### 2011 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, 2011

			Governmental Funds	tal Funds		Proprietary	ry Funds	Fid. Fund	Account Groups	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
	Assets and Other Debits										
100-120	Cash and Investments	25,392	24,972	48,636							99,000
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										
Tot	Total Assets and Other Debits	25,392	24,972	48,636							99,000
Lia	Liabilities and Other Credits										
210-229	Payroll Taxes and Other Payroll Withholdings	3,619									3,619
200											

230.00

200-209, All Other Current Liabilities Due To Other Funds

### LIBERTY TWP, ADAMS County BALANCE SHEET December 31, 2011

Total Fu	291-299 Othe	270-289 Fund 12/3	290.00 Inve	281-284 Con	Fund an	Total Lia	240-259 Curr Othe	260-269 Long	Liabili		
Total Fund and Account Group Equity	Other Equity	Fund Balance / Retained Earnings on 12/31	Investment in General Fixed Assets	Contributed Capital	Fund and Account Group Equity	Total Liabilities and Other Credits	Current Portion of Long-Term Debt and Other Credits	Long-Term-Liabilities	<b>Liabilities and Other Credits</b>		
21,773		21,773				3,619				General Fund	
24,972		24,972								Special Revenue (Including State Liquid Fuels)	Governmental Funds
48,636		48,636								Capital Projects	ntal Funds
										Debt Service	
										Enterprise	Proprietary
										Internal Service	ry Funds
										Trust and Agency	Fid. Fund
										General Fixed Assets	Account
										General Long Term Debt	Account Groups
95,381		95,381				3,619				Memorandum Only	Total

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

99,000

	Governmental Funds	ntal Funds		Proprietary Funds	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorand Only

### REVENUES

		310.90	310.70	310.60	310.50	310.40	310.30	310.20	310.10	310.00	309.00	308.00	305.00	301.00	
Total Taxes	Other:	Other Local Tax Enabling Act / Act 511 / Taxes	Mechanical Device Taxes	Amusement / Admission Taxes	Local Services Tax **	Occupation Taxes (levied under Act 511)	Business Gross Receipts Taxes	Earned Income Taxes / Wage Taxes	Real Estate Transfer Taxes		Regional Asset District Sales Tax (Allegheny County municipalities only)	Residence Taxes (levied by cities of the 3rd Class)	Occupation Taxes (levied under municipal code)	Real Estate Taxes	Taxes
260,797								147,213	10,973	11,726				90,885	
260.797								147,213	10,973	11,726				90,885	

Total Fines and Forfeits	330-332 Fines and Forfeits	Fines and Forfeits	
8,955	8,955		J
8,955	 8.955		

320-322 All Other Licenses and Permits

Licenses and Permits

321.80

Cable Television Franchise Fees

**Total Licenses and Permits** 

6,500 6,500

6,500 6,500

	Governmer	rnmental Funds		Proprieta	ry Funds	Fiduciary Fund	Tota
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memora: Only

### REVENUES

341 00	
341.00	
342.00	Rents and Royalties
	Total Interest, Rents and Royalties
	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

355.07 Foreign Fire Insurance Tax Distribution			355.04 Alcoholic Beverage Licenses	355.02- Motor Vehicle Fuel Tax 355.03 Road Turnback	355.01 Public Utility Realty Tax (PURTA)	354.00 All Other State Capital and Operating Grants	354.15 Recycling / Act 101	354.09 Community Development	354.03 Highways and Streets	State
	Tax Distribution	General Municipal Pension System State Aid	nses	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback	(PURTA)	and Operating Grants		nt		te
	17,173	21,227	450							
				50,443						
	17,173	21,227	450	50,443						

December 31, 2011

	Governme	mental Funds		Proprietary Funds	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandu Only

**Total Local Government Units** 

	Charges for Service					
361.00	General Government	300		ā		300
362.00	Public Safety	50,221				50,221
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	8,190				8,190
365.00	Health					
366.00	Human Services					
367.00	Culture and Recreation					

	Governmer	ental Funds		Proprieta	roprietary Funds	Fiduciary Fund	Tota
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandı Only

### REVENUES

	Charges for Service	
368.00	Airports	
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	58,711 58,711

	383.00	386.00	387.00	388.00		389.00	389.00	389.00	389.00	389.00 <b>T</b> 391.00	389.00 391.00 392.00
<b>Unclassified Operating Revenues</b>	Special Assessments	Escheats (sale of personal property)	Contributions and Donations from Private Sectors	Fiduciary Fund Pension Contributions	All Other Unclassified Operating Revenues		0	Other Financing Sources	Other Financing Sources  Proceeds of General Fixed Asset Disposition	Other Financing Sources  Proceeds of General Fixed Asset Disposition Interfund Operating Transfers	Other Financing Sources Proceeds of General Fixed Asset Disposition Interfund Operating Transfers Proceeds of General Long-Term Debt
									2,500	2,500	2,500
										20,000	20,000
										2,500	4

	Center i manoring Cources					
391.00	391.00 Proceeds of General Fixed Asset Disposition	2,500				2,500
392.00	392.00 Interfund Operating Transfers	29,000	20,000			49,000
393.00	393.00 Proceeds of General Long-Term Debt				2	
394.00	394.00 Proceeds of Short Term-Debt					

Ger	
General Fund	
Special Revenue (Including State Liquid Fuels)	Governmental Funds
Capital Projects	tal Funds
Debt Service	
Enterprise	Proprietary Funds
Internal Service	
Trust and Agency	Fiduciary Fund
Memorandum Only	Total

	Other Financing Sources						
395.	395.00 Refunds of Prior Year Expenditures	888					888
	Total Other Financing Sources	32,388		20,000			52.388
	TOTAL REVENUES	408,147	50,447	20,064			478,658
	EXPENDITURES		11.		_		

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	General Government					
400.00	Legislative (Governing) Body	3,676				3,676
401 00	Executive (Manager or Mayor)					
402.00	Auditing Services / Financial Administration					
403.00	Tax Collection	5,201				5,201
404.00	Solicitor / Legal Services	4,644				4,644
405.00	Secretary / Clerk	46,499				46,499
406.00	Other General Government Administration	18,265				18,265
407.00	IT-Networking Services-Data Processing					
408.00	Engineering Services	18,565				18,565
409.00	General Government Buildings and Plant	14,786				14,786
	Total General Government	111,636				111,636

	Т			Т			Т		Г
415.00		414.00	413.00	1	412 00	411.00 Fire	410.00 Police	44000	
415.00 Emergency Management and Communications		414.00 Planning and Zoning	413.00 UCC and Code Enforcement	Annomatica / Negocia	412 00 Ambulance / Bessue	Fire	TOILCE		Public Safety
41	1,099	4 500				17,173	105,389		
41	1,599					17,173	105,389		

	Governme	nental Funds		Proprietary Funds	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandu Only

### EXPENDITURES Public Safety

Γ,	4				_ A	_	T_	_	Π
	420.00- 425.00				419.00	418.00	417.00	416.00	
Total Health and Human Services	Health and Human Services	Health and Human Services		Total Public Safety	Other Public Safety	Public Scales (weights and measures)	Examination of Licensed Occupations	Militia and Armories	Public Safety
		<b>.</b>		124,202					
1					,				
+			-						
				124,202					

_		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
	431.00	Cleaning of Streets and Gutters
	432.00	Winter Maintenance – Snow Removal
	433.00	Traffic Control Devices
_	434.00	Street Lighting
	435.00	Sidewalks and Crosswalks
	436.00	Storm Sewers and Drains

December 31, 2011

	Governmental Funds	ntal Funds		Proprietary Funds	ry Funds	Fiduciary Fund	Total
General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandı Only

### EXPENDITURES

		Total Other Public Works Enterprises	
		Water Transport and Terminals	449.00
		Water System	448.00
		Transit System	447.00
		Storm Water and Flood Control	446.00
		Parking	445.00
		Markets	444.00
		Gas System	443.00
		Electric System	442.00
		Cemeteries	441.00
		Airports	440.00
		Other Public Works Enterprises	
17,750	74,860	Total Public Works - Highways and Streets	70
13,147		Highway Construction and Rebuilding Projects	439.00
2,184	775	Maintenance and Repairs of Roads and Bridges	438.00
51		Repairs of Tools and Machinery	437.00
		Public Works - Highways and Streets	

	Culture and Recreation		
451.00	451.00 Culture-Recreation Administration		
452.00	452.00 Participant Recreation		
453.00	453.00 Spectator Recreation		
454.00 Parks	Parks		
455.00	455.00 Shade Trees		
456.00	456.00 Libraries		

December 31, 2011

	Culture and Recreation
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	Total Culture and Recreation
	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	471.00 Debt Principal (short-term and long-term)	20,231				20,231
472.00	472.00 Debt Interest (short-term and long-term)	3,365				3,365
475.00	475.00 Fiscal Agent Fees					
	Total Debt Service	23,596				23,596
				200		

8,333				8,333	484.00 Worker Compensation Insurance	484.00
34,772				34,772	483.00 Pension / Retirement Fund Contributions	483.00
					482.00 Judgments and Losses	482.00
11,042				11,042	481.00 Employer Paid Withholding Taxes and Unemployment Compensation	481.00
					Employer Paid Benefits and Withholding Items	Emplo

Special Special Revenue General Fund (Including State   Including State   Including
O 20

### EXPENDITURES

30 49,000	20,000				
49	20,000				
49,		9,000	20,030	Total Other Financing Uses	
49,0				3.00 All Other Financing Uses	493.00
	20,000	9,000	20,000	2.00 Interfund Operating Transfers	492.00
			30	71.00 Refund of Prior Year Revenues	491.00
				Other Financing Uses	
				Total Unclassified Operating Expenditures	1
				9.00 All Other Unclassified Expenditures	489.00
				88.00 Fiduciary Fund Benefits and Refunds Paid	488.00
				Unclassified Operating Expenditures	
12,115			12,115	Total Insurance	
12,115			12,115	486.00 Insurance, Casualty, and Surety	486.
				Insurance	
54,147			54,147	Total Employer Paid Benefits and Withholding Items	Tot
				487.00 Other Group Insurance Benefits	487.
				Employer Paid Benefits and Withholding Items	Em

EXCESS/DEFICIT OF REVENUES OVER
EXPENDITURES

10,828

101

64

10,993

### LIBERTY TWP

December 31, 2011

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.	corrections
OUTSTANDING BONDS AND NOTES	OUTSTAND
DEBT STATEMENT	

corrections and additions.		,				and did do	reaseu. I leas	oner necessary	ayments and make	any other necessa	7
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	107,678		20,231		87,447		87,447
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount Total bonds and notes outstanding

87,447

87,447

Net debt

Capitalized lease obligations

## LIBERTY TWP, ADAMS County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2011

Category	Capital Purchases	Capital Construction	Total
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	20,465		20,465
Recreation			
Sewer			
Solid Waste			
Streets / Highways	10,000		10,000
Water			
Other:			
Community Development			
TOTAL CAPITAL EXPENDITURES	30,465		30,465

## **EMPLOYEE COMPENSATION**

# **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 LIBERTY TWP have audited, adjusted and settled the various funds and account groups of the LIBERTY TWP for the year ended December 31, 2011. 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)

a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this 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 municipality in conformity with generally accepted accounting principles.

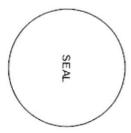
These financial statements do not include all of the disclosures required by generally accepted accounting principles

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of LIBERTY TWP for the year ended December 31, 2011, 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 25 day of January, 2013.



Signed:

Witness (Controller)/Auditor (Auditors)

LIBERTY TWP, ADAMS County
December 31, 2011

NOTES / COMMENTS