expenditures   Proprietary Funds   Pro	•	5							1		
Revenues   State   Revenues   Section   Revenues and Expenditures   Proprietary Funds   Proprietary Funds   Total   Type   Repairs   Revenues	1								mental Unit Payments in Lieu of Taxes		353.00
Statement of Revenues and Expenditures   Proprietary Funds   Total   Total									al Governmental Unit Grants		357.99
State   Stat									Streets	Ļ	357.03
State   Sevenues   S									wernmental Units		
State   Special Revenues   Spe				r	=		1	14,718	otal State (=)		
Statement of Revenues and Expenditures   Proprietary Funds   Total		0 4							nts in Lieu of Texes	L	356.00
State   Several Funds   Several Funds   Several Funds   Proprietary Funds   Total   Total											355.99
Revenues   State   System Funds   System Funds   System Funds   System Funds   System Funds   System Funds   System State   System Funds   System State									t 101	L	355.09
Statement of Revenues and Expenditures   Proprietary Funds   Total   Total		^ 4							as Tures/Beverage Licenses		355.08
Statement of Revenues and Expenditures  Revenues  Revenues  General Rand  General Rand  (Including State  Community Development  Public Utility Resily Tax  \$ 2,913  Public Utility Resily Tax  \$ 2,945  Community Sevenues  State  Revenues  General Rand  (Including State)  Cayvial Rejects  Cayvial Rejects  Debt Service  Entrance  Entrance  Entrance  Internal Service  Trust and Agency  idenumentan C		A 4									355.06
Statement of Revenues and Expenditures  Revenues  Controlling Streets  Controlling Streets  State  Controlling Streets  Controlling Streets  State  State  Controlling Streets  State  State  Controlling Streets  State  S		R 1							e Fuel Tax		355.02
Statement of Revenues and Expenditures  Governmental Funds  Governmental Funds  Fiduciary Funds  Total  Revenues  Revenues  General Fund  General Funds										L	355.01
Statement of Revenues and Expenditures  Governmental Funds  Revenues  Revenues  General And  (Including State  Caylial Rejects  Debt Service  Enterprise  Internal Service  Type  Internal Service  Triort and Agency  (Including State		20 1							Development	Ł	354.09
Statement of Revenues and Expenditures  Governmental Funds  Proprietary Funds  Fiduciary Fund  Special Revenue  Revenues  General Rand  (Including State  Caylial Rejects  Debt Service  Enterprise  Internal Service  Type  Type  (Including State)									Strets		354.03
Statement of Revenues and Expenditures  Governmental Funds  Proprietary Funds  Fiduciary Fund  Special Reverse:  Option Payor Capilal Rejects  Debt Service  Emergines  Internal Service  Type  Trust and Agency									State		
Int of Revenues and Expenditures  Proprietary Funds  Type	Memorandem Only	Trust and Agency	litterns Service	Entraprise	Debt Service	Capulal Projects	Special Revenue: (Including State: Liquid (Trefs)	General Pund	Revenues		
	Total	Type	ry Funds	Proprieta		ytal Funds	Governmen				
Statement of Revenues and Expenditures											
				res	and Expenditu	of Revenues a	Statement				

431.00 432.00 432.00 439.00 436.00 437.00 429.00 426.00 427.00 414.00 401.00 401.00 402.00 403.00 404.00 405.00 408.00 420,00 412.00 411.00 Public Works - Highways and Streets .00 Legislative/Governing Isady
.00 Executive/Monaguer or Mayor
.00 Auditing Services/Bookkeeplrys Services
.00 Tax Collection
.00 Solicitor/Lygal Sayvices
.00 Secretary/Tack
.00 Other Centreal Covernment Arthrosbration
.00 Engineering Services
.00 General Covernment Buildings and Hant
.00 General Covernment Buildings and O Street Lighting
O Striewalks and Crosswalks
O Storm Sewers and Drehis
Repairs of Tools and Mischinery Police
Fine
Anhidemoc/Rescue
Protective Inspection
Remining and Zoning
Energency Management
Other Public Sefety Cleaning of Streets
Winter Maintenance
Traffic Control Devices Recycling Collection and Disposel
Solid Waste Collection and Disposel
Wasteweler/Sewage Cyllection and Treatment
Trotal Public Works - Sanitation -> Health and Human Services
Health and Human Services General Services Public Works - Sanitation General Government Total Revenues Expenditures Public Safety Revenues Total Public Safety c is. General Fund 170 2,371 4,097 14,376 6,252 \$1,285 10,329 112 8,271 5,787 76,493 18,35/ 10,920 \$ 698,861 2,230 /5,784 \$ 713 Special Roverna (Indudus) State Statement of Revenues and Expenditures Ligard Freels? Governmental Funds Capydal Projects CHI SELFO Brimprise Proprietary Funds Internal Service Fiduciary Fund Trust and Agency Memorandum Only Total 198,869 51,285 10,329 112 8,271 5,787 38,357 76,493 14,376 6,252 10,920 170 2,321 4,09/ 712

ε	i i							481.00 Intergovernmental Expenditures
								Miscellaneous ExpendRurus
	. 45	uff .	en i	\$	5		\$	Total Debt Service S
3								475.00 Fiscal Agent Fees
	ton.							H
	40							473.00 Tax Anticipation Note/Principal
	te		The same of the sa					- 1
								Debt Service
	ų.	1						_
-				2			\$	Total Community Development
5	÷.							- 1
	-							Ł
	9							462.00 Community Development and Housing
								Community Development  461.00   Cornervation of Natural Resources
10,543	49	55	-107				e creços	_
10,543	150						10,570	Total Culture and Recreation
z z	<del>100</del>							Other Odine and Remarks
-	\$6							ASE OF CONTRACTOR
ž 1	₩. I							- 1
	A 1							L
								R
								Culture and Recreation
	- to t	*	GA.	107	1/2	-	5	Total Other Public Works Enterprises (2)
	2 4							Other Public Works and Enterprises
								449.00 Water Transport and Terminals
	2 4							
	μ» (							
*	2							1
-	- 5							_
-	40							443.00 Gas System
€6-	45							
	*							- [
								Other Public Works Enterprises
\$ 56,477	*	\$	con	en 1	*	W .	9 20,717	_
\$							56 ATW	Total Public Works - Highways and Strate 14
e 54 247							\$ 54,247	Road and Bridge Maintenance
Memorandum Dray	Trust and Agency	Internal Service	Enleyanse	Debt Service	Capital Projects	Special Revenue: [Including State [Including State	General First	Revenues
Total	Fiduciary Fund	Proprietary Funds	Proprieta		ntal Funds	Governmental Funds		
			ures	Statement of Kevenues and Expenditures	OT Kevenues	Statement		
						Management 1		

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482.00 Judgments and Losses
483.00 Pen Aon/Redgment Rund Contributions
484.00 Workers Compensation
485.00 Unemployment Compensation
486.00 Insurance Prendums Excess/Deficit of Revenues Over Expenditures | \$ Other Financing Uses

491.03 Refinds of Prin; Year Reventions

492.00 Inhyfund (specialing Transfers

493.00 Other Financing Uses

Total Other Financing Uses C) s 489,00 487.00 Employee Benefits Not Allocated to Specific Functions Other Misrellanavas Expenditures (5) § Total Expenditures Revenues General Rund (35,210) \$ 234,079 \$ 14,070 \$ 5,480 1,317 6,968 305 Special Prevence (Include at State Loand Huels) Statement of Revenues and Expenditures Governmental Funds Capital Projects Drant Service Enterprise-Proprietary Funds Internal Source Fiduciary Fund
Type Trust and Agency Метогатовт Опу Total (35,210) 234,079 305 5,480 1,317 6,968

		Debt State	ment		
List Each Issue or Loan	Year of Issue	Original Amount Of Issue	Outstanding January 1st or Issued During Year	Principal Paid During Year	Principal Oustanding December 31
General Obligation Bonds and Notes					
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
					\$
Revenue Bonds and Notes					
					\$
					\$
					\$
				<del></del>	\$
					\$
Lease Rental Debt					
					\$
					\$
					\$
					\$
					\$
Tax and Revenue Anticipation Notes			<u></u>	_	
				-	\$
					\$
					\$
					\$
					\$
Other					<del></del>
					\$
					\$
					\$
					\$
					\$

**Total Debt and Revenue Anticipation Notes** 

S	tatement o	f Capital E	xpenditure	S	
Category	Capita	l Purchases	Capital Constru	action	Total
Electric					\$ -
Fire					\$ -
Gas System					\$ -
General Government					\$ -
Health					\$ -
Housing					\$ _
Libraries					\$ -
Mass Transit					\$ -
Parks					\$ -
Police	\$	2,000			\$ 2,000
Sewer					\$ -
Solid Waste					\$ _
Streets/Highways	\$	3,592			\$ 3,592
Water					\$ -
Other (Please specify)	\$	-	\$	33,041	\$ 33,041
Township building addition			\$	33,041	\$ 33,041
					\$ -
			-		\$ -
					\$ -
					\$ _
					\$ -
					\$ -
					\$ -
					\$ _
					\$ -

Total Capital E	xpenditures	\$ 38,633

# **Tax Rates, Census and Other Information**

Assessed Value of Real Estate as of Dece	ember 31 <sup>st</sup>	\$ 3,536,118
Tax Rate:  General Purposes  Debt Purposes  All Other Purposes	1.20000 Mills Mills Mills	
Total	1.20000 Mills	

### **Employee Compensation**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)
\* USE INCOME FROM W-3 STATEMENT

\$ 72,750

# **Elected Controller's/Auditor's Certified Opinion**

Governing Body of the County
President Judge of the Court of Common Pleas
Secretary of the Department of Community and Economic Development

(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 retaled 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 TOWNSHIP of LIBERTY at December 31, 2001, and the results of operations of such funds for the year then ended in accordance with the law.

Signed: Saudra Schusser, Secretary

Controller / Auditor\*

Subscribed and sworn to before

Me this \_\_\_\_\_ day of

colunian

Signed: (SEAL)

Notarial Seal
Tammy S. Prosser, Notary Public
South Middleton Twp., Cumberland County
My Commission Expires Oct. 25, 2003

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Member, Pennsylvania Association of Notarias Independent PA's and CPA's may submit their own opinion in lieu of this page.

\*Cross out One

### MUNICIPAL FILING INFORMATION

Any local government which files its financial information with the Department of Community and Economic Development, as required by section 1003 of the Act of June 24, 1931 (P.L. 1206, No. 331), reenacted and amended on May 27, 1949 (P.L. 1955, No. 569), as amended; section 904 of the Act of May 1, 1933 (P.L. 103, No. 69), reeanacted and amended on November 9, 1995 (P.L. 350, No. 60), as amended; section 1812 of the Act of June 23, 1931 (P.L. 932, No. 317), reeanacted and amended on June 28, 1951 (P.L. 662, No. 164), as amended; section 1041 of the Act of February 1, 1966 (1965 P.L. 1656, No. 581), as amended; or other applicable statute, in an electronic format shall be deemed by the Department of Community and Economic Development to have complied with any requirements that such information be signed and verified by oath.

REAL_ES7	1.2		
EARNED	0.5		
OCCUPAT	0		
REALTY 1	0.5		
OCCUPAT	0		
PER_CAP	5		
RESIDENC	0		
MERC_BP	0		
AMUSEME	10		
MECHANIC	0		
OTHER1_DESC		0	
OTHER2_DESC		0	
OTHER3_DESC		0	
OTHER4_DESC		0	
OTHER5 DESC		0	
OTHER6_DESC		0	

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