

## 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 2025 Commonwealth of Pennsylvania Municipal Annual Audit and Financial Report (Form DCED-CLGS-30) of the Township of Fairview, York County, Pennsylvania, as of and for the year ended December 31, 2025 which is comprised of the financial statements and other financial information (together the financial statements), which collectively comprise the Township's basic financial statements.

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

In our opinion, the 2025 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, as of December 31, 2025 and for the year then ended in accordance with the basis of accounting practices prescribed or permitted by the Department of Community and Economic Development to demonstrate compliance with the Department of Community and Economic Development's regulatory basis of accounting and the requirements.

#### ***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 section of our report, 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, 2025, 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 and pervasive.

### ***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.



Camp Hill, Pennsylvania  
March 27, 2026

# **2025 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT**

**670425 FAIRVIEW TWP, YORK COUNTY**

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|                                      |                                       | Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fid. Fund        | Account Groups       |                        | Total           |
|--------------------------------------|---------------------------------------|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|----------------------|------------------------|-----------------|
|                                      |                                       | General Fund       | Special Revenue<br>(Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | General Fixed Assets | General Long Term Debt | Memorandum Only |
| <b>Assets and Other Debits</b>       |                                       |                    |                                                   |                  |              |                   |                  |                  |                      |                        |                 |
| 100-120                              | Cash and Investments                  | 5,273,458          | 832,349                                           | 7,933,229        |              |                   |                  | 31,911,439       |                      |                        | 45,950,475      |
| 140-144                              | Tax Receivable                        | 703,563            | 70,153                                            |                  |              |                   |                  |                  |                      |                        | 773,716         |
| 121-129, 145-149                     | Accounts Receivable (excluding taxes) | 192,587            |                                                   | 164,369          |              |                   |                  |                  |                      |                        | 356,956         |
| 130.00                               | Due From Other Funds                  |                    |                                                   |                  |              |                   |                  |                  |                      |                        |                 |
| 131-139, 150-159                     | Other Current Assets                  | 29,235             |                                                   |                  |              |                   |                  |                  |                      |                        | 29,235          |
| 160-169                              | Fixed Assets                          |                    |                                                   |                  |              |                   |                  |                  | 28,233,806           |                        | 28,233,806      |
| 180-189                              | Other Debits                          |                    |                                                   |                  |              |                   |                  |                  |                      |                        |                 |
| <b>Total Assets and Other Debits</b> |                                       | 6,198,843          | 902,502                                           | 8,097,598        |              |                   |                  | 31,911,439       | 28,233,806           |                        | 75,344,188      |

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

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |

**REVENUES**

| Taxes              |                                                                          |           |         |  |  |  |  |  |           |
|--------------------|--------------------------------------------------------------------------|-----------|---------|--|--|--|--|--|-----------|
| 301.00             | Real Estate Taxes                                                        | 2,562,350 | 465,639 |  |  |  |  |  | 3,027,989 |
| 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                                                         |           |         |  |  |  |  |  |           |
| 310.10             | Real Estate Transfer Taxes                                               | 712,089   |         |  |  |  |  |  | 712,089   |
| 310.20             | Earned Income Taxes / Wage Taxes                                         | 3,794,256 |         |  |  |  |  |  | 3,794,256 |
| 310.30             | Business Gross Receipts Taxes                                            |           |         |  |  |  |  |  |           |
| 310.40             | Occupation Taxes (levied under Act 511)                                  |           |         |  |  |  |  |  |           |
| 310.50             | Local Services Tax **                                                    |           | 492,440 |  |  |  |  |  | 492,440   |
| 310.60             | Amusement / Admission Taxes                                              |           |         |  |  |  |  |  |           |
| 310.70             | Mechanical Device Taxes                                                  |           |         |  |  |  |  |  |           |
| 310.90             | Other: _____                                                             |           |         |  |  |  |  |  |           |
|                    | Other: _____                                                             |           |         |  |  |  |  |  |           |
| <b>Total Taxes</b> |                                                                          | 7,068,695 | 958,079 |  |  |  |  |  | 8,026,774 |

| Licenses and Permits              |                                 |         |  |  |  |  |  |  |         |
|-----------------------------------|---------------------------------|---------|--|--|--|--|--|--|---------|
| 320-322                           | All Other Licenses and Permits  | 7,095   |  |  |  |  |  |  | 7,095   |
| 321.80                            | Cable Television Franchise Fees | 227,553 |  |  |  |  |  |  | 227,553 |
| <b>Total Licenses and Permits</b> |                                 | 234,648 |  |  |  |  |  |  | 234,648 |

| Fines and Forfeits              |                    |        |  |  |  |  |  |  |        |
|---------------------------------|--------------------|--------|--|--|--|--|--|--|--------|
| 330-332                         | Fines and Forfeits | 75,903 |  |  |  |  |  |  | 75,903 |
| <b>Total Fines and Forfeits</b> |                    | 75,903 |  |  |  |  |  |  | 75,903 |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |

## REVENUES

| Interest, Rents and Royalties              |                     |         |        |         |  |     |  |           |           |
|--------------------------------------------|---------------------|---------|--------|---------|--|-----|--|-----------|-----------|
| 341.00                                     | Interest Earnings   | 340,100 | 54,756 | 347,679 |  | 637 |  | 4,226,199 | 4,969,371 |
| 342.00                                     | Rents and Royalties |         |        |         |  |     |  |           |           |
| <b>Total Interest, Rents and Royalties</b> |                     | 340,100 | 54,756 | 347,679 |  | 637 |  | 4,226,199 | 4,969,371 |

| Federal              |                                                   |        |  |  |  |  |  |  |        |
|----------------------|---------------------------------------------------|--------|--|--|--|--|--|--|--------|
| 351.03               | Highways and Streets                              | 1,631  |  |  |  |  |  |  | 1,631  |
| 351.09               | Community Development                             |        |  |  |  |  |  |  |        |
| 351.00               | All Other Federal Capital and Operating Grants    | 76,620 |  |  |  |  |  |  | 76,620 |
| 352.01               | National Forest                                   |        |  |  |  |  |  |  |        |
| 352.00               | All Other Federal Shared Revenue and Entitlements |        |  |  |  |  |  |  |        |
| 353.00               | Federal Payments in Lieu of Taxes                 |        |  |  |  |  |  |  |        |
| <b>Total Federal</b> |                                                   | 78,251 |  |  |  |  |  |  | 78,251 |

| State         |                                                                   |         |         |         |  |  |  |  |         |
|---------------|-------------------------------------------------------------------|---------|---------|---------|--|--|--|--|---------|
| 354.03        | Highways and Streets                                              |         |         |         |  |  |  |  |         |
| 354.09        | Community Development                                             |         |         |         |  |  |  |  |         |
| 354.15        | Recycling / Act 101                                               | 172,808 |         |         |  |  |  |  | 172,808 |
| 354.00        | All Other State Capital and Operating Grants                      | 5,516   |         |         |  |  |  |  | 5,516   |
| 355.01        | Public Utility Realty Tax (PURTA)                                 | 6,934   |         |         |  |  |  |  | 6,934   |
| 355.02-355.03 | Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback |         | 632,767 |         |  |  |  |  | 632,767 |
| 355.04        | Alcoholic Beverage Licenses                                       | 2,100   |         |         |  |  |  |  | 2,100   |
| 355.05        | General Municipal Pension System State Aid                        | 373,277 |         |         |  |  |  |  | 373,277 |
| 355.07        | Foreign Fire Insurance Tax Distribution                           | 132,845 |         |         |  |  |  |  | 132,845 |
| 355.08        | Local Share Assessment/Gaming Proceeds                            |         |         | 154,904 |  |  |  |  | 154,904 |
| 355.09        | Marcellus Shale Impact Fee Distribution                           |         |         |         |  |  |  |  |         |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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> |                                                  | 693,480 | 632,767 | 154,904 |  |  |  |  | 1,481,151 |

| Local Government Units              |                                                                                 |         |  |       |  |  |  |  |         |
|-------------------------------------|---------------------------------------------------------------------------------|---------|--|-------|--|--|--|--|---------|
| 357.03                              | Highways and Streets                                                            |         |  |       |  |  |  |  |         |
| 357.00                              | All Other Local Governmental Units Capital and Operating Grants                 |         |  | 9,465 |  |  |  |  | 9,465   |
| 358.00                              | Local Government Unit Shared Payments for Contracted Intergovernmental Services | 183,887 |  |       |  |  |  |  | 183,887 |
| 359.00                              | Local Governmental Units and Authorities Payments in Lieu of Taxes              |         |  |       |  |  |  |  |         |
| <b>Total Local Government Units</b> |                                                                                 | 183,887 |  | 9,465 |  |  |  |  | 193,352 |

| Charges for Service |                                                                                                            |         |  |  |  |  |  |  |         |
|---------------------|------------------------------------------------------------------------------------------------------------|---------|--|--|--|--|--|--|---------|
| 361.00              | General Government                                                                                         | 325,136 |  |  |  |  |  |  | 325,136 |
| 362.00              | Public Safety                                                                                              | 439,266 |  |  |  |  |  |  | 439,266 |
| 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.) |         |  |  |  |  |  |  |         |
| 364.30              | Solid Waste Collection and Disposal Charge (trash)                                                         |         |  |  |  |  |  |  |         |
| 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                                                                                     | 76,150  |  |  |  |  |  |  | 76,150  |
| 368.00              | Airports                                                                                                   |         |  |  |  |  |  |  |         |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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> |                               | 840,552 |  |  |  |  |  |  | 840,552 |

| Unclassified Operating Revenues              |                                                  |        |        |  |  |  |         |  |         |
|----------------------------------------------|--------------------------------------------------|--------|--------|--|--|--|---------|--|---------|
| 383.00                                       | Special Assessments                              |        |        |  |  |  |         |  |         |
| 386.00                                       | Escheats (sale of personal property)             |        |        |  |  |  |         |  |         |
| 387.00                                       | Contributions and Donations from Private Sectors | 12,400 | 63,205 |  |  |  |         |  | 75,605  |
| 388.00                                       | Fiduciary Fund Pension Contributions             |        |        |  |  |  | 793,896 |  | 793,896 |
| 389.00                                       | All Other Unclassified Operating Revenues        | 4,216  |        |  |  |  |         |  | 4,216   |
| <b>Total Unclassified Operating Revenues</b> |                                                  | 16,616 | 63,205 |  |  |  | 793,896 |  | 873,717 |

| Other Financing Sources |                                             |        |  |         |  |  |  |  |         |
|-------------------------|---------------------------------------------|--------|--|---------|--|--|--|--|---------|
| 391.00                  | Proceeds of General Fixed Asset Disposition | 67,827 |  |         |  |  |  |  | 67,827  |
| 392.00                  | Interfund Operating Transfers               | 21,852 |  | 800,000 |  |  |  |  | 821,852 |
| 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, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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 | 151,626 | 3,225 |         |  |  |  |  | 154,851   |
| <b>Total Other Financing Sources</b> |                                    | 241,305 | 3,225 | 800,000 |  |  |  |  | 1,044,530 |

## TOTAL REVENUES

|           |           |           |  |     |  |           |            |
|-----------|-----------|-----------|--|-----|--|-----------|------------|
| 9,773,437 | 1,712,032 | 1,312,048 |  | 637 |  | 5,020,095 | 17,818,249 |
|-----------|-----------|-----------|--|-----|--|-----------|------------|

## EXPENDITURES

| General Government              |                                              |         |       |        |  |  |  |  |         |
|---------------------------------|----------------------------------------------|---------|-------|--------|--|--|--|--|---------|
| 400.00                          | Legislative (Governing) Body                 | 20,838  |       |        |  |  |  |  | 20,838  |
| 401.00                          | Executive (Manager or Mayor)                 | 113,123 |       |        |  |  |  |  | 113,123 |
| 402.00                          | Auditing Services / Financial Administration | 32,000  |       |        |  |  |  |  | 32,000  |
| 403.00                          | Tax Collection                               | 34,339  | 1,677 |        |  |  |  |  | 36,016  |
| 404.00                          | Solicitor / Legal Services                   | 26,201  |       |        |  |  |  |  | 26,201  |
| 405.00                          | Secretary / Clerk                            | 173,410 |       |        |  |  |  |  | 173,410 |
| 406.00                          | Other General Government Administration      | 415,505 |       |        |  |  |  |  | 415,505 |
| 407.00                          | IT-Networking Services-Data Processing       | 38,821  |       |        |  |  |  |  | 38,821  |
| 408.00                          | Engineering Services                         |         |       | 45,154 |  |  |  |  | 45,154  |
| 409.00                          | General Government Buildings and Plant       |         | 1,866 |        |  |  |  |  | 1,866   |
| <b>Total General Government</b> |                                              | 854,237 | 3,543 | 45,154 |  |  |  |  | 902,934 |

## Public Safety

|        |                          |           |         |       |  |  |  |  |           |
|--------|--------------------------|-----------|---------|-------|--|--|--|--|-----------|
| 410.00 | Police                   | 4,746,190 |         | 1,153 |  |  |  |  | 4,747,343 |
| 411.00 | Fire                     | 132,845   | 679,909 |       |  |  |  |  | 812,754   |
| 412.00 | Ambulance / Rescue       |           | 245,607 |       |  |  |  |  | 245,607   |
| 413.00 | UCC and Code Enforcement |           |         |       |  |  |  |  |           |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(Including State Liquid Fuels) | Capital Projects | Debt Service | Enterprise        | Internal Service | Trust and Agency | Memorandum Only |

## EXPENDITURES

| Public Safety              |                                         |           |         |       |  |  |  |  |           |
|----------------------------|-----------------------------------------|-----------|---------|-------|--|--|--|--|-----------|
| 414.00                     | Planning and Zoning                     | 851,599   |         |       |  |  |  |  | 851,599   |
| 415.00                     | Emergency Management and Communications | 18,966    |         |       |  |  |  |  | 18,966    |
| 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> |                                         | 5,749,600 | 925,516 | 1,153 |  |  |  |  | 6,676,269 |

| Health and Human Services              |                           |        |  |  |  |  |  |  |        |
|----------------------------------------|---------------------------|--------|--|--|--|--|--|--|--------|
| 420.00-425.00                          | Health and Human Services | 17,140 |  |  |  |  |  |  | 17,140 |
| <b>Total Health and Human Services</b> |                           | 17,140 |  |  |  |  |  |  | 17,140 |

| Public Works - Sanitation              |                                               |         |  |  |  |        |  |  |         |
|----------------------------------------|-----------------------------------------------|---------|--|--|--|--------|--|--|---------|
| 426.00                                 | Recycling Collection and Disposal             | 252,709 |  |  |  |        |  |  | 252,709 |
| 427.00                                 | Solid Waste Collection and Disposal (garbage) |         |  |  |  | 5,218  |  |  | 5,218   |
| 428.00                                 | Weed Control                                  | 12,178  |  |  |  |        |  |  | 12,178  |
| 429.00                                 | Wastewater / Sewage Treatment and Collection  |         |  |  |  | 8,647  |  |  | 8,647   |
| <b>Total Public Works - Sanitation</b> |                                               | 264,887 |  |  |  | 13,865 |  |  | 278,752 |

| Public Works - Highways and Streets |                                   |         |        |           |  |  |  |  |           |
|-------------------------------------|-----------------------------------|---------|--------|-----------|--|--|--|--|-----------|
| 430.00                              | General Services - Administration | 774,075 |        | 1,375,335 |  |  |  |  | 2,149,410 |
| 431.00                              | Cleaning of Streets and Gutters   | 30,809  |        |           |  |  |  |  | 30,809    |
| 432.00                              | Winter Maintenance – Snow Removal | 220,995 |        |           |  |  |  |  | 220,995   |
| 433.00                              | Traffic Control Devices           | 103,290 |        |           |  |  |  |  | 103,290   |
| 434.00                              | Street Lighting                   |         | 87,225 |           |  |  |  |  | 87,225    |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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               | 84,526    |         |           |  |  |  |  | 84,526    |
| 438.00                                           | Maintenance and Repairs of Roads and Bridges | 447,302   | 751,302 |           |  |  |  |  | 1,198,604 |
| 439.00                                           | Highway Construction and Rebuilding Projects | 19,297    |         |           |  |  |  |  | 19,297    |
| <b>Total Public Works - Highways and Streets</b> |                                              | 1,680,294 | 838,527 | 1,375,335 |  |  |  |  | 3,894,156 |

| 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 | 498,833 |        |  |  |  |  |  | 498,833 |
| 447.00                                      | Transit System                |         |        |  |  |  |  |  |         |
| 448.00                                      | Water System                  |         | 78,945 |  |  |  |  |  | 78,945  |
| 449.00                                      | Water Transport and Terminals |         |        |  |  |  |  |  |         |
| <b>Total Other Public Works Enterprises</b> |                               | 498,833 | 78,945 |  |  |  |  |  | 577,778 |

| Culture and Recreation |                                   |         |  |  |  |  |  |  |         |
|------------------------|-----------------------------------|---------|--|--|--|--|--|--|---------|
| 451.00                 | Culture-Recreation Administration |         |  |  |  |  |  |  |         |
| 452.00                 | Participant Recreation            | 172,370 |  |  |  |  |  |  | 172,370 |
| 453.00                 | Spectator Recreation              |         |  |  |  |  |  |  |         |
| 454.00                 | Parks                             |         |  |  |  |  |  |  |         |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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 | 86,000  |  |  |  |  |  |  | 86,000  |
| <b>Total Culture and Recreation</b> |                                  | 299,870 |  |  |  |  |  |  | 299,870 |

| 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 | 291,379 | 22,240 |  |  |  |  |  | 313,619 |
| 482.00                                       | Judgments and Losses                                          |         |        |  |  |  |  |  |         |
| 483.00                                       | Pension / Retirement Fund Contributions                       |         |        |  |  |  |  |  |         |

FAIRVIEW TWP, YORK County  
STATEMENT OF REVENUES AND EXPENDITURES

December 31, 2025

| Governmental Funds |                                                   |                  |              | Proprietary Funds |                  | Fiduciary Fund   | Total           |
|--------------------|---------------------------------------------------|------------------|--------------|-------------------|------------------|------------------|-----------------|
| General Fund       | Special Revenue<br>(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> |                                | 291,379 | 22,240 |  |  |  |  |  | 313,619 |

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

| Unclassified Operating Expenditures              |                                          |  |  |  |  |  |           |           |  |
|--------------------------------------------------|------------------------------------------|--|--|--|--|--|-----------|-----------|--|
| 488.00                                           | Fiduciary Fund Benefits and Refunds Paid |  |  |  |  |  | 1,247,522 | 1,247,522 |  |
| 489.00                                           | All Other Unclassified Expenditures      |  |  |  |  |  | 159,240   | 159,240   |  |
| <b>Total Unclassified Operating Expenditures</b> |                                          |  |  |  |  |  | 1,406,762 | 1,406,762 |  |

| Other Financing Uses              |                               |         |  |  |  |        |  |  |         |
|-----------------------------------|-------------------------------|---------|--|--|--|--------|--|--|---------|
| 491.00                            | Refund of Prior Year Revenues | 1,648   |  |  |  |        |  |  | 1,648   |
| 492.00                            | Interfund Operating Transfers | 800,000 |  |  |  | 21,852 |  |  | 821,852 |
| 493.00                            | All Other Financing Uses      |         |  |  |  |        |  |  |         |
| <b>Total Other Financing Uses</b> |                               | 801,648 |  |  |  | 21,852 |  |  | 823,500 |

|                           |            |           |           |  |        |  |           |            |  |
|---------------------------|------------|-----------|-----------|--|--------|--|-----------|------------|--|
| <b>TOTAL EXPENDITURES</b> | 10,457,888 | 1,868,771 | 1,421,642 |  | 35,717 |  | 1,406,762 | 15,190,780 |  |
|---------------------------|------------|-----------|-----------|--|--------|--|-----------|------------|--|

|                                                     |          |          |          |  |         |  |           |           |  |
|-----------------------------------------------------|----------|----------|----------|--|---------|--|-----------|-----------|--|
| <b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b> | -684,451 | -156,739 | -109,594 |  | -35,080 |  | 3,613,333 | 2,627,469 |  |
|-----------------------------------------------------|----------|----------|----------|--|---------|--|-----------|-----------|--|

FAIRVIEW TWP  
December 31, 2025

| 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)<br>Capital Lease (C)<br>Lease Rental (L)<br>Note (N) | Issue Year<br>(yyyy) | Maturity<br>Year<br>(yyyy) | Original<br>Amount of<br>Issue | Outstanding<br>Beginning of<br>Year (1) | Principal<br>Incurred<br>This Year | Principal<br>Paid This<br>Year | Current Year<br>Accretion on<br>Compound Interest<br>Bonds | Outstanding at<br>Year End (1) | Plus (less)<br>Unamortized<br>Premium<br>(Discount) | Total<br>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, 2025

| Category                          | Capital Purchases | Capital Construction | Total     |
|-----------------------------------|-------------------|----------------------|-----------|
| Community Development             |                   |                      |           |
| Electric                          |                   |                      |           |
| Fire                              | 99,446            | 1,090,147            | 1,189,593 |
| Gas System                        |                   |                      |           |
| General Government                | 95,653            |                      | 95,653    |
| Health                            |                   |                      |           |
| Housing                           |                   |                      |           |
| Libraries                         |                   |                      |           |
| Mass Transit                      |                   |                      |           |
| Parks                             |                   |                      |           |
| Police                            | 231,718           |                      | 231,718   |
| Recreation                        |                   |                      |           |
| Sewer                             |                   |                      |           |
| Solid Waste                       |                   |                      |           |
| Streets / Highways                |                   | 1,036,489            | 1,036,489 |
| Water                             |                   |                      |           |
| Other: Sanitation                 | 114,024           |                      | 114,024   |
| <b>TOTAL CAPITAL EXPENDITURES</b> | 540,841           | 2,126,636            | 2,667,477 |

**EMPLOYEE COMPENSATION**

Total salaries, wages, commissions, etc. paid this year (including all employees and elected officials) 3,984,454

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, 2025. 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, 2025, 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, 2025

**NOTES / COMMENTS****General Fund:**

During 2024, management recorded additional receivables related to taxes and cable franchise fees aswell as payables after the DCED was filed. The change was made in the Township's financial statements after the amendment period for the DCED was over. The following is the adjustment to fund balance in the General Fund for the Township:

Fund balance as previously reported, December 31, 2024: \$4,612,135

Prior period adjustment:

Tax receivable 644,295

Accounts receivable 59,650

All other current liabilities (28,249)

Fund balance as restated, January 1, 2025: \$5,287,831

**Special Revenue Fund:**

During 2024, management recorded additional receivables related to taxes after the DCED was filed. The change was made in the Township's financial statements after the amendment period for the DCED was over. The following is the adjustment to fund balance in the General Fund for the Township:

Fund balance as previously reported, December 31, 2024: \$976,528

Prior period adjustment:

Tax receivable 57,473

Fund balance as restated, January 1, 2025: \$1,034,001