

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

December 31,
2025

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, 2025, 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, 2025, and the respective changes in the modified cash basis financial position, 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 16, 2026

2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

670933 LOGANVILLE BORO, YORK COUNTY

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LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	92,789	4,626						97,415
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	61,423							61,423
310.20	Earned Income Taxes / Wage Taxes	265,420							265,420
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		419,632	4,626						424,258

Licenses and Permits									
320-322	All Other Licenses and Permits	150							150
321.80	Cable Television Franchise Fees	18,403							18,403
Total Licenses and Permits		18,553							18,553

Fines and Forfeits									
330-332	Fines and Forfeits	4,697							4,697
Total Fines and Forfeits		4,697							4,697

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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REVENUES

Interest, Rents and Royalties									
341.00	Interest Earnings	104,993	2,869						107,862
342.00	Rents and Royalties	9,025							9,025
Total Interest, Rents and Royalties		114,018	2,869						116,887

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)	360							360
355.02-355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		43,788						43,788
355.04	Alcoholic Beverage Licenses								
355.05	General Municipal Pension System State Aid								
355.07	Foreign Fire Insurance Tax Distribution	9,350							9,350
355.08	Local Share Assessment/Gaming Proceeds								
355.09	Marcellus Shale Impact Fee Distribution								

LOGANVILLE BORO, YORK County
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REVENUES

State									
355.00	All Other State Shared Revenues and Entitlements								
356.00	State Payments in Lieu of Taxes								
Total State		9,710	43,788						53,498

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	65							65
362.00	Public Safety	5,856							5,856
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)	190,941							190,941
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, 2025

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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								
Total Charges for Service		196,862							196,862

Unclassified Operating Revenues									
383.00	Special Assessments								
386.00	Escheats (sale of personal property)								
387.00	Contributions and Donations from Private Sectors	50							50
388.00	Fiduciary Fund Pension Contributions								
389.00	All Other Unclassified Operating Revenues	130							130
Total Unclassified Operating Revenues		180							180

Other Financing Sources									
391.00	Proceeds of General Fixed Asset Disposition								
392.00	Interfund Operating Transfers		73						73
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, 2025

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REVENUES

Other Financing Sources									
395.00	Refunds of Prior Year Expenditures								
Total Other Financing Sources			73						73

TOTAL REVENUES

763,652	51,356							815,008
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EXPENDITURES

General Government									
400.00	Legislative (Governing) Body	4,191							4,191
401.00	Executive (Manager or Mayor)	1,220							1,220
402.00	Auditing Services / Financial Administration	22,164							22,164
403.00	Tax Collection	6,444							6,444
404.00	Solicitor / Legal Services	46,339							46,339
405.00	Secretary / Clerk	2,734							2,734
406.00	Other General Government Administration								
407.00	IT-Networking Services-Data Processing								
408.00	Engineering Services	9,612							9,612
409.00	General Government Buildings and Plant								
Total General Government		92,704							92,704

Public Safety

410.00	Police								
411.00	Fire	45,853	4,699						50,552
412.00	Ambulance / Rescue	2,000							2,000
413.00	UCC and Code Enforcement	12,251							12,251

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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EXPENDITURES

Public Safety									
414.00	Planning and Zoning	6,609							6,609
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		66,713	4,699						71,412

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)	190,823							190,823
428.00	Weed Control								
429.00	Wastewater / Sewage Treatment and Collection	2,538							2,538
Total Public Works - Sanitation		193,361							193,361

Public Works - Highways and Streets									
430.00	General Services - Administration								
431.00	Cleaning of Streets and Gutters								
432.00	Winter Maintenance – Snow Removal	548	39,211						39,759
433.00	Traffic Control Devices	7,122							7,122
434.00	Street Lighting	22,934							22,934

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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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	171,866							171,866
439.00	Highway Construction and Rebuilding Projects	412,323							412,323
Total Public Works - Highways and Streets		614,793	39,211						654,004

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	84,558							84,558

LOGANVILLE BORO, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

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	4,000						4,000
457.00	Civil and Military Celebrations	650						650
458.00	Senior Citizens' Centers							
459.00	All Other Culture and Recreation	759						759
Total Culture and Recreation		89,967						89,967

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, 2025

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	7,560							7,560
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items		7,849							7,849

Insurance									
486.00	Insurance, Casualty, and Surety	15,613							15,613
Total Insurance		15,613							15,613

Unclassified Operating Expenditures									
488.00	Fiduciary Fund Benefits and Refunds Paid								
489.00	All Other Unclassified Expenditures	2,263							2,263
Total Unclassified Operating Expenditures		2,263							2,263

Other Financing Uses									
491.00	Refund of Prior Year Revenues								
492.00	Interfund Operating Transfers	73							73
493.00	All Other Financing Uses								
Total Other Financing Uses		73							73

TOTAL EXPENDITURES	1,084,611	43,910							1,128,521
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-320,959	7,446							-313,513
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LOGANVILLE BORO
December 31, 2025

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, 2025

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government			
Health			
Housing			
Libraries			
Mass Transit			
Parks	11,500	23,050	34,550
Police			
Recreation			
Sewer			
Solid Waste			
Streets / Highways		539,790	539,790
Water			
Other: _____			
TOTAL CAPITAL EXPENDITURES	11,500	562,840	574,340

EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 22,087

LOGANVILLE BOROUGH
Notes to Financial Statements
December 31, 2025

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 complete presentation of Loganville Borough's assets, liabilities, revenue, and expenses.

NOTE 2 LINE 429.00 – 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.