

**ANNUAL AUDIT AND  
FINANCIAL REPORT**

**BOROUGH OF BROOKHAVEN**

**DECEMBER 31, 2023**



CYNTHIA FELZER LEITZELL, CPA  
 STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC  
 CERTIFIED PUBLIC ACCOUNTANTS

**BOROUGH OF BROOKHAVEN**

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CYNTHIA FELZER LEITZELL, CPA  
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**LEITZELL & ECONOMIDIS, PC**  
CERTIFIED PUBLIC ACCOUNTANTS

## INDEPENDENT AUDITOR'S REPORT

Members of Council  
Borough of Brookhaven  
Brookhaven, Pennsylvania

### Report on the Audit of Financial Statements

#### Opinions

We have audited the Annual Audit and Financial Report, Form DCED-CLGS-30 of BOROUGH OF BROOKHAVEN as of and for the year ended December 31, 2023.

#### Unmodified Opinions on Regulatory Basis of Accounting

In our opinion the accompanying financial report referred to above presents fairly, in all material respects, the cash balances of BOROUGH OF BROOKHAVEN as of December 31, 2023, and the revenues it received and expenditures it paid for the year then ended in accordance with the financial reporting provisions of the Commonwealth of Pennsylvania Department of Community and Economic Development as noted above.

#### Adverse Opinions on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial report referred to in the first paragraph does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of BOROUGH OF BROOKHAVEN as of December 31, 2023, or the changes in its financial position for the year then ended.

#### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Borough and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Basis for Adverse Opinions on U.S. Generally Accepted Accounting Principles

The financial report was prepared in conformity with the accounting practices prescribed or permitted by the Department of Community and Economic Development (DCED). BOROUGH OF BROOKHAVEN prepares its financial report on the cash basis of accounting used for regulatory reporting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial report of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of this financial report in accordance with the financial reporting provisions of Commonwealth of Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial reports that are free from material misstatement, whether due to fraud or error.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events considered in the aggregate, that raise substantial doubt about the Borough's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2024 on our consideration of the Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Borough's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering BOROUGH OF BROOKHAVEN's internal control over financial reporting and compliance.

*Leitzell & Economidis, PC*

LEITZELL & ECONOMIDIS, PC  
Certified Public Accountants

March 16, 2024  
Newtown Square, Pennsylvania

**Balance Sheet**  
 December 31st, 2023

ASSETS AND OTHER DEBITS	Governmental Funds			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
100-120 Cash and Investments.....	\$ 2,722,711	\$ 48,644	\$ -	\$ -
140-144 Tax Receivable.....	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-
130 Due From Other Funds.....	7,389	-	-	-
131-139 150-159 Other Current Assets.....	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 2,730,100</b>	<b>\$ 48,644</b>	<b>\$ -</b>	<b>\$ -</b>

LIABILITIES AND OTHER CREDITS				
210-239 Payroll Taxes and Other Payroll Withholdings.....	\$ -	\$ -	\$ -	\$ -
200-209 231-239 All Other Current Liabilities.....	197,012	-	-	-
230 Due To Other Funds.....	57,940	-	-	-
260-269 Long Term Liabilities.....	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ 254,952</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

FUND AND ACCOUNT GROUP EQUITY				
281-284 Contributed Capital.....	\$ -	\$ -	\$ -	\$ -
290 Investments in General Fixed Assets.....	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	2,475,148	48,644	-	-
291-299 Other Equity.....	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 2,475,148</b>	<b>\$ 48,644</b>	<b>\$ -</b>	<b>\$ -</b>

**Balance Sheet**  
 December 31st, 2023

	Proprietary Funds		Fiduciary Funds	Account Groups		Total
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
<b>ASSETS AND OTHER DEBITS</b>						
100-120 Cash and Investments.....	\$ 3,669,701	\$ -	\$ -	\$ -	\$ -	\$ 6,441,056
140-144 Tax Receivable.....	-	-	-	-	-	-
121-129 145-149 Account Receivable (excluding taxes).....	-	-	-	-	-	-
130 Due From Other Funds.....	50,551	-	-	-	-	57,940
131-139 150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits/Amounts to be Provided.....	-	-	-	-	-	-
<b>TOTAL ASSETS AND OTHER DEBITS.....</b>	<b>\$ 3,720,252</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,498,996</b>

<b>LIABILITIES AND OTHER CREDITS</b>						
210-239 Payroll Taxes and Other Payroll Withholdings.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-209 231-239 All Other Current Liabilities.....	-	-	-	-	-	197,012
230 Due To Other Funds.....	-	-	-	-	-	57,940
260-269 Long Term Liabilities.....	-	-	-	-	-	-
240-259 Current Portion Of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
<b>TOTAL LIABILITIES AND OTHER CREDITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 254,952</b>

<b>FUND AND ACCOUNT GROUP EQUITY</b>						
281-284 Contributed Capital.....	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
290 Investments in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance / Retained Earnings 12/31.....	3,720,252	-	-	-	-	6,244,044
291-299 Other Equity.....	-	-	-	-	-	-
<b>TOTAL FUND AND ACCOUNT GROUP EQUITY.....</b>	<b>\$ 3,720,252</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,244,044</b>

**TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY**

**\$ 6,498,996**

## Statement of Revenues and Expenditures

December 31st, 2023

REVENUES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>				
301.00 Real Estate Taxes.....	\$ 2,587,385		\$ -	\$ -
305.00 Occupation Taxes (levied under municipal code)..	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	255,435		-	-
310.20 Earned Income Taxes/Wage Taxes.....	1,583,106		-	-
310.30 Business Gross Receipts Taxes.....	569,736		-	-
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes .....	-	-	-	-
<b>TOTAL TAXES.....</b>	<b>\$ 4,995,662</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### LICENSES & PERMITS

320-323 All Other Licenses and Permits.....	\$ 400,637		\$ -	\$ -
321.80 Cable Television Franchise Fees.....	179,008		-	-
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ 579,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### FINES AND FORFEITS

330-332 Fines and Forfeits.....	\$ 54,901		\$ -	\$ -
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ 54,901</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

### INTEREST, RENTS, & ROYALTIES

341.00 Interest Earnings.....	\$ 3,407	\$ 258	\$ -	\$ -
342.00 Rents and Royalties.....	83,087	-	-	-
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES.....</b>	<b>\$ 86,494</b>	<b>\$ 258</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2023

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>Taxes</b>				
301.00 Real Estate Taxes.....	\$ -	\$ -	\$ -	\$ 2,587,385
305.00 Occupation Taxes (levied under municipal code).	-	-	-	-
308.00 Residence Taxes (levied by cities of 3rd class)..	-	-	-	-
309.00 Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00 Per Capita Taxes.....	-	-	-	-
310.10 Real Estate Transfer Taxes.....	-	-	-	255,435
310.20 Earned Income Taxes/Wage Taxes.....	-	-	-	1,583,106
310.30 Business Gross Receipts Taxes.....	-	-	-	569,736
310.40 Occupation Taxes (levied under act 511).....	-	-	-	-
310.50 Local Services Tax**	-	-	-	-
310.60 Amusement/Admission Taxes.....	-	-	-	-
310.70 Mechanical Device Taxes.....	-	-	-	-
310.90 Other Local Tax Enabling Act/Act511/Taxes .....	-	-	-	-
<b>TOTAL TAXES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,995,662</b>

LICENSES & PERMITS				
320-323 All Other Licenses and Permits.....	\$ -	\$ -	\$ -	\$ 400,637
321.80 Cable Television Franchise Fees.....	-	-	-	179,008
<b>TOTAL LICENSES &amp; PERMITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 579,645</b>

FINES AND FORFEITS				
330-332 Fines and Forfeits.....	\$ -	\$ -	\$ -	\$ 54,901
<b>TOTAL FINES AND FORFEITS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 54,901</b>

INTEREST, RENTS, & ROYALTIES				
341.00 Interest Earnings.....	\$ 12,257	\$ -	\$ -	\$ 15,922
342.00 Rents and Royalties.....	-	-	-	83,087
<b>TOTAL INTEREST, RENTS, &amp; ROYALTIES</b>	<b>\$ 12,257</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 99,009</b>

# Statement of Revenues and Expenditures

December 31st, 2023

INTERGOVERNMENTAL REVENUES	GOVERNMENTAL FUNDS			
FEDERAL	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
351.03 Highways and Streets.....	\$ -	\$ -	\$ -	\$ -
351.09 Community Development.....	-	-	-	-
351.00 All Other Federal Capital and Operating Grants....	24,294	-	-	-
352.01 National Forest .....	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL FEDERAL.....</b>	<b>\$ 24,294</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

STATE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
354.03 Highway and Streets.....	\$ -	\$ -	\$ -	\$ -
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	110,000	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	3,799	-	-	-
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	216,446	-	-
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid....	174,836	-	-	-
355.07 Foreign Fire Insurance Tax Distribution** .....	57,390	-	-	-
355.08 Local Share Assessment/Gaming Proceeds** ....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE.....</b>	<b>\$ 346,025</b>	<b>\$ 216,446</b>	<b>\$ -</b>	<b>\$ -</b>

LOCAL GOVERNMENT UNITS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
357.03 Highways and Streets.....	\$ 7,128	\$ -	\$ -	\$ -
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	16,998	-	-	-
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ 24,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2023

INTERGOVERNMENTAL REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
FEDERAL	Enterprise	Internal Service	Trust and Agency	Memorandum Only
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 & Entitlements	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL FEDERAL.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,294</b>
<b>STATE</b>				
354.03 Highway and Streets.....	\$ -	\$ -	\$ -	\$ -
354.09 Community Development.....	-	-	-	-
354.15 Recycling/Act 101.....	-	-	-	-
354.00 All Other State Capital and Operating Grants.....	72,275	-	-	182,275
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	3,799
355.02 - Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State	-	-	-	216,446
355.03 Road Turnback.....	-	-	-	-
355.04 Alcoholic Beverage License Licenses.....	-	-	-	-
355.05 General Municipal Pension System State Aid....	-	-	-	174,836
355.07 Foreign Fire Insurance Tax Distribution** .....	-	-	-	57,390
355.08 Local Share Assessment/Gaming Proceeds** ....	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution	-	-	-	-
356.00 State Payment in Lieu of Taxes.....	-	-	-	-
<b>TOTAL STATE.....</b>	<b>\$ 72,275</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 634,746</b>
<b>LOCAL GOVERNMENT UNITS</b>				
357.03 Highways and Streets.....	\$ -	\$ -	\$ -	\$ 7,128
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00 Local Governmental Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	16,998
359.00 Local Governmental Units and Authorities Payments in Lieu of Taxes.....	-	-	-	-
<b>TOTAL LOCAL GOVERNMENT UNITS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,126</b>
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>				<b>\$ 683,166</b>

# Statement of Revenues and Expenditures

December 31st, 2023

REVENUES	GOVERNMENTAL FUNDS			
CHARGES FOR SERVICE	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00 General Government.....	\$ 7,290		\$ -	\$ -
362.00 Public Safety.....	166,103	-	-	-
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	-	-	-	-
364.30 Solid Waste Collection & Disposal Charge (trash)	-	-	-	-
364.60 Host Municipality 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.....	40,186	-	-	-
368.00 Airports.....	-	-	-	-
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 Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>	<b>\$ 213,579</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>				
383.00 Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	38,290	-	-	-
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	18,149	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ 56,439</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING SOURCES</b>				
391.00 Proceeds of General Fixed Asset Disposition.....	\$ 10,661	\$ -	\$ -	\$ -
392.00 Interfund Operating Transfers.....	-	-	-	-
393.00 Proceeds of General Long Term Debt.....	250,000	-	-	-
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	157,905	-	-	-
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 418,566</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL REVENUES.....</b>	<b>\$ 6,799,731</b>	<b>\$ 216,704</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2023

REVENUES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
CHARGES FOR SERVICE	Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00 General Government.....	\$ -	\$ -	\$ -	\$ 7,290
362.00 Public Safety.....	-	-	-	166,103
363.20 Parking.....	-	-	-	-
363.00 All Other Charges for Highway & Street Services..	-	-	-	-
364.10 Wastewater/Sewage Charges.....	1,871,818	-	-	1,871,818
364.30 Solid Waste Collection & Disposal Charge (trash)	918,702	-	-	918,702
364.60 Host Municipality 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.....	-	-	-	40,186
368.00 Airports.....	-	-	-	-
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 Services.....	-	-	-	-
<b>TOTAL CHARGES FOR SERVICE.....</b>	<b>\$ 2,790,520</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,004,099</b>
<b>UNCLASSIFIED OPERATING REVENUES</b>				
383.00 Assessments.....	\$ -	\$ -	\$ -	\$ -
386.00 Escheats (sale of personal property).....	-	-	-	-
387.00 Contributions & Donations from Private Sectors...	-	-	-	38,290
388.00 Fiduciary Fund Pension Contributions.....	-	-	-	-
389.00 All Other Unclassified Operating Revenues.....	-	-	-	18,149
<b>TOTAL UNCLASSIFIED OPERATING REVENUES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 56,439</b>
<b>OTHER FINANCING SOURCES</b>				
391.00 Proceeds of General Fixed Asset Disposition.....	\$ -	\$ -	\$ -	\$ 10,661
392.00 Interfund Operating Transfers.....	-	-	-	-
393.00 Proceeds of General Long Term Debt.....	-	-	-	250,000
394.00 Proceeds of Short-Term debt	-	-	-	-
395.00 Refunds of Prior Year Expenditures.....	19,713	\$ -	-	177,618
<b>TOTAL OTHER FINANCING SOURCES.....</b>	<b>\$ 19,713</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 438,279</b>
<b>TOTAL REVENUES.....</b>	<b>\$ 2,894,765</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,911,200</b>

# Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	GOVERNMENTAL FUNDS			
GENERAL GOVERNMENT	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
400.00 Legislative (Governing) Body.....	\$ 19,838	\$ -	\$ -	\$ -
401.00 Executive (Manager or Mayor).....	5,000	-	-	-
402.00 Auditing Services/Financial Administration.....	74,309	-	-	-
403.00 Tax Collection.....	112,934	-	-	-
404.00 Solicitor/Legal Services.....	164,056	-	-	-
405.00 Secretary/Clerk.....	103,871	-	-	-
406.00 Other General Government Administration.....	72,160	-	-	-
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	29,083	2,922	-	-
409.00 General Government Buildings and Plant.....	245,349	-	-	-
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ 826,600</b>	<b>\$ 2,922</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PUBLIC SAFETY</b>				
410.00 Police.....	\$ 1,904,652	\$ -	\$ -	\$ -
411.00 Fire .....	649,128	-	-	-
412.00 Ambulance/Rescue.....	12,036	-	-	-
413.00 UCC and Code Enforcement.....	214,233	-	-	-
414.00 Planning and Zoning.....	13,205	-	-	-
415.00 Emergency Management & 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>	<b>\$ 2,793,254</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>HEALTH AND HUMAN SERVICES</b>				
420.00 - 425.00 Health and Human Services.....	\$ -	-	-	-
<b>PUBLIC WORKS - SANITATION</b>				
426.00 Recycling Collection and Disposal.....	\$ -	\$ -	\$ -	\$ -
427.00 Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	-	-	-	-
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>GENERAL GOVERNMENT</b>				
400.00 Legislative (Governing) Body.....	\$ -	\$ -	\$ -	\$ 19,838
401.00 Executive (Manager or Mayor).....	-	-	-	5,000
402.00 Auditing Services/Financial Administration.....	-	-	-	74,309
403.00 Tax Collection.....	-	-	-	112,934
404.00 Solicitor/Legal Services.....	-	-	-	164,056
405.00 Secretary/Clerk.....	-	-	-	103,871
406.00 Other General Government Administration.....	-	-	-	72,160
407.00 IT-Networking Services-Data Processing.....	-	-	-	-
408.00 Engineering Services.....	26,518	-	-	58,523
409.00 General Government Buildings and Plant.....	-	-	-	245,349
<b>TOTAL GENERAL GOVERNMENT.....</b>	<b>\$ 26,518</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 856,040</b>
<b>PUBLIC SAFETY</b>				
410.00 Police.....	\$ -	\$ -	\$ -	\$ 1,904,652
411.00 Fire .....	-	-	-	649,128
412.00 Ambulance/Rescue.....	-	-	-	12,036
413.00 UCC and Code Enforcement.....	-	-	-	214,233
414.00 Planning and Zoning.....	-	-	-	13,205
415.00 Emergency Management & 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>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,793,254</b>
<b>HEALTH AND HUMAN SERVICES</b>				
420.00 - Health and Human Services.....	\$ -	\$ -	\$ -	\$ -
425.00				
<b>PUBLIC WORKS - SANITATION</b>				
426.00 Recycling Collection and Disposal.....	\$ 1,500	\$ -	\$ -	\$ 1,500
427.00 Solid Waste Collection and Disposal (trash).....	1,033,265	-	-	1,033,265
428.00 Weed Control.....	-	-	-	-
429.00 Wastewater/Sewage Collection and Treatment....	1,385,844	-	-	1,385,844
<b>TOTAL PUBLIC WORKS - SANITATION.....</b>	<b>\$ 2,420,609</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,420,609</b>

# Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	GOVERNMENTAL FUNDS			
PUBLIC WORKS - HIGHWAYS AND STREETS	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
430.00 General Services - Administration.....	\$ 249,297	\$ -	\$ -	\$ -
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	1,235	-	-	-
433.00 Traffic Control Devices.....	5,002	9,502	-	-
434.00 Street Lighting.....	6,739	43,623	-	-
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	45,618	-	-	-
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges.....	-	-	-	-
439.00 Highway Construction and Rebuilding Projects....	-	301,127	-	-
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS..</b>	<b>\$ 307,891</b>	<b>\$ 354,252</b>	<b>\$ -</b>	<b>\$ -</b>

PUBLIC WORKS - OTHER SERVICES	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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 PUBLIC WORKS - OTHER SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CULTURE AND RECREATION	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
451.00 Culture-Recreation Administration.....	\$ 23,001	\$ -	\$ -	\$ -
452.00 Participant Recreation.....	146,671	-	-	-
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	253,123	-	-	-
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>\$ 422,795</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

COMMUNITY DEVELOPMENT	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
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.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>PUBLIC WORKS - HIGHWAYS AND STREETS</b>				
430.00 General Services - Administration.....	\$ -	\$ -	\$ -	\$ 249,297
431.00 Cleaning of Streets and Gutters.....	-	-	-	-
432.00 Winter Maintenance - Snow Removal.....	-	-	-	1,235
433.00 Traffic Control Devices.....	-	-	-	14,504
434.00 Street Lighting.....	-	-	-	50,362
435.00 Sidewalks and Crosswalks.....	-	-	-	-
436.00 Storm Sewers and Drains.....	-	-	-	45,618
437.00 Repairs of Tools and Machinery.....	-	-	-	-
438.00 Maintenance & Repairs of Roads and Bridges....	-	-	-	-
439.00 Highway Construction and Rebuilding Projects....	-	-	-	301,127
<b>TOTAL PUBLIC WORKS - HIGHWAYS AND STREETS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 662,143</b>
<b>PUBLIC WORKS - OTHER SERVICES</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 PUBLIC WORKS - OTHER SERVICES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CULTURE AND RECREATION</b>				
451.00 Culture-Recreation Administration.....	\$ -	\$ -	\$ -	\$ 23,001
452.00 Participant Recreation.....	-	-	-	146,671
453.00 Spectator Recreation.....	-	-	-	-
454.00 Parks.....	-	-	-	253,123
455.00 Shade Trees.....	-	-	-	-
456.00 Libraries.....	-	-	-	-
457.00 Civil and Military Celebrations.....	-	-	-	-
458.00 Senior Citizen Centers.....	-	-	-	-
459.00 Other Culture and Recreation.....	-	-	-	-
<b>TOTAL CULTURE AND RECREATION.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 422,795</b>
<b>COMMUNITY DEVELOPMENT</b>				
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.....	-	-	-	-
<b>TOTAL COMMUNITY DEVELOPMENT.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	\$ 206,753	\$ -	\$ -	\$ -
472.00 Debt Interest (short-term and long-term).....	15,825	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ 222,578</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	\$ 85,731	\$ -	\$ -	\$ -
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	344,806	-	-	-
484.00 Workers Compensation Insurance.....	154,335	-	-	-
487.00 Other Group Insurance Benefits.....	696,955	-	-	-
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>	<b>\$ 1,281,827</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety.....	\$ 185,926	\$ -	\$ -	\$ -
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ -	\$ -
489.00 All Other Unclassified Expenditures.....	2,283	-	-	-
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES...</b>	<b>\$ 2,283</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues.....	\$ -	\$ -	\$ -	\$ -
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES.....</b>	<b>\$ 6,043,154</b>	<b>\$ 357,174</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b>	<b>\$ 756,577</b>	<b>\$ (140,470)</b>	<b>\$ -</b>	<b>\$ -</b>

## Statement of Revenues and Expenditures

December 31st, 2023

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	Total
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>DEBT SERVICE</b>				
471.00 Debt Principal (short-term and long-term).....	\$ 86,000	\$ -	\$ -	\$ 292,753
472.00 Debt Interest (short-term and long-term).....	21,227	-	-	\$ 37,052
475.00 Fiscal Agent Fees.....	-	-	-	-
<b>TOTAL DEBT SERVICE.....</b>	<b>\$ 107,227</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 329,805</b>
<b>EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS</b>				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	\$ -	\$ -	\$ -	\$ 85,731
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	344,806
484.00 Workers Compensation Insurance.....	-	-	-	154,335
487.00 Other Group Insurance Benefits.....	-	-	-	696,955
<b>TOTAL EMPLOYER PAID BENEFITS &amp; WITHHOLDING ITEMS.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,281,827</b>
<b>INSURANCE</b>				
486.00 Insurance, Casualty, and Surety.....	\$ -	\$ -	\$ -	\$ 185,926
<b>UNCLASSIFIED OPERATING EXPENDITURES</b>				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	\$ -	\$ -	\$ -	\$ -
489.00 All Other Unclassified Expenditures.....	-	-	-	2,283
<b>TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,283</b>
<b>OTHER FINANCING USES</b>				
491.00 Refund of Prior Year Revenues.....	\$ -	\$ -	\$ -	\$ -
492.00 Interfund Operating Transfers.....	-	-	-	-
493.00 Other Financing Uses.....	-	-	-	-
<b>TOTAL OTHER FINANCING USES.....</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES.....</b>	<b>\$ 2,554,354</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,954,682</b>
<b>EXCESS/DEFICIT OF REVENUE OVER EXPENDITURES</b>	<b>\$ 340,411</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 956,518</b>

**DEBT STATEMENT**

Type Purpose Bond (B) Note (N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balances
<b>General Obligation Bonds and Notes</b>										
Wastewater Revenue Notes	2010	2030	\$ 1,620,000	\$ 765,000	\$ -	\$ 86,000	\$ -	\$ 679,000	\$ -	\$ 679,000
Series 2012	2012	2025	2,310,000	570,000	-	186,000	-	384,000	-	384,000
GON Series 2023	2023	2033	250,000	-	-	-	-	250,000	-	250,000
<b>Revenue Bonds and Notes</b>										
<b>Lease Rental Debt/General Leases</b>										
<b>Tax and Revenue Anticipation Notes</b>										
<b>Other</b>										
2017 LED Street Light Loan	2017	2027	190,837	87,626	-	20,753	-	66,873	-	66,873

Total bonds and notes outstanding	\$ 1,379,873
Capitalized lease obligations	-
Other debt	-
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$ 1,379,873</b>
Minus assets held in bond reserve funds, and bond redemption funds	-
Minus lease rental payments receivable	-
<b>NET DEBT</b>	<b>\$ 1,379,873</b>





CYNTHIA FELZER LEITZELL, CPA  
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Members of Council  
Borough of Brookhaven  
Brookhaven, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Annual Audit and Financial Report, Form DCED-CLGS-30 of BOROUGH OF BROOKHAVEN, BROOKHAVEN, Pennsylvania, as of and for the year ended December 31, 2023 and have issued our report thereon dated March 16, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the BOROUGH OF BROOKHAVEN's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Borough's internal control. Accordingly, we do not express an opinion on the effectiveness of BOROUGH OF BROOKHAVEN's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Borough's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in the internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether BOROUGH OF BROOKHAVEN's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Borough's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Borough's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leitzell & Economidis, PC*

LEITZELL & ECONOMIDIS, PC  
Certified Public Accountants

March 16, 2024