

DCED-CLGS-30

Department of Community & Economic Development
Governor's Center for Local Government Services
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2020 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Township of: West Norriton County: Montgomery

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

WEST NORRITON TOWNSHIP

TABLE OF CONTENTS

	<u>Page Numbers</u>
Balance Sheet (regulatory basis)	1 - 2
Statement of Revenues and Expenditures (regulatory basis)	3 - 14
Supporting Schedules:	
Debt Statement	15
Statement of Capital Expenditures and Employee Compensation	16
Notes/Comments	17
Independent Auditors' Report	18 - 19

**Balance Sheet
December 31, 2020**

GOVERNMENTAL FUNDS					
Assets and Other Debits		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 4,995,540	\$ 321,105	\$ 538,694	\$ 6,269
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)	262,204			
130	Due From Other Funds	213,259			
131-139					
150-159	Other Current Assets	-			
160-169	Fixed Assets	6,685,790			
180-189	Other Debits	4,545,928			
Total Assets and Other Debits		\$ 16,702,721	\$ 321,105	\$ 538,694	\$ 6,269

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ 2,690	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	394,172	5,470		
230	Due To Other Funds		11,500		
260-269	Long Term Liabilities	25,229,732			
240-259	Current Portion of Long-Term Debt & Other Credits	224,099			
Total Liabilities and Other Credits		\$ 25,850,693	\$ 16,970	\$ -	\$ -

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	(9,147,972)	304,135	538,694	6,269
291-299	Other Equity				
Total Fund and Account Group Equity		\$ (9,147,972)	\$ 304,135	\$ 538,694	\$ 6,269

		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
Assets and Other Debits		Enterprise	Internal Service	Trust & Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
100-120	Cash and Investments	\$ 12,173,615	\$ -	\$ 24,666,898	\$ -	\$ -	\$ 42,702,121
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)	1,994,627					2,256,831
130	Due From Other Funds	23,286					236,545
131-139							
150-159	Other Current Assets	-					-
160-169	Fixed Assets	11,682,735					18,368,525
180-189	Other Debits	-					4,545,928
Total Assets and Other Debits		\$ 25,874,263	\$ -	\$ 24,666,898	\$ -	\$ -	\$ 68,109,950

Liabilities and Other Credits		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
210-229	Payroll Taxes and Other Payroll Withholdings		\$ -	\$ -	\$ -	\$ -	\$ 2,690
200-209							
231-239	All Other Current Liabilities	318,422		242,781			960,845
230	Due To Other Funds	1,016		224,028			236,544
260-269	Long Term Liabilities	8,494,220					33,723,952
240-259	Current Portion of Long-Term Debt & Other Credits	727,062					951,161
Total Liabilities and Other Credits		\$ 9,540,720	\$ -	\$ 466,809	\$ -	\$ -	\$ 35,875,192

Fund and Account Group Equity		PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
281-284	Contributed Capital		\$ -	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31	16,333,543		24,200,089			32,234,758
291-299	Other Equity						-
Total Fund and Account Group Equity		\$ 16,333,543	\$ -	\$ 24,200,089	\$ -	\$ -	\$ 32,234,758

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY	\$ 68,109,950
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**Statement of Revenues and Expenditures
December 31, 2020**

Revenues		Governmental Funds			
Taxes		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
301.00	Real Estate Taxes	\$ 3,239,662	\$ 180,511	\$ -	\$ 772,187
305.00	Occupation Taxes(levied under municipal code)				
308.00	Residence Taxes(levied by cities of 3rd Class)				
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				
310.00	Per Capita Taxes	44,012			
310.10	Real Estate Transfer Taxes	518,807			
310.20	Earned Income Taxes/Wage Taxes	3,365,946			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax	339,942			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes	17,625			
310.90	Other Local Tax Enabling Act/Act511/Taxes				
Total Taxes		\$ 7,525,994	\$ 180,511	\$ -	\$ 772,187

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ 590,548	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees	364,028			
Total Licenses and Permits		\$ 954,576	\$ -	\$ -	\$ -

Fines and Forfeits					
330-332	Fines and Forfeits	\$ 40,903	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 40,763	\$ 2,500	\$ 32,738	\$ 43
342.00	Rents and Royalties				
Total Interest, Rents, and Royalties		\$ 40,763	\$ 2,500	\$ 32,738	\$ 43

Revenues		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 4,192,360
305.00	Occupation Taxes(levied under municipal code)				-
308.00	Residence Taxes(levied by cities of 3rd Class)				-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only)				-
310.00	Per Capita Taxes				44,012
310.10	Real Estate Transfer Taxes				518,807
310.20	Earned Income Taxes/Wage Taxes				3,365,946
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				339,942
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				17,625
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
Total Taxes		\$ -	\$ -	\$ -	\$ 8,478,692

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 590,548
321.80	Cable Television Franchise Fees				364,028
Total Licenses and Permits		\$ -	\$ -	\$ -	\$ 954,576

Fines and Forfeits					
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 40,903

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 17,040	\$ -	\$ 2,850,331	\$ 2,943,415
342.00	Rents and Royalties				-
Total Interest, Rents, and Royalties		\$ 17,040	\$ -	\$ 2,850,331	\$ 2,943,415

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	19,245			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
Total Federal		\$ 19,245	\$ -	\$ -	\$ -

State		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				
354.15	Recycling/Act 101	75,567			
354.00	All Other State Capital and Operating Grants	100,620			
355.01	Public Utility Realty Tax	8,954			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		427,239		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution		106,597		
355.08	Local Share Assessment/Gaming Proceeds	2,100			
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
Total State		\$ 187,241	\$ 533,836	\$ -	\$ -

Local Governmental Units		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
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		\$ -	\$ -	\$ -	\$ -

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				19,245
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
Total Federal		\$ -	\$ -	\$ -	\$ 19,245

State		Proprietary Funds		Fiduciary Fund	Total
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				-
354.15	Recycling/Act 101				75,567
354.00	All Other State Capital and Operating Grants	360,453			461,073
355.01	Public Utility Realty Tax				8,954
355.02-	Motor Vehicle Fuel Tax				-
355.03	(Liquid Fuels Tax) and State Road Turnback				427,239
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid			329,897	329,897
355.07	Foreign Fire Insurance Tax Distribution				106,597
355.08	Local Share Assessment/Gaming Proceeds				2,100
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payment in Lieu of Taxes				-
Total State		\$ 360,453	\$ -	\$ 329,897	\$ 1,411,427

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				-
Total Local Governmental Units		\$ -	\$ -	\$ -	\$ -

TOTAL INTERGOVERNMENTAL REVENUES					\$ 1,430,672
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Revenues

Governmental Funds

Charges for Service		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
361.00	General Government	\$ 7,650	\$ -	\$ -	\$ -
362.00	Public Safety	52,739			
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	13,579			
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		\$ 73,968	\$ -	\$ -	\$ -

Unclassified Operating Revenues		General Fund	Special Revenue	Capital Projects	Debt Service
383.00	Special Assessments	\$ -	\$ -		\$ -
386.00	Escheats (sale of personal property)				
387.00	Contributions & Donations from Private Sectors	14,200			
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	31,541			
Total Unclassified Operating Revenues		\$ 45,741	\$ -	\$ -	\$ -

Other Financing Sources		General Fund	Special Revenue	Capital Projects	Debt Service
391.00	Proceeds of General Fixed Asset Disposition	\$ 13,601	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	2,044,367	101,150	1,464,327	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	-			
Total Other Financing Sources		\$ 2,057,968	\$ 101,150	\$ 1,464,327	\$ -

TOTAL REVENUES		\$ 10,946,399	\$ 817,997	\$ 1,497,065	\$ 772,230
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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	\$ -	\$ -	\$ -	\$ 7,650
362.00	Public Safety				52,739
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,252,278			3,252,278
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	1,412,319			1,425,898
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		\$ 4,664,597	\$ -	\$ -	\$ 4,738,565

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				14,200
388.00	Fiduciary Fund Pension Contributions			1,325,396	1,325,396
389.00	All Other Unclassified Operating Revenues	2,585			34,126
Total Unclassified Operating Revenues		\$ 2,585	\$ -	\$ 1,325,396	\$ 1,373,722

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ 1,300	\$ -	\$ -	\$ 14,901
392.00	Interfund Operating Transfers	768,802			4,378,646
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				-
Total Other Financing Sources		\$ 770,102	\$ -	\$ -	\$ 4,393,547

TOTAL REVENUES		\$ 5,814,777	\$ -	\$ 4,505,624	\$ 24,354,092
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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	\$ 126,225	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	222,173			
402.00	Auditing Services/Financial Administration	43,900			
403.00	Tax Collection	44,870			
404.00	Solicitor/Legal Services	79,571			
405.00	Secretary/Clerk	91,261			
406.00	Other General Government Administration	141,146			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	81,423			
Total General Government		\$ 830,569	\$ -	\$ -	\$ -

Public Safety					
410.00	Police	\$ 3,822,403	\$ -	\$ -	\$ -
411.00	Fire		367,876		
412.00	Ambulance/Rescue	6,000			
413.00	UCC and Code Enforcement	197,769			
414.00	Planning and Zoning	13,947			
415.00	Emergency Management & Communications	3,332			
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		\$ 4,043,451	\$ 367,876	\$ -	\$ -

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				
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	\$ 30,292	\$ -	\$ -	\$ 156,517
401.00	Executive (Manager or Mayor)	133,561			355,734
402.00	Auditing Services/Financial Administration	17,550			61,450
403.00	Tax Collection				44,870
404.00	Solicitor/Legal Services	11,489			91,060
405.00	Secretary/Clerk				91,261
406.00	Other General Government Administration				141,146
407.00	IT-Networking Services-Data Processing	39,257			39,257
408.00	Engineering Services				-
409.00	General Government Buildings and Plant	56,188			137,611
Total General Government		\$ 288,337	\$ -	\$ -	\$ 1,118,906

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 3,822,403
411.00	Fire				367,876
412.00	Ambulance/Rescue				6,000
413.00	UCC and Code Enforcement				197,769
414.00	Planning and Zoning				13,947
415.00	Emergency Management & Communications				3,332
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		\$ -	\$ -	\$ -	\$ 4,411,327

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	1,654,375			1,654,375
Total Public Works - Sanitation		\$ 1,654,375	\$ -	\$ -	\$ 1,654,375

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	\$ 369,935	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters	5,020			
432.00	Winter Maintenance- Snow Removal	4,375	2,361		
433.00	Traffic Control Devices	509	21,585		
434.00	Street Lighting	29,220	53,804		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		1,764		
437.00	Repairs of Tools and Machinery	13,809	882		
438.00	Maintenance & Repairs of Roads & Bridges	4,416	211,869		
439.00	Highway Construction and Rebuilding Projects	156,653			
Total Public Works - Highways and Streets		\$ 583,937	\$ 292,265	\$ -	\$ -

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	\$ 270,467	\$ -	\$ -	\$ -
452.00	Participant Recreation	6,899			
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	8,500			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	11,897			
Total Culture and Recreation		\$ 297,763	\$ -	\$ -	\$ -

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	\$ 131,359	\$ -	\$ -	\$ 501,294
431.00	Cleaning of Streets and Gutters	1,981			7,001
432.00	Winter Maintenance- Snow Removal	1,875			8,611
433.00	Traffic Control Devices				22,094
434.00	Street Lighting				83,024
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				1,764
437.00	Repairs of Tools and Machinery	5,234			19,925
438.00	Maintenance & Repairs of Roads & Bridges	1,795			218,080
439.00	Highway Construction and Rebuilding Projects				156,653
Total Public Works - Highways and Streets		\$ 142,244	\$ -	\$ -	\$ 1,018,446

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	\$ -	\$ -	\$ -	\$ 270,467
452.00	Participant Recreation	1,008,368			1,015,267
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				-
456.00	Libraries				8,500
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				11,897
Total Culture and Recreation		\$ 1,008,368	\$ -	\$ -	\$ 1,306,131

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)	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)	57,076			
475.00	Fiscal Agent Fees				
Total Debt Service		\$ 57,076	\$ -	\$ -	\$ -

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 137,664	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	1,054,365			
484.00	Worker Compensation Insurance	206,209			
487.00	Group Insurance and Other Benefits	1,361,346			
Total Employer Paid Benefits & Withholding Items		\$ 2,759,584	\$ -	\$ -	\$ -

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 103,277	\$ -	\$ -	\$ -

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	1,278,117	5,449	1,948,085	772,187
493.00	All Other Financing Uses	414,807			
Total Other Financing Uses		\$ 1,692,924	\$ 5,449	\$ 1,948,085	\$ 772,187

TOTAL EXPENDITURES		\$ 10,368,581	\$ 665,590	\$ 1,948,085	\$ 772,187
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES		\$ 577,818	\$ 152,407	\$ (451,020)	\$ 43
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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)	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)	210,716			267,792
475.00	Fiscal Agent Fees				-
Total Debt Service		\$ 210,716	\$ -	\$ -	\$ 267,792

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 61,285	\$ -	\$ -	\$ 198,949
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				1,054,365
484.00	Worker Compensation Insurance				206,209
487.00	Group Insurance and Other Benefits	482,318			1,843,664
Total Employer Paid Benefits & Withholding Items		\$ 543,603	\$ -	\$ -	\$ 3,303,187

Insurance					
488.00	Insurance, Casualty, and Surety	\$ 90,682		\$ 9,400	203,359

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 1,757,864	\$ 1,757,864
489.00	All Other Unclassified Expenditures	618		66,864	67,482
Total Unclassified Operating Expenditures		\$ 618	\$ -	\$ 1,824,728	\$ 1,825,346

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	374,808			4,378,646
493.00	All Other Financing Uses	677,172			1,091,979
Total Other Financing Uses		\$ 1,051,980	\$ -	\$ -	\$ 5,470,625

TOTAL EXPENDITURES	\$ 4,990,923	\$ -	\$ 1,834,128	\$ 20,579,494
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EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	\$ 823,854	\$ -	\$ 2,671,496	\$ 3,774,598
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STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	61,457		61,457
Gas System			-
General Government	161,299		161,299
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	98,093		98,093
Recreation	518,877		518,877
Sewer	760,805		760,805
Solid Waste			-
Streets/Highways	760,560		760,560
Water			-
Other (Please Specify)			-
Golf Course	466,407	3,012	469,419
			-
			-
			-
			-
			-
			-
			-
			-

TOTAL CAPITAL EXPENDITURES	\$ 2,830,510
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EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. \$ 5,636,555
 paid this year (including all employees and elected officials)*

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

NOTES/COMMENTS

Prior Period Adjustment - The Township adopted GASB 68 and GASB 75 in 2019. Additional prior period adjustments were posted to decrease the General Fund's Fund Balance/Retained Earnings at 1/1/2020 by \$383,297. Township management believes this better represents future long-term obligations related to its pension and other postemployment benefit plans for uniform and non-uniformed employees.

KIMMEL, LORAH & ASSOCIATES, LLP

CERTIFIED PUBLIC ACCOUNTANTS

March 30, 2021

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 Form DCED-CLGS-30 (the financial statements) of West Norriton Township, Jeffersonville, Pennsylvania, as of December 31, 2020 which comprise the balance sheet of each fund type and account group as of December 31, 2020 and the related statements of revenues and expenditures of each fund type 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.

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

-18-

Opinion

In our opinion, the annual audit and financial report Form DCED-CLGS-30 referred to in the first paragraph presents fairly, in all material respects, the balance sheet of each fund type and account group of West Norriton Township, Jeffersonville, Pennsylvania as of December 31, 2020, and the related statements of revenues and expenditures of each fund type for the year then ended, in accordance with the basis of accounting described in the following paragraph.

Basis of Accounting

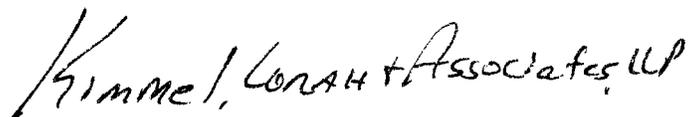
We draw attention to the basis of accounting which is a basis of accounting other than a complete presentation in accordance with the accounting principles generally accepted in the United States of America. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED. As permitted by the DCED, West Norriton Township, Jeffersonville, Pennsylvania, prepares its annual audit and financial report on the modified accrual basis of accounting for government-type funds and the accrual basis of accounting for business-type funds. 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.

Additional Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The additional information on pages 15 through 17 is presented for the purposes of additional analysis and is not a required part of the basic financial statements presented in Form DCED-CLGS-30, but is a required part of Form DCED-CLGS-30. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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.



Certified Public Accountants