Received by DCED: 08/20/2020
Approved by DCED: Yes

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

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

170513 CURWENSVILLE BORO, CLEARFIELD COUNTY



DCED-CLGS-30 (09-09)

CURWENSVILLE BORO, CLEARFIELD County

BALANCE SHEET

December 31, 2019

	77,290	77,290	77,290
Accounts Receivable (excluding taxes) Due From Other Funds Other Current Assets Fixed Assets Other Debits 112,633	5,529 5,529 306,726 112,633	5,529 5,520 5	5,529 5,520 5
	112,633	112,633	112,633
	77,290	77,290	77,290
1,180,358	1,180,358	1,180,358	1,180,358
1,180,358	1,180,358	1,180,358	1,180,358
1,180,358	1,180,358	1,180,358	1,180,358

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

CURWENSVILLE BORO, CLEARFIELD County BALANCE SHEET

December 31, 2019

				De	December 31, 2019	19					
			Governmental Funds	ntal Funds		Proprieta	tary 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
<u></u>	Liabilities and Other Credits				=					2	
260-269	Long-Term-Liabilities	25,045									25,045
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Total Liabilities and Other Credits	25,045	5,529	-							30,574
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	281,681	107,104	77,290				1,180,358			1,646,433
291-299	Other Equity										
· Tota	Total Fund and Account Group Equity	281,681	107,104	77,290			т п	1,180,358			1,646,433
							i.				
TOTAL	TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	ACCOUNT (SROUP EQU	ALII							1,677,007

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

	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	Memorandum Only

REVENUES

	Q	310.90 Ot	310.70 Me	310.60 Ar	310.50 Lo	310.40 Oc	310.30 Bu	310.20 Ea	310.10 Re	310.00 Pe	309.00 Re	308.00 Re	305.00 O	301.00 Re	
Total Taxes	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
626,917			655		45,786			205,379	14,822					360,275	
						00478004									
													2		
626,917			655		45,786	8		205,379	14,822					360,275	

15,332	15,332	Total Fines and Forfeits
15,332	15,332	330-332 Fines and Forfeits
		Fines and Forfeits

320-322 All Other Licenses and Permits

Licenses and Permits

321.80

Cable Television Franchise Fees

Total Licenses and Permits

23,471 23,471

23,471

December 31, 2019

REVENUES

		353.00	352.00	352.01	351.00	351.09	351.03			342.00	341.00	
	Total Federal	Federal Payments in Lieu of Taxes	All Other Federal Shared Revenue and Entitlements	National Forest	All Other Federal Capital and Operating Grants	Community Development	Highways and Streets	Federal	Total Interest, Rents and Royalties	Rents and Royalties	Interest Earnings	Interest, Rents and Royalties
									4,383		4,383	
SASSESSION OF THE PARTY OF THE								Į.	2,931		2,931	
									1,322		1,322	
And the second s												
The second secon												
Control of the Contro												
Contract Con									171,208		171,208	
Control of the Contro	No.								179,844		179,844	

	State						
354.03	Highways and Streets	18,301					18,301
354.09	Community Development	84,299					84,299
354.15	Recycling / Act 101						\
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	513					513
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		110,679				110,679
355.04	Alcoholic Beverage Licenses	1,400					1,400
355.05	General Municipal Pension System State Aid	40,964		# 1 1			40,964
355.07	Foreign Fire Insurance Tax Distribution	10,473					10,473
355.08	Local Share Assessment/Gaming Proceeds				# 10		
355.00	Marcallia Chala Impact Foo Distribution	7 712					7 712

December 31, 2019

			Deceill	December 31, 2019					
			Governmental Funds	ital Funds		Proprietary Funds	y 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	2							
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	163,663	110,679				18		274,342
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	5,592							5,592
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services			5,214					5,214
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
	Total Local Government Units	5,592		5,214			23		10,806
						- E	77		
	Charges for Service							3	
361.00	General Government	90							90
362.00	Public Safety	51,357							51,357
363.20	Parking								
363.00	All Other Charges for Highway & Street Services					51			
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	2,525							2,525
368.00	Airports								

December 31, 2019

REVENUES

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

	Charges for Service						
369.00	Bars						
370.00	Cemeteries		-				
372.00	Electric System	-					ā
373.00	Gas System						
374.00	Housing System						
375.00	Markets						
377.00	Transit Systems	3				41	
378.00	Water System						
379.00	All Other Charges for Service	577					577
	Total Charges for Service	54,549			2		54,549
	Unclassified Operating Revenues						
383.00	Special Assessments						
386.00	Escheats (sale of personal property)						

389.00	389.00 All Other Unclassified Operating Revenues					
To	Total Unclassified Operating Revenues	21,268			60,654	81,922
					P	
	Other Financing Sources					
391.00	391.00 Proceeds of General Fixed Asset Disposition			12		
392.00	392.00 Interfund Operating Transfers	32,000	60,554			92,554
393.00	393.00 Proceeds of General Long-Term Debt					
394.00	394.00 Proceeds of Short Term-Debt					

387.00

Contributions and Donations from Private Sectors

21,268

60,654

21,268 60,654

388.00

Fiduciary Fund Pension Contributions

December 31, 2019

Special Revenue General Fund (Including State Liquid	Gove
le Capital ng Projects	Governmental Funds
Debt Service	
Enterprise	Proprietary Funds
Internal Service	y Funds
Trust and Agency	Fiduciary Fund
Memorandum Only	Total

REVENUES

103,912		91		103,821	Total General Government	
22,989				22,989	409.00 General Government Buildings and Plant	409.
5,606				5,606	408.00 Engineering Services	408.
117				117	407.00 IT-Networking Services-Data Processing	407
91		91			406.00 Other General Government Administration	406
51,763				51,763	405.00 Secretary / Clerk	405
2,363				2,363	404.00 Solicitor / Legal Services	404
10,597	7			10,597	403.00 Tax Collection	403
4,500				4,500	402.00 Auditing Services / Financial Administration	402
1,641				1,641	401.00 Executive (Manager or Mayor)	401
4,245				4,245	400.00 Legislative (Governing) Body	400
					General Government	
					EXPENDITURES	
231,862 1,369,850		10 67,090	113,610	957,288	TOTAL REVENUES	
102,667		60,554		42,113	Total Other Financing Sources	
10,113				10,113	395.00 Refunds of Prior Year Expenditures	395
					Other Financing Sources	

413.00

UCC and Code Enforcement

12,586

410.00

Police Fire

Public Safety

150,860

52,508

150,860 52,508

12,586

412.00

Ambulance / Rescue

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

		1
General Fund		
Special Revenue (Including State Liquid	Governmental Funds	ресеп
Capital Projects	ntal Funds	December 31, 2019
Debt Service	12	
Enterprise	Proprieta	
Internal Service	Proprietary Funds	
Trust and Agency	Fiduciary Fund	
Memorandum Only	Total	

EXPENDITURES

	Public Safety						
414.00	Planning and Zoning						
415.00	Emergency Management and Communications						
416.00	Militia and Armories						
417.00	Examination of Licensed Occupations						
418.00	Public Scales (weights and measures)						
419.00	Other Public Safety	6,750					6,750
	Total Public Safety	170,196	52,508				222,704
	Health and Human Services					at .	. 8
420.00- 425.00	Health and Human Services	8,157					8,157
	Total Health and Human Services	8,157					8,157
	Public Works - Sanitation				5		
426.00	Recycling Collection and Disposal						

228,182
37,495

427.00 428.00 429.00

Wastewater / Sewage Treatment and Collection

Total Public Works - Sanitation

Weed Control

Solid Waste Collection and Disposal (garbage)

December 31, 2019

	I	
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-	ı	1

	Governmental Funds	ntal Funds		Proprieta	Proprietary Funds	Fiduciary Fund
General Fund	Special Revenue (Including State Liquid	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency

EXPENDITURES

	449.00	448.00	447.00	446.00	445.00	444.00	443.00	442.00	441.00	440.00		Tot	439.00	438.00	437.00	436.00	435.00	-
Total Other Public Works Enterprises	Water Transport and Terminals	Water System	Transit System	Storm Water and Flood Control	Parking	Markets	Gas System	Electric System	Cemeteries	Airports	Other Public Works Enterprises	Total Public Works - Highways and Streets	Highway Construction and Rebuilding Projects	Maintenance and Repairs of Roads and Bridges	Repairs of Tools and Machinery	Storm Sewers and Drains	Sidewalks and Crosswalks	Public Works - Highways and Streets
	- 3											228,182						
												70,221	32,726					
_																		
					3													
											,							
					1													
			37									298,403	32,726					

454.00 | Parks

453.00 452.00

Spectator Recreation Participant Recreation 451.00 Culture-Recreation Administration

3,928

3,928

Culture and Recreation

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

8.0	900		
Gen			

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

EXPENDITURES

	459.00 All (458.00 Ser	457.00 Civi	456.00 Libraries	455.00 Shade Trees		
Total Culture and Recreation	459.00 All Other Culture and Recreation	458.00 Senior Citizens' Centers	457.00 Civil and Military Celebrations	aries	ade Trees	Culture and Recreation	
3,928							
			93				
				T T			
						181	
#							
3,928							

Total Community Development 109,736	465-469 All Other Community Development	464.00 Economic Opportunity	463.00 Economic Development	462.00 Community Development and Housing 109,736	461.00 Conservation of Natural Resources	Community Development
736				736		
				-		
	a A		35			
	a				28	
109,736				109,736		

		Debt Service					
4.	171.00	471.00 Debt Principal (short-term and long-term)	50,000				50,000
47	172.00	472.00 Debt Interest (short-term and long-term)					
47	175.00	475.00 Fiscal Agent Fees					
		Total Debt Service	50,000				50,000
1							

Empio	Employer Paid Benefits and Withholding Items					
481.00	481.00 Employer Paid Withholding Taxes and Unemployment Compensation	32,700				32,700
482.00	482.00 Judgments and Losses					
483.00	483.00 Pension / Retirement Fund Contributions	63.043		_	3	63.043

December 31, 2019

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

EXPENDITURES

	493.00 All	492.00 Int	491.00 Re		Total (489.00 All	488.00 Fig	Unc		486.00 ln:		Total En	487.00 Ot	484.00 W	Employe
Total Other Financing Uses	All Other Financing Uses	Interfund Operating Transfers	Refund of Prior Year Revenues	Other Financing Uses	Total Unclassified Operating Expenditures	All Other Unclassified Expenditures	Fiduciary Fund Benefits and Refunds Paid	Unclassified Operating Expenditures	Total Insurance	Insurance, Casualty, and Surety	Insurance	Total Employer Paid Benefits and Withholding Items	Other Group Insurance Benefits	Worker Compensation Insurance	Employer Paid Benefits and Withholding Items
60,554		60,554							14,973	14,973		175,174	65,902	13,529	
20,000		20,000													
12,000		12,000									ere				
				124											
					126,904	19,702	107,202		6						
92,554		92,554			126,904	19,702	2 107,202		14,973	14,973		175,174	65,902	13,529	

EXCESS/DEFICIT OF REVENUES OVER

EXPENDITURES

TOTAL EXPENDITURES

924,721

90,221

64,599

126,904

1,206,445

104,958

163,405

32,567

23,389

2,491

CURWENSVILLE BORO December 31, 2019

(1) - exclude		Street Sweeper		Rev	General		OUTSTAND Listed belov corrections	
(1) - excludes unamortized premium/discount	Other		Lease Rental Debt	Revenue Bonds and Notes	General Obligation Bonds and Notes	Purpose	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.	
		Capital Leases				Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	ond and note issues ac	
		2019				Issue Year (yyyy)	cording to our	
		2024				Maturity Year (yyyy)	files, excludi	
Total bonds a		170,000				Original Amount of Issue	ing bond issue	DEB
Total bonds and notes outstanding		0				Outstanding Beginning of Year (1)	es redeemed or ref	DEBISIALEMENT
ding		170,000				Principal Incurred This Year	unded and de	
8		50,000				Principal Paid This Year	feased. Pleas	
						Current Year Accretion on Compound Interest Bonds	se show the principal I	
		120,000		in =		Outstanding at Year End (1)	payments and make	
						Plus (less) Unamortized Premium (Discount)	any other necessa	
120,000	7	120,000				Total Balance	агу	

Net debt

120,000

Capitalized lease obligations

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF CAPITAL EXPENDITURES

December 31, 2019

50,000		50,000	TOTAL CAPITAL EXPENDITURES
			Other:
			Water
50,000		50,000	Streets / Highways
			Solid Waste
			Sewer
			Recreation
			Police
			Parks
			Mass Transit
			Libraries
			Housing
			Health
			General Government
			Gas System
			Fire
			Electric
		36	Community Development
Total	Capital Construction	Capital Purchases	Category

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, 2019. 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)

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

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, 2019, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

ERIK ELENSKY Appointed Auditor/CPA

Subscribed and sworn to before me this 20 day of August, 2020.



Signed:

Witness (Controller)/Auditor (Auditors)

NOTES / COMMENTS