



Annual Audit and Financial Report

City of: _____, _____ County

Borough of: _____, _____ County

Township of: FAIRVIEW, YORK County

Municipality of: _____, _____ County

for the year 20 05

Return to:

PA Department of Community and Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, Pennsylvania 17120-0225

Commonwealth of Pennsylvania
Edward G. Rendell, Governor
www.state.pa.us

PA Department of Community and Economic Development
Dennis Yablonsky, Secretary
www.newPA.com

pennsylvania
GOVERNOR'S CENTER FOR
LOCAL GOVERNMENT SERVICES



Independent Auditors' Report

Board of Supervisors
Township of Fairview, York County
New Cumberland, Pennsylvania

We have audited the financial statements and other financial information (together the financial information) included in the 2005 Commonwealth of Pennsylvania Annual Audit and Financial Report (Form DCED-CLGS-30) of the Township of Fairview, York County, Pennsylvania. The financial information is the responsibility of the Township's management. Our responsibility is to express an opinion on this financial information 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 information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial information presentation. We believe that our audit provides a reasonable basis for our opinion.

The financial information has been prepared in conformity with the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. These practices differ from accounting principles generally accepted in the United States of America as to the lack of disclosure and the exclusion of budget information and Management's Discussion and Analysis. In addition, the format of the Annual Audit and Financial Report is not consistent with the requirements of Governmental Accounting Standards Board Statement 34, *Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments*. The effects on the financial statements of the variances between these regulatory accounting practices and the modified cash basis of accounting principles, although not reasonably determinable, are presumed to be material. The Township prepares its Commonwealth of Pennsylvania Annual Audit and Financial Report (Form DCED-CLGS-30) on the modified cash basis of accounting. That basis, including the practices described above, is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, because of the Township's policy to prepare its financial statements on the basis of accounting discussed in the third paragraph, the financial information referred to above does not present fairly, in conformity with modified cash basis of accounting principles, the financial position of the Township of Fairview, York County, Pennsylvania, as of December 31, 2005, or the results of its operations for the year then ended.

CERTIFIED PUBLIC ACCOUNTANTS
AND
BUSINESS ADVISORS

A PROFESSIONAL CORPORATION

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However, in our opinion, the 2005 Commonwealth of Pennsylvania Annual Audit and Financial Report (DCED-CLGS-30) referred to above presents fairly, in all material respects, the financial information shown therein of the Township of Fairview, York County, Pennsylvania, in accordance with the requirements of the Department of Community and Economic Development, on the basis of accounting described above.

Brown Schultz Stender & Fritz

Camp Hill, Pennsylvania
February 10, 2006

Balance Sheet December 31st, 2005

Assets and Other Debits		Governmental Funds			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
100-120	Cash and Investments	3,171,731	1,079,205	761,140	
140-144	Tax Receivable	232,494			
121-147	Account Receivable (excluding taxes)	72,047		89,728	
148-159	Other Current Assets				
160-169	Fixed Assets				
180-199	Other Debits		50,000	103,586	
Total Assets and Other Debits		3,476,272	1,129,205	954,454	-

Liabilities and Other Credits					
210-229	Payroll Taxes & Other Payroll Withholdings				
200-259	All Other Current Liabilities	762,759	26,938	146,294	
260-269	Long Term Liabilities				
269.99	Other Credits				
Total Liabilities		762,759	26,938	146,294	-

Fund and Account Group Equity					
281-284	Contributed Capital				
290	Investment in General Fixed Assets				
271-289	Fund Balance/Retained Earnings 12/31	2,713,513	1,102,267	808,160	
Total Fund and Account Group Equity		2,713,513	1,102,267	808,160	-

Balance Sheet December 31st, 2005

Proprietary Funds		Fiduciary Funds	Account Groups		Total
<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>General Fixed Assets</i>	<i>General Long Term Debt</i>	<i>Memorandum Only</i>
2,818,476		9,670,755			17,501,307
					232,494
238,856					400,631
					-
11,429,027			3,793,775		15,222,802
				541,342	694,928
14,486,359	-	9,670,755	3,793,775	541,342	34,052,162

TOTAL ASSETS	34,052,162
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					-
53,066					989,057
12,715,055				210,250	12,925,305
74,412				331,092	405,504
12,842,533	-	-	-	541,342	14,319,866

TOTAL LIABILITIES	14,319,866
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					-
			3,793,775		3,793,775
1,643,826		9,670,755			15,938,521
1,643,826	-	9,670,755	3,793,775	-	19,732,296

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	34,052,162
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Statement of Revenues and Expenditures

<i>Debt Service</i>	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
				1,184,588
				-
				-
				55,251
				688,677
				2,039,324
				-
				-
				390,165
				-
				-
				-
				-
				-
				-
-	-	-	-	4,358,005

				3,755
				158,994
-	-	-	-	162,749

				103,746
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	84,373		458,203	695,749
	15,732			15,732
-	100,105	-	458,203	711,481

Statement of Revenues and Expenditures

INTERGOVERNMENTAL REVENUES		Governmental Funds		
Federal		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects
351.03	Highways and Streets			
351.09	Community Development			
351.99	All Other Federal Grants	21,459		
352.08	National Forest Products			
352.99	All Other Federal Shared Revenue and Entitlements			
353.00	Federal Payments in Lieu of Taxes			
Total Federal		21,459	-	-
State				
354.03	Highways and Streets			
354.09	Community Development			
355.01	Public Utility Realty Tax	6,170		
355.02	Motor Vehicle Fuel Tax		330,774	
355.06	General Municipal Pension System State Aid			
355.08	Alcoholic Beverage Taxes/Beverage Licenses	2,700		
355.09	Recycling/Act 101			
355.99	All Other Shared Revenues and Entitlements	111,757		
356.00	State Payments in Lieu of Taxes			
Total State		120,627	330,774	-
Local Government Units				
357.03	Highways and Streets			
357.99	All Other Local Governmental Unit Grants	58,000		
359.00	Local Governmental Unit Payments in Lieu of Taxes			
Total Local Government Units		58,000	-	-

Charges for Service				
361.00	General Government	51,529		
362.00	Public Safety	420,050		
363.20	Parking/Parking Meters, Permits			
363.99	All Other Charges for Highway & Streets Services	23,759		
364.10	Wastewater/Sewage			
364.30	Solid Waste Collection/Trash			
364.60	Host Municipality Fee for Solid Waste Facility			
364.99	Other Charges for Sanitation Services			
365.00	Health			
367.00	Culture and Recreation	103,280		
378.00	Water System			
379.00	Other Charges for Services			
Total Charges for Service		598,618	-	-

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Debt Service</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>
				-
				-
				21,459
				-
				-
				-
-	-	-	-	21,459

				-
				-
				6,170
				330,774
			166,826	166,826
				2,700
	44,072			44,072
				111,757
				-
-	44,072	-	166,826	662,299

				-
	36,178			94,178
				-
-	36,178	-	-	94,178

Total Intergovernmental Revenues	\$	777,936
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				51,529
				420,050
				-
				23,759
	2,968,142			2,968,142
	935,152			935,152
				-
				-
				-
				103,280
				-
				-
-	3,903,294	-	-	4,501,912

Statement of Revenues and Expenditures

MISCELLANEOUS REVENUES		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>
383.00	Special Assessments			
387.00	Contributions and Donations from Private Sectors			
389.00	All Other Miscellaneous Revenues			
Total Miscellaneous Revenues		-	-	-

Other Financing Sources				
391.00	Proceeds of General Fixed Asset Distribution	5,760		47,508
392.00	Interfund Operating Transfers			138,067
393.00	Proceeds of General Long Term Debt			200,000
394.00	Proceeds of Tax and Revenue Anticipation Notes			
395.00	Refunds of Prior Year Expenditures	138,039	1,159	61
Total Other Financing Sources		143,799	1,159	385,636

TOTAL REVENUES	4,824,457	1,038,366	574,922
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EXPENDITURES				
General Government				
400.00	Legislative/Governing Body	40,941		
401.00	Executive/Manager or Mayor	79,986		
402.00	Auditing Services/Bookkeeping Services	3,630		
403.00	Tax Collection	36,203		
404.00	Solicitor/Legal Services	10,139		
405.00	Secretary/Clerk			
406.00	Other General Government Administration	203,610		
408.00	Engineering Services	127,785		
409.00	General Government Buildings and Plant	64,595		
Total General Government		566,889	-	-

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
<i>Debt Service</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
				-
				-
			256,948	256,948
-	-	-	256,948	256,948

	45			53,313
				138,067
				200,000
				-
	42,719			181,978
-	42,764	-	-	573,358

-	4,126,413	-	881,977	11,446,135
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				40,941
				79,986
				3,630
				36,203
				10,139
				-
				203,610
				127,785
				64,595
-	-	-	-	566,889

Statement of Revenues and Expenditures

Public Safety		Governmental Funds		
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects
410.00	Police	1,619,303		
411.00	Fire	109,658	40,154	251,247
412.00	Ambulance/Rescue		144,018	
413.00	Protective Inspection			
414.00	Planning and Zoning	406,022		
415.00	Emergency Management	10,998		
419.00	Other Public Safety			
Total Public Safety		2,145,981	184,172	251,247

Health and Human Services				
420.00	Health and Human Services	56,889		

Public Works - Sanitation				
426.00	Recycling Collection and Disposal			
427.00	Solid Waste Collection and Disposal			
429.00	Wastewater/Sewage Collection and Treatment			
Total Public Works - Sanitation		-	-	-

Public Works - Highways and Streets				
430.00	General Services	475,745		
431.00	Cleaning of Streets	49,470		
432.00	Winter Maintenance	174,791		
433.00	Traffic Control Devices	45,118		
434.00	Street Lighting		37,443	
435.00	Sidewalks and Crosswalks			
436.00	Storm Sewers and Drains			
437.00	Repairs of Tools and Machinery	54,161		
438.00	Road and Bridge Maintenance			
439.00	Construction and Rebuilding Projects	355,384	267,328	671,762
Total Public Works - Highways and Streets		1,154,669	304,771	671,762

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Debt Service</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>
				1,619,303
				401,059
				144,018
				-
				406,022
				10,998
				-
-	-	-	-	2,581,400

				56,889
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				-
	983,967			983,967
	2,117,596			2,117,596
-	3,101,563	-	-	3,101,563

				475,745
				49,470
				174,791
				45,118
				37,443
				-
				-
				54,161
				-
				1,294,474
-	-	-	-	2,131,202

Statement of Revenues and Expenditures

Other Public Works Enterprises		Governmental Funds		
		<i>General Fund</i>	<i>Special Revenue (Including State Liquid Fuels)</i>	<i>Capital Projects</i>
440.00	Airports			
441.00	Cemeteries			
442.00	Electric System			
443.00	Gas System			
444.00	Markets			
445.00	Parking Facilities			
446.00	Storm Water and Flood Control			
447.00	Transit System			
448.00	Water System		37,921	
449.00	Water Transport and Terminals			
	Other Public Works and Enterprises			
Total Other Public Works Enterprises		-	37,921	-

Culture and Recreation				
451.00	Recreation	87,262		
454.00	Parks	103,112		61,334
455.00	Shade Trees			
456.00	Libraries	5,500		
458.00	Senior Citizen Centers	7,000		
459.00	Other Culture and Recreation	1,000		
Total Culture and Recreation		203,874	-	61,334

Community Development				
461.00	Conservation of Natural Resources			
462.00	Community Development and Housing			
465.00	Economic Development and Assistance			
466.00	Economic Opportunity			
468.00	Other Community Development			
Total Community Development		-	-	-

Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
<i>Debt Service</i>				-
				-
				-
				-
				-
				-
				-
				-
				-
				37,921
				-
				-
-	-	-	-	37,921

				87,262
				164,446
				-
				5,500
				7,000
				1,000
-	-	-	-	265,208

				-
				-
				-
				-
				-
				-
-	-	-	-	-

Statement of Revenues and Expenditures

Debt Service		Governmental Funds		
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects
471.00	Debt Principal	6,152		
472.00	Debt Interest	691		1,891
473.00	Tax Anticipation Note/Principal			
474.00	Tax Anticipation Note/Interest			
475.00	Fiscal Agent Fees			
Total Debt Service		6,843	-	1,891

Miscellaneous Expenditures				
481.00	Intergovernmental Expenditures			
482.00	Judgments and Losses			
483.00	Pension/Retirement Fund Contributions			
484.00	Workers Compensation			
485.00	Unemployment Compensation			
486.00	Insurance Premiums			
487.00	Employee Benefits Not Allocated to Specific Functions			
489.00	Other Miscellaneous Expenditures			
Total Miscellaneous Expenditures		-	-	-

Other Financing Uses				
491.00	Refund of Prior Year Revenues	587		
492.00	Interfund Operating Transfers	138,067		
493.00	Other Financing Uses			
Total Other Financing Uses		138,654	-	-

TOTAL EXPENDITURES	4,273,799	526,864	986,234
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	550,658	511,502	(411,312)
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Statement of Revenues and Expenditures

	Proprietary Funds		Fiduciary Fund Type	Total
<i>Debt Service</i>	<i>Enterprise</i>	<i>Internal Service</i>	<i>Trust and Agency</i>	<i>Memorandum Only</i>
				6,152
	621,452			624,034
				-
				-
-	621,452	-	-	630,186

	5,598			5,598
				-
				-
				-
				-
			310,847	310,847
				-
-	5,598	-	310,847	316,445

				587
				138,067
				-
-	-	-	-	138,654

-	3,728,613	-	310,847	9,826,357
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-	397,800	-	571,130	1,619,778
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DEBT STATEMENT

↓ List Each Issue or Loan ↓	Year of Issue	Original Amount of Issue	Outstanding January 1st or Issued During Year	Principal Paid During Year	Principal Outstanding December 31st
General Obligation Bonds and Other Notes					
G.O. NOTE 1997	1997	190,000	66,383	21,328	45,055
LEASE PURCHASE 2000	2000	17,863	1,126	1,126	-
LEASE PURCHASE 2004	2004	15,276	15,276	5,026	10,250
G.O. NOTE 2005	2005	200,000	200,000		200,000
					-
					-
					-
					-
Revenue Bonds and Notes					
Lease Rental Debt					
SEWER REVENUE BONDS	2,001	15,560,000	13,285,000	615,000	12,670,000
Tax and Revenue Anticipation Notes					
Other					

TOTAL DEBT AND REVENUE ANTICIPATION NOTES	12,925,305
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