DCED-CLGS-30 (9-09)
Freder ea by DCED: 01/01/0001

Department of Community & Economic Development Governor's Center for Local Government Services Commonwealth Keystone Building 400 North Street, 4th Floor Harrisburg, PA 17120-0225

Ph: 888-223-6837 | fax: 717-783-1402

2013 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

010635 LIBERTY TWP, ADAMS COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

LIBERTY TWP, ADAMS County BALANCE SHEET

				D	ecember 31, 20	13					
			Governmen	ntal Funds		Proprieta	ry 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
	Assets and Other Debits										
100-120	Cash and Investments	56,238	20,329	32,840							109,407
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	1,011								**	1,011
160-169	Fixed Assets										
180-189	Other Debits										
Tot	al Assets and Other Debits	57,249	20,329	32,840							110,418
Lia	abilities and Other Credits										
210-229	Payroll Taxes and Other Payroll Withholdings						27				
200-209, 231-239	All Other Current Liabilities										
230.00	Due To Other Funds						1.000				

LIBERTY TWP, ADAMS County BALANCE SHEET

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			Governmer	ntal Funds		Proprieta	ry 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
Liabiliti	ties and Other Credits					2007					
260-269 Long-	p-Term-Liabilities										
	ent Portion of Long-Term Debt and er Credits										
Total Liah	oilities and Other Credits										
						l					
	d Account Group Equity										
Fund and	d Account Group Equity										
Fund and	d Account Group Equity						PAT				
Fund and 281-284 Contr 290.00 Inves	d Account Group Equity ributed Capital stment in General Fixed Assets I Balance / Retained Earnings on	57,249	20,329	32,840							110,41
Fund and 281-284 Contr 290.00 Inves 270-289 Fund 12/31	d Account Group Equity ributed Capital stment in General Fixed Assets I Balance / Retained Earnings on	57,249	20,329	32,840							110,41

LIBERTY TWP, ADAMS County STATEMENT OF REVENUES AND EXPENDITURES

Governmental Funds

December 31, 2013

Proprietary Funds

Fiduciary Fund

Total

		1							1
		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							92,13
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)			9					
310.00	Per Capita Taxes	4,623							4,62
310.10	Real Estate Transfer Taxes	16,218		*					16,21
310.20	Earned Income Taxes / Wage Taxes	211,637							211,63
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)			No. 1021 (1224).					
310.50	Local Services Tax **			334 35 5 7 7 7 7					11111
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes					9			
310.90	Other Local Tax Enabling Act / Act 511 / Taxes								
	Other:			2000					
	Total Taxes	324,613							324,61
	Licenses and Permits								
320-322	All Other Licenses and Permits								
321.80	Cable Television Franchise Fees	7,205						9175.880/855.00350	7,20
	Total Licenses and Permits	7,205							7,20
	Fines and Forfeits	1							
330-332	Fines and Forfeits	7,870		2 25 25 0					7,870
	Total Fines and Forfeits	7,870							7,870

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

	Governmer	ntal Funds		Proprieta	ry 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

	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			3			
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants			0			
355.01	Public Utility Realty Tax (PURTA)						
	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						

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	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		20 3.11 - 78 % 10.0 20					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	П							
365.00	Health								
366.00	Human Services			48.4.					
367.00	Culture and Recreation								
		•							

368.00

369.00

370.00

372.00

373.00

374.00

375.00

377.00

378.00

379.00

383.00 386.00

387.00

388.00

389.00

391.00

392.00

393.00

394.00

LIBERTY TWP, ADAMS County

STATEMENT OF REVENUES AND EXPENDITURES

			Governmen	ntal Funds		Proprieta	ry 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								
8.00	Airports								
9.00	Bars								
0.00	Cemeteries								
2.00	Electric System								
3.00	Gas System								
4.00	Housing System								
5.00	Markets								
7.00	Transit Systems								
8.00	Water System			1					
9.00	All Other Charges for Service								
	Total Charges for Service	60,187							60,18
					' <u>'</u> -			<u> </u>	
	Unclassified Operating Revenues								
3.00	Special Assessments								
3.00	Escheats (sale of personal property)								
7.00	Contributions and Donations from Private Sectors								
3.00	Fiduciary Fund Pension Contributions								
9.00	All Other Unclassified Operating Revenues			5					
То	tal Unclassified Operating Revenues								
		-			· ·				
	Other Financing Sources								
1.00	Proceeds of General Fixed Asset Disposition								
2.00	Interfund Operating Transfers	20,000		20,000					40,000
3.00	Proceeds of General Long-Term Debt								
4.00	Proceeds of Short Term-Debt								

STATEMENT OF REVENUES AND EXPENDITURES

								T	
			Governmer	ital Funds		Proprieta	ry 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	Parallel Salaries (Parallel Sala							
	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
	EXPENDITURES								
	General Government		- 1						
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				Halls				33,000
408.00	Engineering Services	19,706							19,706
409.00	General Government Buildings and Plant	16,037					10000000		16,037
	Total General Government	122,944							122,944
		\neg							
*	Public Safety	-			- т				
410.00	Police	97,901							97,901
	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

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		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							114,03
							•		
	Health and Human Services				181				
420.00- 425.00	Health and Human Services	550					11.25 (620)		55
	Total Health and Human Services	550							55
				-				•	
8	Public Works - Sanitation								
426.00	Public Works - Sanitation Recycling Collection and Disposal								
426.00 427.00									
	Recycling Collection and Disposal								
427.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage)								
427.00 428.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control								
427.00 428.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection								
427.00 428.00 429.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection								
427.00 428.00 429.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation	67,336	18,242						85,57
427.00 428.00 429.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation ublic Works - Highways and Streets	67,336	18,242						85,57
427.00 428.00 429.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation ublic Works - Highways and Streets General Services - Administration	67,336	18,242						85,57 2,66
427.00 428.00 429.00 PP 430.00 431.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation ublic Works - Highways and Streets General Services - Administration Cleaning of Streets and Gutters	67,336							
427.00 428.00 429.00 P 430.00 431.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation ublic Works - Highways and Streets General Services - Administration Cleaning of Streets and Gutters Winter Maintenance – Snow Removal	67,336							
427.00 428.00 429.00 P 430.00 431.00 432.00 433.00 434.00	Recycling Collection and Disposal Solid Waste Collection and Disposal (garbage) Weed Control Wastewater / Sewage Treatment and Collection Total Public Works - Sanitation ublic Works - Highways and Streets General Services - Administration Cleaning of Streets and Gutters Winter Maintenance - Snow Removal Traffic Control Devices	67,336							

EXPENDITURES

Repairs of Tools and Machinery

437.00

438.00

439.00

440.00

441.00

442.00 443.00

444.00

445.00

446.00 447.00

448.00

449.00

451.00

452.00

453.00 454.00

455.00

456.00

Parks

Shade Trees

Libraries

Airports

Cemeteries Electric System

Gas System

Transit System

Water System

Storm Water and Flood Control

Water Transport and Terminals

Culture-Recreation Administration

Participant Recreation Spectator Recreation

Total Other Public Works Enterprises

Culture and Recreation

Markets

Parking

Public Works - Highways and Streets

Maintenance and Repairs of Roads and Bridges

Highway Construction and Rebuilding Projects

Total Public Works - Highways and Streets

Other Public Works Enterprises

LIBERTY TWP, ADAMS County

STATEMENT OF REVENUES AND EXPENDITURES

		Decem	ber 31, 2013					
		Governmen	ntal Funds		Proprieta	ary Funds	Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
_								
	2,113	1,258						3,37
	20.440		-					
	69,449	22,161						91,6
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STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2013

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

		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 Povolonment	1							
461.00	Conservation of Natural Resources	 							
462.00									
	Community Development and Housing								
463.00	Economic Development								
464.00	Economic Opportunity				-		1,000		
465-469	All Other Community Development								
	Total Community Development								
	Debt Service	1							
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	100 4 100 100 100 100							
	Total Debt Service	17,420	23,596						41,016
		<u> </u>			<u> </u>				
Emplo	oyer 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		100.00					12,643

STATEMENT OF REVENUES AND EXPENDITURES

			Governmen	ntal Funds		Proprieta	ry Funds	Fiduciary Fund	Total
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>EXPENDITURES</u>	_							20
Empl	oyer Paid Benefits and Withholding Items								
487.00	Other Group Insurance Benefits								
Total	Employer Paid Benefits and Withholding Items	53,365							53,36
,	Insurance	1							
486.00	Insurance, Casualty, and Surety	13,111							13,11
	Total Insurance	13,111						1	13,11
489.00 Tot	All Other Unclassified Expenditures al Unclassified Operating Expenditures								
	Other Financing Uses								
491.00	Refund of Prior Year Revenues	8							
492.00	Interfund Operating Transfers	20,000		20,000					40,00
493.00	All Other Financing Uses								
	Total Other Financing Uses	20,008		20,000					40,00
	TOTAL EXPENDITURES	410,879	45,757	20,000					476,63
EXCE	ESS/DEFICIT OF REVENUES OVER EXPENDITURES	39,809	7,176	23					47,00

LIBERTY TWP

December 31, 2013 DEBT STATEMENT

	ı	OUTSTANDING BONDS AND NOTES
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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 (уууу)	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				***************************************	3. 8						
Long Term	Note	2005	2015	200,000	40,255		23,596		16,659		16,659
Revenue Bonds and Notes											
Lease Rental Debt											
Other				10000							
GMC Pickup	Note	2012	2014	33,000	24,863		16,344		8,519		8,519
					25				istoria de la compania del compania de la compania del compania de la compania del compania de la compania de la compania de la compania del compania de la compania del compania de la compania del compania de la compania del c	10 to	

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

25,178

Capitalized lease obligations

Net debt

25,178

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

Signed:

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	nent	
and settled the	signed, the duly elected (or appointed replacement), qualified, and A various funds and account groups of the LIBERTY TWP for the year cordance with law rather than with generally accepted auditing stand	ended December 3	ditors of the LIBERTY TWP have audited, adjusted 1, 2013. My/Our audit, adjustment and settlement
This municipalit related assets a liability is incu	SE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BAS y's policy is to prepare its financial statements on the basis of cash re are recognized when received rather than when earned, and certain earned. Accordingly, the accompanying financial statements are not interpret with generally accepted accounting principles.	eceipts and disburs	enses are recognized when paid rather than when
These financial	statements do not include all of the disclosures required by generally	accepted accounti	ng principles.
	on, the aforementioned financial statements present the financial posi- for the year ended December 31, 2013, and the results of operations		
	SIGNATURE AND VER	IFICATION	
		Signed:	Joyce A. Beckman Appointed Auditor/CPA
Subscribed and	sworn to before me this 4 day of December, 2014.		
			SEAL

Witness (Controller)/Auditor (Auditors)

LIBERTY TWP, ADAMS County December 31, 2013

NOTES / COMMENTS