

**2020 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

170513 CURWENSVILLE BORO, CLEARFIELD COUNTY

CURWENSVILLE BORO, CLEARFIELD County

BALANCE SHEET

December 31, 2020

		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	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 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										
Total Fund and Account Group Equity		345,201	65,056	112,477				1,265,801			1,788,535
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											1,818,829

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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	361,623						361,623
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							
310.10	Real Estate Transfer Taxes	9,839						9,839
310.20	Earned Income Taxes / Wage Taxes	208,120						208,120
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	43,404						43,404
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	400						400
310.90	Other: _____							
	Other: _____							
Total Taxes		623,386						623,386

Licenses and Permits

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	24,055						24,055
Total Licenses and Permits		24,055						24,055

Fines and Forfeits

330-332	Fines and Forfeits	20,970						20,970
Total Fines and Forfeits		20,970						20,970

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

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

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

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							

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

REVENUES

Charges for Service								
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		83,875						83,875

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	33,636						33,636
388.00	Fiduciary Fund Pension Contributions					87,679		87,679
389.00	All Other Unclassified Operating Revenues	738						738
Total Unclassified Operating Revenues		34,374				87,679		122,053

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	8,100		50,500				58,600
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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REVENUES

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
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EXPENDITURES

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

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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								

Public Works - Highways and Streets								
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

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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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 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							
Total 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							
Total 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

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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								
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

Employer 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							

CURWENSVILLE BORO, CLEARFIELD County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

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

Employer 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

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						107,628	107,628
489.00	All Other Unclassified Expenditures						13,680	13,680
Total 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
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	63,520	-42,048	35,187				85,443	142,102
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CURWENSVILLE BORO

December 31, 2020

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											
Revenue Bonds and Notes											
Lease Rental Debt											
Street Sweeper	Capital Leases	2019	2024	170,000	120,000		21,939		98,061		98,061
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

98,061

Capitalized lease obligations

0

Net debt

98,061

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)

346,483

December 31, 2020

NOTES / COMMENTS