

**Application of Pennsylvania-American Water Company for Acquisition of
the Wastewater Assets of the Borough of Brentwood**

66 Pa. C.S. § 1329

**Application Filing Checklist – Water/Wastewater
Docket No. A-2021-3024058**

19. Cost of Service.
- c. Provide a copy of the seller's most recent annual report filed with the Commonwealth's Department of Community and Economic Development.

RESPONSE:

- c. See enclosed the 2021 Commonwealth's Department of Community & Economic Development Municipal Annual Report provided by the Borough of Brentwood, attached as **Appendix A-19-c**.

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Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
Ph: 888-223-6837 | fax: 717-783-1402

2021 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

020483 BRENTWOOD BORO, ALLEGHENY COUNTY



Appendix A-19-c

BALANCE SHEET

DCED-CLGS-30 (09-09)

BRENTWOOD BORO, ALLEGHENY County

BALANCE SHEET

December 31, 2021

		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	2,015,811	3,894,897	1,561,688				11,623,215			19,095,611
140-144	Tax Receivable	749,242									749,242
121-129, 145-149	Accounts Receivable (excluding taxes)	265,913	635,075	1,072,600				23,949			1,997,537
130.00	Due From Other Funds	421,870	425,687	230,336				10,030			1,087,923
131-139, 150-159	Other Current Assets	85,179						6,817			91,996
160-169	Fixed Assets								17,954,517		17,954,517
180-189	Other Debits									14,047,913	14,047,913
Total Assets and Other Debits		3,538,015	4,955,659	2,864,624				11,664,011	17,954,517	14,047,913	55,024,739
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings	14,514									14,514
200-209, 231-239	All Other Current Liabilities	288,312	498,347	122,482							909,141
230.00	Due To Other Funds	666,053	3,824	418,046							1,087,923

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BRENTWOOD, ALLEGHENY COUNTY

BALANCE SHEET

December 31, 2021

		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
Liabilities and Other Credits											
260-269	Long-Term-Liabilities									13,519,482	13,519,482
240-259	Current Portion of Long-Term Debt and Other Credits	577,019		11,020						528,431	1,116,470
Total Liabilities and Other Credits		1,545,898	502,171	551,548						14,047,913	16,647,530
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								17,954,517		17,954,517
270-289	Fund Balance / Retained Earnings on 12/31	1,992,117	4,453,488	2,313,076				11,664,011			20,422,692
291-299	Other Equity										
Total Fund and Account Group Equity		1,992,117	4,453,488	2,313,076				11,664,011	17,954,517		38,377,209
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											55,024,739

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BRENTWOOD BORO, ALLEGHENY County STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	3,862,094	201,000					4,063,094
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)	506,020						506,020
310.00	Per Capita Taxes							
310.10	Real Estate Transfer Taxes	212,165						212,165
310.20	Earned Income Taxes / Wage Taxes	1,248,748						1,248,748
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **	104,696						104,696
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
Total Taxes		5,933,723	201,000					6,134,723

Licenses and Permits								
320-322	All Other Licenses and Permits	85,102						85,102
321.80	Cable Television Franchise Fees	114,212						114,212
Total Licenses and Permits		199,314						199,314

Fines and Forfeits								
330-332	Fines and Forfeits	80,824						80,824
Total Fines and Forfeits		80,824						80,824

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 BREWERY DISTRICT OF WASHINGTON COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	1,188	14,124	336			1,275,046	1,290,694
342.00	Rents and Royalties	97,149						97,149
Total Interest, Rents and Royalties		98,337	14,124	336			1,275,046	1,387,843

Federal								
351.03	Highways and Streets							
351.09	Community Development							
351.00	All Other Federal Capital and Operating Grants	21,094	323,944	128,980				474,018
352.01	National Forest							
352.00	All Other Federal Shared Revenue and Entitlements							
353.00	Federal Payments in Lieu of Taxes							
Total Federal		21,094	323,944	128,980				474,018

State								
354.03	Highways and Streets							
354.09	Community Development							
354.15	Recycling / Act 101							
354.00	All Other State Capital and Operating Grants	50,000	43,133	606,609				699,742
355.01	Public Utility Realty Tax (PURTA)	5,715						5,715
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		247,795					247,795
355.04	Alcoholic Beverage Licenses	4,924						4,924
355.05	General Municipal Pension System State Aid	230,270						230,270
355.07	Foreign Fire Insurance Tax Distribution	38,638						38,638
355.08	Local Share Assessment/Gaming Proceeds							
355.09	Marcellus Shale Impact Fee Distribution	931						931

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BRENTWOOD LOCAL GOVERNMENT County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
Total State		330,478	290,928	606,609				1,228,015

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants		113,714					113,714
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
Total Local Government Units			113,714					113,714

Charges for Service								
361.00	General Government	27,886						27,886
362.00	Public Safety	183,479						183,479
363.20	Parking							
363.00	All Other Charges for Highway & Street Services	44,653		67,073				111,726
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)		4,139,485					4,139,485
364.30	Solid Waste Collection and Disposal Charge (trash)	877,095						877,095
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	237,267						237,267
368.00	Airports							

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 BRENTWOOD TOWNSHIP, ALLEGHENY COUNTY

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	24,492						24,492
Total Charges for Service		1,394,872	4,139,485	67,073				5,601,430

Unclassified Operating Revenues								
383.00	Special Assessments							
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	300	30,546					30,846
388.00	Fiduciary Fund Pension Contributions					625,893		625,893
389.00	All Other Unclassified Operating Revenues							
Total Unclassified Operating Revenues		300	30,546			625,893		656,739

Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition	55,375						55,375
392.00	Interfund Operating Transfers	457,500		3,190,000				3,647,500
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

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 BREWSTER COUNTY ALLEGHENY COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	5,518	12					5,530
Total Other Financing Sources		518,393	12	3,190,000				3,708,405

TOTAL REVENUES	8,577,335	5,113,753	3,992,998			1,900,939	19,585,025
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	25,650						25,650
401.00	Executive (Manager or Mayor)	5,616						5,616
402.00	Auditing Services / Financial Administration	26,317						26,317
403.00	Tax Collection	64,046						64,046
404.00	Solicitor / Legal Services	57,637						57,637
405.00	Secretary / Clerk	441,162						441,162
406.00	Other General Government Administration	21,563						21,563
407.00	IT-Networking Services-Data Processing	81,687		291,242				372,929
408.00	Engineering Services	15,386		25,539				40,925
409.00	General Government Buildings and Plant	80,115		243,093				323,208
Total General Government		819,179		559,874				1,379,053

Public Safety								
410.00	Police	2,520,541		127,936				2,648,477
411.00	Fire	174,962						174,962
412.00	Ambulance / Rescue	93,115						93,115
413.00	UCC and Code Enforcement							

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BREWSTER COUNTY PALMER, TEXAS
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	235,202						235,202
415.00	Emergency Management and Communications	102,116						102,116
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations	10,908						10,908
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety	73,226						73,226
Total Public Safety		3,210,070		127,936				3,338,006

Health and Human Services								
420.00-425.00	Health and Human Services	25,588						25,588
Total Health and Human Services		25,588						25,588

Public Works - Sanitation								
426.00	Recycling Collection and Disposal	726,240						726,240
427.00	Solid Waste Collection and Disposal (garbage)	2,161						2,161
428.00	Weed Control							
429.00	Wastewater / Sewage Treatment and Collection		3,562,072					3,562,072
Total Public Works - Sanitation		728,401	3,562,072					4,290,473

Public Works - Highways and Streets								
430.00	General Services - Administration	1,169,047		4,243				1,173,290
431.00	Cleaning of Streets and Gutters							
432.00	Winter Maintenance – Snow Removal							
433.00	Traffic Control Devices	28,488	3,104	17,472				49,064
434.00	Street Lighting	20,035	98,400					118,435

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 BREWSTER COUNTY PALMER TOWNSHIP
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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			224,874				224,874
437.00	Repairs of Tools and Machinery							
438.00	Maintenance and Repairs of Roads and Bridges		108,956	366,506				475,462
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,217,570	210,460	613,095				2,041,125

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	128,468						128,468
452.00	Participant Recreation	173,584						173,584
453.00	Spectator Recreation	13,928		77,360				91,288
454.00	Parks	94,795		57,747				152,542

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	32,354	374,677	24,927				431,958
457.00	Civil and Military Celebrations	10,439						10,439
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	36,385		37,933				74,318
Total Culture and Recreation		489,953	374,677	197,967				1,062,597

Community Development								
461.00	Conservation of Natural Resources							
462.00	Community Development and Housing							
463.00	Economic Development	45,100						45,100
464.00	Economic Opportunity							
465-469	All Other Community Development	2,188						2,188
Total Community Development		47,288						47,288

Debt Service								
471.00	Debt Principal (short-term and long-term)		23,254	483,112				506,366
472.00	Debt Interest (short-term and long-term)		1,882	462,988				464,870
475.00	Fiscal Agent Fees			3,061				3,061
Total Debt Service			25,136	949,161				974,297

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	1						1
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions	486,889						486,889

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 BRENTWOOD TOWNSHIP, ALLEGHENY COUNTY

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	122,595					122,595
487.00	Other Group Insurance Benefits	10,000					10,000
Total Employer Paid Benefits and Withholding Items		619,485					619,485

Insurance							
486.00	Insurance, Casualty, and Surety	79,693					79,693
Total Insurance		79,693					79,693

Unclassified Operating Expenditures							
488.00	Fiduciary Fund Benefits and Refunds Paid					332,263	332,263
489.00	All Other Unclassified Expenditures					5,695	5,695
Total Unclassified Operating Expenditures						337,958	337,958

Other Financing Uses							
491.00	Refund of Prior Year Revenues	62,766	885	154			63,805
492.00	Interfund Operating Transfers	2,580,000	1,067,500				3,647,500
493.00	All Other Financing Uses						
Total Other Financing Uses		2,642,766	1,068,385	154			3,711,305

TOTAL EXPENDITURES		9,879,993	5,240,730	2,448,187			337,958	17,906,868
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		-1,302,658	-126,977	1,544,811			1,562,981	1,678,157
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December 31, 2021

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											
General Obligation Bond	Bond	2018	2044	6,850,000	6,840,000		5,000		6,835,000		6,835,000
General Obligation Bond	Bond	2019	2034	7,585,000	7,255,000		450,000		6,805,000		6,805,000
Revenue Bonds and Notes											
PWSA Loan	Note	2005	2024	386,497	74,034		23,254		50,780		50,780
Lease Rental Debt											
PNC Bank	Capital Leases	2009	2023	347,824	88,498		28,112		60,386		60,386
Other											
Compensated Absences	Bond	2012	2016	150,215	296,747				296,747		296,747

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding 14,047,913

Capitalized lease obligations 0

Net debt 14,047,913

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BRENTWOOD BORO, ALLEGHENY County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	291,242	243,093	534,335
Health			
Housing			
Libraries			
Mass Transit			
Parks		57,747	57,747
Police	127,936		127,936
Recreation		77,360	77,360
Sewer		224,874	224,874
Solid Waste			
Streets / Highways		366,506	366,506
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	419,178	969,580	1,388,758

EMPLOYEE COMPENSATION

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

3,486,349

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

SIGNATURE AND VERIFICATION

Signed: Stephen H. Niedenberger Appointed Auditor/CPA

December 31, 2021

NOTES / COMMENTS

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HOSACK, SPECHT, MUETZEL & WOOD LLP
CERTIFIED PUBLIC ACCOUNTANTS
2 PENN CENTER WEST, SUITE 326
PITTSBURGH, PA 15276
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Independent Auditor's Report

Members of Council
Borough of Brentwood
Pittsburgh, Pennsylvania

Opinion

We have audited the accompanying Balance Sheet, Statement of Revenues and Expenditures, Debt Statement, Statement of Capital Expenditures, and Other Information (the Schedules) included in the Annual Audit and Financial Report of the Borough of Brentwood, Allegheny County, Pennsylvania, as of and for the year ended December 31, 2021.

In our opinion, the Schedules referred to above present fairly, in all material respects, the assets, liabilities and fund equity of the Borough of Brentwood as of December 31, 2021, and its revenues, expenditures and other financing sources and uses for the year then ended, in accordance with the financial report provisions prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED).

Basis for Opinion

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 of Brentwood 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 opinion.

Basis of Accounting

We draw attention to the following which describes the basis of accounting. The Schedules are prepared by the Borough of Brentwood on the basis of the financial reporting provisions prescribed or permitted by the DCED in the instructions to the Annual Audit and Financial Report to demonstrate compliance with the DCED's regulatory basis of accounting and budget laws, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the DCED. These requirements permit the Schedules to be prepared on the modified accrual basis of accounting without the presentation of the management's discussion and analysis, the government-wide financial statements, budget and actual information and financial statement disclosures. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

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 prescribed or permitted by the DCED as described above. 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.

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Members of Council
Borough of Brentwood
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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the Schedules as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 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 of Brentwood'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 of Brentwood'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.

Restriction on Use

This report is intended solely for the information and use of management, the governing body of the Borough of Brentwood, and for filing with the DCED and other local and state departments or offices and is not intended to be and should not be used by anyone other than these specified parties.

Hosack, Specht, Muetzel & Wood LLP

HOSACK, SPECHT, MUETZEL & WOOD LLP
Pittsburgh, Pennsylvania
October 17, 2022