

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

December 31,  
2022

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# Loganville Borough

**SEK**

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## INDEPENDENT AUDITOR'S REPORT

Borough Council  
Loganville Borough, York County  
Loganville, Pennsylvania

President Judge of the Court of Common Pleas

Secretary of the Department of Community and Economic Development

### ***Opinion***

We have audited the accompanying modified cash basis financial statements of Loganville Borough, York County, Pennsylvania, which comprise the balance sheet as of December 31, 2022, and the related statement of revenues and expenditures, debt statement and statement of capital expenditures for the year then ended, and the related notes to the financial statements in the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania.

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, 2022, and the changes in the modified cash basis financial position and related debt statement and statement of 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 described in Note 1.

### ***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 Loganville Borough, York County, 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 opinion.

### ***Emphasis of Matter - Basis of Accounting***

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting within the format prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania, which is a basis of accounting other than accounting principles generally accepted in the United States of America. 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 the financial statements in accordance with the modified cash basis of accounting within the financial reporting provisions of the Department of Community and Economic Development of the Commonwealth of Pennsylvania described in Note 1, and for determining that the modified cash basis of accounting is an acceptable basis for 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 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 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 Loganville 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 Loganville 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.

***Restriction on Use***

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

Smith Elliott Kearns + Company, LLC

York, Pennsylvania  
March 3, 2023

**2022 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**670933 LOGANVILLE BORO, YORK COUNTY**

# BALANCE SHEET



DCED-CLGS-30 (09-09)

## LOGANVILLE BORO, YORK County BALANCE SHEET December 31, 2022

	Governmental Funds				Proprietary Funds		Fid. Fund	Account Groups		Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		General Fixed Assets	General Long Term Debt	
<b>Assets and Other Debits</b>										
100-120 Cash and Investments	2,609,775	87,868								2,697,643
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										
<b>Total Assets and Other Debits</b>	<b>2,609,775</b>	<b>87,868</b>								<b>2,697,643</b>

<b>Liabilities and Other Credits</b>	
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

BALANCE SHEET

December 31, 2022

	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	Total			
										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>													
<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	2,609,775	87,868										2,697,643	
291-299 Other Equity													
<b>Total Fund and Account Group Equity</b>	2,609,775	87,868										2,697,643	

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>		2,697,643
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LOGANVILLE BORO, YORK COUNTY  
STATEMENT OF REVENUES AND EXPENDITURES  
December 31, 2022

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		

**REVENUES**

Interest, Rents and Royalties							
341.00	Interest Earnings	5,894	1,309				7,203
342.00	Rents and Royalties	1,250					1,250
	<b>Total Interest, Rents and Royalties</b>	7,144	1,309				8,453

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	68,932					68,932
353.00	Federal Payments in Lieu of Taxes						
	<b>Total Federal</b>	68,932					68,932

State							
354.03	Highways and Streets						
354.09	Community Development						
354.15	Recycling / Act 101						
354.00	All Other State Capital and Operating Grants						
355.01	Public Utility Realty Tax (PURTA)	374					374
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		41,516				41,516
355.04	Alcoholic Beverage Licenses						
355.05	General Municipal Pension System State Aid						
355.07	Foreign Fire Insurance Tax Distribution	8,794					8,794
355.08	Local Share Assessment/Gaming Proceeds						
355.09	Marcellus Shale Impact Fee Distribution						

LOGANVILLE BORO, YORK County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	9,168	41,516						50,684

**REVENUES**

State	
355.00	All Other State Shared Revenues and Entitlements
356.00	State Payments in Lieu of Taxes
	<b>Total State</b>
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	750
362.00	Public Safety	7,133
363.20	Parking	
363.00	All Other Charges for Highway & Street Services	
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	
364.30	Solid Waste Collection and Disposal Charge (trash)	136,318
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	



LOGANVILLE BORO, YORK County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**REVENUES**

Other Financing Sources								
395.00	Refunds of Prior Year Expenditures							
221	<b>Total Other Financing Sources</b>	221						221

648,902	<b>TOTAL REVENUES</b>	648,902	47,396					696,298
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**EXPENDITURES**

General Government								
400.00	Legislative (Governing) Body	3,989						3,989
401.00	Executive (Manager or Mayor)	1,029						1,029
402.00	Auditing Services / Financial Administration	14,227						14,227
403.00	Tax Collection	5,321						5,321
404.00	Solicitor / Legal Services	35,045						35,045
405.00	Secretary / Clerk	2,210						2,210
406.00	Other General Government Administration							
407.00	IT-Networking Services-Data Processing							
408.00	Engineering Services	22,688						22,688
409.00	General Government Buildings and Plant							
84,509	<b>Total General Government</b>	84,509						84,509

**Public Safety**

410.00	Police							
411.00	Fire	29,580	4,350					33,930
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, 2022

	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		
	7,125								7,125
	1,591								1,591
	40,296	4,350							44,646

**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
	<b>Total Public Safety</b>

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
	<b>Total Public Works - Sanitation</b>

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, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	287,713							287,713
<b>Total Public Works - Highways and Streets</b>	311,867	36,580						348,447

**EXPENDITURES**

<b>Public Works - Highways and Streets</b>	
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
437.00	Repairs of Tools and Machinery
438.00	Maintenance and Repairs of Roads and Bridges
439.00	Highway Construction and Rebuilding Projects
	<b>Total Public Works - Highways and Streets</b>
<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
449.00	Water Transport and Terminals
	<b>Total Other Public Works Enterprises</b>

<b>Culture and Recreation</b>	
451.00	Culture-Recreation Administration
452.00	Participant Recreation
453.00	Spectator Recreation
454.00	Parks
	<b>Total Culture and Recreation</b>



LOGANVILLE BORO, YORK County  
**STATEMENT OF REVENUES AND EXPENDITURES**  
 December 31, 2022

	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		

**EXPENDITURES**

Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	5,462						5,462
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>		6,790						6,790

Insurance								
486.00	Insurance, Casualty, and Surety	19,422						19,422
<b>Total Insurance</b>		19,422						19,422

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	125						125
<b>Total Unclassified Operating Expenditures</b>		125						125

Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers		221					221
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>			221					221

<b>TOTAL EXPENDITURES</b>	671,497	41,151					712,648
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-22,595	6,245					-16,350
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**LOGANVILLE BORO, YORK County  
STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2022

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks		33,594	33,594
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways			
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>		33,594	33,594

**EMPLOYEE COMPENSATION**

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

17,366

**LOGANVILLE BOROUGH**  
**Notes to Financial Statements**  
**December 31, 2022**

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**COMMENTS**

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**NOTE 1 BASIS OF ACCOUNTING**

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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 the rules and regulations of the Department of Community and Economic Development of the Commonwealth of Pennsylvania, does not include supporting disclosures, government-wide statements, or cash flow statements, if applicable, and is not intended to be a complete presentation of Loganville Borough's assets, liabilities, revenues, and expenses.

**NOTE 2 LINE 429 - GENERAL FUND**

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