

ANNUAL REPORT OF MUNICIPAL AUTHORITIES 2016
 Commonwealth of Pennsylvania
 Department of Community and Economic Development
 Governor's Center for Local Government Services
 4th Floor Commonwealth Keystone Building
 Harrisburg, Pennsylvania 17120-0225
 1-888-223-6837
 FAX # 717-783-1402

FACE SHEET

	Current Information	Corrected Information
Authority Name	NORTHWESTERN LANCASTER COUNTY AUTHORITY	_____
Authority Address	97 NORTH PENRYN ROAD	_____
	MANHEIM, PA	_____
	17545	_____
Telephone Number	(717) 665-4508	_____
Fax Number		_____
Name of Contact Person	CONNIE WEIDLE	_____
E-Mail Address		_____
Title	SECRETARY	_____

Filing Status		Authority Type
1 Active	<u> X </u>	11 Local Government Facilities
2 Inactive	_____	
3 Terminated	_____	

Date Authority Organized (year)	1973	Date Authority Terminates (year)	2023
Fiscal Year Ends (month/day)	12/31	Number of Employees	
		(full time equivalent)	0
		(part time equivalent)	0

SIGNATURE _____

TITLE _____

PHONE (____) _____

Geographical Areas Served

Mun Code	Municipality Name	County
361325	PENN TWP	LANCASTER

Independent Auditor's Report

Board of Directors
Northwestern Lancaster County Authority

We have audited the accompanying modified cash basis Financing Authorities Balance Sheet, Statement of Income and Expenditures, and Debt Statement – regulatory basis (Schedules) included in the 2016 Annual Report of Municipal Authorities of the Northwestern Lancaster County Authority (Authority), a component unit of Penn Township.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of these Schedules in accordance with the financial reporting provisions as described in the instructions provided by the Commonwealth of Pennsylvania Department of Community and Economic Development (DCED) to meet filing requirements in Pennsylvania. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Schedules 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 Schedules are free from material misstatement.

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

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

To meet the financial reporting requirements of the Commonwealth of Pennsylvania, the Schedules are prepared by the Authority on the basis of the instructions provided by DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America. These requirements permit the Schedules to be prepared on the modified cash basis of accounting, without financial statement disclosures, without cash flows, and without Management's Discussion and Analysis.

The effects on the Schedules of the variances between the regulatory basis of accounting described above and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the Schedules referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Authority as of December 31, 2016, and the results of its operations for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the Schedules referred to above present fairly, in all material respects, the regulatory basis financial position of the Authority as of December 31, 2016, and the regulatory results of its operations for the year then ended in accordance with the financial reporting provisions described in the instructions provided by DCED.

Maher Duessel

Harrisburg, Pennsylvania
May 4, 2017

NORTHWESTERN LANCASTER COUNTY AUTHORITY

FINANCING AUTHORITIES BALANCE SHEET
DECEMBER 31, 2016

ASSETS		
CURRENT ASSETS		
Cash	\$ 1,829	
Investments	-	
Accounts receivable	-	
Other current assets	-	
TOTAL CURRENT ASSETS		\$ 1,829
RESTRICTED ASSETS/TRUST FUNDS		
		-
LEASE RENTAL PAYMENTS RECEIVABLE		
		-
LOANS TO MUNICIPALITIES RECEIVABLE		
		-
TOTAL ASSETS		<u>\$ 1,829</u>
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts payable	\$ -	
Accrued interest payable	-	
Current portion of long-term debt	-	
Other current liabilities	-	
TOTAL CURRENT LIABILITIES		\$ -
LONG-TERM DEBT - less current portion		
		-
TOTAL LIABILITIES		<u>\$ -</u>
FUND BALANCE		
Reserved	-	
Unreserved	1,829	
TOTAL FUND BALANCE		<u>1,829</u>
TOTAL LIABILITIES AND FUND BALANCE		<u>\$ 1,829</u>

NORTHWESTERN LANCASTER COUNTY AUTHORITY
SEWER/WATER
FINANCING AUTHORITIES STATEMENT OF INCOME AND EXPENDITURES
YEAR ENDED DECEMBER 31, 2016

OPERATING REVENUES			
Interest income	\$	2	
Lease rental payments		-	
Other operating revenues		-	
TOTAL OPERATING REVENUES			\$ 2
OPERATING EXPENSES			
Administration - Salaries		-	
- Other costs		-	
Other operating expenses		-	
TOTAL OPERATING EXPENSES			-
OPERATING INCOME (LOSS)			\$ 2
NONOPERATING REVENUES			
Capital grants - State		-	
- Federal		-	
Proceeds of borrowings		-	
Other nonoperating revenues		-	
TOTAL NONOPERATING REVENUES			-
NONOPERATING EXPENSES			
Debt service payments (principal and interest)		-	
Capital advances to lessees		-	
Other nonoperating expenses		-	
TOTAL NONOPERATING EXPENSES			-
TOTAL NONOPERATING REVENUE (LOSS)			-
NET INCOME BEFORE EXTRAORDINARY ITEMS			2
EXTRAORDINARY GAIN (LOSS)			-
NET INCOME (LOSS)			2
FUND BALANCE (beginning of year)		1,827	
FUND BALANCE (end of year)	\$	1,829	

NORTHWESTERN LANCASTER COUNTY AUTHORITY

DEBT STATEMENT

OUTSTANDING BONDS AND NOTES

Listed below are all currently outstanding bond and note issues according to the Authority's files, excluding bond issues redeemed or refunded and defeased.

Type Purpose	Bond (B) Note (N)	Issue Date (mm/yy)	Original Amount of Issue	Outstanding Beginning of Year	Principal Paid This Year	Outstanding at Year-End	Final Year
			\$ -	\$ -	\$ -	\$ -	

Total bonds and notes outstanding	\$ -
Capitalized lease obligations	-
Other debt	-
TOTAL OUTSTANDING DEBT	\$ -
Minus assets held in debt service funds, bond reserve funds and bond redemption funds	-
Minus lease rental payments receivable	-
CREDITS AGAINST DEBT	-
NET DEBT	\$ -