

# **2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**170513 CURWENSVILLE BORO, CLEARFIELD COUNTY**



BALANCE SHEET

DCED-CLGS-30 (9-09)

CURWENSVILLE BORO, CLEARFIELD County  
BALANCE SHEET  
December 31, 2024

		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	406,904	142,242	119,586				1,476,245			2,144,977	
140-144	Tax Receivable											
121-129, 145-149	Accounts Receivable (excluding taxes)											
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											
Total Assets and Other Debits		412,433	142,242	119,586				1,476,245			2,150,506	

<b>Liabilities and Other Credits</b>										
210-229 Payroll Taxes and Other Payroll Withholdings	2,733									2,733
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	2,150,506
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**CURWENSVILLE BORO, CLEARFIELD 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	360,282						360,282
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	24,305						24,305
310.20	Earned Income Taxes / Wage Taxes	258,831						258,831
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	37,801						37,801
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes	1,710						1,710
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		682,929						682,929

Licenses and Permits								
320-322	All Other Licenses and Permits	500						500
321.80	Cable Television Franchise Fees	19,626						19,626
<b>Total Licenses and Permits</b>		20,126						20,126

Fines and Forfeits								
330-332	Fines and Forfeits	13,112						13,112
<b>Total Fines and Forfeits</b>		13,112						13,112

**CURWENSVILLE BORO, CLEARFIELD 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**

Interest, Rents and Royalties							
341.00	Interest Earnings	5,955	7,724	3,382		147,255	164,316
342.00	Rents and Royalties						
<b>Total Interest, Rents and Royalties</b>		5,955	7,724	3,382		147,255	164,316

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						
<b>Total Federal</b>							

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants	494,191					494,191
355.01	Public Utility Realty Tax (PURA)	649					649
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		102,621				102,621
355.04	Alcoholic Beverage Licenses	1,600					1,600
355.05	General Municipal Pension System State Aid	56,624					56,624
355.07	Foreign Fire Insurance Tax Distribution	11,550					11,550
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution	4,909					4,909

**CURWENSVILLE BORO, CLEARFIELD 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**

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
<b>Total State</b>		569,523	102,621					672,144

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	100,000						100,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	9,401						9,401
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		109,401						109,401

Charges for Service								
361.00	General Government	6,638						6,638
362.00	Public Safety	94,436						94,436
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	5,510						5,510
368.00	Airports							

**CURWENSVILLE BORO, CLEARFIELD 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**

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>		106,584						106,584

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	2,118		2,321				4,439
388.00	Fiduciary Fund Pension Contributions						95,221	95,221
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		2,118		2,321			95,221	99,660

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	9,335						9,335
392.00	Interfund Operating Transfers		19,706	108,800				128,506
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, 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**

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures						
	<b>Total Other Financing Sources</b>	9,335	19,706	108,800			137,841

<b>TOTAL REVENUES</b>	1,519,083	130,051	114,503			242,476	2,006,113
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**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body	4,970					4,970
401.00	Executive (Manager or Mayor)	960					960
402.00	Auditing Services / Financial Administration	10,653					10,653
403.00	Tax Collection	11,242					11,242
404.00	Solicitor / Legal Services	11,078					11,078
405.00	Secretary / Clerk	62,795					62,795
406.00	Other General Government Administration	14,994					14,994
407.00	IT-Networking Services-Data Processing	9,036					9,036
408.00	Engineering Services	30,186					30,186
409.00	General Government Buildings and Plant	14,978					14,978
	<b>Total General Government</b>	170,892					170,892

Public Safety							
410.00	Police	286,482					286,482
411.00	Fire	12,300		28,697			40,997
412.00	Ambulance / Rescue						
413.00	UCC and Code Enforcement	15,407					15,407



**CURWENSVILLE BORO, CLEARFIELD 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**

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							
	<b>Total Public Safety</b>	314,189	28,697					342,886

Health and Human Services								
420.00-425.00	Health and Human Services	180						180
	<b>Total Health and Human Services</b>	180						180

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	387,624						387,624
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance - Snow Removal		35,032					35,032
433.00	Traffic Control Devices	2,202						2,202
434.00	Street Lighting	31,668						31,668

CURWENSVILLE BORO, CLEARFIELD 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

Public Works - Highways and Streets							
435.00	Sidewalks and Crosswalks						
436.00	Storm Sewers and Drains	12,908					12,908
437.00	Repairs of Tools and Machinery	5,739					5,739
438.00	Maintenance and Repairs of Roads and Bridges	367,712	18,648				386,360
439.00	Highway Construction and Rebuilding Projects	1,311					1,311
Total Public Works - Highways and Streets		789,206	73,638				862,844

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	2,663					2,663
452.00	Participant Recreation						
453.00	Spectator Recreation						
454.00	Parks						

**CURWENSVILLE BORO, CLEARFIELD 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**

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						
<b>Total Culture and Recreation</b>		2,663					2,663

Community Development							
461.00	Conservation of Natural Resources						
462.00	Community Development and Housing	5,000					5,000
463.00	Economic Development						
464.00	Economic Opportunity						
465-469	All Other Community Development						
<b>Total Community Development</b>		5,000					5,000

Debt Service							
471.00	Debt Principal (short-term and long-term)		26,154				26,154
472.00	Debt Interest (short-term and long-term)		1,173				1,173
475.00	Fiscal Agent Fees						
<b>Total Debt Service</b>			27,327				27,327

Employer Paid Benefits and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	37,840					37,840
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions	91,492					91,492

**CURWENSVILLE BORO, CLEARFIELD 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	14,310					14,310
487.00	Other Group Insurance Benefits	1,800					1,800
<b>Total Employer Paid Benefits and Withholding Items</b>		145,442					145,442

Insurance							
486.00	Insurance, Casualty, and Surety	22,637					22,637
<b>Total Insurance</b>		22,637					22,637

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					90,860	90,860
489.00	All Other Unclassified Expenditures					14,765	14,765
<b>Total Unclassified Operating Expenditures</b>						105,625	105,625

Other Financing Uses							
491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	128,506					128,506
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		128,506					128,506

<b>TOTAL EXPENDITURES</b>	1,578,715	100,965	28,697			105,625	1,814,002
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<b>EXCESS/DIFICIT OF REVENUES OVER EXPENDITURES</b>	-59,632	29,086	85,806			136,851	192,111
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CURWENSVILLE 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											
Street Sweeper	Capital Leases	2019	2024	170,000	26,154		26,154		0		0
Other											

(1) - excludes unamortized premium/discount

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

**CURWENSVILLE BORO, CLEARFIELD 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	45,094		45,094
Recreation			
Sewer			
Solid Waste			
Streets / Highways		367,712	367,712
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	45,094	367,712	412,806

**EMPLOYEE COMPENSATION**

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

404,183

**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed:

ERIK J ELENSKY Appointed Auditor/CPA

DCED-CLGS-30 (9-09)

December 31, 2024

**NOTES / COMMENTS**





# Municipal Statistics

## 2024 Annual Financial Report

CURWENSVILLE  
BORO - 170513  
Current Status:  
PENDING

[Balance Sheet](#)[Revenues](#)[Expenditures](#)[Debt Statement](#)[Capital Expenditures](#)[Final Review](#)

### SUBMISSION DETAILS

#### Submission Details

Your form has been submitted to DCED on 11/10/2025

The status of your annual financial form is PENDING.

[Click here to print a copy of this page for your records.](#)

This satisfies your annual financial form filing requirement with DCED.  
This copy of the report is for your records only- there is no need to send  
DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-  
6837 or via e-mail at [municipalstatistics@pa.gov](mailto:municipalstatistics@pa.gov).

[Close](#)[Download PDF](#)

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DCED-CLGS-30 (9-09)

Received by DCED: 11/10/2025

Approved by DCED:

Department of Community & Economic Development  
Governor's Center for Local Government Services  
Commonwealth Keystone Building  
400 North Street, 4th Floor  
Harrisburg, PA 17120-0225

## 2024 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

170513 CURWENSVILLE BORO, CLEARFIELD COUNTY

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