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

December 31, 2024

Loganville Borough

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, 2024, 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 Loganville Borough, York County, Pennsylvania, as of December 31, 2024, 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

Chambersburg, Pennsylvania
March 19, 2025

DCED-CLGS-30 (9-09)

Received by DCED: 03/29/2025
Approved by DCED:

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
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Harrisburg, PA 17120-0225
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2024 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, 2024

		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	2,562,595	68,214								2,630,809
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		2,562,595	68,214								2,630,809
Liabilities and Other Credits											
210-229	Payroll Taxes and Other Payroll Withholdings										
200-209, 231-239	All Other Current Liabilities	973									973
230.00	Due To Other Funds										

LOGANVILLE BORO, YORK County

BALANCE SHEET

December 31, 2024

		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										
240-259	Current Portion of Long-Term Debt and Other Credits										
Total Liabilities and Other Credits		973									973

		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
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	2,561,622	68,214								2,629,836
291-299	Other Equity										
Total Fund and Account Group Equity		2,561,622	68,214								2,629,836

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	2,630,809

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		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
	Taxes								
301.00	Real Estate Taxes	93,285	4,577						97,862
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	35,747							35,747
310.20	Earned Income Taxes / Wage Taxes	257,509							257,509
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	386,541	4,577						391,118
	Licenses and Permits								
320-322	All Other Licenses and Permits	150							150
321.80	Cable Television Franchise Fees	19,730							19,730
	Total Licenses and Permits	19,880							19,880
	Fines and Forfeits								
330-332	Fines and Forfeits	5,511							5,511
	Total Fines and Forfeits	5,511							5,511

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

REVENUES

		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
Interest, Rents and Royalties									
341.00	Interest Earnings	109,517	5,768						115,285
342.00	Rents and Royalties	3,650							3,650
Total Interest, Rents and Royalties		113,167	5,768						118,935
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								
Total Federal									
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)	352							352
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		43,728						43,728
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	8,918							8,918
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, 2024

REVENUES

		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
State									
356.00	State Payments in Lieu of Taxes								
355.00	All Other State Shared Revenues and Entitlements								
Total State		9,270	43,728						52,998
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								
Total Local Government Units									
Charges for Service									
361.00	General Government	25							25
362.00	Public Safety	12,414							12,414
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)	156,191							156,191
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, 2024

REVENUES

		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
	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								
	Total Charges for Service	168,630							168,630
	Unclassified Operating Revenues								
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors								
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues								
	Total Unclassified Operating Revenues								
	Other Financing Sources								
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers		178						178
393.00	Proceeds of General Long-Term Debt								
394.00	Proceeds of Short Term-Debt								

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

		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								
	Total Other Financing Sources		178						178
	TOTAL REVENUES	702,999	54,251						757,250
EXPENDITURES									
General Government									
400.00	Legislative (Governing) Body	3,993							3,993
401.00	Executive (Manager or Mayor)	790							790
402.00	Auditing Services / Financial Administration	20,541							20,541
403.00	Tax Collection	6,116							6,116
404.00	Solicitor / Legal Services	31,666							31,666
405.00	Secretary / Clerk	2,690							2,690
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	4,779							4,779
409.00	General Government Buildings and Plant								
	Total General Government	70,575							70,575
Public Safety									
410.00	Police								
411.00	Fire	39,425	4,755						44,180
412.00	Ambulance / Rescue	2,000							2,000
413.00	UCC and Code Enforcement	2,407							2,407

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

Code	Description	Governmental Funds: General Fund	Governmental Funds: Special Revenue (Including State Liquid Fuels)	Governmental Funds: Capital Projects	Governmental Funds: Debt Service	Proprietary Funds: Enterprise	Proprietary Funds: Internal Service	Fiduciary Fund: Trust and Agency	Total: Memorandum Only
	Public Safety								
414.00	Planning and Zoning	10,564							10,564
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	54,396	4,755						59,151
	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)	158,547							158,547
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	3,753							3,753
	Total Public Works - Sanitation	162,300							162,300
	Public Works - Highways and Streets								
430.00	General Services - Administration								
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal		33,315						33,315
433.00	Traffic Control Devices	4,201							4,201
434.00	Street Lighting	22,314							22,314

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

		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
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	12,737	82,754						95,491
439.00	Highway Construction and Rebuilding Projects								
Total Public Works - Highways and Streets		39,252	116,069						155,321
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	1,275							1,275
447.00	Transit System								
448.00	Water System								
449.00	Water Transport and Terminals								
Total Other Public Works Enterprises		1,275							1,275
Culture and Recreation									
451.00	Culture-Recreation Administration								
452.00	Participant Recreation								
453.00	Spectator Recreation								
454.00	Parks	154,474							154,474

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

Code	Item	Governmental Funds: General Fund	Governmental Funds: Special Revenue (Including State Liquid Fuels)	Governmental Funds: Capital Projects	Governmental Funds: Debt Service	Proprietary Funds: Enterprise	Proprietary Funds: Internal Service	Fiduciary Fund: Trust and Agency	Total: Memorandum Only
	Culture and Recreation								
455.00	Shade Trees								
456.00	Libraries	2,000							2,000
457.00	Civil and Military Celebrations	835							835
458.00	Senior Citizens’ Centers								
459.00	All Other Culture and Recreation	759							759
	Total Culture and Recreation	158,068							158,068
	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	289							289
482.00	Judgments and Losses								
483.00	Pension / Retirement Fund Contributions								

LOGANVILLE BORO, YORK County

STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

EXPENDITURES

Code	Item	Governmental Funds: General Fund	Governmental Funds: Special Revenue (Including State Liquid Fuels)	Governmental Funds: Capital Projects	Governmental Funds: Debt Service	Proprietary Funds: Enterprise	Proprietary Funds: Internal Service	Fiduciary Fund: Trust and Agency	Total: Memorandum Only
	Employer Paid Benefits and Withholding Items								
484.00	Worker Compensation Insurance	10,181							10,181
487.00	Other Group Insurance Benefits								
	Total Employer Paid Benefits and Withholding Items	10,470							10,470
	Insurance								
486.00	Insurance, Casualty, and Surety	26,554							26,554
	Total Insurance	26,554							26,554
	Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	1,238							1,238
	Total Unclassified Operating Expenditures	1,238							1,238
	Other Financing Uses								
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	178							178
493.00	All Other Financing Uses								
	Total Other Financing Uses	178							178
	TOTAL EXPENDITURES	524,306	120,824						645,130
	EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	178,693	-66,573						112,120

LOGANVILLE BORO

December 31, 2024

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, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	11,809	64,802	76,611
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		66,479	66,479
Water			
Other: _______________			
TOTAL CAPITAL EXPENDITURES	11,809	131,281	143,090

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials)	21,829

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

Loganville 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.