

**2012 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

670425 FAIRVIEW TWP, YORK COUNTY



BALANCE SHEET

DCED-CLGS-30 (09-09)

FAIRVIEW TWP, YORK County BALANCE SHEET December 31, 2012

	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	2,918,813	1,849,235	1,427,973		3,216,168		13,015,693				22,427,882	
140-144 Tax Receivable	193,863										193,863	
121-129, 145-149 Accounts Receivable (excluding taxes)					535,006						535,006	
130.00 Due From Other Funds		204,480	97,518								301,998	
131-139, 150-159 Other Current Assets												
160-169 Fixed Assets					12,213,979			12,378,965			24,592,944	
180-189 Other Debits					19,353				896,006		915,359	
Total Assets and Other Debits	3,112,676	2,053,715	1,525,491		15,984,506		13,015,693	12,378,965	896,006		48,967,052	

Liabilities and Other Credits	
210-229 Payroll Taxes and Other Payroll Withholdings	
200-209, 231-239 All Other Current Liabilities	817,623
230.00 Due To Other Funds	97,518
	204,480
	790,299
	1,678,601
	301,998

FAIRVIEW TWP, YORK County
BALANCE SHEET
 December 31, 2012

	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					7,444,150					896,006		8,340,156	
240-259 Current Portion of Long-Term Debt and Other Credits					1,099,906							1,099,906	
Total Liabilities and Other Credits	817,623	107,328	265,349		9,334,355					896,006		11,420,661	

Fund and Account Group Equity												
281-284	Contributed Capital											
290.00	Investment in General Fixed Assets							12,378,965				12,378,965
270-289	Fund Balance / Retained Earnings on 12/31	2,295,053	1,946,387	1,260,142	6,650,151		13,015,693					25,167,426
291-299	Other Equity											
Total Fund and Account Group Equity		2,295,053	1,946,387	1,260,142	6,650,151		13,015,693	12,378,965				37,546,391

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											48,967,052
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FAIRVIEW TWP, YORK COUNTY
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

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

REVENUES

Taxes							
301.00	Real Estate Taxes	2,605,563	426,140				3,031,703
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	61,162					61,162
310.10	Real Estate Transfer Taxes	307,189					307,189
310.20	Earned Income Taxes / Wage Taxes	2,170,570					2,170,570
310.30	Business Gross Receipts Taxes						
310.40	Occupation Taxes (levied under Act 511)						
310.50	Local Services Tax **		368,528				368,528
310.60	Amusement / Admission Taxes						
310.70	Mechanical Device Taxes						
310.90	Other Local Tax Enabling Act / Act 511 / Taxes						
	Other: _____						
	Total Taxes	5,144,484	794,668				5,939,152

Licenses and Permits							
320-322	All Other Licenses and Permits	2,162					2,162
321.80	Cable Television Franchise Fees		255,665				255,665
	Total Licenses and Permits	2,162	255,665				257,827

Fines and Forfeits							
330-332	Fines and Forfeits	95,270					95,270
	Total Fines and Forfeits	95,270					95,270

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

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

REVENUES

State			
355.09	Marcellus Shale Impact Fee Distribution		
355.00	All Other State Shared Revenues and Entitlements		
356.00	State Payments in Lieu of Taxes		
	Total State		
401,410	427,215	105,798	934,423

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	106,552	106,552
362.00	Public Safety	98,239	98,239
363.20	Parking		
363.00	All Other Charges for Highway & Streets Services		
364.10	Wastewater / Sewage (including connection / tapping fees, sewer usage charges, reserve capacity fee, etc.)	3,719,324	3,719,324
364.30	Solid Waste Collection and Disposal Charge (trash)	1,356,880	1,356,880
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	8,725	8,725

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

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	59,655	17,478	5		17,445		94,583
	Total Other Financing Sources	67,890	17,478	459,012		473,684		1,018,064

TOTAL REVENUES

6,115,602	1,433,075	799,445	5,698,458	2,189,383	16,235,963
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	17,007						17,007
401.00	Executive (Manager or Mayor)	78,163						78,163
402.00	Auditing Services / Financial Administration	13,766						13,766
403.00	Tax Collection	42,522	1,712					44,234
404.00	Solicitor / Legal Services	21,045		5,900				26,945
405.00	Secretary / Clerk	60,176						60,176
406.00	Other General Government Administration	172,351		101,322				273,673
407.00	IT-Networking Services-Data Processing	35,647						35,647
408.00	Engineering Services							
409.00	General Government Buildings and Plant	101,648						101,648
	Total General Government	542,325	1,712	107,222				651,259

Public Safety

410.00	Police	2,377,665						2,377,665
411.00	Fire	121,609	250,052	76,114				447,775
412.00	Ambulance / Rescue		220,920					220,920
413.00	UCC and Code Enforcement							
414.00	Planning and Zoning	523,453						523,453
415.00	Emergency Management and Communications	6,423						6,423

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

General Fund	Governmental Funds				Proprietary Funds		Fiduciary Fund	Total
	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service	Enterprise	Internal Service	Trust and Agency	Memorandum Only	

EXPENDITURES

Public Safety	
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	
3,029,150	76,114
470,972	

Health and Human Services	
420.00-425.00	Health and Human Services
Total Health and Human Services	
17,940	17,940

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	
1,441,934	178,197
2,955,515	
4,397,449	
3,133,712	
4,575,646	

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
435.00	Sidewalks and Crosswalks
436.00	Storm Sewers and Drains
Total Public Works - Highways and Streets	
613,956	20,216
89,392	
65,476	
58,067	
613,956	
20,216	
89,392	
65,476	
58,067	

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES
 December 31, 2012

General Fund	Governmental Funds				Proprietary Funds			Fiduciary Fund	Total
	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									
487.00	Other Group Insurance Benefits								
Total Employer Paid Benefits and Withholding Items									

Insurance									
486.00	Insurance, Casualty, and Surety								
Total Insurance									

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

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

5,482,244		856,575	820,540	5,123,608	739,530	13,022,497
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES									
633,358		576,500	-21,095	574,850	1,449,853	3,213,466			

FAIRVIEW TWP

December 31, 2012

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												
General Obligation Note 4	Note	2010	2020	1,000,000	1,000,000		98,856		901,144		901,144	
General Obligation Note 2	Note	2010	2015	1,240,000	985,967		260,088		725,879		725,879	
General Obligation Note 3	Note	2010	2019	675,000	607,931		68,848		539,083		539,083	
General Obligation Note 1	Note	2010	2013	500,000	336,684		166,557		170,127		170,127	
Revenue Bonds and Notes												
Lease Rental Debt												
General Obligation Note 5	Note	2011	2019	8,000,000	8,000,000		896,171		7,103,829		7,103,829	
Other												
Total bonds and notes outstanding												
Capitalized lease obligations												
Net debt												
										9,440,062	0	9,440,062

(1) - excludes unamortized premium/discount

FAIRVIEW TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2012

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	15,232		15,232
Gas System			
General Government	111,826		111,826
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police			
Recreation	6,391	7,976	14,367
Sewer			
Solid Waste			
Streets / Highways	94,947		94,947
Water			
Other: Planning and Zoning	26,975		26,975
TOTAL CAPITAL EXPENDITURES	255,371	7,976	263,347

EMPLOYEE COMPENSATION

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

2,780,992

Independent Public Accountant/Certified Public Accountant Submission Page

See attached opinion page.

SIGNATURE AND VERIFICATION

Signed: Brown, Schultz, Sheridan & Fritz Appointed Auditor/CPA

Use this section for notes to the financial statements.

Comment details

Comments

* Please note that if you paste into this field you may exceed the maximum length of the field (4000 characters).

Date/Time	User	Comments	
3/18/2013 4:13:39 PM	Koontz, James	Prior Period Adjustment DCED Note: Enterprise Fund 12/31/11 Fund Balance: \$ 5,426,551 + Prior Period Adjustment: \$ 648,750 = Adjusted Enterprise Fund 12/31/11 Fund Balance \$ 6,075,301 The \$648,750 of revenue was recorded by the Township as a deferred revenues in past years. This amount should have been recognized as revenue over the past few years as the Township and developers met their respective obligations to the Township. Township management determined an adjustment was necessary to recognize these revenues earned in the past few years with the December 31, 2011 fund balance.	Edit Delete