



**TOWAMENCIN TOWNSHIP  
MONTGOMERY COUNTY, PENNSYLVANIA**

**SANITARY SEWER SYSTEM  
DEPRECIATED ORIGINAL COST STUDY**

**Prepared For:**

**Towamencin Township  
1090 Troxel Road  
Lansdale, PA 19446**

**May 2018**

**FILE NO. 17-05011**

**Prepared By:**

**Gilmore & Associates, Inc.  
Engineers ♦ Land Surveyors ♦ Planners ♦ GIS Consultants  
65 E. Butler Avenue, Suite 100  
New Britain, PA 18901  
215-345-4330**



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## **Exhibits**

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**Schedule D Current Value of Sanitary Sewer System (1 page 8.5"x11")**

The exhibits attached were developed to collect cost information and effectively display each aspect of the system and its associated costs. Original Costs were determined in various ways and are described in each section below. The Schedules collect each aspect in different manners; Schedule A is an itemized yearly breakdown of all aspects and displays the costs for the WWTP, pump station and associated force mains, interceptors, mains, equipment, and vehicles per year, Schedule B displays the yearly original costs and accumulated depreciation for each aspect, Schedule D displays the comparison between G&A's analysis and TMA's auditor's numbers.

## **INTRODUCTION**

Towamencin Township (Township) authorized Gilmore & Associates, Inc. (G&A) to perform a depreciated original cost study of its sanitary sewer system. The purpose of this study is to help the Township understand what assets it owns in relation to the sanitary sewer system and how much those assets have depreciated over their estimated useful lives.

The sanitary sewer system generally includes the Towamencin Municipal Authority (TMA) wastewater treatment plant (WWTP) located on Kriebel Road, three pump stations, and associated collection and conveyance facilities located throughout the service area.

## **DESCRIPTION OF FACILITIES**

TMA provides bulk wastewater treatment and disposal services to the Townships of Towamencin and portions of Upper Gwynedd, Worcester, Lower Salford, Franconia, and Hatfield. TMA owns the collection and conveyance systems located within the service area of Towamencin and Worcester Townships. TMA also owns and operates the Kriebel Road WWTP, three pump stations and Kriebel Road Interceptor (KRI) located from the WWTP to the border of Upper Gwynedd Township. Towamencin Township operates all other collection and conveyance sewers located within the Township, including the Towamencin Creek Interceptor (TCI), Bustard Road Interceptor (BRI) and Skippack Creek Interceptor (SCI).

The WWTP is located at 2225 Kriebel Road in Towamencin Township near the confluence of the Towamencin Creek and Bustard Road. The treatment process generally consist of channel grinders, influent pumping and metering, primary screening, pre-aeration, conventional activated sludge and contact stabilization activated sludge, intermediate clarification, trickling filters, final clarification and disinfection by chlorination. Final effluent is discharged to the Towamencin Creek. Secondary waste sludge and screenings are blended in a sludge day tank and then processed through two centrifuges, lime stabilized as dewatered filter cake. Ultimate disposal is primarily via land application with landfill disposal as an alternative.

The original plant facilities were constructed in 1966 and consisted of the Stage 1 treatment train rated at 1.3 mgd. The plant was expanded to include a separate Stage II treatment train rated at 4.33 mgd in 1987 and additional capacity was added to the Stage I facilities in 1989. The total rated hydraulic loading is 6.50 mgd with a maximum monthly hydraulic loading of 7.3 mgd.

The collection and conveyance lines consist of approximately 86.6 miles gravity sanitary sewer broken into 8.1 miles of interceptors and 78.5 miles of mains with 2,125 manholes. The three pump stations are the Rittenhouse pump station and its approximately 15,730 lf of dual 16" forcemain, the Milestone pump station and its approximately 1,760 lf of 4" forcemain, the Hollis Hills pump station and its approximately 6,025 lf of 4" forcemain.

The following sections describe each aspect of the system starting with the WWTP then culminating in a Summary.

## WWTP

The wastewater treatment plant with a total rated hydraulic loading of 6.50 mgd was constructed in three major phases over the past 52 years. The WWTP cost includes cost data from three unique time frames.

The Pre- 1991 financial data available is limited to the annual audits. The current audit uses a pre-1991 total of approximately \$27.7 million for the sewer plant equipment value, with no specific backup documentation. A prior review of the pre-1991 audits completed for the 2005 TMA and Towamencin tapping fees indicted a similar value of \$26.7 million with some cost detail to support the value. Of this \$26.7 million, a total of \$24.7 million is associated with the wastewater treatment plant. Based on the lack of detail data and the similar values for pre-1991 costs we utilized the 2005 tapping fee detail costs to support the pre-1991 value of the TMA facilities. See the attached Sewer Plant and Addition Pre 1991 document for more information. In addition to this \$24.7 million, a supplement of \$1.0 million should be included as the tapping fee study excluded some replacement cost and facilities removed from service. This supplement \$1.0 million cost is the difference between the audit and the 2005 tapping fee detail costs. The Pre 1991 original cost of the treatment plant is approximately \$25.7 million.

There is also limited available financial data from 1991-2004 for the WWTP. The TMA audit firm supplied a totalized amount for capital expenditures at the wastewater treatment plant with no detail for these years. Our review of the data indicates it is comprised of two components: yearly capital vouchers approved by TMA and annual dedicated sewer line estimated costs from developers. The TMA provided a list of capital expenditures that support the capital vouchers part of the audit numbers. The second part of the annual audit capital expenditures (Costs for dedicated collection systems constructed by developers) is not readily available. These costs are based on an annual letter submitted to TMA each year from their engineer. The letters are not available at the engineering company or audit firm and may or may not be available in the storage boxes at the TMA.

In addition, the wastewater treatment plant audits and supporting documentation from TMA and the TMA audit firm have been used to develop detail cost information from 2005 – 2016. The resulting calculations are consistent with the year-end TMA audits. Therefore the added WWTP plant costs during the 1991-2017 time frame from the capital is approximately \$11.3 million.

Therefore the original total WWTP plant cost is approximately \$37.0 million while the accumulated depreciation is approximately \$24.7 million resulting in the depreciated value of the WWTP being \$12.3 million.

## Pump Station and Associated Force Mains

The system consists of three wastewater pump stations and their associated force mains. The TMA built the Rittenhouse Road pump station while developers built and dedicated the other two pump stations, Milestone and Hollis Hills.

The 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study and comparable costs for pump stations and force mains have been used to develop detail cost information which can be seen in the exhibit Costs of Pump Stations and Associated Force Mains. The amount noted in this document is approximately \$2.6 million with minor additional costs noted in

capital vouchers. The original cost for all pump stations and associated force mains is approximately \$2.6 million while the accumulated depreciation is approximately \$1.6 million resulting in the depreciated value being \$1.0 million.

## **Mains**

The collection and conveyance lines consist of approximately 78.5 miles of gravity sanitary sewer ranging from 8" to 12" with 2,125 manholes. The mains include the original sewers installed by the community along with sewers built by developers as part of their subdivision/land development process. The attached sewer system map "Sewers by Age", Historic Sewer Project Cost Graph with its trend line, and the Sewer Construction Costs by Year Installed documents were utilized in the sewer cost study to determine the original costs for the mains. A significant length of pipe cost data is based on the actual developer construction cost from escrows or municipal construction cost. Where no cost backup was available we used the available cost data to generate a yearly per linear foot cost and applied it to estimate the construction cost. The year constructed was based on the year the North Penn Water Authority constructed water mains in the streets since they were built at the same time as the sewer mains for most developments. The attached sewer system map, historic sewer project cost graph with its trend line, and the sewer construction costs by year documents were utilized to develop original costs. The original cost of the mains is approximately \$16.3 million while the accumulated depreciation is approximately \$9.1 million resulting in the depreciated value of the mains being \$7.2 million.

## **Interceptors**

The four interceptors in the sewer system include the Towamencin Creek Interceptor (TCI), Bustard Road Interceptor (BRI), Skippack Creek Interceptor (SCI) and Kriebel Road Interceptor (KRI). The attached sewer system map "Sewers by Age", Historic Sewer Project Cost Graph with its trend line, and the Sewer Construction Costs by Year Installed documents were utilized to develop original costs. The original costs for the interceptors were approximately \$1.0 million plus another \$3 million in costs were noted in Schedule A capital vouchers. Therefore the original cost of the interceptors is approximately \$4.0 million while the accumulated depreciation is approximately \$1.2 million resulting in the depreciated value of the interceptors being \$2.8 million.

## **Equipment**

The equipment in the original cost includes office equipment such as computers and copiers and HVAC associated items. The original cost of this equipment is approximately \$0.1 million while the accumulated depreciation is approximately \$0.1 million resulting in the depreciated value of the equipment being \$0.0 million.

## **Vehicles**

The vehicles in the original cost include roadway vehicles such as trucks, site vehicles such as forklifts and backhoes, vehicle rentals, and equipment associated with vehicles such as plows

and cranes. The original cost of these vehicles is approximately \$0.4 million while the accumulated depreciation is approximately \$0.3 million resulting in the depreciated value of the vehicles being 0.1 million.

### Summary

In summary the study has documented the following original sewer system costs as follows:

a. WWTP Plant	\$ 37.0 million
b. Pump Stations and FM	\$ 2.6 million
c. Interceptors	\$ 4.0 million
d. Mains	\$ 16.3 million
e. Equipment	\$ 0.1 million
f. Vehicles	<u>\$ 0.4 million</u>
Total Original Sewer System Cost	\$60.4 million

In addition, the study has documented the following accumulated depreciation as follows:

a. WWTP Plant	\$ 24.7 million
b. Pump Stations and FM	\$ 1.6 million
c. Interceptors	\$ 1.2 million
d. Mains	\$ 9.1 million
e. Equipment	\$ 0.1 million
f. Vehicles	<u>\$ 0.3 million</u>
Total Depreciation of Sewer System	\$36.9 million

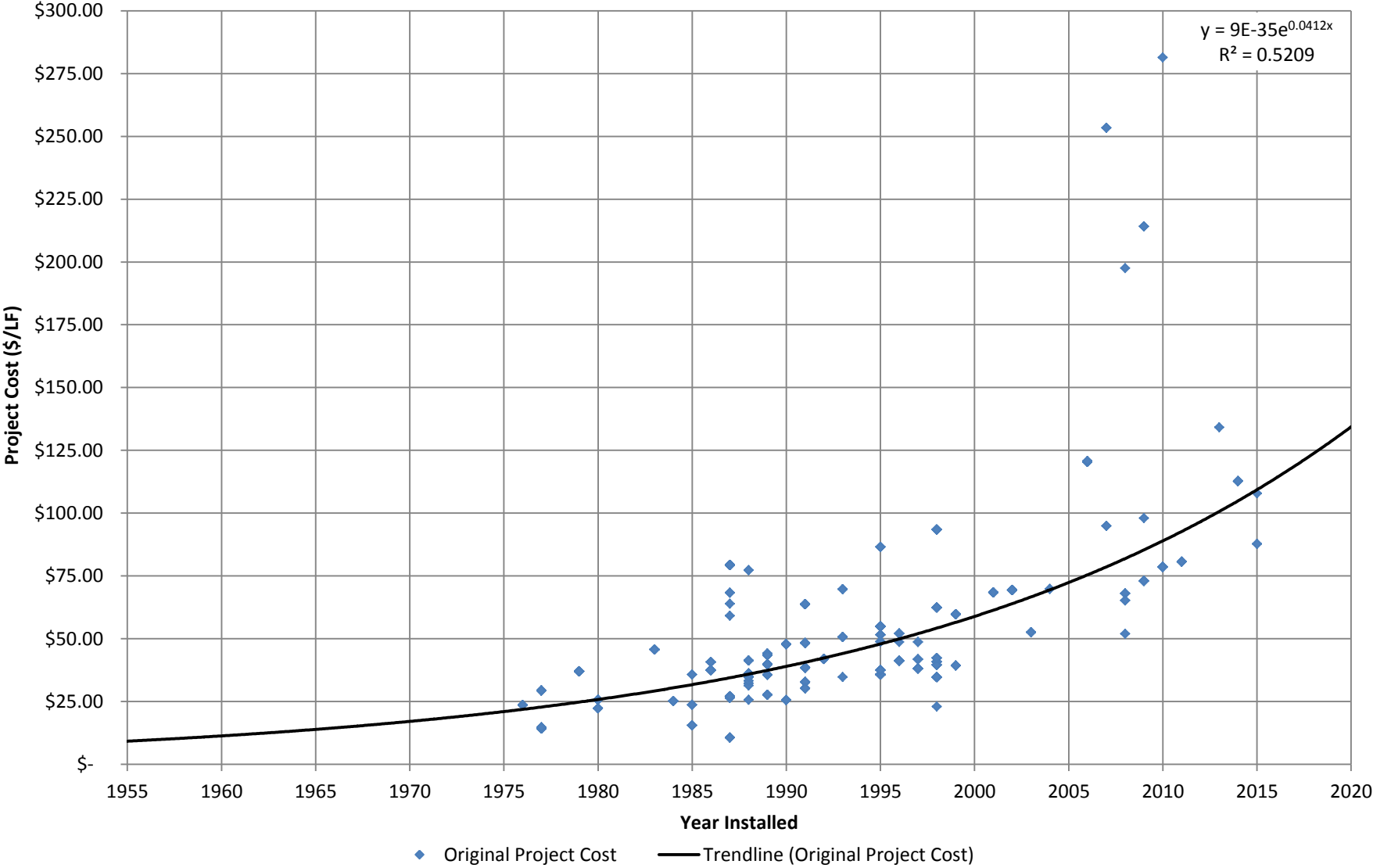
In culmination, the Total Sewer System Cost is approximately \$23.5 million.

Location Legend	
Schedule A	Schedule B
WWTP	<u>Treatment Plant</u>
Pump Station	<u>Pump Stations</u>
Interceptor	<u>Interceptors</u>
Mains	<u>Mains</u>
Equipment	<u>Equipment</u>
Vehicles	<u>Vehicles</u>

Schedule A - Legend		
Category	Symbol	Useful Life
Maintenance	M	15
Electrical / Controls	EC	15
Structures	S	50
Equipment	EQ	10
Vehicles	V	5

Item divider for clarity  
 Cell intentionally left blank

# Historic Sewer Project Cost Towamencin Township using Sewer Project Cost Data



Note: Original project cost data from project escrows provided by Towamencin Township records which include manholes and sewer mains.



FRANCONIA TOWNSHIP

HATFIELD TOWNSHIP

NOTE: All sewers and manholes in Hatfield Township are either owned by private owners or Hatfield Township.

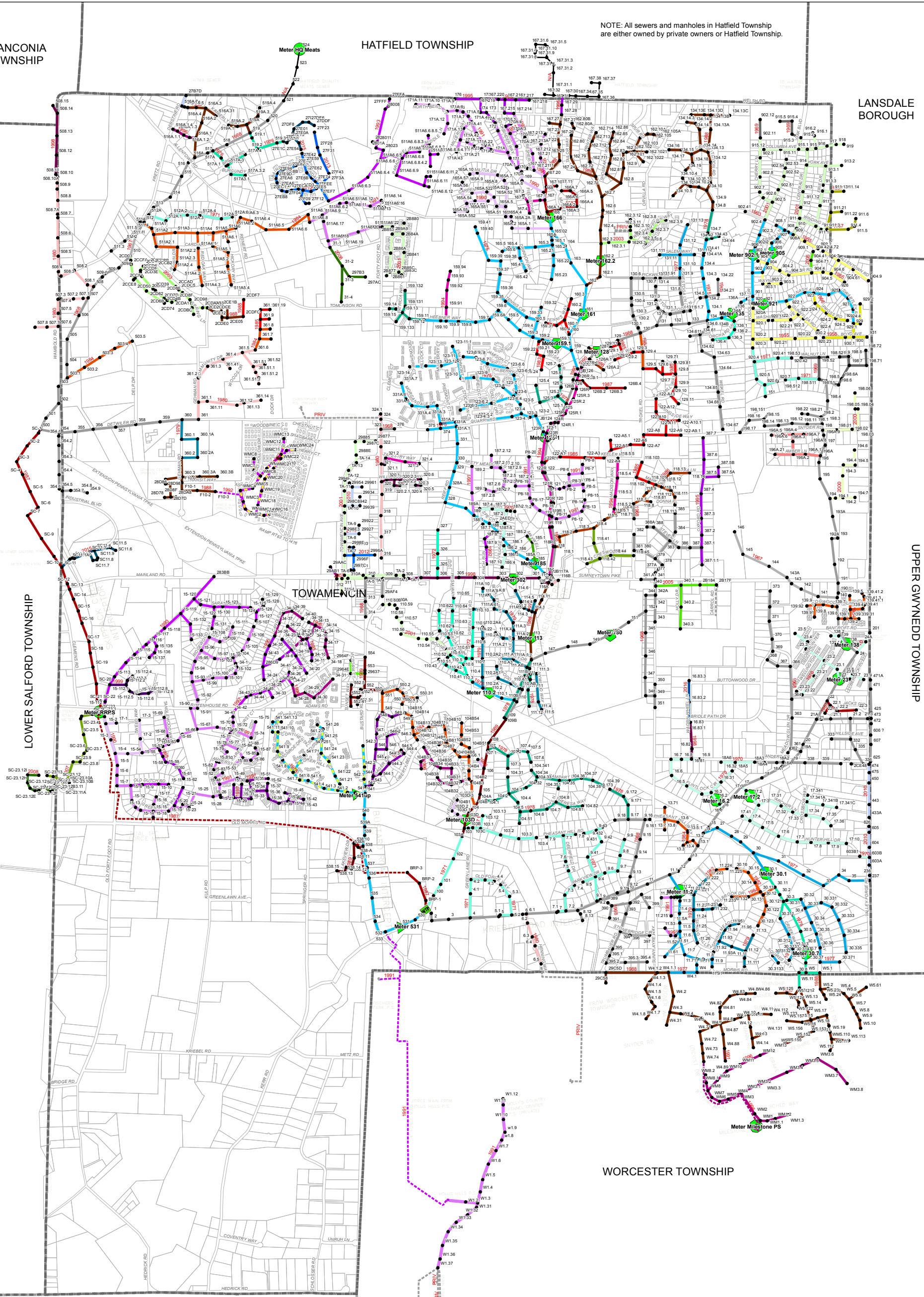
LANSDALE BOROUGH

UPPER GWYNEDD TOWNSHIP

WORCESTER TOWNSHIP

SKIPPACK TOWNSHIP

TOWAMENCIN



**Legend**

Sewer by Year	Force Main by Year
1970	1987
1971	1988
1972	1989
1973	1990
1974	1991
1975	1992
1976	1993
1977	1994
1978	1995
1979	1996
1980	1997
1981	1998
1982	1999
1983	2000
1984	2001
1985	2002
1986	2003
1987	2004
1988	2005
1989	2006
1990	2007
1991	2008
1992	N/A
1993	Private
1994	
1995	
1996	
1997	
1998	
1999	
2000	
2001	
2002	
2003	
2004	
2005	
2006	
2007	
2008	



**TOWAMENCIN TOWNSHIP**  
**SEWERS BY AGE**  
TOWAMENCIN TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA

**GILMORE & ASSOCIATES, INC.**  
ENGINEERING & CONSULTING SERVICES  
65 EAST BUTLER AVENUE NEW BRITAIN, PA 18901-6106 • (215) 435-3300 • www.gilmore-assoc.com

JOB NO: 17-05011      DATE: APRIL 2018

Towamencin Township									
Development of the Depreciated Original Costs of the Sanitary Sewer System									
Sewer Construction Costs by Year Installed									
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
1955	50	63	\$ 66,277	\$ 11,696	\$ 77,972	\$ 1,559	\$ 77,972	\$ -	
1956	50	62	\$ 21,628	\$ 3,817	\$ 25,445	\$ 509	\$ 25,445	\$ -	
1957	50	61	\$ 9,974	\$ 1,760	\$ 11,734	\$ 235	\$ 11,734	\$ -	
1958	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1959	50	59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1960	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1961	50	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1962	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1963	50	55	\$ 4,680	\$ 826	\$ 5,506	\$ 110	\$ 5,506	\$ -	
1964	50	54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1965	50	53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1966	50	52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1967	50	51	\$ 50,753	\$ 8,956	\$ 59,709	\$ 1,194	\$ 59,709	\$ -	
1968	50	50	\$ 1,041,588	\$ 183,810	\$ 1,225,398	\$ 24,508	\$ 1,225,398	\$ -	
1969	50	49	\$ 54,269	\$ 9,577	\$ 63,846	\$ 1,277	\$ 62,569	\$ 1,277	
1970	50	48	\$ 213,383	\$ 37,656	\$ 251,038	\$ 5,021	\$ 240,997	\$ 10,042	
1971	50	47	\$ 243,110	\$ 42,902	\$ 286,012	\$ 5,720	\$ 268,851	\$ 17,161	
1972	50	46	\$ 106,031	\$ 18,711	\$ 124,742	\$ 2,495	\$ 114,763	\$ 9,979	
1973	50	45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1974	50	44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1975	50	43	\$ 824,076	\$ 145,425	\$ 969,501	\$ 19,390	\$ 833,771	\$ 135,730	
1976	50	42	\$ 109,628	\$ 19,346	\$ 128,975	\$ 2,579	\$ 108,339	\$ 20,636	
1977	50	41	\$ 292,833	\$ 51,676	\$ 344,510	\$ 6,890	\$ 282,498	\$ 62,012	
1978	50	40	\$ 273,662	\$ 48,293	\$ 321,956	\$ 6,439	\$ 257,565	\$ 64,391	
1979	50	39	\$ 304,441	\$ 53,725	\$ 358,166	\$ 7,163	\$ 279,369	\$ 78,796	
1980	50	38	\$ 287,184	\$ 50,680	\$ 337,864	\$ 6,757	\$ 256,777	\$ 81,087	
1981	50	37	\$ 49,914	\$ 8,808	\$ 58,723	\$ 1,174	\$ 43,455	\$ 15,268	
1982	50	36	\$ 27,231	\$ 4,806	\$ 32,037	\$ 641	\$ 23,067	\$ 8,970	
1983	50	35	\$ 18,881	\$ 3,332	\$ 22,213	\$ 444	\$ 15,549	\$ 6,664	
1984	50	34	\$ 562,345	\$ 99,237	\$ 661,582	\$ 13,232	\$ 449,876	\$ 211,706	
1985	50	33	\$ 305,630	\$ 53,935	\$ 359,565	\$ 7,191	\$ 237,313	\$ 122,252	
1986	50	32	\$ 129,513	\$ 22,855	\$ 152,369	\$ 3,047	\$ 97,516	\$ 54,853	
1987	50	31	\$ 316,001	\$ 55,765	\$ 371,766	\$ 7,435	\$ 230,495	\$ 141,271	
1988	50	30	\$ 1,272,444	\$ 224,549	\$ 1,496,993	\$ 29,940	\$ 898,196	\$ 598,797	
1989	50	29	\$ 181,175	\$ 31,972	\$ 213,147	\$ 4,263	\$ 123,625	\$ 89,522	
1990	50	28	\$ 331,177	\$ 58,443	\$ 389,620	\$ 7,792	\$ 218,187	\$ 171,433	
1991	50	27	\$ 1,374,510	\$ 242,561	\$ 1,617,070	\$ 32,341	\$ 873,218	\$ 743,852	
1992	50	26	\$ 425,508	\$ 75,090	\$ 500,598	\$ 10,012	\$ 260,311	\$ 240,287	
1993	50	25	\$ 659,350	\$ 116,356	\$ 775,706	\$ 15,514	\$ 387,853	\$ 387,853	
1994	50	24	\$ 318,713	\$ 56,243	\$ 374,956	\$ 7,499	\$ 179,979	\$ 194,977	
1995	50	23	\$ 395,643	\$ 69,819	\$ 465,462	\$ 9,309	\$ 214,113	\$ 251,350	
1996	50	22	\$ 523,141	\$ 92,319	\$ 615,460	\$ 12,309	\$ 270,803	\$ 344,658	
1997	50	21	\$ 344,975	\$ 60,878	\$ 405,853	\$ 8,117	\$ 170,458	\$ 235,395	
1998	50	20	\$ 295,893	\$ 52,216	\$ 348,109	\$ 6,962	\$ 139,244	\$ 208,866	
1999	50	19	\$ 66,503	\$ 11,736	\$ 78,239	\$ 1,565	\$ 29,731	\$ 48,508	
2000	50	18	\$ 160,451	\$ 28,315	\$ 188,766	\$ 3,775	\$ 67,956	\$ 120,810	
2001	50	17	\$ 1,001,859	\$ 176,799	\$ 1,178,658	\$ 23,573	\$ 400,744	\$ 777,914	
2002	50	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2003	50	15	\$ 479,992	\$ 84,705	\$ 564,697	\$ 11,294	\$ 169,409	\$ 395,288	
2004	50	14	\$ 35,325	\$ 6,234	\$ 41,559	\$ 831	\$ 11,637	\$ 29,923	
2005	50	13	\$ 154,089	\$ 27,192	\$ 181,282	\$ 3,626	\$ 47,133	\$ 134,148	
2006	50	12	\$ 37,092	\$ 6,546	\$ 43,637	\$ 873	\$ 10,473	\$ 33,164	
2007	50	11	\$ 107,154	\$ 18,910	\$ 126,064	\$ 2,521	\$ 27,734	\$ 98,330	
2008	50	10	\$ 114,195	\$ 20,152	\$ 134,347	\$ 2,687	\$ 26,869	\$ 107,477	
2009	50	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2010	50	8	\$ 343,175	\$ 60,560	\$ 403,735	\$ 8,075	\$ 64,598	\$ 339,137	
2011	50	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2012	50	6	\$ 367,600	\$ 64,871	\$ 432,470	\$ 8,649	\$ 51,896	\$ 380,574	
2013	50	5	\$ 102,645	\$ 18,114	\$ 120,758	\$ 2,415	\$ 12,076	\$ 108,683	
2014	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	50	3	\$ 274,019	\$ 48,356	\$ 322,375	\$ 6,448	\$ 19,343	\$ 303,033	
2016	50	2	\$ 75,000	\$ 13,235	\$ 88,235	\$ 1,765	\$ 3,529	\$ 84,706	
2017	50	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL \$</b>					<b>17,358,424</b>	<b>\$</b>	<b>9,887,645</b>	<b>\$</b>	<b>7,470,779</b>

This exhibit does not include values from capital vouchers.

Towamencin Township									
Development of the Depreciated Original Costs of the Sanitary Sewer System									
Sewer Construction Costs by Year Installed (Interceptors)									
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
1955	50	63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1956	50	62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1957	50	61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1958	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1959	50	59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1960	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1961	50	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1962	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1963	50	55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1964	50	54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1965	50	53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1966	50	52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1967	50	51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1968	50	50	\$ 346,078	\$ 61,073	\$ 407,151	\$ 8,143	\$ 407,151	\$ -	
1969	50	49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1970	50	48	\$ 6,867	\$ 1,212	\$ 8,079	\$ 162	\$ 7,756	\$ 323	
1971	50	47	\$ 27,709	\$ 4,890	\$ 32,599	\$ 652	\$ 30,643	\$ 1,956	
1972	50	46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1973	50	45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1974	50	44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1975	50	43	\$ 79,045	\$ 13,949	\$ 92,994	\$ 1,860	\$ 79,975	\$ 13,019	
1976	50	42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1977	50	41	\$ 73,219	\$ 12,921	\$ 86,140	\$ 1,723	\$ 70,635	\$ 15,505	
1978	50	40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1979	50	39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1980	50	38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1981	50	37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1982	50	36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1983	50	35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1984	50	34	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1985	50	33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1986	50	32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1987	50	31	\$ 179,497	\$ 31,676	\$ 211,172	\$ 4,223	\$ 130,927	\$ 80,246	
1988	50	30	\$ 51,967	\$ 9,171	\$ 61,137	\$ 1,223	\$ 36,682	\$ 24,455	
1989	50	29	\$ 81,997	\$ 14,470	\$ 96,467	\$ 1,929	\$ 55,951	\$ 40,516	
1990	50	28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1991	50	27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1992	50	26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1993	50	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1994	50	24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1995	50	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1996	50	22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1997	50	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1998	50	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1999	50	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2000	50	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2001	50	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2002	50	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2003	50	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2004	50	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2005	50	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2006	50	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2007	50	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2008	50	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2009	50	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2010	50	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2011	50	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2012	50	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2013	50	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2014	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	50	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2016	50	2	\$ 75,000	\$ 13,235	\$ 88,235	\$ 1,765	\$ 3,529	\$ 84,706	
2017	50	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			<b>TOTAL</b>	<b>\$</b>	<b>1,083,975</b>	<b>\$</b>	<b>823,250</b>	<b>\$</b>	<b>260,726</b>

This exhibit does not include values from capital vouchers.

Towamencin Township									
Development of the Depreciated Original Costs of the Sanitary Sewer System									
Sewer Construction Costs by Year Installed (Mains)									
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
1955	50	63	\$ 66,277	\$ 11,696	\$ 77,972	\$ 1,559	\$ 77,972	\$ -	
1956	50	62	\$ 21,628	\$ 3,817	\$ 25,445	\$ 509	\$ 25,445	\$ -	
1957	50	61	\$ 9,974	\$ 1,760	\$ 11,734	\$ 235	\$ 11,734	\$ -	
1958	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1959	50	59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1960	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1961	50	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1962	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1963	50	55	\$ 4,680	\$ 826	\$ 5,506	\$ 110	\$ 5,506	\$ -	
1964	50	54	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1965	50	53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1966	50	52	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1967	50	51	\$ 50,753	\$ 8,956	\$ 59,709	\$ 1,194	\$ 59,709	\$ -	
1968	50	50	\$ 695,510	\$ 122,737	\$ 818,247	\$ 16,365	\$ 818,247	\$ -	
1969	50	49	\$ 54,269	\$ 9,577	\$ 63,846	\$ 1,277	\$ 62,569	\$ 1,277	
1970	50	48	\$ 206,515	\$ 36,444	\$ 242,959	\$ 4,859	\$ 233,241	\$ 9,718	
1971	50	47	\$ 215,401	\$ 38,012	\$ 253,413	\$ 5,068	\$ 238,208	\$ 15,205	
1972	50	46	\$ 106,031	\$ 18,711	\$ 124,742	\$ 2,495	\$ 114,763	\$ 9,979	
1973	50	45	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1974	50	44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
1975	50	43	\$ 745,031	\$ 131,476	\$ 876,507	\$ 17,530	\$ 753,796	\$ 122,711	
1976	50	42	\$ 109,628	\$ 19,346	\$ 128,975	\$ 2,579	\$ 108,339	\$ 20,636	
1977	50	41	\$ 219,614	\$ 38,755	\$ 258,370	\$ 5,167	\$ 211,863	\$ 46,507	
1978	50	40	\$ 273,662	\$ 48,293	\$ 321,956	\$ 6,439	\$ 257,565	\$ 64,391	
1979	50	39	\$ 304,441	\$ 53,725	\$ 358,166	\$ 7,163	\$ 279,369	\$ 78,796	
1980	50	38	\$ 287,184	\$ 50,680	\$ 337,864	\$ 6,757	\$ 256,777	\$ 81,087	
1981	50	37	\$ 49,914	\$ 8,808	\$ 58,723	\$ 1,174	\$ 43,455	\$ 15,268	
1982	50	36	\$ 27,231	\$ 4,806	\$ 32,037	\$ 641	\$ 23,067	\$ 8,970	
1983	50	35	\$ 18,881	\$ 3,332	\$ 22,213	\$ 444	\$ 15,549	\$ 6,664	
1984	50	34	\$ 562,345	\$ 99,237	\$ 661,582	\$ 13,232	\$ 449,876	\$ 211,706	
1985	50	33	\$ 305,630	\$ 53,935	\$ 359,565	\$ 7,191	\$ 237,313	\$ 122,252	
1986	50	32	\$ 129,513	\$ 22,855	\$ 152,369	\$ 3,047	\$ 97,516	\$ 54,853	
1987	50	31	\$ 136,504	\$ 24,089	\$ 160,593	\$ 3,212	\$ 99,568	\$ 61,025	
1988	50	30	\$ 1,220,478	\$ 215,378	\$ 1,435,856	\$ 28,717	\$ 861,514	\$ 574,342	
1989	50	29	\$ 99,178	\$ 17,502	\$ 116,680	\$ 2,334	\$ 67,674	\$ 49,005	
1990	50	28	\$ 331,177	\$ 58,443	\$ 389,620	\$ 7,792	\$ 218,187	\$ 171,433	
1991	50	27	\$ 1,374,510	\$ 242,561	\$ 1,617,070	\$ 32,341	\$ 873,218	\$ 743,852	
1992	50	26	\$ 425,508	\$ 75,090	\$ 500,598	\$ 10,012	\$ 260,311	\$ 240,287	
1993	50	25	\$ 659,350	\$ 116,356	\$ 775,706	\$ 15,514	\$ 387,853	\$ 387,853	
1994	50	24	\$ 318,713	\$ 56,243	\$ 374,956	\$ 7,499	\$ 179,979	\$ 194,977	
1995	50	23	\$ 395,643	\$ 69,819	\$ 465,462	\$ 9,309	\$ 214,113	\$ 251,350	
1996	50	22	\$ 523,141	\$ 92,319	\$ 615,460	\$ 12,309	\$ 270,803	\$ 344,658	
1997	50	21	\$ 344,975	\$ 60,878	\$ 405,853	\$ 8,117	\$ 170,458	\$ 235,395	
1998	50	20	\$ 295,893	\$ 52,216	\$ 348,109	\$ 6,962	\$ 139,244	\$ 208,866	
1999	50	19	\$ 66,503	\$ 11,736	\$ 78,239	\$ 1,565	\$ 29,731	\$ 48,508	
2000	50	18	\$ 160,451	\$ 28,315	\$ 188,766	\$ 3,775	\$ 67,956	\$ 120,810	
2001	50	17	\$ 1,001,859	\$ 176,799	\$ 1,178,658	\$ 23,573	\$ 400,744	\$ 777,914	
2002	50	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2003	50	15	\$ 479,992	\$ 84,705	\$ 564,697	\$ 11,294	\$ 169,409	\$ 395,288	
2004	50	14	\$ 35,325	\$ 6,234	\$ 41,559	\$ 831	\$ 11,637	\$ 29,923	
2005	50	13	\$ 154,089	\$ 27,192	\$ 181,282	\$ 3,626	\$ 47,133	\$ 134,148	
2006	50	12	\$ 37,092	\$ 6,546	\$ 43,637	\$ 873	\$ 10,473	\$ 33,164	
2007	50	11	\$ 107,154	\$ 18,910	\$ 126,064	\$ 2,521	\$ 27,734	\$ 98,330	
2008	50	10	\$ 114,195	\$ 20,152	\$ 134,347	\$ 2,687	\$ 26,869	\$ 107,477	
2009	50	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2010	50	8	\$ 343,175	\$ 60,560	\$ 403,735	\$ 8,075	\$ 64,598	\$ 339,137	
2011	50	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2012	50	6	\$ 367,600	\$ 64,871	\$ 432,470	\$ 8,649	\$ 51,896	\$ 380,574	
2013	50	5	\$ 102,645	\$ 18,114	\$ 120,758	\$ 2,415	\$ 12,076	\$ 108,683	
2014	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2015	50	3	\$ 274,019	\$ 48,356	\$ 322,375	\$ 6,448	\$ 19,343	\$ 303,033	
2016	50	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2017	50	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
2018	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>TOTAL \$</b>					<b>16,274,448</b>	<b>\$</b>	<b>9,064,395</b>	<b>\$</b>	<b>7,210,053</b>

This exhibit does not include values from capital vouchers.

Towamencin Township															
Development of the Depreciated Original Costs of the Sanitary Sewer System															
Sewer Plant and Additions Pre 1991															
Asset Description	Year	Project Cost <sup>1</sup>	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost						
<b>From May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (Table 1 Trunk Sewers &amp; Pump Station) prepared by EDM Consultants, Inc.</b>		Cells shaded red were not included in the Section Totals.													
1	MH 1/100 - MH 901	1968	\$	143,532	S	Mains	50	29	\$	2,871	\$	143,532	\$	-	
2	103- 109	1989	\$	210,659	S	Mains	50	29	\$	4,213	\$	122,182	\$	88,477	
3	103- 109 abandoned (15" line)	1968	\$	(20,886)	S	Mains	50	50	\$	(418)	\$	(20,886)	\$	-	
4	112 - 116	1988	\$	144,106	S	Mains	50	30	\$	2,882	\$	86,464	\$	57,642	
5	112 - 116 abandoned (15" line)	1968	\$	(13,117)	S	Mains	50	50	\$	(262)	\$	(13,117)	\$	-	
6	MH 112 - MH 341	1968	\$	35,604	S	Mains	50	50	\$	712	\$	35,604	\$	-	
7	MH 500 - MH 521	1968	\$	114,165	S	Mains	50	50	\$	2,283	\$	114,165	\$	-	
8	MH 500 - MH 361	1968	\$	34,134	S	Mains	50	50	\$	683	\$	34,134	\$	-	
9	MH 354 - MH 354.5	1968	\$	12,384	S	Mains	50	50	\$	248	\$	12,384	\$	-	
10	MH 116/301 - MH 310	1968	\$	38,442	S	Mains	50	50	\$	769	\$	38,442	\$	-	
11	116- 304	1998	\$	156,000	S	Mains	50	20	\$	3,120	\$	62,400	\$	93,600	
12	116- 304 abandoned (8" line)	1968	\$	(14,448)	S	Mains	50	50	\$	(289)	\$	(14,448)	\$	-	
13	304 - 308	1998	\$	714,847	S	Mains	50	20	\$	14,297	\$	285,939	\$	428,908	
14	304 - 308 abandoned (8" line)	1968	\$	(15,996)	S	Mains	50	50	\$	(320)	\$	(15,996)	\$	-	
15	MH 309 - MH 324.1	1968	\$	34,959	S	Mains	50	50	\$	699	\$	34,959	\$	-	
16	MH 9/392 - MH 395.2	1968	\$	20,640	S	Mains	50	50	\$	413	\$	20,640	\$	-	
17	MH 18A - MH 18A4	1968	\$	7,740	S	Mains	50	50	\$	155	\$	7,740	\$	-	
18	MH 24 - MH 198.5	1968	\$	58,953	S	Mains	50	50	\$	1,179	\$	58,953	\$	-	
19	EPA Grant*	1969	\$	-	S	Mains	50	49	\$	-	\$	-	\$	-	
20	EPA Grant*	1974	\$	-	S	Mains	50	44	\$	-	\$	-	\$	-	
21	MH 110 - MH 110.3	1975	\$	35,100	S	Mains	50	43	\$	702	\$	30,186	\$	4,914	
22	MH 530 - MH 541	1975	\$	127,800	S	Mains	50	43	\$	2,556	\$	109,908	\$	17,892	
23	MH 117 - MH 331A.1	1975	\$	145,350	S	Mains	50	43	\$	2,907	\$	125,001	\$	20,349	
24	MH 134 - MH 134.42	1975	\$	53,100	S	Mains	50	43	\$	1,062	\$	45,666	\$	7,434	
25	MH 901 - MH 902.9	1975	\$	104,850	S	Mains	50	43	\$	2,097	\$	90,171	\$	14,679	
26	MH 902 - MH 91502	1975	\$	126,450	S	Mains	50	43	\$	2,529	\$	108,747	\$	17,703	
27	MH 137 - MH 929	1975	\$	97,650	S	Mains	50	43	\$	1,953	\$	83,979	\$	13,671	
28	EPA Grant*	1975	\$	-	S	Mains	50	43	\$	-	\$	-	\$	-	
29	MH 508 - MH 508.11	1980	\$	143,010	S	Mains	50	38	\$	2,860	\$	108,688	\$	34,322	
30	Rittenhouse PS & FM MH 1/BRP 1 - MH BRP 1 MH SC 23 - MH SC1	1987	\$	2,935,000	S	Mains	50	31	\$	58,700	\$	1,819,700	\$	1,115,300	
31	MH 127 - MH 159.3	1990	\$	95,060	S	Mains	50	28	\$	1,901	\$	53,234	\$	41,826	
32	MH 117 - MH 127R 1	1994	\$	425,962	S	Mains	50	24	\$	8,519	\$	204,462	\$	221,500	
33	MH TA 1 - MH TA 11	2001	\$	971,726	S	Mains	50	17	\$	19,435	\$	330,387	\$	641,339	
<b>From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.</b>															
34	Kriebel Road Interceptor	1968	\$	225,546	S	Interceptor	50	50	\$	4,511	\$	225,546	\$	-	
									<b>Pre 1991 Sewer System Total</b>	<b>\$</b>	<b>2,009,234</b>	<b>\$</b>	<b>1,690,324</b>	<b>\$</b>	<b>318,910</b>
Asset Description **	Year	Project Cost <sup>2</sup>	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost						
<b>From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.</b>															
35	Original Treatment Plant	1967	\$	779,009	S	WWTP	50	51	\$	15,580	\$	779,009	\$	-	
36	Original Plant/Intr Eng Design	1967	\$	65,600	S	WWTP	50	51	\$	1,312	\$	65,600	\$	-	
37	EPA Grant Payments	1969	\$	-	S	WWTP	50	49	\$	-	\$	-	\$	-	
38	Original Plant/Intr Eng Insp	1969	\$	52,319	S	WWTP	50	49	\$	1,046	\$	51,273	\$	1,046	
39	EPA Grant Payments	1971	\$	-	S	WWTP	50	47	\$	-	\$	-	\$	-	
40	EPA Grant Payments	1974	\$	-	S	WWTP	50	44	\$	-	\$	-	\$	-	
41	EPA Grant Payments	1975	\$	-	S	WWTP	50	43	\$	-	\$	-	\$	-	
42	EPA Grant Payments	1978	\$	-	S	WWTP	50	40	\$	-	\$	-	\$	-	
43	Liptak Design	1976	\$	849,538	S	WWTP	50	42	\$	16,991	\$	713,612	\$	135,926	
44	Liptak Inspection	1978	\$	269,856	S	WWTP	50	40	\$	5,397	\$	215,885	\$	53,971	
45	Nisco Settlement	1979	\$	583,323	S	WWTP	50	39	\$	11,666	\$	454,992	\$	128,331	
46	Metz Engineering	1980	\$	188,900	S	WWTP	50	38	\$	3,778	\$	143,564	\$	45,336	
47	Guard Service During Construction	1980	\$	42,784	S	WWTP	50	38	\$	856	\$	32,516	\$	10,268	
48	Miscellaneous Costs	1980	\$	18,265	S	WWTP	50	38	\$	365	\$	13,881	\$	4,384	
49	Unitech Additional Design (Est.)	1985	\$	600,000	S	WWTP	50	33	\$	12,000	\$	396,000	\$	204,000	
50	Unitech Inspection	1987	\$	905,539	S	WWTP	50	31	\$	18,111	\$	561,434	\$	344,105	
51	CET Inspection	1990	\$	130,527	S	WWTP	50	28	\$	2,611	\$	73,095	\$	57,432	
52	EDM Inspection	1990	\$	63,788	S	WWTP	50	28	\$	1,276	\$	35,721	\$	28,067	
53	Fiberglass Specialty	1982	\$	100,000	S	WWTP	50	36	\$	2,000	\$	72,000	\$	28,000	
54	Altermore Settlement	1982	\$	100,000	S	WWTP	50	36	\$	2,000	\$	72,000	\$	28,000	
55	Electrical Modifications	1984	\$	42,023	S	WWTP	50	34	\$	840	\$	28,576	\$	13,447	
56	MCC Rehabilitation	1984	\$	6,215	S	WWTP	50	34	\$	124	\$	4,226	\$	1,989	
57	Contract 11 Additional Cost	1984	\$	142,705	S	WWTP	50	34	\$	2,854	\$	97,039	\$	45,666	
58	Spotts, Stevens, McCoy Eng.	1985	\$	75,287	S	WWTP	50	33	\$	1,506	\$	49,689	\$	25,598	
59	EDM O & M Manual	1988	\$	77,525	S	WWTP	50	30	\$	1,551	\$	46,515	\$	31,010	
60	Unitech Engineering	1980	\$	10,942	S	WWTP	50	38	\$	219	\$	8,316	\$	2,626	
61	Admin/Legal	1992	\$	34,684	S	WWTP	50	26	\$	694	\$	18,036	\$	16,648	
62	Miscellaneous Equipment	1985	\$	7,844	S	WWTP	50	33	\$	157	\$	5,177	\$	2,667	
63	Contract No. 1-A	1985	\$	3,320,226	S	WWTP	50	33	\$	66,405	\$	2,191,349	\$	1,128,877	
64	Contract No. 1-B	1986	\$	450,875	S	WWTP	50	32	\$	9,018	\$	288,560	\$	162,315	
65	Contract No. 2-A	1985	\$	176,247	S	WWTP	50	33	\$	3,525	\$	116,323	\$	59,924	
66	Contract No. 3-A	1986	\$	724,775	S	WWTP	50	32	\$	14,496	\$	463,856	\$	260,919	
67	Contract No. 3-B	1985	\$	296,824	S	WWTP	50	33	\$	5,936	\$	195,904	\$	100,920	
68	Contract No. 3-D	1988	\$	766,179	S	WWTP	50	30	\$	15,324	\$	459,707	\$	306,472	
69	Contract No. 3-E	1990	\$	668,000	S	WWTP	50	28	\$	13,360	\$	374,080	\$	293,920	
70	Contract No. 3-F	1992	\$	1,199,940	S	WWTP	50	26	\$	23,999	\$	623,969	\$	575,971	
71	Contract No. 4-A	1986	\$	442,400	S	WWTP	50	32	\$	8,848	\$	283,136	\$	159,264	
72	Contract No. 5-A	1987	\$	1,809,096	S	WWTP	50	31	\$	36,182	\$	1,121,640	\$	687,456	
73	Contract No. 6-A	1989	\$	3,178,580	S	WWTP	50	29	\$	63,572	\$	1,843,576	\$	1,335,004	
74	Contract No. 6-B	1988	\$	57,437	S	WWTP	50	30	\$	1,149	\$	34,462	\$	22,975	
75	Contract No. 7-A	1990	\$	1,030,715	S	WWTP	50	28	\$	20,614	\$	577,200	\$	453,515	
76	Contract No. 7-B	1990	\$	93,943	S	WWTP	50	28	\$	1,879	\$	52,608	\$	41,335	
77	Contract No. 7-C	1990	\$	120,479	S	WWTP	50	28	\$	2,410	\$	67,468	\$	53,011	
78	Contract No. 7-D	1990	\$	169,904	S	WWTP	50	28	\$	3,398	\$	95,146	\$	74,758	
79	Contract No. 7-A-5	1990	\$	31,207	S	WWTP	50	28	\$	624	\$	17,476	\$	13,731	
80	Contract No. 9-A	1992	\$	40,625	S	WWTP	50	26	\$	813	\$	21,125	\$	19,500	
81	PreInterim Audit Contracts	1976	\$	5,896,663	S	WWTP	50	42	\$	117,933	\$	4,953,197	\$	943,466	
82	Force Account Work	1980	\$	209,218	S	WWTP	50	38	\$	4,184	\$	159,006	\$	50,212	
83	Misc. Construction	1983	\$	92,174	S	WWTP	50	35	\$	1,843	\$	64,522	\$	27,652	
84	EPA Grant Payments	1980	\$	-	S	WWTP	50	38	\$	-	\$	-	\$	-	
85	EPA Grant Payments	1982	\$	-	S	WWTP	50	36	\$	-	\$	-	\$	-	
86	EPA Grant Payments	1984	\$	-	S	WWTP	50	34	\$	-	\$	-	\$	-	
87	EPA Grant Payments	1985	\$	-	S										

	Asset Description **	Year	Project Cost <sup>2</sup>	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost			
114	VFDs for two Polymer Pumps	2005	\$ 2,834	S	WWTP	50	13	\$ 57	\$ 737	\$ 2,097			
115	Switches for Sludge Pumps	2004	\$ 2,780	S	WWTP	50	14	\$ 56	\$ 778	\$ 2,002			
116	Polymer Pump	2004	\$ 7,929	S	WWTP	50	14	\$ 159	\$ 2,220	\$ 5,709			
117	Stage I Raw Pump VFD	2004	\$ 4,361	S	WWTP	50	14	\$ 87	\$ 1,221	\$ 3,140			
118	P. Gage For Cenrifuge	2004	\$ 400	S	WWTP	50	14	\$ 8	\$ 112	\$ 288			
119	P. Switch for Sludge Pump	2004	\$ 945	S	WWTP	50	14	\$ 19	\$ 265	\$ 680			
120	VFD for Polymer Pump	2003	\$ 5,490	S	WWTP	50	15	\$ 110	\$ 1,647	\$ 3,843			
121	VFD for Sludge Pump	2003	\$ 9,490	S	WWTP	50	15	\$ 190	\$ 2,847	\$ 6,643			
122	Density Current Baffles	2003	\$ 3,385	S	WWTP	50	15	\$ 68	\$ 1,016	\$ 2,370			
123	Air Dryer	1996	\$ 2,734	S	WWTP	50	22	\$ 55	\$ 1,203	\$ 1,531			
124	Sludge Grinder	1996	\$ 10,745	S	WWTP	50	22	\$ 215	\$ 4,728	\$ 6,017			
125	Telescopic Valve Operator	2002	\$ 3,670	S	WWTP	50	16	\$ 73	\$ 1,174	\$ 2,496			
126	Stage I Raw Pump VFD	2002	\$ 4,243	S	WWTP	50	16	\$ 85	\$ 1,358	\$ 2,885			
127	Rigid Crimp Tool	2002	\$ 1,889	S	WWTP	50	16	\$ 38	\$ 604	\$ 1,285			
128	Scum Pump	2001	\$ 5,852	S	WWTP	50	17	\$ 117	\$ 1,990	\$ 3,862			
129	Stage I RAS Pinch Valve	2000	\$ 2,987	S	WWTP	50	18	\$ 60	\$ 1,075	\$ 1,912			
130	RAS Pump Controller	1999	\$ 4,200	S	WWTP	50	19	\$ 84	\$ 1,596	\$ 2,604			
131	Stage I Scum Mixer	1998	\$ 5,485	S	WWTP	50	20	\$ 110	\$ 2,194	\$ 3,291			
132	AutoCrane Truck	1998	\$ 49,107	S	WWTP	50	20	\$ 982	\$ 19,643	\$ 29,464			
133	Gen. Bldg Louvers/Dampers	1998	\$ 3,600	S	WWTP	50	20	\$ 72	\$ 1,440	\$ 2,160			
134	Stage I Wet Well Transducer	1998	\$ 726	S	WWTP	50	20	\$ 15	\$ 290	\$ 436			
135	Effluent Sample Pump	1997	\$ 1,481	S	WWTP	50	21	\$ 30	\$ 622	\$ 859			
136	Stage I Raw Pump VFD	1996	\$ 6,295	S	WWTP	50	22	\$ 126	\$ 2,770	\$ 3,525			
137	Installation of Air Dryer	1996	\$ 1,804	S	WWTP	50	22	\$ 36	\$ 794	\$ 1,010			
138	Lower Holding Tank Transfer Pump	1993	\$ 8,636	S	WWTP	50	25	\$ 173	\$ 4,318	\$ 4,318			
139	Install Transfer Pump	1994	\$ 3,306	S	WWTP	50	24	\$ 66	\$ 1,587	\$ 1,719			
140	Dechlorination Equipment	2002	\$ 6,894	S	WWTP	50	16	\$ 138	\$ 2,206	\$ 4,688			
141	Effluent Lift Pump	1996	\$ 20,440	S	WWTP	50	22	\$ 409	\$ 8,994	\$ 11,446			
142	Stage I Floc Valves	2000	\$ 59,290	S	WWTP	50	18	\$ 1,186	\$ 21,344	\$ 37,946			
143	Parts for Stage I Comminutor	2004	\$ 1,452	S	WWTP	50	14	\$ 29	\$ 407	\$ 1,045			
144	Bypass Sludge Grinder	2004	\$ 12,414	S	WWTP	50	14	\$ 248	\$ 3,476	\$ 8,938			
145	Telescopic Valve Operators	2003	\$ 7,377	S	WWTP	50	15	\$ 148	\$ 2,213	\$ 5,164			
146	Parts for Scum Pump Installation	2000	\$ 2,138	S	WWTP	50	18	\$ 43	\$ 770	\$ 1,368			
147	Groundwater Well Pump	2000	\$ 2,627	S	WWTP	50	18	\$ 53	\$ 946	\$ 1,681			
148	Sample Pump Hoist	1999	\$ 1,469	S	WWTP	50	19	\$ 29	\$ 558	\$ 911			
149	Installation of ATS	1998	\$ 28,534	S	WWTP	50	20	\$ 571	\$ 11,414	\$ 17,120			
150	Christy Site Acquisition	2000	\$ 640,000	S	WWTP	50	18	\$ 12,800	\$ 230,400	\$ 409,600			
151	Original STP Site-Replacement	2005	\$ 344,000	S	WWTP	50	13	\$ 6,880	\$ 89,440	\$ 254,560			
			<b>Pre 1991 Sewer Plant Equipment Total</b>	\$	<b>24,646,931</b>				\$	<b>17,279,338</b>	\$	<b>7,367,593</b>	
			<b>Pre 1991 Sewer System Total + Pre 1991 Sewer Plant Equipment Total</b>	\$	<b>26,656,165</b>								
			<b>1610 Sewer Plant Equipment Depreciation Schedule TOTAL (Pre 1990 &amp; 1990)</b>	\$	<b>27,698,867</b>								
			<b>DIFFERENCE</b>	\$	<b>(1,042,702)</b>								
			<b>Sewer Plant Equipment TOTAL (Pre 1991)[Pre 1991 Sewer Plant Equipment Total + DIFFERENCE]</b>	\$	<b>25,689,633</b>								
<b>NOTES From 2005-5 Towamencin Tapping Fee Study:</b>													
* Towamencin apportioned share of EPA grants received for 1968 Contract No. 1													
1. Capital costs from Contractor invoice plus 20% for engineering, adm, and legal.													
<b>NOTES From 2005-5 UGTMA Tapping Fee:</b>													
** Capacity related facilities.													
2. Original project costs from audited financial statements and/or files of the Authority.													

<b>Towamencin Township</b>					
<b>Development of the Depreciated Original Costs of the Sanitary Sewer System</b>					
<b>Costs of Pump Stations and Associated Forcemains</b>					
	<b>Asset Name</b>	<b>Description</b>	<b>Year Built</b>	<b>Project Cost (2017) <sup>1</sup></b>	<b>Estimated Original Cost <sup>2</sup></b>
<b>1A</b>	<b>Hollis Hills PS</b>	Pump Station in Worcester Township.	1991	<b>\$250,000</b>	<b>\$110,000</b>
<b>1B</b>	<b>Hollis Hills Forcemain</b>	6025 LF of 4" Forcemain.	1991	<b>\$77,000</b>	<b>\$34,000</b>
<b>2A</b>	<b>Milestone PS</b>	Pump Station in Worcester Township.	1996	<b>\$250,000</b>	<b>\$129,000</b>
<b>2B</b>	<b>Milestone Forcemain</b>	1760 LF of 4" Forcemain.	1996	<b>\$27,000</b>	<b>\$14,000</b>
<b>3A</b>	<b>Rittenhouse PS <sup>3</sup></b>	Pump Station in Towamencin Township.	1987		<b>\$1,581,000</b>
<b>3B</b>	<b>Rittenhouse Forcemain</b>	Dual 16" Forcemain from Rittenhouse Pump Station (Approx. 15730 LF Total)	1987	<b>\$1,750,000</b>	<b>\$695,000</b>
<b>Pump Stations and Forcemains Total \$</b>					<b>2,563,000</b>
<b>Notes:</b>					
<p>1. Project Costs (2017) were estimated based on known contemporary comparable costs. The Project Cost for both Pump Stations and Associated Pipelines utilized the Sewer Age Map for year built. In addition, the Project Cost for Forcemains utilized length of pipe as noted in each pump station's description which comes from the GIS information from the Sewer Age Map.</p> <p>2. Estimated Original Costs were converted to their respective time period dollars using the yearly average of the Construction Cost Index from <i>Engineering News-Record Cost Indexes in Philadelphia (1918-2017)</i>.</p> <p>3. Estimated Original Cost for the Rittenhouse Pump Station started with the reported value as seen in the May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (\$2,935,000) and then the costs for the associated Skippack Creek Interceptor(\$659,000) and Forcemain were removed.</p> <p>4. Original Project Cost for Rittenhouse PS is taken from May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (Table 1 Trunk Sewers &amp; Pump Station) prepared by EDM Consultants, Inc. The cost is also seen on the Exhibit Sewer Plant and Additions Pre 1991.</p>					

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Pre 1991										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
<b>From Sewer Plant and Additions Pre 1991</b>										
1	Sewer Plant Equipment TOTAL (Pre 1991)	S	WWTP	Pre 1991	\$ 25,689,633	Varies	Varies	Varies	\$ 17,279,338	\$ 7,367,593
					<b>Section Total</b>	<b>\$ 25,689,633</b>			<b>\$ 17,279,338</b>	<b>\$ 7,367,593</b>
<b>From Maillie G/L Accounts</b>										
2	1640 Maintenance; GMC Pick-up Truck	V	Vehicles	1980	\$ 2,300	5	38	\$ 460	\$ 2,300	\$ -
3	1640 Maintenance; Ford Pick-up Truck	V	Vehicles	1989	\$ 13,549	5	29	\$ 2,710	\$ 13,549	\$ -
4	1640 Maintenance; J. Deere Backhoe	V	Vehicles	1990	\$ 32,907	5	28	\$ 6,581	\$ 32,907	\$ -
5	1645 Office Equipment	EQ	Equipment	Pre 1991	\$ 20,194	10	N/A	\$ -	\$ -	\$ -
					<b>Section Total</b>	<b>\$ 68,950</b>			<b>\$ 48,756</b>	<b>\$ -</b>
<b>From Costs of Pump Stations and Associated Force mains</b>										
6	Rittenhouse Pump Station & Associated Force main	S	Pump Station	1987	\$ 2,276,000	50	31	\$ 45,520	\$ 1,411,120	\$ 864,880
					<b>Section Total</b>	<b>\$ 2,276,000</b>			<b>\$ 1,411,120</b>	<b>\$ 864,880</b>
<b>From Sewer Construction Costs by Year Installed</b>										
7	Sewer System; installation of new mains and manholes	S	Mains	1955	\$ 77,972	50	63	\$ 1,559	\$ 77,972	\$ -
8	Sewer System; installation of new mains and manholes	S	Interceptor	1955	\$ -	50	63	\$ -	\$ -	\$ -
9	Sewer System; installation of new mains and manholes	S	Mains	1956	\$ 25,445	50	62	\$ 509	\$ 25,445	\$ -
10	Sewer System; installation of new mains and manholes	S	Interceptor	1956	\$ -	50	62	\$ -	\$ -	\$ -
11	Sewer System; installation of new mains and manholes	S	Mains	1957	\$ 11,734	50	61	\$ 235	\$ 11,734	\$ -
12	Sewer System; installation of new mains and manholes	S	Interceptor	1957	\$ -	50	61	\$ -	\$ -	\$ -
13	Sewer System; installation of new mains and manholes	S	Mains	1958	\$ -	50	60	\$ -	\$ -	\$ -
14	Sewer System; installation of new mains and manholes	S	Interceptor	1958	\$ -	50	60	\$ -	\$ -	\$ -
15	Sewer System; installation of new mains and manholes	S	Mains	1959	\$ -	50	59	\$ -	\$ -	\$ -
16	Sewer System; installation of new mains and manholes	S	Interceptor	1959	\$ -	50	59	\$ -	\$ -	\$ -
17	Sewer System; installation of new mains and manholes	S	Mains	1960	\$ -	50	58	\$ -	\$ -	\$ -
18	Sewer System; installation of new mains and manholes	S	Interceptor	1960	\$ -	50	58	\$ -	\$ -	\$ -
19	Sewer System; installation of new mains and manholes	S	Mains	1961	\$ -	50	57	\$ -	\$ -	\$ -
20	Sewer System; installation of new mains and manholes	S	Interceptor	1961	\$ -	50	57	\$ -	\$ -	\$ -
21	Sewer System; installation of new mains and manholes	S	Mains	1962	\$ -	50	56	\$ -	\$ -	\$ -
22	Sewer System; installation of new mains and manholes	S	Interceptor	1962	\$ -	50	56	\$ -	\$ -	\$ -
23	Sewer System; installation of new mains and manholes	S	Mains	1963	\$ 5,506	50	55	\$ 110	\$ 5,506	\$ -
24	Sewer System; installation of new mains and manholes	S	Interceptor	1963	\$ -	50	55	\$ -	\$ -	\$ -
25	Sewer System; installation of new mains and manholes	S	Mains	1964	\$ -	50	54	\$ -	\$ -	\$ -
26	Sewer System; installation of new mains and manholes	S	Interceptor	1964	\$ -	50	54	\$ -	\$ -	\$ -
27	Sewer System; installation of new mains and manholes	S	Mains	1965	\$ -	50	53	\$ -	\$ -	\$ -
28	Sewer System; installation of new mains and manholes	S	Interceptor	1965	\$ -	50	53	\$ -	\$ -	\$ -
29	Sewer System; installation of new mains and manholes	S	Mains	1966	\$ -	50	52	\$ -	\$ -	\$ -
30	Sewer System; installation of new mains and manholes	S	Interceptor	1966	\$ -	50	52	\$ -	\$ -	\$ -
31	Sewer System; installation of new mains and manholes	S	Mains	1967	\$ 59,709	50	51	\$ 1,194	\$ 59,709	\$ -
32	Sewer System; installation of new mains and manholes	S	Interceptor	1967	\$ -	50	51	\$ -	\$ -	\$ -
33	Sewer System; installation of new mains and manholes	S	Mains	1968	\$ 818,247	50	50	\$ 16,365	\$ 818,247	\$ -
34	Sewer System; installation of new mains and manholes	S	Interceptor	1968	\$ 407,151	50	50	\$ 8,143	\$ 407,151	\$ -
35	Sewer System; installation of new mains and manholes	S	Mains	1969	\$ 63,846	50	49	\$ 1,277	\$ 62,569	\$ 1,277
36	Sewer System; installation of new mains and manholes	S	Interceptor	1969	\$ -	50	49	\$ -	\$ -	\$ -
37	Sewer System; installation of new mains and manholes	S	Mains	1970	\$ 242,959	50	48	\$ 4,859	\$ 233,241	\$ 9,718
38	Sewer System; installation of new mains and manholes	S	Interceptor	1970	\$ 8,079	50	48	\$ 162	\$ 7,756	\$ 323
39	Sewer System; installation of new mains and manholes	S	Mains	1971	\$ 253,413	50	47	\$ 5,068	\$ 238,208	\$ 15,205
40	Sewer System; installation of new mains and manholes	S	Interceptor	1971	\$ 32,599	50	47	\$ 652	\$ 30,643	\$ 1,956
41	Sewer System; installation of new mains and manholes	S	Mains	1972	\$ 124,742	50	46	\$ 2,495	\$ 114,763	\$ 9,979
42	Sewer System; installation of new mains and manholes	S	Interceptor	1972	\$ -	50	46	\$ -	\$ -	\$ -
43	Sewer System; installation of new mains and manholes	S	Mains	1973	\$ -	50	45	\$ -	\$ -	\$ -
44	Sewer System; installation of new mains and manholes	S	Interceptor	1973	\$ -	50	45	\$ -	\$ -	\$ -
45	Sewer System; installation of new mains and manholes	S	Mains	1974	\$ -	50	44	\$ -	\$ -	\$ -
46	Sewer System; installation of new mains and manholes	S	Interceptor	1974	\$ -	50	44	\$ -	\$ -	\$ -
47	Sewer System; installation of new mains and manholes	S	Mains	1975	\$ 876,507	50	43	\$ 17,530	\$ 753,796	\$ 122,711
48	Sewer System; installation of new mains and manholes	S	Interceptor	1975	\$ 92,994	50	43	\$ 1,860	\$ 79,975	\$ 13,019
49	Sewer System; installation of new mains and manholes	S	Mains	1976	\$ 128,975	50	42	\$ 2,579	\$ 108,339	\$ 20,636
50	Sewer System; installation of new mains and manholes	S	Interceptor	1976	\$ -	50	42	\$ -	\$ -	\$ -
51	Sewer System; installation of new mains and manholes	S	Mains	1977	\$ 258,370	50	41	\$ 5,167	\$ 211,863	\$ 46,507
52	Sewer System; installation of new mains and manholes	S	Interceptor	1977	\$ 86,140	50	41	\$ 1,723	\$ 70,635	\$ 15,505
53	Sewer System; installation of new mains and manholes	S	Mains	1978	\$ 321,956	50	40	\$ 6,439	\$ 257,565	\$ 64,391
54	Sewer System; installation of new mains and manholes	S	Interceptor	1978	\$ -	50	40	\$ -	\$ -	\$ -
55	Sewer System; installation of new mains and manholes	S	Mains	1979	\$ 358,166	50	39	\$ 7,163	\$ 279,369	\$ 78,796
56	Sewer System; installation of new mains and manholes	S	Interceptor	1979	\$ -	50	39	\$ -	\$ -	\$ -
57	Sewer System; installation of new mains and manholes	S	Mains	1980	\$ 337,864	50	38	\$ 6,757	\$ 256,777	\$ 81,087
58	Sewer System; installation of new mains and manholes	S	Interceptor	1980	\$ -	50	38	\$ -	\$ -	\$ -
59	Sewer System; installation of new mains and manholes	S	Mains	1981	\$ 58,723	50	37	\$ 1,174	\$ 43,455	\$ 15,268
60	Sewer System; installation of new mains and manholes	S	Interceptor	1981	\$ -	50	37	\$ -	\$ -	\$ -
61	Sewer System; installation of new mains and manholes	S	Mains	1982	\$ 32,037	50	36	\$ 641	\$ 23,067	\$ 8,970
62	Sewer System; installation of new mains and manholes	S	Interceptor	1982	\$ -	50	36	\$ -	\$ -	\$ -
63	Sewer System; installation of new mains and manholes	S	Mains	1983	\$ 22,213	50	35	\$ 444	\$ 15,549	\$ 6,664
64	Sewer System; installation of new mains and manholes	S	Interceptor	1983	\$ -	50	35	\$ -	\$ -	\$ -
65	Sewer System; installation of new mains and manholes	S	Mains	1984	\$ 661,582	50	34	\$ 13,232	\$ 449,876	\$ 211,706
66	Sewer System; installation of new mains and manholes	S	Interceptor	1984	\$ -	50	34	\$ -	\$ -	\$ -
67	Sewer System; installation of new mains and manholes	S	Mains	1985	\$ 359,565	50	33	\$ 7,191	\$ 237,313	\$ 122,252
68	Sewer System; installation of new mains and manholes	S	Interceptor	1985	\$ -	50	33	\$ -	\$ -	\$ -
69	Sewer System; installation of new mains and manholes	S	Mains	1986	\$ 152,369	50	32	\$ 3,047	\$ 97,516	\$ 54,853
70	Sewer System; installation of new mains and manholes	S	Interceptor	1986	\$ -	50	32	\$ -	\$ -	\$ -
71	Sewer System; installation of new mains and manholes	S	Mains	1987	\$ 160,593	50	31	\$ 3,212	\$ 99,568	\$ 61,025
72	Sewer System; installation of new mains and manholes	S	Interceptor	1987	\$ 211,172	50	31	\$ 4,223	\$ 130,927	\$ 80,246
73	Sewer System; installation of new mains and manholes	S	Mains	1988	\$ 1,435,856	50	30	\$ 28,717	\$ 861,514	\$ 574,342
74	Sewer System; installation of new mains and manholes	S	Interceptor	1988	\$ 61,137	50	30	\$ 1,223	\$ 36,682	\$ 24,455
75	Sewer System; installation of new mains and manholes	S	Mains	1989	\$ 116,680	50	29	\$ 2,334	\$ 67,674	\$ 49,005
76	Sewer System; installation of new mains and manholes	S	Interceptor	1989	\$ 96,467	50	29	\$ 1,929	\$ 55,951	\$ 40,516
77	Sewer System; installation of new mains and manholes	S	Mains	1990	\$ 389,620	50	28	\$ 7,792	\$ 218,187	\$ 171,433
78	Sewer System; installation of new mains and manholes	S	Interceptor	1990	\$ -	50	28	\$ -	\$ -	\$ -
					<b>Section Total</b>	<b>\$ 8,350,387</b>			<b>\$ 6,448,540</b>	<b>\$ 1,901,847</b>
					<b>TOTAL (Pre 1991)</b>	<b>\$ 36,384,970</b>			<b>\$ 25,187,754</b>	<b>\$ 10,134,321</b>
					<b>Calculated/Adjusted End of Year (1990)</b>	<b>\$ 36,384,970</b>				
					<b>Audit End of Year (1990)</b>	<b>\$ 32,647,890</b>				
					<b>DIFFERENCE</b>	<b>\$ 3,737,080</b>				

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>										
79	1610 Sewer Plant Equipment; Additions		WWTP	Pre 1990	\$ 8,554,539					
80	1610 Sewer Plant Equipment; Additions		WWTP	1990	\$ 19,144,328					
					<b>Maillie Sewer Plant and Additions TOTAL (Pre 1991) (Items 43 &amp; 44)</b>	<b>\$ 27,698,867</b>				
					<b>Calculated/Adjusted Sewer Plant and Additions TOTAL (Pre 1991) (Item 1)</b>	<b>\$ 25,689,633</b>				
									<b>DIFFERENCE</b>	<b>\$ (2,009,234)</b>
<b>From Maillie G/L Accounts</b>										
81	1620 Towamencin Sewer System; Additions			Pre 2002	\$ 1,908,241					
82	1630 U.G. Sewer System; Additions			Pre 2002	\$ 224,821					
					<b>Calculated/Adjusted Sewer System Costs TOTAL (Pre 1991) (Items 6 through 41)</b>	<b>\$ 8,350,387</b>				
					<b>Maillie Sewer System Costs TOTAL (Pre 2002) (Items 45 &amp; 46)</b>	<b>\$ 2,133,062</b>				
									<b>Unable to compare</b>	
					<b>Audit Value for Pump Station and Interceptor</b>	<b>\$ 2,851,484</b>				
					<b>Rittenhouse PS &amp; associated piping (Item 6)</b>	<b>\$ 2,276,000</b>				
					<b>DIFFERENCE</b>	<b>\$ 575,484</b>				

**AUDIT PREPARED BY NIESSEN, DUNLAP, & PRITCHARD AND DOES NOT CONTAIN A FIGURE OR TABLE FOR COMPARISON.**



Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1991										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
				Calculated End of Year (1990)	\$ 36,384,970					
				Audit End of Year (1990)	\$ 32,647,890					
				DIFFERENCE	\$ 3,737,080					
				Adjusted End of Year (1990)	\$ 36,384,970					
				Audit End of Year (1990)	\$ 32,647,890					
				DIFFERENCE	\$ 3,737,080					
<b>From Capital Vouchers</b>										
1	Employee Temp	S	WWTP	1991	\$ 4,176	50	27	\$ 84	\$ 2,255	\$ 1,921
2	Maint.; Control Repair; ROBICON	M	WWTP	1991	\$ 1,740	15	27	\$ 116	\$ 1,740	\$ -
3	Maint.; Emergency Generator Service Contract; O'Brien Power Machine Co.	M	WWTP	1991	\$ 2,916	15	27	\$ 194	\$ 2,916	\$ -
4	System; (2) Bronze Split Bearings; Ruebe's Machine Shop	EQ	WWTP	1991	\$ 3,500	10	27	\$ 350	\$ 3,500	\$ -
5	System; (2) Double Door; (No indication which was chosen: \$3,557, \$1,450, or \$3,900)	EQ	Pump Station	1991	\$ -	10	27	\$ -	\$ -	\$ -
6	System; (2) FRP Ladders; Imco Plastics	EQ	Pump Station	1991	\$ 1,086	10	27	\$ 109	\$ 1,086	\$ -
7	System; (2) Rotors for Flygt Pumps; Sander Power Equipment Co.	EQ	Pump Station	1991	\$ 1,899	10	27	\$ 190	\$ 1,899	\$ -
8	System; BOD5 Incubator; VWR	EQ	WWTP	1991	\$ 2,307	10	27	\$ 231	\$ 2,307	\$ -
9	System; Diesel Fuel 3,000 Gal; Farm & Home Oil Co.	V	WWTP	1991	\$ 2,097	5	27	\$ 419	\$ 2,097	\$ -
10	System; Flygt Pump; Sander Power Equipment Co.	EQ	Pump Station	1991	\$ 5,120	10	27	\$ 512	\$ 5,120	\$ -
11	System; Flygt Pump; Sander Power Equipment Co.	EQ	Pump Station	1991	\$ 1,643	10	27	\$ 164	\$ 1,643	\$ -
12	System; Front Gate Lock; National Guardian	EQ	WWTP	1991	\$ 4,221	10	27	\$ 422	\$ 4,221	\$ -
13	System; Lawn Mower; R. Little	EQ	WWTP	1991	\$ 5,400	10	27	\$ 540	\$ 5,400	\$ -
14	System; Lockable Storage Cage; Fencemasters	EQ	WWTP	1991	\$ 938	10	27	\$ 94	\$ 938	\$ -
15	System; Seals for Flygt Pumps; R.J. Schmidt	EQ	WWTP	1991	\$ 3,141	10	27	\$ 314	\$ 3,141	\$ -
16	System; Spiders; Ehrlich Pest Control	M	WWTP	1991	\$ 8,700	15	27	\$ 580	\$ 8,700	\$ -
17	System; Storage Shelves; Fred Hill and Sons	EQ	WWTP	1991	\$ 750	10	27	\$ 75	\$ 750	\$ -
18	System; Storm Windows; Alderfer Glass Co. (Not approved) (\$2,000.00)	EQ	WWTP	1991	\$ -	10	27	\$ -	\$ -	\$ -
19	System; Storm Windows; Alderfer Glass Co.	EQ	WWTP	1991	\$ 2,000	10	27	\$ 200	\$ 2,000	\$ -
20	System; Trickling Filter Bronze Bearing; Lakeside	EQ	WWTP	1991	\$ 5,466	10	27	\$ 547	\$ 5,466	\$ -
21	System; Trickling Filter Upper Bearing; Frank Callahan Co., Inc.	EQ	WWTP	1991	\$ 1,500	10	27	\$ 150	\$ 1,500	\$ -
22	System; Tri-Gas Meter; (No indication which was chosen: \$2,299 or \$2,300)	EQ	WWTP	1991	\$ -	10	27	\$ -	\$ -	\$ -
				Section Total	\$ 58,600			\$ 5,290	\$ 56,679	\$ 1,921
<b>From Costs of Pump Stations and Associated Forcemains</b>										
23	Hollis Hills Pump Station & Associated Forcemain	S	Pump Station	1991	\$ 144,000	50	27	\$ 2,880	\$ 77,760	\$ 66,240
				Section Total	\$ 144,000			\$ 2,880	\$ 77,760	\$ 66,240
<b>From Maillie G/L Accounts</b>										
24	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1991	\$ -	N/A	27	\$ -	\$ -	\$ -
25	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1991	\$ -	N/A	27	\$ -	\$ -	\$ -
26	1640 Maintenance			1991	\$ -	N/A	27	\$ -	\$ -	\$ -
27	1645 Office Equipment (Existing Office Equipment = \$20,194)			1991	\$ -	N/A	27	\$ -	\$ -	\$ -
				Section Total	\$ -			\$ -	\$ -	\$ -
<b>From page 2 of AUDIT</b>										
28	Estimated Cost of Construction in progress			1991	\$ 42,329	N/A	27	\$ -	\$ -	\$ -
				Section Total	\$ 42,329			\$ -	\$ -	\$ -
				TOTAL	\$ 244,929			\$ 8,170	\$ 134,439	\$ 68,161
				Audit TOTAL(1991)	\$ 1,458,912					
				DIFFERENCE	\$ (1,213,983)					
				Calculated End of Year (1991) from Calculated End of Year (1990)	\$ 36,629,898					
				Audit End of Year (1991)	\$ 34,106,802					
				DIFFERENCE	\$ 2,523,096					
<b>From Sewer Construction Costs by Year Installed</b>										
29	Sewer System; installation of new mains and manholes	S	Mains	1991	\$ 1,617,070	50	27	\$ 32,341	\$ 873,218	\$ 743,852
30	Sewer System; installation of new mains and manholes	S	Interceptor	1991	\$ -	50	27	\$ -	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 29 + item 30 - item 24 - item 25)	\$ 1,861,999			\$ 40,512	\$ 1,007,657	\$ 812,013
				Adjusted End of Year (1991) from Calculated End of Year (1990)	\$ 38,246,969					
				Audit End of Year (1991)	\$ 34,106,802					
				DIFFERENCE	\$ 4,140,167					

**FOR COMPARISON**

From Maillie G/L Accounts				Total Audit			
Item #	Original Costs	DIFFERENCE		Item #	Original Costs	DIFFERENCE	
31	1610 Sewer Plant Equipment; Additions	\$ 4,058,886		vs	1 & 4-24	\$ 53,944	\$ (4,004,942)

AUDIT PREPARED BY NIESSEN, DUNLAP, & PRITCHARD AND DOES NOT CONTAIN A FIGURE OR TABLE FOR COMPARISON.













FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
89	Sewer plant and additions	1997	\$ 338,876
90	Sewer system; Pump station and interceptor	1997	\$ -
91	Sewer system; Other maintenance equipment	1997	\$ 22,810
92	Construction in progress	1997	\$ 62,037
93	Office equipment	1997	\$ 2,639
		<b>TOTAL</b>	<b>\$ 426,362</b>

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
94	Sewer plant and additions
95	Sewer system; Pump station and interceptor
96	Sewer system; Other maintenance equipment
97	Construction in progress
98	Office equipment

99	Accumulated Depreciation
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From Maillie G/L Accounts			
100	1610 Sewer Plant Equipment; Additions	1997	\$ 339,240
101	1640 Maintenance; Pick-up	1997	\$ 22,810

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-59 & 61-83	\$ 319,581	\$ (19,295)
vs	86	\$ -	\$ -
vs	60	\$ 22,810	\$ -
vs	85	\$ 62,037	\$ -
vs	84	\$ 2,275	\$ (364)
			\$ (19,659)

	1996	Δ	1997
	\$ 34,607,842	\$ 338,876	\$ 34,946,718
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 89,381	\$ 22,810	\$ 112,191
	\$ -	\$ 62,037	\$ 62,037
	\$ 46,900	\$ 2,639	\$ 49,539
<b>End of Year</b>	<b>\$ 37,595,607</b>	<b>\$ 426,362</b>	<b>\$ 38,021,969</b>
	\$ 12,141,677	\$ 758,112	\$ 12,899,789

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-59 & 61-83	\$ 319,581	\$ (19,659)
vs	60	\$ 22,810	\$ -







FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
92	Sewer plant and additions	1999	\$ 548,995
93	Sewer system; Pump station and interceptor	1999	\$ -
94	Sewer system; Other maintenance equipment	1999	\$ 49,000
95	Construction in progress	1999	\$ (34,172)
96	Office equipment	1999	\$ -
		<b>TOTAL</b>	<b>\$ 563,823</b>

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
97	Sewer plant and additions
98	Sewer system; Pump station and interceptor
99	Sewer system; Other maintenance equipment
100	Construction in progress
101	Office equipment

102	Accumulated Depreciation
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From Maille G/L Accounts			
103	1610 Sewer Plant Equipment; Additions	1999	\$ 269,588
87	1640 Maintenance; Truck	1999	\$ 49,000

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-69 & 71-86	\$ 271,062	\$ (277,933)
vs	89	\$ -	\$ -
vs	70	\$ 49,000	\$ -
vs	88	\$ (34,172)	\$ -
vs	87	\$ -	\$ -
			\$ (277,933)

	1998	Δ	1999
	\$ 35,152,060	\$ 548,995	\$ 35,701,055
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 112,191	\$ 49,000	\$ 161,191
	\$ 34,172	\$ (34,172)	\$ -
	\$ 57,024	\$ -	\$ 57,024
<b>End of Year</b>	<b>\$ 38,206,931</b>	<b>\$ 563,823</b>	<b>\$ 38,770,754</b>
	\$ 13,666,991	\$ 780,607	\$ 14,447,598

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-69 & 71-86	\$ 271,062	\$ 1,474
vs	70	\$ 49,000	\$ -



FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
95	Sewer plant and additions	2000	\$ 900,420
96	Sewer system; Pump station and interceptor	2000	\$ -
97	Sewer system; Other maintenance equipment	2000	\$ -
98	Construction in progress	2000	\$ -
99	Office equipment	2000	\$ -
		<b>TOTAL</b>	<b>\$ 900,420</b>

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
100	Sewer plant and additions
101	Sewer system; Pump station and interceptor
102	Sewer system; Other maintenance equipment
103	Construction in progress
104	Office equipment

105	Accumulated Depreciation
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From Mailie G/L Accounts			
106	1610 Sewer Plant Equipment; Additions	2000	\$ 855,385

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-88	\$ 249,373	\$ (651,047)
vs	92	\$ -	\$ -
vs	89	\$ -	\$ -
vs	91	\$ -	\$ -
vs	90	\$ -	\$ -
			\$ (651,047)

	1999	Δ	2000
End of Year	\$ 38,770,754	\$ 900,420	\$ 39,671,174
	\$ 14,447,598	\$ 802,562	\$ 15,250,160

		Total Audit	
vs	Item #	Original Costs	DIFFERENCE
vs	1-88	\$ 249,373	\$ (606,012)









From Maille G/L Accounts				
82	1610 Sewer Plant Equipment; Additions		2003	\$ 1,023,601
83	1640 Maintenance; Equipment		2003	\$ 3,620

		Total Audit	
		Original Costs	DIFFERENCE
vs	Item # 1-48 & 50-62	\$ 1,056,613	\$ 33,012
vs	49	\$ 3,620	\$ -



Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
<b>TOTAL</b>				\$ 551,508			\$ 44,929	\$ 477,351	\$ 68,808	
<b>Audit TOTAL(2004)</b>				\$ 429,040						
<b>DIFFERENCE</b>				\$ 122,468						
<b>Calculated End of Year (2004) from Calculated End of Year (2003)</b>				\$ 42,769,967						
<b>Audit End of Year (2004)</b>				\$ 43,160,819						
<b>DIFFERENCE</b>				\$ (390,852)						
<b>From Sewer Construction Costs by Year Installed</b>										
104	Sewer System; installation of new mains and manholes	S	Mains	2004	\$ 41,559	50	14	\$ 831	\$ 11,637	\$ 29,923
105	Sewer System; installation of new mains and manholes	S	Interceptor	2004	\$ -	50	14	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + Item 104 + item 105 - item 94 - item 95)</b>				\$ 521,438			\$ 45,760	\$ 488,988	\$ 98,731	
<b>Adjusted End of Year (2004) from Adjusted End of Year (2003)</b>				\$ 49,846,161						
<b>Audit End of Year (2004)</b>				\$ 43,160,819						
<b>DIFFERENCE</b>				\$ 6,685,342						

**FOR COMPARISON**

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>				Additions/(Disposals)	
106	Sewer plant and additions		2004	\$ 442,725	
107	Sewer system; Pump station and interceptor		2004	\$ -	
108	Sewer system; Other maintenance equipment		2004	\$ 52,595	
109	Construction in progress; Additions		2004	\$ 5,478	
110	Construction in progress; Disposal		2004	\$ (71,758)	
111	Office equipment		2004	\$ -	
<b>TOTAL</b>				\$ 429,040	

	Item #	Total Audit Original Costs	DIFFERENCE
vs	2-95	\$ 561,747	\$ 119,022
vs	103	\$ -	\$ -
vs	1 & 96-99	\$ 56,041	\$ 3,446
vs	101	\$ 5,478	\$ -
vs	102	\$ (71,758)	\$ -
vs	100	\$ -	\$ -
			\$ 122,468

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>				Additions/(Disposals)	
112	Sewer plant and additions			\$ 442,725	
113	Sewer system; Pump station and interceptor			\$ -	
114	Sewer system; Other maintenance equipment			\$ 52,595	
115	Construction in progress; Additions			\$ 5,478	
116	Construction in progress; Disposal			\$ (71,758)	
117	Office equipment			\$ -	
<b>TOTAL</b>				\$ 429,040	

	2003	Δ	2004
	\$ 39,551,688	\$ 442,725	\$ 39,994,413
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 199,825	\$ 52,595	\$ 252,420
	\$ 71,758	\$ (66,280)	\$ 5,478
	\$ 57,024	\$ -	\$ 57,024
<b>End of Year</b>	\$ 42,731,779	\$ 429,040	\$ 43,160,819

118	Accumulated Depreciation			\$ 882,015	
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	\$ 17,790,862	\$ 882,015	\$ 18,672,877
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<b>From Maillie G/L Accounts</b>				
119	1610 Sewer Plant Equipment; Additions		2004	\$ 440,965

	Item #	Total Audit Original Costs	DIFFERENCE
vs	2-95	\$ 561,747	\$ 120,782



	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
116	System; UT-6 line legal Notice to Bidders (10205-1); The Reporter	EQ	WWTP	2005	\$ 571	10	13	\$ 57	\$ 571	\$ -
117	System; UT-6 line legal Notice to Bidders (10205-2); The Reporter	EQ	WWTP	2005	\$ 638	10	13	\$ 64	\$ 638	\$ -
118	System; VFDs for Stg. 2 floc & polymer pump; Rumsey	EQ	WWTP	2005	\$ 5,704	10	13	\$ 570	\$ 5,704	\$ -
119	Univest National Bank, annual escrow fee & another publishing fee (\$5,100.00)	S	WWTP	2005	\$ -	50	13	\$ -	\$ -	\$ -
120	Univest National Bank; publishing fee for Times Herald, Sept. 2005 (\$414.60)	S	WWTP	2005	\$ -	50	13	\$ -	\$ -	\$ -
<b>From Maillie G/L Accounts</b>					<b>Section Total</b>	<b>\$ 698,534</b>		<b>\$ 60,926</b>	<b>\$ 621,290</b>	<b>\$ 77,244</b>
121	1620 Towamencin Sewer System; Additions			2005	\$ 6,888	N/A	13	\$ -	\$ -	\$ -
122	1630 U.G. Sewer System; Additions			2005	\$ 96,128	N/A	13	\$ -	\$ -	\$ -
<b>From Audit Note 4</b>					<b>Section Total</b>	<b>\$ 103,016</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
123	Construction in progress; Additions			2005	\$ 131,077	N/A	13	\$ -	\$ -	\$ -
124	Construction in progress; Disposal			2005	\$ -	N/A	13	\$ -	\$ -	\$ -
125	Sewer system; Pump station and interceptor			2005	\$ -	N/A	13	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ 131,077</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>					<b>\$ 932,627</b>			<b>\$ 60,926</b>	<b>\$ 621,290</b>	<b>\$ 77,244</b>
<b>Audit TOTAL(2005)</b>					<b>\$ 932,627</b>					
<b>DIFFERENCE</b>					<b>\$ (0)</b>					
<b>Calculated End of Year (2005) from Calculated End of Year (2004)</b>					<b>\$ 43,702,594</b>					
<b>Audit End of Year (2005)</b>					<b>\$ 44,093,446</b>					
<b>DIFFERENCE</b>					<b>\$ (390,852)</b>					
<b>From Sewer Construction Costs by Year Installed</b>										
126	Sewer System; installation of new mains and manholes	S	Mains	2005	\$ 181,282	50	13	\$ 3,626	\$ 47,133	\$ 134,148
127	Sewer System; installation of new mains and manholes	S	Interceptor	2005	\$ -	50	13	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + item 126 + item 127 - item 121 - item 122)</b>					<b>\$ 1,010,893</b>			<b>\$ 64,552</b>	<b>\$ 668,423</b>	<b>\$ 211,392</b>
<b>Adjusted End of Year (2005) from Adjusted End of Year (2004)</b>					<b>\$ 50,857,054</b>					
<b>Audit End of Year (2005)</b>					<b>\$ 44,093,446</b>					
<b>DIFFERENCE</b>					<b>\$ 6,763,608</b>					

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>					<b>Additions/(Disposals)</b>		<b>Total Audit Original Costs</b>			<b>DIFFERENCE</b>	
Item #	Description	Category	Location	Year	Original Costs	Disposals	Item #	Original Costs	DIFFERENCE		
128	1610 Sewer Plant Equipment; Additions			2005	\$ 626,835		vs 24-120	\$ 626,835	\$ 0		
129	1620 Towamencin Sewer System; Additions			2005	\$ 6,888		vs 121	\$ 6,888	\$ -		
130	1630 U.G. Sewer System; Additions			2005	\$ 96,128		vs 123	\$ 96,128	\$ -		
131	1640 Maintenance; Equipment			2005	\$ 28,392		vs 1,2,4,17,18, & 22	\$ 28,392	\$ (0)		
132	1640 Maintenance; HVAC Unit			2005	\$ 9,788		vs 3 & 21	\$ 9,788	\$ 0		
133	1640 Maintenance; Engineering Costs			2005	\$ 19,447		vs 5-16	\$ 19,447	\$ (0)		
134	1640 Maintenance; Garage Doors			2005	\$ 10,096		vs 19-20	\$ 10,096	\$ (0)		
135	1645 Office Equipment; Sharp Digital Copier			2005	\$ 3,976		vs 23	\$ 3,976	\$ -		
136	1650 Construction in Progress			2005			vs 124	\$ 131,077	\$ 131,077		
137	1650 Construction in Progress			2005			vs 125	\$ -	\$ -		
138	1812 SCI/PS-Rittenhouse Road			2005			vs 126	\$ -	\$ -		
<b>TOTAL</b>					<b>\$ 801,550</b>					<b>\$ 131,077</b>	
<b>From Audit Note 4</b>											
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					<b>Additions/(Disposals)</b>		<b>Total Audit Original Costs</b>			<b>DIFFERENCE</b>	
Item #	Description	Category	Location	Year	Original Costs	Disposals	Item #	Original Costs	DIFFERENCE		
139	Sewer plant and additions			2005	\$ 729,851		vs 24-123	\$ 729,851	\$ 0		
140	Sewer system; Pump station and interceptor			2005	\$ -		vs 126	\$ -	\$ -		
141	Sewer system; Other maintenance equipment			2005	\$ 67,723		vs 1-22	\$ 67,723	\$ (0)		
142	Construction in progress; Additions			2005	\$ 131,077		vs 121	\$ 131,077	\$ -		
143	Construction in progress; Disposal			2005	\$ -		vs 122	\$ -	\$ -		
144	Office equipment			2005	\$ 3,976		vs 23	\$ 3,976	\$ -		
<b>TOTAL</b>					<b>\$ 932,627</b>					<b>\$ (0)</b>	
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					<b>Additions/(Disposals)</b>		<b>Total Audit Original Costs</b>			<b>DIFFERENCE</b>	
Item #	Description	Category	Location	Year	Original Costs	Disposals	2004	Δ	2005		
145	Sewer plant and additions				\$ 729,851		\$ 39,994,413	\$ 729,851	\$ 40,724,264		
146	Sewer system; Pump station and interceptor				\$ -		\$ 2,851,484	\$ -	\$ 2,851,484		
147	Sewer system; Other maintenance equipment				\$ 67,723		\$ 252,420	\$ 67,723	\$ 320,143		
148	Construction in progress; Additions				\$ 131,077		\$ 5,478	\$ 131,077	\$ 136,555		
149	Construction in progress; Disposal				\$ -						
150	Office equipment				\$ 3,976		\$ 57,024	\$ 3,976	\$ 61,000		
<b>TOTAL</b>					<b>\$ 932,627</b>		<b>End of Year</b>	<b>\$ 43,160,819</b>	<b>\$ 932,627</b>	<b>\$ 44,093,446</b>	
151	Accumulated Depreciation				\$ 882,933		\$ 18,672,877	\$ 882,933	\$ 19,555,810		



	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
<b>From Audit Note 4</b>										
113	Construction in progress; Additions			2006	\$ -	N/A	12	\$ -	\$ -	\$ -
114	Construction in progress; Disposal			2006	\$ (114,463)	N/A	12	\$ -	\$ -	\$ -
115	Sewer system; Pump station and interceptor			2006	\$ -	N/A	12	\$ -	\$ -	\$ -
					<b>Section Total</b>			\$ -	\$ -	\$ -
					<b>TOTAL</b>			\$ 47,598	\$ 452,811	\$ 65,695
					<b>Audit TOTAL(2006)</b>					
					<b>DIFFERENCE</b>					
					<b>Calculated End of Year (2006) from Calculated End of Year (2005)</b>					
					<b>Audit End of Year (2006)</b>					
					<b>DIFFERENCE</b>					
<b>From Sewer Construction Costs by Year Installed</b>										
116	Sewer System; installation of new mains and manholes	S	Mains	2006	\$ 43,637	50	12	\$ 873	\$ 10,473	\$ 33,164
117	Sewer System; installation of new mains and manholes	S	Interceptor	2006	\$ -	50	12	\$ -	\$ -	\$ -
					<b>Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111)</b>			\$ 48,471	\$ 463,284	\$ 98,859
					<b>Adjusted End of Year (2006) from Adjusted End of Year (2005)</b>					
					<b>Audit End of Year (2006)</b>					
					<b>DIFFERENCE</b>					

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>				Year	Additions/(Disposals)	
118	1610 Sewer Plant Equipment; Additions			2006	\$ 359,876	
119	1620 Towamencin Sewer System; Additions			2006	\$ 955,384	
120	1630 U.G. Sewer System; Additions			2006	\$ -	
121	1640 Maintenance; Equipment			2006	\$ 116,921	
122	1640 Maintenance; HVAC Unit			2006	\$ 15,277	
123	1640 Maintenance; Engineering Costs			2006	\$ 26,432	
124	1645 Office Equipment			2006	\$ -	
125	1650 Construction in Progress; Addition			2006	\$ -	
126	1650 Construction in Progress; Disposal			2006	\$ -	
127	1812 SCI/PS-Rittenhouse Road			2006	\$ -	
					<b>TOTAL</b>	\$ 1,473,890

	Item #	Total Audit Original Costs	DIFFERENCE
vs	28-109	\$ 359,876	\$ -
vs	110	\$ 955,384	\$ -
vs	111	\$ -	\$ -
vs	2-4,12-14,&16-27	\$ 116,921	\$ (0)
vs	1 & 15	\$ 15,277	\$ 0
vs	5-11	\$ 26,432	\$ 0
vs	112	\$ -	\$ -
vs	113	\$ -	\$ -
vs	114	\$ (114,463)	\$ (114,463)
vs	115	\$ -	\$ -
			\$ (114,463)

<b>From Audit Note 4</b>				Year	Additions/(Disposals)	
128	Sewer plant and additions			2006	\$ 1,315,260	
129	Sewer system; Pump station and interceptor			2006	\$ -	
130	Sewer system; Other maintenance equipment			2006	\$ 158,630	
131	Construction in progress; Additions			2006	\$ -	
132	Construction in progress; Disposal			2006	\$ (114,463)	
133	Office equipment			2006	\$ -	
					<b>TOTAL</b>	\$ 1,359,427

	Item #	Total Audit Original Costs	DIFFERENCE
vs	28-111	\$ 1,315,260	\$ 0
vs	115	\$ -	\$ -
vs	1-27	\$ 158,630	\$ (0)
vs	113	\$ -	\$ -
vs	114	\$ (114,463)	\$ -
vs	112	\$ -	\$ -
			\$ 0

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>				Year	Additions/(Disposals)	
134	Sewer plant and additions				\$ 1,315,260	
135	Sewer system; Pump station and interceptor				\$ -	
136	Sewer system; Other maintenance equipment				\$ 158,630	
137	Construction in progress; Additions				\$ -	
138	Construction in progress; Disposal				\$ (114,463)	
139	Office equipment				\$ -	
					<b>TOTAL</b>	\$ 1,359,427

	2005	Δ	2006
	\$ 40,724,264	\$ 1,315,261	\$ 42,039,525
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 320,143	\$ 158,630	\$ 478,773
	\$ 136,555	\$ (114,464)	\$ 22,091
	\$ 61,000	\$ -	\$ 61,000
<b>End of Year</b>	\$ 44,093,446	\$ 1,359,427	\$ 45,452,873

140	Accumulated Depreciation				\$ 928,612
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	\$ 19,555,810	\$ 928,612	\$ 20,484,422
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From Audit Note 4		Additions/(Disposals)	
87	Sewer plant and additions	2007	\$ 467,110
88	Sewer system; Pump station and interceptor	2007	\$ -
89	Sewer system; Other maintenance equipment	2007	\$ 80,577
90	Construction in progress; Additions	2007	\$ 18,875
91	Construction in progress; Disposal	2007	\$ -
92	Office equipment	2007	\$ -
		<b>TOTAL</b>	<b>\$ 566,562</b>

Total Audit			
	Item #	Original Costs	DIFFERENCE
vs	10-71	\$ 467,110	\$ 0
vs	75	\$ -	\$ -
vs	1-9	\$ 80,577	\$ (0)
vs	72	\$ 18,875	\$ -
vs	73	\$ -	\$ -
vs	72	\$ -	\$ -
			\$ (0)

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
93	Sewer plant and additions	\$	467,110
94	Sewer system; Pump station and interceptor	\$	-
95	Sewer system; Other maintenance equipment	\$	80,577
96	Construction in progress; Additions	\$	18,875
97	Construction in progress; Disposal	\$	-
98	Office equipment	\$	-
		<b>TOTAL</b>	<b>\$ 566,562</b>

	2006	Δ	2007
	\$ 42,039,525	\$ 467,110	\$ 42,506,635
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 478,773	\$ 80,577	\$ 559,350
	\$ 22,091	\$ 18,875	\$ 40,966
	\$ 61,000	\$ -	\$ 61,000
<b>End of Year</b>	<b>\$ 45,452,873</b>	<b>\$ 566,562</b>	<b>\$ 46,019,435</b>

99	Accumulated Depreciation	\$	959,246
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	\$ 20,484,422	\$ 959,246	\$ 21,443,668
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Schedule A										
Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2008										
Asset Description		Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
				Calculated End of Year (2007) from Calculated End of Year (2006)	\$ 45,628,583					
				Audit End of Year (2007)	\$ 46,019,435					
				DIFFERENCE	\$ (390,852)					
				Adjusted End of Year (2007) from Adjusted End of Year (2006)	\$ 51,882,954					
				Audit End of Year (2007)	\$ 46,019,435					
				DIFFERENCE	\$ 5,863,519					
<b>From Authority Capital Vouchers</b>										
1	Maintenance; doors facing pre-air, Builders Door & Hardware	EQ	WWTP	2008	\$ 6,265	10	10	\$ 627	\$ 6,265	\$ -
2	Maintenance; Bursich Assocs. (engineering)	M	WWTP	2008	\$ 762	15	10	\$ 51	\$ 508	\$ 254
3	Office; construction plan file cabinets, Staples	EQ	Equipment	2008	\$ 1,800	10	10	\$ 180	\$ 1,800	\$ -
4	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 4,201	50	10	\$ 84	\$ 840	\$ 3,361
5	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 1,341	50	10	\$ 27	\$ 268	\$ 1,073
6	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 7,330	50	10	\$ 147	\$ 1,466	\$ 5,864
7	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 1,140	50	10	\$ 23	\$ 228	\$ 912
8	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 165	50	10	\$ 3	\$ 33	\$ 132
9	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 740	50	10	\$ 15	\$ 148	\$ 592
10	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 3,409	50	10	\$ 68	\$ 682	\$ 2,727
11	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 13,072	50	10	\$ 261	\$ 2,614	\$ 10,458
12	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 440	50	10	\$ 9	\$ 88	\$ 352
13	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 6,064	50	10	\$ 121	\$ 1,213	\$ 4,851
14	System; EMCO magmeter & transmitter, Spirax Sarco, Inc.	EQ	WWTP	2008	\$ 3,478	10	10	\$ 348	\$ 3,478	\$ -
15	System; Ferric tank radar unit, Aeration tank meter, LRM Inc.	EQ	WWTP	2008	\$ 5,821	10	10	\$ 582	\$ 5,821	\$ -
16	System; Flygt pump; ITT Water & Wastewater USA	EQ	WWTP	2008	\$ 4,857	10	10	\$ 486	\$ 4,857	\$ -
17	System; grinder freight, JWC Environmental	EQ	WWTP	2008	\$ 215	10	10	\$ 21	\$ 215	\$ -
18	System; grinder, JWC Environmental	EQ	WWTP	2008	\$ 6,737	10	10	\$ 674	\$ 6,737	\$ -
19	System; new flow meter, Griffith Electric Supply	EQ	WWTP	2008	\$ 1,318	10	10	\$ 132	\$ 1,318	\$ -
20	System; pulsafeeder gear pump & controller, Geiger Pump & Equipment	EQ	WWTP	2008	\$ 4,409	10	10	\$ 441	\$ 4,409	\$ -
21	System; sludge manifold, Deacon Industrial Supply	EQ	WWTP	2008	\$ 1,267	10	10	\$ 127	\$ 1,267	\$ -
22	System; sludge manifold, Deacon Industrial Supply	EQ	WWTP	2008	\$ 533	10	10	\$ 53	\$ 533	\$ -
23	System; Stg. 1 finals pymt. #3, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 36,765	10	10	\$ 3,677	\$ 36,765	\$ -
24	System; Stg. 1 finals pymt. #5, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 51,775	10	10	\$ 5,178	\$ 51,775	\$ -
25	System; Stg. 1 finals pymt. #6, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 13,063	10	10	\$ 1,306	\$ 13,063	\$ -
26	System; Stg. 1 finals pymt. #7 (final), Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 16,088	10	10	\$ 1,609	\$ 16,088	\$ -
27	System; Stg. 1 finals, County Electric Supply	EC	WWTP	2008	\$ 456	15	10	\$ 30	\$ 304	\$ 152
28	System; Stg. 1 finals, pymt. #4, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 61,005	10	10	\$ 6,101	\$ 61,005	\$ -
29	System; Stg. 1 pre-air stainless hardware, McMaster Carr	EQ	WWTP	2008	\$ 626	10	10	\$ 63	\$ 626	\$ -
30	System; Stg. 1 pre-air valve, J&S Valve, Inc.	EQ	WWTP	2008	\$ 932	10	10	\$ 93	\$ 932	\$ -
31	System; Stg. 1 sludge waste pump install, Shafer	EQ	WWTP	2008	\$ 1,750	10	10	\$ 175	\$ 1,750	\$ -
32	System; Stg. 1 sludge waste pump, Shafer	EQ	WWTP	2008	\$ 5,700	10	10	\$ 570	\$ 5,700	\$ -
33	System; Stg. 1 WAS pump & piping, Hajoca	EQ	WWTP	2008	\$ 777	10	10	\$ 78	\$ 777	\$ -
34	System; Stg. 2 final waste valves, George P. Bailey & Sons	EQ	WWTP	2008	\$ 5,256	10	10	\$ 526	\$ 5,256	\$ -
35	System; TMDL appeal; April 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,596	50	10	\$ 32	\$ 319	\$ 1,277
36	System; TMDL appeal; August legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,168	50	10	\$ 23	\$ 234	\$ 935
37	System; TMDL appeal; Dec. to Feb. legal fees, Hamburg, Rubin, Mullin, etc.	S	WWTP	2008	\$ 4,113	50	10	\$ 82	\$ 823	\$ 3,291
38	System; TMDL appeal; Feb. 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 15,330	50	10	\$ 307	\$ 3,066	\$ 12,264
39	System; TMDL appeal; Jan. 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 300	50	10	\$ 6	\$ 60	\$ 240
40	System; TMDL appeal; June & July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 834	50	10	\$ 17	\$ 167	\$ 667
41	System; TMDL appeal; March 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 6,779	50	10	\$ 136	\$ 1,356	\$ 5,423
42	System; TMDL appeal; May legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 166	50	10	\$ 3	\$ 33	\$ 133
43	System; TMDL appeal; Oct. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 823	50	10	\$ 16	\$ 165	\$ 658
44	System; TMDL appeal; Oct. & Nov. legal fees, Hamburg, Rubin, Mullin, etc.	S	WWTP	2008	\$ 1,426	50	10	\$ 29	\$ 285	\$ 1,141
45	System; TMDL appeal; Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,112	50	10	\$ 22	\$ 222	\$ 889
46	Univest National Bank; trustee's services from 10/1/07 to 10/1/08 (\$4,600.00)	S	WWTP	2008	\$ -	50	10	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ 303,205</b>			<b>\$ 24,556</b>	<b>\$ 245,559</b>	<b>\$ 57,646</b>
<b>From Maillie G/L Accounts</b>										
47	1620 Towamencin Sewer System; Additions (\$200,000.00 removed to match Audit)			2008	\$ 143,270	N/A	10	\$ -	\$ -	\$ -
48	1630 U.G. Sewer System; Additions			2008	\$ -	N/A	10	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ 143,270</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note 4</b>										
49	Construction in progress; Additions			2008	\$ -	N/A	10	\$ -	\$ -	\$ -
50	Construction in progress; Disposal			2008	\$ (38,119)	N/A	10	\$ -	\$ -	\$ -
51	Sewer system; Pump station and interceptor			2008	\$ -	N/A	10	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ (38,119)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>					<b>\$ 408,356</b>			<b>\$ 24,556</b>	<b>\$ 245,559</b>	<b>\$ 57,646</b>
<b>Audit TOTAL(2008)</b>					<b>\$ 408,357</b>					
<b>DIFFERENCE</b>					<b>\$ (1)</b>					
				Calculated End of Year (2008) from Calculated End of Year (2007)	\$ 46,036,939					
				Audit End of Year (2008)	\$ 46,427,792					
				DIFFERENCE	\$ (390,853)					
<b>From Sewer Construction Costs by Year Installed</b>										
52	Sewer System; installation of new mains and manholes	S	Mains	2008	\$ 134,347	50	10	\$ 2,687	\$ 26,869	\$ 107,477
53	Sewer System; installation of new mains and manholes	S	Interceptor	2008	\$ -	50	10	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + item 52 + item 53 - item 47 - item 48)</b>					<b>\$ 399,433</b>			<b>\$ 27,243</b>	<b>\$ 272,428</b>	<b>\$ 165,124</b>
				Adjusted End of Year (2008) from Adjusted End of Year (2007)	\$ 52,282,386					
				Audit End of Year (2008)	\$ 46,427,792					
				DIFFERENCE	\$ 5,854,594					

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>					Additions/(Disposals)		Total Audit Original Costs			DIFFERENCE	
Item #							Item #				
54	1610 Sewer Plant Equipment; Additions			2008	\$ 294,379		vs	4-46	\$ 294,378	\$ (1)	
55	1620 Towamencin Sewer System; Additions			2008	\$ 343,270		vs	47	\$ 143,270	\$ (200,000)	
56	1630 U.G. Sewer System; Additions			2008	\$ -		vs	48	\$ -	\$ -	
57	1640 Maintenance; Doors			2008	\$ 7,027		vs	1-2	\$ 7,027	\$ (0)	
58	1645 Office Equipment			2008	\$ 1,800		vs	3	\$ 1,800	\$ (0)	
59	1650 Construction in Progress; Addition			2008	\$ -		vs	49	\$ -	\$ -	
60	1650 Construction in Progress; Disposal			2008	\$ -		vs	50	\$ (38,119)	\$ (38,119)	
61	1812 SCI/PS-Rittenhouse Road			2008	\$ -		vs	51	\$ -	\$ -	
<b>TOTAL</b>					<b>\$ 646,476</b>						<b>\$ (238,120)</b>
<b>From Audit Note 4</b>					Additions/(Disposals)		Total Audit Original Costs			DIFFERENCE	
Item #							Item #				
62	Sewer plant and additions			2008	\$ 437,649		vs	4-48	\$ 437,648	\$ (1)	
63	Sewer system; Pump station and interceptor			2008	\$ -		vs	51	\$ -	\$ -	
64	Sewer system; Other maintenance equipment			2008	\$ 7,027		vs	1-2	\$ 7,027	\$ (0)	
65	Construction in progress; Additions			2008	\$ -		vs	49	\$ -	\$ -	
66	Construction in progress; Disposal			2008	\$ (38,119)		vs	50	\$ (38,119)	\$ -	
67	Office equipment			2008	\$ 1,800		vs	3	\$ 1,800	\$ (0)	
<b>TOTAL</b>					<b>\$ 408,357</b>						<b>\$ (1)</b>
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					Additions/(Disposals)		2007			2008	
Item #											
68	Sewer plant and additions				\$ 437,649		\$	42,506,635	\$ 437,649	\$ 42,944,284	
69	Sewer system; Pump station and interceptor				\$ -		\$	2,851,484	\$ -	\$ 2,851,484	
70	Sewer system; Other maintenance equipment				\$ 7,027		\$	559,350	\$ 7,027	\$ 566,377	
71	Construction in progress; Additions				\$ (38,119)		\$	40,966	\$ (38,119)	\$ 2,847	
72	Construction in progress; Disposal				\$ -						
73	Office equipment				\$ 1,800			61,000	\$ 1,800	\$ 62,800	
<b>TOTAL</b>					<b>\$ 408,357</b>		<b>End of Year</b>	<b>\$ 46,019,435</b>	<b>\$ 408,357</b>	<b>\$ 46,427,792</b>	
					<b>\$ 976,554</b>			<b>\$ 21,443,668</b>	<b>\$ 976,554</b>	<b>\$ 22,420,222</b>	

Schedule A										
Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2009										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
Calculated End of Year (2008) from Calculated End of Year (2007)				\$ 46,036,939						
Audit End of Year (2008)				\$ 46,427,792						
DIFFERENCE				\$ (390,853)						
Adjusted End of Year (2008) from Adjusted End of Year (2007)				\$ 52,282,386						
Audit End of Year (2008)				\$ 46,427,792						
DIFFERENCE				\$ 5,854,594						
<b>From Authority Capital Vouchers</b>										
1	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 495	50	9	\$ 10	\$ 89	\$ 406
2	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 1,244	50	9	\$ 25	\$ 224	\$ 1,020
3	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 114	50	9	\$ 2	\$ 21	\$ 93
4	System; filter housings for blower intakes, Universal Silencer	EQ	WWTP	2009	\$ 7,846	10	9	\$ 785	\$ 7,062	\$ 785
5	System; Flange gate valve, J & S Valve	EQ	WWTP	2009	\$ 7,967	10	9	\$ 797	\$ 7,170	\$ 797
6	System; new sludge ferric pump, George P. Bailey & Sons	EQ	WWTP	2009	\$ 2,118	10	9	\$ 212	\$ 1,906	\$ 212
7	System; refrigerated sampler, Teledyne Isco, Inc.	EQ	WWTP	2009	\$ 4,844	10	9	\$ 484	\$ 4,359	\$ 484
8	System; Stg. 2 final sludge wasting manifold, Deacon Industrial Supply	EQ	WWTP	2009	\$ 566	10	9	\$ 57	\$ 509	\$ 57
9	System; Stg. 2 final sludge wasting manifold, Deacon Industrial Supply	EQ	WWTP	2009	\$ 2,152	10	9	\$ 215	\$ 1,937	\$ 215
10	System; Stg. 2 final sludge wasting manifold, Shafer Industrial Repair	EQ	WWTP	2009	\$ 3,345	10	9	\$ 335	\$ 3,011	\$ 335
11	System; Stg. 2 final sludge wasting manifold, Shafer Industrial Repair	EQ	WWTP	2009	\$ 3,338	10	9	\$ 334	\$ 3,004	\$ 334
12	System; TMDL appeal, Apr. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 403	50	9	\$ 8	\$ 73	\$ 331
13	System; TMDL appeal, Aug. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 5,384	50	9	\$ 108	\$ 969	\$ 4,415
14	System; TMDL appeal, Dec. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 111	50	9	\$ 2	\$ 20	\$ 91
15	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 7,025	50	9	\$ 141	\$ 1,265	\$ 5,761
16	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 217	50	9	\$ 4	\$ 39	\$ 178
17	System; TMDL appeal, July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 1,709	50	9	\$ 34	\$ 308	\$ 1,401
18	System; TMDL appeal, May & June legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 8,376	50	9	\$ 168	\$ 1,508	\$ 6,868
19	System; TMDL appeal, Nov. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 200	50	9	\$ 4	\$ 36	\$ 164
20	System; TMDL appeal, Oct. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 101	50	9	\$ 2	\$ 18	\$ 83
21	System; TMDL appeal, Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 285	50	9	\$ 6	\$ 51	\$ 233
22	Univest National Bank; trustee's services from 10/1/08 to 10/1/09 (\$4,600.00)	S	WWTP	2009	\$ -	50	9	\$ -	\$ -	\$ -
				Section Total	\$ 57,839			\$ 3,731	\$ 33,577	\$ 24,262
<b>From Maille G/L Accounts</b>										
23	1620 Towamencin Sewer System; Additions			2009	\$ 75,000	N/A	9	\$ -	\$ -	\$ -
24	1630 U.G. Sewer System; Additions			2009	\$ 26,477	N/A	9	\$ -	\$ -	\$ -
25	1645 Office Equipment			2009	\$ -	N/A	9	\$ -	\$ -	\$ -
26	1650 Construction in progress; Additions			2009	\$ 59,634	N/A	9	\$ -	\$ -	\$ -
27	1650 Construction in progress; Disposal			2009	\$ (62,440)	N/A	9	\$ -	\$ -	\$ -
				Section Total	\$ 98,671			\$ -	\$ -	\$ -
<b>From Audit Note 4</b>										
28	Sewer system; Other maintenance equipment			2009	\$ -	N/A	9	\$ -	\$ -	\$ -
29	Sewer system; Pump station and interceptor			2009	\$ -	N/A	9	\$ -	\$ -	\$ -
				Section Total	\$ -			\$ -	\$ -	\$ -
				TOTAL	\$ 156,510			\$ 3,731	\$ 33,577	\$ 24,262
				Audit TOTAL(2009)	\$ 156,510					
				DIFFERENCE	\$ 0					
				Calculated End of Year (2009) from Calculated End of Year (2008)	\$ 46,193,449					
				Audit End of Year (2009)	\$ 46,584,302					
				DIFFERENCE	\$ (390,853)					
<b>From Sewer Construction Costs by Year Installed</b>										
30	Sewer System; installation of new mains and manholes	S	Mains	2009	\$ -	50	9	\$ -	\$ -	\$ -
31	Sewer System; installation of new mains and manholes	S	Interceptor	2009	\$ -	50	9	\$ -	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 30 + item 31 - item 23 - item 24)	\$ 55,033			\$ 3,731	\$ 33,577	\$ 24,262
				Adjusted End of Year (2009) from Adjusted End of Year (2008)	\$ 52,337,419					
				Audit End of Year (2009)	\$ 46,584,302					
				DIFFERENCE	\$ 5,753,117					

FOR COMPARISON

From Maille G/L Accounts					Additions/(Disposals)		Total Audit Original Costs			
Item #	Asset Description	Category	Location	Year	Original Costs	DIFFERENCE	Item #	Original Costs	DIFFERENCE	
32	1610 Sewer Plant Equipment; Additions			2009	\$ 57,839		vs 1-22	\$ 57,839	\$ 0	
33	1620 Towamencin Sewer System; Additions			2009	\$ 75,000		vs 23	\$ 75,000	\$ -	
34	1630 U.G. Sewer System; Additions			2009	\$ 26,477		vs 24	\$ 26,477	\$ -	
35	1640 Maintenance			2009	\$ -		vs 28	\$ -	\$ -	
36	1645 Office Equipment			2009	\$ -		vs 25	\$ -	\$ -	
37	1650 Construction in Progress; Addition			2009	\$ 59,634		vs 26	\$ 59,634	\$ -	
38	1650 Construction in Progress; Disposal			2009	\$ (62,440)		vs 27	\$ (62,440)	\$ -	
39	1812 SCI/PS-Rittenhouse Road			2009	\$ -		vs 29	\$ -	\$ -	
					TOTAL	\$ 156,510			\$ 4,600	
<b>From Fixed Asset Schedule (PDF)</b>										
40	1610 Sewer Plant Equipment; Additions			2009	\$ 57,839		vs 1-22	\$ 57,839	\$ 0	
41	1620 Towamencin Sewer System; Additions			2009	\$ 75,000		vs 23	\$ 75,000	\$ -	
42	1630 U.G. Sewer System; Additions			2009	\$ 26,477		vs 24	\$ 26,477	\$ -	
43	1640 Maintenance			2009	\$ -		vs 28	\$ -	\$ -	
44	1645 Office Equipment			2009	\$ -		vs 25	\$ -	\$ -	
45	1650 Construction in Progress; Addition			2009	\$ 59,634		vs 26	\$ 59,634	\$ -	
46	1650 Construction in Progress; Disposal			2009	\$ (62,440)		vs 27	\$ (62,440)	\$ -	
47	1812 SCI/PS-Rittenhouse Road			2009	\$ -		vs 29	\$ -	\$ -	
					TOTAL	\$ 156,510			\$ 0	
<b>From Audit Note 4</b>										
48	Sewer plant and additions			2009	\$ 159,316		vs 1-24	\$ 159,316	\$ 0	
49	Sewer system; Pump station and interceptor			2009	\$ -		vs 29	\$ -	\$ -	
50	Sewer system; Other maintenance equipment			2009	\$ -		vs 28	\$ -	\$ -	
51	Construction in progress; Additions			2009	\$ -		vs 26	\$ 59,634	\$ 59,634	
52	Construction in progress; Disposal			2009	\$ (2,806)		vs 27	\$ (62,440)	\$ (59,634)	
53	Office equipment			2009	\$ -		vs 25	\$ -	\$ -	
					TOTAL	\$ 156,510			\$ 0	
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>										
54	Sewer plant and additions				\$ 159,316		2008	\$ 42,944,284	\$ 43,103,600	
55	Sewer system; Pump station and interceptor				\$ -		Δ	\$ 159,316	\$ 2,851,484	
56	Sewer system; Other maintenance equipment				\$ -			\$ -	\$ 2,851,484	
57	Construction in progress; Additions				\$ -			\$ 566,377	\$ 566,377	
58	Construction in progress; Disposal				\$ (2,806)			\$ (2,806)	\$ 41	
59	Office equipment				\$ -			\$ 2,847	\$ 62,800	
					TOTAL	\$ 156,510		End of Year	\$ 46,427,792	\$ 156,510
									\$ 46,584,302	
60	Accumulated Depreciation				\$ 972,930			\$ 22,420,222	\$ 972,930	\$ 23,393,152

Schedule A													
Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2010													
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost			
					Calculated End of Year (2009) from Calculated End of Year (2008) \$	46,193,449							
					Audit End of Year (2009) \$	46,584,302							
					DIFFERENCE \$	(390,853)							
					Adjusted End of Year (2009) from Adjusted End of Year (2008) \$	52,337,419							
					Audit End of Year (2009) \$	46,584,302							
					DIFFERENCE \$	5,753,117							
From Authority Capital Vouchers													
1	Maint.; gutters above garage, Bojako Seamless Gutters	EQ	WWTP	2010	\$ 1,293	10	8	\$ 129	\$ 1,034	\$ 259			
2	Maint.; stainless steel door & frame, Builders Door & Hardware	EQ	WWTP	2010	\$ 5,739	10	8	\$ 574	\$ 4,591	\$ 1,148			
3	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 416	15	8	\$ 28	\$ 222	\$ 194			
4	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 177	15	8	\$ 12	\$ 94	\$ 83			
5	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 568	15	8	\$ 38	\$ 303	\$ 265			
6	System; centrifuge sludge pump VFD, Rumsey	EC	WWTP	2010	\$ 3,135	15	8	\$ 209	\$ 1,672	\$ 1,463			
7	System; channel monsters, JWC Environmental	EQ	WWTP	2010	\$ 62,673	10	8	\$ 6,267	\$ 50,138	\$ 12,535			
8	System; cylinder (rotostrainer drum), Parkson Corp.	EQ	WWTP	2010	\$ 13,575	10	8	\$ 1,357	\$ 10,860	\$ 2,715			
9	System; cylinder (rotostrainer drum), Parkson Corp.	EQ	WWTP	2010	\$ 13,602	10	8	\$ 1,360	\$ 10,881	\$ 2,720			
10	System; flygt pump & discharge connection, ITT Water & Wastewater	EQ	WWTP	2010	\$ 5,906	10	8	\$ 591	\$ 4,725	\$ 1,181			
11	System; new hot water recirc pump, Rittenhouse & Sons	EQ	WWTP	2010	\$ 8,483	10	8	\$ 848	\$ 6,787	\$ 1,697			
12	System; rotostrainer drum, Parkson Corp.	EQ	WWTP	2010	\$ 13,593	10	8	\$ 1,359	\$ 10,875	\$ 2,719			
13	System; Stg. 1 tanks 5 & 6 bearings & wear shoes, reimburse UGTMA	EQ	WWTP	2010	\$ 6,138	10	8	\$ 614	\$ 4,910	\$ 1,228			
14	System; Stg. 1 tanks 5 & 6 gears & hardware, G.P. Jager & Assocs.	EQ	WWTP	2010	\$ 9,616	10	8	\$ 962	\$ 7,693	\$ 1,923			
15	System; Stg. 1 tanks 5 & 6 headshafts, Siemens Water Technologies	EQ	WWTP	2010	\$ 2,568	10	8	\$ 257	\$ 2,054	\$ 514			
16	System; Stg. 1 tanks 5 & 6 hub ball, Siemens Water Technologies	EQ	WWTP	2010	\$ 1,972	10	8	\$ 197	\$ 1,578	\$ 394			
17	System; Stg. 1 tanks 5 & 6 sprockets, Brentwood Industries	EQ	WWTP	2010	\$ 6,526	10	8	\$ 653	\$ 5,221	\$ 1,305			
18	System; Stg. 1 tanks 5 & 6 sprockets, Siemens Water Technologies	EQ	WWTP	2010	\$ 4,796	10	8	\$ 480	\$ 3,837	\$ 959			
19	System; Stg. 1 tanks 5 & 6 wall anchors, Fastenal	EQ	WWTP	2010	\$ 276	10	8	\$ 28	\$ 221	\$ 55			
20	System; Stg. 1 tanks 5 & 6 wall anchors, McMaster Carr	EQ	WWTP	2010	\$ 395	10	8	\$ 39	\$ 316	\$ 79			
21	System; Stg. 1 tanks 5 & 6, brackets, Siemens Water Technologies	EQ	WWTP	2010	\$ 901	10	8	\$ 90	\$ 721	\$ 180			
22	System; Stg. 1 tanks 5 & 6, collar set, Siemens Water Technologies	EQ	WWTP	2010	\$ 122	10	8	\$ 12	\$ 98	\$ 24			
23	System; Stg. 1 tanks 5 & 6, May, Bursich Assocs.	EQ	WWTP	2010	\$ 819	10	8	\$ 82	\$ 655	\$ 164			
24	System; Stg. 1 tanks 5 & 6, mount angles, Newport Fabricators	EQ	WWTP	2010	\$ 1,524	10	8	\$ 152	\$ 1,219	\$ 305			
25	System; Stg. 1 tanks 5 & 6, Siemens Water Technologies	EQ	WWTP	2010	\$ 5,976	10	8	\$ 598	\$ 4,781	\$ 1,195			
26	System; Stg. 1 tanks 5 & 6, Siemens Water Technologies	EQ	WWTP	2010	\$ 19,006	10	8	\$ 1,901	\$ 15,205	\$ 3,801			
27	System; Stg. 1 tanks & Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2010	\$ 645	10	8	\$ 65	\$ 516	\$ 129			
28	System; Stg. 1 tanks, Bursich Assocs.	EQ	WWTP	2010	\$ 999	10	8	\$ 100	\$ 799	\$ 200			
29	System; Stg. 1 tanks 5 & 6 Sept., Bursich Assocs.	EQ	WWTP	2010	\$ 257	10	8	\$ 26	\$ 205	\$ 51			
30	System; Stg. 2 influent pump & Stg. 1 tanks 5 & 6, March, Bursich Assocs.	EQ	WWTP	2010	\$ 1,734	10	8	\$ 173	\$ 1,387	\$ 347			
31	System; Stg. 2 influent pump, Feb., Bursich Assocs.	EQ	WWTP	2010	\$ 3,459	10	8	\$ 346	\$ 2,767	\$ 692			
32	System; TMDL appeal, April legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 8,931	50	8	\$ 179	\$ 1,429	\$ 7,502			
33	System; TMDL appeal, Dec. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 4,153	50	8	\$ 83	\$ 664	\$ 3,488			
34	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 2,770	50	8	\$ 55	\$ 443	\$ 2,327			
35	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 2,106	50	8	\$ 42	\$ 337	\$ 1,769			
36	System; TMDL appeal, July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 546	50	8	\$ 11	\$ 87	\$ 458			
37	System; TMDL appeal, June legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 9,743	50	8	\$ 195	\$ 1,559	\$ 8,184			
38	System; TMDL appeal, May legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 13,345	50	8	\$ 267	\$ 2,135	\$ 11,210			
39	System; TMDL appeal, Nov. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 41	50	8	\$ 1	\$ 7	\$ 35			
40	System; TMDL appeal, Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 3,031	50	8	\$ 61	\$ 485	\$ 2,546			
					Section Total \$	241,552		\$	20,439	\$	163,510	\$	78,042
From Maillie G/L Accounts													
41	1620 Towamencin Sewer System; Additions			2010	\$ -	N/A	8	\$ -	\$ -	\$ -			
42	1630 U.G. Sewer System; Additions			2010	\$ -	N/A	8	\$ -	\$ -	\$ -			
43	1645 Office Equipment			2010	\$ -	N/A	8	\$ -	\$ -	\$ -			
44	1650 Construction in progress; Additions			2010	\$ 250,040	N/A	8	\$ -	\$ -	\$ -			
45	1650 Construction in progress; Disposal			2010	\$ (241,552)	N/A	8	\$ -	\$ -	\$ -			
					Section Total \$	8,488		\$ -	\$ -	\$ -			
From Audit Note 4													
46	Sewer system; Pump station and interceptor			2010	\$ -	N/A	8	\$ -	\$ -	\$ -			
					Section Total \$	-		\$ -	\$ -	\$ -			
					TOTAL \$	250,040		\$	20,439	\$	163,510	\$	78,042
					Audit TOTAL(2010) \$	250,039							
					DIFFERENCE \$	1							
					Calculated End of Year (2010) from Calculated End of Year (2009) \$	46,443,489							
					Audit End of Year (2010) \$	46,834,341							
					DIFFERENCE \$	(390,852)							
From Sewer Construction Costs by Year Installed													
47	Sewer System; installation of new mains and manholes	S	Mains	2010	\$ 403,735	50	8	\$ 8,075	\$ 64,598	\$ 339,137			
48	Sewer System; installation of new mains and manholes	S	Interceptor	2010	\$ -	50	8	\$ -	\$ -	\$ -			
					Adjusted TOTAL (TOTAL + item 47 + item 48 - item 41 - item 42) \$	653,775		\$	28,513	\$	228,107	\$	417,179
					Adjusted End of Year (2010) from Adjusted End of Year (2009) \$	52,991,194							
					Audit End of Year (2010) \$	46,834,341							
					DIFFERENCE \$	6,156,853							

FOR COMPARISON

From Maillie G/L Accounts					Total Audit	
		Additions/(Disposals)	Item #	Original Costs	DIFFERENCE	
49	1610 Sewer Plant Equipment; Additions	2010	3-40	\$ 234,519	\$ 1	
50	1620 Towamencin Sewer System; Additions	2010	41	\$ -	\$ -	
51	1630 U.G. Sewer System; Additions	2010	42	\$ -	\$ -	
52	1640 Maintenance; Gutters	2010	1	\$ 1,293	\$ -	
53	1640 Maintenance; Doors	2010	2	\$ 5,739	\$ -	
54	1645 Office Equipment	2010	43	\$ -	\$ -	
55	1650 Construction in Progress; Addition	2010	44	\$ 250,040	\$ -	
56	1650 Construction in Progress; Disposal	2010	45	\$ (241,552)	\$ -	
57	1812 SCI/PS-Rittenhouse Road	2010	46	\$ -	\$ -	
		TOTAL		\$ 250,039	\$ 1	

From Fixed Asset Schedule (PDF)					Total Audit	
		Additions/(Disposals)	Item #	Original Costs	DIFFERENCE	
58	1610 Sewer Plant Equipment; Additions	2010	3-40	\$ 234,519	\$ 1	
59	1620 Towamencin Sewer System; Additions	2010	41	\$ -	\$ -	
60	1630 U.G. Sewer System; Additions	2010	42	\$ -	\$ -	
61	1640 Maintenance	2010	1 & 2	\$ 7,032	\$ -	
62	1645 Office Equipment	2010	43	\$ -	\$ -	
63	1650 Construction in Progress; Addition	2010	44	\$ 250,040	\$ -	
64	1650 Construction in Progress; Disposal	2010	45	\$ (241,552)	\$ -	
65	1812 SCI/PS-Rittenhouse Road	2010	46	\$ -	\$ -	
		TOTAL		\$ 250,039	\$ 1	

From Audit Note 4					Total Audit	
		Additions/(Disposals)	Item #	Original Costs	DIFFERENCE	
66	Sewer plant and additions	2010	3-42	\$ 234,520	\$ 1	
67	Sewer system; Pump station and interceptor	2010	47	\$ -	\$ -	
68	Sewer system; Other maintenance equipment	2010	1 & 2	\$ 7,032	\$ (8,529)	
69	Construction in progress; Additions	2010	44	\$ 250,040	\$ 250,040	
70	Construction in progress; Disposal	2010	45	\$ (241,552)	\$ (241,511)	
71	Office equipment	2010	43	\$ -	\$ -	
		TOTAL		\$ 250,039	\$ 3	

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					2009		Δ		2010	
		Additions/(Disposals)								
72	Sewer plant and additions	\$	234,519	\$	43,103,600	\$	234,519	\$	43,338,119	
73	Sewer system; Pump station and interceptor	\$	-	\$	2,851,484	\$	-	\$	2,851,484	
74	Sewer system; Other maintenance equipment	\$	15,561	\$	566,377	\$	15,561	\$	581,938	
75	Construction in progress; Additions	\$	-	\$	41	\$	(41)	\$	-	
76	Construction in progress; Disposal	\$	(41)	\$	-	\$	-	\$	-	
77	Office equipment	\$	-	\$	62,800	\$	-	\$	62,800	
		TOTAL	\$ 250,039	End of Year	\$ 46,584,302	\$ 250,039	\$ 46,834,341			
78	Accumulated Depreciation		\$ 979,399		\$ 23,393,152		\$ 979,399		\$ 24,372,551	

Schedule A

**Towamencin Township  
Development of the Depreciated Original Costs of the Sanitary Sewer System  
Year 2011**

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
<b>Calculated End of Year (2010) from Calculated End of Year (2009)</b>					<b>\$ 46,443,489</b>					
<b>Audit End of Year (2010)</b>					<b>\$ 46,834,341</b>					
<b>DIFFERENCE</b>					<b>\$ (390,852)</b>					
<b>Adjusted End of Year (2010) from Adjusted End of Year (2009)</b>					<b>\$ 52,991,194</b>					
<b>Audit End of Year (2010)</b>					<b>\$ 46,834,341</b>					
<b>DIFFERENCE</b>					<b>\$ 6,156,853</b>					
<b>From Authority Capital Vouchers</b>										
1	Maint.; air conditioner for service bldg., Scatton's	EQ	WWTP	2011	\$ 6,980	10	7	\$ 698	\$ 4,886	\$ 2,094
2	Maint.; lawn mower, David Lightkep, Inc.	V	Equipment	2011	\$ 6,359	5	7	\$ 1,272	\$ 6,359	-
3	System; Allen Bradley PLC, Rumsey	EC	WWTP	2011	\$ 2,329	15	7	\$ 155	\$ 1,087	\$ 1,242
4	System; AT 7 & 8, Deacon Industrial Supply	EQ	WWTP	2011	\$ 895	10	7	\$ 90	\$ 627	\$ 269
5	System; AT 7 & 8, Felker Corp.	EQ	WWTP	2011	\$ 6,675	10	7	\$ 668	\$ 4,673	\$ 2,003
6	System; AT 7 & 8, Hajoca Corp.	EQ	WWTP	2011	\$ 1,151	10	7	\$ 115	\$ 805	\$ 345
7	System; AT, flocc collectors, I/I monitoring, #8 sludge wells, Bursich Assocs.	EQ	WWTP	2011	\$ 24,561	10	7	\$ 2,456	\$ 17,193	\$ 7,368
8	System; flights, Lower Perkiomen Sewer Authority	EQ	WWTP	2011	\$ 7,500	10	7	\$ 750	\$ 5,250	\$ 2,250
9	System; KSB pump parts, Sander Power Equip. Co.	EQ	WWTP	2011	\$ 6,033	10	7	\$ 603	\$ 4,223	\$ 1,810
10	System; lower holding tank aeration, Aeration Technologies	EQ	WWTP	2011	\$ 1,230	10	7	\$ 123	\$ 861	\$ 369
11	System; lower holding tank aeration, Deacon Industrial Supply	EQ	WWTP	2011	\$ 1,101	10	7	\$ 110	\$ 771	\$ 330
12	System; lower holding tank aeration, Hajoca Corp.	EQ	WWTP	2011	\$ 1,119	10	7	\$ 112	\$ 783	\$ 336
13	System; lower holding tank aeration, Hajoca Corp.	EQ	WWTP	2011	\$ 281	10	7	\$ 28	\$ 196	\$ 84
14	System; lower holding tank concrete, R&W Concrete	EQ	WWTP	2011	\$ 6,151	10	7	\$ 615	\$ 4,306	\$ 1,845
15	System; lower holding tank & aeration tanks 7 & 8 air piping, Bursich Assocs.	EQ	WWTP	2011	\$ 1,415	10	7	\$ 141	\$ 990	\$ 424
16	System; lower holding tank, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 4,009	10	7	\$ 401	\$ 2,806	\$ 1,203
17	System; lower holding tank, Shafer Industrial Repair	EQ	WWTP	2011	\$ 640	10	7	\$ 64	\$ 448	\$ 192
18	System; lower holding tank, & Stg. 2 influent meter, Bursich Assocs.	EQ	WWTP	2011	\$ 2,924	10	7	\$ 292	\$ 2,047	\$ 877
19	System; pH meter, Fisher Scientific	EQ	WWTP	2011	\$ 1,793	10	7	\$ 179	\$ 1,255	\$ 538
20	System; pump, Bucks Environmental Systems Corp.	EQ	WWTP	2011	\$ 7,913	10	7	\$ 791	\$ 5,539	\$ 2,374
21	System; rotors & stators, Liberty Process Equip.	EQ	WWTP	2011	\$ 9,360	10	7	\$ 936	\$ 6,552	\$ 2,808
22	System; sludge wells, Felker Brothers Corp.	EQ	WWTP	2011	\$ 5,230	10	7	\$ 523	\$ 3,661	\$ 1,569
23	System; Stg. 2 flocc & AT 7 & 8 piping, Bursich Assocs.	EQ	WWTP	2011	\$ 278	10	7	\$ 28	\$ 194	\$ 83
24	System; Stg. 2 influent magmeter, Hajoca Corp.	EQ	WWTP	2011	\$ 1,601	10	7	\$ 160	\$ 1,121	\$ 480
25	System; Stg. 2 influent magmeter, Shafer Industrial Supply	EQ	WWTP	2011	\$ 5,982	10	7	\$ 598	\$ 4,187	\$ 1,794
26	System; Stg. 2 influent meter final pymt., Shafer Industrial Repair	EQ	WWTP	2011	\$ 2,564	10	7	\$ 256	\$ 1,794	\$ 769
27	System; Stg. 2 influent meter, George P. Bailey & Sons	EC	WWTP	2011	\$ 131	15	7	\$ 9	\$ 61	\$ 70
28	System; Stg. 2 influent meter, Godwin Pumps	EQ	WWTP	2011	\$ 3,375	10	7	\$ 338	\$ 2,363	\$ 1,013
29	System; Stg. 2 influent pumps & lower holding tank, Dec. eng., Bursich Assocs.	EQ	WWTP	2011	\$ 5,339	10	7	\$ 534	\$ 3,737	\$ 1,602
30	System; Stg. 2 influent pumps, lower holding tank, EQ, Bursich Assocs.	EQ	WWTP	2011	\$ 3,371	10	7	\$ 337	\$ 2,360	\$ 1,011
31	System; Stg. 2 influent pumps, lower holding tank, EQ, raw pumps, Bursich	EQ	WWTP	2011	\$ 9,507	10	7	\$ 951	\$ 6,655	\$ 2,852
32	System; Stg. 2 influent pumps, Nov. eng., Bursich Assocs.	EQ	WWTP	2011	\$ 1,622	10	7	\$ 162	\$ 1,135	\$ 487
33	System; Stg. 2 influent pump, I/I, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 15,294	10	7	\$ 1,529	\$ 10,706	\$ 4,588
34	System; Stg. 2 influent pump, I/I, raw pump, sludge wells, Bursich Assocs.	EQ	WWTP	2011	\$ 2,472	10	7	\$ 247	\$ 1,730	\$ 742
35	System; Stg. 2 influent, lower holding tank, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 4,026	10	7	\$ 403	\$ 2,818	\$ 1,208
36	System; Stg. 2 influent, lower holding tank, Shafer Industrial Repair	EQ	WWTP	2011	\$ 4,035	10	7	\$ 404	\$ 2,825	\$ 1,211
37	System; TMDL appeal, December legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 8,618	50	7	\$ 172	\$ 1,207	\$ 7,412
38	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 307	50	7	\$ 6	\$ 43	\$ 264
39	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 2,427	50	7	\$ 49	\$ 340	\$ 2,087
40	System; utility pump, Hajoca Corp.	EQ	WWTP	2011	\$ 1,163	10	7	\$ 116	\$ 814	\$ 349
41	System; Vaughan pump, George Kelso Co., LLC	EQ	WWTP	2011	\$ 3,325	10	7	\$ 332	\$ 2,327	\$ 997
42	System; Vaughn chopper pump repair, George Kelso Co.	EQ	WWTP	2011	\$ 4,230	10	7	\$ 423	\$ 2,961	\$ 1,269
43	System; wear strips for Stg. 2 finals, Brentwood Industries	EQ	WWTP	2011	\$ 2,242	10	7	\$ 224	\$ 1,570	\$ 673
44	System; 5 flow monitors, Telog Instruments	EQ	Interceptor	2011	\$ 6,907	10	7	\$ 691	\$ 4,835	\$ 2,072
45	System; EQ system, reimburse UGTMA Operating for Bursich I/I bills	EQ	Interceptor	2011	\$ 31,624	10	7	\$ 3,162	\$ 22,137	\$ 9,487
<b>Section Total</b>					<b>\$ 226,089</b>			<b>\$ 18,402</b>	<b>\$ 126,267</b>	<b>\$ 61,291</b>
<b>Subtraction from Authority Capital Vouchers</b>										
46	Subtracted item to match Audit (Other Maintenance Equipment)			2011	\$ (8,529)	N/A	7	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ (8,529)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Maillie G/L Accounts</b>										
47	1620 Towamencin Sewer System; Additions			2011	\$ -	N/A	7	\$ -	\$ -	\$ -
48	1630 U.G. Sewer System; Additions			2011	\$ -	N/A	7	\$ -	\$ -	\$ -
49	1645 Office Equipment			2011	\$ -	N/A	7	\$ -	\$ -	\$ -
50	1650 Construction in progress; Additions			2011	\$ 12,783	N/A	7	\$ -	\$ -	\$ -
51	1650 Construction in progress; Disposal			2011	\$ -	N/A	7	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ 12,783</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note 4</b>										
52	Sewer system; Pump station and interceptor			2011	\$ -	N/A	7	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>					<b>\$ 230,343</b>			<b>\$ 18,402</b>	<b>\$ 126,267</b>	<b>\$ 61,291</b>
<b>Audit TOTAL(2011)</b>					<b>\$ 230,343</b>					
<b>DIFFERENCE</b>					<b>\$ (0)</b>					
<b>Calculated End of Year (2011) from Calculated End of Year (2010)</b>					<b>\$ 46,673,832</b>					
<b>Audit End of Year (2011)</b>					<b>\$ 47,064,684</b>					
<b>DIFFERENCE</b>					<b>\$ (390,852)</b>					
<b>From Sewer Construction Costs by Year Installed</b>										
53	Sewer System; installation of new mains and manholes	S	Mains	2011	\$ -	50	7	\$ -	\$ -	\$ -
54	Sewer System; installation of new mains and manholes	S	Interceptor	2011	\$ -	50	7	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + item 53 + item 54 - item 47 - item 48)</b>					<b>\$ 230,343</b>			<b>\$ 18,402</b>	<b>\$ 126,267</b>	<b>\$ 61,291</b>
<b>Adjusted End of Year (2011) from Adjusted End of Year (2010)</b>					<b>\$ 53,221,537</b>					
<b>Audit End of Year (2011)</b>					<b>\$ 47,064,684</b>					
<b>DIFFERENCE</b>					<b>\$ 6,156,853</b>					

FOR COMPARISON

<b>From Maillie G/L Accounts</b>		<b>Additions/(Disposals)</b>	
55	1610 Sewer Plant Equipment; Additions	2011	\$ 212,750
56	1620 Towamencin Sewer System; Additions	2011	\$ -
57	1630 U.G. Sewer System; Additions	2011	\$ -
58	1640 Maintenance; Air Conditioner	2011	\$ 6,980
59	1640 Maintenance; Lawn Mower	2011	\$ 6,359
60	1645 Office Equipment	2011	\$ -
61	1650 Construction in Progress; Addition	2011	\$ 12,783
62	1650 Construction in Progress; Disposal	2011	\$ -
63	1812 SCI/PS-Rittenhouse Road	2011	\$ -
<b>TOTAL</b>			<b>\$ 238,872</b>

	Item #	<b>Total Audit</b>	
		<b>Original Costs</b>	<b>DIFFERENCE</b>
vs	3-43	\$ 174,219	\$ (38,531)
vs	44-45 & 47	\$ 38,531	\$ 38,531
vs	48	\$ -	\$ -
vs	1	\$ 6,980	\$ -
vs	2	\$ 6,359	\$ (0)
vs	48	\$ -	\$ -
vs	49	\$ 12,783	\$ -
vs	50	\$ -	\$ -
vs	51	\$ -	\$ -
		\$ -	\$ (0)

<b>From Fixed Asset Schedule (PDF)</b>		<b>Additions/(Disposals)</b>	
64	1610 Sewer Plant Equipment; Additions	2011	\$ 212,750
65	1620 Towamencin Sewer System; Additions	2011	\$ -
66	1630 U.G. Sewer System; Additions	2011	\$ -
67	1640 Maintenance	2011	\$ 13,339
68	1645 Office Equipment	2011	\$ -
69	1650 Construction in Progress; Addition	2011	\$ 12,783
70	1650 Construction in Progress; Disposal	2011	\$ -
71	1812 SCI/PS-Rittenhouse Road	2011	\$ -
<b>TOTAL</b>			<b>\$ 238,872</b>

	Item #	<b>Total Audit</b>	
		<b>Original Costs</b>	<b>DIFFERENCE</b>
vs	3-43	\$ 174,219	\$ (38,531)
vs	44-45 & 47	\$ 38,531	\$ 38,531
vs	48	\$ -	\$ -
vs	1&2	\$ 13,339	\$ (0)
vs	48	\$ -	\$ -
vs	49	\$ 12,783	\$ -
vs	50	\$ -	\$ -
vs	51	\$ -	\$ -
		\$ -	\$ (0)

<b>From Audit Note 4</b>		<b>Additions/(Disposals)</b>	
72	Sewer plant and additions	2011	\$ 212,750
73	Sewer system; Pump station and interceptor	2011	\$ -
74	Sewer system; Other maintenance equipment	2011	\$ 4,810
75	Construction in progress; Additions	2011	\$ 12,783
76	Construction in progress; Disposal	2011	\$ -
77	Office equipment	2011	\$ -
<b>TOTAL</b>			<b>\$ 230,343</b>

	Item #	<b>Total Audit</b>	
		<b>Original Costs</b>	<b>DIFFERENCE</b>
vs	3-45	\$ 212,750	\$ 0
vs	51	\$ -	\$ -
vs	1, 2, & 46	\$ 4,810	\$ (0)
vs	49	\$ 12,783	\$ -
vs	50	\$ -	\$ -
vs	48	\$ -	\$ -
		\$ -	\$ (0)

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>		<b>Additions/(Disposals)</b>	
78	Sewer plant and additions	\$	212,750
79	Sewer system; Pump station and interceptor	\$	-

	2010	Δ	2011
\$	43,338,119	\$ 212,750	\$ 43,550,869
\$	2,851,484	\$ -	\$ 2,851,484

80	Sewer system; Other maintenance equipment
81	Construction in progress; Additions
82	Construction in progress; Disposal
83	Office equipment

\$	4,810
\$	12,783
\$	-
\$	-

TOTAL \$ 230,343

\$	581,938	\$	4,810	\$	586,748
\$	-	\$	12,783	\$	12,783
\$	62,800	\$	-	\$	62,800

End of Year \$ 46,834,341 \$ 230,343 \$ 47,064,684

84	Accumulated Depreciation
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\$ 990,204

\$ 24,372,551 \$ 990,204 \$ 25,362,755

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2012										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
Calculated End of Year (2011) from Calculated End of Year (2010)				\$ 46,673,832						
Audit End of Year (2011)				\$ 47,064,684						
DIFFERENCE				\$(390,852)						
Adjusted End of Year (2011) from Adjusted End of Year (2010)				\$ 53,221,537						
Audit End of Year (2011)				\$ 47,064,684						
DIFFERENCE				\$ 6,156,853						
<b>From Authority Capital Vouchers</b>										
1	Maint.; AT 5 & 6 supports, Deacon Industrial Supply	EQ	WWTP	2012	\$ 840	10	6	\$ 84	\$ 504	\$ 336
2	System; automatic transfer switch, Asco Services	EC	WWTP	2012	\$ 6,400	15	6	\$ 427	\$ 2,560	\$ 3,840
3	System; controller & transfer switch, Asco Services	EC	WWTP	2012	\$ 6,170	15	6	\$ 411	\$ 2,468	\$ 3,702
4	System; ejector pod, George P. Bailey & Sons	EQ	WWTP	2012	\$ 2,300	10	6	\$ 230	\$ 1,380	\$ 920
5	System; final #8 wells, Hajoca Corp.	EQ	WWTP	2012	\$ 898	10	6	\$ 90	\$ 539	\$ 359
6	System; flygt pump, Xylem Water Solutions	EQ	WWTP	2012	\$ 4,319	10	6	\$ 432	\$ 2,591	\$ 1,728
7	System; Gorman Rupp pump install, Shafer Industrial	EQ	WWTP	2012	\$ 345	10	6	\$ 35	\$ 207	\$ 138
8	System; Gorman Rupp pump install, Xylem	EQ	WWTP	2012	\$ 2,188	10	6	\$ 219	\$ 1,313	\$ 875
9	System; John Deere Gator, Detlan Equip., Inc.	V	Vehicles	2012	\$ 9,896	5	6	\$ 1,979	\$ 9,896	\$ -
10	System; new wear sleeve, Shafer Industrial	EQ	WWTP	2012	\$ 6,400	10	6	\$ 640	\$ 3,840	\$ 2,560
11	System; raw pump 8, George P. Bailey & Sons	EC	WWTP	2012	\$ 2,208	15	6	\$ 147	\$ 883	\$ 1,325
12	System; raw pump pipe supports, Hajoca Corp.	EQ	WWTP	2012	\$ 1,140	10	6	\$ 114	\$ 684	\$ 456
13	System; raw pump #5 replacement, DeZurik	EQ	WWTP	2012	\$ 1,314	10	6	\$ 131	\$ 788	\$ 526
14	System; raw pump #8, George P. Bailey & Sons	EC	WWTP	2012	\$ 4,165	15	6	\$ 278	\$ 1,666	\$ 2,499
15	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 76,456	10	6	\$ 7,646	\$ 45,874	\$ 30,582
16	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 48,240	10	6	\$ 4,824	\$ 28,944	\$ 19,296
17	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 46,053	10	6	\$ 4,605	\$ 27,632	\$ 18,421
18	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 33,337	10	6	\$ 3,334	\$ 20,002	\$ 13,335
19	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 49,265	10	6	\$ 4,927	\$ 29,559	\$ 19,706
20	System; settling tanks hardware, Fastenal Co.	EQ	WWTP	2012	\$ 463	10	6	\$ 46	\$ 278	\$ 185
21	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 3,465	10	6	\$ 347	\$ 2,079	\$ 1,386
22	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 1,328	10	6	\$ 133	\$ 797	\$ 531
23	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 7,207	10	6	\$ 721	\$ 4,324	\$ 2,883
24	System; Stg. 1 final sludge wells, Shafer Industrial	EQ	WWTP	2012	\$ 4,160	10	6	\$ 416	\$ 2,496	\$ 1,664
25	System; Stg. 1 flocc collector, Bursich Assocs.	EQ	WWTP	2012	\$ 107	10	6	\$ 11	\$ 64	\$ 43
26	System; Stg. 1 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,060	10	6	\$ 106	\$ 636	\$ 424
27	System; Stg. 1 raw pump motor, Frank Callahan Co.	EQ	WWTP	2012	\$ 4,587	10	6	\$ 459	\$ 2,752	\$ 1,835
28	System; Stg. 1 raw pump Notice to Bidders, The Reporter	EQ	WWTP	2012	\$ 510	10	6	\$ 51	\$ 306	\$ 204
29	System; Stg. 1 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 6,403	10	6	\$ 640	\$ 3,842	\$ 2,561
30	System; Stg. 1 raw pump, C&H Industrial Services, pymt. #1	EQ	WWTP	2012	\$ 43,501	10	6	\$ 4,350	\$ 26,100	\$ 17,400
31	System; Stg. 1 raw pump, final pymt., C&H Industrial Services	EQ	WWTP	2012	\$ 9,700	10	6	\$ 970	\$ 5,820	\$ 3,880
32	System; Stg. 1 recirc pump & adapter, Gayle Corp.	EQ	WWTP	2012	\$ 10,548	10	6	\$ 1,055	\$ 6,329	\$ 4,219
33	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 878	10	6	\$ 88	\$ 527	\$ 351
34	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 468	10	6	\$ 47	\$ 281	\$ 187
35	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 286	10	6	\$ 29	\$ 172	\$ 114
36	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 543	10	6	\$ 54	\$ 326	\$ 217
37	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,685	10	6	\$ 268	\$ 1,611	\$ 1,074
38	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 213	10	6	\$ 21	\$ 128	\$ 85
39	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,305	10	6	\$ 130	\$ 783	\$ 522
40	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,807	10	6	\$ 181	\$ 1,084	\$ 723
41	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,966	10	6	\$ 297	\$ 1,780	\$ 1,186
42	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,412	10	6	\$ 141	\$ 847	\$ 565
43	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 527	10	6	\$ 53	\$ 316	\$ 211
44	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 964	10	6	\$ 96	\$ 578	\$ 386
45	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,612	10	6	\$ 161	\$ 967	\$ 645
46	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 214	10	6	\$ 21	\$ 128	\$ 86
47	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,292	10	6	\$ 129	\$ 775	\$ 517
48	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,027	10	6	\$ 203	\$ 1,216	\$ 811
49	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 373	10	6	\$ 37	\$ 224	\$ 149
50	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,016	10	6	\$ 202	\$ 1,210	\$ 807
51	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 375	10	6	\$ 37	\$ 225	\$ 150
52	System; Stg. 2 raw pump replacement, JT Seeley	EQ	WWTP	2012	\$ 105,406	10	6	\$ 10,541	\$ 63,244	\$ 42,162
53	System; Stg. 2 raw pumps, Felker Brothers	EQ	WWTP	2012	\$ 5,900	10	6	\$ 590	\$ 3,540	\$ 2,360
54	System; trickler, Shafer Industrial	EQ	WWTP	2012	\$ 1,868	10	6	\$ 187	\$ 1,121	\$ 747
55	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 10,268	15	6	\$ 685	\$ 4,107	\$ 6,161
56	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 2,898	15	6	\$ 193	\$ 1,159	\$ 1,739
57	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 12,292	15	6	\$ 819	\$ 4,917	\$ 7,375
58	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 9,496	15	6	\$ 633	\$ 3,798	\$ 5,698
59	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 8,802	15	6	\$ 587	\$ 3,521	\$ 5,281
60	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 9,852	15	6	\$ 657	\$ 3,941	\$ 5,911
61	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 5,297	15	6	\$ 353	\$ 2,119	\$ 3,178
62	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 6,487	15	6	\$ 432	\$ 2,595	\$ 3,892
63	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 10,047	15	6	\$ 670	\$ 4,019	\$ 6,028
64	System; flow meter batteries, Warehouse Battery Outlet	M	Interceptor	2012	\$ 324	15	6	\$ 22	\$ 130	\$ 194
65	System; flow meter scissors rings & sensors, Teledyne Isco	EQ	Interceptor	2012	\$ 1,354	10	6	\$ 135	\$ 812	\$ 541
66	System; flow metering supplies, Harleysville Ace	EQ	Interceptor	2012	\$ 113	10	6	\$ 11	\$ 68	\$ 45
67	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 3,142	15	6	\$ 209	\$ 1,257	\$ 1,885
68	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 1,528	15	6	\$ 102	\$ 611	\$ 917
69	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 1,070	15	6	\$ 71	\$ 428	\$ 642
70	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 749	15	6	\$ 50	\$ 300	\$ 449
71	System; (3)flow meters, Teledyne Isco	EQ	Interceptor	2012	\$ 15,203	10	6	\$ 1,520	\$ 9,122	\$ 6,081
72	System; (4) flow meters, Teledyne Isco	EQ	Interceptor	2012	\$ 15,537	10	6	\$ 1,554	\$ 9,322	\$ 6,215
				Subtotal	\$ 644,564			\$ 62,073	\$ 370,457	\$ 274,106
<b>From Maillie G/L Accounts</b>										
73	1620 Towamencin Sewer System; Additions			2012	\$ -	N/A	6	\$ -	\$ -	\$ -
74	1630 U.G. Sewer System; Additions			2012	\$ -	N/A	6	\$ -	\$ -	\$ -
75	1645 Office Equipment			2012	\$ -	N/A	6	\$ -	\$ -	\$ -
76	1650 Construction in progress; Additions			2012	\$ 6,408	N/A	6	\$ -	\$ -	\$ -
77	1650 Construction in progress; Disposal			2012	\$ -	N/A	6	\$ -	\$ -	\$ -
				Section Total	\$ 6,408			\$ -	\$ -	\$ -
<b>From Audit Note 4</b>										
78	Sewer system; Pump station and interceptor			2012	\$ -	N/A	6	\$ -	\$ -	\$ -
				Section Total	\$ -			\$ -	\$ -	\$ -
				TOTAL	\$ 650,972			\$ 62,073	\$ 370,457	\$ 274,106
				Audit TOTAL(2012)	\$ 650,973					
				DIFFERENCE	\$(1)					
				Calculated End of Year (2012) from Calculated End of Year (2011)	\$ 47,324,804					
				Audit End of Year (2012)	\$ 47,715,657					
				DIFFERENCE	\$(390,853)					
<b>From Sewer Construction Costs by Year Installed</b>										
79	Sewer System; installation of new mains and manholes	S	Mains	2012	\$ 432,470	50	6	\$ 8,649	\$ 51,896	\$ 380,574
80	Sewer System; installation of new mains and manholes	S	Interceptor	2012	\$ -	50	6	\$ -	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 79 + item 80 - item 73 - item 74)	\$ 1,083,442			\$ 70,722	\$ 422,354	\$ 654,680
				Adjusted End of Year (2012) from Adjusted End of Year (2011)	\$ 54,304,979					
				Audit End of Year (2012)	\$ 47,715,657					
				DIFFERENCE	\$ 6,589,322					

**FOR COMPARISON**

From Maillie G/L Accounts										
					Additions/(Disposals)			Total Audit Original Costs		DIFFERENCE
							Item #			
81	1610 Sewer Plant Equipment; Additions			2012	\$ 643,724		vs 2-54	\$ 529,264	\$ (114,460)	
82	1620 Towamencin Sewer System; Additions			2012	\$ -		vs 55-73	\$ 114,459	\$ 114,459	
83	1630 U.G. Sewer System; Additions			2012	\$ -		vs 74	\$ -	\$ -	
84	1640 Maintenance; Supports for Sprinkler System			2012	\$ 840		vs 1	\$ 840	\$ 0	
85	1645 Office Equipment			2012	\$ -		vs 75	\$ -	\$ -	
86	1650 Construction in Progress; Addition			2012	\$ 6,408		vs 76	\$ 6,408	\$ -	
87	1650 Construction in Progress; Disposal			2012	\$ -		vs 77	\$ -	\$ -	
88	1812 SCI/PS-Rittenhouse Road			2012	\$ -		vs 78	\$ -	\$ -	
				TOTAL	\$ 650,972				\$ -	0

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
<b>From Fixed Asset Schedule (PDF)</b>					Additions/(Disposals)		Total Audit Original Costs DIFFERENCE				
89	1610 Sewer Plant Equipment; Additions			2012	\$ 643,724			vs 2-54	\$ 529,264	\$ (114,460)	
90	1620 Towamencin Sewer System; Additions			2012	\$ -			vs 55-73	\$ 114,459	\$ 114,459	
91	1630 U.G. Sewer System; Additions			2012	\$ -			vs 74	\$ -	\$ -	
92	1640 Maintenance			2012	\$ 840			vs 1	\$ 840	\$ 0	
93	1645 Office Equipment			2012	\$ -			vs 75	\$ -	\$ -	
94	1650 Construction in Progress; Addition			2012	\$ 6,408			vs 73	\$ 6,408	\$ -	
95	1650 Construction in Progress; Disposal			2012	\$ -			vs 77	\$ -	\$ -	
96	1812 SCI/PS-Rittenhouse Road			2012	\$ -			vs 78	\$ -	\$ -	
					<b>TOTAL</b>	<b>\$ 650,972</b>	<b>\$ (0)</b>				
<b>From Audit Note 4</b>					Additions/(Disposals)		Total Audit Original Costs DIFFERENCE				
97	Sewer plant and additions			2012	\$ 643,724			vs 2-74	\$ 643,724	\$ (0)	
98	Sewer system; Pump station and interceptor			2012	\$ -			vs 78	\$ -	\$ -	
99	Sewer system; Other maintenance equipment			2012	\$ 840			vs 1	\$ 840	\$ 0	
100	Construction in progress; Additions			2012	\$ 6,409			vs 76	\$ 6,408	\$ (1)	
101	Construction in progress; Disposal			2012	\$ -			vs 77	\$ -	\$ -	
102	Office equipment			2012	\$ -			vs 75	\$ -	\$ -	
					<b>TOTAL</b>	<b>\$ 650,973</b>	<b>\$ (1)</b>				
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					Additions/(Disposals)		2011 Δ 2012				
103	Sewer plant and additions				\$ 643,724			\$ 43,550,869	\$ 643,724	\$ 44,194,593	
104	Sewer system; Pump station and interceptor				\$ -			\$ 2,851,484	\$ -	\$ 2,851,484	
105	Sewer system; Other maintenance equipment				\$ 840			\$ 586,748	\$ 840	\$ 587,588	
106	Construction in progress; Additions				\$ 6,409			\$ 12,783	\$ 6,409	\$ 19,192	
107	Construction in progress; Disposal				\$ -			\$ -	\$ -	\$ -	
108	Office equipment				\$ -			\$ 62,800	\$ -	\$ 62,800	
					<b>TOTAL</b>	<b>\$ 650,973</b>	<b>End of Year</b>	<b>\$ 47,064,684</b>	<b>\$ 650,973</b>	<b>\$ 47,715,657</b>	
109	Accumulated Depreciation				\$ 1,008,669			\$ 25,362,755	\$ 1,008,669	\$ 26,371,424	



Schedule A

**Towamencin Township**  
**Development of the Depreciated Original Costs of the Sanitary Sewer System**  
**Year 2013**

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2012) from Calculated End of Year (2011)					\$ 47,324,804					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2012) from Adjusted End of Year (2011)					\$ 54,304,979					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					\$ 6,589,322					
<b>From Authority Capital Vouchers</b>										
1	Maint.; Ford F350 Truck, New Holland Auto Group	V	Vehicles	2013	\$ 27,452	5	5	\$ 5,490	\$ 27,452	\$ -
2	Office Equip.; Canon image RUNNER 2530, Davis Business Machines	EQ	Equipment	2013	\$ 3,490	10	5	\$ 349	\$ 1,745	\$ 1,745
3	System; Stg. 2 raw pump pipe repairs, Hajoca Corp.	EQ	WWTP	2013	\$ 576	10	5	\$ 58	\$ 288	\$ 288
4	System; de-ragging project, McGovern Environmental LLC (\$5,407.88)	S	WWTP	2013	\$ -	50	5	\$ -	\$ -	\$ -
5	System; dewatering pumps, Xylem Dewatering Solutions	EQ	WWTP	2013	\$ 1,920	10	5	\$ 192	\$ 960	\$ 960
6	System; effluent discharge pump, Bergey's Electric	EQ	WWTP	2013	\$ 509	10	5	\$ 51	\$ 255	\$ 255
7	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2013	\$ 81	10	5	\$ 8	\$ 40	\$ 40
8	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2013	\$ 6,542	10	5	\$ 654	\$ 3,271	\$ 3,271
9	System; effluent discharge pump, MDG Equipment	EQ	WWTP	2013	\$ 85	10	5	\$ 8	\$ 42	\$ 42
10	System; floc tanks parts paid by operating in error, UGTMA	EQ	WWTP	2013	\$ 1,833	10	5	\$ 183	\$ 917	\$ 917
11	System; influent pump parts, Hajoca Corp.	EQ	WWTP	2013	\$ 4,020	10	5	\$ 402	\$ 2,010	\$ 2,010
12	System; magmeter for #8 RAS line, North East Technical Sales	EQ	WWTP	2013	\$ 3,195	10	5	\$ 320	\$ 1,598	\$ 1,598
13	System; new pump control panel & VFD motors, Bursich Assocs.	EQ	WWTP	2013	\$ 2,494	10	5	\$ 249	\$ 1,247	\$ 1,247
14	System; new raw pump #2 installation, Shafer Industrial	EQ	WWTP	2013	\$ 2,173	10	5	\$ 217	\$ 1,087	\$ 1,087
15	System; polymer pump for ferric bldg., Netzsch	EQ	WWTP	2013	\$ 4,400	10	5	\$ 440	\$ 2,200	\$ 2,200
16	System; polymer pump, Hajoca Corp.	EQ	WWTP	2013	\$ 43	10	5	\$ 4	\$ 22	\$ 22
17	System; polymer pump, Netzsch	EQ	WWTP	2013	\$ 4,340	10	5	\$ 434	\$ 2,170	\$ 2,170
18	System; pump control panel, The Reporter	EQ	WWTP	2013	\$ 296	15	5	\$ 20	\$ 99	\$ 197
19	System; raw pump projects parts paid by operating in error, UGTMA	EQ	WWTP	2013	\$ 8,737	10	5	\$ 874	\$ 4,369	\$ 4,369
20	System; raw pump #2, Diamond Drilling Company	EQ	WWTP	2013	\$ 1,150	10	5	\$ 115	\$ 575	\$ 575
21	System; raw pump #2, Shafer Industrial Repair	EQ	WWTP	2013	\$ 3,096	10	5	\$ 310	\$ 1,548	\$ 1,548
22	System; raw pumps 3 & 4, Shafer Industrial Repair	EQ	WWTP	2013	\$ 5,556	10	5	\$ 556	\$ 2,778	\$ 2,778
23	System; raw pumps 5 & 6 suction pipes, Hajoca Corp.	EQ	WWTP	2013	\$ 271	10	5	\$ 27	\$ 135	\$ 135
24	System; recycle correction/tertiary gallery repiping, Hajoca Corp.	EQ	WWTP	2013	\$ 4,053	10	5	\$ 405	\$ 2,027	\$ 2,027
25	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2013	\$ 1,974	10	5	\$ 197	\$ 987	\$ 987
26	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2013	\$ 5,345	10	5	\$ 534	\$ 2,672	\$ 2,672
27	System; sludge conveyor replacements, Airmatic, Inc.	EQ	WWTP	2013	\$ 2,074	10	5	\$ 207	\$ 1,037	\$ 1,037
28	System; Stage 1 influent pump suction pipes, Bursich Assocs.	EQ	WWTP	2013	\$ 1,224	10	5	\$ 122	\$ 612	\$ 612
29	System; Stage 1 influent pump suction pipes, Bursich Assocs.	EQ	WWTP	2013	\$ 3,469	10	5	\$ 347	\$ 1,735	\$ 1,735
30	System; Stg. 1 effluent lift pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,565	10	5	\$ 157	\$ 783	\$ 783
31	System; Stg. 1 effluent lift pump, Hajoca Corp.	EQ	WWTP	2013	\$ 2,026	10	5	\$ 203	\$ 1,013	\$ 1,013
32	System; Stg. 1 effluent pump piping, Hajoca Corp.	EQ	WWTP	2013	\$ 750	10	5	\$ 75	\$ 375	\$ 375
33	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,568	10	5	\$ 157	\$ 784	\$ 784
34	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 793	10	5	\$ 79	\$ 397	\$ 397
35	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 783	10	5	\$ 78	\$ 392	\$ 392
36	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,992	10	5	\$ 199	\$ 996	\$ 996
37	System; Stg. 1 influent suction pipes, Enecon USA, Inc.	EQ	WWTP	2013	\$ 4,275	10	5	\$ 428	\$ 2,138	\$ 2,138
38	System; Stg. 2 discharge header raw pumps, Enecon USA, Inc.	EQ	WWTP	2013	\$ 10,880	10	5	\$ 1,088	\$ 5,440	\$ 5,440
39	System; Stg. 2 effluent discharge pump, Gayle Corp.	EQ	WWTP	2013	\$ 16,209	10	5	\$ 1,621	\$ 8,105	\$ 8,105
40	System; Stg. 2 effluent discharge pump, LRM, Inc.	EQ	WWTP	2013	\$ 1,559	10	5	\$ 156	\$ 780	\$ 780
41	System; Stg. 2 effluent discharge pump, Shafer Industrial Repair	EQ	WWTP	2013	\$ 1,788	10	5	\$ 179	\$ 894	\$ 894
42	System; Stg. 2 influent pump bubbler panel, Bursich Assocs.	EQ	WWTP	2013	\$ 1,463	15	5	\$ 98	\$ 488	\$ 975
43	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 4,269	10	5	\$ 427	\$ 2,134	\$ 2,134
44	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 6,484	10	5	\$ 648	\$ 3,242	\$ 3,242
45	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,362	10	5	\$ 136	\$ 681	\$ 681
46	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 4,427	10	5	\$ 443	\$ 2,214	\$ 2,214
47	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 2,262	10	5	\$ 226	\$ 1,131	\$ 1,131
48	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,953	10	5	\$ 195	\$ 976	\$ 976
49	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,646	10	5	\$ 165	\$ 823	\$ 823
50	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 3,210	10	5	\$ 321	\$ 1,605	\$ 1,605
51	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,164	10	5	\$ 116	\$ 582	\$ 582
52	System; Stg. 2 influent pump, Hajoca	EQ	WWTP	2013	\$ 2,534	10	5	\$ 253	\$ 1,267	\$ 1,267
53	System; Stg. 2 RAS recycle, shear gate freight, Hajoca	EQ	WWTP	2013	\$ 123	10	5	\$ 12	\$ 62	\$ 62
54	System; Stg. 2 raw pump concrete drilling, Diamond Drilling Company	EQ	WWTP	2013	\$ 1,150	10	5	\$ 115	\$ 575	\$ 575
55	System; Stg. 2 raw pump room covers, Neenah Foundry	EQ	WWTP	2013	\$ 1,470	10	5	\$ 147	\$ 735	\$ 735
56	System; Stg. 2 raw pump room, Optimum Controls	EQ	WWTP	2013	\$ 6,500	10	5	\$ 650	\$ 3,250	\$ 3,250
57	System; Stg. 2 raw pumps, Shafer Industrial	EQ	WWTP	2013	\$ 2,865	10	5	\$ 287	\$ 1,433	\$ 1,433
58	System; Stg. 2 raw pumps, Shafer Industrial Repair	EQ	WWTP	2013	\$ 2,865	10	5	\$ 287	\$ 1,433	\$ 1,433
59	System; tertiary gallery repiping, Airgas East (through Visa)	EQ	WWTP	2013	\$ 297	10	5	\$ 30	\$ 149	\$ 149
60	System; tertiary gallery repiping, Bursich Assocs.	EQ	WWTP	2013	\$ 2,118	10	5	\$ 212	\$ 1,059	\$ 1,059
61	System; tertiary gallery repiping, Bursich Assocs.	EQ	WWTP	2013	\$ 2,280	10	5	\$ 228	\$ 1,140	\$ 1,140
62	System; tertiary gallery repiping, Deacon Industrial Supply	EQ	WWTP	2013	\$ 400	10	5	\$ 40	\$ 200	\$ 200
63	System; tertiary gallery repiping, Hajoca	EQ	WWTP	2013	\$ 8,900	10	5	\$ 890	\$ 4,450	\$ 4,450
64	System; tertiary gallery repiping, Jacob Schmidt	EQ	WWTP	2013	\$ 453	10	5	\$ 45	\$ 227	\$ 227
65	System; tertiary gallery repiping, Lowe's	EQ	WWTP	2013	\$ 753	10	5	\$ 75	\$ 376	\$ 376
66	System; tertiary gallery repiping, Nycorp Corp.	EQ	WWTP	2013	\$ 112	10	5	\$ 11	\$ 56	\$ 56
67	System; tertiary gallery repiping, W.W. Grainger	EQ	WWTP	2013	\$ 320	10	5	\$ 32	\$ 160	\$ 160
68	System; VFD replacement, Allied Control Services	EC	WWTP	2013	\$ 3,462	15	5	\$ 231	\$ 1,154	\$ 2,308
69	System; VFDs, The Reporter	EC	WWTP	2013	\$ 307	15	5	\$ 20	\$ 102	\$ 204
70	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,076	15	5	\$ 72	\$ 359	\$ 717
71	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,034	15	5	\$ 69	\$ 345	\$ 689
72	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 2,067	15	5	\$ 138	\$ 689	\$ 1,378
73	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 6,385	15	5	\$ 426	\$ 2,128	\$ 4,257
74	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 2,662	15	5	\$ 177	\$ 887	\$ 1,775
75	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 13,330	15	5	\$ 889	\$ 4,443	\$ 8,886
76	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,581	15	5	\$ 105	\$ 527	\$ 1,054
77	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 6,340	15	5	\$ 423	\$ 2,113	\$ 4,226
78	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 14,591	15	5	\$ 973	\$ 4,864	\$ 9,727
79	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 3,570	15	5	\$ 238	\$ 1,190	\$ 2,380
80	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 12,286	15	5	\$ 819	\$ 4,095	\$ 8,190
81	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 9,566	15	5	\$ 638	\$ 3,189	\$ 6,377
82	System; collection system repairs, Sewer Specialty Svcs.	EQ	Interceptor	2013	\$ 500	10	5	\$ 50	\$ 250	\$ 250
83	System; collection system repairs, Sewer Specialty Svcs.	EQ	Interceptor	2013	\$ 4,500	10	5	\$ 450	\$ 2,250	\$ 2,250
84	System; manhole rising, Jacob Schmidt	S	Interceptor	2013	\$ 832	50	5	\$ 17	\$ 83	\$ 749
85	System; manhole rising, Lowe's	S	Interceptor	2013	\$ 97	50	5	\$ 2	\$ 10	\$ 87
86	System; manhole rising, M&W Incom Supply	S	Interceptor	2013	\$ 329	50	5	\$ 7	\$ 33	\$ 296
87	System; manhole rising, M&W Incom Supply	S	Interceptor	2013	\$ 474	50	5	\$ 9	\$ 47	\$ 427
88	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 8,066	10	5	\$ 807	\$ 4,033	\$ 4,033
89	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 8,445	10	5	\$ 844	\$ 4,222	\$ 4,222
90	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 7,322	10	5	\$ 732	\$ 3,661	\$ 3,661
91	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 321	10	5	\$ 32	\$ 161	\$ 161
92	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 5,599	10	5	\$ 560	\$ 2,800	\$ 2,800
93	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 4,215	10	5	\$ 421	\$ 2,107	\$ 2,107
94	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 784	10	5	\$ 78	\$ 392	\$ 392
95	Siemen's refund			2013	\$ (49,265)	N/A	5	\$ -	\$ -	\$ -
<b>Section Total</b>					\$ <b>276,438</b>			\$ <b>32,510</b>	\$ <b>162,549</b>	\$ <b>163,154</b>
<b>From Maillie Excel Files</b>										
96	1620 Towamencin Sewer System; Additions			2013	\$ -	N/A	5	\$ -	\$ -	\$ -
97	1630 U.G. Sewer System; Additions			2013	\$ -	N/A	5	\$ -	\$ -	\$ -
98	1650 Construction in progress; Additions			2013	\$ 24,989	N/A	5	\$ -	\$ -	\$ -
99	1650 Construction in progress; Disposal			2013	\$ -	N/A	5	\$ -	\$ -	\$ -
<b>Section Total</b>					\$ <b>24,989</b>			\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>
<b>From Audit Note 4</b>										
100	Sewer system; Pump station and interceptor			2013	\$ -	N/A	5	\$ -	\$ -	

Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
<b>From Sewer Construction Costs by Year Installed</b>										
101	Sewer System; installation of new mains and manholes	S	Mains	2013	\$ 120,758	50	5	\$ 2,415	\$ 12,076	\$ 108,683
102	Sewer System; installation of new mains and manholes	S	Interceptor	2013	\$ -	50	5	\$ -	\$ -	\$ -
				<b>Adjusted TOTAL (TOTAL + item 101 + item 102 - item 96 - item 97)</b>	<b>\$ 422,186</b>			<b>\$ 34,925</b>	<b>\$ 174,625</b>	<b>\$ 271,837</b>
				<b>Adjusted End of Year (2013) from Adjusted End of Year (2012)</b>	<b>\$ 54,727,165</b>					
				<b>Audit End of Year (2013)</b>	<b>\$ 48,017,084</b>					
				<b>DIFFERENCE</b>	<b>\$ 6,710,081</b>					

**FOR COMPARISON**

From Maillie G/L Accounts				Additions/(Disposals)		Total Audit		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
103	1610 Sewer Plant Equipment; Additions	2013	\$ 245,497	vs 3-69 & 95	\$ 129,528	\$ (115,969)		
104	1620 Towamencin Sewer System; Additions	2013	\$ -	vs 70-94 & 96	\$ 115,969	\$ 115,969		
105	1630 U.G. Sewer System; Additions	2013	\$ -	vs 97	\$ -	\$ -		
106	1640 Maintenance; Ford F350 Truck	2013	\$ 27,451	vs 1	\$ 27,452	\$ 1		
107	1645 Office Equipment	2013	\$ 3,490	vs 2	\$ 3,490	\$ -		
108	1650 Construction in Progress; Addition	2013	\$ 24,989	vs 98	\$ 24,989	\$ -		
109	1650 Construction in Progress; Disposal	2013	\$ -	vs 99	\$ -	\$ -		
110	1812 SCI/PS-Rittenhouse Road	2013	\$ -	vs 100	\$ -	\$ -		
<b>TOTAL</b>					<b>\$ 301,427</b>	<b>\$ 0</b>		

From Fixed Asset Schedule (PDF)				Additions/(Disposals)		Total Audit		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
111	1610 Sewer Plant Equipment; Additions	2013	\$ 245,497	vs 3-69 & 95	\$ 129,528	\$ (115,969)		
112	1620 Towamencin Sewer System; Additions	2013	\$ -	vs 70-94 & 96	\$ 115,969	\$ 115,969		
113	1630 U.G. Sewer System; Additions	2013	\$ -	vs 97	\$ -	\$ -		
114	1640 Maintenance	2013	\$ 27,451	vs 1	\$ 27,452	\$ 1		
115	1645 Office Equipment	2013	\$ 3,490	vs 2	\$ 3,490	\$ -		
116	1650 Construction in Progress; Addition	2013	\$ 24,989	vs 98	\$ 24,989	\$ -		
117	1650 Construction in Progress; Disposal	2013	\$ -	vs 99	\$ -	\$ -		
118	1812 SCI/PS-Rittenhouse Road	2013	\$ -	vs 100	\$ -	\$ -		
<b>TOTAL</b>					<b>\$ 301,427</b>	<b>\$ 0</b>		

From Audit Note 4				Additions/(Disposals)		Total Audit		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
119	Sewer plant and additions	2013	\$ 245,497	vs 3-97	\$ 245,497	\$ (0)		
120	Sewer system; Pump station and interceptor	2013	\$ -	vs 100	\$ -	\$ -		
121	Sewer system; Other maintenance equipment	2013	\$ 27,451	vs 1	\$ 27,452	\$ 1		
122	Construction in progress; Additions	2013	\$ 24,989	vs 98	\$ 24,989	\$ -		
123	Construction in progress; Disposal	2013	\$ -	vs 99	\$ -	\$ -		
124	Office equipment	2013	\$ 3,490	vs 2	\$ 3,490	\$ -		
<b>TOTAL</b>					<b>\$ 301,427</b>	<b>\$ 0</b>		

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)		2012			2013			
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE	2012	Δ	2013	2012	Δ	2013
125	Sewer plant and additions		\$ 245,497				\$ 44,194,593	\$ 245,497	\$ 44,440,090			
126	Sewer system; Pump station and interceptor		\$ -				\$ 2,851,484	\$ -	\$ 2,851,484			
127	Sewer system; Other maintenance equipment		\$ 27,451				\$ 587,588	\$ 27,451	\$ 615,039			
128	Construction in progress; Additions		\$ 24,989				\$ 19,192	\$ 24,989	\$ 44,181			
129	Construction in progress; Disposal		\$ -									
130	Office equipment		\$ 3,490				\$ 62,800	\$ 3,490	\$ 66,290			
<b>TOTAL</b>					<b>\$ 301,427</b>		<b>\$ 47,715,657</b>	<b>\$ 301,427</b>	<b>\$ 48,017,084</b>			

131	Accumulated Depreciation		\$ 1,011,878				\$ 26,371,424	\$ 1,011,878	\$ 27,383,302			
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Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2014										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
Calculated End of Year (2013) from Calculated End of Year (2012)				\$ 47,626,231						
Audit End of Year (2013)				\$ 48,017,084						
DIFFERENCE				\$ (390,853)						
Adjusted End of Year (2013) from Adjusted End of Year (2012)				\$ 54,727,165						
Audit End of Year (2013)				\$ 48,017,084						
DIFFERENCE				\$ 6,710,081						
<b>From Authority Capital Vouchers</b>										
1	Maint., replace coil & compressor admin. bldg. HVAC, Scatton's	EQ	WWTP	2014	\$ 7,636	10	4	\$ 764	\$ 3,054	\$ 4,581
2	Maint.; generator breakers replacement, Reuter & Hanney	EC	WWTP	2014	\$ 8,500	15	4	\$ 567	\$ 2,267	\$ 6,233
3	Maint.; replacement desiccant air dryer, Scales	EQ	WWTP	2014	\$ 4,368	10	4	\$ 437	\$ 1,747	\$ 2,621
4	System; bubbler control panel, Optimum Controls Corp.	EC	WWTP	2014	\$ 700	15	4	\$ 47	\$ 187	\$ 513
5	System; centrifuge process panels, ABB	EC	WWTP	2014	\$ 15,300	15	4	\$ 1,020	\$ 4,080	\$ 11,220
6	System; comminutor rebuild, JWC Environmental	EQ	WWTP	2014	\$ 7,797	10	4	\$ 780	\$ 3,119	\$ 4,678
7	System; compressor replacement tank, Tate Engineering	EQ	WWTP	2014	\$ 544	10	4	\$ 54	\$ 217	\$ 326
8	System; compressor replacement, Scales	EQ	WWTP	2014	\$ 8,578	10	4	\$ 858	\$ 3,431	\$ 5,147
9	System; effluent discharge pump & new raw pump, Shafer Industrial Repair	EQ	WWTP	2014	\$ 2,601	10	4	\$ 260	\$ 1,040	\$ 1,561
10	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2014	\$ 824	10	4	\$ 82	\$ 330	\$ 494
11	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2014	\$ 3,997	10	4	\$ 400	\$ 1,599	\$ 2,398
12	System; effluent discharge pump, Jacob Schmidt	EQ	WWTP	2014	\$ 1,005	10	4	\$ 101	\$ 402	\$ 603
13	System; effluent discharge pump, Shaffer	EQ	WWTP	2014	\$ 3,026	10	4	\$ 303	\$ 1,210	\$ 1,816
14	System; freight for Wey Valve, FedEx	EQ	WWTP	2014	\$ 283	10	4	\$ 28	\$ 113	\$ 170
15	System; gear box rebuild for flash mixers, Philadelphia Mixing Solutions	EQ	WWTP	2014	\$ 4,808	10	4	\$ 481	\$ 1,923	\$ 2,885
16	System; grooved fittings & couplings, The Reporter	EQ	WWTP	2014	\$ 265	10	4	\$ 26	\$ 106	\$ 159
17	System; influent screen, Bursich Assocs.	EQ	WWTP	2014	\$ 2,220	10	4	\$ 222	\$ 888	\$ 1,332
18	System; Notice to Bidders VFDs #2, The Reporter	EQ	WWTP	2014	\$ 342	10	4	\$ 34	\$ 137	\$ 205
19	System; PLC processor control, Rumsey	EC	WWTP	2014	\$ 6,489	15	4	\$ 433	\$ 1,730	\$ 4,758
20	System; pump control panel, Contract 2013-2, final pymt., Optimum Controls	EC	WWTP	2014	\$ 4,480	15	4	\$ 299	\$ 1,195	\$ 3,285
21	System; pump control panel, Contract 2013-2, pymt. #1, Optimum Controls	EC	WWTP	2014	\$ 41,135	15	4	\$ 2,742	\$ 10,969	\$ 30,166
22	System; replacement of Ingersoll/Rand compressor Scales	EQ	WWTP	2014	\$ 8,864	10	4	\$ 886	\$ 3,546	\$ 5,318
23	System; rotostrainer conveyor line replacement, Motion Industries	EQ	WWTP	2014	\$ 6,995	10	4	\$ 699	\$ 2,798	\$ 4,197
24	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 1,070	10	4	\$ 107	\$ 428	\$ 642
25	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 2,847	10	4	\$ 285	\$ 1,139	\$ 1,708
26	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 840	10	4	\$ 84	\$ 336	\$ 504
27	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 300	10	4	\$ 30	\$ 120	\$ 180
28	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 180	10	4	\$ 18	\$ 72	\$ 108
29	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 1,501	10	4	\$ 150	\$ 601	\$ 901
30	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 3,500	10	4	\$ 350	\$ 1,400	\$ 2,100
31	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 5,980	10	4	\$ 598	\$ 2,392	\$ 3,588
32	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 4,875	10	4	\$ 488	\$ 1,950	\$ 2,925
33	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 2,481	10	4	\$ 248	\$ 993	\$ 1,489
34	System; rotostrainer upgrade, Deacon Industrial	EQ	WWTP	2014	\$ 38,649	10	4	\$ 3,865	\$ 15,460	\$ 23,190
35	System; rotostrainer upgrade, Felker Brothers	EQ	WWTP	2014	\$ 13,300	10	4	\$ 1,330	\$ 5,320	\$ 7,980
36	System; rotostrainer upgrade, George P. Bailey	EQ	WWTP	2014	\$ 3,000	10	4	\$ 300	\$ 1,200	\$ 1,800
37	System; rotostrainer upgrade, Hajoca Corp.	EQ	WWTP	2014	\$ 2,175	10	4	\$ 217	\$ 870	\$ 1,305
38	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 11,795	10	4	\$ 1,180	\$ 4,718	\$ 7,077
39	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 4,209	10	4	\$ 421	\$ 1,683	\$ 2,525
40	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 16,368	10	4	\$ 1,637	\$ 6,547	\$ 9,821
41	System; rotostrainers, The Reporter	EQ	WWTP	2014	\$ 258	10	4	\$ 26	\$ 103	\$ 155
42	System; SCADA computers, software, & license, Connections Automation	EC	WWTP	2014	\$ 4,800	15	4	\$ 320	\$ 1,280	\$ 3,520
43	System; SCADA computers, software, & license, Rumsey	EC	WWTP	2014	\$ 17,965	15	4	\$ 1,198	\$ 4,791	\$ 13,174
44	System; Stg. 1 comminutor refurbish, Frank Callahan Co., Inc.	EQ	WWTP	2014	\$ 504	10	4	\$ 50	\$ 201	\$ 302
45	System; Stg. 1 comminutor refurbish, JWC Environmental	EQ	WWTP	2014	\$ 19,510	10	4	\$ 1,951	\$ 7,804	\$ 11,706
46	System; Stg. 1 effluent meter, W.G. Malden	EQ	WWTP	2014	\$ 2,759	10	4	\$ 276	\$ 1,104	\$ 1,655
47	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,123	10	4	\$ 212	\$ 849	\$ 1,274
48	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 420	10	4	\$ 42	\$ 168	\$ 252
49	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,993	10	4	\$ 199	\$ 797	\$ 1,196
50	System; Stg. 1 RAS pump replacement, Xylem Water Solutions	EQ	WWTP	2014	\$ 4,764	10	4	\$ 476	\$ 1,906	\$ 2,858
51	System; Stg. 1 raw pump replacement, Geiger Pump & Equip.	EQ	WWTP	2014	\$ 11,587	10	4	\$ 1,159	\$ 4,635	\$ 6,952
52	System; Stg. 2 comminutor refurbish, JWC Environmental	EQ	WWTP	2014	\$ 7,862	10	4	\$ 786	\$ 3,145	\$ 4,717
53	System; Stg. 2 final t valve actuator, MLK & Assocs.	EQ	WWTP	2014	\$ 4,100	10	4	\$ 410	\$ 1,640	\$ 2,460
54	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,627	10	4	\$ 363	\$ 1,451	\$ 2,176
55	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,003	10	4	\$ 200	\$ 801	\$ 1,202
56	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,048	10	4	\$ 205	\$ 819	\$ 1,229
57	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,999	10	4	\$ 400	\$ 1,600	\$ 2,399
58	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 5,572	10	4	\$ 557	\$ 2,229	\$ 3,343
59	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,720	10	4	\$ 372	\$ 1,488	\$ 2,232
60	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 4,376	10	4	\$ 438	\$ 1,751	\$ 2,626
61	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,191	10	4	\$ 119	\$ 476	\$ 714
62	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,579	10	4	\$ 158	\$ 632	\$ 948
63	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 5,634	10	4	\$ 563	\$ 2,254	\$ 3,380
64	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,908	10	4	\$ 191	\$ 763	\$ 1,145
65	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 7,236	10	4	\$ 724	\$ 2,894	\$ 4,342
66	System; Stg. 2 influent screen, Bursich Assocs.	EQ	WWTP	2014	\$ 780	10	4	\$ 78	\$ 312	\$ 468
67	System; Stg. 2 raw pump motors, Transply	EQ	WWTP	2014	\$ 16,096	10	4	\$ 1,610	\$ 6,438	\$ 9,658
68	System; Stg. 2 raw pumps, Rumsey Electric	EQ	WWTP	2014	\$ 34,719	10	4	\$ 3,472	\$ 13,888	\$ 20,831
69	System; Stg. 2 raw pumps, United Electric Supply	EQ	WWTP	2014	\$ 1,863	10	4	\$ 186	\$ 745	\$ 1,118
70	System; Stg. 2 raw pump, Merfish Pipe & Supply	EQ	WWTP	2014	\$ 356	10	4	\$ 36	\$ 142	\$ 214
71	System; Stg. 2 recirc pump, Bursich Assocs.	EQ	WWTP	2014	\$ 240	10	4	\$ 24	\$ 96	\$ 144
72	System; Stg. 2 recirc, Bursich Assocs.	EQ	WWTP	2014	\$ 828	10	4	\$ 83	\$ 331	\$ 497
73	System; Stg. 2 recirc, Bursich Assocs.	EQ	WWTP	2014	\$ 214	10	4	\$ 21	\$ 86	\$ 128
74	System; VFDs Contract 2013-1R final pymt., Danfoss, LLC	EQ	WWTP	2014	\$ 7,879	10	4	\$ 788	\$ 3,152	\$ 4,728
75	System; VFDs for raw pump project, County Electric	EQ	WWTP	2014	\$ 477	10	4	\$ 48	\$ 191	\$ 286
76	System; VFDs for raw pump project, Franklin Electric	EQ	WWTP	2014	\$ 1,031	10	4	\$ 103	\$ 412	\$ 618
77	System; VFDs for raw pump project, Franklin Electric	EQ	WWTP	2014	\$ 3,315	10	4	\$ 331	\$ 1,326	\$ 1,989
78	System; VFDs (Contract 2013-1R) Danfoss	EQ	WWTP	2014	\$ 70,913	10	4	\$ 7,091	\$ 28,365	\$ 42,548
79	System; VFDs, Connections Automation & Controls, LLC	EQ	WWTP	2014	\$ 3,040	10	4	\$ 304	\$ 1,216	\$ 1,824
80	System; VFDs, Connections Automation & Controls, LLC	EQ	WWTP	2014	\$ 2,620	10	4	\$ 262	\$ 1,048	\$ 1,572
81	System; VFDs, George P. Bailey & Sons	EQ	WWTP	2014	\$ 1,584	10	4	\$ 158	\$ 634	\$ 950
82	System; VFDs, George P. Bailey & Sons	EQ	WWTP	2014	\$ 6,336	10	4	\$ 634	\$ 2,534	\$ 3,802
83	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 702	15	4	\$ 47	\$ 187	\$ 515
84	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 733	15	4	\$ 49	\$ 196	\$ 538
85	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 63	15	4	\$ 4	\$ 17	\$ 46
86	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 711	15	4	\$ 47	\$ 189	\$ 521
87	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 8,576	15	4	\$ 572	\$ 2,287	\$ 6,289
88	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 6,007	15	4	\$ 400	\$ 1,602	\$ 4,405
89	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 60	15	4	\$ 4	\$ 16	\$ 44
90	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 994	15	4	\$ 66	\$ 265	\$ 729
91	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 1,467	15	4	\$ 98	\$ 391	\$ 1,075
92	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 3,742	15	4	\$ 249	\$ 998	\$ 2,744
93	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 2,318	15	4	\$ 155	\$ 618	\$ 1,700
94	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 147	15	4	\$ 10	\$ 39	\$ 108
95	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 5,007	10	4	\$ 501	\$ 2,003	\$ 3,004
96	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 719	10	4	\$ 72	\$ 288	\$ 431
97	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 2,543	10	4	\$ 254	\$ 1,017	\$ 1,526
98	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 7,010	10	4	\$ 701	\$ 2,804	\$ 4,206
99	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014						

Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
<b>From Maillie G/L Accounts</b>									
110	1620	Towamencin Sewer System; Additions	2013	\$ -	N/A	5	\$ -	\$ -	\$ -
111	1630	U.G. Sewer System; Additions	2013	\$ -	N/A	5	\$ -	\$ -	\$ -
112	1645	Office Equipment	2013	\$ -	N/A	5	\$ -	\$ -	\$ -
113	1650	Construction in progress; Additions	2013	\$ 209,645	N/A	5	\$ -	\$ -	\$ -
114	1650	Construction in progress; Disposal	2013	\$ (44,181)	N/A	5	\$ -	\$ -	\$ -
				<b>Section Total</b>	<b>\$ 165,464</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note D</b>									
115		Sewer system; Pump station and interceptor	2013	\$ -	N/A	5	\$ -	\$ -	\$ -
				<b>Section Total</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
				<b>TOTAL</b>	<b>\$ 775,797</b>		<b>\$ 56,870</b>	<b>\$ 227,482</b>	<b>\$ 382,852</b>
				<b>Audit TOTAL(2014)</b>	<b>\$ 775,797</b>				
				<b>DIFFERENCE</b>	<b>\$ 0</b>				
				<b>Calculated End of Year (2014) from Calculated End of Year (2013)</b>	<b>\$ 48,402,028</b>				
				<b>Audit End of Year (2014)</b>	<b>\$ 48,792,881</b>				
				<b>DIFFERENCE</b>	<b>\$ (390,853)</b>				
<b>From Sewer Construction Costs by Year Installed</b>									
116		Sewer System; installation of new mains and manholes	2014	\$ -	50	4	\$ -	\$ -	\$ -
117		Sewer System; installation of new mains and manholes	2014	\$ -	50	4	\$ -	\$ -	\$ -
				<b>Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111)</b>	<b>\$ 775,797</b>		<b>\$ 56,870</b>	<b>\$ 227,482</b>	<b>\$ 382,852</b>
				<b>Adjusted End of Year (2014) from Adjusted End of Year (2013)</b>	<b>\$ 55,502,962</b>				
				<b>Audit End of Year (2014)</b>	<b>\$ 48,792,881</b>				
				<b>DIFFERENCE</b>	<b>\$ 6,710,081</b>				

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>				<b>Additions/(Disposals)</b>		<b>Total Audit</b>		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
118	1610 Sewer Plant Equipment; Additions	2014	\$ 589,829	vs 4-82 & 109	\$ 507,147	\$ (82,682)		
119	1620 Towamencin Sewer System; Additions	2014	\$ -	vs 83-108 & 110	\$ 82,682	\$ 82,682		
120	1630 U.G. Sewer System; Additions	2014	\$ -	vs 111	\$ -	\$ -		
121	1640 Maintenance; HVAC	2014	\$ 7,635	vs 1	\$ 7,636	\$ 1		
122	1640 Maintenance; Generator Breaker	2014	\$ 8,500	vs 2	\$ 8,500	\$ -		
123	1640 Maintenance; Air Dryer	2014	\$ 4,368	vs 3	\$ 4,368	\$ (0)		
124	1645 Office Equipment	2014	\$ -	vs 112	\$ -	\$ -		
125	1650 Construction in Progress; Addition	2014	\$ 209,645	vs 113	\$ 209,645	\$ -		
126	1650 Construction in Progress; Disposal	2014	\$ (44,181)	vs 114	\$ (44,181)	\$ -		
127	1812 SCI/PS-Rittenhouse Road	2014	\$ -	vs 115	\$ -	\$ -		
				<b>TOTAL</b>	<b>\$ 775,796</b>	<b>\$ 1</b>		

<b>From Fixed Asset Schedule (PDF)</b>				<b>Additions/(Disposals)</b>		<b>Total Audit</b>		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
128	1610 Sewer Plant Equipment; Additions	2014	\$ 589,829	vs 4-82 & 109	\$ 507,147	\$ (82,682)		
129	1620 Towamencin Sewer System; Additions	2014	\$ -	vs 83-108	\$ 82,682	\$ 82,682		
130	1630 U.G. Sewer System; Additions	2014	\$ -	vs 111	\$ -	\$ -		
131	1640 Maintenance	2014	\$ 20,504	vs 1-3	\$ 20,504	\$ (0)		
132	1645 Office Equipment	2014	\$ -	vs 112	\$ -	\$ -		
133	1650 Construction in Progress; Addition	2014	\$ 209,645	vs 113	\$ 209,645	\$ -		
134	1650 Construction in Progress; Disposal	2014	\$ (44,181)	vs 114	\$ (44,181)	\$ -		
135	1812 SCI/PS-Rittenhouse Road	2014	\$ -	vs 115	\$ -	\$ -		
				<b>TOTAL</b>	<b>\$ 775,797</b>	<b>\$ 0</b>		

<b>From Audit Note D</b>				<b>Additions/(Disposals)</b>		<b>Total Audit</b>		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
136	Sewer plant and additions	2014	\$ 589,829	vs 4-109	\$ 589,829	\$ 0		
137	Sewer system; Pump station and interceptor	2014	\$ -	vs 115	\$ -	\$ -		
138	Sewer system; Other maintenance equipment	2014	\$ 20,504	vs 1-3	\$ 20,504	\$ (0)		
139	Construction in progress; Additions	2014	\$ 165,464	vs 113	\$ 209,645	\$ 44,181		
140	Construction in progress; Disposal	2014	\$ -	vs 114	\$ (44,181)	\$ (44,181)		
141	Office equipment	2014	\$ -	vs 112	\$ -	\$ -		
				<b>TOTAL</b>	<b>\$ 775,797</b>	<b>\$ 0</b>		

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>				<b>Additions/(Disposals)</b>		<b>Total Audit</b>		
Item #	Description	Year	Cost	Item #	Original Costs	DIFFERENCE		
142	Sewer plant and additions		\$ 589,829	2013	\$ 44,440,090	\$ 589,829	\$ 45,029,919	
143	Sewer system; Pump station and interceptor		\$ -	Δ	\$ -	\$ -	\$ 2,851,484	
144	Sewer system; Other maintenance equipment		\$ 20,504	2014	\$ 615,039	\$ 20,504	\$ 635,543	
145	Construction in progress; Additions		\$ 165,464	2014	\$ 44,181	\$ 165,464	\$ 209,645	
146	Construction in progress; Disposal		\$ -		\$ -	\$ -	\$ -	
147	Office equipment		\$ -		\$ -	\$ -	\$ -	
				<b>TOTAL</b>	<b>\$ 775,797</b>		<b>\$ 66,290</b>	
				<b>End of Year</b>	<b>\$ 48,017,084</b>	<b>\$ 775,797</b>	<b>\$ 48,792,881</b>	
					<b>\$ 27,383,302</b>	<b>\$ 1,040,270</b>	<b>\$ 28,423,572</b>	

148	Accumulated Depreciation		\$ 1,040,270
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Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2015										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
Calculated End of Year (2014) from Calculated End of Year (2013)				\$ 48,402,028						
Audit End of Year (2014)				\$ 48,792,881						
DIFFERENCE				\$ (390,853)						
Adjusted End of Year (2014) from Adjusted End of Year (2013)				\$ 55,502,962						
Audit End of Year (2014)				\$ 48,792,881						
DIFFERENCE				\$ 6,710,081						
<b>From Authority Capital Vouchers</b>										
1	Maint.; compressor service kits, Scales	EQ	WWTP	2015	\$ 1,654	10	3	\$ 165	\$ 496	\$ 1,158
2	Maint.; coping, OMG, Inc. (Towamencin Twp. only)	S	WWTP	2015	\$ 3,820	50	3	\$ 76	\$ 229	\$ 3,591
3	Maint.; replacement air conditioner, Scatton's (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,795	10	3	\$ 680	\$ 2,039	\$ 4,757
4	Maint.; re-roofing, 21st Century Media (Towamencin Twp. only)	S	WWTP	2015	\$ 240	50	3	\$ 5	\$ 14	\$ 226
5	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 1,525	50	3	\$ 31	\$ 92	\$ 1,434
6	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 1,730	50	3	\$ 35	\$ 104	\$ 1,626
7	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 2,891	50	3	\$ 58	\$ 173	\$ 2,718
8	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 4,115	50	3	\$ 82	\$ 247	\$ 3,868
9	System; aeration tank 3, Fastenal (Towamencin Twp. only)	EQ	WWTP	2015	\$ 852	10	3	\$ 85	\$ 256	\$ 596
10	System; aeration tank 3, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 164	10	3	\$ 16	\$ 49	\$ 115
11	System; aeration tank 3, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,072	10	3	\$ 107	\$ 322	\$ 750
12	System; aeration tank 3, J & S Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 10,167	10	3	\$ 1,017	\$ 3,050	\$ 7,117
13	System; aeration tank 4, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 238	10	3	\$ 24	\$ 71	\$ 166
14	System; flash mixer #2 replacement, Motion Industries (Tow. Twp. only)	EQ	WWTP	2015	\$ 7,529	10	3	\$ 753	\$ 2,259	\$ 5,270
15	System; influent screen evaluation, Bursich Assocs.	EQ	WWTP	2015	\$ 1,550	10	3	\$ 155	\$ 465	\$ 1,085
16	System; muffin monster rebuild, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2015	\$ 8,229	10	3	\$ 823	\$ 2,469	\$ 5,760
17	System; muffin monster rebuild, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2015	\$ 9,374	10	3	\$ 937	\$ 2,812	\$ 6,562
18	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 318	50	3	\$ 6	\$ 19	\$ 298
19	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 355	50	3	\$ 7	\$ 21	\$ 333
20	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 1,698	50	3	\$ 34	\$ 102	\$ 1,596
21	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 1,949	50	3	\$ 39	\$ 117	\$ 1,832
22	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 2,331	50	3	\$ 47	\$ 140	\$ 2,191
23	System; pump replacement, Geiger Pump (Towamencin Twp. only)	EQ	WWTP	2015	\$ 3,324	10	3	\$ 332	\$ 997	\$ 2,327
24	System; raw pump project/SCADA, Connections Automation	EC	WWTP	2015	\$ 7,125	15	3	\$ 475	\$ 1,425	\$ 5,700
25	System; raw pump project/SCADA, Franklin Electric	EC	WWTP	2015	\$ 942	15	3	\$ 63	\$ 188	\$ 753
26	System; raw pump project/SCADA, L-Com	EC	WWTP	2015	\$ 182	15	3	\$ 12	\$ 36	\$ 146
27	System; raw pump project/SCADA, Rumsey Electric	EC	WWTP	2015	\$ 807	15	3	\$ 54	\$ 161	\$ 646
28	System; rotostrainer upgrade, Alfa Laval, Inc.	EQ	WWTP	2015	\$ 1,611	10	3	\$ 161	\$ 483	\$ 1,128
29	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 609	10	3	\$ 61	\$ 183	\$ 427
30	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 1,658	10	3	\$ 166	\$ 497	\$ 1,160
31	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 2,945	10	3	\$ 295	\$ 884	\$ 2,062
32	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 3,507	10	3	\$ 351	\$ 1,052	\$ 2,455
33	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 5,204	10	3	\$ 520	\$ 1,561	\$ 3,643
34	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 621	10	3	\$ 62	\$ 186	\$ 435
35	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 2,809	10	3	\$ 281	\$ 843	\$ 1,967
36	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 4,800	10	3	\$ 480	\$ 1,440	\$ 3,360
37	System; rotostrainer upgrade, Deacon Industrial Supply	EQ	WWTP	2015	\$ 590	10	3	\$ 59	\$ 177	\$ 413
38	System; rotostrainer upgrade, Diamond Drilling	EQ	WWTP	2015	\$ 1,675	10	3	\$ 168	\$ 503	\$ 1,173
39	System; rotostrainer upgrade, Franklin Electric	EQ	WWTP	2015	\$ 111	10	3	\$ 11	\$ 33	\$ 78
40	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 805	10	3	\$ 80	\$ 241	\$ 563
41	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 1,753	10	3	\$ 175	\$ 526	\$ 1,227
42	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 8,144	10	3	\$ 814	\$ 2,443	\$ 5,701
43	System; rotostrainer upgrade, Hajoca Corp.	EQ	WWTP	2015	\$ 400	10	3	\$ 40	\$ 120	\$ 280
44	System; rotostrainer upgrade, Jacob Schmidt	EQ	WWTP	2015	\$ 4,586	10	3	\$ 459	\$ 1,376	\$ 3,210
45	System; rotostrainer upgrade, MDG Equipment Co.	EQ	WWTP	2015	\$ 572	10	3	\$ 57	\$ 172	\$ 400
46	System; rotostrainer upgrade, MGD Equipment Co.	EQ	WWTP	2015	\$ 1,135	10	3	\$ 114	\$ 341	\$ 795
47	System; rotostrainer upgrade, Parkson	EQ	WWTP	2015	\$ 33,976	10	3	\$ 3,398	\$ 10,193	\$ 23,783
48	System; rotostrainer upgrade, Rumsey	EQ	WWTP	2015	\$ 1,370	10	3	\$ 137	\$ 411	\$ 959
49	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2015	\$ 190	10	3	\$ 19	\$ 57	\$ 133
50	System; rotostrainer upgrade, WW Grainger	EQ	WWTP	2015	\$ 682	10	3	\$ 68	\$ 205	\$ 477
51	System; rotostrainers, Parkson	EQ	WWTP	2015	\$ 191,972	10	3	\$ 19,197	\$ 57,592	\$ 134,380
52	System; SCADA upgrade, United Electric (Tow. Twp. only)	EC	WWTP	2015	\$ 521	15	3	\$ 35	\$ 104	\$ 417
53	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2015	\$ 1,587	50	3	\$ 32	\$ 95	\$ 1,492
54	System; Stg. 2 aeration tank 4, Hajoca Corp. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 722	10	3	\$ 72	\$ 217	\$ 505
55	System; Stg. 2 aeration tank 4, J&S Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 10,391	10	3	\$ 1,039	\$ 3,117	\$ 7,274
56	System; Stg. 2 chlorine pump replacement, LRM, Inc.	EQ	WWTP	2015	\$ 950	10	3	\$ 95	\$ 285	\$ 665
57	System; Stg. 2 final automated valve replacement, MLK & Assocs	EQ	WWTP	2015	\$ 4,335	10	3	\$ 433	\$ 1,300	\$ 3,034
58	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 65	10	3	\$ 6	\$ 19	\$ 45
59	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 161	10	3	\$ 16	\$ 48	\$ 113
60	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 480	10	3	\$ 48	\$ 144	\$ 336
61	System; Stg. 2 raw pump, Rumsey	EQ	WWTP	2015	\$ 10,471	10	3	\$ 1,047	\$ 3,141	\$ 7,330
62	System; Stg. 2 recirc pump station, Bursich Assocs.	EQ	WWTP	2015	\$ 1,429	10	3	\$ 143	\$ 429	\$ 1,000
63	System; Stg. 2 recirc pump station, Bursich Assocs.	EQ	WWTP	2015	\$ 3,275	10	3	\$ 328	\$ 983	\$ 2,293
64	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 124	10	3	\$ 12	\$ 37	\$ 87
65	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 620	10	3	\$ 62	\$ 186	\$ 434
66	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 620	10	3	\$ 62	\$ 186	\$ 434
67	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 643	10	3	\$ 64	\$ 193	\$ 450
68	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,340	10	3	\$ 134	\$ 402	\$ 938
69	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,477	10	3	\$ 148	\$ 443	\$ 1,034
70	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,658	10	3	\$ 166	\$ 497	\$ 1,160
71	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 2,871	10	3	\$ 287	\$ 861	\$ 2,010
72	System; Stg. 2 recirc pump, Deacon (Towamencin Twp. only)	EQ	WWTP	2015	\$ 634	10	3	\$ 63	\$ 190	\$ 444
73	System; Stg. 2 recirc pump, Deacon Industrial (Towamencin Twp. only)	EQ	WWTP	2015	\$ 500	10	3	\$ 50	\$ 150	\$ 350
74	System; Stg. 2 recirc pump, Deacon(Tow. Twp. only)	EQ	WWTP	2015	\$ 531	10	3	\$ 53	\$ 159	\$ 372
75	System; Stg. 2 recirc pump, Fastenal (Towamencin Twp. only)	EQ	WWTP	2015	\$ 261	10	3	\$ 26	\$ 78	\$ 182
76	System; Stg. 2 recirc pump, FedEx for Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 165	10	3	\$ 16	\$ 49	\$ 115
77	System; Stg. 2 recirc pump, FedEx for Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 302	10	3	\$ 30	\$ 90	\$ 211
78	System; Stg. 2 recirc pump, Felker Brothers (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,200	10	3	\$ 620	\$ 1,860	\$ 4,340
79	System; Stg. 2 recirc pump, H. Shoemaker (Towamencin Twp. only)	EQ	WWTP	2015	\$ 124	10	3	\$ 12	\$ 37	\$ 87
80	System; Stg. 2 recirc pump, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 241	10	3	\$ 24	\$ 72	\$ 169
81	System; Stg. 2 recirc pump, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2015	\$ 2,225	10	3	\$ 222	\$ 667	\$ 1,557
82	System; Stg. 2 recirc pump, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 13,047	10	3	\$ 1,305	\$ 3,914	\$ 9,133
83	System; Stg. 2 recirc pump, J.T. Seeley & Co. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,452	10	3	\$ 145	\$ 436	\$ 1,016
84	System; Stg. 2 recirc pump, J.T. Seeley & Co. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 77,871	10	3	\$ 7,787	\$ 23,361	\$ 54,510
85	System; Stg. 2 recirc pump, Jacob Schmidt (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,003	10	3	\$ 100	\$ 301	\$ 702
86	System; Stg. 2 recirc pump, Jacob Schmidt (Tow. Twp. only)	EQ	WWTP	2015	\$ 191	10	3	\$ 19	\$ 57	\$ 134
87	System; Stg. 2 recirc pump, Jacob Schmidt (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,662	10	3	\$ 166	\$ 499	\$ 1,163
88	System; Stg. 2 recirc pump, Lowe's (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,082	10	3	\$ 108	\$ 325	\$ 757
89	System; Stg. 2 recirc pump, Lowe's (Towamencin Twp. only)	EQ	WWTP	2015	\$ 228	10	3	\$ 23	\$ 68	\$ 159
90	System; Stg. 2 recirc pump, MDG Equipment Co. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 326	10	3	\$ 33	\$ 98	\$ 228
91	System; Stg. 2 recirc pump, Motion Industries (Tow. Twp. only)	EQ	WWTP	2015	\$ 420	10	3	\$ 42	\$ 126	\$ 294
92	System; Stg. 2 recirc pump, Motion Industries (Towamencin Twp. only)	EQ	WWTP	2015	\$ 303	10	3	\$ 30	\$ 91	\$ 212
93	System; Stg. 2 recirc pump, W.W. Grainger (Tow. Twp. only)	EQ	WWTP	2015	\$ 388	10	3	\$ 39	\$ 117	\$ 272
94	System; Stg. 2 recirc pump, Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,232	10	3	\$ 623	\$ 1,870	\$ 4,362
95	System; Stg. 2 recirc pump, Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 12,000	10	3	\$ 1,200	\$ 3,600	\$ 8,400
96	System; Stg. 2 recirc pump, Xylem (Towamencin Twp. only)	EQ	WWTP	2015	\$ 4,572	10	3	\$ 457	\$ 1,371	\$ 3,200
97	System; Stg. 2 utility water pump motor & base plate, RTC Assocs.	EQ	WWTP	2015						

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
116	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 8,273	50	3	\$ 165	\$ 496	\$ 7,777
117	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 8,453	50	3	\$ 169	\$ 507	\$ 7,946
118	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 11,549	50	3	\$ 231	\$ 693	\$ 10,856
119	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 16,652	50	3	\$ 333	\$ 999	\$ 15,653
120	System; permanent meters final pymt. on Contract, Almeida & Hudak	EQ	Interceptor	2015	\$ 28,148	10	3	\$ 2,815	\$ 8,444	\$ 19,703
121	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 74,100	10	3	\$ 7,410	\$ 22,230	\$ 51,870
122	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 119,700	10	3	\$ 11,970	\$ 35,910	\$ 83,790
123	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 180,975	10	3	\$ 18,098	\$ 54,293	\$ 126,683
124	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,218	10	3	\$ 122	\$ 365	\$ 852
125	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,457	10	3	\$ 146	\$ 437	\$ 1,020
126	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,589	10	3	\$ 159	\$ 477	\$ 1,112
127	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,027	10	3	\$ 203	\$ 608	\$ 1,419
128	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,270	10	3	\$ 227	\$ 681	\$ 1,589
129	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,630	10	3	\$ 263	\$ 789	\$ 1,841
130	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,494	10	3	\$ 349	\$ 1,048	\$ 2,445
131	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,620	10	3	\$ 362	\$ 1,086	\$ 2,534
132	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,680	10	3	\$ 368	\$ 1,104	\$ 2,576
133	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 5,520	10	3	\$ 552	\$ 1,656	\$ 3,864
134	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 9,582	10	3	\$ 958	\$ 2,874	\$ 6,707
135	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 15,944	10	3	\$ 1,594	\$ 4,783	\$ 11,161
<b>Section Total</b>					<b>\$ 1,158,800</b>			<b>\$ 52,368</b>	<b>\$ 157,103</b>	<b>\$ 387,813</b>
<b>From 2015 Audit</b>										
136	Capital Distribution - UGT Withdrawal			2015	\$ 4,000,000	40	3	\$ 100,000	\$ 300,000	\$ 3,700,000
<b>Section Total</b>					<b>\$ 4,000,000</b>			<b>\$ 100,000</b>	<b>\$ 300,000</b>	<b>\$ 3,700,000</b>
<b>From Maillie G/L Accounts</b>										
137	1620 Towamencin Sewer System; Additions			2015	\$ -	N/A	3	\$ -	\$ -	\$ -
138	1630 U.G. Sewer System; Additions			2015	\$ -	N/A	3	\$ -	\$ -	\$ -
139	1645 Office Equipment			2015	\$ -	N/A	3	\$ -	\$ -	\$ -
140	1650 Construction in progress; Additions			2015	\$ 95,197	N/A	3	\$ -	\$ -	\$ -
141	1650 Construction in progress; Disposal			2015	\$ (209,645)	N/A	3	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ (114,448)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note D</b>										
142	Sewer system; Pump station and interceptor			2015	\$ -	N/A	3	\$ -	\$ -	\$ -
<b>Section Total</b>					<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL</b>					<b>\$ 5,044,352</b>			<b>\$ 152,368</b>	<b>\$ 457,103</b>	<b>\$ 4,087,813</b>
<b>Audit TOTAL(2015)</b>					<b>\$ 5,043,482</b>					
<b>DIFFERENCE</b>					<b>\$ 870</b>					
<b>Calculated End of Year (2015) from Calculated End of Year (2014)</b>					<b>\$ 53,446,380</b>					
<b>Audit End of Year (2015)</b>					<b>\$ 53,836,363</b>					
<b>DIFFERENCE</b>					<b>\$ (389,983)</b>					
<b>From Sewer Construction Costs by Year Installed</b>										
143	Sewer System; installation of new mains and manholes	S	Mains	2015	\$ 322,375	50	3	\$ 6,448	\$ 19,343	\$ 303,033
144	Sewer System; installation of new mains and manholes	S	Interceptor	2015	\$ -	50	3	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + item 143 + item 144 - item 137 - item 138)</b>					<b>\$ 5,366,728</b>			<b>\$ 158,815</b>	<b>\$ 476,445</b>	<b>\$ 4,390,846</b>
<b>Adjusted End of Year (2015) from Adjusted End of Year (2014)</b>					<b>\$ 60,869,690</b>					
<b>Audit End of Year (2015)</b>					<b>\$ 53,836,363</b>					
<b>DIFFERENCE</b>					<b>\$ 7,033,327</b>					

FOR COMPARISON

<b>From Maillie G/L Accounts</b>					Additions/(Disposals)		Total Audit			
Item #	Description	Year	Cost	Category	Location	Age	Original Costs	DIFFERENCE		
145	1610 Sewer Plant Equipment; Additions	2015	\$ 5,135,159	S	Interceptor	3	\$ 5,135,159	\$ -	\$ 5,135,159	
146	1620 Towamencin Sewer System; Additions	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
147	1630 U.G. Sewer System; Additions	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
148	1640 Maintenance; Additions	2015	\$ 22,771	S	Interceptor	3	\$ 22,771	\$ -	\$ 22,771	
149	1645 Office Equipment	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
150	1650 Construction in Progress; Addition	2015	\$ 95,197	S	Interceptor	3	\$ 95,197	\$ -	\$ 95,197	
151	1650 Construction in Progress; Disposal	2015	\$ (209,645)	S	Interceptor	3	\$ (209,645)	\$ -	\$ (209,645)	
152	1812 SCI/PS-Rittenhouse Road	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
<b>TOTAL</b>							<b>\$ 5,043,482</b>	<b>\$ -</b>	<b>\$ 5,043,482</b>	
<b>vs 9-98 &amp; 136</b> \$ 4,522,146 \$ (613,013)										
<b>vs 99-135 &amp; 137</b> \$ 613,884 \$ 613,884										
<b>vs 138</b> \$ - \$ -										
<b>vs 1-8</b> \$ 22,771 \$ (1)										
<b>vs 139</b> \$ - \$ -										
<b>vs 140</b> \$ 95,197 \$ -										
<b>vs 141</b> \$ (209,645) \$ -										
<b>vs 0</b> \$ - \$ -										
<b>\$ 870</b>										
<b>From Fixed Asset Schedule (PDF)</b>										
153	1610 Sewer Plant Equipment; Additions	2015	\$ 5,135,159	S	Interceptor	3	\$ 5,135,159	\$ -	\$ 5,135,159	
154	1620 Towamencin Sewer System; Additions	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
155	1630 U.G. Sewer System; Additions	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
156	1640 Maintenance	2015	\$ 22,771	S	Interceptor	3	\$ 22,771	\$ -	\$ 22,771	
157	1645 Office Equipment	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
158	1650 Construction in Progress; Addition	2015	\$ 95,197	S	Interceptor	3	\$ 95,197	\$ -	\$ 95,197	
159	1650 Construction in Progress; Disposal	2015	\$ (209,645)	S	Interceptor	3	\$ (209,645)	\$ -	\$ (209,645)	
160	1812 SCI/PS-Rittenhouse Road	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
<b>TOTAL</b>							<b>\$ 5,043,482</b>	<b>\$ -</b>	<b>\$ 5,043,482</b>	
<b>vs 9-98 &amp; 136</b> \$ 4,522,146 \$ (613,013)										
<b>vs 99-135 &amp; 137</b> \$ 613,884 \$ 613,884										
<b>vs 138</b> \$ - \$ -										
<b>vs 1-8</b> \$ 22,771 \$ (1)										
<b>vs 139</b> \$ - \$ -										
<b>vs 140</b> \$ 95,197 \$ -										
<b>vs 141</b> \$ (209,645) \$ -										
<b>vs 142</b> \$ - \$ -										
<b>\$ 870</b>										
<b>From Audit Note D</b>										
161	Sewer plant and additions	2015	\$ 5,135,159	S	Interceptor	3	\$ 5,135,159	\$ -	\$ 5,135,159	
162	Sewer system; Pump station and interceptor	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
163	Sewer system; Other maintenance equipment	2015	\$ 22,771	S	Interceptor	3	\$ 22,771	\$ -	\$ 22,771	
164	Construction in progress; Additions	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
165	Construction in progress; Disposal	2015	\$ (114,448)	S	Interceptor	3	\$ (114,448)	\$ -	\$ (114,448)	
166	Office equipment	2015	\$ -	S	Interceptor	3	\$ -	\$ -	\$ -	
<b>TOTAL</b>							<b>\$ 5,043,482</b>	<b>\$ -</b>	<b>\$ 5,043,482</b>	
<b>vs 9-136</b> \$ 5,136,030 \$ 871										
<b>vs 142</b> \$ - \$ -										
<b>vs 1-8</b> \$ 22,771 \$ (1)										
<b>vs 140</b> \$ 95,197 \$ 95,197										
<b>vs 141</b> \$ (209,645) \$ (95,197)										
<b>vs 139</b> \$ - \$ -										
<b>\$ 870</b>										
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>										
167	Sewer plant and additions		\$ 5,135,159				\$ 5,135,159	\$ -	\$ 5,135,159	
168	Sewer system; Pump station and interceptor		\$ -				\$ -	\$ -	\$ -	
169	Sewer system; Other maintenance equipment		\$ 22,771				\$ 22,771	\$ -	\$ 22,771	
170	Construction in progress; Additions		\$ -				\$ -	\$ -	\$ -	
171	Construction in progress; Disposal		\$ (114,448)				\$ (114,448)	\$ -	\$ (114,448)	
172	Office equipment		\$ -				\$ -	\$ -	\$ -	
<b>TOTAL</b>							<b>\$ 5,043,482</b>	<b>\$ -</b>	<b>\$ 5,043,482</b>	
<b>End of Year</b> \$ 48,792,881 \$ 5,043,482 \$ 53,836,363										
<b>2014</b> \$ 45,029,919 \$ 5,135,159 \$ 50,165,078										
<b>Δ</b> \$ 2,851,484 \$ - \$ 2,851,484										
<b>2015</b> \$ 635,543 \$ 22,771 \$ 658,314										
<b>\$ 209,645 \$ (114,448) \$ 95,197</b>										
<b>\$ 66,290 \$ - \$ 66,290</b>										
<b>\$ 28,423,572 \$ 1,134,602 \$ 29,558,174</b>										
173	Accumulated Depreciation		\$ 1,134,606				\$ 1,134,606	\$ -	\$ 1,134,606	

## Schedule A

Towamencin Township												
Development of the Depreciated Original Costs of the Sanitary Sewer System												
Year 2016												
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost			
Calculated End of Year (2015) from Calculated End of Year (2004)				\$ 53,446,380								
Audit End of Year (2015)				\$ 53,836,363								
				DIFFERENCE \$ (389,983)								
Adjusted End of Year (2015) from Adjusted End of Year (2014)				\$ 60,869,690								
				Audit End of Year (2015)	\$ 53,836,363							
				DIFFERENCE \$ 7,033,327								
<b>From 2016 Fixed Asset Schedule - Summary of UGTMA 2015 Capital Expenses</b>												
1	Maint.; coping for generator building, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2016	\$ 2,963	50	2	\$ 59	\$ 119	\$ 2,844		
2	Maint.: new crane on crane truck, Lancaster Truk Bodies (Tow. Twp. only)	EQ	Vehicles	2016	\$ 47,078	10	2	\$ 4,708	\$ 9,416	\$ 37,662		
3	Maint.: pillar caps, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2016	\$ 1,888	50	2	\$ 38	\$ 76	\$ 1,813		
4	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,652	50	2	\$ 53	\$ 106	\$ 2,546		
5	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,348	50	2	\$ 27	\$ 54	\$ 1,294		
6	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,474	50	2	\$ 29	\$ 59	\$ 1,415		
7	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 315	50	2	\$ 6	\$ 13	\$ 302		
8	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,981	50	2	\$ 60	\$ 119	\$ 2,861		
9	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 3,942	50	2	\$ 79	\$ 158	\$ 3,785		
10	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,570	50	2	\$ 31	\$ 63	\$ 1,507		
11	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 4,564	50	2	\$ 91	\$ 183	\$ 4,382		
12	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 3,292	50	2	\$ 66	\$ 132	\$ 3,160		
13	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,614	50	2	\$ 32	\$ 65	\$ 1,549		
14	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 814	50	2	\$ 16	\$ 33	\$ 782		
15	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,482	50	2	\$ 50	\$ 99	\$ 2,382		
16	Maint.; roofing, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2016	\$ 44,676	50	2	\$ 894	\$ 1,787	\$ 42,889		
17	Maint.; roofing, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2016	\$ 81,351	50	2	\$ 1,627	\$ 3,254	\$ 78,097		
18	Maint.; roofing, Jottan, Inc. (Tow. Twp. only) error in calculations--FINAL PYMT.	S	WWTP	2016	\$ 8,000	50	2	\$ 160	\$ 320	\$ 7,680		
19	Maint.; roofing, Jottan, Inc. (Tow. Twp. only) not 7,837.86	S	WWTP	2016	\$ 22,730	50	2	\$ 455	\$ 909	\$ 21,821		
20	Office; copier, Davis Business Machines (Tow. Twp. only)	EQ	Equipment	2016	\$ 3,868	10	2	\$ 387	\$ 774	\$ 3,094		
21	System; Stg. 2 AT (4) 18" flow meters, ABB (Tow. Twp. only)	EQ	WWTP	2016	\$ 18,731	10	2	\$ 1,873	\$ 3,746	\$ 14,985		
22	System; 18" valve, aeration tank 2, Fastenal (Tow. Twp. only)	EQ	WWTP	2016	\$ 652	10	2	\$ 65	\$ 130	\$ 522		
23	System; 18" valve, aeration tank 2, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,835	10	2	\$ 183	\$ 367	\$ 1,468		
24	System; 18" valve, Jacob Schmidt (Tow. Twp. only)	EQ	WWTP	2016	\$ 220	10	2	\$ 22	\$ 44	\$ 176		
25	System; 18" valve, J&S Valve (Tow. Twp. only)	EQ	WWTP	2016	\$ 10,394	10	2	\$ 1,039	\$ 2,079	\$ 8,315		
26	System; 18" valve, McMaster-Carr (Tow. Twp. only)	EQ	WWTP	2016	\$ 92	10	2	\$ 9	\$ 18	\$ 73		
27	System; 2nd utility water line, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,096	10	2	\$ 110	\$ 219	\$ 877		
28	System; aeration tank 3, Jacob Schmidt (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,238	10	2	\$ 124	\$ 248	\$ 990		
29	System; aeration tank 3, Lowe's (Tow. Twp. only)	EQ	WWTP	2016	\$ 159	10	2	\$ 16	\$ 32	\$ 128		
30	System; AT 7 & 8 16" Gate Valves, Goulded Welding (Tow. Twp. only)	EQ	WWTP	2016	\$ 5,350	10	2	\$ 535	\$ 1,070	\$ 4,280		
31	System; AT 7 & 8 16" gate valves, Fastenal (Tow. Twp. only)	EQ	WWTP	2016	\$ 527	10	2	\$ 53	\$ 105	\$ 422		
32	System; AT 7 & 8 16" gate valves, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 9,379	10	2	\$ 938	\$ 1,876	\$ 7,503		
33	System; AT 7 & 8 16" gate valves, Jacob Schmidt & Son (Tow. Twp. only)	EQ	WWTP	2016	\$ 397	10	2	\$ 40	\$ 79	\$ 318		
34	System; AT 7 & 8 16" gate valves, J&S Valve (Tow. Twp. only)	EQ	WWTP	2016	\$ 11,297	10	2	\$ 1,130	\$ 2,259	\$ 9,038		
35	System; AT 7 & 8 16" gate valves, Visa for Airgas (Tow. Twp. only)	EQ	WWTP	2016	\$ 625	10	2	\$ 63	\$ 125	\$ 500		
36	System; AT 7 & 8 16" gate valves, Baumann Crane (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,445	10	2	\$ 145	\$ 289	\$ 1,156		
37	System; AT 7 & 8, Hajoca (Tow. Twp. only)	EQ	WWTP	2016	\$ 108	10	2	\$ 11	\$ 22	\$ 87		
38	System; belt conveyor, ASGCO (Tow. Twp. only)	EQ	WWTP	2016	\$ 11,028	10	2	\$ 1,103	\$ 2,206	\$ 8,822		
39	System; bisulfite tans, Coasal Technical Sales (Tow. Twp. Only)	EQ	WWTP	2016	\$ 7,990	10	2	\$ 799	\$ 1,598	\$ 6,392		
40	System; building repairs, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2016	\$ 732	10	2	\$ 73	\$ 146	\$ 585		
41	System; centrifuge blower repair, Excelsior Blower (Tow. Twp. only)	EQ	WWTP	2016	\$ 160	10	2	\$ 16	\$ 32	\$ 128		
42	System; centrifuge blower repair, Excelsior Blower (Tow. Twp. only)	EQ	WWTP	2016	\$ 14,153	10	2	\$ 1,415	\$ 2,831	\$ 11,322		
43	System; centrifuge motor replacement, JH Process Equip. (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,594	10	2	\$ 759	\$ 1,519	\$ 6,075		
44	System; centrifuge repairs (lightning strike), Synagro-hypax (Tow. Twp. Only)	EC	WWTP	2016	\$ 5,523	15	2	\$ 368	\$ 736	\$ 4,787		
45	System; centrifuge upgrade (lightning strike), Kontrol Automation Inc. (Tow. Twp. Only)	EC	WWTP	2016	\$ 31,940	15	2	\$ 2,129	\$ 4,259	\$ 27,681		
46	System; chopper pump, George Kelso Co. (Tow. Twp. only)	EQ	WWTP	2016	\$ 8,765	10	2	\$ 877	\$ 1,753	\$ 7,012		
47	System; Commonwealth of PA Clean Water Fund	S	WWTP	2016	\$ 900	50	2	\$ 18	\$ 36	\$ 864		
48	System; copper study samplers, Teledyne Instruments (Tow. Twp. only)	S	WWTP	2016	\$ 6,896	50	2	\$ 138	\$ 276	\$ 6,620		
49	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 581	50	2	\$ 12	\$ 23	\$ 558		
50	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 97	50	2	\$ 2	\$ 4	\$ 93		
51	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 85	50	2	\$ 2	\$ 3	\$ 81		
52	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 440	50	2	\$ 9	\$ 18	\$ 422		
53	System; flow meters, Fastenal (Tow. Twp. Only)	EQ	WWTP	2016	\$ 3,227	10	2	\$ 323	\$ 645	\$ 2,582		
54	System; flow meters, Jacob Schmidt (Tow. Twp. Only)	EQ	WWTP	2016	\$ 572	10	2	\$ 57	\$ 114	\$ 458		
55	System; gearbox, Motion Industries (Tow. Twp. only)	EQ	WWTP	2016	\$ 4,168	10	2	\$ 417	\$ 834	\$ 3,335		
56	System; Godwin pump rebuild, Xylem (Tow. Twp. only)	EQ	WWTP	2016	\$ 6,032	10	2	\$ 603	\$ 1,206	\$ 4,826		
57	System; influent pump #7, Xylem (Tow. Twp. only)	EQ	WWTP	2016	\$ 19,000	10	2	\$ 1,900	\$ 3,800	\$ 15,200		
58	System; influent sampler replacement, Hach (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,181	10	2	\$ 718	\$ 1,436	\$ 5,745		
59	System; muffin monster, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2016	\$ 16,870	10	2	\$ 1,687	\$ 3,374	\$ 13,496		
60	System; reissue lost check already posted to expenses, W. W. Grainger	EQ	WWTP	2016	\$ 388	10	2	\$ 39	\$ 78	\$ 311		
61	System; replace Stg. 1 raw pump transmitter, Proconex (Tow. Twp. only)	EC	WWTP	2016	\$ 1,327	15	2	\$ 88	\$ 177	\$ 1,150		
62	System; replacement electric actuator, Stg. 2, MLK & Assocs. (Tow. Twp. only)	EC	WWTP	2016	\$ 4,323	15	2	\$ 288	\$ 576	\$ 3,747		
63	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2016	\$ 248	10	2	\$ 25	\$ 50	\$ 198		
64	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2016	\$ 372	10	2	\$ 37	\$ 74	\$ 298		
65	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 86	15	2	\$ 6	\$ 11	\$ 75		
66	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 343	15	2	\$ 23	\$ 46	\$ 297		
67	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 839	15	2	\$ 56	\$ 112	\$ 727		
68	System; SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2016	\$ 4,750	15	2	\$ 317	\$ 633	\$ 4,117		
69	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 280	15	2	\$ 19	\$ 37	\$ 243		
70	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 1,302	15	2	\$ 87	\$ 174	\$ 1,128		
71	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 668	15	2	\$ 45	\$ 89	\$ 579		
72	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 741	15	2	\$ 49	\$ 99	\$ 642		
73	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 146	15	2	\$ 10	\$ 19	\$ 126		
74	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 3,642	15	2	\$ 243	\$ 486	\$ 3,156		
75	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 533	15	2	\$ 36	\$ 71	\$ 462		
76	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 1,297	15	2	\$ 86	\$ 173	\$ 1,124		
77	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 53,987	15	2	\$ 3,599	\$ 7,198	\$ 46,789		
78	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 26,927	15	2	\$ 1,795	\$ 3,590	\$ 23,337		
79	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 9,405	15	2	\$ 627	\$ 1,254	\$ 8,151		
80	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 763	15	2	\$ 51	\$ 102	\$ 661		
81	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 938	15	2	\$ 63	\$ 125	\$ 813		
82	System; SCADA, United Electric Supply (Tow. Twp. only)	EC	WWTP	2016	\$ 331	15	2	\$ 22	\$ 44	\$ 287		
83	System; stainless scum collector paddle, Goulded (Tow. Twp. only)	EQ	WWTP	2016	\$ 3,265	10	2	\$ 327	\$ 653	\$ 2,612		
84	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,324	50	2	\$ 26	\$ 53	\$ 1,271		
85	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 558	50	2	\$ 11	\$ 22	\$ 536		
86	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 933	50	2	\$ 19	\$ 37	\$ 895		
87	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 5,342	50	2	\$ 107	\$ 214	\$ 5,128		
88	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,550	50	2	\$ 31	\$ 62	\$ 1,488		
89	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 184	50	2	\$ 4	\$ 7	\$ 176		
90	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 65	50	2	\$ 1	\$ 3	\$ 62		
91	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 232	50	2	\$ 5	\$ 9	\$ 223		
92	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,955	50	2	\$ 39	\$ 78	\$ 1,877		
93	System; Stg. 1 phosphorus removal, Commonwealth Financing Authority (Tow. Twp. only)	S	WWTP	2016	\$ 100	50	2	\$ 2	\$ 4	\$ 96		
94	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2016	\$ 4,664	50	2	\$ 93	\$ 187	\$ 4,477		
95	System; Stg. 1 utility pump #4, Geiger (Tow. Twp. only)	EQ	WWTP	2016	\$ 3,779	10	2	\$ 378	\$ 756	\$ 3,023		
96	System; Stg. 1, raw mixer gearbox, Motion Industries (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,488	10	2	\$ 749	\$ 1,498	\$		

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
116	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,848	15	2	\$ 123	\$ 246	\$ 1,601
117	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 4,624	15	2	\$ 308	\$ 617	\$ 4,007
118	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,595	15	2	\$ 106	\$ 213	\$ 1,382
119	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,243	15	2	\$ 83	\$ 166	\$ 1,077
120	System; KRI easement, Mr. & Mrs. Weber (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,200	50	2	\$ 24	\$ 48	\$ 1,152
121	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,229	50	2	\$ 85	\$ 169	\$ 4,060
122	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 10,965	50	2	\$ 219	\$ 439	\$ 10,526
123	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 849	50	2	\$ 17	\$ 34	\$ 815
124	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,147	50	2	\$ 83	\$ 166	\$ 3,981
125	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 2,452	50	2	\$ 49	\$ 98	\$ 2,354
126	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 14,004	50	2	\$ 280	\$ 560	\$ 13,443
127	System; KRI project, Mont. Co. Conservation District (Tow. Twp. Only)	S	Interceptor	2016	\$ 95	50	2	\$ 2	\$ 4	\$ 91
128	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 404	50	2	\$ 8	\$ 16	\$ 388
129	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,812	50	2	\$ 36	\$ 72	\$ 1,740
130	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 941	50	2	\$ 19	\$ 38	\$ 904
131	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 755	50	2	\$ 15	\$ 30	\$ 725
132	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 266	50	2	\$ 5	\$ 11	\$ 256
133	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,034	50	2	\$ 21	\$ 41	\$ 992
134	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 428	50	2	\$ 9	\$ 17	\$ 410
135	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 2,905	50	2	\$ 58	\$ 116	\$ 2,789
136	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 279	50	2	\$ 6	\$ 11	\$ 268
137	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,437	50	2	\$ 29	\$ 57	\$ 1,379
138	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 161	50	2	\$ 3	\$ 6	\$ 155
139	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,228	50	2	\$ 25	\$ 49	\$ 1,178
140	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 3,792	50	2	\$ 76	\$ 152	\$ 3,641
141	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 3,908	50	2	\$ 78	\$ 156	\$ 3,752
142	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,214	50	2	\$ 84	\$ 169	\$ 4,045
143	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 7,438	50	2	\$ 149	\$ 298	\$ 7,141
144	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 8,831	50	2	\$ 177	\$ 353	\$ 8,478
145	System; KRI upgrade, Commonwealth of PA	S	Interceptor	2016	\$ 100	50	2	\$ 2	\$ 4	\$ 96
146	System; KRI upgrade, MCCD Clean Water Fund	S	Interceptor	2016	\$ 500	50	2	\$ 10	\$ 20	\$ 480
147	System; KRI upgrade, Montgomery County Conservation District	S	Interceptor	2016	\$ 2,380	50	2	\$ 48	\$ 95	\$ 2,285
148	System; KRI upgrade, PECO Energy Company (joint)	S	Interceptor	2016	\$ 1,500	50	2	\$ 30	\$ 60	\$ 1,440
149	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 748	10	2	\$ 75	\$ 150	\$ 598
150	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 3,281	10	2	\$ 328	\$ 656	\$ 2,624
151	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 718	10	2	\$ 72	\$ 144	\$ 574
152	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 1,531	10	2	\$ 153	\$ 306	\$ 1,225
153	System; permanent meters, W.G. Malden	EQ	Interceptor	2016	\$ 750	10	2	\$ 75	\$ 150	\$ 600
	<b>Section Total</b>				<b>\$ 747,603</b>			<b>\$ 41,624</b>	<b>\$ 83,247</b>	<b>\$ 554,668</b>
<b>Subtractions from 2016 Fixed Asset Schedule</b>										
154	Subtracted item (Possibly items 44 & 45) (Insurance claim from lightning strike)	EC	WWTP	2016	\$ (44,688)	15	2	\$ (2,979)	\$ (5,958)	\$ (38,730)
155	Subtracted item 60 (System; reissue lost check already posted to expenses, W. W. Grainger)	EQ	WWTP	2016	\$ (386)	10	2	\$ (39)	\$ (77)	\$ (309)
	<b>Section Total</b>				<b>\$ (45,075)</b>			<b>\$ (3,018)</b>	<b>\$ (6,036)</b>	<b>\$ (39,039)</b>
<b>AP Additions from 2016 Fixed Asset Schedule</b>										
156	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. Only)	M	WWTP	2016	\$ 4,141	15	2	\$ 276	\$ 552	\$ 3,588
157	Maint.; roofing #2, Jottan, Inc. (Tow. Twp. Only)	M	WWTP	2016	\$ 42,108	15	2	\$ 2,807	\$ 5,614	\$ 36,493
158	System; copper study, Bursich Assocs. (Tow. Twp. Only)	P	WWTP	2016	\$ 85	0	2	\$ -	\$ -	\$ 85
159	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. Only)	P	WWTP	2016	\$ 242	0	2	\$ -	\$ -	\$ 242
160	System; Stg. 2 scum finals, Gouldley (Tow. Twp. Only)	EQ	WWTP	2016	\$ 3,265	10	2	\$ 327	\$ 653	\$ 2,612
161	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 89	15	2	\$ 6	\$ 12	\$ 77
162	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 2,743	50	2	\$ 55	\$ 110	\$ 2,633
163	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 16,926	50	2	\$ 339	\$ 677	\$ 16,249
164	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. Only)	S	Interceptor	2016	\$ 3,344	50	2	\$ 67	\$ 134	\$ 3,210
	<b>Section Total</b>				<b>\$ 72,941</b>			<b>\$ 3,410</b>	<b>\$ 6,819</b>	<b>\$ 43,020</b>
<b>From Maillie G/L Accounts</b>										
165	1620 Towamencin Sewer System; Additions			2016	\$ -	N/A	2	\$ -	\$ -	\$ -
166	1630 U.G. Sewer System; Additions			2016	\$ -	N/A	2	\$ -	\$ -	\$ -
167	1650 Construction in progress; Additions			2016	\$ -	N/A	2	\$ -	\$ -	\$ -
168	1650 Construction in progress; Disposal			2016	\$ (95,197)	N/A	2	\$ -	\$ -	\$ -
	<b>Section Total</b>				<b>\$ (95,197)</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note D</b>										
169	Sewer system; Pump station and interceptor			2016	\$ -	N/A	2	\$ -	\$ -	\$ -
	<b>Section Total</b>				<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>TOTAL</b>				<b>\$ 680,272</b>			<b>\$ 42,016</b>	<b>\$ 84,031</b>	<b>\$ 558,650</b>
	<b>Audit TOTAL(2016)</b>				<b>\$ 680,449</b>					
	<b>DIFFERENCE</b>				<b>\$ (177)</b>					
	<b>Calculated End of Year (2016) from Calculated End of Year (2015)</b>				<b>\$ 54,126,652</b>					
	<b>Audit End of Year (2016)</b>				<b>\$ 54,516,812</b>					
	<b>DIFFERENCE</b>				<b>\$ (390,160)</b>					
<b>From Sewer Construction Costs by Year Installed</b>										
170	Sewer System; installation of new mains and manholes	S	Mains	2016	\$ -	50	2	\$ -	\$ -	\$ -
171	Sewer System; installation of new mains and manholes	S	Interceptor	2016	\$ 88,235	50	2	\$ 1,765	\$ 3,529	\$ 84,706
	<b>Adjusted TOTAL (TOTAL + item 170 + item 171 - item 165 - item 166)</b>				<b>\$ 768,508</b>			<b>\$ 43,780</b>	<b>\$ 87,561</b>	<b>\$ 643,355</b>
	<b>Adjusted End of Year (2016) from Adjusted End of Year (2015)</b>				<b>\$ 61,638,197</b>					
	<b>Audit End of Year (2016)</b>				<b>\$ 54,516,812</b>					
	<b>DIFFERENCE</b>				<b>\$ 7,121,385</b>					

**FOR COMPARISON**

<b>From Maillie G/L Accounts</b>					Additions/(Disposals)		Total Audit Original Costs			DIFFERENCE
Item #	Description	Year	Cost	Year	Cost	Item #	Cost	Cost		
172	1610 Sewer Plant Equipment; Additions	2016	\$ 463,103			vs	21-107&154-155	\$ 353,238	\$ (109,865)	
173	1610 Sewer Plant Equipment; AP Additions	2016	\$ 26,693			vs	158-160	\$ 3,592	\$ (23,101)	
174	1620 Towamencin Sewer System; Additions	2016	\$ -			vs	108-153&161-165	\$ 132,788.65	\$ 132,789	
175	1630 U.G. Sewer System; Additions	2016	\$ -			vs	166	\$ -	\$ -	
176	1640 Maintenance; Additions	2016	\$ 235,735			vs	1-19	\$ 235,735	\$ (0)	
177	1640 Maintenance; AP Additions	2016	\$ 46,248			vs	156 & 157	\$ 46,248	\$ 0	
178	1645 Office Equipment	2016	\$ 3,867			vs	20	\$ 3,868	\$ 1	
179	1650 Construction in Progress	2016	\$ (95,197)			vs	167 & 168	\$ (95,197)	\$ -	
180	1812 SCI/PS-Rittenhouse Road	2016	\$ -			vs	169	\$ -	\$ -	
	<b>TOTAL</b>		<b>\$ 680,449</b>						<b>\$ (177)</b>	

<b>From Fixed Asset Schedule (PDF)</b>					Additions/(Disposals)		Total Audit Original Costs			DIFFERENCE
Item #	Description	Year	Cost	Year	Cost	Item #	Cost	Cost		
181	1610 Sewer Plant Equipment; Additions	2016	\$ 463,103			vs	21-107&154-155	\$ 353,238	\$ (109,865)	
182	1610 Sewer Plant Equipment; AP Additions	2016	\$ 26,693			vs	158-160	\$ 3,592	\$ (23,101)	
183	1620 Towamencin Sewer System; Additions	2016	\$ -			vs	108-153&161-165	\$ 132,789	\$ 132,789	
184	1630 U.G. Sewer System; Additions	2016	\$ -			vs	166	\$ -	\$ -	
185	1640 Maintenance	2016	\$ 235,735			vs	1-8	\$ 235,735	\$ (0)	
186	1640 Maintenance; AP Additions	2016	\$ 46,248			vs	156 & 157	\$ 46,248	\$ 0	
187	1645 Office Equipment	2016	\$ 3,867			vs	20	\$ 3,868	\$ 1	
188	1650 Construction in Progress; Addition	2016	\$ -			vs	167	\$ (95,197)	\$ -	
189	1650 Construction in Progress; Disposal	2016	\$ (95,197)			vs	168	\$ -	\$ 95,197	
190	1812 SCI/PS-Rittenhouse Road	2016	\$ -			vs	169	\$ -	\$ -	
	<b>TOTAL</b>		<b>\$ 680,449</b>						<b>\$ 95,020</b>	

<b>From Audit Note D</b>					Additions/(Disposals)		Total Audit Original Costs			DIFFERENCE
Item #	Description	Year	Cost	Year	Cost	Item #	Cost	Cost		
191	Sewer plant and additions	2016	\$ 489,796			vs	21-155, 158-166	\$ 489,618	\$ (178)	
192	Sewer system; Pump station and interceptor	2016	\$ -			vs	169	\$ -	\$ -	
193	Sewer system; Other maintenance equipment	2016	\$ 281,983			vs	1-19, 156 & 157	\$ 281,983	\$ (0)	
194	Construction in progress	2016	\$ (95,197)			vs	167 & 168	\$ (95,197)	\$ -	
195	Office equipment	2016	\$ 3,867			vs	20	\$ 3,868	\$ 1	
	<b>TOTAL</b>		<b>\$ 680,449</b>						<b>\$ (177)</b>	

<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					Additions/(Disposals)		2015 vs 2016		
Item #	Description	Year	Cost	Year	Cost	2015	Δ	2016	
196	Sewer plant and additions		\$ 489,796			\$ 50,165,078	\$ 489,796	\$ 50,654,874	
197	Sewer system; Pump station and interceptor		\$ -			\$ 2,851,484	\$ -	\$ 2,851,484	
198	Sewer system; Other maintenance equipment		\$ 281,983			\$ 658,314	\$ 281,983	\$ 940,297	
199	Construction in progress; Additions		\$ (95,197)			\$ 95,197	\$ (95,197)	\$ -	
200	Construction in progress; Disposal		\$ -			\$ -	\$ -	\$ -	
201	Office equipment		\$ 3,867			\$ 66,290	\$ 3,867	\$ 70,157	
	<b>TOTAL</b>		<b>\$ 680,449</b>			<b>End of Year</b>	<b>\$ 53,836,363</b>	<b>\$ 680,449</b>	<b>\$ 54,516,812</b>

202	Accumulated Depreciation				\$ 1,189,036			\$ 29,558,174	\$ 1,189,038	\$ 30,747,212
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Schedule A										
Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2017										
Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost	
Calculated End of Year (2016) from Calculated End of Year (2015)				\$ 54,126,652						
Audit End of Year (2016)				\$ 53,836,363						
DIFFERENCE				\$ 290,289						
Adjusted End of Year (2016) from Adjusted End of Year (2015)				\$ 61,638,197						
Audit End of Year (2016)				\$ 53,836,363						
DIFFERENCE				\$ 7,801,834						
From 2017 Fixed Asset Schedule - Summary of UGMA 2015 Capital Expenses										
1	Maint.; coping, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2017	\$ 7,640	50	1	\$ 153	\$ 153	\$ 7,487
2	Maint.; backhoe, Plasterer Equipment (Tow. Twp. only)	V	Vehicles	2017	\$ 65,000	5	1	\$ 13,000	\$ 13,000	\$ 52,000
3	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,764	50	1	\$ 95	\$ 95	\$ 4,668
4	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 2,546	50	1	\$ 51	\$ 51	\$ 2,495
5	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,821	50	1	\$ 96	\$ 96	\$ 4,725
6	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,372	50	1	\$ 27	\$ 27	\$ 1,344
7	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 3,021	50	1	\$ 60	\$ 60	\$ 2,960
8	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 7,989	50	1	\$ 160	\$ 160	\$ 7,829
9	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,563	50	1	\$ 31	\$ 31	\$ 1,531
10	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 595	50	1	\$ 12	\$ 12	\$ 583
11	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,897	50	1	\$ 38	\$ 38	\$ 1,859
12	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,045	50	1	\$ 81	\$ 81	\$ 3,964
13	Maint.; electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 786	50	1	\$ 16	\$ 16	\$ 771
14	Maint.; electric feeder cables/transformer, Reuter & Hanney (Tow. Twp. only)	S	WWTP	2017	\$ 6,000	50	1	\$ 120	\$ 120	\$ 5,880
15	Maint.; electric feeder cables/transformer, Reuter & Hanney (Tow. Twp. only)	S	WWTP	2017	\$ 4,377	50	1	\$ 88	\$ 88	\$ 4,290
16	Maint.; electric feeder cables/transformer, The Reporter (Tow. Twp. only)	S	WWTP	2017	\$ 591	50	1	\$ 12	\$ 12	\$ 580
17	Maint.; Ford F-250 2017, New Holland Auto Group (Tow. Twp. only)	V	Vehicles	2017	\$ 29,923	5	1	\$ 5,985	\$ 5,985	\$ 23,938
18	Maint.; LED Lighting, Fastenal (Tow. Twp. only)	S	WWTP	2017	\$ 150	50	1	\$ 3	\$ 3	\$ 147
19	Maint.; LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 1,281	50	1	\$ 26	\$ 26	\$ 1,255
20	Maint.; LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 250	50	1	\$ 5	\$ 5	\$ 245
21	Maint.; LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 2,884	50	1	\$ 58	\$ 58	\$ 2,827
22	Maint.; roof heater, Slyde S. Walton (Tow. Twp. only)	S	WWTP	2017	\$ 15,582	50	1	\$ 312	\$ 312	\$ 15,270
23	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,027	50	1	\$ 21	\$ 21	\$ 1,006
24	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 574	50	1	\$ 11	\$ 11	\$ 563
25	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 248	50	1	\$ 5	\$ 5	\$ 243
26	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,428	50	1	\$ 29	\$ 29	\$ 1,400
27	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only) (\$4,140.50)	S	WWTP	2017	\$ -	50	1	\$ -	\$ -	\$ -
28	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 822	50	1	\$ 16	\$ 16	\$ 805
29	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 878	50	1	\$ 18	\$ 18	\$ 860
30	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 2,578	50	1	\$ 52	\$ 52	\$ 2,526
31	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 396	50	1	\$ 8	\$ 8	\$ 388
32	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,650	50	1	\$ 33	\$ 33	\$ 1,617
33	Maint.; roofing #2, payment 1, Jottan, Inc. (Tow. Twp. only) (\$42,107.58)	S	WWTP	2017	\$ -	50	1	\$ -	\$ -	\$ -
34	Maint.; roofing #2, payment 2, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2017	\$ 23,572	50	1	\$ 471	\$ 471	\$ 23,100
35	Maint.; roofing #2, payment 3, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2017	\$ 60,489	50	1	\$ 1,210	\$ 1,210	\$ 59,279
36	System; 12" storm drain valve, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2017	\$ 634	10	1	\$ 63	\$ 63	\$ 570
37	System; 12" storm drain valve, Rem-Ark Alloys (Tow. Twp. only)	EQ	WWTP	2017	\$ 117	10	1	\$ 12	\$ 12	\$ 105
38	System; 14" storm drain, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 6,346	50	1	\$ 127	\$ 127	\$ 6,219
39	System; aeration tanks 7 & 8, Deacon (Tow. Twp. only)	S	WWTP	2017	\$ 2,952	50	1	\$ 59	\$ 59	\$ 2,893
40	System; aeration tanks 7 & 8, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 1,447	50	1	\$ 29	\$ 29	\$ 1,419
41	System; aeration tanks 7 & 8, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 1,447	50	1	\$ 29	\$ 29	\$ 1,419
42	System; blower #2 rebuild, Callahan (Tow. Twp. only)	M	WWTP	2017	\$ 603	15	1	\$ 40	\$ 40	\$ 563
43	System; blower #3 rebuild, Excelsior Blower (Tow. Twp. only)	M	WWTP	2017	\$ 16,228	15	1	\$ 1,082	\$ 1,082	\$ 15,146
44	System; centrifuge upgrade, KAI Kontrol Automation (Tow. Twp. Only)	S	WWTP	2017	\$ 13,700	50	1	\$ 274	\$ 274	\$ 13,426
45	System; centrifuge upgrade, Kontrol Automation (Tow. Twp. Only)	S	WWTP	2017	\$ 32,140	50	1	\$ 643	\$ 643	\$ 31,497
46	System; centrifuge upgrade, Motion Industries (Tow. Twp. Only)	S	WWTP	2017	\$ 5,502	50	1	\$ 110	\$ 110	\$ 5,392
47	System; centrifuge upgrade, Synagro-Hypex (Tow. Twp. Only)	S	WWTP	2017	\$ 22,218	50	1	\$ 444	\$ 444	\$ 21,774
48	System; centrifuge upgrade, Synagro-Hypex (Tow. Twp. Only)	S	WWTP	2017	\$ 17,025	50	1	\$ 341	\$ 341	\$ 16,685
49	System; comminutor #2 replacement, JWC Engironmental (Tow. Twp. Only)	S	WWTP	2017	\$ 24,219	50	1	\$ 484	\$ 484	\$ 23,735
50	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 3,748	50	1	\$ 75	\$ 75	\$ 3,673
51	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 186	50	1	\$ 4	\$ 4	\$ 182
52	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 262	50	1	\$ 5	\$ 5	\$ 257
53	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,082	50	1	\$ 22	\$ 22	\$ 1,061
54	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 318	50	1	\$ 6	\$ 6	\$ 312
55	System; copper study, Bursich Assocs. (Tow. Twp. only) (\$84.75)	S	WWTP	2017	\$ -	50	1	\$ -	\$ -	\$ -
56	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 57	50	1	\$ 1	\$ 1	\$ 55
57	System; generator refurb, Dyna-Tech (Tow. Twp. only)	M	WWTP	2017	\$ 2,400	15	1	\$ 160	\$ 160	\$ 2,240
58	System; grit removal, Bursich Assocs. (Tow. Twp. only)	M	WWTP	2017	\$ 997	15	1	\$ 66	\$ 66	\$ 931
59	System; grit removal, Bursich Assocs. (Tow. Twp. only)	M	WWTP	2017	\$ 806	15	1	\$ 54	\$ 54	\$ 752
60	System; Hoffman #2 blower rebuild, D.R. Cordell (Tow. Twp. only)	M	WWTP	2017	\$ 1,148	15	1	\$ 77	\$ 77	\$ 1,071
61	System; Hoffman #2 blower rebuild, Excelsior Blower (Tow. Twp. only)	M	WWTP	2017	\$ 16,228	15	1	\$ 1,082	\$ 1,082	\$ 15,146
62	System; hydraulic improvements, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 65	50	1	\$ 1	\$ 1	\$ 63
63	System; hydraulic improvements, Deacon Ind. Supply (Tow. Twp. only)	S	WWTP	2017	\$ 217	50	1	\$ 4	\$ 4	\$ 212
64	System; hydraulic improvements, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 509	50	1	\$ 10	\$ 10	\$ 499
65	System; hydraulic improvements, MDG Equip. Co. (Tow. Twp. only)	S	WWTP	2017	\$ 500	50	1	\$ 10	\$ 10	\$ 490
66	System; hydraulics, George's Tool Rental (Tow. Twp. only)	S	WWTP	2017	\$ 758	50	1	\$ 15	\$ 15	\$ 742
67	System; hydraulics, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 723	50	1	\$ 14	\$ 14	\$ 708
68	System; hydraulics, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 431	50	1	\$ 9	\$ 9	\$ 423
69	System; hydraulics, MDG Equip. Co. (Tow. Twp. only)	S	WWTP	2017	\$ 741	50	1	\$ 15	\$ 15	\$ 726
70	System; mag/flow meters, ABB, Inc. (Tow. Twp. only)	EQ	WWTP	2017	\$ 8,909	10	1	\$ 891	\$ 891	\$ 8,018
71	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2017	\$ 87	15	1	\$ 6	\$ 6	\$ 81
72	System; SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 1,840	15	1	\$ 123	\$ 123	\$ 1,717
73	System; SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 1,555	15	1	\$ 104	\$ 104	\$ 1,451
74	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 468	15	1	\$ 31	\$ 31	\$ 437
75	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 1,775	15	1	\$ 118	\$ 118	\$ 1,656
76	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 1,108	15	1	\$ 74	\$ 74	\$ 1,034
77	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 97	15	1	\$ 6	\$ 6	\$ 90
78	System; SCADA, Fiber Instrument Sales (Tow. Twp. only)	EC	WWTP	2017	\$ 219	15	1	\$ 15	\$ 15	\$ 204
79	System; SCADA, Fiber Instruments (Tow. Twp. only)	EC	WWTP	2017	\$ 210	15	1	\$ 14	\$ 14	\$ 196
80	System; SCADA, KAI Kontrol Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 32,357	15	1	\$ 2,157	\$ 2,157	\$ 30,200
81	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2017	\$ 687	15	1	\$ 46	\$ 46	\$ 641
82	System; SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 121	15	1	\$ 8	\$ 8	\$ 113
83	System; SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 147	15	1	\$ 10	\$ 10	\$ 137
84	System; SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 126	15	1	\$ 8	\$ 8	\$ 118
85	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 318	50	1	\$ 6	\$ 6	\$ 311
86	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,803	50	1	\$ 36	\$ 36	\$ 1,766
87	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 285	50	1	\$ 6	\$ 6	\$ 280
88	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 97	50	1	\$ 2	\$ 2	\$ 95
89	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,401	50	1	\$ 28	\$ 28	\$ 1,373
90	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 32	50	1	\$ 1	\$ 1	\$ 32
91	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 810	50	1	\$ 16	\$ 16	\$ 794
92	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 65	50	1	\$ 1	\$ 1	\$ 63
93	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 323	50	1	\$ 6	\$ 6	\$ 316
94	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 187	50	1	\$ 4	\$ 4	\$ 183
95	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 125	50	1	\$ 3	\$ 3	\$ 123
96	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 242	50	1	\$ 5	\$ 5	\$ 237
97	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 920	50	1	\$ 18	\$ 18	\$ 902
98										

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
116	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 310	50	1	\$ 6	\$ 6	\$ 304
117	System; Stg. 1 scum pump & piping, Deacon Industrial (Tow. Twp. only)	S	WWTP	2017	\$ 103	50	1	\$ 2	\$ 2	\$ 100
118	System; Stg. 1 scum pump & piping, Gouldey Welding (Tow. Twp. only)	S	WWTP	2017	\$ 361	50	1	\$ 7	\$ 7	\$ 354
119	System; Stg. 1 scum pump & piping, Gouldey (Tow. Twp. only)	S	WWTP	2017	\$ 700	50	1	\$ 14	\$ 14	\$ 686
120	System; Stg. 1 scum pump & piping, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 2,006	50	1	\$ 40	\$ 40	\$ 1,966
121	System; Stg. 1 scum pump & piping, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 229	50	1	\$ 5	\$ 5	\$ 224
122	System; Stg. 1 scum pump & piping, Iron Horse Environmental (Tow. Twp. only)	S	WWTP	2017	\$ 11,788	50	1	\$ 236	\$ 236	\$ 11,552
123	System; Stg. 1 scum pump & piping, Jacob Schmidt (Tow. Twp. only)	S	WWTP	2017	\$ 420	50	1	\$ 8	\$ 8	\$ 412
124	System; Stg. 1 scum pump & piping, MLK & Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,314	50	1	\$ 26	\$ 26	\$ 1,288
125	System; Stg. 1 scum pump & piping, Onyx Valve (Tow. Twp. only)	S	WWTP	2017	\$ 547	50	1	\$ 11	\$ 11	\$ 536
126	System; Stg. 1 scum pump & piping, Triflow Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 553	50	1	\$ 11	\$ 11	\$ 542
127	System; Stg. 2 inf. Pump discharge header, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 407	50	1	\$ 8	\$ 8	\$ 399
128	System; Stg. 2 inf. Pump discharge header, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 32	50	1	\$ 1	\$ 1	\$ 32
129	System; Stg. 2 RAS VFD, Danfoss, LLC (Tow. Twp. only)	EC	WWTP	2017	\$ 7,363	15	1	\$ 491	\$ 491	\$ 6,872
130	System; Stg. 2 scum finals, Gouldey (Tow. Twp. only) (\$3,265.00)	S	WWTP	2017	\$ -	50	1	\$ -	\$ -	\$ -
131	System; Stg. 2 trickling filter gearbox & seal, Ovivo USA (Tow. Twp. only)	EQ	WWTP	2017	\$ 10,448	10	1	\$ 1,045	\$ 1,045	\$ 9,403
132	System; storm drain valve, front gate, DeZurik, Inc. (Tow. Twp. only)	EQ	WWTP	2017	\$ 3,365	10	1	\$ 337	\$ 337	\$ 3,029
133	System; tertiary 2 finals overflow piping, Hajoca (Tow. Twp. Only)	S	WWTP	2017	\$ 723	50	1	\$ 14	\$ 14	\$ 708
134	System; tertiary 2 finals overflow piping, MDG Equip. Co. (Tow. Twp. Only)	S	WWTP	2017	\$ 500	50	1	\$ 10	\$ 10	\$ 490
135	System; tricklers, MGK Industries (Tow. Twp. only)	S	WWTP	2017	\$ 13,980	50	1	\$ 280	\$ 280	\$ 13,700
136	System; trickling filter repair, MGK Industries (Tow. Twp. only)	M	WWTP	2017	\$ 28,773	15	1	\$ 1,918	\$ 1,918	\$ 26,855
137	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,051	15	1	\$ 137	\$ 137	\$ 1,914
138	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,246	15	1	\$ 150	\$ 150	\$ 2,096
139	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 3,123	15	1	\$ 208	\$ 208	\$ 2,915
140	System; CAP, CMP, KRI metering, Bursich Assocs. (\$84.75)	M	Interceptor	2017	\$ -	15	1	\$ -	\$ -	\$ -
141	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 516	15	1	\$ 34	\$ 34	\$ 482
142	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 1,852	15	1	\$ 123	\$ 123	\$ 1,729
143	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,416	15	1	\$ 161	\$ 161	\$ 2,255
144	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 876	15	1	\$ 58	\$ 58	\$ 817
145	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 4,281	15	1	\$ 285	\$ 285	\$ 3,996
146	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 517	15	1	\$ 34	\$ 34	\$ 482
147	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 309	15	1	\$ 21	\$ 21	\$ 288
148	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 3,634	15	1	\$ 242	\$ 242	\$ 3,392
149	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 7,723	50	1	\$ 154	\$ 154	\$ 7,568
150	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 3,888	50	1	\$ 78	\$ 78	\$ 3,810
151	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 16,169	50	1	\$ 323	\$ 323	\$ 15,846
152	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 3,861	50	1	\$ 77	\$ 77	\$ 3,783
153	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,161	50	1	\$ 23	\$ 23	\$ 1,138
154	System; KRI seeding, reimburse TMA Operating Acct.	S	Interceptor	2017	\$ 1,600	50	1	\$ 32	\$ 32	\$ 1,568
155	System; KRI trail support, Bursich Assocs. (Tow. Twp. only) (\$242.00)	S	Interceptor	2017	\$ -	50	1	\$ -	\$ -	\$ -
156	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 472	50	1	\$ 9	\$ 9	\$ 463
157	System; KRI trail support, Bursich Assocs. (Tow. Twp. only) (\$2,743.00)	S	Interceptor	2017	\$ -	50	1	\$ -	\$ -	\$ -
158	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 412	50	1	\$ 8	\$ 8	\$ 403
159	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 924	50	1	\$ 18	\$ 18	\$ 906
160	System; KRI upgrade Notice to Bidders, 21st Century Media (Tow. Twp. only)	S	Interceptor	2017	\$ 1,203	50	1	\$ 24	\$ 24	\$ 1,179
161	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 9,054	50	1	\$ 181	\$ 181	\$ 8,872
162	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,593	50	1	\$ 112	\$ 112	\$ 5,481
163	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,434	50	1	\$ 89	\$ 89	\$ 4,345
164	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,089	50	1	\$ 82	\$ 82	\$ 4,007
165	System; KRI upgrade, Bursich Assocs. (\$16,925.82)	S	Interceptor	2017	\$ -	50	1	\$ -	\$ -	\$ -
166	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 12,288	50	1	\$ 246	\$ 246	\$ 12,043
167	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,919	50	1	\$ 118	\$ 118	\$ 5,800
168	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 7,034	50	1	\$ 141	\$ 141	\$ 6,893
169	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 13,266	50	1	\$ 265	\$ 265	\$ 13,000
170	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,232	50	1	\$ 105	\$ 105	\$ 5,127
171	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 14,435	50	1	\$ 289	\$ 289	\$ 14,146
172	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,136	50	1	\$ 83	\$ 83	\$ 4,054
173	System; KRI upgrade, Dischell, Bartle, Dooley (Tow. Twp. only)	S	Interceptor	2017	\$ 64	50	1	\$ 1	\$ 1	\$ 63
174	System; KRI upgrade, Dischell, Bartle, Dooley (Tow. Twp. only)	S	Interceptor	2017	\$ 304	50	1	\$ 6	\$ 6	\$ 298
175	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,008	50	1	\$ 20	\$ 20	\$ 988
176	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 528	50	1	\$ 11	\$ 11	\$ 517
177	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,504	50	1	\$ 30	\$ 30	\$ 1,474
178	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 2,288	50	1	\$ 46	\$ 46	\$ 2,242
179	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 2,171	50	1	\$ 43	\$ 43	\$ 2,128
180	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 911	50	1	\$ 18	\$ 18	\$ 893
181	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,686	50	1	\$ 34	\$ 34	\$ 1,653
182	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 912	50	1	\$ 18	\$ 18	\$ 894
183	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only) (\$3,344.00)	S	Interceptor	2017	\$ -	50	1	\$ -	\$ -	\$ -
184	System; KRI upgrade, PA Turnpike Commission	S	Interceptor	2017	\$ 1,895	50	1	\$ 38	\$ 38	\$ 1,857
185	System; KRI upgrade, PECO pipeline easement, PECO Energy Co.	S	Interceptor	2017	\$ 4,700	50	1	\$ 94	\$ 94	\$ 4,606
186	System; KRI upgrade, pymt. #1, Joao & Bradley	S	Interceptor	2017	\$ 459,303	50	1	\$ 9,186	\$ 9,186	\$ 450,117
187	System; KRI upgrade, pymt. #1, Joao & Bradley (Tow. Twp. only)	S	Interceptor	2017	\$ 210,985	50	1	\$ 4,220	\$ 4,220	\$ 206,765
188	System; KRI upgrade, pymt. #2, Joao & Bradley	S	Interceptor	2017	\$ 458,755	50	1	\$ 9,175	\$ 9,175	\$ 449,580
189	System; KRI upgrade, pymt. #3, Joao & Bradley	S	Interceptor	2017	\$ 264,046	50	1	\$ 5,281	\$ 5,281	\$ 258,765
190	System; KRI upgrade, pymt. #4, Joao & Bradley (\$367,887.50) voided/\$356,487.50 voided	S	Interceptor	2017	\$ 293,788	50	1	\$ 5,876	\$ 5,876	\$ 287,912
191	System; MH 1-3 pipe, HD Supply (Tow. Twp. only)	S	Mains	2017	\$ 35,938	50	1	\$ 719	\$ 719	\$ 35,219
192	System; MH 1-3 pipe, The Reporter (Tow. Twp. only)	S	Mains	2017	\$ 1,111	50	1	\$ 22	\$ 22	\$ 1,089
193	Reimbursement		WWTP	2017	\$ (18,600)	N/A	1	\$ -	\$ -	\$ -
194	Reimbursement		WWTP	2017	\$ 1,500	N/A	1	\$ -	\$ -	\$ -
<b>From 2017 Fixed Asset Schedule - Summary of UGMA 2015 Capital Expenses</b>					<b>Section Total</b>	<b>\$ 2,489,552</b>		<b>\$ 36,747</b>	<b>\$ 36,747</b>	<b>\$ 583,297</b>
195	Total CIP(Construction in Progress) Additions			2017	\$ 44,450	N/A	1	\$ -	\$ -	\$ -
<b>There is no information about any Sewer System Additions</b>					<b>Section Total</b>	<b>\$ 44,450</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>From Audit Note D</b>										
196	Sewer system; Pump station and interceptor			2017	\$ -	N/A	1	\$ -	\$ -	\$ -
<b>From Sewer Construction Costs by Year Installed</b>										
					<b>TOTAL</b>	<b>\$ 2,534,001</b>		<b>\$ 36,747</b>	<b>\$ 36,747</b>	<b>\$ 583,297</b>
					<b>Audit TOTAL(2017)</b>	<b>\$ 2,534,004</b>				
					<b>DIFFERENCE</b>	<b>\$ (3)</b>				
<b>Calculated End of Year (2017) from Calculated End of Year (2016)</b>					<b>\$ 56,660,654</b>					
<b>Audit End of Year (2017)</b>					<b>\$ 54,516,812</b>					
<b>DIFFERENCE</b>					<b>\$ 2,143,842</b>					
197	Sewer System; installation of new mains and manholes	S	Mains	2017	\$ -	50	1	\$ -	\$ -	\$ -
198	Sewer System; installation of new mains and manholes	S	Interceptor	2017	\$ -	50	1	\$ -	\$ -	\$ -
<b>Adjusted TOTAL (TOTAL + item 197 + item 198)</b>					<b>\$ 2,534,001</b>		<b>\$ 36,747</b>	<b>\$ 36,747</b>	<b>\$ 583,297</b>	
<b>Adjusted End of Year (2017) from Adjusted End of Year (2016)</b>					<b>\$ 64,172,199</b>					
<b>Audit End of Year (2017)</b>					<b>\$ 54,516,812</b>					
<b>DIFFERENCE</b>					<b>\$ 9,655,387</b>					

**FOR COMPARISON**

<b>From Fixed Asset Schedule (PDF)</b>					<b>Total Audit</b>		
			Year	Original Costs		Original Costs	DIFFERENCE
199	1610 Sewer Plant Equipment; Additions		2017	\$ 2,228,817	vs	36-136&193-194	\$ 342,206 \$ (1,886,611)
200	1620 Towamencin Sewer System; Additions		2017	\$ -	vs	137-192	\$ 1,886,608 \$ 1,886,608
201	1630 U.G. Sewer System; Additions		2017	\$ -	vs	N/A	\$ - \$ -
202	1640 Maintenance		2017	\$ 260,737	vs	1-35	\$ 260,738 \$ 1
203	1645 Office Equipment		2017	\$ -	vs	N/A	\$ - \$ -
204	1650 Construction in Progress; Addition		2017	\$ 44,450	vs	195	\$ 44,450 \$ -
205	1650 Construction in Progress; Disposal		2017	\$ -	vs	N/A	\$ - \$ -
206	1812 SCI/PS-Rittenhouse Road		2017	\$ -	vs	196	\$ - \$ -
<b>TOTAL</b>							<b>\$ (2)</b>
<b>From Audit Note D</b>							
207	Sewer plant and additions		2017	\$ 2,228,817	vs	36-136&193-194	\$ 342,206 \$ (1,886,611)
208	Sewer system; Pump station and interceptor		2017	\$ -	vs	137-192	\$ 1,886,608 \$ 1,886,608
209	Sewer system; Other maintenance equipment		2017	\$ 260,737	vs	1-35	\$ 260,738 \$ 1
210	Construction in progress		2017	\$ 44,450	vs	195	\$ 44,450 \$ (0)
211	Office equipment		2017	\$ -	vs	N/A	\$ - \$ -
<b>TOTAL</b>							<b>\$ (3)</b>

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>										
					Additions/(Disposals)			2016	Δ	2017
212	Sewer plant and additions				\$ 2,228,817			\$ 50,165,078	\$ 489,796	\$ 50,654,874
213	Sewer system; Pump station and interceptor				\$ -			\$ 2,851,484	\$ -	\$ 2,851,484
214	Sewer system; Other maintenance equipment				\$ 260,737			\$ 658,314	\$ 281,983	\$ 940,297
215	Construction in progress; Additions				\$ 44,450			\$ 95,197	\$ (95,197)	\$ -
216	Construction in progress; Disposal				\$ -					
217	Office equipment				\$ -			\$ 66,290	\$ 3,867	\$ 70,157
	<b>TOTAL</b>				<b>\$ 2,534,004</b>		<b>End of Year</b>	<b>\$ 53,836,363</b>	<b>\$ 680,449</b>	<b>\$ 54,516,812</b>
<b>From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT</b>					Reported					
218	Accumulated Depreciation				\$ 1,275,567			\$ (30,747,212)	\$ (1,273,566)	\$ (32,020,778)
219	Total Capital Assets being depreciated, net				\$ 1,213,987			\$ 23,769,600	\$ 1,215,988	\$ 24,985,588
220	Capital Assets, net				\$ 1,258,437			\$ 23,769,600	\$ 1,260,438	\$ 25,030,038

**Towamencin Township**  
**Development of the Depreciated Original Costs of the Sanitary Sewer System**  
**Summary Rollforward of Original Costs, Depreciation and Accumulated Depreciation by Asset Category**  
**May 31, 2018**

Location	Original Costs <sup>1</sup>				Accumulated Depreciation <sup>2</sup>				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
<b>Treatment Plant</b>									
Pre 1991				\$25,689,633				\$3,493,948	Pre 1991
1991	\$25,689,633	\$48,852	\$0	\$25,738,485	\$3,493,948	\$492,939	\$0	\$3,986,887	1991
1992	\$25,738,485	\$1,399,404	\$0	\$27,137,888	\$3,986,887	\$497,254	\$0	\$4,484,141	1992
1993	\$27,137,888	\$769,229	\$0	\$27,907,118	\$4,484,141	\$576,392	\$0	\$5,060,534	1993
1994	\$27,907,118	\$83,720	\$0	\$27,990,838	\$5,060,534	\$598,232	\$0	\$5,658,766	1994
1995	\$27,990,838	\$119,523	\$0	\$28,110,361	\$5,658,766	\$601,393	\$0	\$6,260,159	1995
1996	\$28,110,361	\$191,800	\$0	\$28,302,161	\$6,260,159	\$608,557	\$0	\$6,868,715	1996
1997	\$28,302,161	\$317,165	\$0	\$28,619,325	\$6,868,715	\$616,056	\$0	\$7,484,772	1997
1998	\$28,619,325	\$262,947	\$0	\$28,882,272	\$7,484,772	\$634,373	\$0	\$8,119,144	1998
1999	\$28,882,272	\$271,062	\$0	\$29,153,335	\$8,119,144	\$646,939	\$0	\$8,766,084	1999
2000	\$29,153,335	\$249,373	\$0	\$29,402,708	\$8,766,084	\$659,789	\$0	\$9,425,873	2000
2001	\$29,402,708	\$147,369	\$0	\$29,550,077	\$9,425,873	\$670,341	\$0	\$10,096,214	2001
2002	\$29,550,077	\$626,314	\$0	\$30,176,392	\$10,096,214	\$676,248	\$0	\$10,772,462	2002
2003	\$30,176,392	\$1,037,028	\$0	\$31,213,419	\$10,772,462	\$725,598	\$0	\$11,498,060	2003
2004	\$31,213,419	\$538,764	\$0	\$31,752,183	\$11,498,060	\$788,552	\$0	\$12,286,612	2004
2005	\$31,752,183	\$694,558	\$0	\$32,446,741	\$12,286,612	\$831,742	\$0	\$13,118,354	2005
2006	\$32,446,741	\$485,209	\$0	\$32,931,950	\$13,118,354	\$888,166	\$0	\$14,006,521	2006
2007	\$32,931,950	\$433,281	\$0	\$33,365,231	\$14,006,521	\$924,750	\$0	\$14,931,271	2007
2008	\$33,365,231	\$301,405	\$0	\$33,666,636	\$14,931,271	\$882,617	\$0	\$15,813,888	2008
2009	\$33,666,636	\$57,839	\$0	\$33,724,475	\$15,813,888	\$897,631	\$0	\$16,711,518	2009
2010	\$33,724,475	\$241,552	\$0	\$33,966,027	\$16,711,518	\$897,670	\$0	\$17,609,189	2010
2011	\$33,966,027	\$181,199	\$0	\$34,147,226	\$17,609,189	\$910,513	\$0	\$18,519,701	2011
2012	\$34,147,226	\$520,209	\$0	\$34,667,435	\$18,519,701	\$919,514	\$0	\$19,439,216	2012
2013	\$34,667,435	\$178,793	\$0	\$34,846,228	\$19,439,216	\$911,420	\$0	\$20,350,635	2013
2014	\$34,846,228	\$527,651	\$0	\$35,373,879	\$20,350,635	\$868,410	\$0	\$21,219,045	2014
2015	\$35,373,879	\$544,916	\$0	\$35,918,795	\$21,219,045	\$873,184	\$0	\$22,092,230	2015
2016	\$35,918,795	\$636,809	-\$45,075	\$36,510,530	\$22,092,230	\$867,331	\$0	\$22,959,561	2016
2017	\$36,510,530	\$526,621	-\$18,600	\$37,018,551	\$22,959,561	\$870,140	-\$3,018	\$23,826,683	2017
2018	\$37,018,551				\$23,826,683	\$839,219	-\$3,018	\$24,662,884	2018
<b>Pump Stations</b>									
Pre 1991				\$2,276,000				\$136,560	Pre 1991
1991	\$2,276,000	\$153,748	\$0	\$2,429,748	\$136,560	\$45,520	\$0	\$182,080	1991
1992	\$2,429,748	\$0	\$0	\$2,429,748	\$182,080	\$49,375	\$0	\$231,455	1992
1993	\$2,429,748	\$0	\$0	\$2,429,748	\$231,455	\$49,375	\$0	\$280,830	1993
1994	\$2,429,748	\$0	\$0	\$2,429,748	\$280,830	\$49,375	\$0	\$330,204	1994
1995	\$2,429,748	\$0	\$0	\$2,429,748	\$330,204	\$49,375	\$0	\$379,579	1995
1996	\$2,429,748	\$143,000	\$0	\$2,572,748	\$379,579	\$49,375	\$0	\$428,954	1996
1997	\$2,572,748	\$0	\$0	\$2,572,748	\$428,954	\$52,235	\$0	\$481,189	1997
1998	\$2,572,748	\$0	\$0	\$2,572,748	\$481,189	\$52,235	\$0	\$533,423	1998
1999	\$2,572,748	\$0	\$0	\$2,572,748	\$533,423	\$52,235	\$0	\$585,658	1999
2000	\$2,572,748	\$0	\$0	\$2,572,748	\$585,658	\$52,235	\$0	\$637,893	2000
2001	\$2,572,748	\$0	\$0	\$2,572,748	\$637,893	\$52,235	\$0	\$690,128	2001
2002	\$2,572,748	\$0	\$0	\$2,572,748	\$690,128	\$51,260	\$0	\$741,388	2002
2003	\$2,572,748	\$0	\$0	\$2,572,748	\$741,388	\$51,260	\$0	\$792,648	2003
2004	\$2,572,748	\$0	\$0	\$2,572,748	\$792,648	\$51,260	\$0	\$843,908	2004
2005	\$2,572,748	\$0	\$0	\$2,572,748	\$843,908	\$51,260	\$0	\$895,168	2005
2006	\$2,572,748	\$0	\$0	\$2,572,748	\$895,168	\$51,260	\$0	\$946,428	2006
2007	\$2,572,748	\$0	\$0	\$2,572,748	\$946,428	\$51,260	\$0	\$997,688	2007
2008	\$2,572,748	\$0	\$0	\$2,572,748	\$997,688	\$51,260	\$0	\$1,048,948	2008
2009	\$2,572,748	\$0	\$0	\$2,572,748	\$1,048,948	\$51,260	\$0	\$1,100,208	2009
2010	\$2,572,748	\$0	\$0	\$2,572,748	\$1,100,208	\$51,260	\$0	\$1,151,468	2010
2011	\$2,572,748	\$0	\$0	\$2,572,748	\$1,151,468	\$51,260	\$0	\$1,202,728	2011
2012	\$2,572,748	\$0	\$0	\$2,572,748	\$1,202,728	\$51,260	\$0	\$1,253,988	2012
2013	\$2,572,748	\$0	\$0	\$2,572,748	\$1,253,988	\$51,260	\$0	\$1,305,248	2013
2014	\$2,572,748	\$0	\$0	\$2,572,748	\$1,305,248	\$51,260	\$0	\$1,356,508	2014
2015	\$2,572,748	\$0	\$0	\$2,572,748	\$1,356,508	\$51,260	\$0	\$1,407,768	2015
2016	\$2,572,748	\$0	\$0	\$2,572,748	\$1,407,768	\$51,260	\$0	\$1,459,028	2016
2017	\$2,572,748	\$0	\$0	\$2,572,748	\$1,459,028	\$51,260	\$0	\$1,510,288	2017
2018	\$2,572,748				\$1,510,288	\$51,260	\$0	\$1,561,548	2018

Location	Original Costs <sup>1</sup>				Accumulated Depreciation <sup>2</sup>				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
<b>Interceptors</b>									
Pre 1991				\$995,740				\$262,106	Pre 1991
1991	\$995,740	\$0	\$0	\$995,740	\$262,106	\$19,915	\$0	\$282,020	1991
1992	\$995,740	\$0	\$0	\$995,740	\$282,020	\$19,915	\$0	\$301,935	1992
1993	\$995,740	\$0	\$0	\$995,740	\$301,935	\$19,915	\$0	\$321,850	1993
1994	\$995,740	\$0	\$0	\$995,740	\$321,850	\$19,915	\$0	\$341,765	1994
1995	\$995,740	\$0	\$0	\$995,740	\$341,765	\$19,915	\$0	\$361,680	1995
1996	\$995,740	\$0	\$0	\$995,740	\$361,680	\$19,915	\$0	\$381,594	1996
1997	\$995,740	\$0	\$0	\$995,740	\$381,594	\$19,915	\$0	\$401,509	1997
1998	\$995,740	\$0	\$0	\$995,740	\$401,509	\$19,915	\$0	\$421,424	1998
1999	\$995,740	\$0	\$0	\$995,740	\$421,424	\$19,915	\$0	\$441,339	1999
2000	\$995,740	\$0	\$0	\$995,740	\$441,339	\$19,915	\$0	\$461,254	2000
2001	\$995,740	\$0	\$0	\$995,740	\$461,254	\$19,915	\$0	\$481,168	2001
2002	\$995,740	\$0	\$0	\$995,740	\$481,168	\$19,915	\$0	\$501,083	2002
2003	\$995,740	\$0	\$0	\$995,740	\$501,083	\$19,915	\$0	\$520,998	2003
2004	\$995,740	\$0	\$0	\$995,740	\$520,998	\$19,915	\$0	\$540,913	2004
2005	\$995,740	\$0	\$0	\$995,740	\$540,913	\$19,915	\$0	\$560,828	2005
2006	\$995,740	\$0	\$0	\$995,740	\$560,828	\$19,915	\$0	\$580,742	2006
2007	\$995,740	\$0	\$0	\$995,740	\$580,742	\$19,915	\$0	\$600,657	2007
2008	\$995,740	\$0	\$0	\$995,740	\$600,657	\$19,915	\$0	\$620,572	2008
2009	\$995,740	\$0	\$0	\$995,740	\$620,572	\$19,915	\$0	\$640,487	2009
2010	\$995,740	\$0	\$0	\$995,740	\$640,487	\$19,915	\$0	\$660,402	2010
2011	\$995,740	\$38,531	\$0	\$1,034,271	\$660,402	\$19,915	\$0	\$680,316	2011
2012	\$1,034,271	\$114,459	\$0	\$1,148,730	\$680,316	\$23,768	\$0	\$704,084	2012
2013	\$1,148,730	\$115,969	\$0	\$1,264,699	\$704,084	\$32,472	\$0	\$736,556	2013
2014	\$1,264,699	\$82,682	\$0	\$1,347,381	\$736,556	\$41,448	\$0	\$778,004	2014
2015	\$1,347,381	\$613,884	\$0	\$1,961,265	\$778,004	\$48,865	\$0	\$826,869	2015
2016	\$1,961,265	\$221,024	\$0	\$2,182,289	\$826,869	\$98,858	\$0	\$925,727	2016
2017	\$2,182,289	\$1,849,559	\$0	\$4,031,848	\$925,727	\$104,797	\$0	\$1,030,524	2017
2018	\$4,031,848				\$1,030,524	\$142,806	\$0	\$1,173,330	2018
<b>Mains</b>									
Pre 1991				\$7,354,647				\$1,540,924	Pre 1991
1991	\$7,354,647	\$1,617,070	\$0	\$8,971,717	\$1,540,924	\$147,093	\$0	\$1,688,016	1991
1992	\$8,971,717	\$500,598	\$0	\$9,472,315	\$1,688,016	\$179,434	\$0	\$1,867,451	1992
1993	\$9,472,315	\$775,706	\$0	\$10,248,020	\$1,867,451	\$189,446	\$0	\$2,056,897	1993
1994	\$10,248,020	\$399,956	\$0	\$10,647,976	\$2,056,897	\$204,960	\$0	\$2,261,857	1994
1995	\$10,647,976	\$465,462	\$0	\$11,113,439	\$2,261,857	\$212,960	\$0	\$2,474,817	1995
1996	\$11,113,439	\$642,013	\$0	\$11,755,452	\$2,474,817	\$222,269	\$0	\$2,697,086	1996
1997	\$11,755,452	\$408,269	\$0	\$12,163,721	\$2,697,086	\$236,418	\$0	\$2,933,504	1997
1998	\$12,163,721	\$348,109	\$0	\$12,511,831	\$2,933,504	\$244,777	\$0	\$3,178,281	1998
1999	\$12,511,831	\$78,239	\$0	\$12,590,069	\$3,178,281	\$251,739	\$0	\$3,430,020	1999
2000	\$12,590,069	\$188,766	\$0	\$12,778,835	\$3,430,020	\$253,304	\$0	\$3,683,323	2000
2001	\$12,778,835	\$1,178,658	\$0	\$13,957,492	\$3,683,323	\$257,079	\$0	\$3,940,402	2001
2002	\$13,957,492	\$0	\$0	\$13,957,492	\$3,940,402	\$280,652	\$0	\$4,221,055	2002
2003	\$13,957,492	\$564,697	\$0	\$14,522,189	\$4,221,055	\$280,652	\$0	\$4,501,707	2003
2004	\$14,522,189	\$41,559	\$0	\$14,563,749	\$4,501,707	\$291,946	\$0	\$4,793,653	2004
2005	\$14,563,749	\$181,282	\$0	\$14,745,031	\$4,793,653	\$292,777	\$0	\$5,086,430	2005
2006	\$14,745,031	\$43,637	\$0	\$14,788,668	\$5,086,430	\$294,844	\$0	\$5,381,274	2006
2007	\$14,788,668	\$126,064	\$0	\$14,914,731	\$5,381,274	\$294,998	\$0	\$5,676,271	2007
2008	\$14,914,731	\$134,347	\$0	\$15,049,078	\$5,676,271	\$297,043	\$0	\$5,973,314	2008
2009	\$15,049,078	\$0	\$0	\$15,049,078	\$5,973,314	\$299,729	\$0	\$6,273,043	2009
2010	\$15,049,078	\$403,735	\$0	\$15,452,813	\$6,273,043	\$299,729	\$0	\$6,572,773	2010
2011	\$15,452,813	\$0	\$0	\$15,452,813	\$6,572,773	\$307,804	\$0	\$6,880,577	2011
2012	\$15,452,813	\$432,470	\$0	\$15,885,284	\$6,880,577	\$306,174	\$0	\$7,186,751	2012
2013	\$15,885,284	\$120,758	\$0	\$16,006,042	\$7,186,751	\$314,823	\$0	\$7,501,574	2013
2014	\$16,006,042	\$0	\$0	\$16,006,042	\$7,501,574	\$317,128	\$0	\$7,818,702	2014
2015	\$16,006,042	\$322,375	\$0	\$16,328,417	\$7,818,702	\$317,128	\$0	\$8,135,831	2015
2016	\$16,328,417	\$0	\$0	\$16,328,417	\$8,135,831	\$323,576	\$0	\$8,459,407	2016
2017	\$16,328,417	\$37,049	\$0	\$16,365,466	\$8,459,407	\$323,576	\$0	\$8,782,982	2017
2018	\$16,365,466				\$8,782,982	\$323,123	\$0	\$9,106,105	2018

Towamencin Township

Location	Original Costs <sup>1</sup>				Accumulated Depreciation <sup>2</sup>				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
<b>Equipment</b>									
Pre 1991				\$20,194				\$0	Pre 1991
1991	\$20,194	\$0	\$0	\$20,194	\$0	\$0	\$0	\$0	1991
1992	\$20,194	\$10,489	\$0	\$30,683	\$0	\$0	\$0	\$0	1992
1993	\$30,683	\$0	\$0	\$30,683	\$0	\$1,049	\$0	\$1,049	1993
1994	\$30,683	\$0	\$0	\$30,683	\$1,049	\$1,049	\$0	\$2,098	1994
1995	\$30,683	\$0	\$0	\$30,683	\$2,098	\$1,049	\$0	\$3,147	1995
1996	\$30,683	\$0	\$0	\$30,683	\$3,147	\$1,049	\$0	\$4,196	1996
1997	\$30,683	\$0	\$0	\$30,683	\$4,196	\$1,049	\$0	\$5,245	1997
1998	\$30,683	\$15,849	\$0	\$46,532	\$5,245	\$1,049	\$0	\$6,293	1998
1999	\$46,532	\$0	\$0	\$46,532	\$6,293	\$2,634	\$0	\$8,927	1999
2000	\$46,532	\$0	\$0	\$46,532	\$8,927	\$2,634	\$0	\$11,561	2000
2001	\$46,532	\$0	\$0	\$46,532	\$11,561	\$2,634	\$0	\$14,195	2001
2002	\$46,532	\$0	\$0	\$46,532	\$14,195	\$2,634	\$0	\$16,829	2002
2003	\$46,532	\$9,806	\$0	\$56,338	\$16,829	\$1,585	\$0	\$18,414	2003
2004	\$56,338	\$7,395	\$0	\$63,733	\$18,414	\$2,239	\$0	\$20,652	2004
2005	\$63,733	\$3,976	\$0	\$67,709	\$20,652	\$2,978	\$0	\$23,630	2005
2006	\$67,709	\$0	\$0	\$67,709	\$23,630	\$3,376	\$0	\$27,006	2006
2007	\$67,709	\$0	\$0	\$67,709	\$27,006	\$3,376	\$0	\$30,382	2007
2008	\$67,709	\$1,800	\$0	\$69,509	\$30,382	\$3,376	\$0	\$33,757	2008
2009	\$69,509	\$0	\$0	\$69,509	\$33,757	\$1,971	\$0	\$35,728	2009
2010	\$69,509	\$0	\$0	\$69,509	\$35,728	\$1,971	\$0	\$37,699	2010
2011	\$69,509	\$6,359	\$0	\$75,868	\$37,699	\$1,971	\$0	\$39,670	2011
2012	\$75,868	\$0	\$0	\$75,868	\$39,670	\$3,243	\$0	\$42,913	2012
2013	\$75,868	\$3,490	\$0	\$79,358	\$42,913	\$3,243	\$0	\$46,155	2013
2014	\$79,358	\$0	\$0	\$79,358	\$46,155	\$3,592	\$0	\$49,747	2014
2015	\$79,358	\$0	\$0	\$79,358	\$49,747	\$2,852	\$0	\$52,599	2015
2016	\$79,358	\$3,868	\$0	\$83,226	\$52,599	\$2,454	\$0	\$55,053	2016
2017	\$83,226	\$0	\$0	\$83,226	\$55,053	\$1,570	\$0	\$56,623	2017
2018	\$83,226				\$56,623	\$1,570	\$0	\$58,192	2018
<b>Vehicles</b>									
Pre 1991				\$48,756				\$5,010	Pre 1991
1991	\$48,756	\$0	\$0	\$48,756	\$5,010	\$9,291	\$0	\$14,301	1991
1992	\$48,756	\$40,625	\$0	\$89,381	\$14,301	\$9,291	\$0	\$23,592	1992
1993	\$89,381	\$0	\$0	\$89,381	\$23,592	\$17,416	\$0	\$41,008	1993
1994	\$89,381	\$0	\$0	\$89,381	\$41,008	\$17,416	\$0	\$58,425	1994
1995	\$89,381	\$0	\$0	\$89,381	\$58,425	\$14,706	\$0	\$73,131	1995
1996	\$89,381	\$0	\$0	\$89,381	\$73,131	\$8,125	\$0	\$81,256	1996
1997	\$89,381	\$22,810	\$0	\$112,191	\$81,256	\$8,125	\$0	\$89,381	1997
1998	\$112,191	\$0	\$0	\$112,191	\$89,381	\$4,562	\$0	\$93,943	1998
1999	\$112,191	\$49,000	\$0	\$161,191	\$93,943	\$4,562	\$0	\$98,505	1999
2000	\$161,191	\$0	\$0	\$161,191	\$98,505	\$14,362	\$0	\$112,867	2000
2001	\$161,191	\$0	\$0	\$161,191	\$112,867	\$14,362	\$0	\$127,229	2001
2002	\$161,191	\$5,750	\$0	\$166,941	\$127,229	\$14,362	\$0	\$141,591	2002
2003	\$166,941	\$0	\$0	\$166,941	\$141,591	\$10,530	\$0	\$152,121	2003
2004	\$166,941	\$0	\$0	\$166,941	\$152,121	\$10,530	\$0	\$162,651	2004
2005	\$166,941	\$0	\$0	\$166,941	\$162,651	\$730	\$0	\$163,381	2005
2006	\$166,941	\$33,297	\$0	\$200,238	\$163,381	\$730	\$0	\$164,111	2006
2007	\$200,238	\$0	\$0	\$200,238	\$164,111	\$7,389	\$0	\$171,500	2007
2008	\$200,238	\$0	\$0	\$200,238	\$171,500	\$7,079	\$0	\$178,580	2008
2009	\$200,238	\$0	\$0	\$200,238	\$178,580	\$7,079	\$0	\$185,659	2009
2010	\$200,238	\$0	\$0	\$200,238	\$185,659	\$7,079	\$0	\$192,739	2010
2011	\$200,238	\$0	\$0	\$200,238	\$192,739	\$7,079	\$0	\$199,818	2011
2012	\$200,238	\$9,896	\$0	\$210,134	\$199,818	\$420	\$0	\$200,238	2012
2013	\$210,134	\$27,452	\$0	\$237,585	\$200,238	\$1,979	\$0	\$202,217	2013
2014	\$237,585	\$0	\$0	\$237,585	\$202,217	\$7,469	\$0	\$209,687	2014
2015	\$237,585	\$0	\$0	\$237,585	\$209,687	\$7,469	\$0	\$217,156	2015
2016	\$237,585	\$47,078	\$0	\$284,663	\$217,156	\$7,469	\$0	\$224,625	2016
2017	\$284,663	\$94,923	\$0	\$379,586	\$224,625	\$12,177	\$0	\$236,803	2017
2018	\$379,586				\$236,803	\$29,183	\$0	\$265,985	2018

Towamencin Township

Location	Original Costs <sup>1</sup>				Accumulated Depreciation <sup>2</sup>				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
<b>Total</b>									
Pre 1991				\$36,384,970				\$5,438,547	Pre 1991
1991	\$36,384,970	\$1,819,670	\$0	\$38,204,640	\$5,438,547	\$714,758	\$0	\$6,153,305	1991
1992	\$38,204,640	\$1,951,115	\$0	\$40,155,755	\$6,153,305	\$755,269	\$0	\$6,908,574	1992
1993	\$40,155,755	\$1,544,935	\$0	\$41,700,690	\$6,908,574	\$853,593	\$0	\$7,762,167	1993
1994	\$41,700,690	\$483,676	\$0	\$42,184,366	\$7,762,167	\$890,948	\$0	\$8,653,115	1994
1995	\$42,184,366	\$584,986	\$0	\$42,769,352	\$8,653,115	\$899,397	\$0	\$9,552,512	1995
1996	\$42,769,352	\$976,813	\$0	\$43,746,165	\$9,552,512	\$909,289	\$0	\$10,461,801	1996
1997	\$43,746,165	\$748,244	\$0	\$44,494,408	\$10,461,801	\$933,798	\$0	\$11,395,599	1997
1998	\$44,494,408	\$626,905	\$0	\$45,121,314	\$11,395,599	\$956,910	\$0	\$12,352,509	1998
1999	\$45,121,314	\$398,301	\$0	\$45,519,615	\$12,352,509	\$978,024	\$0	\$13,330,533	1999
2000	\$45,519,615	\$438,139	\$0	\$45,957,754	\$13,330,533	\$1,002,238	\$0	\$14,332,771	2000
2001	\$45,957,754	\$1,326,027	\$0	\$47,283,781	\$14,332,771	\$1,016,566	\$0	\$15,349,336	2001
2002	\$47,283,781	\$632,064	\$0	\$47,915,845	\$15,349,336	\$1,045,071	\$0	\$16,394,407	2002
2003	\$47,915,845	\$1,611,531	\$0	\$49,527,376	\$16,394,407	\$1,089,540	\$0	\$17,483,947	2003
2004	\$49,527,376	\$587,718	\$0	\$50,115,094	\$17,483,947	\$1,164,442	\$0	\$18,648,389	2004
2005	\$50,115,094	\$879,816	\$0	\$50,994,910	\$18,648,389	\$1,199,402	\$0	\$19,847,791	2005
2006	\$50,994,910	\$562,143	\$0	\$51,557,053	\$19,847,791	\$1,258,290	\$0	\$21,106,082	2006
2007	\$51,557,053	\$559,344	\$0	\$52,116,398	\$21,106,082	\$1,301,688	\$0	\$22,407,770	2007
2008	\$52,116,398	\$437,552	\$0	\$52,553,949	\$22,407,770	\$1,261,289	\$0	\$23,669,059	2008
2009	\$52,553,949	\$57,839	\$0	\$52,611,788	\$23,669,059	\$1,277,585	\$0	\$24,946,644	2009
2010	\$52,611,788	\$645,287	\$0	\$53,257,075	\$24,946,644	\$1,277,625	\$0	\$26,224,269	2010
2011	\$53,257,075	\$226,089	\$0	\$53,483,164	\$26,224,269	\$1,298,542	\$0	\$27,522,811	2011
2012	\$53,483,164	\$1,077,034	\$0	\$54,560,198	\$27,522,811	\$1,304,379	\$0	\$28,827,189	2012
2013	\$54,560,198	\$446,462	\$0	\$55,006,660	\$28,827,189	\$1,315,197	\$0	\$30,142,386	2013
2014	\$55,006,660	\$610,333	\$0	\$55,616,993	\$30,142,386	\$1,289,307	\$0	\$31,431,693	2014
2015	\$55,616,993	\$1,481,176	\$0	\$57,098,169	\$31,431,693	\$1,300,759	\$0	\$32,732,452	2015
2016	\$57,098,169	\$908,779	-\$45,075	\$57,961,873	\$32,732,452	\$1,350,949	\$0	\$34,083,401	2016
2017	\$57,961,873	\$2,508,152	-\$18,600	\$60,451,425	\$34,083,401	\$1,363,520	-\$3,018	\$35,443,903	2017
2018	\$60,451,425				\$35,443,903	\$1,387,160	-\$3,018	\$36,828,045	2018

**Notes:**

1. **Original Cost** Additions and Disposals were taken from **Total Audit Original Costs** as seen in Schedule A.
2. **Accumulated Depreciation** Additions and Disposals were taken from **Annual Depreciation Expense** as seen in Schedule A.
3. Any item on Schedule A that does not have a location noted is not included in this Schedule. Some notable items not included are amounts for the Sewer System Construction in progress. The \$4,000,000 Upper Gywnedd Withdrawal is included.

## Schedule B-2

**Towamencin Township**  
**Development of the Depreciated Original Costs of the Sanitary Sewer System**  
**Summary Rollforward of Original Costs, Depreciation and Accumulated Depreciation by Asset Category**  
**May 31, 2018**

Location	Original Costs <sup>1</sup>				Accumulated Depreciation <sup>2</sup>				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
<b>Treatment Plant</b>									
Inception-2010	\$33,724,475	\$241,552	\$0	\$33,966,027	\$16,711,518	\$897,670	\$0	\$17,609,189	Inception-2010
2011	\$33,966,027	\$181,199	\$0	\$34,147,226	\$17,609,189	\$910,513	\$0	\$18,519,701	2011
2012	\$34,147,226	\$520,209	\$0	\$34,667,435	\$18,519,701	\$919,514	\$0	\$19,439,216	2012
2013	\$34,667,435	\$178,793	\$0	\$34,846,228	\$19,439,216	\$911,420	\$0	\$20,350,635	2013
2014	\$34,846,228	\$527,651	\$0	\$35,373,879	\$20,350,635	\$868,410	\$0	\$21,219,045	2014
2015	\$35,373,879	\$544,916	\$0	\$35,918,795	\$21,219,045	\$873,184	\$0	\$22,092,230	2015
2016	\$35,918,795	\$636,809	-\$45,075	\$36,510,530	\$22,092,230	\$867,331	\$0	\$22,959,561	2016
2017	\$36,510,530	\$526,621	-\$18,600	\$37,018,551	\$22,959,561	\$870,140	-\$3,018	\$23,826,683	2017
2018	\$37,018,551				\$23,826,683	\$839,219	-\$3,018	\$24,662,884	2018
<b>Pump Stations</b>									
Inception-2010	\$2,572,748	\$0	\$0	\$2,572,748	\$1,100,208	\$51,260	\$0	\$1,151,468	Inception-2010
2011	\$2,572,748	\$0	\$0	\$2,572,748	\$1,151,468	\$51,260	\$0	\$1,202,728	2011
2012	\$2,572,748	\$0	\$0	\$2,572,748	\$1,202,728	\$51,260	\$0	\$1,253,988	2012
2013	\$2,572,748	\$0	\$0	\$2,572,748	\$1,253,988	\$51,260	\$0	\$1,305,248	2013
2014	\$2,572,748	\$0	\$0	\$2,572,748	\$1,305,248	\$51,260	\$0	\$1,356,508	2014
2015	\$2,572,748	\$0	\$0	\$2,572,748	\$1,356,508	\$51,260	\$0	\$1,407,768	2015
2016	\$2,572,748	\$0	\$0	\$2,572,748	\$1,407,768	\$51,260	\$0	\$1,459,028	2016
2017	\$2,572,748	\$0	\$0	\$2,572,748	\$1,459,028	\$51,260	\$0	\$1,510,288	2017
2018	\$2,572,748				\$1,510,288	\$51,260	\$0	\$1,561,548	2018
<b>Interceptors</b>									
Inception-2010	\$995,740	\$0	\$0	\$995,740	\$640,487	\$19,915	\$0	\$660,402	Inception-2010
2011	\$995,740	\$38,531	\$0	\$1,034,271	\$660,402	\$19,915	\$0	\$680,316	2011
2012	\$1,034,271	\$114,459	\$0	\$1,148,730	\$680,316	\$23,768	\$0	\$704,084	2012
2013	\$1,148,730	\$115,969	\$0	\$1,264,699	\$704,084	\$32,472	\$0	\$736,556	2013
2014	\$1,264,699	\$82,682	\$0	\$1,347,381	\$736,556	\$41,448	\$0	\$778,004	2014
2015	\$1,347,381	\$613,884	\$0	\$1,961,265	\$778,004	\$48,865	\$0	\$826,869	2015
2016	\$1,961,265	\$221,024	\$0	\$2,182,289	\$826,869	\$98,858	\$0	\$925,727	2016
2017	\$2,182,289	\$1,849,559	\$0	\$4,031,848	\$925,727	\$104,797	\$0	\$1,030,524	2017
2018	\$4,031,848				\$1,030,524	\$142,806	\$0	\$1,173,330	2018
<b>Mains</b>									
Inception-2010	\$15,049,078	\$403,735	\$0	\$15,452,813	\$6,273,043	\$299,729	\$0	\$6,572,773	Inception-2010
2011	\$15,452,813	\$0	\$0	\$15,452,813	\$6,572,773	\$307,804	\$0	\$6,880,577	2011
2012	\$15,452,813	\$432,470	\$0	\$15,885,284	\$6,880,577	\$306,174	\$0	\$7,186,751	2012
2013	\$15,885,284	\$120,758	\$0	\$16,006,042	\$7,186,751	\$314,823	\$0	\$7,501,574	2013
2014	\$16,006,042	\$0	\$0	\$16,006,042	\$7,501,574	\$317,128	\$0	\$7,818,702	2014
2015	\$16,006,042	\$322,375	\$0	\$16,328,417	\$7,818,702	\$317,128	\$0	\$8,135,831	2015
2016	\$16,328,417	\$0	\$0	\$16,328,417	\$8,135,831	\$323,576	\$0	\$8,459,407	2016
2017	\$16,328,417	\$37,049	\$0	\$16,365,466	\$8,459,407	\$323,576	\$0	\$8,782,982	2017
2018	\$16,365,466				\$8,782,982	\$323,123	\$0	\$9,106,105	2018
<b>Equipment</b>									
Inception-2010	\$69,509	\$0	\$0	\$69,509	\$35,728	\$1,971	\$0	\$37,699	Inception-2010
2011	\$69,509	\$6,359	\$0	\$75,868	\$37,699	\$1,971	\$0	\$39,670	2011
2012	\$75,868	\$0	\$0	\$75,868	\$39,670	\$3,243	\$0	\$42,913	2012
2013	\$75,868	\$3,490	\$0	\$79,358	\$42,913	\$3,243	\$0	\$46,155	2013
2014	\$79,358	\$0	\$0	\$79,358	\$46,155	\$3,592	\$0	\$49,747	2014
2015	\$79,358	\$0	\$0	\$79,358	\$49,747	\$2,852	\$0	\$52,599	2015
2016	\$79,358	\$3,868	\$0	\$83,226	\$52,599	\$2,454	\$0	\$55,053	2016
2017	\$83,226	\$0	\$0	\$83,226	\$55,053	\$1,570	\$0	\$56,623	2017
2018	\$83,226				\$56,623	\$1,570	\$0	\$58,192	2018
<b>Vehicles</b>									
Inception-2010	\$200,238	\$0	\$0	\$200,238	\$185,659	\$7,079	\$0	\$192,739	Inception-2010
2011	\$200,238	\$0	\$0	\$200,238	\$192,739	\$7,079	\$0	\$199,818	2011
2012	\$200,238	\$9,896	\$0	\$210,134	\$199,818	\$420	\$0	\$200,238	2012
2013	\$210,134	\$27,452	\$0	\$237,585	\$200,238	\$1,979	\$0	\$202,217	2013
2014	\$237,585	\$0	\$0	\$237,585	\$202,217	\$7,469	\$0	\$209,687	2014
2015	\$237,585	\$0	\$0	\$237,585	\$209,687	\$7,469	\$0	\$217,156	2015
2016	\$237,585	\$47,078	\$0	\$284,663	\$217,156	\$7,469	\$0	\$224,625	2016
2017	\$284,663	\$94,923	\$0	\$379,586	\$224,625	\$12,177	\$0	\$236,803	2017
2018	\$379,586				\$236,803	\$29,183	\$0	\$265,985	2018
<b>Total</b>									
Inception-2010	\$52,611,788	\$645,287	\$0	\$53,257,075	\$24,946,644	\$1,277,625	\$0	\$26,224,269	Inception-2010
2011	\$53,257,075	\$226,089	\$0	\$53,483,164	\$26,224,269	\$1,298,542	\$0	\$27,522,811	2011
2012	\$53,483,164	\$1,077,034	\$0	\$54,560,198	\$27,522,811	\$1,304,379	\$0	\$28,827,189	2012
2013	\$54,560,198	\$446,462	\$0	\$55,006,660	\$28,827,189	\$1,315,197	\$0	\$30,142,386	2013
2014	\$55,006,660	\$610,333	\$0	\$55,616,993	\$30,142,386	\$1,289,307	\$0	\$31,431,693	2014
2015	\$55,616,993	\$1,481,176	\$0	\$57,098,169	\$31,431,693	\$1,300,759	\$0	\$32,732,452	2015
2016	\$57,098,169	\$908,779	-\$45,075	\$57,961,873	\$32,732,452	\$1,350,949	\$0	\$34,083,401	2016
2017	\$57,961,873	\$2,508,152	-\$18,600	\$60,451,425	\$34,083,401	\$1,363,520	-\$3,018	\$35,443,903	2017
2018	\$60,451,425				\$35,443,903	\$1,387,160	-\$3,018	\$36,828,045	2018

**Notes:**

1. **Original Cost** Additions and Disposals were taken from **Total Audit Original Costs** as seen in Schedule A.
2. **Accumulated Depreciation** Additions and Disposals were taken from **Annual Depreciation Expense** as seen in Schedule A.
3. Any item on Schedule A that does not have a location noted is not included in this Schedule. Some notable items not included are amounts for the Sewer System Construction in progress. The \$4,000,000 Upper Gwynedd Withdrawal is included.



<b>Schedule D</b>			
<b>Towamencin Township</b>			
<b>Development of the Original Costs of the Sanitary Sewer System</b>			
<b>Current Value of Sanitary Sewer System (G&amp;A Analysis)</b>			
	<b>Asset Description</b>	<b>Total Original Costs (Maillie)</b>	<b>Total Original Costs (G&amp;A)</b>
<b>1</b>	Collection System Costs <sup>1</sup>	\$ 3,995,449	\$ 20,397,314
<b>2</b>	Total Original Costs (1991 to 2017) <sup>2</sup>	\$ 19,601,668	\$ 11,722,780
<b>3</b>	Total Original Costs (Pre 1991) <sup>3</sup>	\$ 27,767,817	\$ 25,758,583
<b>4</b>	Pump Stations & Associated Force mains <sup>4</sup>	\$ 2,851,484	\$ 2,572,748
<b>Current Value of Complete System</b>		<b>\$ 54,216,418</b>	<b>\$ 60,451,425</b>
<b>Difference</b>		<b>\$ (6,235,007)</b>	
<b>Notes:</b>			
<p>1. Collection System Costs: The G&amp;A number is taken from Schedule B for Interceptors and Main. This number compiles information in Schedule A which utilized Capital Vouchers as well as Sewer Construction Costs by Year Installed. That last document utilized a significant length of pipe cost data based on developer escrow cost or municipal construction cost and where no cost backup was available, the cost data available generated a yearly per linear foot cost which was applied to estimate construction costs. The year constructed was from developer or municipal contracts or, where not available, was based on the year the North Penn Water Authority constructed water mains in the streets since they were built at the same time as the sewer mains for most developments. The Maillie number is taken from Ledger 1620 &amp; 1630.</p> <p>2. Total Original Costs (1991 to 2017) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&amp;A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, &amp; 1645 from 1991 to 2017 which includes some dedicated sewer mains from developers. The \$4,000,000 Upper Gywnedd Withdrawl is NOT included in either amount.</p> <p>3. Total Original Costs (Pre 1991) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&amp;A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, &amp; 1645 for years prior to 1991.</p> <p>4. Pump Stations &amp; Associated Pipelines: The G&amp;A number is taken from Schedule B for Pump Stations. The Maillie number is taken from Audit Note 4/D: PROPERTY, PLANT AND EQUIPMENT: Sewer System Pump station and interceptor.</p>			

**Schedule D** **Towamencin Township**  
**Development of the Depreciated Original Costs of the Sanitary Sewer System**