

Annual Audit and
Financial Report
(DCED-CLGS-30)

December 31,
2020

Loganville Borough



INDEPENDENT AUDITOR'S REPORT

Borough Council
Loganville Borough, York County
Loganville, Pennsylvania

President Judge of the Court of the Common Pleas
Secretary of Community and Economic Development

We have audited the accompanying balance sheet – modified cash basis of the Loganville Borough, York County, Pennsylvania, as of December 31, 2020, and the related statement of revenues and expenditures – modified cash basis, debt statement – modified cash basis and statement of capital expenditures – modified cash basis for the year then ended in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the modified cash basis – financial position of the Loganville Borough, York County, Pennsylvania as of December 31, 2020, and the modified cash basis - revenues, expenditures, and changes in financial position, modified cash basis – debt statement and the modified cash basis – capital expenditures for the year then ended in accordance with the financial reporting provisions of the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

Emphasis of Matters

The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Consequently, certain revenues and related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when a liability is incurred. The accompanying annual financial report was prepared for the purpose of complying with rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures or government-wide statements and is not intended to be a complete presentation of the Borough's assets, liabilities, revenues and expenses. Our opinion is not modified with respect to these matters.

Restriction on Use

This report is intended solely for the information and use of Borough Council, President Judge of the Court of the Common Pleas, and the Secretary of Community and Economic Development, and is not intended to be and should not be used by anyone other than these specified parties.

Smith Elliott Kearns + Company, LLC

York, Pennsylvania
March 19, 2021

2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

670933 LOGANVILLE BORO, YORK COUNTY

BALANCE SHEET



DCED-CLGS-30 (99-09)

LOGANVILLE BORO, YORK County BALANCE SHEET December 31, 2020

	Governmental 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	
Assets and Other Debits										
100-120 Cash and Investments	2,303,782	82,434								2,386,216
140-144 Tax Receivable										
121-129, 145-149 Accounts Receivable (excluding taxes)										
130-00 Due From Other Funds										
131-139, 150-159 Other Current Assets										
160-169 Fixed Assets										
180-189 Other Debits										
Total Assets and Other Debits	2,303,782	82,434								2,386,216

Liabilities and Other Credits							
210-229 Payroll Taxes and Other Payroll Withholdings							
200-209, 231-239 All Other Current Liabilities							
230-00 Due To Other Funds							

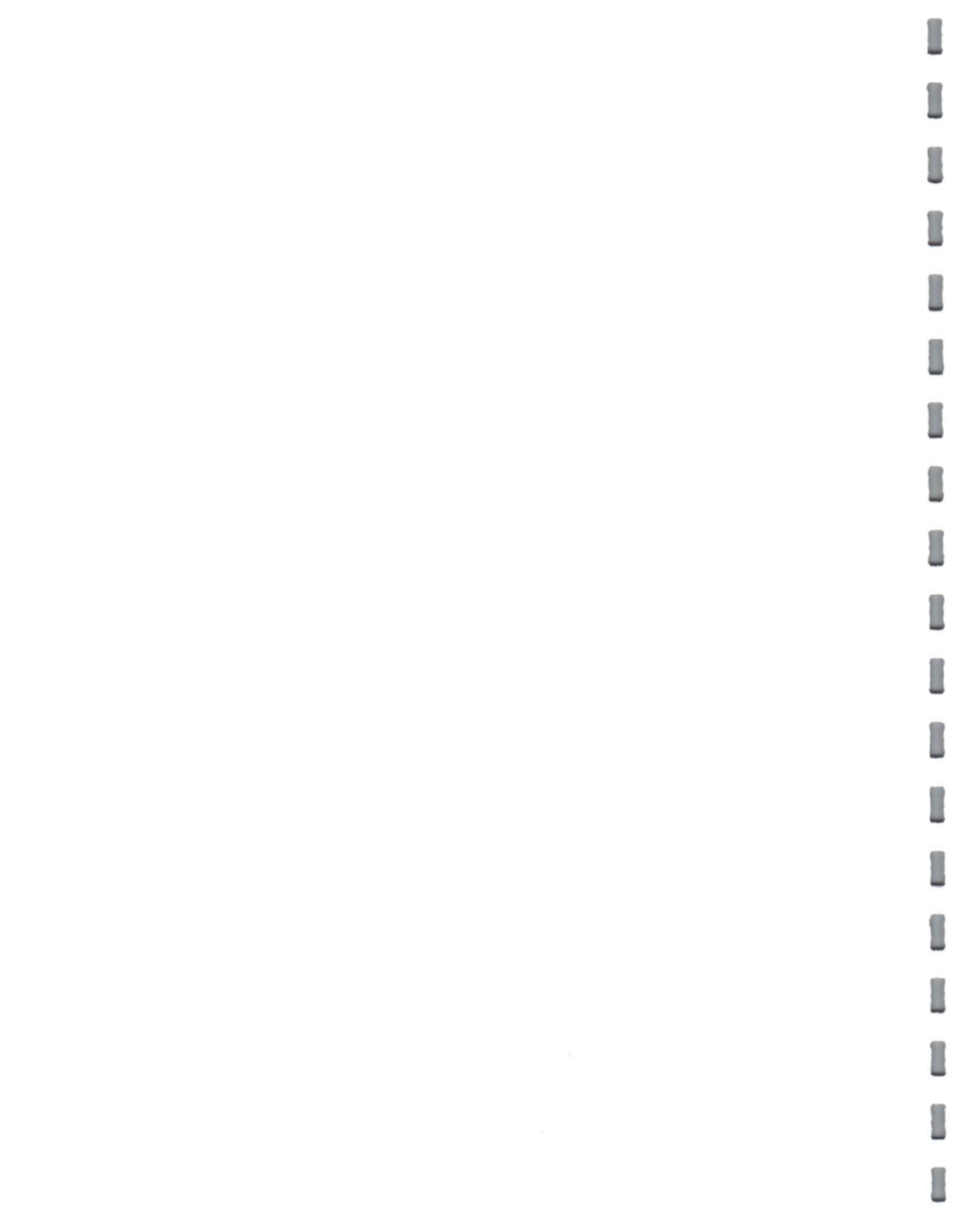
LOGANVILLE BORO, YORK COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
REVENUES									
Taxes									
301.00 Real Estate Taxes	90,840	4,439							95,279
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	62,898								62,898
310.20 Earned Income Taxes / Wage Taxes	212,281								212,281
310.30 Business Gross Receipts Taxes									
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: _____									
Other: _____									
Total Taxes	366,019	4,439							370,458

Licenses and Permits	
320-322 All Other Licenses and Permits	
321.80 Cable Television Franchise Fees	19,499
Total Licenses and Permits	19,499

Fines and Forfeits	
330-332 Fines and Forfeits	2,706
Total Fines and Forfeits	2,706





LOGANVILLE BORO, YORK COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2020

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		Proprietary Funds		Fiduciary Fund	Total		
395.00	Refunds of Prior Year Expenditures						
	Total Other Financing Sources	502					502

TOTAL REVENUES	593,358	46,731					640,089
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EXPENDITURES

General Government		Proprietary Funds		Fiduciary Fund	Total	
400.00	Legislative (Governing) Body	4,687				4,687
401.00	Executive (Manager or Mayor)	955				955
402.00	Auditing Services / Financial Administration	13,124				13,124
403.00	Tax Collection	5,758				5,758
404.00	Solicitor / Legal Services	35,613				35,613
405.00	Secretary / Clerk	1,936				1,936
406.00	Other General Government Administration					
407.00	IT-Networking Services-Data Processing					
408.00	Engineering Services	14,954				14,954
409.00	General Government Buildings and Plant					
	Total General Government	77,027				77,027

Public Safety

410.00	Police						
411.00	Fire	27,988	4,941				32,929
412.00	Ambulance / Rescue	2,000					2,000
413.00	UCC and Code Enforcement						



LOGANVILLE BORO, YORK COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
19,025									
1,845									19,025
									1,845
50,858	4,941								55,799

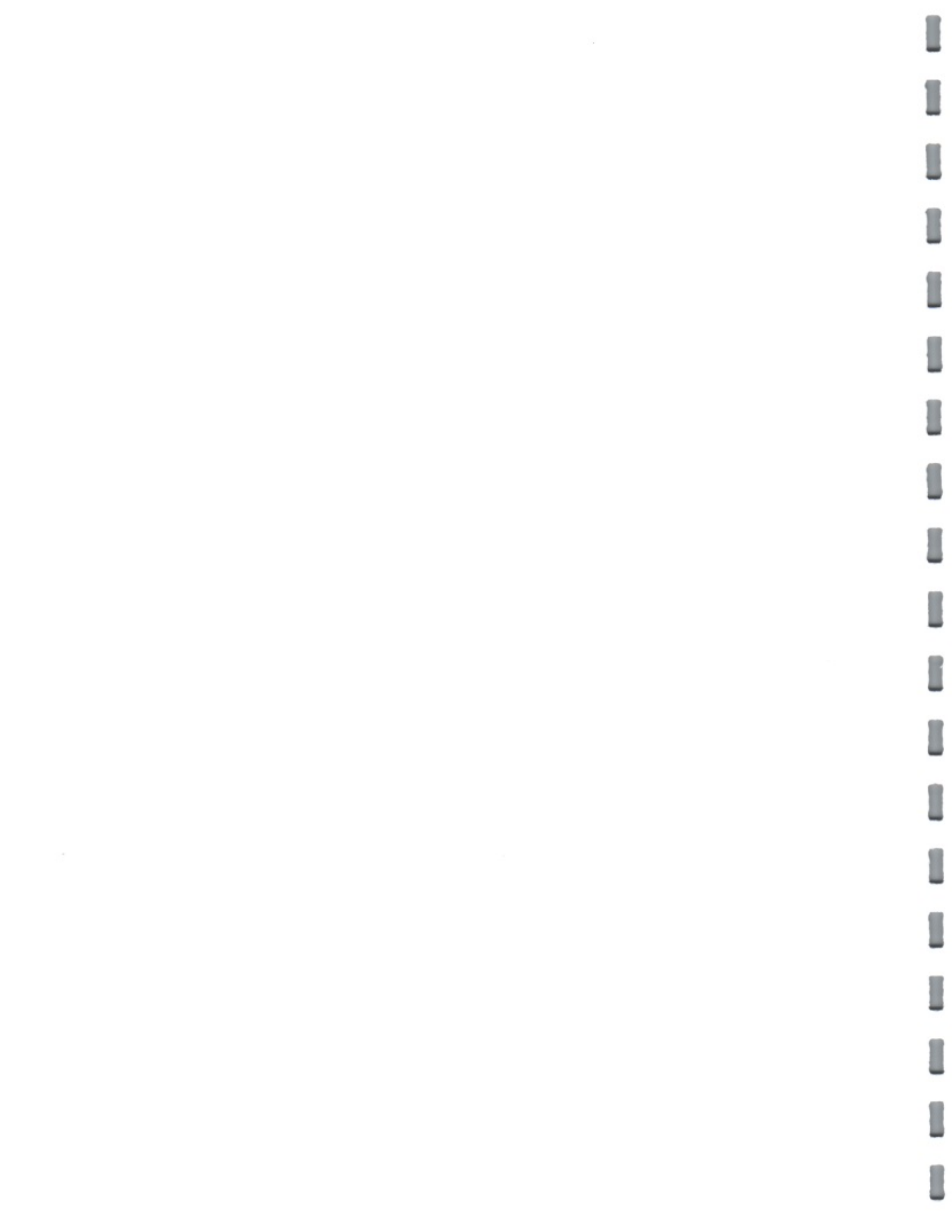
EXPENDITURES

Public Safety	
414.00	Planning and Zoning
415.00	Emergency Management and Communications
416.00	Militia and Armories
417.00	Examination of Licensed Occupations
418.00	Public Scales (weights and measures)
419.00	Other Public Safety
Total Public Safety	

Health and Human Services	
420.00-425.00	Health and Human Services
Total Health and Human Services	

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
Total Public Works - Sanitation	

Public Works - Highways and Streets	
430.00	General Services - Administration
431.00	Cleaning of Streets and Gutters
432.00	Winter Maintenance -- Snow Removal
433.00	Traffic Control Devices
434.00	Street Lighting





LOGANVILLE BORO, YORK COUNTY
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2020

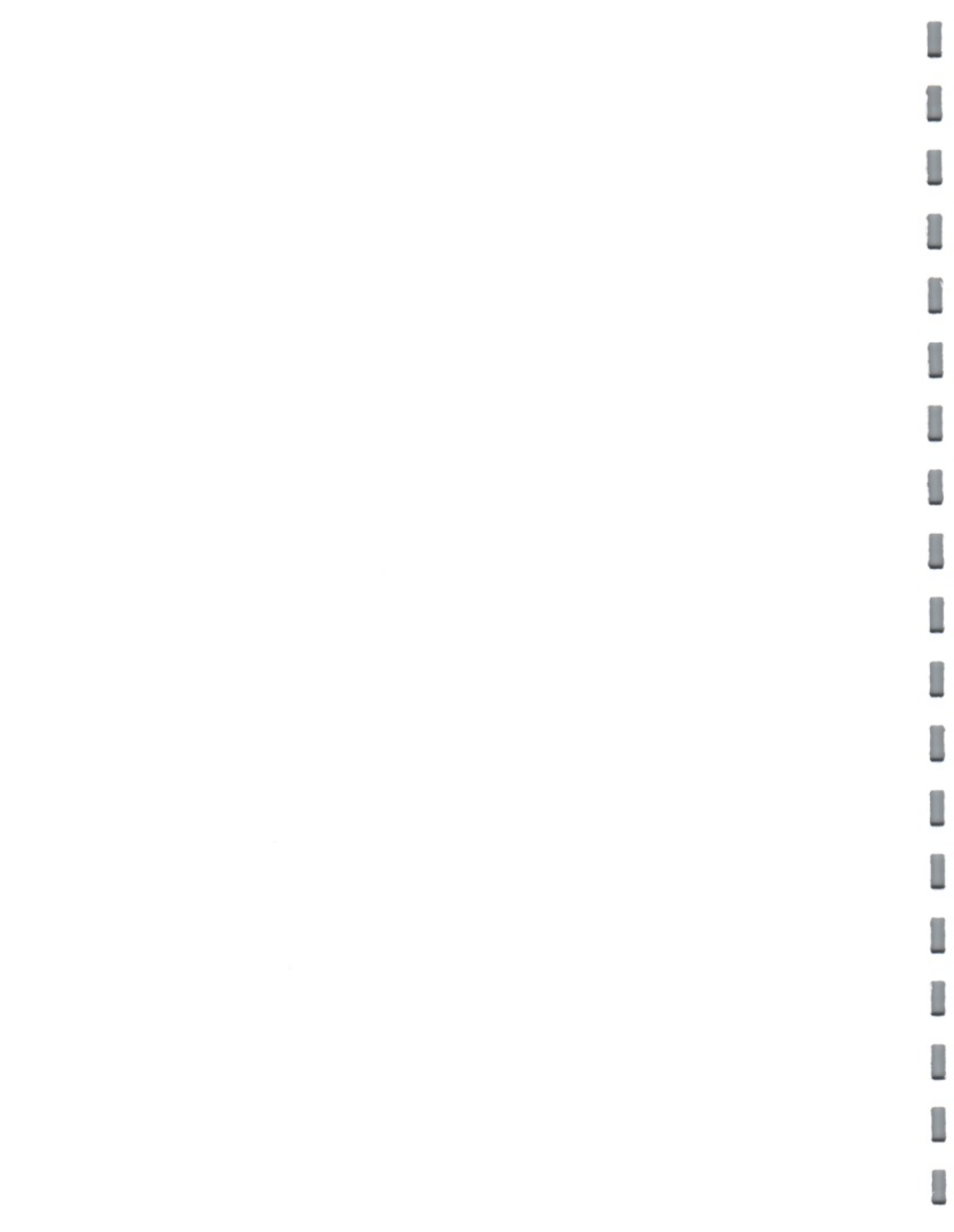
	Governmental Funds					Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service			
	2,000								2,000
	825								825
	759								759
	75,389								75,389

EXPENDITURES

Culture and Recreation	
455.00	Shade Trees
456.00	Libraries
457.00	Civil and Military Celebrations
458.00	Senior Citizens' Centers
459.00	All Other Culture and Recreation
	Total Culture and Recreation
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
	Total Community Development

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
	Total Debt Service

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





LOGANVILLE BORO

December 31, 2020

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to our files, excluding bond issues redeemed or refunded and defeased. Please show the principal payments and make any other necessary corrections and additions.

Purpose	Bond (B) Capital Lease (C) Lease Rental (L) Note (N)	Issue Year (yyyy)	Maturity Year (yyyy)	Original Amount of Issue	Outstanding Beginning of Year (1)	Principal Incurred This Year	Principal Paid This Year	Current Year Accretion on Compound Interest Bonds	Outstanding at Year End (1)	Plus (less) Unamortized Premium (Discount)	Total Balance
General Obligation Bonds and Notes											
Revenue Bonds and Notes											
Lease Rental Debt											
Other											

(1) - excludes unamortized premium/discount

Total bonds and notes outstanding

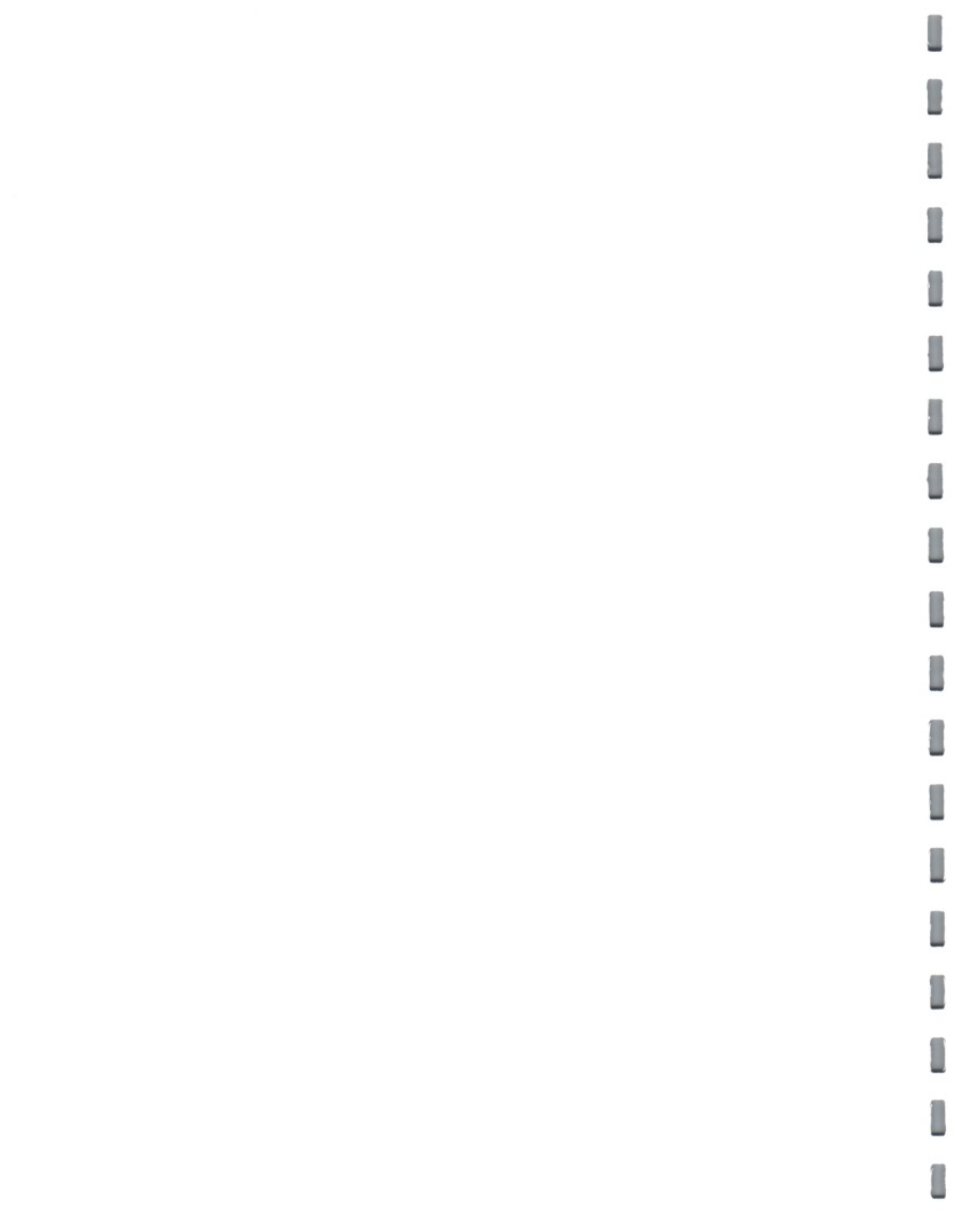
Capitalized lease obligations

Net debt

0

0

0



LOGANVILLE BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES
 December 31, 2020

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation		51,665	51,665
Sewer			
Solid Waste			
Streets / Highways		15,123	15,123
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES		66,788	66,788

EMPLOYEE COMPENSATION

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

17,650



LOGANVILLE BOROUGH
Notes to Financial Statements
December 31, 2020

COMMENTS

Line 429 - General Fund

Borough incurs costs related to communicating reminders to residents to pump out their systems. Borough does not assess a fee to offset this expense.

