DCED-CLGS-30 (9-09)

Received by DCED: 09/23/2021 Approved by DCED:

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

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2020 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 51, 2020											
			Governme	ntal Funds		Proprieta	ry Funds	Fid. Fund Accour		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	340,888	70,585	112,477				1,265,801			1,789,751
140-144	Tax Receivable	23,322									23,322
121-129, 145-149	Accounts Receivable (excluding taxes)	227									227
130.00	Due From Other Funds	5,529									5,529
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Tot	al Assets and Other Debits	369,966	70,585	112,477				1,265,801			1,818,829

Lia	abilities and Other Credits						
	Payroll Taxes and Other Payroll Withholdings	1,443					1,443
200-209, 231-239	All Other Current Liabilities						
230.00	Due To Other Funds		5,529				5,529

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

CURWENSVILLE BORO, CLEARFIELD County BALANCE SHEET

December 31, 2020

			Governme	ntal Funds		Proprieta	ary 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
Lia	abilities and Other Credits										
260-269	Long-Term-Liabilities	23,322									23,322
240-259	Current Portion of Long-Term Debt and Other Credits										
Total	Liabilities and Other Credits	24,765	5,529								30,294
Fund	I and Account Group Equity										
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	345,201	65,056	112,477				1,265,801			1,788,535
291-299	Other Equity										
Tota	I Fund and Account Group Equity	345,201	65,056	112,477				1,265,801			1,788,535
									-		

1,818,829

301.00

305.00

308.00

309.00

310.00

310.10 310.20

310.30

310.40

310.50 310.60

310.70

310.90

320-322

321.80

330-332 Fines and Forfeits

CURWENSVILLE BORO, CLEARFIELD County

STATEMENT OF REVENUES AND EXPENDITURES

		Governme	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
<u>REVENUES</u>			,	-	-	•	•	
Taxes								
Real Estate Taxes	361,623							361,623
Occupation Taxes (levied under municipal code)								
Residence Taxes (levied by cities of the 3rd Class)								
Regional Asset District Sales Tax (Allegheny County municipalities only)								
Per Capita Taxes								
Real Estate Transfer Taxes	9,839							9,839
Earned Income Taxes / Wage Taxes	208,120							208,120
Business Gross Receipts Taxes								
Occupation Taxes (levied under Act 511)								
Local Services Tax **	43,404							43,404
Amusement / Admission Taxes								
Mechanical Device Taxes	400							400
Other:								
Other:								
Total Taxes	623,386							623,386
	_							
Licenses and Permits			-		г	1	,	
All Other Licenses and Permits								
Cable Television Franchise Fees	24,055							24,055
Total Licenses and Permits	24,055							24,055
	1							
Fines and Forfeits					1	1	1	
Fines and Forfeits	20,970							20,970
Total Fines and Forfeits	20,970							20,970

December 31, 2020

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
	<u>REVENUES</u>								
	Interest, Rents and Royalties								
341.00	Interest Earnings	1,650	727	365				119,072	121,814
342.00	Rents and Royalties								
	Total Interest, Rents and Royalties	1,650	727	365				119,072	121,814
	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	26,877							26,877
355.01	Public Utility Realty Tax (PURTA)	610							610
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		107,787						107,787
355.04	Alcoholic Beverage Licenses	1,400							1,400
355.05	General Municipal Pension System State Aid	54,162							54,162
355.07	Foreign Fire Insurance Tax Distribution	10,603							10,603
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution	6,005							6,005

December 31, 2020

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	<u>REVENUES</u>								
	State								
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
	Total State	99,657	107,787						207,444
	Local Government Units								
357.03	Highways and Streets								
357.00	All Other Local Governmental Units Capital and Operating Grants	141,894							141,894
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	141,894							141,894
	Charges for Service								
361.00	General Government	120							120
362.00	Public Safety	83,060							83,060
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	695							695
368.00	Airports								

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

CURWENSVILLE BORO, CLEARFIELD County STATEMENT OF REVENUES AND EXPENDITURES

			Governme	ental 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>REVENUES</u>	_		•	-	•		•	
	Charges for Service								
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								
9.00	All Other Charges for Service								
	Total Charges for Service	83,875							83,87
		_				-			
	Unclassified Operating Revenues								
3.00	Special Assessments								
6.00	Escheats (sale of personal property)								
7.00	Contributions and Donations from Private Sectors	33,636							33,63
3.00	Fiduciary Fund Pension Contributions							87,679	87,67
9.00	All Other Unclassified Operating Revenues	738							73
То	tal Unclassified Operating Revenues	34,374						87,679	122,05
						•			
	Other Financing Sources								
1.00	Proceeds of General Fixed Asset Disposition								
2.00	Interfund Operating Transfers	8,100		50,500					58,600
3.00	Proceeds of General Long-Term Debt								
4.00	Proceeds of Short Term-Debt								

		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
	<u>REVENUES</u>		-	•				•	
	Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	65							65
	Total Other Financing Sources	8,165		50,500					58,665
	TOTAL REVENUES	1,038,026	108,514	50,865				206,751	1,404,156
	<u>EXPENDITURES</u>								
	General Government								
400.00	Legislative (Governing) Body	4,200							4,200
401.00	Executive (Manager or Mayor)	1,006							1,006
402.00	Auditing Services / Financial Administration	3,250							3,250
403.00	Tax Collection	10,487							10,487
404.00	Solicitor / Legal Services	9,578							9,578
405.00	Secretary / Clerk	36,105							36,105
406.00	Other General Government Administration	974							974
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services								
409.00	General Government Buildings and Plant	28,103							28,103
	Total General Government	93,703							93,703
	Public Safety								
410.00	Police	193,028							193,028
411.00	Fire	19,483		7,578					27,061
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement	12,082							12,082

December 31, 2020

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	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	6,805							6,805
	Total Public Safety	231,398		7,578					238,976
						-			
	Health and Human Services					_			,
420.00- 425.00	Health and Human Services	7,075							7,075
	Total Health and Human Services	7,075							7,075
	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								
		_							
Р	ublic Works - Highways and Streets					1	,	,	
430.00	General Services - Administration	205,669							205,669
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		22,180						22,180
433.00	Traffic Control Devices	1,762							1,762
434.00	Street Lighting	25,496							25,496

December 31, 2020

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES								
Р	ublic Works - Highways and Streets								
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery								
438.00	Maintenance and Repairs of Roads and Bridges		128,382						128,382
439.00	Highway Construction and Rebuilding Projects								
Tota	l Public Works - Highways and Streets	232,927	150,562						383,489
									_
	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								
T	otal Other Public Works Enterprises								
	Culture and Recreation								
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	2,818							2,818

December 31, 2020

Proprietary Funds

Fiduciary Fund

Total

Governmental Funds

Special Revenue

		General Fund	Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only
	EXPENDITURES								
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries								
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
	Total Culture and Recreation	2,818							2,818
									_
	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	181,049							181,049
	Total Community Development	181,049							181,049
	Debt Service								
471.00	Debt Principal (short-term and long-term)	21,939							21,939
472.00	Debt Interest (short-term and long-term)	5,388							5,388
475.00	Fiscal Agent Fees								
	Total Debt Service	27,327							27,327
Emplo	yer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	29,028							29,028
482.00	Judgments and Losses	84,482							84,482
483.00	Pension / Retirement Fund Contributions								
_									

		Governmental 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
	EXPENDITURES								
Emplo	yer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	14,526							14,526
487.00	Other Group Insurance Benefits								
Total	Employer Paid Benefits and Withholding Items	128,036							128,036
	Insurance								
486.00	Insurance, Casualty, and Surety	19,673							19,673
	Total Insurance	19,673							19,673
		•							
ι	Inclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							107,628	107,628
489.00	All Other Unclassified Expenditures							13,680	13,680
Tota	al Unclassified Operating Expenditures							121,308	121,308
	Other Financing Uses]							
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	50,500		8,100					58,600
493.00	All Other Financing Uses								
	Total Other Financing Uses	50,500		8,100					58,600
	TOTAL EXPENDITURES	974,506	150,562	15,678				121,308	1,262,054
EXCE	SS/DEFICIT OF REVENUES OVER EXPENDITURES	63,520	-42,048	35,187				85,443	142,102

CURWENSVILLE BORO

December 31, 2020

DEBT STATEMENT											
DUTSTANDING BONDS AND NOTES Listed below are all currently outstanding corrections and additions.	bond and note issues ac	cording to ou	r files, excludi	ng bond issu	es redeemed or ref	unded and de	feased. Pleas	se show the principal	payments and make	any other necessa	ary
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											
Revenue Bonds and Notes											
Lease Rental Debt											
Street Sweeper	Capital Leases	2019	2024	170,000	120,000		21,939		98,061		98,06
Other											
1) - excludes unamortized premium/discount				Total bonds a	and notes outstand	ing					98,06
				Capitalized le	ease obligations						

98,061

Net debt

CURWENSVILLE BORO, CLEARFIELD County

STATEMENT OF CAPITAL EXPENDITURES

December 31, 2020

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

EMPLOYEE COMPENSATION

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

Signed:

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

SEAL

Governing Body of the Municipality		
President Judge of the Court of Common Pleas		
Secretary of the Department of Community & Econom	nic Development	
settled the various funds and account groups of the CURV	VENSVILLE BORO for the year	r ended December 31, 2020. My/Our audit,
ality's policy is to prepare its financial statements on the bass as are recognized when received rather than when earned, a nourred. Accordingly, the accompanying financial statemen	sis of cash receipts and disbur and certain expenditures or exp its are not intended to present t	penses are recognized when paid rather than when
ial statements do not include all of the disclosures required	by generally accepted accoun	ting principles.
inion, the aforementioned financial statements present the f ILLE BORO for the year ended December 31, 2020, and th	financial position of the various ne results of operations of such	funds and account groups of the municipality of funds in accordance with the law.
SIGNATURE	E AND VERIFICATION	
	Signed:	ERIK J ELENSKY Appointed Auditor/CPA
ir E/al ir	President Judge of the Court of Common Pleas Secretary of the Department of Community & Economersigned, the duly elected (or appointed replacement), quasettled the various funds and account groups of the CURV and settlement was made in accordance with law rather than ASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACT ality's policy is to prepare its financial statements on the base are recognized when received rather than when earned, accurred. Accordingly, the accompanying financial statement lity in conformity with generally accepted accounting principal statements do not include all of the disclosures required the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the property of the year ended December 31, 2020, and the year ended December 3	President Judge of the Court of Common Pleas Secretary of the Department of Community & Economic Development ersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Ausettled the various funds and account groups of the CURWENSVILLE BORO for the year distillement was made in accordance with law rather than with generally accepted audit ASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS) ality's policy is to prepare its financial statements on the basis of cash receipts and disburstance are recognized when received rather than when earned, and certain expenditures or expective accompanying financial statements are not intended to present ality in conformity with generally accepted accounting principles. all statements do not include all of the disclosures required by generally accepted accounting, the aforementioned financial statements present the financial position of the various lille BORO for the year ended December 31, 2020, and the results of operations of such

Witness (Controller)/Auditor (Auditors)

December 31, 2020

NOTES / COMMENTS