

DCED-CLGS-30 (9-09)

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2023 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

111243 NORTHERN CAMBRIA BORO, CAMBRIA COUNTY

BALANCE SHEET

		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
Assets and Other Debits											
100-120	Cash and Investments	255,489	323,416	486,107				1,477,736			2,542,748
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130.00	Due From Other Funds										
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
Total Assets and Other Debits		255,489	323,416	486,107				1,477,736			2,542,748

[illegible]

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	255,489	323,416	486,107				1,477,736			2,542,748
291-299	Other Equity										
Total Fund and Account Group Equity		255,489	323,416	486,107				1,477,736			2,542,748

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	2,542,748
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NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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	543,498	113,961						657,459
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	9,418							9,418
310.10	Real Estate Transfer Taxes	21,614							21,614
310.20	Earned Income Taxes / Wage Taxes	345,404							345,404
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	44,852							44,852
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		964,786	113,961						1,078,747

Licenses and Permits									
320-322	All Other Licenses and Permits	17,160							17,160
321.80	Cable Television Franchise Fees	57,980							57,980
Total Licenses and Permits		75,140							75,140

Fines and Forfeits									
330-332	Fines and Forfeits	20,282		12,954					33,236
Total Fines and Forfeits		20,282		12,954					33,236

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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	6,390	7,846	11,057				99,610	124,903
342.00	Rents and Royalties	7,980							7,980
Total Interest, Rents and Royalties		14,370	7,846	11,057				99,610	132,883

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	199,266							199,266
355.01	Public Utility Realty Tax (PURTA)	899							899
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		164,206						164,206
355.04	Alcoholic Beverage Licenses	1,500							1,500
355.05	General Municipal Pension System State Aid	79,618							79,618
355.07	Foreign Fire Insurance Tax Distribution	14,995							14,995
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		296,278	164,206						460,484

Local Government Units									
357.03	Highways and Streets	17,000							17,000
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	2,109							2,109
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units		19,109							19,109

Charges for Service									
361.00	General Government								
362.00	Public Safety	105,092							105,092
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)	289,109							289,109
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								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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

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	13,130							13,130
379.00	All Other Charges for Service	11,986							11,986
Total Charges for Service		419,317							419,317

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	2,191	4,000						6,191
388.00	Fiduciary Fund Pension Contributions						79,618		79,618
389.00	All Other Unclassified Operating Revenues	18,920							18,920
Total Unclassified Operating Revenues		21,111	4,000				79,618		104,729

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers	61,613	61,873						123,486
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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								
Total Other Financing Sources		61,613		61,873					123,486

TOTAL REVENUES

1,892,006	286,013	89,884				179,228	2,447,131
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	12,096							12,096
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	5,000					23,042		28,042
403.00	Tax Collection	9,912							9,912
404.00	Solicitor / Legal Services	5,500							5,500
405.00	Secretary / Clerk	78,405							78,405
406.00	Other General Government Administration	8,830							8,830
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	26,817							26,817
409.00	General Government Buildings and Plant	15,340							15,340
Total General Government		161,900					23,042		184,942

Public Safety

410.00	Police	585,683	11,342						597,025
411.00	Fire	14,995	38,000						52,995
412.00	Ambulance / Rescue								
413.00	UCC and Code Enforcement								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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								
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								
Total Public Safety		600,678	49,342						650,020

Health and Human Services

420.00-425.00	Health and Human Services								
Total Health and Human Services									

Public Works - Sanitation

426.00	Recycling Collection and Disposal								
427.00	Solid Waste Collection and Disposal (garbage)	221,093							221,093
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		221,093							221,093

Public Works - Highways and Streets

430.00	General Services - Administration	264,109							264,109
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices								
434.00	Street Lighting	70,267							70,267

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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 Works - Highways and Streets**

435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	9,006						9,006
438.00	Maintenance and Repairs of Roads and Bridges	536,624	248,815					785,439
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		880,006	248,815					1,128,821

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	26,876						26,876
447.00	Transit System							
448.00	Water System	2,695						2,695
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		29,571						29,571

Culture and Recreation

451.00	Culture-Recreation Administration							
452.00	Participant Recreation	6,383	11,342					17,725
453.00	Spectator Recreation							
454.00	Parks							

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
December 31, 2023

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		11,342						11,342
457.00	Civil and Military Celebrations								
458.00	Senior Citizens' Centers								
459.00	All Other Culture and Recreation								
Total Culture and Recreation		6,383	22,684						29,067

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								
Total Community Development									

Debt Service									
471.00	Debt Principal (short-term and long-term)	11,972							11,972
472.00	Debt Interest (short-term and long-term)	140							140
475.00	Fiscal Agent Fees								
Total Debt Service		12,112							12,112

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	50,549							50,549
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	79,618							79,618

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

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	23,295							23,295
487.00	Other Group Insurance Benefits	104,361							104,361
Total Employer Paid Benefits and Withholding Items		257,823							257,823

Insurance

486.00	Insurance, Casualty, and Surety	34,514							34,514
Total Insurance		34,514							34,514

Unclassified Operating Expenditures

488.00	Fiduciary Fund Benefits and Refunds Paid							80,898	80,898
489.00	All Other Unclassified Expenditures								
Total Unclassified Operating Expenditures								80,898	80,898

Other Financing Uses

491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	61,873		61,613					123,486
493.00	All Other Financing Uses								
Total Other Financing Uses		61,873		61,613					123,486

TOTAL EXPENDITURES

	2,265,953	320,841	61,613					103,940	2,752,347
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES

	-373,947	-34,828	28,271					75,288	-305,216
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NORTHERN CAMBRIA BORO
December 31, 2023

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											
FNB of PA Bank	Note	2018	2023	84,038	11,972		11,972		0		0
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

Capitalized lease obligations

Net debt

0

0

0

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF CAPITAL EXPENDITURES
December 31, 2023

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) 572,826

Signed: _____
Witness (Controller)/Auditor (Auditors)

December 31, 2023

NOTES / COMMENTS