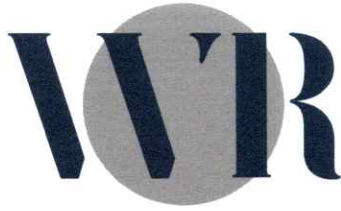


**EAST PETERSBURG BOROUGH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

**EAST PETERSBURG BOROUGH  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2025**

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**WHITE, RUDY LLC**  
CPAs and Consultants

436 Cloverleaf Road • P.O. Box 188 • Elizabethtown, PA 17022

**INDEPENDENT AUDITORS' REPORT**

To the Mayor and Council Members  
East Petersburg Borough, Commonwealth of Pennsylvania  
East Petersburg, Pennsylvania

***Opinions***

We have audited the accompanying financial statements of East Petersburg Borough, Commonwealth of Pennsylvania, which comprise the assets and other debits, liabilities and other credits, and fund equity – regulatory basis as of December 31, 2025 and the statement of revenues and expenditures – regulatory basis for the year ended December 31, 2025, for the general fund, special revenue funds, capital projects funds, enterprise funds, and trust and agency fund, and the related statements of debt, capital expenditures, and employee compensation included in the Department of Community and Economic Development's (DCED) prescribed form using the modified cash basis of accounting.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the regulatory basis assets and other debits, liabilities and other credits, and fund equity as of December 31, 2025, and the regulatory basis revenues and expenditures of the general fund, special revenue funds, capital projects funds, enterprise funds, and trust and agency fund, and the regulatory basis debt, capital expenditures and employee compensation of East Petersburg Borough, Commonwealth of Pennsylvania, as of December 31, 2025 and its revenues and expenditures for the year then ended, on the modified cash basis of accounting described below.

***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 Opinion on U.S. Generally Accepted Accounting Principles" section of our report, the accompanying financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of East Petersburg Borough, Commonwealth of Pennsylvania, as of December 31, 2025, or the changes in financial position thereof 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). 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 East Petersburg Borough, Commonwealth of Pennsylvania, 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 Opinion on U.S. Generally Accepted Accounting Principles***

As described below, the Borough prepared these financial statements included in DCED's prescribed form using the modified cash basis of accounting that is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statements of the significant variances between the modified cash basis of accounting and accounting principles generally accepted in the United States of America are that revenues are recorded when received rather than earned and expenditures are recognized when paid rather than incurred. Fixed assets, improvements and infrastructure assets are not capitalized or depreciated; capital acquisitions and construction are reflected as expenditures. Accounts payable, accrued expenses and long-term debt are not recognized as liabilities under the modified cash basis. When the proceeds of the debt are received, they are recorded as revenues and other financing sources. As the debt and expenses are paid, the principal payments are recorded as expenditures.

In addition, in accordance with the prescribed accounting practices permitted by the DCED, East Petersburg Borough, Commonwealth of Pennsylvania, has not presented a statement of cash flows and has not included footnote disclosures, which are a part of the basic financial statements according to the Governmental Accounting Standards Board. Also, management of East Petersburg Borough, Commonwealth of Pennsylvania, has not presented a management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions of DCED's prescribed form using the modified cash basis of accounting that is permitted by the Pennsylvania Department of Community and Economic Development, Governor's Center for Local Government Services. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## ***Auditors' 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 auditors' report that includes our opinion. 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 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 judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, 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 East Petersburg Borough, Commonwealth of Pennsylvania'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 East Petersburg Borough, Commonwealth of Pennsylvania'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.

*White, R J LLC*

**White, Rudy LLC**  
Certified Public Accountants

February 17, 2026



## BALANCE SHEET

**EAST PETERSBURG BORO, LANCASTER County**  
**BALANCE SHEET**  
 December 31, 2025

		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>Assets and Other Debits</b>											
100-120	Cash and Investments	1,501,991	490,877	5,238,510		2,930,318		680,114			10,841,810
140-144	Tax Receivable										
121-129, 145-149	Accounts Receivable (excluding taxes)										
130-00	Due From Other Funds			15,000		20,562					35,562
131-139, 150-159	Other Current Assets										
160-169	Fixed Assets										
180-189	Other Debits										
<b>Total Assets and Other Debits</b>		1,501,991	490,877	5,253,510		2,950,880		680,114			10,877,372
<b>Liabilities and Other Credits</b>											
210-229	Payroll Taxes and Other Payroll Withholdings	2,455									2,455
200-209, 231-239	All Other Current Liabilities	7,597									7,597
230-00	Due To Other Funds	35,562									35,562

See Independent Auditors' Report

**EAST PETERSBURG BORO, LANCASTER County**  
**BALANCE SHEET**  
December 31, 2025

		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>		45,614									45,614
<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	1,456,377	490,877	5,253,510		2,950,880		680,114			10,831,758
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		1,456,377	490,877	5,253,510		2,950,880		680,114			10,831,758
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											10,877,372

See Independent Auditors' Report

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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	1,565,448	257,172				1,822,620
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	119,184					119,184
310.20	Earned Income Taxes / Wage Taxes	784,882					784,882
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **	74,757					74,757
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other: _____						
	Other: _____						
<b>Total Taxes</b>		2,544,271	257,172				2,801,443

Licenses and Permits							
320-322	All Other Licenses and Permits	150					150
321.80	Cable Television Franchise Fees	72,290					72,290
<b>Total Licenses and Permits</b>		72,440					72,440

Fines and Forfeits							
330-332	Fines and Forfeits	9,337					9,337
<b>Total Fines and Forfeits</b>		9,337					9,337

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
December 31, 2025

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	24,066	3,604	210,398		115,421	86,853	440,342
342.00	Rents and Royalties	10,460				94,892		105,352
<b>Total Interest, Rents and Royalties</b>		<b>34,526</b>	<b>3,604</b>	<b>210,398</b>		<b>210,313</b>	<b>86,853</b>	<b>545,694</b>

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					739		739
354.00	All Other State Capital and Operating Grants			125,000				125,000
355.01	Public Utility Realty Tax (PURTA)	2,372						2,372
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		127,886					127,886
355.04	Alcoholic Beverage Licenses	200						200
355.05	General Municipal Pension System State Aid	20,784				23,027		43,811
355.07	Foreign Fire Insurance Tax Distribution	29,869						29,869
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution							

See Independent Auditors' Report

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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>		53,225	127,886	125,000		23,766	329,877

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

Charges for Service							
361.00	General Government	3,260					3,260
362.00	Public Safety	57,773					57,773
363.20	Parking						
363.00	All Other Charges for Highway & Street Services	41,034					41,034
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)						
364.30	Solid Waste Collection and Disposal Charge (trash)				563,814		563,814
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						

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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			1,013,249			1,013,249
379.00	All Other Charges for Service						
<b>Total Charges for Service</b>		102,067		1,577,063			1,679,130

Unclassified Operating Revenues							
383.00	Special Assessments						
386.00	Escheats (sale of personal property)						
387.00	Contributions and Donations from Private Sectors		250				250
388.00	Fiduciary Fund Pension Contributions					74,926	74,926
389.00	All Other Unclassified Operating Revenues	3,254	10,500				13,754
<b>Total Unclassified Operating Revenues</b>		3,254	10,750			74,926	88,930

Other Financing Sources							
391.00	Proceeds of General Fixed Asset Disposition						
392.00	Interfund Operating Transfers	15,000	90,000	957,290			1,062,290
393.00	Proceeds of General Long-Term Debt						
394.00	Proceeds of Short Term-Debt						

See Independent Auditors' Report

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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	10,099				4,964	15,063
<b>Total Other Financing Sources</b>		25,099	90,000	957,290		4,964	1,077,353
<b>TOTAL REVENUES</b>		2,844,219	478,662	1,303,438		1,816,106	6,604,204

**EXPENDITURES**

General Government							
400.00	Legislative (Governing) Body						
401.00	Executive (Manager or Mayor)	54,917					54,917
402.00	Auditing Services / Financial Administration	7,385					7,385
403.00	Tax Collection						
404.00	Solicitor / Legal Services	6,050					6,050
405.00	Secretary / Clerk	96,613					96,613
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services						
409.00	General Government Buildings and Plant	83,317		23,430			106,747
<b>Total General Government</b>		248,282		23,430			271,712

Public Safety							
410.00	Police	924,337					924,337
411.00	Fire	29,980	319,808				349,788
412.00	Ambulance / Rescue	16,863					16,863
413.00	UCC and Code Enforcement						

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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	148,613					148,613
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>		1,119,793	319,808				1,439,601

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				685,439		685,439
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>					685,439		685,439

Public Works - Highways and Streets							
430.00	General Services - Administration	150,859		35,994			186,853
431.00	Cleaning of Streets and Gutters						
432.00	Winter Maintenance - Snow Removal	12,471					12,471
433.00	Traffic Control Devices	10,515					10,515
434.00	Street Lighting	84,083					84,083

See Independent Auditors' Report

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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						3,014
436.00	Storm Sewers and Drains	74,320					74,320
437.00	Repairs of Tools and Machinery		2,108				2,108
438.00	Maintenance and Repairs of Roads and Bridges	206,720	848,399				1,055,119
439.00	Highway Construction and Rebuilding Projects						
<b>Total Public Works - Highways and Streets</b>		332,248	206,720	889,515			1,428,483

<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						
447.00	Transit System						
448.00	Water System		5,392	1,244,172			1,249,564
449.00	Water Transport and Terminals						
<b>Total Other Public Works Enterprises</b>			5,392	1,244,172			1,249,564

<b>Culture and Recreation</b>							
451.00	Culture-Recreation Administration						2,296
452.00	Participant Recreation	10,190					10,190
453.00	Spectator Recreation						
454.00	Parks	117,358	125,078				242,436

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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	3,500					3,500
457.00	Civil and Military Celebrations						
458.00	Senior Citizens' Centers						
459.00	All Other Culture and Recreation						
<b>Total Culture and Recreation</b>		133,344	125,079				258,422

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						
<b>Total Community Development</b>							

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						
<b>Total Debt Service</b>							

Employer Paid Benefits and Withholding Items							
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	24,555					24,555
482.00	Judgments and Losses						
483.00	Pension / Retirement Fund Contributions						

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2025

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	8,299					8,299
487.00	Other Group Insurance Benefits	57,547					57,547
<b>Total Employer Paid Benefits and Withholding Items</b>		90,401					90,401

**Insurance**

486.00	Insurance, Casualty, and Surety	53,421					53,421
<b>Total Insurance</b>		53,421					53,421

**Unclassified Operating Expenditures**

488.00	Fiduciary Fund Benefits and Refunds Paid					11,368	11,368
489.00	All Other Unclassified Expenditures						
<b>Total Unclassified Operating Expenditures</b>						11,368	11,368

**Other Financing Uses**

491.00	Refund of Prior Year Revenues						
492.00	Interfund Operating Transfers	1,037,290			25,000		1,062,290
493.00	All Other Financing Uses						
<b>Total Other Financing Uses</b>		1,037,290			25,000		1,062,290

**TOTAL EXPENDITURES**

		3,014,779	526,528	1,043,415	1,954,611	11,368	6,550,701
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**EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES**

		-170,560	-47,866	260,023	-138,505	150,411	53,503
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**EAST PETERSBURG BORO**  
December 31, 2025

**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>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	0

**EAST PETERSBURG BORO, LANCASTER County**  
**STATEMENT OF CAPITAL EXPENDITURES**  
 December 31, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	10,777		10,777
Health			
Housing			
Libraries			
Mass Transit			
Parks		603,127	603,127
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water	13,680	236,650	250,330
Other			
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>24,457</b>	<b>839,777</b>	<b>864,234</b>

**EMPLOYEE COMPENSATION**

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

683,709