

**2023 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**210243 LEMOYNE BORO, CUMBERLAND COUNTY**

## Independent Auditor's Report

**Council Members  
Borough of Lemoyne**

### Report on the Audit of the Financial Statements

#### **Adverse and Unmodified Opinions**

We have audited the Modified Cash Basis Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, and Statements of Capital Expenditures and Employee Compensation – regulatory basis, as of and for the year ended December 31, 2023 included in the Annual Audit and Financial Report (Schedules) of the Borough of Lemoyne (Borough).

#### **Unmodified Opinion on Regulatory Basis of Accounting**

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of the Borough as of December 31, 2023, and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by Pennsylvania Department of Community and Economic Development (DCED).

#### **Adverse Opinion on U.S. Generally Accepted Accounting Principles**

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse and Unmodified Opinions” section of our report, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Borough as of December 31, 2023, and the results of its operations for the year then ended.

#### **Basis for Adverse and Unmodified Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 adverse and unmodified audit opinions.

### **Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles**

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by the Borough on the basis of the instructions provided by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared without financial statement disclosures, without cash flows, without component unit financial information, without government-wide financial statements, without Management's Discussion and Analysis, without budgetary comparisons, and without historical pension and post-employment benefit liability information, and require all funds to be aggregated by fund type on the Schedules.

The effects on the Schedules of the variances between the regulatory basis of accounting described above 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 these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the DCED to meet filing requirements in Pennsylvania, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules 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 generally accepted 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 generally accepted 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 and disclosures 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 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.

*Maher Duessel*

Harrisburg, Pennsylvania  
March 22, 2024



## LEMOYNE BORO, CUMBERLAND County

## BALANCE SHEET

December 31, 2023

		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>		16,191						2,012			18,203

<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	2,748,320	281,483	3,440,621		5,230,398		2,512,204			14,213,026
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,748,320	281,483	3,440,621		5,230,398		2,512,204			14,213,026

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											14,231,229
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**LEMOYNE BORO, CUMBERLAND 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	1,439,787	306,052					1,745,839
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	168,844						168,844
310.20	Earned Income Taxes / Wage Taxes	799,860						799,860
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	270,027						270,027
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		2,678,518	306,052					2,984,570

**Licenses and Permits**

320-322	All Other Licenses and Permits	17,935						17,935
321.80	Cable Television Franchise Fees	71,939						71,939
<b>Total Licenses and Permits</b>		89,874						89,874

**Fines and Forfeits**

330-332	Fines and Forfeits	3,370						3,370
<b>Total Fines and Forfeits</b>		3,370						3,370



**LEMOYNE BORO, CUMBERLAND 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							
<b>Total State</b>		117,561	148,077			27,174		292,812

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		94,389					94,389
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	232						232
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		232	94,389					94,621

Charges for Service								
361.00	General Government	61,913						61,913
362.00	Public Safety	96,450						96,450
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	280						280
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)				2,773,617			2,773,617
364.30	Solid Waste Collection and Disposal Charge (trash)	14,668						14,668
364.60	Host Municipality Benefit Fee for Solid Waste Facility							
364.00	All Other Charges for Sanitation Services				476,702			476,702
365.00	Health							
366.00	Human Services							
367.00	Culture and Recreation	20,915			66,075			86,990
368.00	Airports							

**LEMOYNE BORO, CUMBERLAND 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							
379.00	All Other Charges for Service							
<b>Total Charges for Service</b>		194,226			3,316,394			3,510,620

**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					111,977		111,977
389.00	All Other Unclassified Operating Revenues	415			5,232			5,647
<b>Total Unclassified Operating Revenues</b>		415			5,232	111,977		117,624

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	4,850						4,850
392.00	Interfund Operating Transfers	306,052	2,500,000		48,485			2,854,537
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

**LEMOYNE BORO, CUMBERLAND 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	83,040						83,040
<b>Total Other Financing Sources</b>		393,942		2,500,000		48,485		2,942,427

**TOTAL REVENUES**

3,683,553	467,239	2,617,288		3,495,870		434,578	10,698,528
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	4,804						4,804
401.00	Executive (Manager or Mayor)	309,749			30,011			339,760
402.00	Auditing Services / Financial Administration	5,727						5,727
403.00	Tax Collection	9,661						9,661
404.00	Solicitor / Legal Services	59,992			15			60,007
405.00	Secretary / Clerk							
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing		25,447					25,447
408.00	Engineering Services	70,581		57,025				127,606
409.00	General Government Buildings and Plant	102,109						102,109
<b>Total General Government</b>		562,623	25,447	57,025	30,026			675,121

**Public Safety**

410.00	Police	1,256,914						1,256,914
411.00	Fire	339,547						339,547
412.00	Ambulance / Rescue							
413.00	UCC and Code Enforcement	137,377						137,377

**LEMOYNE BORO, CUMBERLAND 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	13,173						13,173
415.00	Emergency Management and Communications	2,496						2,496
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>		1,749,507						1,749,507

**Health and Human Services**

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

**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				1,253,367			1,253,367
<b>Total Public Works - Sanitation</b>					1,253,367			1,253,367

**Public Works - Highways and Streets**

430.00	General Services - Administration	499,225						499,225
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal	6,866						6,866
433.00	Traffic Control Devices	11,153						11,153
434.00	Street Lighting	80,668						80,668

**LEMOYNE BORO, CUMBERLAND 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**

<b>Public Works - Highways and Streets</b>							
435.00	Sidewalks and Crosswalks	7,998		114,668			122,666
436.00	Storm Sewers and Drains		208,790		329,507		538,297
437.00	Repairs of Tools and Machinery						
438.00	Maintenance and Repairs of Roads and Bridges	3,361					3,361
439.00	Highway Construction and Rebuilding Projects		209,708				209,708
<b>Total Public Works - Highways and Streets</b>		609,271	418,498	114,668	329,507		1,471,944

<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				228,178		228,178
447.00	Transit System						
448.00	Water System						
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>					228,178		228,178

<b>Culture and Recreation</b>							
451.00	Culture-Recreation Administration	13,977					13,977
452.00	Participant Recreation			26,159	105,689		131,848
453.00	Spectator Recreation						
454.00	Parks	90,370	20,225				110,595

**LEMOYNE BORO, CUMBERLAND 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**

<b>Culture and Recreation</b>								
455.00	Shade Trees	832						832
456.00	Libraries	2,000						2,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation							
<b>Total Culture and Recreation</b>		107,179	20,225	26,159		105,689		259,252

<b>Community Development</b>								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	960						960
464.00	Economic Opportunity							
465-469	All Other Community Development		2,000					2,000
<b>Total Community Development</b>		960	2,000					2,960

<b>Debt Service</b>								
471.00	Debt Principal (short-term and long-term)				877,326			877,326
472.00	Debt Interest (short-term and long-term)				160,575			160,575
475.00	Fiscal Agent Fees						9,212	9,212
<b>Total Debt Service</b>					1,037,901		9,212	1,047,113

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

**LEMOYNE BORO, CUMBERLAND 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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>								

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

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid						175,617	175,617
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>							175,617	175,617

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	2,509,000	345,537					2,854,537
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		2,509,000	345,537					2,854,537

<b>TOTAL EXPENDITURES</b>	5,538,540	811,707	197,852		2,984,668		184,829	9,717,596
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-1,854,987	-344,468	2,419,436		511,202		249,749	980,932
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**LEMOYNE 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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
PennVest	Note	2013	2042	11,000,000	8,405,431		383,326		8,022,105		8,022,105
Series of 2020	Note	2020	2031	5,709,000	4,651,000		494,000		4,157,000		4,157,000
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	12,179,105
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	12,179,105

**LEMOYNE BORO, CUMBERLAND County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	38,761		38,761
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		324,398	324,398
Water			
Other: Stormwater	31,670	252,721	284,391
<b>TOTAL CAPITAL EXPENDITURES</b>	70,431	577,119	647,550

**EMPLOYEE COMPENSATION**

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

787,023

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

**SIGNATURE AND VERIFICATION**

Signed: Maher Duessel Appointed Auditor/CPA

December 31, 2023

**NOTES / COMMENTS**

(Flag 92) The Borough receives rebates and surcharges from Penn Waste, but trash is not an operation of the Borough.