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

2022 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

170513 CURWENSVILLE BORO, CLEARFIELD COUNTY

BALANCE SHEET



DCED-CLGS-30 (09-09)

CURWENSVILLE BORO, CLEARFIELD County BALANCE SHEET December 31, 2022

| | | | Governmental Funds | ntal Funds | | Proprietary Funds | ry Funds | | Fid. Fund | | Fid. Fund Account Groups |
|---------------------|---------------------------------------|-----------------|--|---------------------|--------------|-------------------|---------------------|-----|---------------------|------------------------|---|
| | | General Fund | Special Revenue (Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise | Internal Service | | Trust and Agency | General Fixed Asset | Trust and General General Long Term Only Agency Fixed Assets Debt General Memorandum |
| | Assets and Other Debits | | | | | | | - 1 | | | |
| 100-120 | Cash and Investments | 369,895 | 69,102 | 121,431 | | | | | 1,197,062 | 1,197,062 | 1,197,062 |
| 140-144 | Tax Receivable | | | | | | | | | | |
| 121-129, 145-149 | Accounts Receivable (excluding taxes) | | | | | | | | | | |
| 130.00 | Due From Other Funds | 5,529 | | | | | | | | | |
| 131-139, 150-159 | Other Current Assets | | | | | | | | | | |
| 160-169 | Fixed Assets | | | | | | | | | | |
| 180-189 | Other Debits | | | | | | | | | | |
| To | Total Assets and Other Debits | 375,424 | 69,102 | 121,431 | | | | | 1,197,062 | 1,197,062 | 1,197,062 |

| | Liabilities and Other Credits | | | | | | |
|---------------------|--|-------|-------|--|--|--|-------|
| 210-229 | Payroll Taxes and Other Payroll Withholdings | 1,677 | | | | | 1,677 |
| 200-209, 231-239 | 200-209, All Other Current Liabilities | | | | | | |
| 230.00 | 230.00 Due To Other Funds | | 5,529 | | | | 5,529 |

CURWENSVILLE BORO, CLEARFIELD County BALANCE SHEET December 31, 2022

| | т — | - | | _ | T | 1 | | | | 1 | 1 | |
|-------------------------------------|--------------|---|--|---------------------|-------------------------------|---|-------------------------------------|---|-----------------------|--|--|--------------------|
| Tota | 291-299 | 270-289 | 290.00 | 281-284 | Fund | | Total | 240-259 | 260-269 | Liz Liz | | |
| 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 | Liabilities and Other Credits | | |
| 373,747 | | 373,747 | | | | | 1,677 | | | | General Fund | |
| 63,573 | | 63,573 | | | | | 5,529 | | | | Special Revenue (Including State Liquid Fuels) | Governmental Funds |
| 121,431 | | 121,431 | | | | | | | | | Capital Projects | ıtal Funds |
| | | | | | | | | | | | Debt Service | |
| | | | A Control of the Cont | | | | | | | | Enterprise | Proprietary Funds |
| | | | | | | | | | | | Internal Service | ry Funds |
| 1,197,062 | | 1,197,062 | | | | | | | | | Trust and Agency | Fid. Fund |
| | | | | | | | | | | | General Fixed Assets | Account Groups |
| | | | | | | | | | | | General Long Term Debt | Groups |
| 1,755,813 | | 1,755,813 | | | | | 7,206 | | | The state of the s | Memorandum Only | Total |

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

1,763,019

December 31, 2022

| Special Revenue Capital Debt Service Enterprise Service Agency Only Fuels) | Governmental Funds | | Proprietary Funds | Fiduciary Fund | Total |
|--|--|-----------|-------------------|---------------------|--------------------|
| | Special Revenue Capital (Including Projects Fuels) | t Service | | Trust and Agency | Memorandum Only |

REVENUES

| - | | 1 | | 1 | 7 | T | Y | т — | T | 1 | т — | | | · | ****** |
|------------|--|--------|--|--|-----------------------|--|-------------------------------|----------------------------------|----------------------------|------------------|--|---|--|-------------------|--------|
| | | 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 | |
| otal laxes | Other: | Other: | 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 | Per Capita 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 |
| 700,616 | | | 1,827 | | 43,290 | | li. | 228,584 | 76,665 | | | | | 350,250 | |
| | | | | | | | | | - And Andrews | | | | | | |
| | | | The state of the s | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | |
| | HAWKING TO THE TOTAL THE TOTAL TO THE TOTAL THE TOTAL TO THE TOTAL TOT | | | | | | | | | | | | | | |
| | | | | | | THE PROPERTY OF THE PROPERTY O | | | | | | | | | |
| | | | | TO THE TAXABLE PARTY OF TAXABLE PAR | | | | | | | | ***** | | | |
| 700,616 | | | 1,827 | THE STATE OF THE S | 43,290 | | | 228,584 | 76,665 | William I | | | | 350,250 | |

| 18,952 | | | 2 | 18,952 | Total Fines and Forfeits | |
|--------|--|--|---|--------|----------------------------|---------|
| 18,952 | | | 2 | 18,952 | 330-332 Fines and Forfeits | 330-332 |
| | | | | | Fines and Forfeits | |
| | | | | | | |

320-322 All Other Licenses and Permits 321.80 | Cable Television Franchise Fees

Licenses and Permits

Total Licenses and Permits

22,744 22,744

22,744 22,744

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

| | 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

| | 342.00 | 341.00 | |
|-------------------------------------|----------------------------|--------------------------|-------------------------------|
| Total Interest, Rents and Royalties | 342.00 Rents and Royalties | 341.00 Interest Earnings | Interest, Rents and Royalties |
| 5,155 | 3,367 | 1,788 | |
| 1,269 | | 1,269 | |
| 1,396 | | 1,396 | |
| | W. Maria | | |
| | | | |
| | | | |
| 26,503 | | 26,503 | |
| 34,323 | 3,367 | 30,956 | |

| | Υ | 1 | T | т | <u> </u> | | г - |
|---------------|-----------------------------------|--|-----------------|--|--|----------------------|---------|
| | 353.00 | 352.00 | 352,01 | 351.00 | 351.09 | 351.03 | |
| Total Federal | Federal Payments in Lieu of Taxes | 352.00 All Other Federal Shared Revenue and Entitlements | National Forest | 351.00 All Other Federal Capital and Operating Grants | 351.09 Community Development | Highways and Streets | Federal |
| 125,607 | | 125,607 | | | | | |
| | | | | | | | |
| | | | | A TOTAL PROPERTY OF THE PARTY O | | | |
| | | | | | MANAGEMENT AND | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 125,607 | | 125,607 | | | The second secon | | |

State

| | | Υ | | т | | · | | | | , | _ |
|---|--|---|--|-----------------------------|--|-----------------------------------|--|---|-----------------------|----------------------|---|
| 355.00 | 355.08 | 355.07 | 355.05 | 355.04 | 355.02- 355.03 | 355.01 | 354.00 | 354.15 | 354,09 | 354.03 | |
| 355 00 Marcolline Obala Import Can Distribution | Local Share Assessment/Gaming Proceeds | Foreign Fire Insurance Tax Distribution | General Municipal Pension System State Aid | Alcoholic Beverage Licenses | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback | Public Utility Realty Tax (PURTA) | All Other State Capital and Operating Grants | Recycling / Act 101 | Community Development | Highways and Streets | |
| 6 600 | | 11,536 | 51,805 | 1,400 | | 627 | | | | | |
| | | | | | 100,300 | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | * Agranding | | | |
| | | | | | | | *************************************** | | | | |
| | | | | | | | | *************************************** | | | |
| | | | | | | | | | | | |
| | | 11,536 | 51,805 | 1,400 | 100,300 | 627 | | | | | |

December 31, 2022

| | Governmental Funds | tal 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 |

REVENUES

| | | | | | | 1 | | | | |
|------------------------------|--|---|---|----------------------|------------------------|---|-------------|---------------------------------|--|-------|
| | 359.00 | 358.00 | 357.00 | 367.03 | | | | 356.00 | 355.00 | |
| Total Local Government Units | Local Governmental Units and Authorities Payments in Lleu of Taxes | Local Government Unit Shared Payments for Contracted Intergovernmental Services | All Other Local Governmental Units Capital and Operating Grants | Highways and Streets | Local Government Units | | Total State | State Payments in Lieu of Taxes | All Other State Shared Revenues and Entitlements | State |
| 4,002 | | | 4,002 | | | | 72,060 | | | |
| | | | | | | | 100,300 | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| 4,002 | | | 4,002 | | | | 172,360 | | | |

| | Charges for Service | | | | | |
|--------|--|--------|--|--|--|--------|
| 361.00 | General Government | 197 | | | | 197 |
| 362.00 | Public Safety | 96,957 | | | | 96,957 |
| 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 | | | | | |
| 365.00 | Health | | | | | |
| 366,00 | Human Services | | | | | |
| 367.00 | Culture and Recreation | | | | | |
| 368.00 | Airports | | | To the facility of the facilit | | |

December 31, 2022

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

REVENUES

| | Charges for Service | | | | | | | |
|--------|--|--|--|--|--|--|----|--------|
| 369,00 | Bars | THE PARTY OF THE P | | | | | | |
| 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 | 97,154 | | | | | | |
| | | | Annual Property and the Control of t | | | | | |
| | Unclassified Operating Revenues | | | | | | | |
| 383.00 | Special Assessments | | | | | many transfer of the second se | | İ |
| 386.00 | Escheats (sale of personal property) | | T T T T T T T T T T T T T T T T T T T | | | *************************************** | | |
| 387.00 | Contributions and Donations from Private Sectors | 58,984 | | | | | | |
| 388.00 | Fiduciary Fund Pension Contributions | | | | | | 86 | 80,921 |
| | | | | | | *************************************** | | |

| | Other Financing Sources | | | | | |
|--------|--|---------|--------|---|--|---------|
| 391.00 | 391.00 Proceeds of General Fixed Asset Disposition | 7,000 | | *************************************** | | 7,000 |
| 392.00 | 392.00 Interfund Operating Transfers | | 28,000 | a turning distance of | | 28,000 |
| 393.00 | 393.00 Proceeds of General Long-Term Debt | 593,294 | | | | 593,294 |
| 394.00 | 394.00 Proceeds of Short Term-Debt | | | | - Addition of the state of the | |
| | | | | | The state of the s | |

389.00 All Other Unclassified Operating Revenues

Total Unclassified Operating Revenues

58,984

80,921

139,905

December 31, 2022

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

REVENUES

Other Financing Sources

| 118,676 | | | | and the state of t | 118,676 | Total General Government | |
|-----------|---------|--|--|--|-----------|---|--------|
| 19,463 | | | The state of the s | | 19,463 | Gen | 409.00 |
| 18,047 | | | | | 18,047 | | 408,00 |
| -1 -1 | | | | | | 00 IT-Networking Services-Data Processing | 407.00 |
| 14,024 | | | | · · · · · · · · · · · · · · · · · · · | 14,024 | Of ther General Government Administration | 406,00 |
| 40,271 | | The state of the s | | | 40,271 | 00 Secretary / Clerk | 405.00 |
| 10,339 | | 100 Harris | | | 10,339 | 00 Solicitor / Legal Services | 404.00 |
| 11,261 | | | | | 11,261 | 00 Tax Collection | 403.00 |
| | | | | | | 00 Auditing Services / Financial Administration | 402.00 |
| 960 | | | | | 960 | 00 Executive (Manager or Mayor) | 401.00 |
| 4,200 | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | 4,200 | 00 Legislative (Governing) Body | 400.00 |
| | | | | | | General Government | |
| | | | | | | EXPENDITURES | |
| 1,946,564 | 107,424 | | 29,396 | 101,569 | 1,708,175 | TOTAL REVENUES | |
| - Parkers | | | | | | Toronto de la constanta de la | |
| 630,901 | | | 28,000 | *************************************** | 602,901 | Total Other Financing Sources | |
| 2,607 | | | 11111 | A SALA SALA | 2,607 | 00 Refunds of Prior Year Expenditures | 395.00 |

410.00 411.00 412.00

Ambulance / Rescue

Police

341,572

11,536

18,728

341,572

30,264

14,169

Public Safety

413.00 UCC and Code Enforcement

14,169

December 31, 2022

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

EXPENDITURES

| | | - | | | | | | _ |
|---|---------------------|----------------------------|---|--|-----------------------------|--|----------------------------|---------------|
| | | 419.00 | 418.00 | 417.00 | 416.00 | 415.00 | 414.00 | |
| | Total Public Safety | 419.00 Other Public Safety | 418.00 Public Scales (weights and measures) | 417.00 Examination of Licensed Occupations | 416.00 Militia and Armories | 415.00 Emergency Management and Communications | 414.00 Planning and Zoning | Public Safety |
| | 367,277 | | | | | | | |
| | | | | | | | | |
| | 18,728 | | | | | | | |
| | | | | | | | | |
| *************************************** | | | | | | | | |
| | | | | | | | | |
| | 386,005 | | | | | | | |

| | _ | |
|---------------------------------|-----------------------------------|---------------------------|
| Total Health and Human Services | 420,00- Health and Human Services | Health and Human Services |
| 7,533 | 7,533 | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| 7,533 | 7,533 | |

| | Public Works - Sanitation | |
|--------|--|--|
| 426.00 | 426.00 Recycling Collection and Disposal | |
| 427.00 | 427.00 Solid Waste Collection and Disposal (garbage) | |
| 428.00 | 428.00 Weed Control | |
| 429.00 | 429.00 Wastewater / Sewage Treatment and Collection | |
| | Total Public Works - Sanitation | |
| | | The state of the s |

| Control Contro | Total Control of Contr | |
|--|--|--------|
| 25,292 | 434.00 Street Lighting 25,292 | 434.0 |
| 104,596 | 433.00 Traffic Control Devices 104,596 | 433.0 |
| 37,701 | COO MINO MANAGEMENT AND TO SERVE THE COOK INC. | i |
| | 432 00 Winter Maintenance - Spour Pomorel | 4320 |
| | 431.00 Cleaning of Streets and Gutters | 431.0 |
| 451,640 | USU General Services - Administration 451,640 | 430.00 |
| The second secon | | |
| | Public Works - Highways and Streets | |

December 31, 2022

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

EXPENDITURES

| | Public Works - Highways and Streets | <i>'</i> | | | | | |
|---|---|--|--------|-------|--|--|---------|
| , | 435.00 Sidewalks and Crosswalks | | | | | | |
| | 436.00 Storm Sewers and Drains | Patholic and the state of the s | | Wind, | | | |
| | 437.00 Repairs of Tools and Machinery | | 7,850 | | and the second | | 7.850 |
| | 438.00 Maintenance and Repairs of Roads and Bridges | jes 23,949 | 27,754 | 9,830 | a tracking the state of the sta | A CONTRACTOR OF THE CONTRACTOR | 61,533 |
| | 439.00 Highway Construction and Rebuilding Projects | s 287,294 | | | | | 287.294 |
| | Total Public Works - Highways and Streets | eets 892,771 | 73,305 | 9,830 | | | 975,906 |
| , | | | | | | | |

| | Other Public Works Enterprises | |
|--------|--------------------------------------|--|
| 440.00 | Airports | |
| 441.00 | Cemeteries | |
| 442.00 | Electric System | Transport of the Control of the Cont |
| 443,00 | Gas System | |
| 444.00 | Markets | |
| 445,00 | Parking | |
| 446.00 | Storm Water and Flood Control | |
| 447.00 | Transit System | - The state of the |
| 448.00 | Water System | |
| 449.00 | Water Transport and Terminals | |
| | Total Other Public Works Enterprises | |
| | | |

451.00 452.00

Participant Recreation

Culture-Recreation Administration

Culture and Recreation

454.00 Parks

100,802

100,802

453.00 Spectator Recreation

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2022

| | Governme | Governmental 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 | Memorandur Only |

EXPENDITURES

Culture and Recreation

| | Tota | 465-469 All Oth | 464.00 Econo | 463.00 Econo | 462,00 Comm | 461.00 Conse | | Į. | 459.00 All Of | 458.00 Senio | 457.00 Civil a | 456.00 Libraries | 011400 11000 |
|---|------------------------------------|--|----------------------|---------------------------|--|--|------------------------------|------------------------------|----------------------------------|--------------------------|---------------------------------|------------------|--------------|
| | Total Community Development | All Other Community Development | Economic Opportunity | Economic Development | Community Development and Housing | Conservation of Natural Resources | Community Development | Total Culture and Recreation | All Other Culture and Recreation | Senior Citizens' Centers | Civil and Military Celebrations | ⊕S | |
| | elopment | ment | | | Housing | Irces | pment | creation | on | | | | |
| | 87,749 | | | | 87,749 | | | 101,002 | | | | 200 | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| - | | | | | | | | | | | | | |
| | | | | | And the state of t | | | | | | | | |
| | | The state of the s | | - Transfer and the second | | | | | | | | | |
| | | | | | | and the state of t | | | | | | | |
| | 87,749 | | | | 87,749 | | | 101,002 | | | | 200 | |

| | | ר |
|--------|--|----|
| 27,327 | Total Debt Service | |
| | 475.00 Fiscal Agent Fees | T |
| 3,373 | 472.00 Debt Interest (short-term and long-term) | Т |
| 23,954 | 471.00 Debt Principal (short-term and long-term) | 7- |
| | Debt Service | T |

| 483.00 Fension / Retirement Fund Contributions | | 482,00 Judgments and Losses | Compensation | Employer Paid Withholding Tax | Employer Paid Benefits and Withholding Items |
|--|---------|-----------------------------|------------------------|-------------------------------|--|
| ntributions | | | xes and orientproyment | ves and I hemployment | Vithholding Items |
| 77,520 | | | 39,353 | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | 196,753 | | | | |
| 77,520 | 196,753 | | 39,353 | | |

| ם | |
|-------------------|--|
| December 31, 2022 | |
| 1, 2022 | |
| | |
| | |
| | |

| Go | |
|--------------|-------------------|
| Governmental | 200 |
| nenta | December 31, 2022 |
| d Funds | 2 |
| ıds | 15 |
| | N |

General Fund

Special Revenue (Including State Liquid Fuels)

> Capital Projects

> > Debt Service

Enterprise

Internal Service

Trust and Agency

Memorandum Only **Proprietary Funds**

Fiduciary Fund

Total

EXPENDITURES

| Employer Paid Benefits and Withholding Items | | | | | | | |
|--|-----------|---------|--------|---|--|-------------|-----------|
| 484.00 Worker Compensation Insurance | 15,170 | | | | | | 15,170 |
| 487.00 Other Group Insurance Benefits | | | | | | | |
| Total Employer Paid Benefits and Withholding Items | 132,043 | | | | **** | 196,753 | 328,796 |
| | | | | | | | |
| Insurance | | | | | | | |
| 486.00 Insurance, Casualty, and Surety | 25,703 | | | *************************************** | - Additional Control of the Control | | 25.703 |
| Total Insurance | 25,703 | | | | | | 25,703 |
| | | | | | THE PARTY OF THE P | | |
| Unclassified Operating Expenditures | | | | | | | |
| 488.00 Fiduciary Fund Benefits and Refunds Paid | | | | | | 89,630 | 89,630 |
| 489.00 All Other Unclassified Expenditures | 31 | | | | | 13,013 | 13,044 |
| Total Unclassified Operating Expenditures | 31 | | | | | 102,643 | 102,674 |
| | | | | | | | a auty, |
| Other Financing Uses | | | | | | | |
| 491.00 Refund of Prior Year Revenues | | | | | | | |
| 492.00 Interfund Operating Transfers | 28,000 | | | | | | 28,000 |
| 493.00 All Other Financing Uses | | | | | | | |
| Total Other Financing Uses | 28,000 | | | | - www. | | 28,000 |
| | | | | | | | |
| TOTAL EXPENDITURES | 1,760,785 | 100,632 | 28,558 | | | 299,396 | 2,189,371 |
| | | | | | | | |
| EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES | -52,610 | 937 | 838 | | | -191,972 | -242,807 |
| | | | _ | _ | | _ | - |

CURWENSVILLE BORO

December 31, 2022

| 23,954 51,183 | <u>.</u> | Total hands and notes outstanding | | | | | |
|---|------------------------------------|---|--------------------------------|----------------------------|----------------------|--|--|
| | | | ! : : | | | | (1) - excludes unamortized premium/discount |
| | | | | | | | |
| | | | | | | | Other |
| | | 75,137 | 170,000 | 2024 | 2019 | Capital Leases | Street Sweeper |
| | | | | | | | |
| | | | | | | | Lease Xental Debt |
| | | | | | | | |
| | | | | | | | Revenue Bonds and Notes |
| 593,294 | 593,294 | 0 | 1,250,000 | 2037 | 2022 | Note | Grant Projects |
| | | | | | | | |
| | | | | | | | General Obligation Bonds and Notes |
| Principal Current Year Outstanding at Plus (less) Paid This Accretion on Year End (1) Unamortized Year Compound Interest Bonds (Discount) | Principal Incurred This Year | Outstanding Beginning of Year (1) | Original Amount of Issue | Maturity Year (yyyy) | Issue Year (yyyy) | Bond (B) Capital Lease (C) Lease Rental (L) Note (N) | rurpose |
| 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. | funded and defe | es redeemed or re | ling bond issu | ır files, exclud | cording to ou | bond and note issues a | COLIST AND NOTES Listed below are all currently outstanding corrections and additions. |
| | | DEBT STATEMENT | DEB | | | | |

Net debt

644,477

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2022

| | December 31, A022 | THAT WAS A STATE OF THE STATE O | |
|-----------------------------|--|--|--|
| Category | Capital Purchases | Capital Construction | Total |
| Community Development | | | and the second s |
| Electric | A CONTRACTOR OF THE PROPERTY O | | |
| Fire | The state of the s | 7.77 | |
| Gas System | | | |
| General Government | 1 | and the state of t | |
| Health | - Application - | - Application of the state of t | managanah ayanah |
| Housing | The state of the s | | |
| Libraries | THE PARTY OF THE P | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | |
| Mass Transit | THE PROPERTY OF THE PROPERTY O | | |
| Parks | | 65,666 | 65,666 |
| Police | 71,668 | | 71,668 |
| Recreation | | | LEADAN |
| Sewer | T THE STATE OF THE | | - THE PARTY OF THE |
| Solid Waste | THE COLUMN TWO IS NOT | | THE PARTY OF THE P |
| Streets / Highways | 229,192 | 311,243 | 540,435 |
| Water | | and the second s | |
| Other: Traffic Lights | 100,651 | ************************************** | 100,651 |
| I OTAL CAPITAL EXPENDITURES | 401,511 | 376,909 | 778,420 |

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 CURWENSVILLE BORO have audited, adjusted and settled the various funds and account groups of the CURWENSVILLE BORO for the year ended December 31, 2022. 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)

related 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. This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the

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

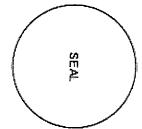
In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of CURWENSVILLE BORO for the year ended December 31, 2022, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

ERIK J ELENSKY Appointed Auditor/CPA

Subscribed and sworn to before me this 11 day of December, 2023.



Signed:

Witness (Controller)/Auditor (Auditors)

NOTES / COMMENTS