

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

December 31,
2023

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, 2023, 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, 2023, 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 26, 2024

Received by DCEd: 04/03/2024
Approved by DCEd:

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Governor's Center for Local Government Services
Commonwealth Keystone Building
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Harrisburg, PA 17120-0225
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**2023 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

670933 LOGANVILLE BORO, YORK COUNTY

LOGANVILLE BORO, YORK County

BALANCE SHEET

December 31, 2023

	Governmental Funds						Fid. Fund	Account Groups		Total	
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds			Trust and Agency	General Fixed Assets		General Long Term Debt
					Enterprise	Internal Service					
Liabilities and Other Credits											
260-269 Long-Term-Liabilities											
240-259 Current Portion of Long-Term Debt and Other Credits											
Total Liabilities and Other Credits											
Fund and Account Group Equity											
281-284 Contributed Capital											
290.00 Investment in General Fixed Assets											
270-289 Fund Balance / Retained Earnings on 12/31	2,382,929	134,787								2,517,716	
291-299 Other Equity											
Total Fund and Account Group Equity	2,382,929	134,787								2,517,716	

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY

2,517,716

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

	Governmental Funds						Fiduciary Fund	Total	
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Proprietary Funds				Trust and Agency
					Enterprise	Internal Service			
REVENUES									
State									
356.00	State Payments in Lieu of Taxes								
355.00	All Other State Shared Revenues and Entitlements	419,560						419,560	
	Total State	428,728	44,023					472,751	
Local Government Units									
357.03	Highways and Streets	193,854						193,854	
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								
	Total Local Government Units	193,854						193,854	
Charges for Service									
361.00	General Government	1,000						1,000	
362.00	Public Safety	9,591						9,591	
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)	143,990						143,990	
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, 2023

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

REVENUES

Other Financing Sources							
395.00	Refunds of Prior Year Expenditures						
	Total Other Financing Sources	727					727

TOTAL REVENUES	1,223,322	55,456					1,278,778
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EXPENDITURES

General Government							
400.00	Legislative (Governing) Body	4,057					4,057
401.00	Executive (Manager or Mayor)	1,051					1,051
402.00	Auditing Services / Financial Administration	18,658					18,658
403.00	Tax Collection	6,033					6,033
404.00	Solicitor / Legal Services	38,413					38,413
405.00	Secretary / Clerk	2,681					2,681
406.00	Other General Government Administration						
407.00	IT-Networking Services-Data Processing						
408.00	Engineering Services	1,982					1,982
409.00	General Government Buildings and Plant						
	Total General Government	72,875					72,875

Public Safety							
410.00	Police						
411.00	Fire	29,077	5,346				34,423
412.00	Ambulance / Rescue	2,000					2,000
413.00	UCC and Code Enforcement	2,859					2,859

LOGANVILLE BORO, YORK 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		
	16,978							16,978
	50,914	5,346						56,260

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, 2023

	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise		
	379,961						379,961
Total Public Works - Highways and Streets	404,489	3,191					407,680

EXPENDITURES

Public Works - Highways and Streets	
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
	Total Public Works - Highways and Streets

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
452.00	Participant Recreation
453.00	Spectator Recreation
454.00	Parks
	Total Culture and Recreation

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2023

General Fund	Governmental Funds			Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service		
	2,000						2,000
	1,435						1,435
	759						759
	731,845						731,845

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

LOGANVILLE BORO, YORK 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		
EXPENDITURES								
Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	7,538						7,538
487.00	Other Group Insurance Benefits							
	Total Employer Paid Benefits and Withholding Items	7,833						7,833
Insurance								
486.00	Insurance, Casualty, and Surety	24,651						24,651
	Total Insurance	24,651						24,651
Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures	104						104
	Total Unclassified Operating Expenditures	104						104
Other Financing Uses								
491.00	Refund of Prior Year Revenues							
492.00	Interfund Operating Transfers	727						727
493.00	All Other Financing Uses							
	Total Other Financing Uses	727						727
	TOTAL EXPENDITURES	1,450,168	8,537					1,458,705
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES								
		-226,846	46,919					-179,927

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

0

Capitalized lease obligations

0

Net debt

0

LOGANVILLE BORO, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2023

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks		695,366	695,366
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		292,246	292,246
Water			
Other:			
TOTAL CAPITAL EXPENDITURES		987,612	987,612

EMPLOYEE COMPENSATION

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

19,195

LOGANVILLE BOROUGH
Notes to Financial Statements
December 31, 2023

COMMENTS

NOTE 1 BASIS OF ACCOUNTING

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

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