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INDEPENDENT AUDITOR'S REPORT ON
SUMMARY FINANCIAL STATEMENT

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March 27, 2017

To the Members of Council
Borough of Jenkintown
Jenkintown Pennsylvania

Report on the Summary Financial Statement

The accompanying summary financial statement of the Borough of Jenkintown, Jenkintown, Pennsylvania, which comprises the summary assets, liabilities, revenues, expenditures, and change in fund equity as of and for the year ended December 31, 2016, is derived from the audited annual audit and financial report of the Borough of Jenkintown, Jenkintown, Pennsylvania as of and for the year ended December 31, 2016. We expressed an unmodified audit opinion on the annual audit and financial report in our report dated March 27, 2017.

The summary financial statement does not contain all the information required for a complete presentation under the accounting practices of the Department of Community and Economic Development of the Commonwealth of Pennsylvania ("DCED"). Reading the summary financial statement, therefore, is not a substitute for reading the audited annual audit and financial report of the Borough of Jenkintown, Jenkintown, Pennsylvania.

Management's Responsibility for the Summary Financial Statement

Management is responsible for the preparation of the summary financial statement in conformity with the accounting practices of the Department of Community and Economic Development ("DCED") of the Commonwealth of Pennsylvania.

Auditor's Responsibility

Our responsibility is to express an opinion about whether the summary financial statement is consistent, in all material respects, with the audited annual audit and financial report based on our procedures, which were conducted in accordance with auditing standards generally accepted in the United States of America. The procedures consisted principally of comparing the summary financial statement with the related information in the audited annual audit and financial report from which the summary financial statement has been derived, and evaluating whether the summary financial statement is prepared in accordance with the basis described in the second paragraph of this report.

Opinion

In our opinion, the summary financial statement of the Borough of Jenkintown, Jenkintown, Pennsylvania as of and for the year ended December 31, 2016 referred to above is consistent, in all material respects, with the audited annual audit and financial report from which it has been derived, in accordance with the basis described in the second paragraph of this report.

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