

**2013 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

010635 LIBERTY TWP, ADAMS COUNTY

LIBERTY TWP, ADAMS County

BALANCE SHEET

December 31, 2013

		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	57,249	20,329	32,840							110,418
291-299	Other Equity										
Total Fund and Account Group Equity		57,249	20,329	32,840							110,418
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											110,418

LIBERTY TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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	92,135						92,135
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	4,623						4,623
310.10	Real Estate Transfer Taxes	16,218						16,218
310.20	Earned Income Taxes / Wage Taxes	211,637						211,637
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 Local Tax Enabling Act / Act 511 / Taxes							
	Other: _____							
Total Taxes		324,613						324,613

Licenses and Permits								
320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	7,205						7,205
Total Licenses and Permits		7,205						7,205

Fines and Forfeits								
330-332	Fines and Forfeits	7,870						7,870
Total Fines and Forfeits		7,870						7,870

LIBERTY TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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REVENUES

Interest, Rents and Royalties								
341.00	Interest Earnings	50	1	23				74
342.00	Rents and Royalties							
Total Interest, Rents and Royalties		50	1	23				74

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)							
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		52,932					52,932
355.04	Alcoholic Beverage Licenses	300						300
355.05	General Municipal Pension System State Aid	15,537						15,537
355.07	Foreign Fire Insurance Tax Distribution	10,825						10,825
355.08	Local Share Assessment/Gaming Proceeds							

LIBERTY TWP, ADAMS County
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REVENUES

State								
355.09	Marcellus Shale Impact Fee Distribution							
355.00	All Other State Shared Revenues and Entitlements	2,175						2,175
356.00	State Payments in Lieu of Taxes							
Total State		28,837	52,932					81,769

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							
Total Local Government Units								

Charges for Service								
361.00	General Government	2,372						2,372
362.00	Public Safety	54,278						54,278
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.)	3,537						3,537
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							

LIBERTY TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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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		60,187						60,187

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							
Total Unclassified Operating Revenues								

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	20,000	20,000					40,000
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, 2013

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REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures	1,926					1,926
Total Other Financing Sources		21,926	20,000				41,926

TOTAL REVENUES	450,688	52,933	20,023				523,644
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	5,219					5,219
401.00	Executive (Manager or Mayor)						
402.00	Auditing Services / Financial Administration						
403.00	Tax Collection	5,194					5,194
404.00	Solicitor / Legal Services	4,188					4,188
405.00	Secretary / Clerk	50,936					50,936
406.00	Other General Government Administration	21,664					21,664
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	19,706					19,706
409.00	General Government Buildings and Plant	16,037					16,037
Total General Government		122,944					122,944

Public Safety							
410.00	Police	97,901					97,901
411.00	Fire	12,325					12,325
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement						
414.00	Planning and Zoning	3,592					3,592
415.00	Emergency Management and Communications	214					214

LIBERTY TWP, ADAMS County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

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							
Total Public Safety		114,032						114,032

Health and Human Services								
420.00-425.00	Health and Human Services	550						550
Total Health and Human Services		550						550

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	67,336	18,242					85,578
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		2,661					2,661
433.00	Traffic Control Devices							
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, 2013

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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EXPENDITURES

Public Works - Highways and Streets							
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	2,113	1,258				3,371
439.00	Highway Construction and Rebuilding Projects						
Total Public Works - Highways and Streets		69,449	22,161				91,610

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						
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						
455.00	Shade Trees						
456.00	Libraries						

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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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								
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	Debt Principal (short-term and long-term)	16,344	23,596					39,940
472.00	Debt Interest (short-term and long-term)	1,076						1,076
475.00	Fiscal Agent Fees							
Total Debt Service		17,420	23,596					41,016

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	11,048						11,048
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	29,674						29,674
484.00	Worker Compensation Insurance	12,643						12,643

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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

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General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only

EXPENDITURES

Employer Paid Benefits and Withholding Items							
487.00	Other Group Insurance Benefits						
Total Employer Paid Benefits and Withholding Items		53,365					53,365

Insurance							
486.00	Insurance, Casualty, and Surety	13,111					13,111
Total Insurance		13,111					13,111

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	8					8
492.00	Interfund Operating Transfers	20,000	20,000				40,000
493.00	All Other Financing Uses						
Total Other Financing Uses		20,008	20,000				40,008

TOTAL EXPENDITURES		410,879	45,757	20,000			476,636
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		39,809	7,176	23			47,008
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LIBERTY TWP
December 31, 2013

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	40,255		23,596		16,659		16,659
Revenue Bonds and Notes											
Lease Rental Debt											
Other											
GMC Pickup	Note	2012	2014	33,000	24,863		16,344		8,519		8,519

(1) - excludes unamortized premium/discount

	Total bonds and notes outstanding	25,178
	Capitalized lease obligations	
	Net debt	25,178

LIBERTY TWP, ADAMS County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2013

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			
Water			
Other: _____			
Community Development			
TOTAL CAPITAL EXPENDITURES			

EMPLOYEE COMPENSATION

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

182,853

LIBERTY TWP, ADAMS County

December 31, 2013

NOTES / COMMENTS