

DCED-CLGS-30

Department of Community & Economic Development  
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## 2022 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, 2022**

**GOVERNMENTAL FUNDS**

<b>Assets and Other Debits</b>		<i>General Fund</i>	<i>Special Revenue</i>	<i>Capital Projects</i>	<i>Debt Service</i>
100-120	Cash and Investments	\$ 5,590,077	\$ 199,542	\$ 2,485,060	\$ 4,188
140-144	Tax Receivable				
121-129					
145-149	Account Receivable (excluding taxes)	261,549			
130	Due From Other Funds	289,412			
131-139					
150-159	Other Current Assets	-			
160-169	Fixed Assets	8,028,831			
180-189	Other Debits	7,501,486			
<b>Total Assets and Other Debits</b>		<b>\$ 21,671,355</b>	<b>\$ 199,542</b>	<b>\$ 2,485,060</b>	<b>\$ 4,188</b>

**Liabilities and Other Credits**

210-229	Payroll Taxes and Other Payroll Withholdings	\$ 17,692	\$ -	\$ -	\$ -
200-209					
231-239	All Other Current Liabilities	222,191	287		
230	Due To Other Funds		-		
260-269	Long Term Liabilities	29,774,642			
240-259	Current Portion of Long-Term Debt & Other Credits	194,000			
<b>Total Liabilities and Other Credits</b>		<b>\$ 30,208,525</b>	<b>\$ 287</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	(8,537,170)	199,255	2,485,060	4,188
291-299	Other Equity				
<b>Total Fund and Account Group Equity</b>		<b>\$ (8,537,170)</b>	<b>\$ 199,255</b>	<b>\$ 2,485,060</b>	<b>\$ 4,188</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	\$ 17,588,007	\$ -	\$ 23,463,497	\$ -	\$ -	\$ 49,330,371
140-144	Tax Receivable						-
121-129							
145-149	Account Receivable (excluding taxes)	2,134,090					2,395,639
130	Due From Other Funds			4,164			293,576
131-139							
150-159	Other Current Assets	-					-
160-169	Fixed Assets	17,723,232					25,752,063
180-189	Other Debits	-					7,501,486
<b>Total Assets and Other Debits</b>		<b>\$ 37,445,329</b>	<b>\$ -</b>	<b>\$ 23,467,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 85,273,135</b>

Liabilities and Other Credits							
210-229	Payroll Taxes and Other Payroll Withholdings		\$ -	\$ -	\$ -	\$ -	\$ 17,692
200-209							
231-239	All Other Current Liabilities	588,173		173,033			983,684
230	Due To Other Funds	5,180		288,396			293,576
260-269	Long Term Liabilities	20,208,058					49,982,700
240-259	Current Portion of Long-Term Debt & Other Credits	959,736					1,153,736
<b>Total Liabilities and Other Credits</b>		<b>\$ 21,761,147</b>	<b>\$ -</b>	<b>\$ 461,429</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 52,431,388</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	15,684,182		23,006,232			32,841,747
291-299	Other Equity						-
<b>Total Fund and Account Group Equity</b>		<b>\$ 15,684,182</b>	<b>\$ -</b>	<b>\$ 23,006,232</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 32,841,747</b>

<b>TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY</b>	<b>\$ 85,273,135</b>
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**Statement of Revenues and Expenditures  
December 31, 2022**

Revenues		Governmental Funds			
		General Fund	Special Revenue (including State Liquid Fuels)	Capital Projects	Debt Service
Taxes					
301.00	Real Estate Taxes	\$ 3,974,887	\$ 186,992	\$ -	\$ 306,933
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	45,802			
310.10	Real Estate Transfer Taxes	677,779			
310.20	Earned Income Taxes/Wage Taxes	4,048,257			
310.30	Business Gross Receipts Taxes				
310.40	Occupation Taxes (levied under Act 511)				
310.50	Local Services Tax	371,949			
310.60	Amusement/Admission Taxes				
310.70	Mechanical Device Taxes	21,090			
<b>Total Taxes</b>		<b>\$ 9,139,764</b>	<b>\$ 186,992</b>	<b>\$ -</b>	<b>\$ 306,933</b>

Licenses and Permits					
320-322	All Other Licenses and Permits	\$ 570,827	\$ -	\$ -	\$ -
321.80	Cable Television Franchise Fees	346,573			
<b>Total Licenses and Permits</b>		<b>\$ 917,400</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Fines and Forfeits					
330-332	Fines and Forfeits	\$ 52,259	\$ -	\$ -	\$ -

Interest, Rents, and Royalties					
341.00	Interest Earnings	\$ 51,689	\$ 2,772	\$ 28,502	\$ 1
342.00	Rents and Royalties				
<b>Total Interest, Rents, and Royalties</b>		<b>\$ 51,689</b>	<b>\$ 2,772</b>	<b>\$ 28,502</b>	<b>\$ 1</b>

Revenues		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
Taxes					
301.00	Real Estate Taxes	\$ -	\$ -	\$ -	\$ 4,468,812
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				45,802
310.10	Real Estate Transfer Taxes				677,779
310.20	Earned Income Taxes/Wage Taxes				4,048,257
310.30	Business Gross Receipts Taxes				-
310.40	Occupation Taxes (levied under Act 511)				-
310.50	Local Services Tax				371,949
310.60	Amusement/Admission Taxes				-
310.70	Mechanical Device Taxes				21,090
<b>Total Taxes</b>		\$ -	\$ -	\$ -	\$ 9,633,689

Licenses and Permits		Proprietary Funds		Fiduciary Fund	Total
320-322	All Other Licenses and Permits	\$ -	\$ -	\$ -	\$ 570,827
321.80	Cable Television Franchise Fees				346,573
<b>Total Licenses and Permits</b>		\$ -	\$ -	\$ -	\$ 917,400

Fines and Forfeits		Proprietary Funds		Fiduciary Fund	Total
330-332	Fines and Forfeits	\$ -	\$ -	\$ -	\$ 52,259

Interest, Rents, and Royalties		Proprietary Funds		Fiduciary Fund	Total
341.00	Interest Earnings	\$ 79,117	\$ -	\$ 961,893	\$ 1,123,974
342.00	Rents and Royalties				-
<b>Total Interest, Rents, and Royalties</b>		\$ 79,117	\$ -	\$ 961,893	\$ 1,123,974

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	234,891			
352.01	National Forest				
352.00	All Other Federal Shared Revenue & Entitlements	822,267			
353.00	Federal Payments in Lieu of Taxes				
<b>Total Federal</b>		\$ 1,057,158	\$ -	\$ -	\$ -

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	49,551			
354.00	All Other State Capital and Operating Grants	28,873			
355.01	Public Utility Realty Tax	8,985			
355.02- 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback		402,297		
355.04	Alcoholic Beverage Licenses	1,800			
355.05	General Municipal Pension System State Aid				
355.07	Foreign Fire Insurance Tax Distribution		119,074		
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>		\$ 89,209	\$ 521,371	\$ -	\$ -

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				234,891
352.01	National Forest				-
352.00	All Other Federal Shared Revenue & Entitlements				822,267
353.00	Federal Payments in Lieu of Taxes				-
<b>Total Federal</b>		\$ -	\$ -	\$ -	\$ 1,057,158

State		Proprietary Funds		Fiduciary Fund	Total
354.03	Highway and Streets	\$ -	\$ -	\$ -	\$ -
354.09	Community Development				-
354.15	Recycling/Act 101				49,551
354.00	All Other State Capital and Operating Grants				28,873
355.01	Public Utility Realty Tax				8,985
355.02-	Motor Vehicle Fuel Tax				402,297
355.03	(Liquid Fuels Tax) and State Road Turnback				1,800
355.04	Alcoholic Beverage Licenses				383,354
355.05	General Municipal Pension System State Aid			383,354	383,354
355.07	Foreign Fire Insurance Tax Distribution				119,074
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>		\$ -	\$ -	\$ 383,354	\$ 993,934

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>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>\$ 2,051,092</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	\$ 5,760	\$ -	\$ -	\$ -
362.00	Public Safety	76,148			
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	126,364			
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>\$ 208,272</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	13,490			-
388.00	Fiduciary Fund Pension Contributions				
389.00	All Other Unclassified Operating Revenues	45,617			
<b>Total Unclassified Operating Revenues</b>		<b>\$ 59,107</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ 23,579	\$ -	\$ -	\$ -
392.00	Interfund Operating Transfers	437,901	104,511	206,931	
393.00	Proceeds of General Long-Term Debt				
394.00	Proceeds of Short-Term Debt				
395.00	Refunds of Prior Year Expenditures	11,644			
<b>Total Other Financing Sources</b>		<b>\$ 473,124</b>	<b>\$ 104,511</b>	<b>\$ 206,931</b>	<b>\$ -</b>

<b>TOTAL REVENUES</b>	<b>\$ 12,047,982</b>	<b>\$ 815,646</b>	<b>\$ 235,433</b>	<b>\$ 306,934</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	\$ -	\$ -	\$ -	\$ 5,760
362.00	Public Safety				76,148
363.20	Parking				-
363.00	All Other Charges for Highway & Streets Services				-
364.10	Wastewater/Sewage Charges	3,477,963			3,477,963
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	2,067,403			2,193,767
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>		\$ 5,545,366	\$ -	\$ -	\$ 5,753,638

Unclassified Operating Revenues					
383.00	Special Assessments	\$ -	\$ -	\$ -	\$ -
386.00	Escheats (sale of personal property)				-
387.00	Contributions & Donations from Private Sectors				13,490
388.00	Fiduciary Fund Pension Contributions			1,690,553	1,690,553
389.00	All Other Unclassified Operating Revenues	125			45,742
<b>Total Unclassified Operating Revenues</b>		\$ 125	\$ -	\$ 1,690,553	\$ 1,749,785

Other Financing Sources					
391.00	Proceeds of General Fixed Asset Disposition	\$ -	\$ -	\$ -	\$ 23,579
392.00	Interfund Operating Transfers	516,209			1,265,552
393.00	Proceeds of General Long-Term Debt				-
394.00	Proceeds of Short-Term Debt				-
395.00	Refunds of Prior Year Expenditures	17,255			28,899
<b>Total Other Financing Sources</b>		\$ 533,464	\$ -	\$ -	\$ 1,318,030

<b>TOTAL REVENUES</b>	\$ 6,158,072	\$ -	\$ 3,035,800	\$ 22,599,867
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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	\$ 183,625	\$ -	\$ -	\$ -
401.00	Executive (Manager or Mayor)	233,382			
402.00	Auditing Services/Financial Administration	42,350			
403.00	Tax Collection	17,890			
404.00	Solicitor/Legal Services	86,576			
405.00	Secretary/Clerk	108,632			
406.00	Other General Government Administration	207,847			
407.00	IT-Networking Services-Data Processing	41,485			
408.00	Engineering Services				
409.00	General Government Buildings and Plant	70,490			
<b>Total General Government</b>		<b>\$ 992,277</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Public Safety					
410.00	Police	\$ 3,992,811	\$ -	\$ -	\$ -
411.00	Fire	2,500	400,682		
412.00	Ambulance/Rescue	6,000			
413.00	UCC and Code Enforcement	134,226			
414.00	Planning and Zoning	13,130			
415.00	Emergency Management & Communications	1,095			
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>\$ 4,149,762</b>	<b>\$ 400,682</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
General Government					
400.00	Legislative (Governing) Body	\$ 39,252	\$ -	\$ -	\$ 222,877
401.00	Executive (Manager or Mayor)	150,146			383,528
402.00	Auditing Services/Financial Administration	18,150			60,500
403.00	Tax Collection				17,890
404.00	Solicitor/Legal Services	-			86,576
405.00	Secretary/Clerk				108,632
406.00	Other General Government Administration				207,847
407.00	IT-Networking Services-Data Processing	30,707			72,192
408.00	Engineering Services				-
409.00	General Government Buildings and Plant	42,718			113,208
<b>Total General Government</b>		<b>\$ 280,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,273,250</b>

Public Safety					
410.00	Police	\$ -	\$ -	\$ -	\$ 3,992,811
411.00	Fire				403,182
412.00	Ambulance/Rescue				6,000
413.00	UCC and Code Enforcement				134,226
414.00	Planning and Zoning				13,130
415.00	Emergency Management & Communications				1,095
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>\$ 4,550,444</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	1,463,764			1,463,764
<b>Total Public Works - Sanitation</b>		<b>\$ 1,463,764</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,463,764</b>

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	\$ 347,429	\$ -	\$ -	\$ -
431.00	Cleaning of Streets and Gutters	11,706			
432.00	Winter Maintenance- Snow Removal	5,950	28,115		
433.00	Traffic Control Devices	2,500	32,423		
434.00	Street Lighting		100,003		
435.00	Sidewalks and Crosswalks				
436.00	Storm Sewers and Drains		8,714		
437.00	Repairs of Tools and Machinery	20,197	-		
438.00	Maintenance & Repairs of Roads & Bridges	71,159	348,858		
439.00	Highway Construction and Rebuilding Projects				
<b>Total Public Works - Highways and Streets</b>		<b>\$ 458,941</b>	<b>\$ 518,113</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	\$ 339,892	\$ -	\$ -	\$ -
452.00	Participant Recreation	44,652			
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	38,769			
<b>Total Culture and Recreation</b>		<b>\$ 433,313</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	230,000			
465.00-					
469.00	All Other Community Development				
<b>Total Community Development</b>		<b>\$ 230,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

EXPENDITURES		Proprietary Funds		Fiduciary Fund	Total
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
<b>Public Works - Highways and Streets</b>					
430.00	General Services- Administration	\$ 128,161	\$ -	\$ -	\$ 475,590
431.00	Cleaning of Streets and Gutters	5,014			16,720
432.00	Winter Maintenance- Snow Removal	2,550			36,615
433.00	Traffic Control Devices				34,923
434.00	Street Lighting				100,003
435.00	Sidewalks and Crosswalks				-
436.00	Storm Sewers and Drains				8,714
437.00	Repairs of Tools and Machinery	7,355			27,552
438.00	Maintenance & Repairs of Roads & Bridges	703			420,720
439.00	Highway Construction and Rebuilding Projects	328,799			328,799
<b>Total Public Works - Highways and Streets</b>		\$ 472,582	\$ -	\$ -	\$ 1,449,636

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>		\$ -	\$ -	\$ -	\$ -

Culture and Recreation					
451.00	Culture- Recreation Administration	\$ -	\$ -	\$ -	\$ 339,892
452.00	Participant Recreation	1,593,927			1,638,579
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				38,769
<b>Total Culture and Recreation</b>		\$ 1,593,927	\$ -	\$ -	\$ 2,027,240

Community Development					
461.00	Conservation of Natural Resources	\$ -	\$ -	\$ -	\$ -
462.00	Community Development and Housing				-
463.00	Economic Development				-
464.00	Economic Opportunity				230,000
465.00-					-
469.00	All Other Community Development				-
<b>Total Community Development</b>		\$ -	\$ -	\$ -	\$ 230,000

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)	76,324			
475.00	Fiscal Agent Fees				
<b>Total Debt Service</b>		<b>\$ 76,324</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 167,559	\$ -	\$ -	\$ -
482.00	Judgments and Losses				
483.00	Pension/Retirement Fund Contributions	1,327,305			
484.00	Worker Compensation Insurance	226,870			
487.00	Group Insurance and Other Benefits	1,771,880			
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		<b>\$ 3,493,614</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 142,691	\$ -	\$ -	\$ -

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	483,697		357,239	306,933
493.00	All Other Financing Uses	596,685			
<b>Total Other Financing Uses</b>		<b>\$ 1,080,382</b>	<b>\$ -</b>	<b>\$ 357,239</b>	<b>\$ 306,933</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 11,057,304</b>	<b>\$ 918,795</b>	<b>\$ 357,239</b>	<b>\$ 306,933</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 990,678</b>	<b>\$ (103,149)</b>	<b>\$ (121,806)</b>	<b>\$ 1</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)	323,379			399,703
475.00	Fiscal Agent Fees				-
<b>Total Debt Service</b>		<b>\$ 323,379</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 399,703</b>

Employer Paid Benefits & Withholding Items					
481.00	Employer Paid Withholding Taxes and Unemployment Compensation	\$ 91,652	\$ -	\$ -	\$ 259,211
482.00	Judgments and Losses				-
483.00	Pension/Retirement Fund Contributions				1,327,305
484.00	Worker Compensation Insurance				226,870
487.00	Group Insurance and Other Benefits	437,737			2,209,617
<b>Total Employer Paid Benefits &amp; Withholding Items</b>		<b>\$ 529,389</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 4,023,003</b>

Insurance					
486.00	Insurance, Casualty, and Surety	\$ 99,497		\$ 11,110	253,298

Unclassified Operating Expenditures					
488.00	Fiduciary Fund Benefits and Refunds Paid	\$ -	\$ -	\$ 1,650,576	\$ 1,650,576
489.00	All Other Unclassified Expenditures	154		76,332	76,486
<b>Total Unclassified Operating Expenditures</b>		<b>\$ 154</b>	<b>\$ -</b>	<b>\$ 1,726,908</b>	<b>\$ 1,727,062</b>

Other Financing Uses					
491.00	Refund of Prior Year Revenues	\$ -	\$ -	\$ -	\$ -
492.00	Interfund Operating Transfers	117,683			1,265,552
493.00	All Other Financing Uses	900,088		5,745,722	7,242,495
<b>Total Other Financing Uses</b>		<b>\$ 1,017,771</b>	<b>\$ -</b>	<b>\$ 5,745,722</b>	<b>\$ 8,508,047</b>

<b>TOTAL EXPENDITURES</b>	<b>\$ 5,781,436</b>	<b>\$ -</b>	<b>\$ 7,483,740</b>	<b>\$ 25,905,447</b>
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<b>EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES</b>	<b>\$ 376,636</b>	<b>\$ -</b>	<b>\$ (4,447,940)</b>	<b>\$ (3,305,580)</b>
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### DEBT STATEMENT

Type	Purpose	Bond(B) Note(N)	Issue Date (year)	Maturity Date (year)	Original Amount of Issue	Outstanding Beginning of Year(1)	Principal Incurred This Year (Additions)	Principal Paid this Year	Current Year Accretion of Compound Interest Bonds	Outstanding Year End (1)	Plus(less) Unamortized Premium (Discount)	Total Balance
<b>General Obligation Bonds and Notes</b>												
General Obligation Note, Series A of 2014		N	2014	2034	1,210,000	705,088		77,000		628,088	(14,596)	613,492
General Obligation Note, Series A of 2016		N	2016	2036	1,030,000	975,011		-		975,011	(20,291)	954,720
General Obligation Note, Series AA of 2016		N	2016	2036	1,030,000	860,011		860,011		-		-
General Obligation Note, Series B of 2016		N	2016	2027	4,665,000	2,500,000		456,000		2,044,000	(11,520)	2,032,480
Bond Payable, Series of 2020		B	2020	2039	2,560,000	2,453,000		110,000		2,343,000	(55,561)	2,287,439
General Obligation Note, Series of 2021		N	2021	2035	4,420,000	4,398,000		5,000		4,393,000	(58,925)	4,334,075
General Obligation Note, Series of 2022		N	2022	2046	9,625,000	-	9,625,000	126,000		9,499,000	(85,051)	9,413,949
Norristown Municipal Authority Note		N	2021	2036	4,744,833	4,594,377		197,004		4,397,373		4,397,373
<b>Revenue Bonds and Notes</b>												
												-
												-
												-
<b>Lease Rental Debt/General Leases</b>												
												-
TCF Equip. Finance Cap. Lease			2017	2022	13,574	492		492		-		-
Yamaha Golf Cart Cap. Lease			2021	2024	129,062	96,897	-	31,082				65,815
												-
												-
												-
												-
												-
												-
												-
<b>Other</b>												
												-
												-
												-

Total bonds and notes outstanding	\$	24,099,343
Capitalized lease obligations		-
Other debt		-
<b>TOTAL OUTSTANDING DEBT</b>	<b>\$</b>	<b>24,099,343</b>

## STATEMENT OF CAPITAL EXPENDITURES

Category	Capital Purchases	Capital Construction	Total
Electric	\$ -	\$ -	\$ -
Fire	5,000		5,000
Gas System			-
General Government	59,183		59,183
Health			-
Housing			-
Libraries			-
Mass Transit			-
Parks			-
Police	86,487		86,487
Recreation	270,728		270,728
Sewer	159,584		159,584
Solid Waste			-
Streets/Highways	212,308		212,308
Water			-
Other ( <i>Please Specify</i> )			-
Golf Course	1,755,172		1,755,172
			-
			-
			-
			-
			-
			-
			-
			-

<b>TOTAL CAPITAL EXPENDITURES</b>	<b>\$ 2,548,462</b>
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### EMPLOYEE COMPENSATION

Total salaries, wages, commissions, etc. .... \$ 6,155,311  
 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 27, 2023

## INDEPENDENT AUDITORS' REPORT

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

### 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, 2022 which comprise the balance sheet of each fund type and account group as of December 31, 2022 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, 2022, 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 for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit for the Financial Statements section of our report. We are required to be independent of West Norriton Township, Jeffersonville, Pennsylvania, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Emphasis of Matter - 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.

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## **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.

## **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.

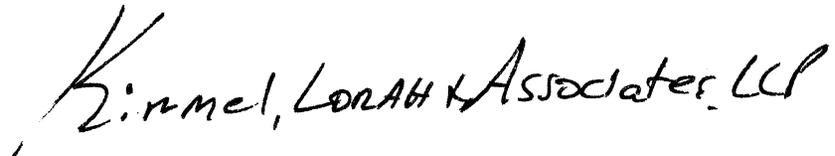
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

### 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.

  
Certified Public Accountants