

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
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2013 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Township of: West Norriton County: Montgomery

WEST NORRITON TOWNSHIP

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**Balance Sheet
December 31, 2013**

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 19,796	\$ 124,379	\$ 5,132,822	\$ 2,012
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)				
130	Due From Other Funds				
131-139					
150-159	Other Current Assets	21,552			
160-169	Fixed Assets				
180-189	Other Debits				
Total Assets and Other Debits		\$ 41,348	\$ 124,379	\$ 5,132,822	\$ 2,012

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ 1,820	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	504			
230	Due To Other Funds				
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
Total Liabilities and Other Credits		\$ 2,324	\$ -	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	\$ 158,600			
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	(119,576)	124,379	5,132,822	2,012
291-299	Other Equity				
Total Fund and Account Group Equity		\$ 39,024	\$ 124,379	\$ 5,132,822	\$ 2,012

Assets and Other Debits		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	\$ 6,938,241		\$ 13,546,820			\$ 25,764,070
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)	485,793					485,793
130	Due From Other Funds						-
131-139							
150-159	Other Current Assets	5,512					27,064
160-169	Fixed Assets	8,239,967			9,024,613		17,264,580
180-189	Other Debits	42,108				9,587,303	9,629,411
Total Assets and Other Debits		\$ 15,711,621	\$ -	\$ 13,546,820	\$ 9,024,613	\$ 9,587,303	\$ 53,170,918

Liabilities and Other Credits									
210-229	Payroll Taxes and Other Payroll Withholdings		\$ -	\$ -	\$ -	\$ -			\$ 1,820
200-209									
231-239	All Other Current Liabilities	63,605		434,137					498,246
230	Due To Other Funds								-
260-269	Long Term Liabilities	45,260				8,675,143			8,720,403
240-259	Current Portion of Long-Term Debt & Other Credits					912,160			912,160
Total Liabilities and Other Credits		\$ 108,865	\$ -	\$ 434,137	\$ -	\$ 9,587,303			\$ 10,132,629

Fund and Account Group Equity									
281-284	Contributed Capital	\$ 2,453,841							\$ 2,612,441
290	Investment in General Fixed Assets					9,024,613			9,024,613
270-289	Fund Balance / Retained Earnings on 12/31	13,148,915		13,112,683					31,401,235
291-299	Other Equity								-
Total Fund and Account Group Equity		\$ 15,602,756	\$ -	\$ 13,112,683	\$ 9,024,613	\$ -			\$ 43,038,289

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 53,170,918
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Intergovernmental Revenues		Governmental Funds			
Federal		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
351.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	231,151			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements	-			
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ 231,151	\$ -	\$ -	\$ -

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				
354.15	Recycling/Act 101	58,062			
354.00	All Other State Capital and Operating Grants	1,862			
355.01	Public Utility Realty Tax	8,776			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		282,199		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution	137,285			
355.08	Local Share Assessment/Gaming Proceeds	2,400			
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
Total State		\$ 208,385	\$ 282,199	\$ -	\$ -

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
	All Other Local Governmental Units Capital and Operating Grants				
357.00					
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
	Local Governmental Units and Authorities				
359.00	Payments in Lieu of Taxes				
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Federal					
351.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
351.09	Community Development				
351.00	All Other Federal Capital and Operating Grants	224,373			455,524
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ 224,373	\$ -	\$ -	\$ 455,524

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				
354.15	Recycling/Act 101				58,062
354.00	All Other State Capital and Operating Grants				1,862
355.01	Public Utility Realty Tax				8,776
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback				282,199
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid			295,211	295,211
355.07	Foreign Fire Insurance Tax Distribution				137,285
355.08	Local Share Assessment/Gaming Proceeds				2,400
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
Total State		\$ -	\$ -	\$ 295,211	\$ 785,795

Local Governmental Units					
357.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
357.00	All Other Local Governmental Units Capital and Operating Grants				
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services				
359.00	Local Governmental Units and Authorities Payments in Lieu of Taxes				
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES					\$ 1,241,319
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Revenues	Governmental Funds
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Charges for Service		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	\$ 5,600	\$ -	\$ -	\$ -
362.00	Public Safety	97,066			
363.20	Parking				
363.00	All Other Charges for Highway & Streets Services				
364.10	Wastewater/Sewage Charges				
364.30	Solid Waste Collection & 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	132,749			
368.00	Airports				
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 Services				
Total Charges for Services		\$ 235,415	\$ -	\$ -	\$ -

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ 356,119	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	2,370		-	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	30,025			
Total Unclassified Operating Revenues		\$ 32,395	\$ -	\$ 356,119	\$ -

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ 19,179	\$ -	\$ 6,014	\$ -
392.00	Interfund Operating Transfers	972,395		25	243,933
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	7,684			
Total Other Financing Sources		\$ 999,258	\$ -	\$ 6,039	\$ 243,933

TOTAL REVENUES	\$ 9,029,308	\$ 428,421	\$ 385,640	\$ 1,035,316
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Revenues	Proprietary Funds		Fiduciary Fund	Total
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Charges for Service		Enterprise	Internal Service	Trust and Agency	Memorandum Only
361.00	General Government	\$ -	\$ -	\$ -	\$ 5,600
362.00	Public Safety				97,066
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	2,849,478			2,849,478
364.30	Solid Waste Collection & 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	1,163,855			1,296,604
368.00	Airports				-
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 Services				-
Total Charges for Services		\$ 4,013,333	\$ -	\$ -	\$ 4,248,748

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ 43,761	\$ 399,880
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				2,370
388.00	Fiduciary Fund Pension Contributions			781,828	\$ 781,828
389.00	All Other Unclassified Operating Revenues				30,025
Total Unclassified Operating Revenues		\$ -	\$ -	\$ 825,589	\$ 1,214,103

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition		\$ -	\$ -	\$ 25,193
392.00	Interfund Operating Transfers				1,216,353
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				7,684
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 1,249,230

TOTAL REVENUES	\$ 4,291,479	\$ -	\$ 2,555,190	\$ 17,725,354
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EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
General Government					
400.00	Legislative (Governing) Body	\$ 200,704	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	222,183			
402.00	Auditing Services/Financial Administration	17,250			
403.00	Tax Collection	13,053			
404.00	Solicitor/Legal Services	92,653			
405.00	Secretary/Clerk	119,005			
406.00	Other General Government Administration	68,634			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	88,607			
Total General Government		\$ 822,089	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	\$ 3,411,926	\$ -	\$ 2,544	\$ -
411.00	Fire	230,476	144,946		
412.00	Ambulance/Rescue	6,000			
413.00	UCC and Code Enforcement	16,406			
414.00	Planning and Zoning	12,407			
415.00	Emergency Management & Communications	585			
416.00	Militia and Armories				
417.00	Examination of Licensed Occupations				
418.00	Public Scales (weights and measures)				
419.00	Other Public Safety				
Total Public Safety		\$ 3,677,800	\$ 144,946	\$ 2,544	\$ -

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ 11,989	\$ -	\$ -	\$ -

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	\$ -
427.00	Solid Waste Collection and Disposal (trash)				
428.00	Weed Control				
429.00	Wastewater/Sewage Collection and Treatment				
Total Public Works - Sanitation		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
General Government					
400.00	Legislative (Governing) Body	\$ -	\$ -	\$ -	200,704
401.00	Executive (Manager or Mayor)				222,183
402.00	Auditing Services/Financial Administration				17,250
403.00	Tax Collection				13,053
404.00	Solicitor/Legal Services				92,653
405.00	Secretary/Clerk				119,005
406.00	Other General Government Administration				68,634
407.00	IT-Networking Services-Data Processing				-
408.00	Engineering Services				-
409.00	General Government Buildings and Plant				88,607
Total General Government		\$ -	\$ -	\$ -	822,089

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	3,414,470
411.00	Fire				375,422
412.00	Ambulance/Rescue				6,000
413.00	UCC and Code Enforcement				16,406
414.00	Planning and Zoning				12,407
415.00	Emergency Management & Communications				585
416.00	Militia and Armories				-
417.00	Examination of Licensed Occupations				-
418.00	Public Scales (weights and measures)				-
419.00	Other Public Safety				-
Total Public Safety		\$ -	\$ -	\$ -	3,825,290

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	11,989

Public Works - Sanitation					
426.00	Recycling Collection and Disposal	\$ -	\$ -	\$ -	-
427.00	Solid Waste Collection and Disposal (trash)				-
428.00	Weed Control				-
429.00	Wastewater/Sewage Collection and Treatment	2,655,148			2,655,148
Total Public Works - Sanitation		\$ 2,655,148	\$ -	\$ -	2,655,148

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
Public Works - Highways and Streets					
430.00	General Services- Administration	\$ 512,929			\$ -
431.00	Cleaning of Streets and Gutters	1,122			
432.00	Winter Maintenance- Snow Removal	17,349			
433.00	Traffic Control Devices	9,956	6,445		
434.00	Street Lighting	36,192	185,103		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	719			
437.00	Repairs of Tools and Machinery	14,308			
438.00	Maintenance & Repairs of Roads & Bridges	4,157	99,605	166,531	
439.00	Highway Construction and Rebuilding Projects				
Total Public Works - Highways and Streets		\$ 596,732	\$ 291,153	\$ 166,531	\$ -

Public Works - Other Services					
440.00	Airports	\$ -	\$ -	\$ -	\$ -
441.00	Cemeteries				
442.00	Electric System				
443.00	Gas System				
444.00	Markets				
445.00	Parking Facilities				
446.00	Storm Water and Flood Control				
447.00	Transit System				
448.00	Water System				
449.00	Water Transport and Terminals				
Total Public Works-Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ 217,984	\$ -	\$ 24,400	\$ -
452.00	Participant Recreation	162,028			
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	2,500			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	15,044			
Total Culture and Recreation		\$ 397,556	\$ -	\$ 24,400	\$ -

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing				
463.00	Economic Development				
464.00	Economic Opportunity				
465.00-					
469.00	All Other Community Development				
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Public Works - Highways and Streets					
430.00	General Services- Administration	\$ -	\$ -	\$ -	\$ 512,929
431.00	Cleaning of Streets and Gutters				1,122
432.00	Winter Maintenance- Snow Removal				17,349
433.00	Traffic Control Devices				16,401
434.00	Street Lighting				221,295
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				719
437.00	Repairs of Tools and Machinery				14,308
438.00	Maintenance & Repairs of Roads & Bridges				270,293
439.00	Highway Construction and Rebuilding Projects				-
Total Public Works - Highways and Streets		\$ -	\$ -	\$ -	\$ 1,054,416

Public Works - Other Services					
440.00	Airports	\$ -	\$ -	\$ -	\$ -
441.00	Cemeteries				-
442.00	Electric System				-
443.00	Gas System				-
444.00	Markets				-
445.00	Parking Facilities				-
446.00	Storm Water and Flood Control				-
447.00	Transit System				-
448.00	Water System				-
449.00	Water Transport and Terminals				-
Total Public Works-Other Services		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	\$ 242,384
452.00	Participant Recreation	767,938			929,966
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				-
456.00	Libraries				2,500
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				15,044
Total Culture and Recreation		\$ 767,938	\$ -	\$ -	\$ 1,189,894

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				-
465.00-					-
469.00	All Other Community Development				-
Total Community Development		\$ -	\$ -	\$ -	\$ -

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Debt Service					
471.00	Debt Principal (short-term and long-term)				\$ 786,876
472.00	Debt Interest (short-term and long-term)				248,255
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ -	\$ 1,035,131

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 128,056	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	581,178			
484.00	Worker Compensation Insurance	218,106			
487.00	Group Insurance and Other Benefits	1,505,403			
Total Employer Paid Benefits & Withholding Items		\$ 2,432,743	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 117,790	\$ -	\$ -	\$ -

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ -	\$ -
489.00	All Other Unclassified Expenditures	3,567			
Total Unclassified Operating Expenditures		\$ 3,567	\$ -	\$ -	\$ -

Other Financing Uses					
491.00	Refund of Prior Year Revenues		\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	840,144			
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 840,144	\$ -	\$ -	\$ -

TOTAL EXPENDITURES		\$ 8,900,410	\$ 436,099	\$ 193,475	\$ 1,035,131
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 128,898	\$ (7,678)	\$ 192,165	\$ 185
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EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Debt Service					
471.00	Debt Principal (short-term and long-term)		\$ -	\$ -	\$ 786,876
472.00	Debt Interest (short-term and long-term)	49,394			297,649
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ 49,394	\$ -	\$ -	\$ 1,084,525

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 46,747	\$ -	\$ -	\$ 174,803
482.00	Judgments and Losses	240,120			240,120
483.00	Pension/Retirement Fund Contributions				581,178
484.00	Worker Compensation Insurance				218,106
487.00	Group Insurance and Other Benefits	98,996			1,604,399
Total Employer Paid Benefits & Withholding Items		\$ 385,863	\$ -	\$ -	\$ 2,818,606

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 17,643		\$ 7,839	143,272

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 1,629,314	1,629,314
489.00	All Other Unclassified Expenditures	10,445		44,499	58,511
Total Unclassified Operating Expenditures		\$ 10,445	\$ -	\$ 1,673,813	\$ 1,687,825

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	376,209			1,216,353
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ 376,209	\$ -	\$ -	\$ 1,216,353

TOTAL EXPENDITURES		\$ 4,262,640	\$ -	\$ 1,681,652	\$ 16,509,407
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 28,839	\$ -	\$ 873,538	\$ 1,215,947
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STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire			-
Gas System			-
General Government	75,715		75,715
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	122,214		122,214
Recreation			-
Sewer			-
Solid Waste			-
Streets/Highways			-
Water			-
Other (<i>Please Specify</i>)			-
Golf Course	13,267		13,267
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES	\$ 211,196
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. \$ 4,535,469
 paid this year (including all employees and elected officials)*

*Use income from box 16 of the W-3 Statement

NOTES/COMMENTS

Under Fiduciary Fund- Account 489.00 All Other Unclassified Expenditures consists of \$2,050 of actuary fees and \$42,449 of broker fees in the Pension Funds.

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

March 28, 2014

To the: Commissioners of West Norriton Township
President Judge of the Court of Common Pleas
Department of Community and Economic Development

We have audited the accompanying Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements-regulatory basis, of West Norriton Township, Montgomery County, Pennsylvania, primary government, as of December 31, 2013, and for the year ended December 31, 2013, as listed in the table of contents.

Managements' Responsibility for the Financial Statements

Management and the Commissioners are responsible for the preparation and fair presentation of the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements in accordance with the prescribed basis of accounting that demonstrates compliance with accounting principles prescribed by the Commonwealth of Pennsylvania, Department of Community and Economic Development for the preparation of the accompanying Form DCED-CLGS-30. Management and the Commissioners are 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.

Auditors' Responsibility

Our Responsibility is to express opinions on the 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 of material misstatement.

An audit involves performing procedures to obtain audit evidence about amounts in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risk 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 entity'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 entity'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.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements.

Basis for Qualified Opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 financial statements

West Norriton Township, Montgomery County, Pennsylvania, prepares its Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements on a prescribed basis of accounting that demonstrates compliance with accounting principles prescribed by the Commonwealth of Pennsylvania, Department of Community and Economic Development for the preparation of the accompanying Form DCED-CLGS-30, which is a comprehensive basis of accounting other than generally accepted accounting principles. This regulatory basis of accounting does not require reporting entity financial statements, comparative budgets for budgetary fund types, cash flows for proprietary funds or disclosure notes to the financial statements which would be essential to fair presentation in conformity with generally accepted accounting principles. Also, generally accepted accounting principles require the modified accrual basis of accounting for governmental and agency fund types and the accrual basis of accounting for proprietary and pension trust fund types. The principal effects of these departures from generally accepted accounting principles on financial position, results of operations and cash flows are not reasonably determinable.

The financial statements referred to above include only the financial activities of the primary government. A primary government is a legal entity or body politic and includes all funds, organization, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as a component unit.

Qualified Opinion Commonwealth of Pennsylvania Form DCED-CLGS-30

In our opinion, the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary governmental financial statements-regulatory basis referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from transactions of the primary government of West Norriton Township, Montgomery County, Pennsylvania, as of December 31, 2013 and its revenues and other financing sources received and expenditures and other financing uses paid for the year ended December 31, 2013 on the basis of accounting described above.

However, in our opinion, because of the Township's policy to prepare its Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements on the basis of accounting discussed in the above Basis for Qualified Opinion section, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of West Norriton Township, Montgomery County, Pennsylvania, as of December 31, 2013, the results of its operations for the year ended December 31, 2013, or , where applicable, its cash flows for the year then ended.

Our audit was made for the purpose of forming an opinion on the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements taken as a whole and on the combining and individual fund and account group financial statements. The accompanying financial information listed as supporting schedules in the table of contents is presented for the purpose of additional analysis and is not a required part of the primary government financial statements. Such information has been subjected to the auditing procedures applied in the audit of the Commonwealth of Pennsylvania Form DCED-CLGS-30 primary government financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Kimmel, Lorah & Associates LLP

Certified Public Accountants

Subscribed and sworn to before

me this 28 day of March

2014

Signed Susan A. Locke

