



Independent Auditor's Report

Board of Supervisors
Fairview Township
New Cumberland, Pennsylvania

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 2021 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) of the Township of Fairview, York County, Pennsylvania, which is comprised of the financial statements and other financial information (together the financial statements) for the year ended December 31, 2021.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the 2021 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) referred to above presents fairly, in all material respects, the financial statements shown therein of the Township of Fairview, York County, Pennsylvania, in accordance with the requirements prescribed by the Department of Community and Economic Development, on the basis of accounting described herein.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matters discussed in the "Matter Giving Rise to Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Township of Fairview, York County, Pennsylvania, as of December 31, 2021, or the changes in its financial position for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 the Township and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

The financial statements were prepared by the Township of Fairview using the accounting practices 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, to meet the requirements 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 Municipal 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 accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania. 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 opinions. 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 GAAS 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, 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 GAAS, 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 the Township'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 the Township'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.

Brown Schultz Steindler & Fritz

Camp Hill, Pennsylvania
March 25, 2022

**2021 MUNICIPAL ANNUAL AUDIT
AND
FINANCIAL REPORT**

670425 FAIRVIEW TWP, YORK COUNTY

FAIRVIEW TWP, YORK County

BALANCE SHEET

December 31, 2021

		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		635,772	7,774	321,658		169		211,684			1,177,057
Fund and Account Group Equity											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								21,185,210		21,185,210
270-289	Fund Balance / Retained Earnings on 12/31	1,884,475	1,187,707	7,488,020		111,460		28,889,420			39,561,082
291-299	Other Equity										
Total Fund and Account Group Equity		1,884,475	1,187,707	7,488,020		111,460		28,889,420	21,185,210		60,746,292
TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY											61,923,349

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

State								
355.00	All Other State Shared Revenues and Entitlements							
356.00	State Payments in Lieu of Taxes							
Total State		413,538	603,587					1,017,125

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	24,323						24,323
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		24,323						24,323

Charges for Service								
361.00	General Government	164,990						164,990
362.00	Public Safety	182,607						182,607
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.)				7,179			7,179
364.30	Solid Waste Collection and Disposal Charge (trash)				1,543			1,543
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	5,900						5,900
368.00	Airports							

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

Charges for Service

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		353,497				8,722		362,219

Unclassified Operating Revenues

383.00	Special Assessments		139,821					139,821
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	4,067	61,884					65,951
388.00	Fiduciary Fund Pension Contributions						717,830	717,830
389.00	All Other Unclassified Operating Revenues	1,938		5				1,943
Total Unclassified Operating Revenues		6,005	201,705	5			717,830	925,545

Other Financing Sources

391.00	Proceeds of General Fixed Asset Disposition	32,542	6,179					38,721
392.00	Interfund Operating Transfers			900,000				900,000
393.00	Proceeds of General Long-Term Debt							
394.00	Proceeds of Short Term-Debt							

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	281,057	2,714					283,771
Total Other Financing Sources		313,599	8,893	900,000				1,222,492

TOTAL REVENUES

7,896,790	1,308,139	1,574,440		8,731		31,432,085	42,220,185
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EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	18,318						18,318
401.00	Executive (Manager or Mayor)	99,669						99,669
402.00	Auditing Services / Financial Administration	16,199						16,199
403.00	Tax Collection	35,042						35,042
404.00	Solicitor / Legal Services	15,949						15,949
405.00	Secretary / Clerk	149,193						149,193
406.00	Other General Government Administration	302,372						302,372
407.00	IT-Networking Services-Data Processing	26,677						26,677
408.00	Engineering Services			21,202				21,202
409.00	General Government Buildings and Plant		2,265					2,265
Total General Government		663,419	2,265	21,202				686,886

Public Safety

410.00	Police	3,632,885		60,221				3,693,106
411.00	Fire	97,931	306,828					404,759
412.00	Ambulance / Rescue		212,930					212,930
413.00	UCC and Code Enforcement							

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

Public Safety

414.00	Planning and Zoning	558,163						558,163
415.00	Emergency Management and Communications	14,403						14,403
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		4,303,382	519,758	60,221				4,883,361

Health and Human Services

420.00-425.00	Health and Human Services	11,746						11,746
Total Health and Human Services		11,746						11,746

Public Works - Sanitation

426.00	Recycling Collection and Disposal	189,067		1,224,411				1,413,478
427.00	Solid Waste Collection and Disposal (garbage)				526			526
428.00	Weed Control	17,683						17,683
429.00	Wastewater / Sewage Treatment and Collection				2,483			2,483
Total Public Works - Sanitation		206,750		1,224,411	3,009			1,434,170

Public Works - Highways and Streets

430.00	General Services - Administration	750,231		178,754				928,985
431.00	Cleaning of Streets and Gutters	30,631						30,631
432.00	Winter Maintenance – Snow Removal	157,675	8					157,683
433.00	Traffic Control Devices	74,928						74,928
434.00	Street Lighting		77,895					77,895

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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

Public Works - Highways and Streets								
435.00	Sidewalks and Crosswalks							
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	97,819						97,819
438.00	Maintenance and Repairs of Roads and Bridges	267,048	690,954					958,002
439.00	Highway Construction and Rebuilding Projects							
Total Public Works - Highways and Streets		1,378,332	768,857	178,754				2,325,943

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	280,730						280,730
447.00	Transit System							
448.00	Water System		60,228					60,228
449.00	Water Transport and Terminals							
Total Other Public Works Enterprises		280,730	60,228					340,958

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	210,811						210,811
453.00	Spectator Recreation							
454.00	Parks							

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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	8,000						8,000
457.00	Civil and Military Celebrations							
458.00	Senior Citizens' Centers	33,500						33,500
459.00	All Other Culture and Recreation							
Total Culture and Recreation		252,311						252,311

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							

FAIRVIEW TWP, YORK County
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2021

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							
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						905,490	905,490
489.00	All Other Unclassified Expenditures							
Total Unclassified Operating Expenditures							905,490	905,490

Other Financing Uses								
491.00	Refund of Prior Year Revenues	2,722						2,722
492.00	Interfund Operating Transfers	900,000						900,000
493.00	All Other Financing Uses						28,188,375	28,188,375
Total Other Financing Uses		902,722					28,188,375	29,091,097

TOTAL EXPENDITURES	7,999,392	1,351,108	1,484,588		3,009		29,093,865	39,931,962
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-102,602	-42,969	89,852		5,722		2,338,220	2,288,223
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FAIRVIEW TWP
December 31, 2021

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

FAIRVIEW TWP, YORK County
STATEMENT OF CAPITAL EXPENDITURES

December 31, 2021

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	4,388		4,388
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	160,995		160,995
Recreation	1,866		1,866
Sewer			
Solid Waste			
Streets / Highways	236,240		236,240
Water			
Other: Emergency Management and Commu	667		667
Other: Sanitation		1,245,613	1,245,613
TOTAL CAPITAL EXPENDITURES	404,156	1,245,613	1,649,769

EMPLOYEE COMPENSATION

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

3,022,408

ELECTED CONTROLLER'S/AUDITOR'S CERTIFIED OPINION

To the: Governing Body of the Municipality
 President Judge of the Court of Common Pleas
 Secretary of the Department of Community & Economic Development

I/We, the undersigned, the duly elected (or appointed replacement), qualified, and Acting Controller/Auditors of the FAIRVIEW TWP have audited, adjusted and settled the various funds and account groups of the FAIRVIEW TWP for the year ended December 31, 2021. My/Our audit, adjustment and settlement was made in accordance with law rather than with generally accepted auditing standards

(PLEASE CROSS OUT ONLY IF ON MODIFIED ACCRUAL/ACCRUAL BASIS)

This municipality's policy is to prepare its financial statements on the basis of cash receipts and disbursements; consequently, certain revenues and the related assets are recognized when received rather than when earned, and certain expenditures or expenses are recognized when paid rather than when a liability is incurred. Accordingly, the accompanying financial statements are not intended to present the financial position and results of operations of this municipality in conformity with generally accepted accounting principles.

These financial statements do not include all of the disclosures required by generally accepted accounting principles.

In my/our opinion, the aforementioned financial statements present the financial position of the various funds and account groups of the municipality of FAIRVIEW TWP for the year ended December 31, 2021, and the results of operations of such funds in accordance with the law.

SIGNATURE AND VERIFICATION

Signed:

Subscribed and sworn to before me this 1 day of January, 1.



Signed: _____

Witness (Controller)/Auditor (Auditors)

December 31, 2021

NOTES / COMMENTS

During 2020, the other postemployment benefits were not included in the fiduciary funds. On January 1, 2021, a prior period adjustment was made for the DCED to increase cash and investments by \$2,356,327 in the Fiduciary Funds. The adjustment resulted in an increase in fund balance in the Fiduciary Funds of \$2,356,327. The following is the adjustment to fund balance in the Fiduciary Funds for the Township:

Fund balance as previously reported, December 31, 2020:	\$24,194,873
Prior period adjustments to properly record other post employment benefits:	
Cash and investments	2,356,327
Fund balance as restated, January 1, 2021:	\$26,551,200