

## 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 2024 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) as of and for the year ended December 31, 2024.

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

In our opinion, the 2024 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) presents fairly, in all material respects, the financial statements shown therein of the Township of Fairview, York County, Pennsylvania, as of December 31, 2024 and for the year then ended 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 Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles paragraph, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of each fund of the Township of Fairview, York County, Pennsylvania, as of December 31, 2024, or the changes in financial position and cash flows, where applicable, thereof for the year then ended.

#### **Basis for Unmodified and Adverse 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 audit. 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 U.S. Generally Accepted Accounting Principles**

The financial statements are prepared by the Township of Fairview using the accounting practices prescribed by the Department of Community and Economic Development of the Commonwealth of Pennsylvania to demonstrate compliance with the Commonwealth's regulatory basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

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 to demonstrate compliance with the Commonwealth's regulatory basis of accounting. 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 there is 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 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 Plus*

Camp Hill, Pennsylvania  
March 25, 2025

**2024 MUNICIPAL ANNUAL AUDIT  
AND  
FINANCIAL REPORT**

**670425 FAIRVIEW TWP, YORK COUNTY**



## FAIRVIEW TWP, YORK County

## BALANCE SHEET

December 31, 2024

		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>		1,304,673	11,832	19,605		83		305,468			1,641,661
<b>Fund and Account Group Equity</b>											
281-284	Contributed Capital										
290.00	Investment in General Fixed Assets								27,282,621		27,282,621
270-289	Fund Balance / Retained Earnings on 12/31	4,612,135	976,528	8,200,011		35,080		28,298,106			42,121,860
291-299	Other Equity										
<b>Total Fund and Account Group Equity</b>		4,612,135	976,528	8,200,011		35,080		28,298,106	27,282,621		69,404,481
<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>											71,046,142





FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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>		543,939	631,747	157,015				1,332,701

Local Government Units								
357.03	Highways and Streets							
357.00	All Other Local Governmental Units Capital and Operating Grants			25,000				25,000
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services	168,935						168,935
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes							
<b>Total Local Government Units</b>		168,935		25,000				193,935

Charges for Service								
361.00	General Government	264,710						264,710
362.00	Public Safety	267,585						267,585
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.)					2,082		2,082
364.30	Solid Waste Collection and Disposal Charge (trash)					804		804
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	53,930						53,930
368.00	Airports							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
<b>Total Charges for Service</b>		586,225				2,886		589,111

**Unclassified Operating Revenues**

383.00	Special Assessments		141,983					141,983
386.00	Escheats (sale of personal property)							
387.00	Contributions and Donations from Private Sectors		63,397					63,397
388.00	Fiduciary Fund Pension Contributions					791,296		791,296
389.00	All Other Unclassified Operating Revenues	14,521						14,521
<b>Total Unclassified Operating Revenues</b>		14,521	205,380				791,296	1,011,197

**Other Financing Sources**

391.00	Proceeds of General Fixed Asset Disposition	107,382						107,382
392.00	Interfund Operating Transfers							
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, 2024

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	261,015	1,844					262,859
<b>Total Other Financing Sources</b>		368,397	1,844					370,241

### TOTAL REVENUES

9,211,775	1,400,850	671,630		3,402		36,091,313	47,378,970
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### EXPENDITURES

General Government								
400.00	Legislative (Governing) Body	50,354						50,354
401.00	Executive (Manager or Mayor)	112,879						112,879
402.00	Auditing Services / Financial Administration	33,000						33,000
403.00	Tax Collection	33,849						33,849
404.00	Solicitor / Legal Services	15,047						15,047
405.00	Secretary / Clerk	161,844						161,844
406.00	Other General Government Administration	324,343						324,343
407.00	IT-Networking Services-Data Processing	39,028						39,028
408.00	Engineering Services			34,899				34,899
409.00	General Government Buildings and Plant		2,550					2,550
<b>Total General Government</b>		770,344	2,550	34,899				807,793

### Public Safety

410.00	Police	4,350,434		265,036				4,615,470
411.00	Fire	123,955	448,879	11,590				584,424
412.00	Ambulance / Rescue		229,770	142,364				372,134
413.00	UCC and Code Enforcement							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	874,669						874,669
415.00	Emergency Management and Communications	20,114						20,114
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>		5,369,172	678,649	418,990				6,466,811

#### Health and Human Services

420.00-425.00	Health and Human Services	24,066						24,066
<b>Total Health and Human Services</b>		24,066						24,066

#### Public Works - Sanitation

426.00	Recycling Collection and Disposal	160,233		6,137				166,370
427.00	Solid Waste Collection and Disposal (garbage)				363			363
428.00	Weed Control	16,230						16,230
429.00	Wastewater / Sewage Treatment and Collection				463			463
<b>Total Public Works - Sanitation</b>		176,463		6,137	826			183,426

#### Public Works - Highways and Streets

430.00	General Services - Administration	804,650		248,596				1,053,246
431.00	Cleaning of Streets and Gutters	28,298						28,298
432.00	Winter Maintenance – Snow Removal	155,092						155,092
433.00	Traffic Control Devices	105,079						105,079
434.00	Street Lighting		80,887					80,887

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	36,690						36,690
436.00	Storm Sewers and Drains							
437.00	Repairs of Tools and Machinery	77,018						77,018
438.00	Maintenance and Repairs of Roads and Bridges	383,877	763,693					1,147,570
439.00	Highway Construction and Rebuilding Projects							
<b>Total Public Works - Highways and Streets</b>		1,590,704	844,580	248,596				2,683,880

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	152,036						152,036
447.00	Transit System							
448.00	Water System		72,322					72,322
449.00	Water Transport and Terminals							
<b>Total Other Public Works Enterprises</b>		152,036	72,322					224,358

Culture and Recreation								
451.00	Culture-Recreation Administration							
452.00	Participant Recreation	159,679		145,152				304,831
453.00	Spectator Recreation							
454.00	Parks							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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	45,000						45,000
<b>Total Culture and Recreation</b>		246,179		145,152				391,331

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	292,964	17,802					310,766
482.00	Judgments and Losses							
483.00	Pension / Retirement Fund Contributions							

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2024

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							
<b>Total Employer Paid Benefits and Withholding Items</b>		292,964	17,802					310,766

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

Unclassified Operating Expenditures								
488.00	Fiduciary Fund Benefits and Refunds Paid						1,104,406	1,104,406
489.00	All Other Unclassified Expenditures						38,542	38,542
<b>Total Unclassified Operating Expenditures</b>							1,142,948	1,142,948

Other Financing Uses								
491.00	Refund of Prior Year Revenues	4,131						4,131
492.00	Interfund Operating Transfers							
493.00	All Other Financing Uses						33,057,585	33,057,585
<b>Total Other Financing Uses</b>		4,131					33,057,585	33,061,716

<b>TOTAL EXPENDITURES</b>	8,626,059	1,615,903	853,774		826		34,200,533	45,297,095
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	585,716	-215,053	-182,144		2,576		1,890,780	2,081,875
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**FAIRVIEW TWP**  
December 31, 2024

**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, 2024

Category	Capital Purchases	Capital Construction	Total
Community Development			
Electric			
Fire	11,590		11,590
Gas System			
General Government	27,490		27,490
Health			
Housing			
Libraries			
Mass Transit			
Parks	145,152		145,152
Police	441,110		441,110
Recreation			
Sewer			
Solid Waste			
Streets / Highways	294,624	1,364,265	1,658,889
Water			
Other: Sanitation	6,137		6,137
<b>TOTAL CAPITAL EXPENDITURES</b>	926,103	1,364,265	2,290,368

**EMPLOYEE COMPENSATION**

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

3,644,036

**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, 2024. 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, 2024, 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, 2024

**NOTES / COMMENTS**