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Governor's Center for Local Government Services  
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## 2015 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

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Township of: West Norriton County: Montgomery

**KIMMEL, LORAH & ASSOCIATES, LLP**

CERTIFIED PUBLIC ACCOUNTANTS

WEST NORRITON TOWNSHIP

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Balance Sheet  
December 31, 2015

Assets and Other Debits		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 646,115	\$ 84,222	\$ 1,005,426	\$ 2,318
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)	124,709			
130	Due From Other Funds				
131-139					
150-159	Other Current Assets	21,521			
160-169	Fixed Assets				
180-189	Other Debits				
<b>Total Assets and Other Debits</b>		<b>\$ 792,345</b>	<b>\$ 84,222</b>	<b>\$ 1,005,426</b>	<b>\$ 2,318</b>

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ 5,774	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	20,581			
230	Due To Other Funds				
260-269	Long Term Liabilities				
240-259	Current Portion of Long-Term Debt & Other Credits				
<b>Total Liabilities and Other Credits</b>		<b>\$ 26,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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	607,390	84,222	1,005,426	2,318
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ 765,990</b>	<b>\$ 84,222</b>	<b>\$ 1,005,426</b>	<b>\$ 2,318</b>

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	\$ 5,258,046		\$ 14,788,146			\$ 21,784,273
140-144	Tax Receivable						-
121-129	Account Receivable (excluding taxes)	453,841					578,550
145-149							
130	Due From Other Funds						-
131-139	Other Current Assets	113,785					135,306
150-159							
160-169	Fixed Assets	13,022,849			9,440,413		22,463,262
180-189	Other Debits	28,073				12,891,710	12,919,783
<b>Total Assets and Other Debits</b>		<b>\$ 18,876,594</b>	<b>\$ -</b>	<b>\$ 14,788,146</b>	<b>\$ 9,440,413</b>	<b>\$ 12,891,710</b>	<b>\$ 57,881,174</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,774
200-209							
231-239	All Other Current Liabilities	64,167		682,599			767,347
230	Due To Other Funds						-
260-269	Long Term Liabilities	177,461				10,201,487	10,378,948
240-259	Current Portion of Long-Term Debt & Other Credits					2,690,223	2,690,223
<b>Total Liabilities and Other Credits</b>		<b>\$ 241,628</b>	<b>\$ -</b>	<b>\$ 682,599</b>	<b>\$ -</b>	<b>\$ 12,891,710</b>	<b>\$ 13,842,292</b>

Fund and Account Group Equity							
281-284	Contributed Capital	\$ 2,595,441					\$ 2,754,041
290	Investment in General Fixed Assets				9,440,413		9,440,413
270-289	Fund Balance / Retained Earnings on 12/31	16,039,525		14,105,547			31,844,428
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 18,634,966</b>	<b>\$ -</b>	<b>\$ 14,105,547</b>	<b>\$ 9,440,413</b>	<b>\$ -</b>	<b>\$ 44,038,882</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 57,881,174</b>
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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	139,213			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements	-			
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		<b>\$ 139,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

State					
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				
354.15	Recycling/Act 101	26,513			
354.00	All Other State Capital and Operating Grants	17,067			
355.01	Public Utility Realty Tax	8,463			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		335,065		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution		122,879		
355.08	Local Share Assessment/Gaming Proceeds	3,000			
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
<b>Total State</b>		<b>\$ 55,043</b>	<b>\$ 457,944</b>	<b>\$ -</b>	<b>\$ -</b>

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

Intergovernmental Revenues		Proprietary Funds		Fiduciary Fund	Total
Federal		Enterprise	Internal Service	Trust and Agency	Memorandum Only
351.03	Highways and Streets	\$ -	\$ -	\$ -	\$ -
351.09	Community Development				-
351.00	All Other Federal Capital and Operating Grants				139,213
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
<b>Total Federal</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 139,213</b>

State		Proprietary Funds		Fiduciary Fund	Total
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				-
354.15	Recycling/Act 101				26,513
354.00	All Other State Capital and Operating Grants				17,067
355.01	Public Utility Realty Tax				8,463
355.02-	Motor Vehicle Fuel Tax				-
355.03	(Liquid Fuels Tax) and State Road Turnback				335,065
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid			305,825	305,825
355.07	Foreign Fire Insurance Tax Distribution				122,879
355.08	Local Share Assessment/Gaming Proceeds				3,000
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payment in Lieu of Taxes				-
<b>Total State</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 305,825</b>	<b>\$ 818,812</b>

Local Governmental Units		Proprietary Funds		Fiduciary Fund	Total
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				-
<b>Total Local Government Units</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 958,025</b>
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<b>Revenues</b>	<b>Governmental Funds</b>
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Charges for Service		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	\$ 20,257	\$ -	\$ -	\$ -
362.00	Public Safety	158,496			
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	221,532			
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				
<b>Total Charges for Services</b>		<b>\$ 400,285</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors			-	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	40,620			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 40,620</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ 44,073	\$ -
392.00	Interfund Operating Transfers	793,449		100,000	235,604
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures				
<b>Total Other Financing Sources</b>		<b>\$ 793,449</b>	<b>\$ -</b>	<b>\$ 144,073</b>	<b>\$ 235,604</b>

<b>TOTAL REVENUES</b>	<b>\$ 9,063,004</b>	<b>\$ 643,513</b>	<b>\$ 152,100</b>	<b>\$ 1,029,217</b>
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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	\$ -	\$ -	\$ -	\$ 20,257
362.00	Public Safety				158,496
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,538,973			3,538,973
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	1,304,624			1,526,156
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				-
<b>Total Charges for Services</b>		<b>\$ 4,843,597</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,243,882</b>

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				\$ -
387.00	Contributions & Donations from Private Sectors				-
388.00	Fiduciary Fund Pension Contributions			989,007	\$ 989,007
389.00	All Other Unclassified Operating Revenues	275			40,895
<b>Total Unclassified Operating Revenues</b>		<b>\$ 275</b>	<b>\$ -</b>	<b>\$ 989,007</b>	<b>\$ 1,029,902</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition		\$ -	\$ -	\$ 44,073
392.00	Interfund Operating Transfers	3,332,986			4,462,039
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				-
<b>Total Other Financing Sources</b>		<b>\$ 3,332,986</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,506,112</b>

<b>TOTAL REVENUES</b>	<b>\$ 8,202,806</b>	<b>\$ -</b>	<b>\$ 1,300,195</b>	<b>\$ 20,390,835</b>
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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	\$ 146,159	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	255,255			
402.00	Auditing Services/Financial Administration	18,400			
403.00	Tax Collection	13,206			
404.00	Solicitor/Legal Services	79,501			
405.00	Secretary/Clerk	125,964			
406.00	Other General Government Administration	92,464			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	95,264			
<b>Total General Government</b>		<b>\$ 826,213</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Public Safety					
410.00	Police	\$ 3,443,667	\$ -	\$ 66,615	\$ -
411.00	Fire		375,646		
412.00	Ambulance/Rescue	6,000			
413.00	UCC and Code Enforcement	134,287			
414.00	Planning and Zoning	12,983			
415.00	Emergency Management & Communications	7,053			
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>		<b>\$ 3,603,990</b>	<b>\$ 375,646</b>	<b>\$ 66,615</b>	<b>\$ -</b>

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

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				
<b>Total Public Works - Sanitation</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
General Government					
400.00	Legislative (Governing) Body	\$ -	\$ -	\$ -	\$ 146,159
401.00	Executive (Manager or Mayor)				255,255
402.00	Auditing Services/Financial Administration	6,073			24,473
403.00	Tax Collection				13,206
404.00	Solicitor/Legal Services	14,890			94,391
405.00	Secretary/Clerk				125,964
406.00	Other General Government Administration				92,464
407.00	IT-Networking Services-Data Processing				-
408.00	Engineering Services	2,931			2,931
409.00	General Government Buildings and Plant				95,264
<b>Total General Government</b>		<b>\$ 23,894</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 850,107</b>

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 3,510,282
411.00	Fire				375,646
412.00	Ambulance/Rescue				6,000
413.00	UCC and Code Enforcement				134,287
414.00	Planning and Zoning				12,983
415.00	Emergency Management & Communications				7,053
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>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,046,251</b>

Health and Human Services					
420.00-					
425.00	Health and Human Services	\$ -	\$ -	\$ -	\$ -

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	1,665,114			1,665,114
<b>Total Public Works - Sanitation</b>		<b>\$ 1,665,114</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,665,114</b>

EXPENDITURES		Governmental Funds			
Public Works - Highways and Streets		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
430.00	General Services- Administration	\$ 377,938		\$ 111,461	\$ -
431.00	Cleaning of Streets and Gutters	8,094			
432.00	Winter Maintenance- Snow Removal	13,245			
433.00	Traffic Control Devices	27,706	5,948		
434.00	Street Lighting	8,795	86,586		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains	8	5,768		
437.00	Repairs of Tools and Machinery	13,354	932		
438.00	Maintenance & Repairs of Roads & Bridges	3,274	120,410		
439.00	Highway Construction and Rebuilding Projects				
<b>Total Public Works - Highways and Streets</b>		<b>\$ 452,414</b>	<b>\$ 219,644</b>	<b>\$ 111,461</b>	<b>\$ -</b>

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				
<b>Total Public Works-Other Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ 297,147	\$ -	\$ -	\$ -
452.00	Participant Recreation	166,386			
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	5,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	22,524			
<b>Total Culture and Recreation</b>		<b>\$ 491,057</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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				
<b>Total Community Development</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
Public Works - Highways and Streets		Enterprise	Internal Service	Trust and Agency	Memorandum Only
430.00	General Services- Administration	\$ -	\$ -	\$ -	\$ 489,399
431.00	Cleaning of Streets and Gutters				8,094
432.00	Winter Maintenance- Snow Removal				13,245
433.00	Traffic Control Devices				33,654
434.00	Street Lighting				95,381
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				5,776
437.00	Repairs of Tools and Machinery				14,286
438.00	Maintenance & Repairs of Roads & Bridges				123,684
439.00	Highway Construction and Rebuilding Projects				-
<b>Total Public Works - Highways and Streets</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 783,519</b>

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				-
<b>Total Public Works-Other Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	\$ 297,147
452.00	Participant Recreation	826,973			993,359
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				-
456.00	Libraries				5,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				22,524
<b>Total Culture and Recreation</b>		<b>\$ 826,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,318,030</b>

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				-
<b>Total Community Development</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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)				\$ 806,416
472.00	Debt Interest (short-term and long-term)				222,665
475.00	Fiscal Agent Fees				
Total Debt Service		\$ -	\$ -	\$ -	\$ 1,029,081

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 128,062	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	919,121			
484.00	Worker Compensation Insurance	231,810			
487.00	Group Insurance and Other Benefits	1,842,898			
Total Employer Paid Benefits & Withholding Items		\$ 3,121,891	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 102,287	\$ -	\$ -	\$ -

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	276,812		3,332,986	
493.00	All Other Financing Uses				
Total Other Financing Uses		\$ 276,812	\$ -	\$ 3,332,986	\$ -

<b>TOTAL EXPENDITURES</b>		\$ 8,874,664	\$ 595,290	\$ 3,511,062	\$ 1,029,081
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		\$ 188,340	\$ 48,223	\$ (3,358,962)	\$ 136
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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)		\$ -	\$ -	\$ 806,416
472.00	Debt Interest (short-term and long-term)	2,011			224,676
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ 2,011	\$ -	\$ -	\$ 1,031,092

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 60,298	\$ -	\$ -	\$ 188,360
482.00	Judgments and Losses	185,535		98,155	283,690
483.00	Pension/Retirement Fund Contributions				919,121
484.00	Worker Compensation Insurance				231,810
487.00	Group Insurance and Other Benefits	138,021			1,980,919
Total Employer Paid Benefits & Withholding Items		\$ 383,854	\$ -	\$ 98,155	\$ 3,603,900

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 56,117		\$ 7,890	166,294

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 984,565	984,565
489.00	All Other Unclassified Expenditures			107,443	107,443
Total Unclassified Operating Expenditures		\$ -	\$ -	\$ 1,092,008	\$ 1,092,008

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	-
492.00	Interfund Operating Transfers	852,241			4,462,039
493.00	All Other Financing Uses				-
Total Other Financing Uses		\$ 852,241	\$ -	\$ -	\$ 4,462,039

<b>TOTAL EXPENDITURES</b>		\$ 3,810,204	\$ -	\$ 1,198,053	\$ 19,018,354
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>		\$ 4,392,602	\$ -	\$ 102,142	\$ 1,372,481
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## STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire			-
Gas System			-
General Government	111,461		111,461
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	66,615		66,615
Recreation	37,776		37,776
Sewer	4,533,856		4,533,856
Solid Waste			-
Streets/Highways	63,177		63,177
Water			-
Other (Please Specify)			-
Golf Course			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 4,812,885</b>
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### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. .... \$ 4,862,414  
 paid this year (including all employees and elected officials)\*

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



# KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

March 11, 2016

## INDEPENDENT AUDITORS' REPORT

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 annual audit and financial report of West Norriton Township, Jeffersonville, Pennsylvania, as of December 31, 2015 which comprise the balance sheet for each fund type as of December 31, 2015 and the related statement of revenues and expenditures for the year then ended.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Department of Community and Economic Development of the Commonwealth of Pennsylvania (DCED). 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.

### Auditors' Responsibility

Our Responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Township's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

**Opinion**

In our opinion, the annual audit and financial report referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each of the fund types of West Norriton Township, Jeffersonville, Pennsylvania as of December 31, 2015 and the revenues it received and the expenditures it paid for the year then ended, on the basis of accounting described in the second paragraph.

**Basis of Accounting**

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. As permitted by the DCED, West Norriton Township, Jeffersonville, Pennsylvania, prepares its annual audit and financial report on the cash basis of accounting; consequently, certain revenues and related assets are recognized when received rather than when earned and certain expenditures are recognized when paid rather than when a liability is incurred. Additionally, in accordance with the prescribed accounting practices permitted by the DCED, the Township does not include footnote disclosures. Our opinion is not modified with respect to that matter.

**Restriction on Use**

This report is intended solely for the information and use of the governing body and management of West Norriton Township, Jeffersonville, Pennsylvania; for filing with the Department of Community and Economic Development and the County Courthouse; and is not intended to be and should not be used by anyone other than these specified parties.

*Kimmel, Lorah & Associates, LLP*

Certified Public Accountants

Subscribed and sworn to before

me this 31 day of March

2016

Signed Susan G. Locker

