

DCED-CLGS-30

Department of Community & Economic Development  
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## 2021 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, 2021**

GOVERNMENTAL FUNDS					
Assets and Other Debits		General Fund	Special Revenue	Capital Projects	Debt Service
100-120	Cash and Investments	\$ 4,806,393	\$ 308,288	\$ 2,606,866	\$ 4,187
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)	218,710			
130	Due From Other Funds	266,686			
131-139					
150-159	Other Current Assets	-			
160-169	Fixed Assets	7,991,809			
180-189	Other Debits	5,684,545			
<b>Total Assets and Other Debits</b>		<b>\$ 18,968,143</b>	<b>\$ 308,288</b>	<b>\$ 2,606,866</b>	<b>\$ 4,187</b>

Liabilities and Other Credits					
210-229	Payroll Taxes and Other Payroll Withholdings	\$ 13,379	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	148,429	5,884		
230	Due To Other Funds		-		
260-269	Long Term Liabilities	25,742,828			
240-259	Current Portion of Long-Term Debt & Other Credits	187,000			
<b>Total Liabilities and Other Credits</b>		<b>\$ 26,091,636</b>	<b>\$ 5,884</b>	<b>\$ -</b>	<b>\$ -</b>

Fund and Account Group Equity					
281-284	Contributed Capital	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets				
270-289	Fund Balance / Retained Earnings on 12/31	(7,123,493)	302,404	2,606,866	4,187
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ (7,123,493)</b>	<b>\$ 302,404</b>	<b>\$ 2,606,866</b>	<b>\$ 4,187</b>

		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	\$ 10,347,119	\$ -	\$ 27,917,520	\$ -	\$ -	\$ 45,990,373
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)	2,014,679					2,233,389
130	Due From Other Funds	-		1,664			268,350
131-139							
150-159	Other Current Assets	-					-
160-169	Fixed Assets	16,692,179					24,683,988
180-189	Other Debits	-					5,684,545
<b>Total Assets and Other Debits</b>		<b>\$ 29,053,977</b>	<b>\$ -</b>	<b>\$ 27,919,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 78,860,645</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings		\$ -	\$ -	\$ -	\$ -	\$ 13,379
200-209							
231-239	All Other Current Liabilities	438,761		199,342			792,416
230	Due To Other Funds	2,680		265,670			268,350
260-269	Long Term Liabilities	12,434,842					38,177,670
240-259	Current Portion of Long-Term Debt & Other Credits	870,148					1,057,148
<b>Total Liabilities and Other Credits</b>		<b>\$ 13,746,431</b>	<b>\$ -</b>	<b>\$ 465,012</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,308,963</b>

Fund and Account Group Equity							
281-284	Contributed Capital		\$ -	\$ -	\$ -	\$ -	\$ -
290	Investment in General Fixed Assets						-
270-289	Fund Balance / Retained Earnings on 12/31	15,307,546		27,454,172			38,551,682
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 15,307,546</b>	<b>\$ -</b>	<b>\$ 27,454,172</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 38,551,682</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>							<b>\$ 78,860,645</b>
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**Statement of Revenues and Expenditures  
December 31, 2021**

Revenues		Governmental Funds			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
<b>Taxes</b>					
301.00	Real Estate Taxes	\$ 3,442,199	\$ 184,464	\$ -	\$ 789,098
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	19,191			
310.10	Real Estate Transfer Taxes	634,317			
310.20	Earned Income Taxes/Wage Taxes	3,867,606			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax	347,968			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes	17,675			
310.90	Other Local Tax Enabling Act/Act511/Taxes				
<b>Total Taxes</b>		<b>\$ 8,328,956</b>	<b>\$ 184,464</b>	<b>\$ -</b>	<b>\$ 789,098</b>

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ 795,221	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees	355,304			
<b>Total Licenses and Permits</b>		<b>\$ 1,150,525</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fines and Forfeits					
330-332	Fines and Forfeits	\$ 55,038	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 13,003	\$ 397	\$ 2,015	\$ 2
342.00	Rents and Royalties				
<b>Total Interest, Rents, and Royalties</b>		<b>\$ 13,003</b>	<b>\$ 397</b>	<b>\$ 2,015</b>	<b>\$ 2</b>

Revenues		Proprietary Funds		Fiduciary Fund	Total
Taxes		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 4,415,761
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				19,191
310.10	Real Estate Transfer Taxes				634,317
310.20	Earned Income Taxes/Wage Taxes				3,867,606
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				347,968
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				17,675
310.90	Other Local Tax Enabling Act/Act511/Taxes				-
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ 9,302,518

Licenses and Permits		Proprietary Funds		Fiduciary Fund	Total
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 795,221
321.80	Cable Television Franchise Fees				355,304
<b>Total Licenses and Permits</b>		\$ -	\$ -	\$ -	\$ 1,150,525

Fines and Forfeits		Proprietary Funds		Fiduciary Fund	Total
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 55,038

Interest, Rents, and Royalties		Proprietary Funds		Fiduciary Fund	Total
341.00	Interest Earnings	\$ 9,454	\$ -	\$ 3,353,208	\$ 3,378,079
342.00	Rents and Royalties				-
<b>Total Interest, Rents, and Royalties</b>		\$ 9,454	\$ -	\$ 3,353,208	\$ 3,378,079

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	155,305			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements				
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ 155,305	\$ -	\$ -	\$ -

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	53,150			
354.00	All Other State Capital and Operating Grants	1,058,007			
355.01	Public Utility Realty Tax	8,369			
355.02-	Motor Vehicle Fuel Tax				
355.03	(Liquid Fuels Tax) and State Road Turnback		397,215		
355.04	Alcoholic Beverage Licenses				
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution		95,877		
355.08	Local Share Assessment/Gaming Proceeds				
355.00	All Other State Shared Revenues and Entitlements				
356.00	State Payment in Lieu of Taxes				
<b>Total State</b>		\$ 1,119,526	\$ 493,092	\$ -	\$ -

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				
<b>Total Local Governmental Units</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				155,305
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				-
353.00	Federal Payments in Lieu of Taxes				-
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ 155,305

State		Proprietary Funds		Fiduciary Fund	Total
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				-
354.15	Recycling/Act 101				53,150
354.00	All Other State Capital and Operating Grants	206,852			1,264,859
355.01	Public Utility Realty Tax				8,369
355.02-	Motor Vehicle Fuel Tax				-
355.03	(Liquid Fuels Tax) and State Road Turnback				397,215
355.04	Alcoholic Beverage Licenses				-
355.05	General Municipal Pension System State Aid			321,418	321,418
355.07	Foreign Fire Insurance Tax Distribution				95,877
355.08	Local Share Assessment/Gaming Proceeds				-
355.00	All Other State Shared Revenues and Entitlements				-
356.00	State Payment in Lieu of Taxes				-
<b>Total State</b>		\$ 206,852	\$ -	\$ 321,418	\$ 2,140,888

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 Governmental Units</b>		\$ -	\$ -	\$ -	\$ -

<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	\$ 2,296,193
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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	\$ 5,650	\$ -	\$ -	\$ -
362.00	Public Safety	158,415			
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	63,584			
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>\$ 227,649</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	1,551		-	
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	36,590			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 38,141</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ 128,684	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	2,493,109	95,000	3,692,588	5,416
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	9,437			
<b>Total Other Financing Sources</b>		<b>\$ 2,631,230</b>	<b>\$ 95,000</b>	<b>\$ 3,692,588</b>	<b>\$ 5,416</b>

<b>TOTAL REVENUES</b>	<b>\$ 13,719,373</b>	<b>\$ 772,953</b>	<b>\$ 3,694,603</b>	<b>\$ 794,516</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	\$ -	\$ -	\$ -	\$ 5,650
362.00	Public Safety				158,415
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,298,060			3,298,060
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	1,938,670			2,002,254
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>		\$ 5,236,730	\$ -	\$ -	\$ 5,464,379

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				1,551
388.00	Fiduciary Fund Pension Contributions			1,363,754	1,363,754
389.00	All Other Unclassified Operating Revenues	9,805			46,395
<b>Total Unclassified Operating Revenues</b>		\$ 9,805	\$ -	\$ 1,363,754	\$ 1,411,700

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ 93,123	\$ -	\$ -	\$ 221,807
392.00	Interfund Operating Transfers	383,391			6,669,504
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures				9,437
<b>Total Other Financing Sources</b>		\$ 476,514	\$ -	\$ -	\$ 6,900,748

<b>TOTAL REVENUES</b>		\$ 5,939,355	\$ -	\$ 5,038,380	\$ 29,959,180
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EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>General Government</b>					
400.00	Legislative (Governing) Body	\$ 135,863	\$ -	\$ -	\$ 7,500
401.00	Executive (Manager or Mayor)	224,462			
402.00	Auditing Services/Financial Administration	35,650			
403.00	Tax Collection	71,672			
404.00	Solicitor/Legal Services	64,217			
405.00	Secretary/Clerk	102,926			
406.00	Other General Government Administration	217,805			
407.00	IT-Networking Services-Data Processing				
408.00	Engineering Services				
409.00	General Government Buildings and Plant	67,363			
<b>Total General Government</b>		<b>\$ 919,958</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>

Public Safety					
410.00	Police	\$ 3,982,855	\$ -	\$ -	\$ -
411.00	Fire		360,232		
412.00	Ambulance/Rescue	6,000			
413.00	UCC and Code Enforcement	167,891			
414.00	Planning and Zoning	14,658			
415.00	Emergency Management & Communications	12,916			
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>\$ 4,184,320</b>	<b>\$ 360,232</b>	<b>\$ -</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
<b>General Government</b>					
400.00	Legislative (Governing) Body	\$ 40,478	\$ -	\$ -	\$ 183,841
401.00	Executive (Manager or Mayor)	138,544			363,006
402.00	Auditing Services/Financial Administration	18,850			54,500
403.00	Tax Collection				71,672
404.00	Solicitor/Legal Services	-			64,217
405.00	Secretary/Clerk				102,926
406.00	Other General Government Administration				217,805
407.00	IT-Networking Services-Data Processing	23,184			23,184
408.00	Engineering Services				-
409.00	General Government Buildings and Plant	44,598			111,961
<b>Total General Government</b>		\$ 265,654	\$ -	\$ -	\$ 1,193,112

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 3,982,855
411.00	Fire				360,232
412.00	Ambulance/Rescue				6,000
413.00	UCC and Code Enforcement				167,891
414.00	Planning and Zoning				14,658
415.00	Emergency Management & Communications				12,916
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>		\$ -	\$ -	\$ -	\$ 4,544,552

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	1,292,169			1,292,169
<b>Total Public Works - Sanitation</b>		\$ 1,292,169	\$ -	\$ -	\$ 1,292,169

EXPENDITURES		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
<b>Public Works - Highways and Streets</b>					
430.00	General Services- Administration	\$ 387,352	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters	644			
432.00	Winter Maintenance- Snow Removal	17,619	25,027		
433.00	Traffic Control Devices	4,892	29,724		
434.00	Street Lighting		89,969		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		14,285		
437.00	Repairs of Tools and Machinery	19,322	-		
438.00	Maintenance & Repairs of Roads & Bridges	1,752	224,029		
439.00	Highway Construction and Rebuilding Projects	1,850			
<b>Total Public Works - Highways and Streets</b>		<b>\$ 433,431</b>	<b>\$ 383,034</b>	<b>\$ -</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	\$ 310,779	\$ -	\$ -	\$ -
452.00	Participant Recreation	25,276			
453.00	Spectator Recreation				
454.00	Parks				
455.00	Shade Trees				
456.00	Libraries	10,000			
457.00	Civil and Military Celebrations				
458.00	Senior Citizens' Centers				
459.00	All Other Culture and Recreation	28,557			
<b>Total Culture and Recreation</b>		<b>\$ 374,612</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	90,000			
465.00-					
469.00	All Other Community Development				
<b>Total Community Development</b>		<b>\$ 90,000</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	\$ 136,135	\$ -	\$ -	\$ 523,487
431.00	Cleaning of Streets and Gutters	276			920
432.00	Winter Maintenance- Snow Removal	7,551			50,197
433.00	Traffic Control Devices	2,000			36,616
434.00	Street Lighting				89,969
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				14,285
437.00	Repairs of Tools and Machinery	7,015			26,337
438.00	Maintenance & Repairs of Roads & Bridges	734			226,515
439.00	Highway Construction and Rebuilding Projects	235,363			237,213
<b>Total Public Works - Highways and Streets</b>		<b>\$ 389,074</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,205,539</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	\$ -	\$ -	\$ -	\$ 310,779
452.00	Participant Recreation	1,355,505			1,380,781
453.00	Spectator Recreation				-
454.00	Parks				-
455.00	Shade Trees				-
456.00	Libraries				10,000
457.00	Civil and Military Celebrations				-
458.00	Senior Citizens' Centers				-
459.00	All Other Culture and Recreation				28,557
<b>Total Culture and Recreation</b>		<b>\$ 1,355,505</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,730,117</b>

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				90,000
465.00-					
469.00	All Other Community Development				-
<b>Total Community Development</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 90,000</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)	\$ -	\$ -	\$ -	\$ -
472.00	Debt Interest (short-term and long-term)	87,292			
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		<b>\$ 87,292</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 166,840	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	1,085,757			
484.00	Worker Compensation Insurance	221,718			
487.00	Group Insurance and Other Benefits	1,624,619			
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		<b>\$ 3,098,934</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 151,549	\$ -	\$ -	\$ -

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

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	2,286,570	31,418	1,626,431	789,098
493.00	All Other Financing Uses	541,365			
<b>Total Other Financing Uses</b>		<b>\$ 2,827,935</b>	<b>\$ 31,418</b>	<b>\$ 1,626,431</b>	<b>\$ 789,098</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 12,168,031</b>	<b>\$ 774,684</b>	<b>\$ 1,626,431</b>	<b>\$ 796,598</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 1,551,342</b>	<b>\$ (1,731)</b>	<b>\$ 2,068,172</b>	<b>\$ (2,082)</b>
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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)	308,564			395,856
475.00	Fiscal Agent Fees				-
<b>Total Debt Service</b>		<b>\$ 308,564</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 395,856</b>

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 70,574	\$ -	\$ -	\$ 237,414
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				1,085,757
484.00	Worker Compensation Insurance				221,718
487.00	Group Insurance and Other Benefits	403,605			2,028,224
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		<b>\$ 474,179</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,573,113</b>

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 89,580		\$ 7,400	248,529

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 1,697,196	\$ 1,697,196
489.00	All Other Unclassified Expenditures	-		79,701	79,701
<b>Total Unclassified Operating Expenditures</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,776,897</b>	<b>\$ 1,776,897</b>

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	1,935,987			6,669,504
493.00	All Other Financing Uses	854,640			1,396,005
<b>Total Other Financing Uses</b>		<b>\$ 2,790,627</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,065,509</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 6,965,352</b>	<b>\$ -</b>	<b>\$ 1,784,297</b>	<b>\$ 24,115,393</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,025,997)</b>	<b>\$ -</b>	<b>\$ 3,254,083</b>	<b>\$ 5,843,787</b>
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## STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	1,700		1,700
Gas System			-
General Government	183,832		183,832
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	141,097		141,097
Recreation	1,178,753		1,178,753
Sewer	5,330,128		5,330,128
Solid Waste			-
Streets/Highways	345,854		345,854
Water			-
Other (Please Specify)			-
Golf Course	444,864		444,864
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 7,626,228</b>
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### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. ..... \$ 5,681,156  
 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 has adopted GASB 68 and GASB 75. Additional prior period adjustments were posted to increase the General Fund's Fund Balance/Retained Earnings at 1/1/2021 by \$473,137 due to timing of year end reports. 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 31, 2022

## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### *Opinion*

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, 2021 which comprise the balance sheet of each fund type and account group as of December 31, 2021 and the related statements of revenues and expenditures of each fund type for the year then ended.

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, 2021, 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.

#### **Responsibilities of Management 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.

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In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about West Norriton Township's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditors' 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 opinion. 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 generally accepted auditing standards 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, including omissions, are considered material if there is a 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 generally accepted auditing standards, 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 West Norriton 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 West Norriton 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.

### **Supplementary 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.

*Kimmel, Lorah & Associates, LLP*

Certified Public Accountants