

2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

111243 NORTHERN CAMBRIA BORO, CAMBRIA COUNTY

		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	267,000	423,127	256,499				1,658,437			2,605,063
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		267,000	423,127	256,499				1,658,437			2,605,063

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NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	577,734	111,241						688,975
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	10,344							10,344
310.10	Real Estate Transfer Taxes	21,170							21,170
310.20	Earned Income Taxes / Wage Taxes	366,306							366,306
310.30	Business Gross Receipts Taxes								
310.40	Occupation Taxes (levied under Act 511)								
310.50	Local Services Tax **	42,178							42,178
310.60	Amusement / Admission Taxes								
310.70	Mechanical Device Taxes								
310.90	Other: _____								
	Other: _____								
Total Taxes		1,017,732	111,241						1,128,973

Licenses and Permits									
320-322	All Other Licenses and Permits	18,110							18,110
321.80	Cable Television Franchise Fees	53,198							53,198
Total Licenses and Permits		71,308							71,308

Fines and Forfeits									
330-332	Fines and Forfeits	22,081		11,380					33,461
Total Fines and Forfeits		22,081		11,380					33,461

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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

Interest, Rents and Royalties									
341.00	Interest Earnings	1,994	6,866	10,246				180,304	199,410
342.00	Rents and Royalties	7,980							7,980
Total Interest, Rents and Royalties		9,974	6,866	10,246				180,304	207,390

Federal									
351.03	Highways and Streets	1,869,412							1,869,412
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		1,869,412							1,869,412

State									
354.03	Highways and Streets	350,515							350,515
354.09	Community Development								
354.15	Recycling / Act 101								
354.00	All Other State Capital and Operating Grants	73,445							73,445
355.01	Public Utility Realty Tax (PURTA)	1,044							1,044
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		159,090						159,090
355.04	Alcoholic Beverage Licenses	1,900							1,900
355.05	General Municipal Pension System State Aid	97,640							97,640
355.07	Foreign Fire Insurance Tax Distribution	15,216							15,216
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, 2024

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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		539,760	159,090						698,850

Local Government Units									
357.03	Highways and Streets	131,838							131,838
357.00	All Other Local Governmental Units Capital and Operating Grants								
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	302							302
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes								
Total Local Government Units		132,140							132,140

Charges for Service									
361.00	General Government								
362.00	Public Safety	77,881							77,881
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)	293,753							293,753
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, 2024

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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	12,000						12,000
379.00	All Other Charges for Service	971						971
Total Charges for Service		384,605						384,605

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors							
388.00	Fiduciary Fund Pension Contributions						97,640	97,640
389.00	All Other Unclassified Operating Revenues	5,543						5,543
Total Unclassified Operating Revenues		5,543					97,640	103,183

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition							
392.00	Interfund Operating Transfers	296,870						296,870
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, 2024

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures								
Total Other Financing Sources		296,870							296,870

TOTAL REVENUES

4,349,425	277,197	21,626				277,944	4,926,192
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	16,540							16,540
401.00	Executive (Manager or Mayor)								
402.00	Auditing Services / Financial Administration	5,000					19,570		24,570
403.00	Tax Collection	10,941							10,941
404.00	Solicitor / Legal Services	56,163							56,163
405.00	Secretary / Clerk	99,659							99,659
406.00	Other General Government Administration	4,555							4,555
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	22,194							22,194
409.00	General Government Buildings and Plant	26,184							26,184
Total General Government		241,236					19,570		260,806

Public Safety

410.00	Police	479,843							479,843
411.00	Fire	15,216	38,000						53,216
412.00	Ambulance / Rescue		11,020						11,020
413.00	UCC and Code Enforcement								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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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 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		495,059	49,020						544,079

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)	247,889							247,889
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection								
Total Public Works - Sanitation		247,889							247,889

Public Works - Highways and Streets									
430.00	General Services - Administration	441,777							441,777
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal								
433.00	Traffic Control Devices	5,689							5,689
434.00	Street Lighting	57,061							57,061

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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EXPENDITURES

Public Works - Highways and Streets									
435.00	Sidewalks and Crosswalks								
436.00	Storm Sewers and Drains								
437.00	Repairs of Tools and Machinery	332							332
438.00	Maintenance and Repairs of Roads and Bridges	2,478,646	60,789						2,539,435
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		2,983,505	60,789						3,044,294

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	6,093							6,093
447.00	Transit System								
448.00	Water System	288							288
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		6,381							6,381

Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation	1,571	22,039						23,610
453.00	Spectator Recreation								
454.00	Parks								

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
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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		1,571	22,039						23,610

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)								
472.00	Debt Interest (short-term and long-term)								
475.00	Fiscal Agent Fees								
Total Debt Service									

Employer Paid Benefits and Withholding Items									
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	50,431							50,431
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions	97,640							97,640

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	33,553							33,553
487.00	Other Group Insurance Benefits	80,227							80,227
Total Employer Paid Benefits and Withholding Items		261,851							261,851

Insurance									
486.00	Insurance, Casualty, and Surety	41,215							41,215
Total Insurance		41,215							41,215

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid							77,673	77,673
489.00	All Other Unclassified Expenditures	29,207							29,207
Total Unclassified Operating Expenditures		29,207						77,673	106,880

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers		45,636	251,234					296,870
493.00	All Other Financing Uses								
Total Other Financing Uses			45,636	251,234					296,870

TOTAL EXPENDITURES	4,307,914	177,484	251,234					97,243	4,833,875
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	41,511	99,713	-229,608					180,701	92,317
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NORTHERN CAMBRIA BORO
December 31, 2024

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											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding	0
Capitalized lease obligations	0
Net debt	0

NORTHERN CAMBRIA BORO, CAMBRIA County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2024

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)

581,575

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

December 31, 2024

NOTES / COMMENTS