



# Municipal Statistics

## 2019 Annual Financial Report

FAIRVIEW TWP

- 670425

Current Status:  
PENDING

- Balance Sheet
- Revenues
- Expenditures
- Debt Statement
- Capital Expenditures
- Final Review**

### SUBMISSION DETAILS

#### Submission Details

Your form has been submitted to DCED on 3/26/2020

The status of your annual financial form is PENDING.

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This satisfies your annual financial form filing requirement with DCED.  
This copy of the report is for your records only- there is no need to send DCED a hard copy.

If you have any questions, contact us at Municipal Statistics at 888-223-6837 or via e-mail at [municipalstatistics@pa.gov](mailto:municipalstatistics@pa.gov).

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DCED-CLGS-30 (9-09)

Received by DCED: 03/26/2020

Approved by DCED:

Department of Community &  
Governor's Center for Local  
Government  
Commonwealth of Pennsylvania  
40



## Independent Auditor's Report

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

### **Report on the Financial Statements**

We have audited the accompanying 2019 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, 2019.

### **Management's Responsibility 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; this includes 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 Responsibility**

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America**

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.

### **Adverse Opinion on Accounting Principles Generally Accepted in the United States of America**

In our opinion, because of the significance of the matters discussed in the "Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America" section, 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, 2019, or the changes in its financial position for the year then ended.

### **Opinion on Regulatory Basis of Accounting**

In our opinion, the 2019 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.

*Brown Schultz Steidman & Fritz*

Camp Hill, Pennsylvania  
March 16, 2020

**2019 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**670425 FAIRVIEW TWP, YORK COUNTY**



## FAIRVIEW TWP, YORK County

## BALANCE SHEET

December 31, 2019

		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
<b>Liabilities and Other Credits</b>											
260-269	Long-Term-Liabilities										
240-259	Current Portion of Long-Term Debt and Other Credits										
<b>Total Liabilities and Other Credits</b>		461,165	7,149	1,487							469,801
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								19,019,619		19,019,619
270-289	Fund Balance / Retained Earnings on 12/31	2,300,791	1,024,832	7,349,046		98,885		21,481,049			32,254,603
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		2,300,791	1,024,832	7,349,046		98,885		21,481,049	19,019,619		51,274,222
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											51,744,023

**FAIRVIEW TWP, YORK County**  
**STATEMENT OF REVENUES AND EXPENDITURES**

December 31, 2019

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	2,411,219						2,411,219
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	250						250
310.10	Real Estate Transfer Taxes	545,470						545,470
310.20	Earned Income Taxes / Wage Taxes	3,065,183						3,065,183
310.30	Business Gross Receipts Taxes							
310.40	Occupation Taxes (levied under Act 511)							
310.50	Local Services Tax **		485,585					485,585
310.60	Amusement / Admission Taxes							
310.70	Mechanical Device Taxes							
310.90	Other: _____							
	Other: _____							
<b>Total Taxes</b>		6,022,122	485,585					6,507,707

**Licenses and Permits**

320-322	All Other Licenses and Permits	3,417						3,417
321.80	Cable Television Franchise Fees	291,601						291,601
<b>Total Licenses and Permits</b>		295,018						295,018

**Fines and Forfeits**

330-332	Fines and Forfeits	76,769						76,769
<b>Total Fines and Forfeits</b>		76,769						76,769



FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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							
<b>Total State</b>		510,526	663,215					1,173,741

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants	1,496						1,496
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services							
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		1,496						1,496

Charges for Service								
361.00	General Government	111,221						111,221
362.00	Public Safety	90,300						90,300
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.)				22,732			22,732
364.30	Solid Waste Collection and Disposal Charge (trash)				6,250			6,250
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	30,270						30,270
368.00	Airports							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**

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							
<b>Total Charges for Service</b>		231,791			28,982			260,773

**Unclassified Operating Revenues**

383.00	Special Assessments		138,316					138,316
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors	129,400	3,477	54,000				186,877
388.00	Fiduciary Fund Pension Contributions					424,559		424,559
389.00	All Other Unclassified Operating Revenues							
<b>Total Unclassified Operating Revenues</b>		129,400	141,793	54,000		424,559		749,752

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	35,130	5,500	143,500				184,130
392.00	Interfund Operating Transfers			1,483,472				1,483,472
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, 2019

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	257,336	3,305	2				260,643
<b>Total Other Financing Sources</b>		292,466	8,805	1,626,974				1,928,245

### TOTAL REVENUES

7,616,316	1,315,492	1,834,413		31,065		3,816,712	14,613,998
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### EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	16,739						16,739
401.00	Executive (Manager or Mayor)	86,678						86,678
402.00	Auditing Services / Financial Administration	18,074						18,074
403.00	Tax Collection	28,541						28,541
404.00	Solicitor / Legal Services	17,535						17,535
405.00	Secretary / Clerk	140,410						140,410
406.00	Other General Government Administration	336,152	10,522					346,674
407.00	IT-Networking Services-Data Processing	51,040						51,040
408.00	Engineering Services							
409.00	General Government Buildings and Plant	2,913						2,913
<b>Total General Government</b>		698,082	10,522					708,604

### Public Safety

410.00	Police	3,187,707						3,187,707
411.00	Fire	110,130	238,493	78,036				426,659
412.00	Ambulance / Rescue		216,677					216,677
413.00	UCC and Code Enforcement							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	412,802						412,802
415.00	Emergency Management and Communications	15,624						15,624
416.00	Militia and Armories							
417.00	Examination of Licensed Occupations							
418.00	Public Scales (weights and measures)							
419.00	Other Public Safety							
<b>Total Public Safety</b>		3,726,263	455,170	78,036				4,259,469

#### Health and Human Services

420.00-425.00	Health and Human Services	23,673						23,673
<b>Total Health and Human Services</b>		23,673						23,673

#### Public Works - Sanitation

426.00	Recycling Collection and Disposal							
427.00	Solid Waste Collection and Disposal (garbage)	165,555			3,523			169,078
428.00	Weed Control	12,360						12,360
429.00	Wastewater / Sewage Treatment and Collection				14,093			14,093
<b>Total Public Works - Sanitation</b>		177,915			17,616			195,531

#### Public Works - Highways and Streets

430.00	General Services - Administration	699,492		95,682				795,174
431.00	Cleaning of Streets and Gutters	41,942						41,942
432.00	Winter Maintenance – Snow Removal	252,958						252,958
433.00	Traffic Control Devices	83,340						83,340
434.00	Street Lighting		76,760					76,760

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	81,684						81,684
438.00	Maintenance and Repairs of Roads and Bridges	487,281	602,329					1,089,610
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		1,646,697	679,089	95,682				2,421,468

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	281,549						281,549
447.00	Transit System							
448.00	Water System		58,050					58,050
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		281,549	58,050					339,599

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	156,857						156,857
453.00	Spectator Recreation							
454.00	Parks							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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	2,000						2,000
<b>Total Culture and Recreation</b>		200,357						200,357

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							
<b>Total Community Development</b>								

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							
<b>Total Debt Service</b>								

Employer Paid Benefits and Withholding Items								
481.00	Employer Paid Withholding Taxes and Unemployment Compensation							
482.00	Judgments and Losses						738,110	738,110
483.00	Pension / Retirement Fund Contributions							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2019

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**

<b>Employer Paid Benefits and Withholding Items</b>								
484.00	Worker Compensation Insurance							
487.00	Other Group Insurance Benefits							
<b>Total Employer Paid Benefits and Withholding Items</b>							738,110	738,110

<b>Insurance</b>								
486.00	Insurance, Casualty, and Surety							
<b>Total Insurance</b>								

<b>Unclassified Operating Expenditures</b>								
488.00	Fiduciary Fund Benefits and Refunds Paid							
489.00	All Other Unclassified Expenditures							
<b>Total Unclassified Operating Expenditures</b>								

<b>Other Financing Uses</b>								
491.00	Refund of Prior Year Revenues	587						587
492.00	Interfund Operating Transfers	1,244,084	14,388		225,000			1,483,472
493.00	All Other Financing Uses							
<b>Total Other Financing Uses</b>		1,244,671	14,388		225,000			1,484,059

<b>TOTAL EXPENDITURES</b>	7,999,207	1,206,697	184,240		242,616		738,110	10,370,870
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	-382,891	108,795	1,650,173		-211,551		3,078,602	4,243,128
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**FAIRVIEW TWP**  
December 31, 2019

**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
<b>General Obligation Bonds and Notes</b>											
<b>Revenue Bonds and Notes</b>											
<b>Lease Rental Debt</b>											
<b>Other</b>											

(1) - excludes unamortized premium/discount

<b>Total bonds and notes outstanding</b>	0
<b>Capitalized lease obligations</b>	0
<b>Net debt</b>	0

**FAIRVIEW TWP, YORK County**  
**STATEMENT OF CAPITAL EXPENDITURES**

December 31, 2019

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire			
Gas System			
General Government	23,946		23,946
Health			
Housing			
Libraries			
Mass Transit			
Parks			
Police	44,678		44,678
Recreation	16,381		16,381
Sewer			
Solid Waste			
Streets / Highways	68,702		68,702
Water			
Other: _____			
<b>TOTAL CAPITAL EXPENDITURES</b>	153,707		153,707

**EMPLOYEE COMPENSATION**

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

2,803,963

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**Independent Public Accountant/Certified Public Accountant Submission Page**  
**Opinion page was provided in lieu of signature page.**

**SIGNATURE AND VERIFICATION**

Signed: Brown Schultz Sheridan & Fritz Appointed Auditor/CPA

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December 31, 2019

**NOTES / COMMENTS**