

**2021 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**170513 CURWENSVILLE BORO, CLEARFIELD COUNTY**



## CURWENSVILLE BORO, CLEARFIELD County

## BALANCE SHEET

December 31, 2021

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		2,588	5,529								8,117
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets										
270-289	Fund Balance / Retained Earnings on 12/31	426,357	62,636	120,593				1,389,034			1,998,620
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		426,357	62,636	120,593				1,389,034			1,998,620
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											2,006,737

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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	365,261						365,261
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	18,894						18,894
310.20	Earned Income Taxes / Wage Taxes	214,400						214,400
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	45,482						45,482
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	833						833
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		644,870						644,870

**Licenses and Permits**

320-322	All Other Licenses and Permits							
321.80	Cable Television Franchise Fees	23,310						23,310
<b>Total Licenses and Permits</b>		23,310						23,310

**Fines and Forfeits**

330-332	Fines and Forfeits	16,732						16,732
<b>Total Fines and Forfeits</b>		16,732						16,732

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**REVENUES**

<b>Interest, Rents and Royalties</b>								
341.00	Interest Earnings	351	12	17			164,010	164,390
342.00	Rents and Royalties	3,514						3,514
<b>Total Interest, Rents and Royalties</b>		<b>3,865</b>	<b>12</b>	<b>17</b>			<b>164,010</b>	<b>167,904</b>

<b>Federal</b>								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	6,481						6,481
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements	124,818						124,818
353.00	Federal Payments in Lieu of Taxes							
<b>Total Federal</b>		<b>131,299</b>						<b>131,299</b>

<b>State</b>								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	161,671						161,671
355.01	Public Utility Realty Tax (PURTA)	622						622
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		100,265					100,265
355.04	Alcoholic Beverage Licenses							
355.05	General Municipal Pension System State Aid	47,973						47,973
355.07	Foreign Fire Insurance Tax Distribution	9,398						9,398
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	3,949						3,949

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**REVENUES**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		223,613	100,265					323,878

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	20,334						20,334
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		20,334						20,334

Charges for Service								
361.00	General Government	10						10
362.00	Public Safety	101,441						101,441
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							

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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**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							
<b>Total Charges for Service</b>		101,451						101,451

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	15,876						15,876
388.00	Fiduciary Fund Pension Contributions					86,973		86,973
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		15,876				86,973		102,849

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	7,905						7,905
392.00	Interfund Operating Transfers		6,286	36,033				42,319
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, 2021

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**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures	310		10				320
<b>Total Other Financing Sources</b>		8,215	6,286	36,043				50,544

**TOTAL REVENUES**

		1,189,565	106,563	36,060			250,983	1,583,171
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	4,200						4,200
401.00	Executive (Manager or Mayor)	960						960
402.00	Auditing Services / Financial Administration	3,500						3,500
403.00	Tax Collection	10,971						10,971
404.00	Solicitor / Legal Services	3,761						3,761
405.00	Secretary / Clerk	39,000						39,000
406.00	Other General Government Administration	40						40
407.00	IT-Networking Services-Data Processing	176						176
408.00	Engineering Services	994						994
409.00	General Government Buildings and Plant	30,015						30,015
<b>Total General Government</b>		93,617						93,617

**Public Safety**

410.00	Police	259,742						259,742
411.00	Fire	9,398		27,944				37,342
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	12,922						12,922



**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

**Public Safety**

414.00	Planning and Zoning	10						10
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
<b>Total Public Safety</b>		288,822	27,944					316,766

**Health and Human Services**

420.00-425.00	Health and Human Services	1,265						1,265
<b>Total Health and Human Services</b>		1,265						1,265

**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							
<b>Total Public Works - Sanitation</b>								

**Public Works - Highways and Streets**

430.00	General Services - Administration	268,052						268,052
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal		44,151					44,151
433.00	Traffic Control Devices	4,312						4,312
434.00	Street Lighting	29,321						29,321

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

<b>Public Works - Highways and Streets</b>								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains		179					179
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		37,326					37,326
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		301,685	81,656					383,341

<b>Other Public Works Enterprises</b>								
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							
<b>Total Other Public Works Enterprises</b>								

<b>Culture and Recreation</b>								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation							
453.00	Spectator Recreation							
454.00	Parks	13,782						13,782

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

<b>Culture and Recreation</b>								
455.00	Shade Trees							
456.00	Libraries	200						200
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		13,982						13,982

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing	214,851						214,851
463.00	Economic Development							
464.00	Economic Opportunity							
465-469	All Other Community Development							
<b>Total Community Development</b>		214,851						214,851

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)		22,924					22,924
472.00	Debt Interest (short-term and long-term)		4,403					4,403
475.00	Fiscal Agent Fees							
<b>Total Debt Service</b>			27,327					27,327

<b>Employer Paid Benefits and Withholding Items</b>								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	32,746						32,746
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	83,496						83,496

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2021

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance	14,307						14,307
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		130,549						130,549

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety	20,814						20,814
<b>Total Insurance</b>		20,814						20,814

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						107,744	107,744
489.00	All Other Unclassified Expenditures	505					20,006	20,511
<b>Total Unclassified Operating Expenditures</b>		505					127,750	128,255

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	42,319						42,319
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		42,319						42,319

<b>TOTAL EXPENDITURES</b>	1,108,409	108,983	27,944				127,750	1,373,086
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	81,156	-2,420	8,116				123,233	210,085
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## CURWENSVILLE BORO

December 31, 2021

## 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	98,061		22,924		75,137		75,137
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

75,137

Capitalized lease obligations

0

Net debt

75,137

**CURWENSVILLE BORO, CLEARFIELD County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2021

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: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>			

**EMPLOYEE COMPENSATION**

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

385,890

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
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**SIGNATURE AND VERIFICATION**

Signed: ERIK J ELENSKY Appointed Auditor/CPA

December 31, 2021

**NOTES / COMMENTS**