



**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
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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 indicated 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.

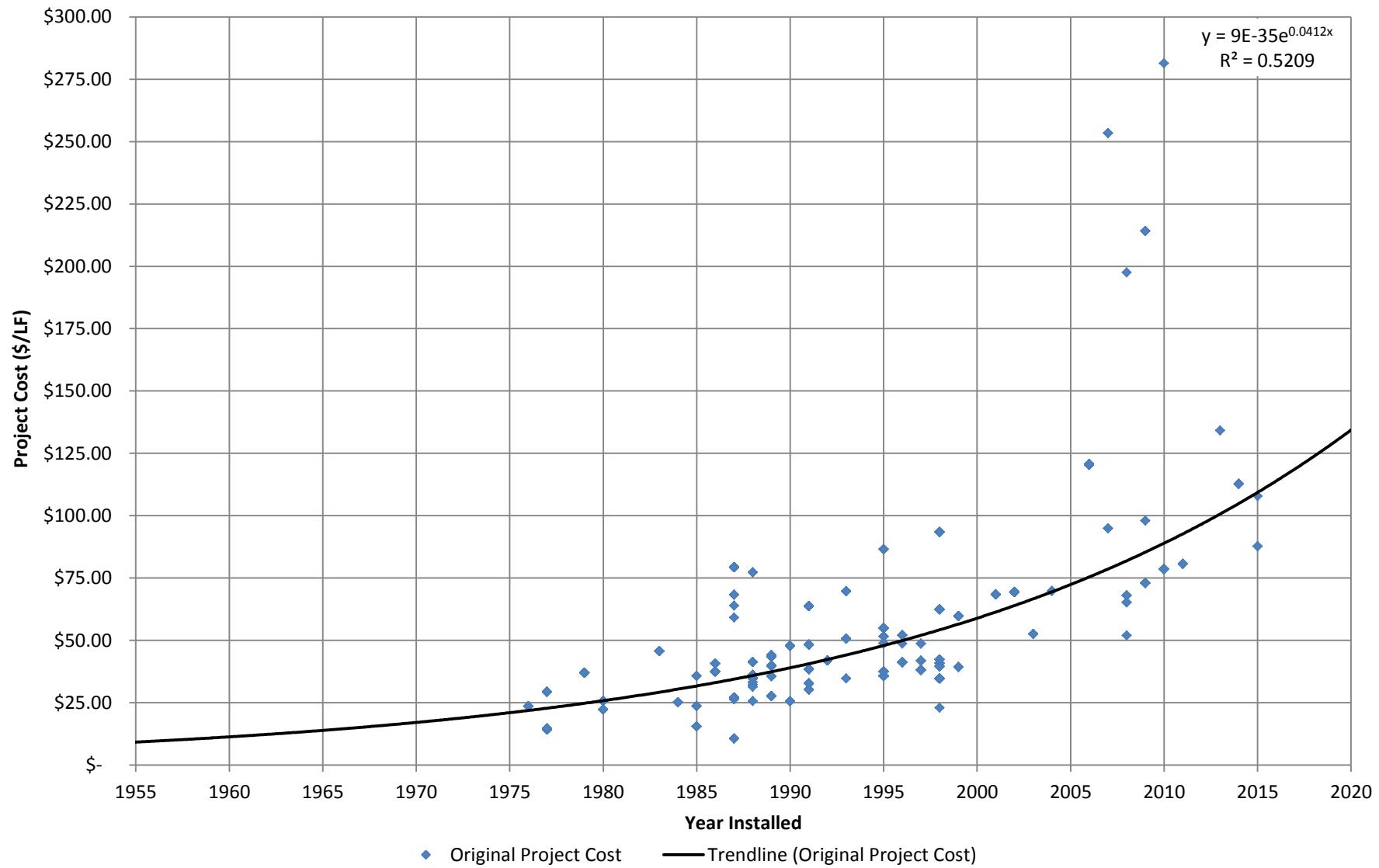
Location Legend	
Schedule A	Schedule B
WWTP	<u>Treatment Plant</u>
Pump Station	<u>Pump Stations</u>
Interceptor	<u>Interceptors</u>
Mains	<u>Mains</u>
Equipment	<u>Equipment</u>
Vehicles	<u>Vehicles</u>

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

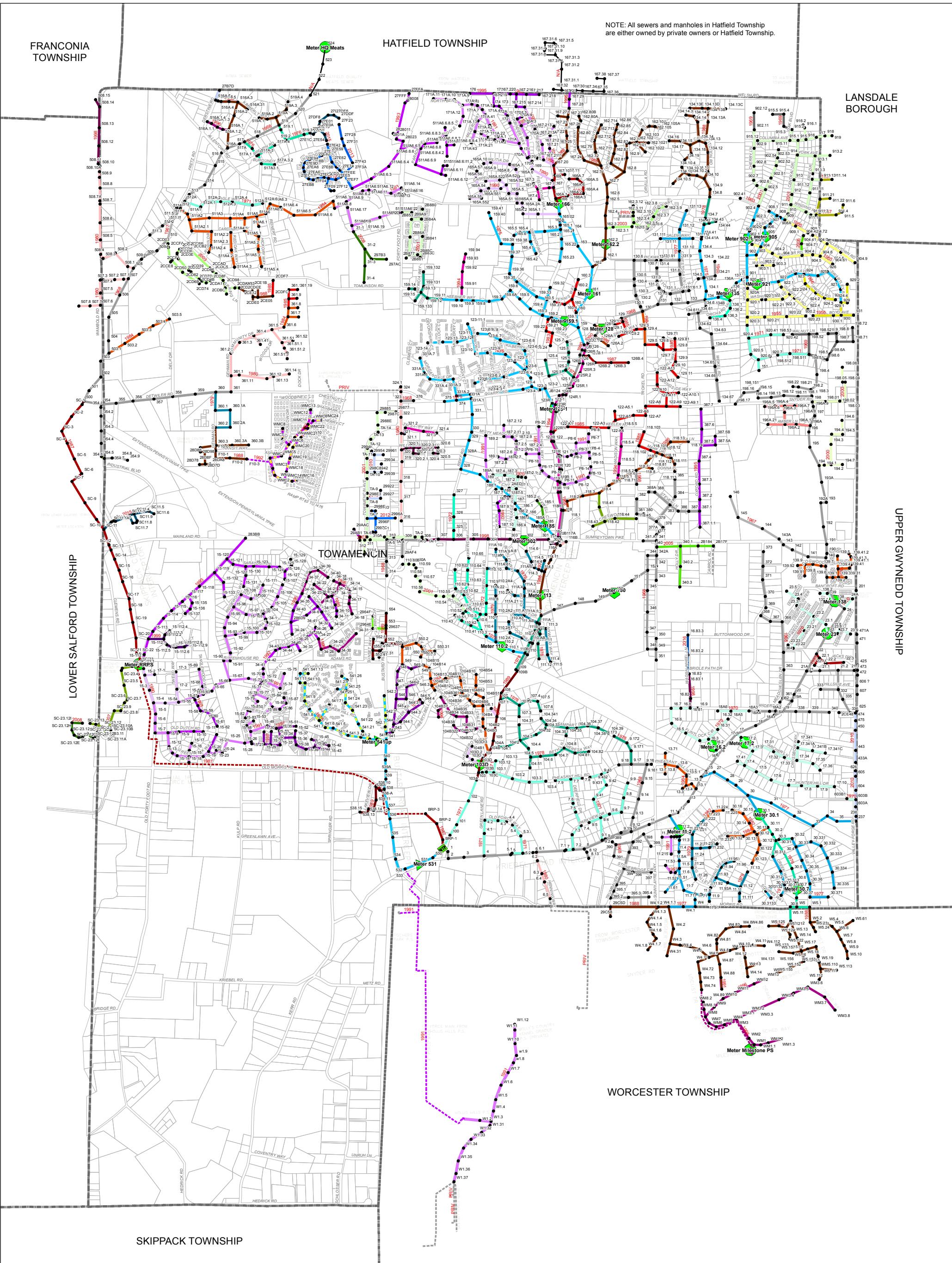
Item divider for clarity

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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.



Legend

Sewer by Year	1970	1981	1990	1999	2010	Force Main by Year
1955	1971	1982	1991	2000	2011	1987
1956	1972	1983	1992	2001	2012	1991
1957	1975	1984	1993	2003	2013	1992
1959	1976	1985	1994	2004	2015	1996
1963	1977	1986	1995	2005	2016	Private
1967	1978	1987	1996	2006	N/A	
1968	1979	1988	1997	2007		
1969	1980	1989	1998	2008		



TOWAMENCIN TOWNSHIP

SEWERS BY AGE

TOWAMENCIN TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA



GILMORE & ASSOCIATES, INC.

ENGINEERING & CONSULTING SERVICES

65 EAST BUTLER AVENUE NEW BRITAIN, PA 18901-5106 (215) 345-4330 [gilmore-assoc.com](http://www.gilmore-assoc.com)

JOB NO: 17-05011

DATE: APRIL 2018

0 200 400 600 800 1,000 1,200 1,400 1,600 1,800 2,000 2,400 FT

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL \$ 17,358,424 \$ 9,887,645 \$ 7,470,779

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL \$ 1,083,975 \$ 823,250 \$ 260,726

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

TOTAL \$ 16,274,448 \$ 9,064,395 \$ 7,210,053

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 ¹	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost	
From May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (Table 1 Trunk Sewers & Pump Station) prepared by EDM Consultants, Inc.		Cells shaded red were not included in the Section Totals.									
1	MH 1/100 - MH 901	1968	\$ 143,532	S	Mains	50	50	\$ 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 127/R 1	1994	\$ 425,962	S	Mains	50	24	\$ 8,919	\$ 204,462	\$ 221,500	
33	MH TA 1 - MH TA 11	2001	\$ 971,726	S	Mains	50	17	\$ 19,435	\$ 330,387	\$ 641,339	
From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.											
34	Kriebel Road Interceptor	1968	\$ 225,546	S	Interceptor	50	50	\$ 4,511	\$ 225,546	\$ -	
	Pre 1991 Sewer System Total		\$ 2,009,234						\$ 1,690,324	\$ 318,910	
	Asset Description **	Year	Project Cost ²	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost	
From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.											
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	Altermose 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</td	

	Asset Description **	Year	Project Cost ²	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 Centrifuge	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
Pre 1991 Sewer Plant Equipment Total						\$ 24,646,931			\$ 17,279,338	\$ 7,367,593

Pre 1991 Sewer System Total + Pre 1991 Sewer Plant Equipment Total \$ 26,656,165
 1610 Sewer Plant Equipment Depreciation Schedule TOTAL (Pre 1990 & 1990) \$ 27,698,867
 DIFFERENCE \$ (1,042,702)

Sewer Plant Equipment TOTAL (Pre 1991)[Pre 1991 Sewer Plant Equipment Total + DIFFERENCE] \$ 25,689,633

NOTES From 2005-5 Towamencin Tapping Fee Study:

- * 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.

NOTES From 2005-5 UGTMA Tapping Fee:

- ** Capacity related facilities.
- 2. Original project costs from audited financial statements and/or files of the Authority.

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Costs of Pump Stations and Associated Force mains					
	Asset Name	Description	Year Built	Project Cost (2017) ¹	Estimated Original Cost ²
1A	Hollis Hills PS	Pump Station in Worcester Township.	1991	\$250,000	\$110,000
1B	Hollis Hills Force main	6025 LF of 4" Force main.	1991	\$77,000	\$34,000
2A	Milestone PS	Pump Station in Worcester Township.	1996	\$250,000	\$129,000
2B	Milestone Force main	1760 LF of 4" Force main.	1996	\$27,000	\$14,000
3A	Rittenhouse PS³	Pump Station in Towamencin Township.	1987		\$1,581,000
3B	Rittenhouse Force main	Dual 16" Force main from Rittenhouse Pump Station (Approx. 15730 LF Total)	1987	\$1,750,000	\$695,000
Pump Stations and Force mains Total					\$ 2,563,000
Notes:					
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 Force mains utilized length of pipe as noted in each pump station's description which comes from the GIS information from the Sewer Age Map.					
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> .					
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 Force main were removed.					
4. Original Project Cost for Rittenhouse PS is taken from May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (Table 1 Trunk Sewers & Pump Station) prepared by EDM Consultants, Inc. The cost is also seen on the Exhibit Sewer Plant and Additions Pre 1991.					

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
From Sewer Plant and Additions Pre 1991										
1	Sewer Plant Equipment TOTAL (Pre 1991)	S	WWTP	Pre 1991	\$ 25,689,633	Varies	Varies	\$ 17,279,338	\$ 7,367,593	
From Maillie G/L Accounts										
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	\$ -	\$ -	\$ -
Section Total \$ 25,689,633										
From Costs of Pump Stations and Associated Force mains										
6	Rittenhouse Pump Station & Associated Force main	S	Pump Station	1987	\$ 2,276,000	50	31	\$ 45,520	\$ 1,411,120	\$ 864,880
Section Total \$ 2,276,000										
From Sewer Construction Costs by Year Installed										
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</				

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					
From Capital Vouchers										
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; BODS 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
From Costs of Pump Stations and Associated Force mains										
23	Hollis Hills Pump Station & Associated Force main	S	Pump Station	1991	\$ 144,000	50	27	\$ 2,880	\$ 77,760	\$ 66,240
				Section Total	\$ 144,000			\$ 2,880	\$ 77,760	\$ 66,240
From Maillie G/L Accounts										
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	\$ -			\$ -	\$ -	\$ -
From page 2 of AUDIT										
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					
From Sewer Construction Costs by Year Installed										
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	Item #	Total Audit Original Costs	Difference
31 1610 Sewer Plant Equipment; Additions	vs 1 & 4-24	\$ 53,944	\$ (4,004,942)

AUDIT PREPARED BY NIJESSEN, 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 1992										
	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 (1991) from Calculated End of Year (1990)	\$ 36,629,898								
	Audit End of Year (1991)	\$ 34,106,802								
	DIFFERENCE	\$ 2,523,096								
	Adjusted End of Year (1991) from Adjusted End of Year (1990)	\$ 38,246,969								
	Audit End of Year (1991)	\$ 34,106,802								
	DIFFERENCE	\$ 4,140,167								
From Capital Vouchers										
1	Legal; Landis, Kerns & Assoc.	S	WWTP	1992	\$ 775	50	26	\$ 16	\$ 403	\$ 372
2	Legal; Landis, Kerns & Assoc.	S	WWTP	1992	\$ 250	50	26	\$ 5	\$ 130	\$ 120
3	Maint.; Repairs; Structa-Bond, Inc.	M	WWTP	1992	\$ 2,250	15	26	\$ 150	\$ 2,250	\$ -
4	Maint.; Replacement Floc Rubber Strips; Transply	M	WWTP	1992	\$ 581	15	26	\$ 39	\$ 581	\$ -
5	System; (4) Pump Seal Assemblies; Shingle & Gibb Co.	EQ	WWTP	1992	\$ 2,684	10	26	\$ 268	\$ 2,684	\$ -
6	System; Admin. Building Wall Work; Herbert T. Myers	S	WWTP	1992	\$ 450	50	26	\$ 9	\$ 234	\$ 216
7	System; Bailey, Calhoun & Associates (engineering)	S	WWTP	1992	\$ 6,368	50	26	\$ 127	\$ 3,311	\$ 3,057
8	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 2,665	50	26	\$ 53	\$ 1,386	\$ 1,279
9	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 1,199	50	26	\$ 24	\$ 624	\$ 576
10	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 268	50	26	\$ 5	\$ 139	\$ 129
11	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 664	50	26	\$ 13	\$ 345	\$ 319
12	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 1,405	50	26	\$ 28	\$ 730	\$ 674
13	System; CET Engineering Services, Inc (engineering)	S	WWTP	1992	\$ 1,942	50	26	\$ 39	\$ 1,010	\$ 932
14	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 3,575	50	26	\$ 72	\$ 1,859	\$ 1,716
15	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 385	50	26	\$ 8	\$ 200	\$ 185
16	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 3,436	50	26	\$ 69	\$ 1,786	\$ 1,649
17	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 7,485	50	26	\$ 150	\$ 3,892	\$ 3,593
18	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 6,732	50	26	\$ 135	\$ 3,501	\$ 3,232
19	System; Electrical Services; Geo. P. Bailey & Sons, Inc.	EC	WWTP	1992	\$ 1,348	15	26	\$ 90	\$ 1,348	\$ -
20	System; Equipment; Kirk Brothers, Inc.RDP Company	EQ	WWTP	1992	\$ 6,027	10	26	\$ 603	\$ 6,027	\$ -
21	System; Hydraulic Steering Mechanism; Ashbrook Simon Hartley	EC	WWTP	1992	\$ 1,295	15	26	\$ 86	\$ 1,295	\$ -
22	System; Installations; C&T Assoc.	S	WWTP	1992	\$ 16,371	50	26	\$ 327	\$ 8,513	\$ 7,858
23	System; Installations; C&T Assoc.	S	WWTP	1992	\$ 6,804	50	26	\$ 136	\$ 3,538	\$ 3,266
24	System; Installations; C&T Assoc.	S	WWTP	1992	\$ 26,433	50	26	\$ 529	\$ 13,745	\$ 12,688
25	System; Installations; C&T Assoc.	S	WWTP	1992	\$ 59,040	50	26	\$ 1,181	\$ 30,701	\$ 28,339
26	System; Main Control Panel & Instrumentation; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 55,963	15	26	\$ 3,731	\$ 55,963	\$ -
27	System; Main Control Panel & Instrumentation; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 95,093	15	26	\$ 6,340	\$ 95,093	\$ -
28	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 134,203	15	26	\$ 8,947	\$ 134,203	\$ -
29	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 102,181	15	26	\$ 6,812	\$ 102,181	\$ -
30	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 233,391	15	26	\$ 15,559	\$ 233,391	\$ -
31	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 104,549	15	26	\$ 6,970	\$ 104,549	\$ -
32	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 57,597	15	26	\$ 3,840	\$ 57,597	\$ -
33	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 152,326	15	26	\$ 10,155	\$ 152,326	\$ -
34	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 82,803	15	26	\$ 5,520	\$ 82,803	\$ -
35	System; Misc. Construction; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,638	50	26	\$ 293	\$ 7,612	\$ 7,026
36	System; Misc. Old Work; C & T Associates	S	WWTP	1992	\$ 4,856	50	26	\$ 97	\$ 2,525	\$ 2,331
37	System; O&M Manual; EDM Consultants (engineering)	M	WWTP	1992	\$ 9,100	15	26	\$ 607	\$ 9,100	\$ -
38	System; Power Distribution & Instrumentation; Reiter Construction	EC	WWTP	1992	\$ 16,202	15	26	\$ 1,080	\$ 16,202	\$ -
39	System; Rotating Raw Sewage Screen Installation; C & T Associates	EQ	WWTP	1992	\$ 12,624	10	26	\$ 1,262	\$ 12,624	\$ -
40	System; Rotating Raw Sewage Screen Installation; Unitech Engineers Inc.	EQ	WWTP	1992	\$ 4,102	10	26	\$ 410	\$ 4,102	\$ -
41	System; Site Work; C&T Assoc.	S	WWTP	1992	\$ 38,469	50	26	\$ 769	\$ 20,004	\$ 18,465
42	System; Site Work; C&T Assoc.	S	WWTP	1992	\$ 8,979	50	26	\$ 180	\$ 4,669	\$ 4,310
43	System; Spare Telephone & Misc. Work; C & T Associates	EC	WWTP	1992	\$ 3,586	15	26	\$ 239	\$ 3,586	\$ -
44	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 9,102	50	26	\$ 182	\$ 4,733	\$ 4,369
45	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,247	50	26	\$ 285	\$ 7,408	\$ 6,839
46	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,146	50	26	\$ 283	\$ 7,356	\$ 6,790
47	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 16,695	50	26	\$ 334	\$ 8,681	\$ 8,014
48	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 7,266	50	26	\$ 145	\$ 3,779	\$ 3,488
49	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 8,055	50	26	\$ 161	\$ 4,188	\$ 3,866
50	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 2,013	50	26	\$ 40	\$ 1,047	\$ 966
51	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 3,885	50	26	\$ 78	\$ 2,020	\$ 1,865
52	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 5,840	50	26	\$ 117	\$ 3,037	\$ 2,803
53	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,774	50	26	\$ 135	\$ 3,522	\$ 3,251
54	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 7,323	50	26	\$ 146	\$ 3,808	\$ 3,515
55	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,156	50	26	\$ 123	\$ 3,201	\$ 2,955
56	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,809	50	26	\$ 136	\$ 3,540	\$ 3,268
57	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1992	\$ -	50	26	\$ -	\$ -	\$ -
					Section Total	\$ 1,399,404			\$ 79,138	\$ 1,245,083
										\$ 154,320
From Maillie G/L Accounts										
58	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1992	\$ -	N/A	26	\$ -	\$ -	\$ -
59	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1992	\$ -	N/A	26	\$ -	\$ -	\$ -
60	1640 Maintenance; International Dump Truck	V	Vehicles	1992	\$ 40,625	5	26	\$ 8,125	\$ 40,625	\$ -
61	1645 Office Equipment; Computer System	EQ	Equipment	1992	\$ 9,404	10	26	\$ 940	\$ 9,404	\$ -
62	1645 Office Equipment; Konica Copier	EQ	Equipment	1992	\$ 1,085	10	26	\$ 109	\$ 1,085	\$ -
					Section					

Schedule A

Towamencin Township
Development of the Depreciated Original Costs of the Sanitary Sewer System
Year 1993

	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 (1992) from Calculated End of Year (1991)	\$ 38,080,416				
					Audit End of Year (1992)	\$ 35,254,935				
					DIFFERENCE	\$ 2,825,481				
					Adjusted End of Year (1992) from Adjusted End of Year (1991)	\$ 40,198,084				
					Audit End of Year (1992)	\$ 35,254,935				
					DIFFERENCE	\$ 4,943,149				
From Capital Vouchers										
1	Maint.; Payment error for Item 3 of Year 1992 (\$1,950 paid); Structa-Bond, Inc.	M	WWTP	1993	\$ -	15	25	\$ -	\$ -	\$ -
2	Maint.; Intercom Help; George P. Bailey & Sons	M	WWTP	1993	\$ 3,202	15	25	\$ 213	\$ 3,202	\$ -
3	System; Bailey, Calhoun & Associates (engineering)	S	WWTP	1993	\$ 5,127	50	25	\$ 103	\$ 2,564	\$ 2,564
4	System; Carpet Installation; Feasterville Floor Covering	M	WWTP	1993	\$ 299	15	25	\$ 20	\$ 299	\$ -
5	System; Communitor; George P. Bailey & Sons	EQ	WWTP	1993	\$ 4,073	10	25	\$ 407	\$ 4,073	\$ -
6	System; Diesel Fuel Dispenser; Advanced Tank Systems, Inc.	EQ	WWTP	1993	\$ 3,108	10	25	\$ 311	\$ 3,108	\$ -
7	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,261	50	25	\$ 65	\$ 1,631	\$ 1,631
8	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 8,407	50	25	\$ 168	\$ 4,204	\$ 4,204
9	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 9,621	50	25	\$ 192	\$ 4,811	\$ 4,811
10	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 7,681	50	25	\$ 154	\$ 3,840	\$ 3,840
11	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 6,548	50	25	\$ 131	\$ 3,274	\$ 3,274
12	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,223	50	25	\$ 64	\$ 1,611	\$ 1,611
13	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 7,263	50	25	\$ 145	\$ 3,632	\$ 3,632
14	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,455	50	25	\$ 69	\$ 1,727	\$ 1,727
15	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 4,539	50	25	\$ 91	\$ 2,269	\$ 2,269
16	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 2,595	50	25	\$ 52	\$ 1,297	\$ 1,297
17	System; Final Settling Tank; C&T Assoc.	EQ	WWTP	1993	\$ 847	10	25	\$ 85	\$ 847	\$ -
18	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 45,167	50	25	\$ 903	\$ 22,583	\$ 22,583
19	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 47,495	50	25	\$ 950	\$ 23,748	\$ 23,748
20	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 3,924	50	25	\$ 78	\$ 1,962	\$ 1,962
21	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 39,729	50	25	\$ 795	\$ 19,865	\$ 19,865
22	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 16,266	50	25	\$ 325	\$ 8,133	\$ 8,133
23	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 12,747	50	25	\$ 255	\$ 6,373	\$ 6,373
24	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 34,695	50	25	\$ 694	\$ 17,348	\$ 17,348
25	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 23,130	50	25	\$ 463	\$ 11,565	\$ 11,565
26	System; Installations; C&T Assoc.	S	WWTP	1993	\$ 22,940	50	25	\$ 459	\$ 11,470	\$ 11,470
27	System; LPT Conveyor Bypass; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1993	\$ 1,313	10	25	\$ 131	\$ 1,313	\$ -
28	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 56,439	15	25	\$ 3,763	\$ 56,439	\$ -
29	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 33,233	15	25	\$ 2,216	\$ 33,233	\$ -
30	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 10,000	15	25	\$ 667	\$ 10,000	\$ -
31	System; Office Renovations; Meyles, Inc.	S	WWTP	1993	\$ 1,881	50	25	\$ 38	\$ 941	\$ 941
32	System; Office Renovations; Meyles, Inc.	S	WWTP	1993	\$ 1,722	50	25	\$ 34	\$ 861	\$ 861
33	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 4,500	50	25	\$ 90	\$ 2,250	\$ 2,250
34	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 13,926	50	25	\$ 279	\$ 6,963	\$ 6,963
35	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 147,861	50	25	\$ 2,957	\$ 73,931	\$ 73,931
36	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 12,905	50	25	\$ 258	\$ 6,453	\$ 6,453
37	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 22,057	50	25	\$ 441	\$ 11,028	\$ 11,028
38	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 19,209	50	25	\$ 384	\$ 9,605	\$ 9,605
39	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 50,676	50	25	\$ 1,014	\$ 25,338	\$ 25,338
40	System; Payment; R. L. Tschopp (\$83,350.15)	S	WWTP	1993	\$ -	50	25	\$ -	\$ -	\$ -
41	System; Rototrainers; George P. Bailey & Sons	EQ	WWTP	1993	\$ 6,685	10	25	\$ 668	\$ 6,685	\$ -
42	System; Rototrainers; George P. Bailey & Sons	EQ	WWTP	1993	\$ 2,309	10	25	\$ 231	\$ 2,309	\$ -
43	System; Sludge Pumps power & controls; George P. Bailey & Sons	EC	WWTP	1993	\$ 2,550	15	25	\$ 170	\$ 2,550	\$ -
44	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 7,285	50	25	\$ 146	\$ 3,642	\$ 3,642
45	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 9,949	50	25	\$ 199	\$ 4,974	\$ 4,974
46	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 9,716	50	25	\$ 194	\$ 4,858	\$ 4,858
47	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 2,685	50	25	\$ 54	\$ 1,343	\$ 1,343
48	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 31,809	50	25	\$ 636	\$ 15,905	\$ 15,905
49	System; Wiring Work; George P. Bailey & Sons	EC	WWTP	1993	\$ 1,180	15	25	\$ 79	\$ 1,180	\$ -
50	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1993	\$ -	50	25	\$ -	\$ -	\$ -
					Section Total	\$ 769,229		\$ 21,840	\$ 447,233	\$ 321,996
From Maillie G/L Accounts										
51	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1993	\$ -	N/A	25	\$ -	\$ -	\$ -
52	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1993	\$ -	N/A	25	\$ -	\$ -	\$ -
53	1640 Maintenance			1993	\$ -	N/A	25	\$ -	\$ -	\$ -
54	1645 Office Equipment			1993	\$ -	N/A	25	\$ -	\$ -	\$ -
					Section Total	\$ -		\$ -	\$ -	\$ -
55	Construction in progress			1993	\$ (28,810)	N/A	25	\$ -	\$ -	\$ -
56	Sewer system; Pump station and interceptor			1993	\$ -	N/A	25	\$ -	\$ -	\$ -
					Section Total	\$ (28,810)		\$ -	\$ -	\$ -
					TOTAL	\$ 740,419		\$ 21,840	\$ 447,233	\$ 321,996
					Audit TOTAL(1993)	\$ 1,480,993				
					DIFFERENCE	\$ (740,574)				
					Calculated End of Year (1993) from Audit End of Year (1992)	\$ 38,820,835				
					Audit End of Year (1993)	\$ 36,735,928				
					DIFFERENCE	\$ 2,084,907				
From Sewer Construction Costs by Year Installed										
57	Sewer System; installation of new mains and manholes	S	Mains	1993	\$ 775,706	50	25	\$ 15,514	\$ 387,853	\$ 387,853
58	Sewer System; installation of new mains and manholes	S	Interceptor	1993	\$ -	50	25	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 57 + item 58 - item 51 - item 52)	\$ 1,516,125		\$ 37,354	\$ 835,086	\$ 709,849
					Adjusted End of Year (1993) from Audit End of Year (1992)	\$ 41,714,209				
					Audit End of Year (1993)	\$ 36,735,928				
					DIFFERENCE	\$ 4,978,291				

ANSWER

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)		
		1993	\$	1,509,803
59	Sewer plant and additions			
60	Sewer system; Pump station and interceptor	1993	\$	-
61	Sewer system; Other maintenance equipment	1993	\$	-
62	Construction in progress	1993	\$	(28,810)
63	Office equipment	1993	\$	-
		1993 *	\$	1,509,803

	Item #	Original Costs	DIFFERENCE
vs	3-52	\$ 766,027	\$ (743,776)
vs	56	\$ -	\$ -
vs	1-2 & 53	\$ 3,202	\$ 3,202
vs	55	\$ (28,810)	\$ -
vs	54	\$ -	\$ -

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT

FROM ADULT NOTE 4 PROPERTY, PLANT AND EQUIPMENT		1992	Δ	1993
64	Sewer plant and additions	\$ 32,091,477	\$ 1,509,803	\$ 33,601,280
65	Sewer system; Pump station and interceptor	\$ 2,851,484	\$ -	\$ 2,851,484
66	Sewer system; Other maintenance equipment	\$ 89,381	\$ -	\$ 89,381
67	Construction in progress	\$ 191,910	\$ (28,810)	\$ 163,100

68 Office equipment	\$ 30,683	\$ -	\$ 30,683
End of Year	\$ 35,254,935	\$ 1,480,993	\$ 36,735,928
69 Accumulated Depreciation	\$ 8,700,359	\$ 1,215,192	\$ 9,915,551

From Maillie G/L Accounts

From Mainline G/L Accounts		Item #	Original Costs	Difference
70	1610 Sewer Plant Equipment; Additions	1993	\$ 1,005,946	(239,919)

From Maillie G/L Accounts

70 1610 Sewer Plant Equipment; Additions 1993 \$ 1,005,946 vs 3-52 \$ 766,027 \$ (239,919)

Schedule A

Towamencin Township
Development of the Depreciated Original Costs of the Sanitary Sewer System

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1994											
	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 (1993) from Audit End of Year (1992)	\$ 38,820,835					
					Audit End of Year (1993)	\$ 36,735,928					
					Difference	\$ 2,084,907					
					Adjusted End of Year (1993) from Audit End of Year (1992)	\$ 41,714,209					
					Audit End of Year (1993)	\$ 36,735,928					
					Difference	\$ 4,978,281					
From Capital Vouchers											
1	Deferred Comp; John Marcarelli	S	WWTP	1994	\$ 68	50	24	\$ 1	\$ 33	\$ 35	
2	Maint.; Inspection; Metalfab, Inc.	M	WWTP	1994	\$ 563	15	24	\$ 38	\$ 563	\$ -	
3	PA Taxes	S	WWTP	1994	\$ 598	50	24	\$ 12	\$ 287	\$ 311	
4	PA Taxes	S	WWTP	1994	\$ 615	50	24	\$ 12	\$ 295	\$ 320	
5	System; (2) Windows; Gunton Corp.	S	WWTP	1994	\$ 890	50	24	\$ 18	\$ 427	\$ 463	
6	System; Access Stair; Northern Iron Works, Inc.	S	WWTP	1994	\$ 2,283	50	24	\$ 46	\$ 1,096	\$ 1,187	
7	System; Building Modifications; Siravo Contracting, Inc.	S	WWTP	1994	\$ 4,156	50	24	\$ 83	\$ 1,995	\$ 2,161	
8	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1994	\$ 419	10	24	\$ 42	\$ 419	\$ -	
9	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1994	\$ 233	10	24	\$ 23	\$ 233	\$ -	
10	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 321	50	24	\$ 6	\$ 154	\$ 167	
11	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 195	50	24	\$ 4	\$ 94	\$ 102	
12	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 708	50	24	\$ 14	\$ 340	\$ 368	
13	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 43	50	24	\$ 1	\$ 21	\$ 22	
14	System; Diesel Fuel Dispenser; Advanced Tank Systems, Inc.	EQ	WWTP	1994	\$ 870	10	24	\$ 87	\$ 870	\$ -	
15	System; Diesel Fuel; Farm & Home Oil Co.	V	WWTP	1994	\$ 2,074	5	24	\$ 415	\$ 2,074	\$ -	
16	System; Doors; Allen Door & Services	EQ	WWTP	1994	\$ 904	10	24	\$ 90	\$ 904	\$ -	
17	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,428	50	24	\$ 49	\$ 1,165	\$ 1,263	
18	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 4,096	50	24	\$ 82	\$ 1,966	\$ 2,130	
19	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 5,477	50	24	\$ 110	\$ 2,629	\$ 2,848	
20	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,822	50	24	\$ 56	\$ 1,354	\$ 1,467	
21	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 5,422	50	24	\$ 108	\$ 2,603	\$ 2,819	
22	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 1,139	50	24	\$ 23	\$ 547	\$ 592	
23	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,682	50	24	\$ 54	\$ 1,287	\$ 1,395	
24	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 1,554	50	24	\$ 31	\$ 746	\$ 808	
25	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 530	50	24	\$ 11	\$ 255	\$ 276	
26	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 2,269	15	24	\$ 151	\$ 2,269	\$ -	
27	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 2,942	15	24	\$ 196	\$ 2,942	\$ -	
28	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 837	15	24	\$ 56	\$ 837	\$ -	
29	System; Electrical Work; W.W. Grainger	EC	WWTP	1994	\$ 94	15	24	\$ 6	\$ 94	\$ -	
30	System; Furniture; Lizell's Office Furniture	EQ	WWTP	1994	\$ 3,255	10	24	\$ 326	\$ 3,255	\$ -	
31	System; I&I Control; UGTMA	S	WWTP	1994	\$ 2,724	50	24	\$ 54	\$ 1,307	\$ 1,416	
32	System; I&I Control; UGTMA	S	WWTP	1994	\$ 2,669	50	24	\$ 53	\$ 1,281	\$ 1,388	
33	System; I&I Control; UGTMA	S	WWTP	1994	\$ 1,332	50	24	\$ 27	\$ 639	\$ 693	
34	System; I&I Control; UGTMA	S	WWTP	1994	\$ 713	50	24	\$ 14	\$ 342	\$ 371	
35	System; Installations; C&T Assocs.	S	WWTP	1994	\$ 1,900	50	24	\$ 38	\$ 912	\$ 988	
36	System; Payment; R. L. Tschopp	S	WWTP	1994	\$ 6,696	50	24	\$ 134	\$ 3,214	\$ 3,482	
37	System; Pump Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1994	\$ 357	10	24	\$ 36	\$ 357	\$ -	
38	System; Pump Piping; R. L. Tschopp	EQ	WWTP	1994	\$ 3,896	10	24	\$ 390	\$ 3,896	\$ -	
39	System; Removal Work; George P. Bailey & Sons	S	WWTP	1994	\$ 2,451	50	24	\$ 49	\$ 1,177	\$ 1,275	
40	System; Renovations; R. L. Tschopp	S	WWTP	1994	\$ 1,563	50	24	\$ 31	\$ 750	\$ 813	
41	System; Renovations; R. L. Tschopp	S	WWTP	1994	\$ 2,572	50	24	\$ 51	\$ 1,234	\$ 1,337	
42	System; Stamps; Postmaster	EQ	WWTP	1994	\$ 58	10	24	\$ 6	\$ 58	\$ -	
43	System; Tow. Cap. Cont. Acct.; Misdeposit of Ballows Tapping Fee	S	WWTP	1994	\$ 1,800	50	24	\$ 36	\$ 864	\$ 936	
44	System; Window Work; Carl W. Nelson, Jr.	S	WWTP	1994	\$ 3,306	50	24	\$ 66	\$ 1,587	\$ 1,719	
45	System; Windows; Gunton Corp.	S	WWTP	1994	\$ 1,197	50	24	\$ 24	\$ 575	\$ 622	
46	Tow. Cap. Cont. Acct.; Union National Bank; Capital Projects	S	Mains	1994	\$ 20,000	50	24	\$ 400	\$ 9,600	\$ 10,400	
47	U.G. Cap. Cont. Acct.; Union National Bank; Capital Projects	S	Mains	1994	\$ 5,000	50	24	\$ 100	\$ 2,400	\$ 2,600	
48	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1994	\$ -	50	24	\$ -	\$ -	\$ -	
					Section Total	\$ 108,720			\$ 3,660	\$ 61,947	\$ 46,773
From Maillie G/L Accounts											
49	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1994	\$ -	N/A	24	\$ -	\$ -	\$ -	
50	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1994	\$ -	N/A	24	\$ -	\$ -	\$ -	
51	1640 Maintenance			1994	\$ -	N/A	24	\$ -	\$ -	\$ -	
					Section Total	\$ -			\$ -	\$ -	\$ -
From Audit Note 4											
52	Construction in progress			1994	\$ (163,100)	N/A	24	\$ -	\$ -	\$ -	
53	Sewer system; Pump station and interceptor			1994	\$ -	N/A	24	\$ -	\$ -	\$ -	
					Section Total	\$ (163,100)			\$ -	\$ -	\$ -
						TOTAL	\$ (54,380)				
						Audit TOTAL(1994)	\$ 447,908				
						Difference	\$ (502,288)				
						Calculated End of Year (1994) from Calculated End of Year (1993)	\$ 38,766,455				
						Audit End of Year (1994)	\$ 37,183,836				
						Difference	\$ 1,582,619				
From Sewer Construction Costs by Year Installed											
54	Sewer System; installation of new mains and manholes	S	Mains	1994	\$ 374,956	50	24	\$ 7,499	\$ 179,979	\$ 194,977	
55	Sewer System; installation of new mains and manholes	S	Interceptor	1994	\$ -	50	24	\$ -	\$ -	\$ -	
					Adjusted TOTAL (TOTAL + item 54 + item 55 - item 49 - item 50)	\$ 320,576			\$ 11,159	\$ 241,925	\$ 241,750
					Adjusted End of Year (1994) from Adjusted End of Year (1993)	\$ 42,034,785					
					Audit End of Year (1994)	\$ 37,183,836					
					Difference	\$ 4,8					

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1995										
	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 (1994) from Calculated End of Year (1993)	\$ 38,766,455								
	Audit End of Year (1994)	\$ 37,183,836								
	Difference	\$ 1,582,619								
	Adjusted End of Year (1994) from Adjusted End of Year (1993)	\$ 42,034,785								
	Audit End of Year (1994)	\$ 37,183,836								
	Difference	\$ 4,850,949								
From Capital Vouchers										
1	Maint.; Inspection & Repairs; Philadelphia Mixers	M	WWTP	1995	\$ 6,508	15	23	\$ 434	\$ 6,508	\$ -
2	Maint.; Inspection; Ackel Associates	M	WWTP	1995	\$ 515	15	23	\$ 34	\$ 515	\$ -
3	Maint.; Ricoh copier; Copi-Quik, Inc.	EQ	WWTP	1995	\$ 4,962	10	23	\$ 496	\$ 4,962	\$ -
4	System; Accounting system; Applied Micro Systems, Ltd.	EC	WWTP	1995	\$ 8,000	15	23	\$ 533	\$ 8,000	\$ -
5	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1995	\$ 985	10	23	\$ 99	\$ 985	\$ -
6	System; Commminutor; Franklin Miller, Inc.	EQ	WWTP	1995	\$ 31,878	10	23	\$ 3,188	\$ 31,878	\$ -
7	System; Conductivity Meter; Leeds & Northrup	EC	WWTP	1995	\$ 1,183	15	23	\$ 79	\$ 1,183	\$ -
8	System; Construction Materials; Earl Meyle Tile & Marble Cont.	EQ	WWTP	1995	\$ 1,020	10	23	\$ 102	\$ 1,020	\$ -
9	System; Construction Materials; George S. Snyder	EQ	WWTP	1995	\$ 142	10	23	\$ 14	\$ 142	\$ -
10	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,347	50	23	\$ 27	\$ 620	\$ 727
11	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 3,948	50	23	\$ 79	\$ 1,816	\$ 2,132
12	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 2,550	50	23	\$ 51	\$ 1,173	\$ 1,377
13	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 2,890	50	23	\$ 58	\$ 1,330	\$ 1,561
14	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 628	50	23	\$ 13	\$ 289	\$ 339
15	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 869	50	23	\$ 17	\$ 400	\$ 469
16	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,338	50	23	\$ 27	\$ 615	\$ 722
17	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,670	50	23	\$ 33	\$ 768	\$ 902
18	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 3,207	50	23	\$ 64	\$ 1,475	\$ 1,732
19	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 6,784	50	23	\$ 136	\$ 3,121	\$ 3,663
20	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,013	50	23	\$ 20	\$ 466	\$ 547
21	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1995	\$ 3,959	15	23	\$ 264	\$ 3,959	\$ -
22	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1995	\$ 1,484	15	23	\$ 99	\$ 1,484	\$ -
23	System; Freight; Philadelphia Mixers	S	WWTP	1995	\$ 72	50	23	\$ 1	\$ 33	\$ 39
24	System; ICOM Software; Fromm Electric Supply	EC	WWTP	1995	\$ 6,015	15	23	\$ 401	\$ 6,015	\$ -
25	System; Ladies Room Accessories; Classic Kitchens & Bath	EQ	WWTP	1995	\$ 1,911	10	23	\$ 191	\$ 1,911	\$ -
26	System; Ladies Room Accessories; Classic Kitchens & Bath	EQ	WWTP	1995	\$ 143	10	23	\$ 14	\$ 143	\$ -
27	System; Pump; I.T. Landes & Son, Inc.	EC	WWTP	1995	\$ 4,280	15	23	\$ 285	\$ 4,280	\$ -
28	System; Renovations; R. L. Tschopp	S	WWTP	1995	\$ 1,835	50	23	\$ 37	\$ 844	\$ 991
29	System; Renovations; R. L. Tschopp	S	WWTP	1995	\$ 1,033	50	23	\$ 21	\$ 475	\$ 558
30	System; Roofing; Banes Roofing Company	S	WWTP	1995	\$ 8,985	50	23	\$ 180	\$ 4,133	\$ 4,852
31	System; Roofing; Banes Roofing Company	S	WWTP	1995	\$ 835	50	23	\$ 17	\$ 384	\$ 451
32	System; Roofing; Sullivan Asko Roofing, Inc.	S	WWTP	1995	\$ 5,845	50	23	\$ 117	\$ 2,689	\$ 3,156
33	System; Shutters; Snyder's	S	WWTP	1995	\$ 695	50	23	\$ 14	\$ 320	\$ 375
34	System; Windows; Gunton Corp.	S	WWTP	1995	\$ 997	50	23	\$ 20	\$ 459	\$ 538
35	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1995	\$ -	50	23	\$ -	\$ -	\$ -
					Section Total \$ 119,523			\$ 7,164	\$ 94,393	\$ 25,131
From Maillie G/L Accounts										
36	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1995	\$ -	N/A	23	\$ -	\$ -	\$ -
37	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1995	\$ -	N/A	23	\$ -	\$ -	\$ -
38	1640 Maintenance			1995	\$ -	N/A	23	\$ -	\$ -	\$ -
					Section Total \$ -			\$ -	\$ -	\$ -
From Audit Note 4										
39	Construction in progress			1995	\$ -	N/A	23	\$ -	\$ -	\$ -
40	Sewer system; Pump station and interceptor			1995	\$ -	N/A	23	\$ -	\$ -	\$ -
					Section Total \$ -			\$ -	\$ -	\$ -
					TOTAL \$ 119,523			\$ 7,164	\$ 94,393	\$ 25,131
					Audit TOTAL(1995) \$ 187,253					
					Difference \$ (67,730)					
					Calculated End of Year (1995) from Calculated End of Year (1994) \$ 38,885,979					
					Audit End of Year (1995) \$ 37,371,089					
					Difference \$ 1,514,890					
From Sewer Construction Costs by Year Installed										
41	Sewer System; installation of new mains and manholes	S	Mains	1995	\$ 465,462	50	23	\$ 9,309	\$ 214,113	\$ 251,350
42	Sewer System; installation of new mains and manholes	S	Interceptor	1995	\$ -	50	23	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 41 + item 42 - item 36 - item 37) \$ 584,986			\$ 16,474	\$ 308,505	\$ 276,481
					Adjusted End of Year (1995) from Adjusted End of Year (1994) \$ 42,619,771					
					Audit End of Year (1995) \$ 37,371,089					
					Difference \$ 5,248,682					
FOR COMPARISON										
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT										
43	Sewer plant and additions			1995	\$ 174,291					
44	Sewer system; Pump station and interceptor			1995	\$ -					
45	Sewer system; Other maintenance equipment			1995	\$ -					
46	Construction in progress			1995	\$ -					
47	Office equipment			1995	\$ 12,962					
					TOTAL \$ 187,253					
					vs 5-37 \$ 99,539	\$ (74,752)				
					vs 40 \$ -	\$ -				
					vs 1-2 & 38 \$ 11,985	\$ 11,985				
					vs 39 \$ -	\$ -				
					vs 3-4 \$ 12,962	\$ -				
								\$ (62,768)		
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT										
48	Sewer plant and additions			1994	\$ 174,291					
49	Sewer system; Pump station and interceptor			\$ 34,209,033	\$ 34,383,324					
50</										

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1996										
	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 (1995) from Calculated End of Year (1994)	\$ 38,885,979								
	Audit End of Year (1995)	\$ 37,371,089								
	DIFFERENCE	\$ 1,514,890								
	Adjusted End of Year (1995) from Adjusted End of Year (1994)	\$ 42,619,771								
	Audit End of Year (1995)	\$ 37,371,089								
	DIFFERENCE	\$ 5,248,682								
From Capital Vouchers										
1	Maint.; Pilot Test Sludge Thickening; Somat Corp.	M	WWTP	1996	\$ 1,000	15	22	\$ 67	\$ 1,000	\$ -
2	Maint.; Replacement Hardware; W. Staley Service Co., Inc	EQ	WWTP	1996	\$ 3,344	10	22	\$ 334	\$ 3,344	\$ -
3	Maint.; Rotoscreen Repair; R. L. Tschopp	M	WWTP	1996	\$ 220	15	22	\$ 15	\$ 220	\$ -
4	System; (4) E-proms; Fromm Electric Supply Corp.	EC	WWTP	1996	\$ 1,628	15	22	\$ 109	\$ 1,628	\$ -
5	System; Air Dryer Filter; Scales Air Compressor	EQ	WWTP	1996	\$ 240	10	22	\$ 24	\$ 240	\$ -
6	System; Air Dryer; Scales Air Compressor	EQ	WWTP	1996	\$ 2,330	10	22	\$ 233	\$ 2,330	\$ -
7	System; Air Dryer; Scales Air Compressor	EQ	WWTP	1996	\$ 44	10	22	\$ 4	\$ 44	\$ -
8	System; Appraisal; Indian Valley Appraisal Co.	S	WWTP	1996	\$ 1,700	50	22	\$ 34	\$ 748	\$ 952
9	System; Blower Motor Starter; Franklin Electric Co.	EQ	WWTP	1996	\$ 2,615	10	22	\$ 262	\$ 2,615	\$ -
10	System; Blower; Excelsior Blower Systems	EQ	WWTP	1996	\$ 3,454	10	22	\$ 345	\$ 3,454	\$ -
11	System; Blower; Excelsior Blower Systems, Inc.	EQ	WWTP	1996	\$ 2,403	10	22	\$ 240	\$ 2,403	\$ -
12	System; Calibration Kit; Mariam Instrument	EQ	WWTP	1996	\$ 1,078	10	22	\$ 108	\$ 1,078	\$ -
13	System; Chair; Lizell's Office Furniture	EQ	WWTP	1996	\$ 364	10	22	\$ 36	\$ 364	\$ -
14	System; Chemical Feed Pump Controls; Scott Instruments, Inc.	EC	WWTP	1996	\$ 1,445	15	22	\$ 96	\$ 1,445	\$ -
15	System; Chemical Feed Pump Controls; Scott Instruments, Inc.	EC	WWTP	1996	\$ 1,642	15	22	\$ 109	\$ 1,642	\$ -
16	System; Computer & Accessories; LD Computing	EC	WWTP	1996	\$ 2,839	15	22	\$ 189	\$ 2,839	\$ -
17	System; Conveyor Work; W. Staley Service Co., Inc.	S	WWTP	1996	\$ 1,833	50	22	\$ 37	\$ 807	\$ 1,026
18	System; Decant Tank Mixer Installation; R. L. Tschopp	S	WWTP	1996	\$ 1,650	50	22	\$ 33	\$ 726	\$ 924
19	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,901	50	22	\$ 98	\$ 2,156	\$ 2,745
20	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,709	50	22	\$ 134	\$ 2,952	\$ 3,757
21	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 5,918	50	22	\$ 118	\$ 2,604	\$ 3,314
22	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,824	50	22	\$ 136	\$ 3,003	\$ 3,822
23	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,827	50	22	\$ 137	\$ 3,004	\$ 3,823
24	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 7,404	50	22	\$ 148	\$ 3,258	\$ 4,146
25	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 5,225	50	22	\$ 104	\$ 2,299	\$ 2,926
26	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,146	50	22	\$ 83	\$ 1,824	\$ 2,322
27	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 8,004	50	22	\$ 160	\$ 3,522	\$ 4,482
28	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,458	50	22	\$ 89	\$ 1,961	\$ 2,496
29	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,197	50	22	\$ 124	\$ 2,727	\$ 3,470
30	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,731	50	22	\$ 95	\$ 2,082	\$ 2,649
31	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1996	\$ 9,370	15	22	\$ 625	\$ 9,370	\$ -
32	System; Expansion Joint; Fluid Controls	S	WWTP	1996	\$ 219	50	22	\$ 4	\$ 96	\$ 122
33	System; Installation of Air Dryer; R. L. Tschopp	S	WWTP	1996	\$ 1,804	50	22	\$ 36	\$ 794	\$ 1,010
34	System; Installations; R. L. Tschopp	S	WWTP	1996	\$ 11,977	50	22	\$ 240	\$ 5,270	\$ 6,707
35	System; Items for Somat; McMaster Carr	EQ	WWTP	1996	\$ 269	10	22	\$ 27	\$ 269	\$ -
36	System; Items for Somat; Utility Piping Services	EQ	WWTP	1996	\$ 24	10	22	\$ 2	\$ 24	\$ -
37	System; Mag-Flow Meter; LRM, Inc.	EC	WWTP	1996	\$ 8,560	15	22	\$ 571	\$ 8,560	\$ -
38	System; Magnetek VFD; Anchor Sales Assoc., Inc.	EC	WWTP	1996	\$ 1,392	15	22	\$ 93	\$ 1,392	\$ -
39	System; Muffin Monster Installation; R. L. Tschopp	EQ	WWTP	1996	\$ 1,054	10	22	\$ 105	\$ 1,054	\$ -
40	System; Muffin Monster; D.F. McCulloch & Assoc.	EQ	WWTP	1996	\$ 8,675	10	22	\$ 868	\$ 8,675	\$ -
41	System; Pipework Demolition; Hajoca Corp.	S	WWTP	1996	\$ 399	50	22	\$ 8	\$ 175	\$ 223
42	System; Roofing; N.J. Masonry & Roofing	S	WWTP	1996	\$ 38,136	50	22	\$ 763	\$ 16,780	\$ 21,356
43	System; Somat Press & Eff. Pump Discharge; Utility Piping Systems, Inc.	EQ	WWTP	1996	\$ 7,321	10	22	\$ 732	\$ 7,321	\$ -
44	System; Stators & Rotors; A. L. Hacker Co. Inc.	EQ	WWTP	1996	\$ 1,273	10	22	\$ 127	\$ 1,273	\$ -
45	System; Steel Plates; Newport Fabricators, Inc.	EQ	WWTP	1996	\$ 92	10	22	\$ 9	\$ 92	\$ -
46	System; Tow. Line Cleaning & Televising; Sewer Specialties	M	Mains	1996	\$ 24,455	15	22	\$ 1,630	\$ 24,455	\$ -
47	System; Valve; W.W. Grainger, Inc.	EQ	Mains	1996	\$ 120	10	22	\$ 12	\$ 120	\$ -
48	System; Valve; Wey Valve, Inc.	EQ	Mains	1996	\$ 1,016	10	22	\$ 102	\$ 1,016	\$ -
49	System; Valves; W. A. Gregory & Co., Inc.	EQ	Mains	1996	\$ 962	10	22	\$ 96	\$ 962	\$ -
50	System; Welding Equipment; West Point Supply	EQ	WWTP	1996	\$ 62	10	22	\$ 6	\$ 62	\$ -
51	Union National Bank; fee for financial statement (\$65.50)	S	WWTP	1996	\$ -	50	22	\$ -	\$ -	\$ -
52	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1996	\$ -	50	22	\$ -	\$ -	\$ -
	Section Total					\$ 218,352		\$ 9,759	\$ 146,078	\$ 72,274
From Costs of Pump Stations and Associated Force mains										
53	Milestone Pump Station & Associated Force main	S	Pump Station	1996	\$ 143,000	50	22	\$ 2,860	\$ 62,920	\$ 80,080
	Section Total					\$ 143,000		\$ 2,860	\$ 62,920	\$ 80,080
From Maillie G/L Accounts										
54	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1996	\$ -	N/A	22	\$ -	\$ -	\$ -
55	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1996	\$ -	N/A	22	\$ -	\$ -	\$ -
56	1640 Maintenance			1996	\$ -	N/A	22	\$ -	\$ -	\$ -
57	1645 Office Equipment			1996	\$ -	N/A	22	\$ -	\$ -	\$ -
	Section Total					\$ -		\$ -	\$ -	\$ -
From Audit Note 4										
58	Construction in progress			1996	\$ -	N/A	22	\$ -	\$ -	\$ -
	Section Total					\$ -		\$ -	\$ -	\$ -
	TOTAL					\$ 218,352		\$ 9,759	\$ 146,078	\$ 72,274
	Audit TOTAL(1996)					\$ 224,518	</td			

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1997										
	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 (1996) from Calculated End of Year (1995)	\$ 39,104,331								
	Audit End of Year (1996)	\$ 37,595,607								
	DIFFERENCE	\$ 1,508,724								
	Adjusted End of Year (1996) from Adjusted End of Year (1995)	\$ 43,453,584								
	Audit End of Year (1996)	\$ 37,595,607								
	DIFFERENCE	\$ 5,857,977								
From Capital Vouchers										
1	Bid Advertisement; The Reporter	S	WWTP	1997	\$ 126	50	21	\$ 3	\$ 53	\$ 73
2	Legal Advertisement; The Reporter	S	WWTP	1997	\$ 129	50	21	\$ 3	\$ 54	\$ 75
3	Maint.; Somat Test; M. J. Reider Assoc.	M	WWTP	1997	\$ 2,190	15	21	\$ 146	\$ 2,190	\$ -
4	Maint.; VFD Repair; Anchor Sales Assoc., Inc.	M	WWTP	1997	\$ 1,062	15	21	\$ 71	\$ 1,062	\$ -
5	System; (2) Pilot Test Units; Sanitaire	EC	WWTP	1997	\$ 500	15	21	\$ 33	\$ 500	\$ -
6	System; (2) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 490	50	21	\$ 10	\$ 206	\$ 284
7	System; (3) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 735	50	21	\$ 15	\$ 309	\$ 426
8	System; (3) Surge Protection Devices; Fromm Electric Supply Corp.	EC	WWTP	1997	\$ 5,880	15	21	\$ 392	\$ 5,880	\$ -
9	System; (4) Month Somat Rental; Somat Corp.	M	WWTP	1997	\$ 4,103	15	21	\$ 274	\$ 4,103	\$ -
10	System; (4) Valves; Utility Piping Systems, Inc.	EQ	Mains	1997	\$ 2,416	10	21	\$ 242	\$ 2,416	\$ -
11	System; (6) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 1,470	50	21	\$ 29	\$ 617	\$ 853
12	System; 3,000 LF of Cable; Griffith Electric Supply Co., Inc.	EC	WWTP	1997	\$ 8,160	15	21	\$ 544	\$ 8,160	\$ -
13	System; Access Hatch; Halliday Products	S	WWTP	1997	\$ 312	50	21	\$ 6	\$ 131	\$ 181
14	System; Aeration Piping; Felker Brothers Corp.	EQ	WWTP	1997	\$ 3,718	10	21	\$ 372	\$ 3,718	\$ -
15	System; Aeration Piping; Felker Brothers Corp.	EQ	WWTP	1997	\$ 99	10	21	\$ 10	\$ 99	\$ -
16	System; Assembly; Somat Corp.	EQ	WWTP	1997	\$ 2,673	10	21	\$ 267	\$ 2,673	\$ -
17	System; Coating; Brumbaugh Industries, Inc.	EQ	WWTP	1997	\$ 2,499	10	21	\$ 250	\$ 2,499	\$ -
18	System; Compressor; Fluid Power	EQ	WWTP	1997	\$ 1,132	10	21	\$ 113	\$ 1,132	\$ -
19	System; Computer; P.C. Warehouse	EC	WWTP	1997	\$ 1,805	15	21	\$ 120	\$ 1,805	\$ -
20	System; Controls; Anchor Scientific, Inc.	EC	WWTP	1997	\$ 358	15	21	\$ 24	\$ 358	\$ -
21	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 5,486	50	21	\$ 110	\$ 2,304	\$ 3,182
22	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,193	50	21	\$ 84	\$ 1,761	\$ 2,432
23	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 7,594	50	21	\$ 152	\$ 3,189	\$ 4,404
24	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 5,256	50	21	\$ 105	\$ 2,208	\$ 3,048
25	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,273	50	21	\$ 85	\$ 1,795	\$ 2,478
26	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,848	50	21	\$ 97	\$ 2,036	\$ 2,812
27	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 12,335	50	21	\$ 247	\$ 5,181	\$ 7,154
28	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 9,413	50	21	\$ 188	\$ 3,953	\$ 5,459
29	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 7,459	50	21	\$ 149	\$ 3,133	\$ 4,326
30	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,862	50	21	\$ 97	\$ 2,042	\$ 2,820
31	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 6,290	50	21	\$ 126	\$ 2,642	\$ 3,648
32	System; Eff. Pump Controls; Griffith Electric Supply Co., Inc.	EC	WWTP	1997	\$ 60	15	21	\$ 4	\$ 60	\$ -
33	System; Electric for Eff. Sluice Gates; Rodney Hunt Company	EC	WWTP	1997	\$ 5,622	15	21	\$ 375	\$ 5,622	\$ -
34	System; Electrical Materials; Franklin Electric Company	EC	WWTP	1997	\$ 594	15	21	\$ 40	\$ 594	\$ -
35	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1997	\$ 3,526	15	21	\$ 235	\$ 3,526	\$ -
36	System; Fax Machine; Staples, Inc.	EC	WWTP	1997	\$ 380	15	21	\$ 25	\$ 380	\$ -
37	System; Gaskets & Clamps; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 439	10	21	\$ 44	\$ 439	\$ -
38	System; Gaskets & Clamps; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 737	10	21	\$ 74	\$ 737	\$ -
39	System; Hardware for Eff. Lift Pump; Fastenal Company	EQ	WWTP	1997	\$ 805	10	21	\$ 80	\$ 805	\$ -
40	System; Hardware for Eff. Lift Pump; Jacob Schmidt & Son, Inc.	EQ	WWTP	1997	\$ 42	10	21	\$ 4	\$ 42	\$ -
41	System; Hardware; County Electric Supply Co.	EQ	WWTP	1997	\$ 53	10	21	\$ 5	\$ 53	\$ -
42	System; Hardware; Dwyer Instruments, Inc.	EQ	WWTP	1997	\$ 184	10	21	\$ 18	\$ 184	\$ -
43	System; Hardware; Fastenal Company	EQ	WWTP	1997	\$ 257	10	21	\$ 26	\$ 257	\$ -
44	System; Hardware; Fastenal Company	EQ	WWTP	1997	\$ 179	10	21	\$ 18	\$ 179	\$ -
45	System; Hardware; I/O Corporation	EQ	WWTP	1997	\$ 204	10	21	\$ 20	\$ 204	\$ -
46	System; Hardware; McMaster Carr	EQ	WWTP	1997	\$ 137	10	21	\$ 14	\$ 137	\$ -
47	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	1997	\$ 110	10	21	\$ 11	\$ 110	\$ -
48	System; Harmonics Study; Bailey, Calhoun & Assoc.	P	WWTP	1997	\$ 1,950	0	21	\$ -	\$ -	\$ 1,950
49	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 2,688	50	21	\$ 54	\$ 1,129	\$ 1,559
50	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 4,197	50	21	\$ 84	\$ 1,763	\$ 2,434
51	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 524	50	21	\$ 10	\$ 220	\$ 304
52	System; Items for Eff. Sluice Gates; Rodney Hunt Company	EQ	WWTP	1997	\$ 954	10	21	\$ 95	\$ 954	\$ -
53	System; Materials; Felker Fabrication	EQ	WWTP	1997	\$ 3,907	10	21	\$ 391	\$ 3,907	\$ -
54	System; Materials; Reinbrecht Associates, Inc.	EQ	WWTP	1997	\$ 2,244	10	21	\$ 224	\$ 2,244	\$ -
55	System; Materials; Snyder's	EQ	WWTP	1997	\$ 195	10	21	\$ 20	\$ 195	\$ -
56	System; Materials; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 115	10	21	\$ 12	\$ 115	\$ -
57	System; Mixer; Philadelphia Mixers Corp.	EQ	WWTP	1997	\$ 4,500	10	21	\$ 450	\$ 4,500	\$ -
58	System; Modem; P.C. Warehouse	EC	WWTP	1997	\$ 90	15	21	\$ 6	\$ 90	\$ -
59	System; Modifications; Hart Mech. & Elect. Contractors	EC	WWTP	1997	\$ 250	15	21	\$ 17	\$ 250	\$ -
60	System; Pickup Truck; UGTMA c/o Union National Bank	V	Vehicles	1997	\$ 22,810	5	21	\$ 4,562	\$ 22,810	\$ -
61	System; Pipework; West Point Supply Co., Inc.	EQ	WWTP	1997	\$ 73	10	21	\$ 7	\$ 73	\$ -
62	System; Pump Control Panel; Sigma Controls, Inc.	EC	WWTP	1997	\$ 1,625	15	21	\$ 108	\$ 1,625	\$ -
63	System; Pump W/ Control Panel; Sigma Controls, Inc.	EC	WWTP	1997	\$ 3,850	15	21	\$ 257	\$ 3,850	\$ -
64	System; Pump; Gayle Corporation	EQ	WWTP	1997	\$ 1,548	10	21	\$ 155	\$ 1,548	\$ -
65	System; Reducer Assembly; RAM Industries, Inc.	EQ	WWTP	1997	\$ 3,390	10	21	\$ 339	\$ 3,390	\$ -
66	System; Removal & Installation for Eff. Distribution Box; R. L. Tschopp	S	WWTP	1997	\$ 7,556	50	21	\$ 151	\$ 3,174	\$ 4,382
67	System; Sludge Thickener; Somat Corp.	EQ	WWTP	1997	\$ 18,850	10	21	\$ 1,885	\$ 18,850	\$ -
68	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15</td				

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)		Total Audit
			1997	\$ 338,876	Item #
89	Sewer plant and additions		1997	\$ -	vs 1-59 & 61-83 \$ 319,581
90	Sewer system; Pump station and interceptor		1997	\$ -	vs 86 \$ -
91	Sewer system; Other maintenance equipment		1997	\$ 22,810	vs 60 \$ 22,810
92	Construction in progress		1997	\$ 62,037	vs 85 \$ 62,037
93	Office equipment		1997	\$ 2,639	vs 84 \$ 2,275
		TOTAL	\$ 426,362		\$ (19,659)

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			1996	Δ	1997
			\$ 34,607,842	\$ 338,876	\$ 34,946,718
94	Sewer plant and additions		\$ 2,851,484	\$ -	\$ 2,851,484
95	Sewer system; Pump station and interceptor		\$ 89,381	\$ 22,810	\$ 112,191
96	Sewer system; Other maintenance equipment		\$ -	\$ 62,037	\$ 62,037
97	Construction in progress		\$ 46,900	\$ 2,639	\$ 49,539
98	Office equipment				
		End of Year	\$ 37,595,607	\$ 426,362	\$ 38,021,969

99 Accumulated Depreciation			\$ 12,141,677	\$ 758,112	\$ 12,899,789

From Maillie G/L Accounts				Total Audit
			Item #	Original Costs
100	1610 Sewer Plant Equipment; Additions		vs 1-59 & 61-83	\$ 319,581
101	1640 Maintenance; Pick-up		vs 60	\$ 22,810

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1998										
	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 (1997) from Calculated End of Year (1996)	\$ 39,511,034								
	Audit End of Year (1997)	\$ 38,021,969								
	DIFFERENCE	\$ 1,489,065								
	Adjusted End of Year (1997) from Adjusted End of Year (1996)	\$ 44,266,139								
	Audit End of Year (1997)	\$ 38,021,969								
	DIFFERENCE	\$ 6,244,170								
From Capital Vouchers										
1	(20%)EPA Grant Payment; U.G. Twp. (\$58,400.00)	S	WWTP	1998	\$ -	50	20	\$ -	\$ -	\$ -
2	(20%)EPA Grant Payment; U.G. Twp. (\$45,289.57)	S	WWTP	1998	\$ -	50	20	\$ -	\$ -	\$ -
3	(80%)EPA Grant Payment; Towmencin Twp. (\$233,600.00)	S	WWTP	1998	\$ -	50	20	\$ -	\$ -	\$ -
4	(80%)EPA Grant Payment; Towmencin Twp. (\$181,158.28)	S	WWTP	1998	\$ -	50	20	\$ -	\$ -	\$ -
5	Bid Advertisement; The Reporter	S	WWTP	1998	\$ 107	50	20	\$ 2	\$ 43	\$ 64
6	System; (4) Dampers; Del-Ren Associates	EQ	WWTP	1998	\$ 3,600	10	20	\$ 360	\$ 3,600	\$ -
7	System; (6) Manhole Covers; Maron Assoc. Ltd.	S	WWTP	1998	\$ 1,416	50	20	\$ 28	\$ 566	\$ 850
8	System; Blower; Excelsior Blower Systems	EQ	WWTP	1998	\$ 955	10	20	\$ 96	\$ 955	\$ -
9	System; Bubbler; Franklin Electric Company	EQ	WWTP	1998	\$ 136	10	20	\$ 14	\$ 136	\$ -
10	System; Bubbler; Franklin Electric Company	EQ	WWTP	1998	\$ 3,746	10	20	\$ 375	\$ 3,746	\$ -
11	System; Computer Programming; ASYS Corp.	EC	WWTP	1998	\$ 2,200	15	20	\$ 147	\$ 2,200	\$ -
12	System; Computer; P.C. Warehouse	EC	WWTP	1998	\$ 2,559	15	20	\$ 171	\$ 2,559	\$ -
13	System; Dechlorination Testing Equipment; Coyne Chemical Company	EQ	WWTP	1998	\$ 910	10	20	\$ 91	\$ 910	\$ -
14	System; Dechlorination Testing Triator; Hach Company	EQ	WWTP	1998	\$ 1,240	10	20	\$ 124	\$ 1,240	\$ -
15	System; Dialer; Reinbrecht Associates, Inc.	EC	WWTP	1998	\$ 2,540	15	20	\$ 169	\$ 2,540	\$ -
16	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 11,648	50	20	\$ 233	\$ 4,659	\$ 6,989
17	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 15,631	50	20	\$ 313	\$ 6,252	\$ 9,378
18	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 6,157	50	20	\$ 123	\$ 2,463	\$ 3,694
19	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 11,525	50	20	\$ 231	\$ 4,610	\$ 6,915
20	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 4,342	50	20	\$ 87	\$ 1,737	\$ 2,605
21	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 4,097	50	20	\$ 82	\$ 1,639	\$ 2,458
22	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 6,226	50	20	\$ 125	\$ 2,490	\$ 3,736
23	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 12,882	50	20	\$ 258	\$ 5,153	\$ 7,729
24	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 10,133	50	20	\$ 203	\$ 4,053	\$ 6,080
25	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 1,073	50	20	\$ 21	\$ 429	\$ 644
26	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 9,131	50	20	\$ 183	\$ 3,652	\$ 5,479
27	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 7,714	50	20	\$ 154	\$ 3,086	\$ 4,628
28	System; Electrical Work; Billows Electric Supply Co.	EC	WWTP	1998	\$ 43,580	15	20	\$ 2,905	\$ 43,580	\$ -
29	System; Electrical Work; Billows Electric Supply Co.	EC	WWTP	1998	\$ 4,201	15	20	\$ 280	\$ 4,201	\$ -
30	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 4,443	15	20	\$ 296	\$ 4,443	\$ -
31	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 8,976	15	20	\$ 598	\$ 8,976	\$ -
32	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 10,942	15	20	\$ 729	\$ 10,942	\$ -
33	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 5,220	15	20	\$ 348	\$ 5,220	\$ -
34	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 4,514	15	20	\$ 301	\$ 4,514	\$ -
35	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 1,933	15	20	\$ 129	\$ 1,933	\$ -
36	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 2,446	15	20	\$ 163	\$ 2,446	\$ -
37	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 3,478	15	20	\$ 232	\$ 3,478	\$ -
38	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 3,716	15	20	\$ 248	\$ 3,716	\$ -
39	System; Electrical Work; Rumsey Electric	EC	WWTP	1998	\$ 6,400	15	20	\$ 427	\$ 6,400	\$ -
40	System; Floats & Assembly; Anchor Scientific, Inc.	EQ	WWTP	1998	\$ 361	10	20	\$ 36	\$ 361	\$ -
41	System; Hydrant Work; R. L. Tschopp	S	WWTP	1998	\$ 5,141	50	20	\$ 103	\$ 2,056	\$ 3,085
42	System; Installation; R. L. Tschopp	S	WWTP	1998	\$ 775	50	20	\$ 15	\$ 310	\$ 465
43	System; Installations; R. L. Tschopp	S	WWTP	1998	\$ 1,887	50	20	\$ 38	\$ 755	\$ 1,132
44	System; Materials; Felker Fabrication	EQ	WWTP	1998	\$ 980	10	20	\$ 98	\$ 980	\$ -
45	System; Materials; Griffith Electric Supply Co., Inc.	EQ	WWTP	1998	\$ 3,079	10	20	\$ 308	\$ 3,079	\$ -
46	System; Modifications; PC Warehouse	EC	WWTP	1998	\$ 876	15	20	\$ 58	\$ 876	\$ -
47	System; Modifications; Staples	EC	WWTP	1998	\$ 375	15	20	\$ 25	\$ 375	\$ -
48	System; Motor; Excelsior Blower Systems	EQ	WWTP	1998	\$ 3,895	10	20	\$ 390	\$ 3,895	\$ -
49	Office Equip.; Staples, Inc.	EQ	WWTP	1998	\$ 305	10	20	\$ 30	\$ 305	\$ -
50	System; Piping; Felker Brothers Corp.	EQ	WWTP	1998	\$ 2,279	10	20	\$ 228	\$ 2,279	\$ -
51	System; Pressure Transducer; Reinbrecht Associates, Inc.	EQ	WWTP	1998	\$ 764	10	20	\$ 76	\$ 764	\$ -
52	System; Printer & Scanner; Staples, Inc.	EC	WWTP	1998	\$ 378	15	20	\$ 25	\$ 378	\$ -
53	System; Printer; Staples, Inc.	EC	WWTP	1998	\$ 428	15	20	\$ 29	\$ 428	\$ -
54	System; Pump Control Panel; Sigma Controls, Inc.	EC	WWTP	1998	\$ 4,289	15	20	\$ 286	\$ 4,289	\$ -
55	System; Removal & Installations; R. L. Tschopp	S	WWTP	1998	\$ 9,873	50	20	\$ 197	\$ 3,949	\$ 5,924
56	System; Security System; Wells Fargo Alarm Services	EC	WWTP	1998	\$ 2,474	15	20	\$ 165	\$ 2,474	\$ -
57	System; Software; Allmax Professional Solutions, Inc.	EC	WWTP	1998	\$ 2,108	15	20	\$ 141	\$ 2,108	\$ -
58	System; Stones; M & M Stone Co.	S	WWTP	1998	\$ 319	50	20	\$ 6	\$ 128	\$ 191
59	System; Storm Panels; Alderfer Glass Co.	S	WWTP	1998	\$ 1,433	50	20	\$ 29	\$ 573	\$ 860
60	System; Unitech Engineers Inc. (engineering)	S	WWTP	1998	\$ 814	50	20	\$ 16	\$ 326	\$ 488
61	System; Valves; Utility Piping Systems, Inc.	EQ	WWTP	1998	\$ 100	10	20	\$ 10	\$ 100	\$ -
62	System; WCI Control; C. A. Briggs Co.	EC	WWTP	1998	\$ 199	15	20	\$ 13	\$ 199	\$ -
63	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1998	\$ -	50	20	\$ -	\$ -	\$ -
	Section Total	\$ 262,947						\$ 12,566	\$ 189,553	\$ 73,394
From Maillie G/L Accounts										
64	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1998	\$ -	N/A	20	\$ -	\$ -	\$ -
65	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1998	\$ -	N/A	20			

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 1999										
	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 (1998) from Calculated End of Year (1997)	\$ 39,761,965								
	Audit End of Year (1998)	\$ 38,206,931								
	DIFFERENCE	\$ 1,555,034								
	Adjusted End of Year (1998) from Adjusted End of Year (1997)	\$ 44,865,180								
	Audit End of Year (1998)	\$ 38,206,931								
	DIFFERENCE	\$ 6,658,249								
From Capital Vouchers										
1	(20%)EPA Grant Payment; U.G. Twp.	S	WWTP	1999	\$ 3,270	50	19	\$ 65	\$ 1,242	\$ 2,027
2	(80%)EPA Grant Payment; Towmencin Twp.	S	WWTP	1999	\$ 13,079	50	19	\$ 262	\$ 4,970	\$ 8,109
3	Bid Advertisement; The Reporter	S	WWTP	1999	\$ 109	50	19	\$ 2	\$ 42	\$ 68
4	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	1999	\$ 2,430	50	19	\$ 49	\$ 923	\$ 1,507
5	Maint.; Painting Silo; General Painting of PA, Inc.	M	WWTP	1999	\$ 6,770	15	19	\$ 451	\$ 6,770	\$ -
6	Maint.; Pilot Test; Bioset, Inc.	M	WWTP	1999	\$ 3,000	15	19	\$ 200	\$ 3,000	\$ -
7	Notice; The Reporter	P	WWTP	1999	\$ 140	0	19	\$ -	\$ -	\$ 140
8	Notice; The Reporter	P	WWTP	1999	\$ 177	0	19	\$ -	\$ -	\$ 177
9	System; (2) Aeration Systems; Water Pollution Control Corp.	EQ	WWTP	1999	\$ 4,000	10	19	\$ 400	\$ 4,000	\$ -
10	System; (2) Valves; Flexible Valve Corp.	EQ	WWTP	1999	\$ 2,513	10	19	\$ 251	\$ 2,513	\$ -
11	System; Aeration Tank Air Piping; Felker Brother Corporation	EQ	WWTP	1999	\$ 10,268	10	19	\$ 1,027	\$ 10,268	\$ -
12	System; Aeration Tank Lines; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1999	\$ 347	10	19	\$ 35	\$ 347	\$ -
13	System; Airline; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1999	\$ 47	10	19	\$ 5	\$ 47	\$ -
14	System; Breaker Upgrade; Griffith Electric Supply Co., Inc.	EC	WWTP	1999	\$ 4,610	15	19	\$ 307	\$ 4,610	\$ -
15	System; Christy property condemnation reimbursement; UGTMA	S	WWTP	1999	\$ 27,240	50	19	\$ 545	\$ 10,351	\$ 16,889
16	System; Computer Programming; ASYS Corp.	EC	WWTP	1999	\$ 840	15	19	\$ 56	\$ 840	\$ -
17	System; Control Panel; Sigma Controls, Inc.	EC	WWTP	1999	\$ 4,450	15	19	\$ 297	\$ 4,450	\$ -
18	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 3,263	50	19	\$ 65	\$ 1,240	\$ 2,023
19	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 6,061	50	19	\$ 121	\$ 2,303	\$ 3,758
20	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 2,245	50	19	\$ 45	\$ 853	\$ 1,392
21	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 7,705	50	19	\$ 154	\$ 2,928	\$ 4,777
22	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,524	50	19	\$ 90	\$ 1,719	\$ 2,805
23	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 9,905	50	19	\$ 198	\$ 3,764	\$ 6,141
24	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 8,287	50	19	\$ 166	\$ 3,149	\$ 5,138
25	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 8,518	50	19	\$ 170	\$ 3,237	\$ 5,281
26	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 1,409	50	19	\$ 28	\$ 535	\$ 873
27	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,756	50	19	\$ 95	\$ 1,807	\$ 2,949
28	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,172	50	19	\$ 83	\$ 1,585	\$ 2,587
29	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 2,835	50	19	\$ 57	\$ 1,077	\$ 1,758
30	System; Electrical Materials; Franklin Electric Company	EC	WWTP	1999	\$ 141	15	19	\$ 9	\$ 141	\$ -
31	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,255	15	19	\$ 284	\$ 4,255	\$ -
32	System; Electrical Work; Rumsey Electric	EC	WWTP	1999	\$ 25,486	15	19	\$ 1,699	\$ 25,486	\$ -
33	System; Electrical Work; Rumsey Electric	EC	WWTP	1999	\$ 2,832	15	19	\$ 189	\$ 2,832	\$ -
34	System; Equipment; Rumsey Electric	EC	WWTP	1999	\$ 9,386	15	19	\$ 626	\$ 9,386	\$ -
35	System; Freight; Felker Brother Corporation	S	WWTP	1999	\$ 53	50	19	\$ 1	\$ 20	\$ 33
36	System; Grating; Northern Iron Works, Inc.	S	WWTP	1999	\$ 1,300	50	19	\$ 26	\$ 494	\$ 806
37	System; Grating; R. L. Tschopp	S	WWTP	1999	\$ 2,714	50	19	\$ 54	\$ 1,031	\$ 1,683
38	System; Hardware; Hajoca Corporation	EQ	WWTP	1999	\$ 379	10	19	\$ 38	\$ 379	\$ -
39	System; Hardware; McMaster Carr	EQ	WWTP	1999	\$ 198	10	19	\$ 20	\$ 198	\$ -
40	System; Hardware; Newport Fabricators, Inc.	EQ	WWTP	1999	\$ 50	10	19	\$ 5	\$ 50	\$ -
41	System; Hardware; U.S. Filter	EQ	WWTP	1999	\$ 188	10	19	\$ 19	\$ 188	\$ -
42	System; Hardware; Utility Piping Systems, Inc.	EQ	WWTP	1999	\$ 133	10	19	\$ 13	\$ 133	\$ -
43	System; Hub Programming; ASYS Corp.	EC	WWTP	1999	\$ 2,280	15	19	\$ 152	\$ 2,280	\$ -
44	System; Hub; PC Connection, Inc.	EC	WWTP	1999	\$ 157	15	19	\$ 10	\$ 157	\$ -
45	System; Installations; R. L. Tschopp	M	WWTP	1999	\$ 2,868	15	19	\$ 191	\$ 2,868	\$ -
46	System; Lab Services; M.J. Reider Associates	M	WWTP	1999	\$ 3,710	15	19	\$ 247	\$ 3,710	\$ -
47	System; Re-issued check for Item 46; M.J. Reider Assocs.	S	WWTP	1999	\$ -	50	19	\$ -	\$ -	\$ -
48	System; Lab Testing; M.J. Reider Assocs.	M	WWTP	1999	\$ 375	15	19	\$ 25	\$ 375	\$ -
49	System; Manhole Locks; Newport Fabricators, Inc.	S	WWTP	1999	\$ 783	50	19	\$ 16	\$ 298	\$ 486
50	System; Masonry; Dutchland, Inc.	EQ	WWTP	1999	\$ 800	10	19	\$ 80	\$ 800	\$ -
51	System; Materials; Felker Fabrication	EQ	WWTP	1999	\$ 960	10	19	\$ 96	\$ 960	\$ -
52	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 1,920	15	19	\$ 128	\$ 1,920	\$ -
53	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 5,340	15	19	\$ 356	\$ 5,340	\$ -
54	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 960	15	19	\$ 64	\$ 960	\$ -
55	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 1,680	15	19	\$ 112	\$ 1,680	\$ -
56	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 3,840	15	19	\$ 256	\$ 3,840	\$ -
57	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,405	15	19	\$ 294	\$ 4,405	\$ -
58	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 2,208	15	19	\$ 147	\$ 2,208	\$ -
59	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 2,634	15	19	\$ 176	\$ 2,634	\$ -
60	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,317	15	19	\$ 288	\$ 4,317	\$ -
61	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 232	15	19	\$ 15	\$ 232	\$ -
62	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 840	15	19	\$ 56	\$ 840	\$ -
63	System; Piping; Utility Piping Systems, Inc.	S	WWTP	1999	\$ 193	50	19	\$ 4	\$ 73	\$ 120
64	System; Pump & Tank; Pyrz Water Supply Company	EQ	WWTP	1999	\$ 3,518	10	19	\$ 352	\$ 3,518	\$ -
65	System; Pump; Pyrz Water Supply Co., Inc.	EQ	WWTP	1999	\$ 625	10	19	\$ 63	\$ 625	\$ -
66	System; Railing; Northern Iron Works, Inc.	S	WWTP	1999	\$ 2,970	50	19	\$ 59	\$ 1,129	\$ 1,841
67	System; Retaining Wall; Repair Technology, Inc.	S	WWTP	1999	\$ 2,865	50	19	\$ 57	\$ 1,089	\$ 1,776
68	System; Sample Pump Hoist; Halliday Products	S	WWTP	1999	\$ 695	50	19	\$ 14	\$ 264	\$ 43

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 \$ -
		TOTAL	\$ 563,823

Total Audit

	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)

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

	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	
End of Year	\$ 38,206,931	\$ 563,823	\$ 38,770,754

\$ 13,666,991 \$ 780,607 \$ 14,447,598

From Maillie G/L Accounts

			1999 \$ 269,588
103	1610 Sewer Plant Equipment; Additions		1999 \$ 49,000

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

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2000										
	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 (1999) from Calculated End of Year (1998)	\$ 40,047,855								
	Audit End of Year (1999)	\$ 38,770,754								
	DIFFERENCE	\$ 1,277,101								
	Adjusted End of Year (1999) from Adjusted End of Year (1998)	\$ 45,229,309								
	Audit End of Year (1999)	\$ 38,770,754								
	DIFFERENCE	\$ 6,458,555								
From Capital Vouchers										
1	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 80	50	18	\$ 2	\$ 29	\$ 51
2	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 3,920	50	18	\$ 78	\$ 1,411	\$ 2,509
3	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 80	50	18	\$ 2	\$ 29	\$ 51
4	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ 930	50	18	\$ 19	\$ 335	\$ 595
5	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ 690	50	18	\$ 14	\$ 248	\$ 442
6	Advertisement; The Reporter	S	WWTP	2000	\$ 295	50	18	\$ 6	\$ 106	\$ 189
7	Maint.; Airline Cleaning & Valve; Utility Piping Systems	M	WWTP	2000	\$ 4,330	15	18	\$ 289	\$ 4,330	\$ -
8	Maint.; Coating; Macadam Company, Inc.	M	WWTP	2000	\$ 9,635	15	18	\$ 642	\$ 9,635	\$ -
9	Reissue item 4 from 1999; Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ -	50	18	\$ -	\$ -	\$ -
10	System; (2) Valves; Fluid Controls Co., Inc.	EQ	WWTP	2000	\$ 4,785	10	18	\$ 479	\$ 4,785	\$ -
11	System; (4) Sludge Wells; Felker Brothers Corp.	EQ	WWTP	2000	\$ 4,631	10	18	\$ 463	\$ 4,631	\$ -
12	System; Aeration Tank; Felker Brothers Corp.	EQ	WWTP	2000	\$ 5,026	10	18	\$ 503	\$ 5,026	\$ -
13	System; Appraisal Christy; Indian Valley Appraisal Company	S	WWTP	2000	\$ 2,475	50	18	\$ 50	\$ 891	\$ 1,584
14	System; Bleach Pump Piping; Sigma Controls & Systems, Inc.	EQ	WWTP	2000	\$ 3,839	10	18	\$ 384	\$ 3,839	\$ -
15	System; Bleach System Valve; Pyrz Water Supply Co.	EQ	WWTP	2000	\$ 215	10	18	\$ 22	\$ 215	\$ -
16	System; Bleach System Valves & Seals; Design Plastic Systems, Inc.	EQ	WWTP	2000	\$ 117	10	18	\$ 12	\$ 117	\$ -
17	System; Clamps; Utility Piping Systems	EQ	WWTP	2000	\$ 1,456	10	18	\$ 146	\$ 1,456	\$ -
18	System; Control; C.A. Briggs	EC	WWTP	2000	\$ 591	15	18	\$ 39	\$ 591	\$ -
19	System; Conveyor Rental; Concrete Equipment Rentals	S	WWTP	2000	\$ 685	50	18	\$ 14	\$ 247	\$ 438
20	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 7,064	50	18	\$ 141	\$ 2,543	\$ 4,521
21	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 6,429	50	18	\$ 129	\$ 2,314	\$ 4,115
22	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 2,715	50	18	\$ 54	\$ 977	\$ 1,738
23	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 4,185	50	18	\$ 84	\$ 1,507	\$ 2,679
24	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 7,075	50	18	\$ 141	\$ 2,547	\$ 4,528
25	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 9,098	50	18	\$ 182	\$ 3,275	\$ 5,823
26	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 4,816	50	18	\$ 96	\$ 1,734	\$ 3,082
27	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 2,159	50	18	\$ 43	\$ 777	\$ 1,381
28	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 3,462	50	18	\$ 69	\$ 1,246	\$ 2,216
29	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 3,727	50	18	\$ 75	\$ 1,342	\$ 2,385
30	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 5,932	50	18	\$ 119	\$ 2,136	\$ 3,796
31	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 8,624	50	18	\$ 172	\$ 3,105	\$ 5,519
32	System; Floats; Anchor Scientific	EQ	WWTP	2000	\$ 513	10	18	\$ 51	\$ 513	\$ -
33	System; Freight; Flexible Valve Corp.	S	WWTP	2000	\$ 105	50	18	\$ 2	\$ 38	\$ 67
34	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 381	10	18	\$ 38	\$ 381	\$ -
35	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 446	10	18	\$ 45	\$ 446	\$ -
36	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 57	10	18	\$ 6	\$ 57	\$ -
37	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 88	10	18	\$ 9	\$ 88	\$ -
38	System; Hardware; Hajoca Corp.	EQ	WWTP	2000	\$ 96	10	18	\$ 10	\$ 96	\$ -
39	System; Hardware; Hajoca Corp.	EQ	WWTP	2000	\$ 145	10	18	\$ 14	\$ 145	\$ -
40	System; Hardware; McMaster Carr	EQ	WWTP	2000	\$ 105	10	18	\$ 10	\$ 105	\$ -
41	System; Hardware; Utility Piping Systems	EQ	WWTP	2000	\$ 932	10	18	\$ 93	\$ 932	\$ -
42	System; Installation; DeZurik	S	WWTP	2000	\$ 999	50	18	\$ 20	\$ 360	\$ 640
43	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 4,711	50	18	\$ 94	\$ 1,696	\$ 3,015
44	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 25,650	50	18	\$ 513	\$ 9,234	\$ 16,416
45	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 20,530	50	18	\$ 411	\$ 7,391	\$ 13,139
46	System; Parts; Hajoca Corp.	EQ	WWTP	2000	\$ 400	10	18	\$ 40	\$ 400	\$ -
47	System; Parts; Hajoca Corp.	EQ	WWTP	2000	\$ 282	10	18	\$ 28	\$ 282	\$ -
48	System; Parts; Krupp, Meyers & Hoffman	EQ	WWTP	2000	\$ 17	10	18	\$ 2	\$ 17	\$ -
49	System; Parts; McMaster Carr	EQ	WWTP	2000	\$ 127	10	18	\$ 13	\$ 127	\$ -
50	System; Parts; McMaster Carr	EQ	WWTP	2000	\$ 1,171	10	18	\$ 117	\$ 1,171	\$ -
51	System; Phase I Environmental Assessment; Boucher & James, Inc.	S	WWTP	2000	\$ 1,800	50	18	\$ 36	\$ 648	\$ 1,152
52	System; Pipe ; U.S. Filter	EQ	WWTP	2000	\$ 1,725	10	18	\$ 173	\$ 1,725	\$ -
53	System; Pipe Supports; National Pipe Hanger Corp.	EQ	WWTP	2000	\$ 353	10	18	\$ 35	\$ 353	\$ -
54	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 2,170	10	18	\$ 217	\$ 2,170	\$ -
55	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 356	10	18	\$ 36	\$ 356	\$ -
56	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 396	10	18	\$ 40	\$ 396	\$ -
57	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 92	10	18	\$ 9	\$ 92	\$ -
58	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 56	10	18	\$ 6	\$ 56	\$ -
59	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 121	10	18	\$ 12	\$ 121	\$ -
60	System; Plugs; Hajoca Corp.	EQ	WWTP	2000	\$ 529	10	18	\$ 53	\$ 529	\$ -
61	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 3,720	15	18	\$ 248	\$ 3,720	\$ -
62	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 2,240	15	18	\$ 149	\$ 2,240	\$ -
63	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 2,100	15	18	\$ 140	\$ 2,100	\$ -
64	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 1,440	15	18	\$ 96	\$ 1,440	\$ -
65	System; Pump & Motor; Pyrz Water Supply Co.	EQ	WWTP	2000	\$ 2,416	10	18	\$ 242	\$ 2,416	\$ -
66	System; Pump Control; Sigma Controls & Systems, Inc.	EC	WWTP	2000	\$ 1,477	15	18	\$ 98	\$ 1,477	\$ -
67	System; Pump; Sander Power Equip. Company	EQ	WWTP	2000	\$ 1,150	10	18	\$ 115	\$ 1,150	\$ -
68	System; Renovation; Evergreen Lane Landscaping	S	WWTP	2000	\$ 1,642	50	18	\$ 33	\$ 591	\$ 1,051
69	System; Roofing;									

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 \$ -
		TOTAL	\$ 900,420

Total Audit

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

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

From Maillie G/L Accounts

		2000 \$ 855,385
106	1610 Sewer Plant Equipment; Additions	

Total Audit

	1999	Δ	2000
\$	35,701,055	\$ 900,420	\$ 36,601,475
\$	2,851,484	\$ -	\$ 2,851,484
\$	161,191	\$ -	\$ 161,191
\$	-	\$ -	\$ -
\$	57,024	\$ -	\$ 57,024
End of Year	\$ 38,770,754	\$ 900,420	\$ 39,671,174

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2001											
	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 (2000) from Calculated End of Year (1999)	\$ 40,297,229									
	Audit End of Year (2000)	\$ 39,671,174									
	Difference	\$ 626,055									
	Adjusted End of Year (2000) from Adjusted End of Year (1999)	\$ 45,667,448									
	Audit End of Year (2000)	\$ 39,671,174									
	Difference	\$ 5,996,274									
From Capital Vouchers											
1	Maint.; as-built drawing revisions; Bailey, Calhoun & Assoc.	S	WWTP	2001	\$ 2,640	50	17	\$ 53	\$ 898	\$ 1,742	
2	Maint.; as-built drawing revisions; Bailey, Calhoun & Assoc.	S	WWTP	2001	\$ 2,993	50	17	\$ 60	\$ 1,017	\$ 1,975	
3	Maint.; as-built drawing revisions; Bailey, Calhoun & Assoc.	S	WWTP	2001	\$ 2,948	50	17	\$ 59	\$ 1,002	\$ 1,945	
4	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 321	15	17	\$ 21	\$ 321	\$ -	
5	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 709	15	17	\$ 47	\$ 709	\$ -	
6	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 1,493	15	17	\$ 100	\$ 1,493	\$ -	
7	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 144	15	17	\$ 10	\$ 144	\$ -	
8	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 72	15	17	\$ 5	\$ 72	\$ -	
9	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 360	15	17	\$ 24	\$ 360	\$ -	
10	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 72	15	17	\$ 5	\$ 72	\$ -	
11	Maint.; Stg. 1 chlorine rm Strip, clean & coast; General Painting	M	WWTP	2001	\$ 2,422	15	17	\$ 161	\$ 2,422	\$ -	
12	System; aeration tank #1 pipework; McMaster Carr	EQ	WWTP	2001	\$ 909	10	17	\$ 91	\$ 909	\$ -	
13	System; aeration tank #1 pipework; Utility Piping Systems	EQ	WWTP	2001	\$ 344	10	17	\$ 34	\$ 344	\$ -	
14	System; aeration tank #1 piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2001	\$ 264	10	17	\$ 26	\$ 264	\$ -	
15	System; aeration tank #1 piping; Felker Bros. Corp.	EQ	WWTP	2001	\$ 7,663	10	17	\$ 766	\$ 7,663	\$ -	
16	System; aeration tank #1 piping; Utility Piping Systems	EQ	WWTP	2001	\$ 2,966	10	17	\$ 297	\$ 2,966	\$ -	
17	System; aeration tank #3 piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2001	\$ 18	10	17	\$ 2	\$ 18	\$ -	
18	System; aeration tank #4 meter; ABB Automation	EQ	WWTP	2001	\$ 3,992	10	17	\$ 399	\$ 3,992	\$ -	
19	System; aeration tank piping; Fluid Controls Co.	EQ	WWTP	2001	\$ 3,150	10	17	\$ 315	\$ 3,150	\$ -	
20	System; aeration Tank piping; Utility Piping Systems	EQ	WWTP	2001	\$ 1,894	10	17	\$ 189	\$ 1,894	\$ -	
21	System; centrifuge pilot test; Alfa Laval	M	WWTP	2001	\$ 5,000	15	17	\$ 333	\$ 5,000	\$ -	
22	System; dechlor sampling alum. Hatch; Halliday Products	S	WWTP	2001	\$ 462	50	17	\$ 9	\$ 157	\$ 305	
23	System; dechlor sampling concrete & mortar mix; Krupp, Meyers	S	WWTP	2001	\$ 71	50	17	\$ 1	\$ 24	\$ 47	
24	System; dechlor sampling concrete block; Heavener Supply	S	WWTP	2001	\$ 26	50	17	\$ 1	\$ 9	\$ 17	
25	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 3,895	50	17	\$ 78	\$ 1,324	\$ 2,571	
26	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,356	50	17	\$ 27	\$ 461	\$ 895	
27	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,302	50	17	\$ 46	\$ 783	\$ 1,519	
28	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 5,004	50	17	\$ 100	\$ 1,701	\$ 3,303	
29	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,409	50	17	\$ 28	\$ 479	\$ 930	
30	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,662	50	17	\$ 53	\$ 905	\$ 1,757	
31	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 3,053	50	17	\$ 61	\$ 1,038	\$ 2,015	
32	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 7,096	50	17	\$ 142	\$ 2,413	\$ 4,683	
33	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 6,497	50	17	\$ 130	\$ 2,209	\$ 4,288	
34	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,803	50	17	\$ 56	\$ 953	\$ 1,850	
35	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,682	50	17	\$ 34	\$ 572	\$ 1,110	
36	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,630	50	17	\$ 53	\$ 894	\$ 1,736	
37	System; equalization facilities (Christy); Borowski Home Improvements	S	WWTP	2001	\$ 862	50	17	\$ 293	\$ 569	\$ -	
38	System; equalization facilities (Christy); Borowski Home Improvements	S	WWTP	2001	\$ 525	50	17	\$ 11	\$ 179	\$ 347	
39	System; equalization facilities (Christy); Cultural Heritage Research	S	WWTP	2001	\$ 3,361	50	17	\$ 67	\$ 1,143	\$ 2,218	
40	System; equalization facilities (Christy); Ehrlich Pest Control	S	WWTP	2001	\$ 385	50	17	\$ 8	\$ 131	\$ 254	
41	System; equalization facilities (Christy); Hartland Properties	S	WWTP	2001	\$ 5,500	50	17	\$ 110	\$ 1,870	\$ 3,630	
42	System; equalization facilities Christy; Hartland Properties	S	WWTP	2001	\$ 5,000	50	17	\$ 100	\$ 1,700	\$ 3,300	
43	System; magmeter installation RAS lines; Griffith Electric Supply	S	WWTP	2001	\$ 849	50	17	\$ 17	\$ 289	\$ 560	
44	System; preparation tank drain piping; Hajoca Corp.	EQ	WWTP	2001	\$ 272	10	17	\$ 27	\$ 272	\$ -	
45	System; pumps for bisulfite & bleach; LRM, Inc.	EQ	WWTP	2001	\$ 6,927	10	17	\$ 693	\$ 6,927	\$ -	
46	System; RAS magmeter; ABB Automation	EC	WWTP	2001	\$ 8,217	15	17	\$ 548	\$ 8,217	\$ -	
47	System; scum pumps; Frank Callahan Co.	EQ	WWTP	2001	\$ 65	10	17	\$ 7	\$ 65	\$ -	
48	System; Sodium bisulfite feed pump; LRM, Inc.	EQ	WWTP	2001	\$ 647	10	17	\$ 65	\$ 647	\$ -	
49	System; sodium bisulfite feed; Hajoca Corp.	EQ	WWTP	2001	\$ 33	10	17	\$ 3	\$ 33	\$ -	
50	System; sodium bisulfite pump; LRM	EQ	WWTP	2001	\$ 932	10	17	\$ 93	\$ 932	\$ -	
51	System; Stg. 1 bleach system supplies; Design Plastics	EQ	WWTP	2001	\$ 168	10	17	\$ 17	\$ 168	\$ -	
52	System; Stg. 1 bleach tank; C & A Mechanical Svcs.	EQ	WWTP	2001	\$ 2,325	10	17	\$ 233	\$ 2,325	\$ -	
53	System; Stg. 1 bleach tank; C & A Mechanical Svcs.	EQ	WWTP	2001	\$ 775	10	17	\$ 78	\$ 775	\$ -	
54	System; Stg. 1 chlorine rm. Equipment; Utility Piping Systems	EQ	WWTP	2001	\$ 3,248	10	17	\$ 325	\$ 3,248	\$ -	
55	System; Stg. 2 bleach pump; Pyrz	EQ	WWTP	2001	\$ 1,620	10	17	\$ 162	\$ 1,620	\$ -	
56	System; Stg. 2 bleach tank; Design Plastic Systems	EQ	WWTP	2001	\$ 424	10	17	\$ 42	\$ 424	\$ -	
57	System; Stg. 2 clarifier skimmers; Envirex	EQ	WWTP	2001	\$ 7,886	10	17	\$ 789	\$ 7,886	\$ -	
58	System; Stg. 2 scum pump & controls; George P. Bailey & Sons	EQ	WWTP	2001	\$ 7,637	10	17	\$ 764	\$ 7,637	\$ -	
59	System; telescopic valve installation; R.L Tschopp	EQ	WWTP	2001	\$ 6,365	10	17	\$ 637	\$ 6,365	\$ -	
60	System; telescopic valve stand; Northern Iron Works	EQ	WWTP	2001	\$ 709	10	17	\$ 71	\$ 709	\$ -	
61	System; telescopic valve/rotary distributor; The Reporter	EQ	WWTP	2001	\$ 728	10	17	\$ 73	\$ 728	\$ -	
62	System; UV Disinfection; Con-Way Transportation	EQ	WWTP	2001	\$ 589	10	17	\$ 59	\$ 589	\$ -	
63	Union National Bank; trustee's services; bond advertisement (\$5,600.00)	S	WWTP	2001	\$ -	50	17	\$ -	\$ -	\$ -	
	Section Total	\$ 147,369							\$ 8,829	\$ 103,803	\$ 43,566
From Maillie G/L Accounts											
64	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			2001	\$ -	N/A	17	\$ -	\$ -	\$ -	
65	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			2001	\$ -	N/A	17	\$ -	\$ -	\$ -	
66											

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2002										
	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 (2001) from Calculated End of Year (2000)	\$ 40,461,297								
	Audit End of Year (2001)	\$ 40,868,752								
	Difference	\$ (407,455)								
	Adjusted End of Year (2001) from Adjusted End of Year (2000)	\$ 47,010,174								
	Audit End of Year (2001)	\$ 40,868,752								
	Difference	\$ 6,141,422								
From Capital Vouchers										
1	Advertisement; The Reporter	S	WWTP	2002	\$ 673	50	16	\$ 13	\$ 215	\$ 457
2	Legal Fees; Karns, Pearlstine, Onorato & Fath	S	WWTP	2002	\$ 1,330	50	16	\$ 27	\$ 426	\$ 904
3	Notice; The Reporter	S	WWTP	2002	\$ 189	50	16	\$ 4	\$ 60	\$ 128
4	System; Black Tank; C&A Mechanical Services, Inc.	EQ	WWTP	2002	\$ 200	10	16	\$ 20	\$ 200	\$ -
5	System; Block Wall; John Kleckner Concrete & Masonry	S	WWTP	2002	\$ 650	50	16	\$ 13	\$ 208	\$ 442
6	System; Christy Property Demolition; Hartland Demolition	S	WWTP	2002	\$ 7,750	50	16	\$ 155	\$ 2,480	\$ 5,270
7	System; Computer; Dell Marketing, LP	EC	WWTP	2002	\$ 1,652	15	16	\$ 110	\$ 1,652	\$ -
8	System; Dechlorination Materials; LRM, Inc.	EQ	WWTP	2002	\$ 4,800	10	16	\$ 480	\$ 4,800	\$ -
9	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 93,453	10	16	\$ 9,345	\$ 93,453	\$ -
10	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 118,657	10	16	\$ 11,866	\$ 118,657	\$ -
11	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 145,723	10	16	\$ 14,572	\$ 145,723	\$ -
12	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 46,562	10	16	\$ 4,656	\$ 46,562	\$ -
13	System; DO Sensor System; Applied Analytics, Inc.	EC	WWTP	2002	\$ 540	15	16	\$ 36	\$ 540	\$ -
14	System; Dumpsters; BFI	S	WWTP	2002	\$ 4,207	50	16	\$ 84	\$ 1,346	\$ 2,861
15	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 5,499	50	16	\$ 110	\$ 1,760	\$ 3,739
16	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 2,232	50	16	\$ 45	\$ 714	\$ 1,518
17	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 4,919	50	16	\$ 98	\$ 1,574	\$ 3,345
18	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 6,729	50	16	\$ 135	\$ 2,153	\$ 4,576
19	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 13,459	50	16	\$ 269	\$ 4,307	\$ 9,152
20	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 10,626	50	16	\$ 213	\$ 3,400	\$ 7,226
21	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 5,689	50	16	\$ 114	\$ 1,821	\$ 3,869
22	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 6,649	50	16	\$ 133	\$ 2,128	\$ 4,521
23	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 8,674	50	16	\$ 173	\$ 2,776	\$ 5,898
24	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 11,549	50	16	\$ 231	\$ 3,696	\$ 7,854
25	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 12,656	50	16	\$ 253	\$ 4,050	\$ 8,606
26	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 4,539	50	16	\$ 91	\$ 1,452	\$ 3,086
27	System; Electric Operators; J.C. Controls, Inc.	EC	WWTP	2002	\$ 5,620	15	16	\$ 375	\$ 5,620	\$ -
28	System; Extra Work; C&H Industrial Services, Inc.	S	WWTP	2002	\$ 12,451	50	16	\$ 249	\$ 3,984	\$ 8,467
29	System; Freight; Frank Callahan Co., Inc.	S	WWTP	2002	\$ 80	50	16	\$ 2	\$ 26	\$ 54
30	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2002	\$ 335	10	16	\$ 34	\$ 335	\$ -
31	System; Hardware; Riordan Materials Corp.	EQ	WWTP	2002	\$ 14,624	10	16	\$ 1,462	\$ 14,624	\$ -
32	Maint.; Install Snow Plow; Goudey Welding & Fabrications	V	Vehicles	2002	\$ 1,200	5	16	\$ 240	\$ 1,200	\$ -
33	Maint.; Snow Plow for Truck; Yocom Electric	EQ	Vehicles	2002	\$ 4,200	10	16	\$ 420	\$ 4,200	\$ -
34	System; Towing Truck; Bergey's Inc.	V	Vehicles	2002	\$ 350	5	16	\$ 70	\$ 350	\$ -
35	System; Installation; C&A Mechanical Services, Inc.	S	WWTP	2002	\$ 395	50	16	\$ 8	\$ 126	\$ 269
36	System; Panel & Controller; LRM, Inc.	EC	WWTP	2002	\$ 1,360	15	16	\$ 91	\$ 1,360	\$ -
37	System; Parts; ABB, Inc.	EQ	WWTP	2002	\$ 4,179	10	16	\$ 418	\$ 4,179	\$ -
38	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 205	10	16	\$ 20	\$ 205	\$ -
39	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 139	10	16	\$ 14	\$ 139	\$ -
40	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 518	10	16	\$ 52	\$ 518	\$ -
41	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 755	10	16	\$ 75	\$ 755	\$ -
42	System; Parts; Design Plastic Systems, Inc.	EQ	WWTP	2002	\$ 147	10	16	\$ 15	\$ 147	\$ -
43	System; Parts; Fluid Power, Inc.	EQ	WWTP	2002	\$ 1,319	10	16	\$ 132	\$ 1,319	\$ -
44	System; Parts; Utility Piping Systems, Inc.	EQ	WWTP	2002	\$ 936	10	16	\$ 94	\$ 936	\$ -
45	System; Piping; BBL Co.	EQ	WWTP	2002	\$ 438	10	16	\$ 44	\$ 438	\$ -
46	System; Piping; Beta Mechanical & Ind. Supplies	EQ	WWTP	2002	\$ 316	10	16	\$ 32	\$ 316	\$ -
47	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2002	\$ 952	10	16	\$ 95	\$ 952	\$ -
48	System; Piping; Felker Brother Corp.	EQ	WWTP	2002	\$ 7,725	10	16	\$ 773	\$ 7,725	\$ -
49	System; Pump; Bucks Environmental Systems Corp.	EQ	WWTP	2002	\$ 3,457	10	16	\$ 346	\$ 3,457	\$ -
50	System; Sewage Grinder; JWC Environmental	EQ	WWTP	2002	\$ 32,276	10	16	\$ 3,228	\$ 32,276	\$ -
51	System; Software; Froman Electric Supply Corp.	EC	WWTP	2002	\$ 5,525	15	16	\$ 368	\$ 5,525	\$ -
52	System; Static Mixer & Element; USA Blue Book	EQ	WWTP	2002	\$ 161	10	16	\$ 16	\$ 161	\$ -
53	System; Valves; J.C. Controls, Inc.	EQ	WWTP	2002	\$ 528	10	16	\$ 53	\$ 528	\$ -
54	System; Valves; U.S. Filter Distribution Group	EQ	WWTP	2002	\$ 1,397	10	16	\$ 140	\$ 1,397	\$ -
55	System; Valves; U.S. Filter Distribution Group	EQ	WWTP	2002	\$ 1,099	10	16	\$ 110	\$ 1,099	\$ -
56	System; VFD Support; McMaster Carr Supply Co.	EC	WWTP	2002	\$ 249	15	16	\$ 17	\$ 249	\$ -
57	System; VFD; Flotronics, Inc.	EC	WWTP	2002	\$ 4,243	15	16	\$ 283	\$ 4,243	\$ -
58	Union National Bank; trustee's services (\$4,600.00)	S	WWTP	2002	\$ -	50	16	\$ -	\$ -	\$ -
					Section Total \$ 626,780			\$ 52,518	\$ 544,538	\$ 82,242
From Maillie G/L Accounts										
59	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			2002	\$ -	N/A	16	\$ -	\$ -	\$ -
60	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			2002	\$ -	N/A	16	\$ -	\$ -	\$ -
61	1640 Maintenance; Engineering Costs	S	WWTP	2002	\$ 5,284	50	16	\$ 106	\$ 1,691	\$ 3,593
62	1645 Office Equipment			2002	\$ -	N/A	16	\$ -	\$ -	\$ -
					Section Total \$ 5,284			\$ 106	\$ 1,691	\$ 3,593
From Audit Note 4										
63	Construction in progress; Additions			2002	\$ 8,638	N/A	16	\$ -	\$ -	\$ -
64	Construction in progress; Disposal			2002	\$ -	N/A	16	\$ -	\$ -</	

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2003										
	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 (2002) from Calculated End of Year (2001)	\$ 41,101,999								
	Audit End of Year (2002)	\$ 41,555,256								
	DIFFERENCE	\$ (453,257)								
	Adjusted End of Year (2002) from Adjusted End of Year (2001)	\$ 47,650,876								
	Audit End of Year (2002)	\$ 41,555,256								
	DIFFERENCE	\$ 6,095,620								
From Capital Vouchers										
1	System; Baffle System; NEFCO, Inc.	EQ	WWTP	2003	\$ 3,385	10	15	\$ 339	\$ 3,385	\$ -
2	System; Cable; Siemens	EC	WWTP	2003	\$ 768	15	15	\$ 51	\$ 768	\$ -
3	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 10,620	10	15	\$ 1,062	\$ 10,620	\$ -
4	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 14,850	10	15	\$ 1,485	\$ 14,850	\$ -
5	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 118,935	10	15	\$ 11,894	\$ 118,935	\$ -
6	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 352,312	10	15	\$ 35,231	\$ 352,312	\$ -
7	System; Dumpster Pickup; BFI	S	WWTP	2003	\$ 537	50	15	\$ 11	\$ 161	\$ 376
8	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 6,052	50	15	\$ 121	\$ 1,816	\$ 4,237
9	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,857	50	15	\$ 57	\$ 857	\$ 2,000
10	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 1,491	50	15	\$ 30	\$ 447	\$ 1,044
11	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,538	50	15	\$ 51	\$ 761	\$ 1,776
12	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 5,214	50	15	\$ 104	\$ 1,564	\$ 3,650
13	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 4,106	50	15	\$ 82	\$ 1,232	\$ 2,874
14	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,871	50	15	\$ 77	\$ 1,161	\$ 2,710
15	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,612	50	15	\$ 72	\$ 1,084	\$ 2,528
16	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,101	50	15	\$ 62	\$ 930	\$ 2,170
17	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,676	50	15	\$ 54	\$ 803	\$ 1,873
18	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 5,727	50	15	\$ 115	\$ 1,718	\$ 4,009
19	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 6,026	50	15	\$ 121	\$ 1,808	\$ 4,218
20	System; Electric Operator; Chalmers & Kubek, Inc.	EC	WWTP	2003	\$ 3,548	15	15	\$ 237	\$ 3,548	\$ -
21	System; Electric Operator; Chalmers & Kubek, Inc.	EC	WWTP	2003	\$ 3,829	15	15	\$ 255	\$ 3,829	\$ -
22	System; Grinde Installation; Wey Valve, Inc.	S	WWTP	2003	\$ 664	50	15	\$ 13	\$ 199	\$ 465
23	System; Grinder; JWC Environmental	EQ	WWTP	2003	\$ 3,586	10	15	\$ 359	\$ 3,586	\$ -
24	System; Hardware; Hajoca Corp.	EQ	WWTP	2003	\$ 93	10	15	\$ 9	\$ 93	\$ -
25	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2003	\$ 813	10	15	\$ 81	\$ 813	\$ -
26	System; Hardware; Newport Fabricators, Inc.	EQ	WWTP	2003	\$ 1,708	10	15	\$ 171	\$ 1,708	\$ -
27	System; Hoists; R.L. Tschopp	EQ	WWTP	2003	\$ 520	10	15	\$ 52	\$ 520	\$ -
28	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 27,420	50	15	\$ 548	\$ 8,226	\$ 19,194
29	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 22,156	50	15	\$ 443	\$ 6,647	\$ 15,510
30	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 59,444	50	15	\$ 1,189	\$ 17,833	\$ 41,611
31	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 72,161	50	15	\$ 1,443	\$ 21,648	\$ 50,513
32	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 109,358	50	15	\$ 2,187	\$ 32,807	\$ 76,551
33	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 61,560	50	15	\$ 1,231	\$ 18,468	\$ 43,092
34	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 16,686	50	15	\$ 334	\$ 5,006	\$ 11,680
35	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 23,834	50	15	\$ 477	\$ 7,150	\$ 16,684
36	System; Installation; George P. Bailey & Sons	S	WWTP	2003	\$ 3,500	50	15	\$ 70	\$ 1,050	\$ 2,450
37	System; Installation; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 4,022	50	15	\$ 80	\$ 1,207	\$ 2,816
38	System; Meter & Converter; ABB, Inc.	EC	WWTP	2003	\$ 2,694	15	15	\$ 180	\$ 2,694	\$ -
39	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 2,000	50	15	\$ 40	\$ 600	\$ 1,400
40	System; Parts; County Electric Supply Co.	EC	WWTP	2003	\$ 987	15	15	\$ 66	\$ 987	\$ -
41	System; Parts; Griffith Electric Supply Co., Inc	EC	WWTP	2003	\$ 173	15	15	\$ 12	\$ 173	\$ -
42	System; Parts; National Waterworks	EQ	WWTP	2003	\$ 473	10	15	\$ 47	\$ 473	\$ -
43	System; Parts; National Waterworks, Inc.	EQ	WWTP	2003	\$ 1,155	10	15	\$ 116	\$ 1,155	\$ -
44	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 3,359	10	15	\$ 336	\$ 3,359	\$ -
45	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 665	10	15	\$ 67	\$ 665	\$ -
46	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 6,912	10	15	\$ 691	\$ 6,912	\$ -
47	System; Reimbursement; UGTMA	S	WWTP	2003	\$ 8,857	50	15	\$ 177	\$ 2,657	\$ 6,200
48	System; Rotodrum; Parkson Corp.	EQ	WWTP	2003	\$ 8,259	10	15	\$ 826	\$ 8,259	\$ -
49	System; Sampler; Isco, Inc.	EC	WWTP	2003	\$ 3,620	15	15	\$ 241	\$ 3,620	\$ -
50	System; Sensor; Onyx Valve Co.	EC	WWTP	2003	\$ 431	15	15	\$ 29	\$ 431	\$ -
51	System; Switch; W.W. Grainger, Inc.	EC	WWTP	2003	\$ 369	15	15	\$ 25	\$ 369	\$ -
52	System; Telephone System; Pathcom, Inc.	EC	WWTP	2003	\$ 6,989	15	15	\$ 466	\$ 6,989	\$ -
53	System; Temp. Power; County Electric Supply Company	S	WWTP	2003	\$ 108	50	15	\$ 2	\$ 32	\$ 76
54	System; Valves; Reube's Machine & Tool Co.	EQ	WWTP	2003	\$ 550	10	15	\$ 55	\$ 550	\$ -
55	System; VFD; Applied Analytics, Inc.	EC	WWTP	2003	\$ 9,490	15	15	\$ 633	\$ 9,490	\$ -
56	System; VFD; Edward J. Albert & Son, Inc.	EC	WWTP	2003	\$ 5,490	15	15	\$ 366	\$ 5,490	\$ -
57	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 3,191	50	15	\$ 64	\$ 957	\$ 2,234
58	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 1,595	50	15	\$ 32	\$ 479	\$ 1,117
59	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 6,081	50	15	\$ 122	\$ 1,824	\$ 4,256
60	Union National Bank; trustee's services (\$4,600.00)	S	WWTP	2003	\$ -	50	15	\$ -	\$ -	\$ -
					Section Total	\$ 1,037,028		\$ 64,788	\$ 707,716	\$ 329,312
From Maillie G/L Accounts										
61	1620 Towamencin Sewer System; Additions			2003	\$ 23,205	N/A	15	\$ -	\$ -	\$ -
62	1630 U.G. Sewer System; Additions			2003	\$ -	N/A	15	\$ -	\$ -	\$ -
63	1640 Maintenance; Pump Motor Overhaul	M	Equipment	2003	\$ 7,310	15	15	\$ 487	\$ 7,310	\$ -
64	1640 Maintenance; Engineering Costs	M	Equipment	2003	\$ 2,496	15	15	\$ 166	\$ 2,496	\$ -
65	1645 Office Equipment			2003	\$ -	N/A				

From Maillie G/L Accounts

82	1610 Sewer Plant Equipment; Additions		2003	\$ 1,023,601
83	1640 Maintenance; Equipment		2003	\$ 3,620

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

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2004											
	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 (2003) from Calculated End of Year (2002)	\$ 42,218,459									
	Audit End of Year (2003)	\$ 42,731,779									
	DIFFERENCE	\$ (513,320)									
	Adjusted End of Year (2003) from Adjusted End of Year (2002)	\$ 49,324,723									
	Audit End of Year (2003)	\$ 42,731,779									
	DIFFERENCE	\$ 6,592,944									
From Capital Vouchers											
1	Maint.; Repair; ITT Flygt Corp.	M	WWTP	2004	\$ 3,445	15	14	\$ 230	\$ 3,215	\$ 230	
2	Notice; The Reporter	S	WWTP	2004	\$ 183	50	14	\$ 4	\$ 51	\$ 132	
3	Notice; The Reporter	S	WWTP	2004	\$ 674	50	14	\$ 13	\$ 189	\$ 485	
4	System; (3) Valves; GA Industries, Inc.	EQ	WWTP	2004	\$ 2,132	10	14	\$ 213	\$ 2,132	\$ -	
5	System; (3) Valves; Wey Valve, Inc.	EQ	WWTP	2004	\$ 4,578	10	14	\$ 458	\$ 4,578	\$ -	
6	System; Alarm; Bergey's Electric	EC	WWTP	2004	\$ 51	15	14	\$ 3	\$ 47	\$ 3	
7	System; Blending Unit; Pyrz Water Supply Co.	EQ	WWTP	2004	\$ 8,958	10	14	\$ 896	\$ 8,958	\$ -	
8	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 45,372	10	14	\$ 4,537	\$ 45,372	\$ -	
9	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 29,166	10	14	\$ 2,917	\$ 29,166	\$ -	
10	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 16,944	10	14	\$ 1,694	\$ 16,944	\$ -	
11	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 22,004	10	14	\$ 2,200	\$ 22,004	\$ -	
12	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 25,380	10	14	\$ 2,538	\$ 25,380	\$ -	
13	System; Conveyor; W. Staley Service Co., Inc.	EQ	WWTP	2004	\$ 5,426	10	14	\$ 543	\$ 5,426	\$ -	
14	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 5,522	50	14	\$ 110	\$ 1,546	\$ 3,976	
15	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 3,142	50	14	\$ 63	\$ 880	\$ 2,263	
16	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,153	50	14	\$ 43	\$ 603	\$ 1,551	
17	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,716	50	14	\$ 54	\$ 760	\$ 1,956	
18	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,918	50	14	\$ 98	\$ 1,377	\$ 3,541	
19	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 9,562	50	14	\$ 191	\$ 2,677	\$ 6,885	
20	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,131	50	14	\$ 83	\$ 1,157	\$ 2,974	
21	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 7,476	50	14	\$ 150	\$ 2,093	\$ 5,382	
22	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 5,296	50	14	\$ 106	\$ 1,483	\$ 3,813	
23	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,635	50	14	\$ 53	\$ 738	\$ 1,897	
24	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,305	50	14	\$ 46	\$ 645	\$ 1,660	
25	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,829	50	14	\$ 97	\$ 1,352	\$ 3,477	
26	System; Freight; Deacon Industrial Supply Co.	S	WWTP	2004	\$ 22	50	14	\$ 0	\$ 6	\$ 16	
27	System; Freight; Fluid Controls Co., Inc.	S	WWTP	2004	\$ 86	50	14	\$ 2	\$ 24	\$ 62	
28	System; Freight; Wey Valve, Inc.	S	WWTP	2004	\$ 121	50	14	\$ 2	\$ 34	\$ 87	
29	System; Gauge; Onyx Valve Co.	EC	WWTP	2004	\$ 409	15	14	\$ 27	\$ 382	\$ 27	
30	System; Generator; West Generator Services, Inc.	EC	WWTP	2004	\$ 4,668	15	14	\$ 311	\$ 4,357	\$ 311	
31	System; Grinder; Hajoca Corp.	EQ	WWTP	2004	\$ 42	10	14	\$ 4	\$ 42	\$ -	
32	System; Grinder; JWC Environmental	EQ	WWTP	2004	\$ 4,605	10	14	\$ 461	\$ 4,605	\$ -	
33	System; Grinder; Tru-Tech Industries	EQ	WWTP	2004	\$ 538	10	14	\$ 54	\$ 538	\$ -	
34	System; Grinder; Watermark	EQ	WWTP	2004	\$ 8,946	10	14	\$ 895	\$ 8,946	\$ -	
35	System; Grinders; JWC Environmental	EQ	WWTP	2004	\$ 2,003	10	14	\$ 200	\$ 2,003	\$ -	
36	System; Grinders; JWC Environmental	EQ	WWTP	2004	\$ 112,061	10	14	\$ 11,206	\$ 112,061	\$ -	
37	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 131	15	14	\$ 9	\$ 122	\$ 9	
38	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 323	15	14	\$ 22	\$ 301	\$ 22	
39	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 57	15	14	\$ 4	\$ 53	\$ 4	
40	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 335	15	14	\$ 22	\$ 313	\$ 22	
41	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 348	15	14	\$ 23	\$ 324	\$ 23	
42	System; Hardware; Deacon Industrial Supply Co., Inc.	EC	WWTP	2004	\$ 208	15	14	\$ 14	\$ 194	\$ 14	
43	System; Hardware; Hajoca Corp.	EQ	WWTP	2004	\$ 307	10	14	\$ 31	\$ 307	\$ -	
44	System; Hardware; Hajoca Corp.	EQ	WWTP	2004	\$ 397	10	14	\$ 40	\$ 397	\$ -	
45	System; Hardware; Jacob Schmidt & Son, Inc.	EQ	WWTP	2004	\$ 360	10	14	\$ 36	\$ 360	\$ -	
46	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 1,007	10	14	\$ 101	\$ 1,007	\$ -	
47	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 302	10	14	\$ 30	\$ 302	\$ -	
48	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 518	10	14	\$ 52	\$ 518	\$ -	
49	System; Hardware; Sigma Controls, Inc.	EQ	WWTP	2004	\$ 92	10	14	\$ 9	\$ 92	\$ -	
50	System; Hardware; W. Staley Service Co., Inc.	EQ	WWTP	2004	\$ 5,471	10	14	\$ 547	\$ 5,471	\$ -	
51	System; Hardware; W. Staley Services	EQ	WWTP	2004	\$ 5,820	10	14	\$ 582	\$ 5,820	\$ -	
52	System; Hardware; W.W. Grainger, Inc.	EQ	WWTP	2004	\$ 231	10	14	\$ 23	\$ 231	\$ -	
53	System; Hardware; W.W. Grainger, Inc.	EQ	WWTP	2004	\$ 700	10	14	\$ 70	\$ 700	\$ -	
54	System; HVAC unit; I.T. Landes & Sons	EQ	Equipment	2004	\$ 2,465	10	14	\$ 247	\$ 2,465	\$ -	
55	System; Meter; ABB, Inc.	EC	WWTP	2004	\$ 4,600	15	14	\$ 307	\$ 4,293	\$ 307	
56	System; Meter; LRM, Inc.	EC	WWTP	2004	\$ 2,600	15	14	\$ 173	\$ 2,427	\$ 173	
57	System; Meters; Safeco, Inc.	EC	WWTP	2004	\$ 3,679	15	14	\$ 245	\$ 3,434	\$ 245	
58	System; Parts; BBL Company	EQ	WWTP	2004	\$ 666	10	14	\$ 67	\$ 666	\$ -	
59	System; Parts; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2004	\$ 355	10	14	\$ 35	\$ 355	\$ -	
60	System; Parts; Exeter supply Co., Inc.	EQ	WWTP	2004	\$ 122	10	14	\$ 12	\$ 122	\$ -	
61	System; Parts; Fluid Power, Inc.	EC	WWTP	2004	\$ 580	15	14	\$ 39	\$ 542	\$ 39	
62	System; Parts; Griffith Electric Supply Co.	EC	WWTP	2004	\$ 453	15	14	\$ 30	\$ 423	\$ 30	
63	System; Parts; ITT Flygt Corp.	EQ	WWTP	2004	\$ 194	10	14	\$ 19	\$ 194	\$ -	
64	System; Parts; Kappe Associates	EQ	WWTP	2004	\$ 2,685	10	14	\$ 269	\$ 2,685	\$ -	
65	System; Parts; Kenco Hydraulics, Inc.	EQ	WWTP	2004	\$ 167	10	14	\$ 17	\$ 167	\$ -	
66	System; Parts; Kennedy Culvert & Supply Co.	EQ	WWTP	2004	\$ 523	10	14	\$ 52	\$ 523	\$ -	
67	System; Parts; National Waterworks	EQ	WWTP	2004	\$ 3,435	10	14	\$ 344	\$ 3,435	\$ -	
68	System; Parts; Nyco Corp.	EQ	WWTP	2004	\$ 39	10	14	\$ 4	\$ 39	\$ -	
69	System; Piping; Felker Brothers Corp.	EQ	WWTP	2004	\$ 9,024	10</td					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
					TOTAL \$ 551,508			\$ 44,929	\$ 477,351	\$ 68,808
					Audit TOTAL(2004) \$ 429,040					
					DIFFERENCE \$ 122,468					
					Calculated End of Year (2004) from Calculated End of Year (2003) \$ 42,769,967					
					Audit End of Year (2004) \$ 43,160,819					
					DIFFERENCE \$ (390,852)					
	From Sewer Construction Costs by Year Installed									
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	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 104 + item 105 - item 94 - item 95) \$ 521,438			\$ 45,760	\$ 488,988	\$ 98,731
					Adjusted End of Year (2004) from Adjusted End of Year (2003) \$ 49,846,161					
					Audit End of Year (2004) \$ 43,160,819					
					DIFFERENCE \$ 6,685,342					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
Item #	Original Costs	DIFFERENCE								
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 \$ -						
	TOTAL \$ 429,040									
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
112 Sewer plant and additions				2003 \$ 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				\$ -						
	TOTAL \$ 429,040									
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
118 Accumulated Depreciation				\$ 882,015						
From Maillie G/L Accounts			Additions/(Disposals)							
119 1610 Sewer Plant Equipment; Additions				2004 \$ 440,965						
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			Additions/(Disposals)							
<										

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2005											
	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 (2004) from Calculated End of Year (2003)	\$ 42,769,967									
	Audit End of Year (2004)	\$ 43,160,819									
	DIFFERENCE	\$ (390,852)									
	Adjusted End of Year (2004) from Adjusted End of Year (2003)	\$ 49,846,161									
	Audit End of Year (2004)	\$ 43,160,819									
	DIFFERENCE	\$ 6,685,342									
From Authority Capital Vouchers											
1	Maintenance; actuators, doctor blade holders; Parkson Corp.	EQ	WWTP	2005	\$ 8,592	10	13	\$ 859	\$ 8,592	\$ -	
2	Maintenance; actuators, doctor blades & holders; Parkson Corp.	EQ	WWTP	2005	\$ 4,489	10	13	\$ 449	\$ 4,489	\$ -	
3	Maintenance; air conditioning unit parts, chief op.'s ofc.; W.W. Grainger	EQ	WWTP	2005	\$ 1,338	10	13	\$ 134	\$ 1,338	\$ -	
4	Maintenance; doctor blades; Parkson Corp.	EQ	WWTP	2005	\$ 2,411	10	13	\$ 241	\$ 2,411	\$ -	
5	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,542	50	13	\$ 51	\$ 661	\$ 1,881	
6	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,797	50	13	\$ 36	\$ 467	\$ 1,330	
7	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,631	50	13	\$ 33	\$ 424	\$ 1,207	
8	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 683	50	13	\$ 14	\$ 178	\$ 506	
9	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,856	50	13	\$ 37	\$ 482	\$ 1,373	
10	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 416	50	13	\$ 8	\$ 108	\$ 308	
11	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,281	50	13	\$ 46	\$ 593	\$ 1,688	
12	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,181	50	13	\$ 24	\$ 307	\$ 874	
13	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,686	50	13	\$ 54	\$ 698	\$ 1,988	
14	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,354	50	13	\$ 27	\$ 352	\$ 1,002	
15	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,308	50	13	\$ 26	\$ 340	\$ 968	
16	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,712	50	13	\$ 34	\$ 445	\$ 1,267	
17	Maintenance; electric wiring & cable install; Geo. P. Bailey & Sons	EC	WWTP	2005	\$ 6,158	15	13	\$ 411	\$ 5,337	\$ 821	
18	Maintenance; electric wiring & cable; PECO	EC	WWTP	2005	\$ 2,222	15	13	\$ 148	\$ 1,926	\$ 296	
19	Maintenance; garage doors; County Electric Supply Co.	EQ	WWTP	2005	\$ 101	10	13	\$ 10	\$ 101	\$ -	
20	Maintenance; garage doors; Overhead Door	EQ	WWTP	2005	\$ 9,995	10	13	\$ 1,000	\$ 9,995	\$ -	
21	Maintenance; HVAC unit for training room; I.T. Landes & Son	EQ	WWTP	2005	\$ 8,450	10	13	\$ 845	\$ 8,450	\$ -	
22	Maintenance; UT-6 sewer line repair; Tru-Line Contractors	M	WWTP	2005	\$ 4,520	15	13	\$ 301	\$ 3,917	\$ 603	
23	Office; Sharp Digital Copier; Fraser Advanced Information Systems	EQ	Equipment	2005	\$ 3,976	10	13	\$ 398	\$ 3,976	\$ -	
24	System; aeration tank #2 air piping freight; Deacon Industrial Supply	EQ	WWTP	2005	\$ 31	10	13	\$ 3	\$ 31	\$ -	
25	System; aeration tank #2 air piping freight; Felker Brothers	EQ	WWTP	2005	\$ 413	10	13	\$ 41	\$ 413	\$ -	
26	System; aeration tank #2 air piping parts; Felker Brothers	EQ	WWTP	2005	\$ 8,785	10	13	\$ 879	\$ 8,785	\$ -	
27	System; aeration tank #2 air piping; Deacon Industrial Supply	EQ	WWTP	2005	\$ 519	10	13	\$ 52	\$ 519	\$ -	
28	System; aeration tank #2 air piping; Felker Brothers Corp.	EQ	WWTP	2005	\$ 9,500	10	13	\$ 950	\$ 9,500	\$ -	
29	System; aeration tank #2 air piping; Felker Brothers Corp.	EQ	WWTP	2005	\$ 1,928	10	13	\$ 193	\$ 1,928	\$ -	
30	System; aeration tank #2 air piping; Hajoca Corp.	EQ	WWTP	2005	\$ 249	10	13	\$ 25	\$ 249	\$ -	
31	System; aeration tank #2 airline parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 176	10	13	\$ 18	\$ 176	\$ -	
32	System; aeration tank #2 airline parts; Hajoca Corp.	EQ	WWTP	2005	\$ 169	10	13	\$ 17	\$ 169	\$ -	
33	System; aeration tank #2 repair clamps; National Waterworks	EQ	WWTP	2005	\$ 1,878	10	13	\$ 188	\$ 1,878	\$ -	
34	System; blower #7 sludge storage motor; BDU Corporation	EQ	WWTP	2005	\$ 2,377	10	13	\$ 238	\$ 2,377	\$ -	
35	System; centrifuge amp; County Electric	EC	WWTP	2005	\$ 618	15	13	\$ 41	\$ 536	\$ 82	
36	System; centrifuge control board & drive; Rumsey Electric	EC	WWTP	2005	\$ 5,311	15	13	\$ 354	\$ 4,602	\$ 708	
37	System; centrifuge diverter gate actuator; W.W. Grainger	EQ	WWTP	2005	\$ 1,062	10	13	\$ 106	\$ 1,062	\$ -	
38	System; centrifuge diverter; W.W. Grainger	EQ	WWTP	2005	\$ 175	10	13	\$ 17	\$ 175	\$ -	
39	System; centrifuge motor disconnects; George P. Bailey & Sons	EC	WWTP	2005	\$ 1,406	15	13	\$ 94	\$ 1,219	\$ 188	
40	System; centrifuge pymt. #4; Worth & Co.	EQ	WWTP	2005	\$ 343,454	10	13	\$ 34,345	\$ 343,454	\$ -	
41	System; centrifuge sludge pump gauges; Onyx Valve Co.	EQ	WWTP	2005	\$ 2,367	10	13	\$ 237	\$ 2,367	\$ -	
42	System; centrifuge sludge pumps; Onyx Valve Co.	EQ	WWTP	2005	\$ 103	10	13	\$ 10	\$ 103	\$ -	
43	System; centrifuge wiring; Geo. P. Bailey & Sons	EC	WWTP	2005	\$ 2,970	15	13	\$ 198	\$ 2,574	\$ 396	
44	System; centrifuge #2 cylinder & clamps; Nyco Corp.	EQ	WWTP	2005	\$ 369	10	13	\$ 37	\$ 369	\$ -	
45	System; centrifuge #2 electrical work, Sept.; George P. Bailey & Sons	EC	WWTP	2005	\$ 3,500	15	13	\$ 233	\$ 3,033	\$ 467	
46	System; centrifuge; George P. Bailey & Sons	EQ	WWTP	2005	\$ 1,599	10	13	\$ 160	\$ 1,599	\$ -	
47	System; centrifuge; Worth & Co.	EQ	WWTP	2005	\$ 8,100	10	13	\$ 810	\$ 8,100	\$ -	
48	System; centrifuge; Worth & Co.	EQ	WWTP	2005	\$ 34,892	10	13	\$ 3,489	\$ 34,892	\$ -	
49	System; control room chart recorder; MSI Neal Systems	EQ	WWTP	2005	\$ 2,221	10	13	\$ 222	\$ 2,221	\$ -	
50	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,459	50	13	\$ 29	\$ 379	\$ 1,080	
51	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 5,826	50	13	\$ 117	\$ 1,515	\$ 4,311	
52	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 774	50	13	\$ 15	\$ 201	\$ 573	
53	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 10,325	50	13	\$ 206	\$ 2,684	\$ 7,640	
54	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 8,871	50	13	\$ 177	\$ 2,306	\$ 6,564	
55	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,803	50	13	\$ 36	\$ 469	\$ 1,334	
56	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 3,606	50	13	\$ 72	\$ 938	\$ 2,668	
57	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,382	50	13	\$ 48	\$ 619	\$ 1,763	
58	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,248	50	13	\$ 25	\$ 325	\$ 924	
59	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,249	50	13	\$ 25	\$ 325	\$ 924	
60	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,325	50	13	\$ 27	\$ 345	\$ 981	
61	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 3,039	50	13	\$ 61	\$ 790	\$ 2,249	
62	System; effluent strainer parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 72	10	13	\$ 7	\$ 72	\$ -	
63	System; final settling tank sludge wells; Hajoca Corp.	EQ	WWTP	2005	\$ 363	10	13	\$ 36	\$ 363	\$ -	
64	System; floc separation tank gears; Brentwood Inds. (PolyChem)	EQ	WWTP	2005	\$ 2,704	10	13	\$ 270	\$ 2,704	\$ -	
65	System; flocs 5 & 6 electric gear drive; Frank Callahan Co., Inc.	EQ	WWTP	2005	\$ 1,517	10	13	\$ 152	\$ 1,517	\$ -	
66	System; grinder, remaining 10%; JWC Environmental	EQ	WWTP	2005	\$ 12,451	10	13	\$ 1,245	\$ 12,451	\$ -	
67	System; influent sample pump; Hydra-Numatic Sales Co.	EQ	WW								

	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	\$ -	\$ -	\$ -
Section Total						\$ 698,534		\$ 60,926	\$ 621,290	\$ 77,244
From Maillie G/L Accounts										
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	\$ -	\$ -	\$ -
Section Total						\$ 103,016		\$ -	\$ -	\$ -
From Audit Note 4										
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	\$ -	\$ -	\$ -
Section Total						\$ 131,077		\$ -	\$ -	\$ -
TOTAL						\$ 932,627		\$ 60,926	\$ 621,290	\$ 77,244
Audit TOTAL(2005)						\$ 932,627				
DIFFERENCE						\$ (0)				
Calculated End of Year (2005) from Calculated End of Year (2004)						\$ 43,702,594				
Audit End of Year (2005)						\$ 44,093,446				
DIFFERENCE						\$ (390,852)				
From Sewer Construction Costs by Year Installed										
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	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 126 + item 127 - item 121 - item 122)						\$ 1,010,893		\$ 64,552	\$ 668,423	\$ 211,392
Adjusted End of Year (2005) from Adjusted End of Year (2004)						\$ 50,857,054				
Audit End of Year (2005)						\$ 44,093,446				
DIFFERENCE						\$ 6,763,608				

FOR COMPARISON

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

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2006										
	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 (2005) from Calculated End of Year (2004)	\$ 43,702,594								
	Audit End of Year (2005)	\$ 44,093,446								
	DIFFERENCE	\$ (390,852)								
	Adjusted End of Year (2005) from Adjusted End of Year (2004)	\$ 50,857,054								
	Audit End of Year (2005)	\$ 44,093,446								
	DIFFERENCE	\$ 6,763,608								
From Authority Capital Vouchers										
1	Maintenance; AC units; Scatton's Heating & AC	EC	WWTP	2006	\$ 9,424	15	12	\$ 628	\$ 7,539	\$ 1,885
2	Maintenance; aeration tank platforms & handrail in centrifuge room; N. Ironworks	EQ	WWTP	2006	\$ 10,128	10	12	\$ 1,013	\$ 10,128	\$ -
3	Maintenance; bridge sections over aeration tanks; Shafer Industrial Repair	EQ	WWTP	2006	\$ 850	10	12	\$ 85	\$ 850	\$ -
4	Maintenance; chopper pump pit fan; Cincinnati Fan	EQ	WWTP	2006	\$ 603	10	12	\$ 60	\$ 603	\$ -
5	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 2,490	15	12	\$ 166	\$ 1,992	\$ 498
6	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 3,180	15	12	\$ 212	\$ 2,544	\$ 636
7	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 9,040	15	12	\$ 603	\$ 7,232	\$ 1,808
8	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 292	15	12	\$ 19	\$ 234	\$ 58
9	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 842	15	12	\$ 56	\$ 673	\$ 168
10	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 8,022	15	12	\$ 535	\$ 6,418	\$ 1,604
11	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 2,567	15	12	\$ 171	\$ 2,053	\$ 513
12	Maintenance; flooring in centrifuge room; Stonhard	EQ	WWTP	2006	\$ 9,800	10	12	\$ 980	\$ 9,800	\$ -
13	Maintenance; Ford pick-up truck; Pacifico Maple Ford	V	Vehicles	2006	\$ 23,397	5	12	\$ 4,679	\$ 23,397	\$ -
14	Maintenance; fork lift; Modern Handling Equip. Co.	V	Vehicles	2006	\$ 9,900	5	12	\$ 1,980	\$ 9,900	\$ -
15	Maintenance; hot water heater admin. bldg.; Rittenhouse & Sons	EQ	WWTP	2006	\$ 5,853	10	12	\$ 585	\$ 5,853	\$ -
16	Maintenance; new floor in sludge pump room install; Esposito Epoxy	EQ	WWTP	2006	\$ 2,900	10	12	\$ 290	\$ 2,900	\$ -
17	Maintenance; new floor in sludge pump room; Stonhard	EQ	WWTP	2006	\$ 9,696	10	12	\$ 970	\$ 9,696	\$ -
18	Maintenance; plantwide hand chain hoists evaluations; D.R. Cordell	EQ	WWTP	2006	\$ 2,555	10	12	\$ 256	\$ 2,555	\$ -
19	Maintenance; pump stators & rotors; Netzsch, Inc.	EQ	WWTP	2006	\$ 6,626	10	12	\$ 663	\$ 6,626	\$ -
20	Maintenance; rotostrainer cylinder drum; Parkson Corp.	EQ	WWTP	2006	\$ 11,804	10	12	\$ 1,180	\$ 11,804	\$ -
21	Maintenance; rotostrainer offset couplings; L/B Water Service	EQ	WWTP	2006	\$ 4,320	10	12	\$ 432	\$ 4,320	\$ -
22	Maintenance; safety platforms for aeration tanks; Northern Iron Works	EQ	WWTP	2006	\$ 7,908	10	12	\$ 791	\$ 7,908	\$ -
23	Maintenance; trickling filter oil seals; US Filter/Envirex	EQ	WWTP	2006	\$ 1,328	10	12	\$ 133	\$ 1,328	\$ -
24	Maintenance; trickling filter replacement crane use; On-Site Svcs.	EQ	WWTP	2006	\$ 690	10	12	\$ 69	\$ 690	\$ -
25	Maintenance; upgrade plantwide grating; Northern Iron Works	EQ	WWTP	2006	\$ 9,854	10	12	\$ 985	\$ 9,854	\$ -
26	Maintenance; upgrade plantwide hoists, chains & trolleys; D.R. Cordell	EQ	WWTP	2006	\$ 3,583	10	12	\$ 358	\$ 3,583	\$ -
27	Maintenance; windows for admin. bldg; Visa (Lowe's & Sears)	EQ	WWTP	2006	\$ 977	10	12	\$ 98	\$ 977	\$ -
28	System; 2nd centrifuge electrician; Geo. P. Bailey & Sons	EC	WWTP	2006	\$ 3,434	15	12	\$ 229	\$ 2,747	\$ 687
29	System; 2nd centrifuge polymer system parts; McMaster Carr	EQ	WWTP	2006	\$ 461	10	12	\$ 46	\$ 461	\$ -
30	System; 2nd half of test pilot; Aqua-Aerobic Systems	EQ	WWTP	2006	\$ 6,500	10	12	\$ 650	\$ 6,500	\$ -
31	System; aeration tank #2 Stg. 2 magmeter; ABB, Inc.	EQ	WWTP	2006	\$ 5,788	10	12	\$ 579	\$ 5,788	\$ -
32	System; aeration tanks 5 & 6 pipe support; National Waterworks	EQ	WWTP	2006	\$ 460	10	12	\$ 46	\$ 460	\$ -
33	System; bleach pump; McMaster Carr	EQ	WWTP	2006	\$ 333	10	12	\$ 33	\$ 333	\$ -
34	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 3,613	50	12	\$ 72	\$ 867	\$ 2,746
35	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 1,523	50	12	\$ 30	\$ 365	\$ 1,157
36	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 903	50	12	\$ 18	\$ 217	\$ 686
37	System; centrifuge 10204-1, pymt. #5; Worth & Co.	EQ	WWTP	2006	\$ 87,656	10	12	\$ 8,766	\$ 87,656	\$ -
38	System; centrifuge 10204-1, pymt. #6; Worth & Co.	EQ	WWTP	2006	\$ 30,670	10	12	\$ 3,067	\$ 30,670	\$ -
39	System; centrifuge 10204-1, pymt. #7; Worth & Co.	EQ	WWTP	2006	\$ 34,046	10	12	\$ 3,405	\$ 34,046	\$ -
40	System; centrifuge 2; FINAL pymt. on 10204-1; Worth & Co.	EQ	WWTP	2006	\$ 2,802	10	12	\$ 280	\$ 2,802	\$ -
41	System; centrifuge electrical work; George P. Bailey	EC	WWTP	2006	\$ 3,900	15	12	\$ 260	\$ 3,120	\$ 780
42	System; centrifuge parts #2; George P. Bailey & Sons	EQ	WWTP	2006	\$ 6,658	10	12	\$ 666	\$ 6,658	\$ -
43	System; centrifuge #2; Dec. electrical; George P. Bailey & Sons	EC	WWTP	2006	\$ 3,800	15	12	\$ 253	\$ 3,040	\$ 760
44	System; centrifuges & polymer pump electrical work; Geo. P. Bailey	EC	WWTP	2006	\$ 4,458	15	12	\$ 297	\$ 3,566	\$ 892
45	System; centrifuge, polymer line; Fluid Controls	EQ	WWTP	2006	\$ 364	10	12	\$ 36	\$ 364	\$ -
46	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,066	50	12	\$ 21	\$ 256	\$ 810
47	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,407	50	12	\$ 28	\$ 338	\$ 1,069
48	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,429	50	12	\$ 29	\$ 343	\$ 1,086
49	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 655	50	12	\$ 13	\$ 157	\$ 498
50	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 3,717	50	12	\$ 74	\$ 892	\$ 2,825
51	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 285	50	12	\$ 6	\$ 68	\$ 217
52	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 638	50	12	\$ 13	\$ 153	\$ 485
53	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 2,621	50	12	\$ 52	\$ 629	\$ 1,992
54	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 2,565	50	12	\$ 51	\$ 616	\$ 1,950
55	System; ejector pot; U.S. Filter	EQ	WWTP	2006	\$ 9,950	10	12	\$ 995	\$ 9,950	\$ -
56	System; electric valve actuator for influent slide gate; Edwin Elliot & Co.	EQ	WWTP	2006	\$ 5,994	10	12	\$ 599	\$ 5,994	\$ -
57	System; ferric chloride meter install; Shafer Industrial Repair	EQ	WWTP	2006	\$ 1,850	10	12	\$ 185	\$ 1,850	\$ -
58	System; ferric magmeter; Advanced Flow Technology	EQ	WWTP	2006	\$ 2,796	10	12	\$ 280	\$ 2,796	\$ -
59	System; gear box for incline screw conveyor	EQ	WWTP	2006	\$ 3,371	10	12	\$ 337	\$ 3,371	\$ -
60	System; influent sample pump; Gayle Corp.	EQ	WWTP	2006	\$ 2,380	10	12	\$ 238	\$ 2,380	\$ -
61	System; lime feeder parts; Metalfab, Inc.	EQ	WWTP	2006	\$ 1,663	10	12	\$ 166	\$ 1,663	\$ -
62	System; moisture analyzer printer paper & ribbon; Denver Instruments	EQ	WWTP	2006	\$ 87	10	12	\$ 9	\$ 87	\$ -
63	System; moisture analyzer; Data Support Co., Inc.	EQ	WWTP	2006	\$ 4,035	10	12	\$ 404	\$ 4,035	\$ -
64	System; phosphorus Kruger pilot parts; County Electric	EQ	WWTP	2006	\$ 198	10	12	\$ 20	\$ 198	\$ -
65	System; phosphorus removal; Bursich Assocs. (EDM engineering)	M	WWTP	2006	\$ 226	15	12	\$ 15	\$ 180	\$ 45
66	System									

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Audit Note 4										
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	\$ -	\$ -	\$ -
				Section Total	\$ (114,463)			\$ -	\$ -	\$ -
				TOTAL	\$ 1,359,427			\$ 47,598	\$ 452,811	\$ 65,695
				Audit TOTAL(2006)	\$ 1,359,427					
				DIFFERENCE	\$ -					
				Calculated End of Year (2006) from Calculated End of Year (2005)	\$ 45,062,021					
				Audit End of Year (2006)	\$ 45,452,181					
				DIFFERENCE	\$ (390,160)					
From Sewer Construction Costs by Year Installed										
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	\$ -	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111)	\$ 447,680			\$ 48,471	\$ 463,284	\$ 98,859
				Adjusted End of Year (2006) from Adjusted End of Year (2005)	\$ 51,304,734					
				Audit End of Year (2006)	\$ 45,452,181					
				DIFFERENCE	\$ 5,852,553					

FOR COMPARISON

From Maillie G/L Accounts		Additions/(Disposals)	Item #	Total Audit Original Costs	Difference
118	1610 Sewer Plant Equipment; Additions	2006 \$ 359,876	vs 28-109	\$ 359,876	\$ 0
119	1620 Towamencin Sewer System; Additions	2006 \$ 955,384	vs 110	\$ 955,384	\$ -
120	1630 U.G. Sewer System; Additions	2006 \$ -	vs 111	\$ -	\$ -
121	1640 Maintenance; Equipment	2006 \$ 116,921	vs 2-4,12-14,&16-27	\$ 116,921	\$ (0)
122	1640 Maintenance; HVAC Unit	2006 \$ 15,277	vs 1 & 15	\$ 15,277	\$ 0
123	1640 Maintenance; Engineering Costs	2006 \$ 26,432	vs 5-11	\$ 26,432	\$ 0
124	1645 Office Equipment	2006 \$ -	vs 112	\$ -	\$ -
125	1650 Construction in Progress; Addition	2006 \$ -	vs 113	\$ -	\$ -
126	1650 Construction in Progress; Disposal	2006 \$ -	vs 114	\$ (114,463)	\$ (114,463)
127	1812 SCI/PS-Rittenhouse Road	2006 \$ -	vs 115	\$ -	\$ -
		TOTAL \$ 1,473,890			\$ (114,463)
From Audit Note 4		Additions/(Disposals)	Item #	Total Audit Original Costs	Difference
128	Sewer plant and additions	2006 \$ 1,315,260	vs 28-111	\$ 1,315,260	\$ 0
129	Sewer system; Pump station and interceptor	2006 \$ -	vs 115	\$ -	\$ -
130	Sewer system; Other maintenance equipment	2006 \$ 158,630	vs 1-27	\$ 158,630	\$ (0)
131	Construction in progress; Additions	2006 \$ -	vs 113	\$ -	\$ -
132	Construction in progress; Disposal	2006 \$ (114,463)	vs 114	\$ (114,463)	\$ -
133	Office equipment	2006 \$ -	vs 112	\$ -	\$ -
		TOTAL \$ 1,359,427			\$ 0
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	2005	Δ	2006
134	Sewer plant and additions	\$ 1,315,260	\$ 40,724,264	\$ 1,315,261	\$ 42,039,525
135	Sewer system; Pump station and interceptor	\$ -	\$ 2,851,484	\$ -	\$ 2,851,484
136	Sewer system; Other maintenance equipment	\$ 158,630	\$ 320,143	\$ 158,630	\$ 478,773
137	Construction in progress; Additions	\$ -	\$ 136,555	\$ (114,464)	\$ 22,091
138	Construction in progress; Disposal	\$ (114,463)			
139	Office equipment	\$ -	\$ 61,000	\$ -	\$ 61,000
		TOTAL \$ 1,359,427	End of Year \$ 44,093,446	\$ 1,359,427	\$ 45,452,873
140	Accumulated Depreciation	\$ 928,612	\$ 19,555,810	\$ 928,612	\$ 20,484,422

Schedule A

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2007											
	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 (2006) from Calculated End of Year (2005)	\$ 45,062,021									
	Audit End of Year (2006)	\$ 45,452,873									
	DIFFERENCE	\$ (390,852)									
	Adjusted End of Year (2006) from Audit End of Year (2005)	\$ 51,304,734									
	Audit End of Year (2006)	\$ 45,452,873									
	DIFFERENCE	\$ 5,851,861									
From Authority Capital Vouchers											
1	Maintenance; air conditioner for Admin. Bldg.; Stanley W. Cooper, Inc.	EQ	WWTP	2007	\$ 9,664	10	11	\$ 966	\$ 9,664	\$ -	
2	Maintenance; air conditioner for Board Room; Scatton's Heating & Cooling	EQ	WWTP	2007	\$ 5,534	10	11	\$ 553	\$ 5,534	\$ -	
3	Maintenance; boiler burner replace & install; Rittenhouse	EQ	WWTP	2007	\$ 8,000	10	11	\$ 800	\$ 8,000	\$ -	
4	Maintenance; boiler installation; Rittenhouse & Sons	EQ	WWTP	2007	\$ 7,500	10	11	\$ 750	\$ 7,500	\$ -	
5	Maintenance; boiler seal kit; Rittenhouse & Sons	EQ	WWTP	2007	\$ 9,500	10	11	\$ 950	\$ 9,500	\$ -	
6	Maintenance; carpet for admin. bldg.; County Line Custom Interiors	EQ	WWTP	2007	\$ 5,775	10	11	\$ 578	\$ 5,775	\$ -	
7	Maintenance; doors for admin. bldg.; Allen Door & Service Corp.	EQ	WWTP	2007	\$ 12,338	10	11	\$ 1,234	\$ 12,338	\$ -	
8	Maintenance; HVAC compressor; Scatton's Heating & Cooling	EQ	WWTP	2007	\$ 3,810	10	11	\$ 381	\$ 3,810	\$ -	
9	Maintenance; replace trickling filters; Deltronics	EQ	WWTP	2007	\$ 18,456	10	11	\$ 1,846	\$ 18,456	\$ -	
10	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 4,018	50	11	\$ 80	\$ 884	\$ 3,134	
11	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 2,464	50	11	\$ 49	\$ 542	\$ 1,922	
12	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 4,356	50	11	\$ 87	\$ 958	\$ 3,397	
13	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 3,526	50	11	\$ 71	\$ 776	\$ 2,750	
14	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 802	50	11	\$ 16	\$ 176	\$ 626	
15	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 6,404	50	11	\$ 128	\$ 1,409	\$ 4,995	
16	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 1,449	50	11	\$ 29	\$ 319	\$ 1,130	
17	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 1,513	50	11	\$ 30	\$ 333	\$ 1,180	
18	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 3,222	50	11	\$ 64	\$ 709	\$ 2,514	
19	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 5,682	50	11	\$ 114	\$ 1,250	\$ 4,432	
20	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 8,702	50	11	\$ 174	\$ 1,914	\$ 6,788	
21	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 7,985	50	11	\$ 160	\$ 1,757	\$ 6,229	
22	System; conveyor assembly for rotostrainer; BDU Corp.	EQ	WWTP	2007	\$ 5,856	10	11	\$ 586	\$ 5,856	\$ -	
23	System; conveyor assembly for rotostrainer; BDU Corp.	EQ	WWTP	2007	\$ 10,277	10	11	\$ 1,028	\$ 10,277	\$ -	
24	System; ejector pod; Shafer Industrial Repair	EQ	WWTP	2007	\$ 1,000	10	11	\$ 100	\$ 1,000	\$ -	
25	System; final effluent recip. sampling pump; Gayle Corp.	EQ	WWTP	2007	\$ 2,207	10	11	\$ 221	\$ 2,207	\$ -	
26	System; gear reducer & shaftless conveyor; BDU Corp.	EQ	WWTP	2007	\$ 10,106	10	11	\$ 1,011	\$ 10,106	\$ -	
27	System; polymer bulk tank; McMaster Carr	EQ	WWTP	2007	\$ 82	10	11	\$ 8	\$ 82	\$ -	
28	System; polymer bulk tank; W.W. Grainger	EQ	WWTP	2007	\$ 249	10	11	\$ 25	\$ 249	\$ -	
29	System; polymer tank freight; Specialized Carrier Systems	EQ	WWTP	2007	\$ 500	10	11	\$ 50	\$ 500	\$ -	
30	System; polymer tank hardware; Hajoca Corp.	EQ	WWTP	2007	\$ 242	10	11	\$ 24	\$ 242	\$ -	
31	System; polymer tank hardware; Nyco Corp.	EQ	WWTP	2007	\$ 59	10	11	\$ 6	\$ 59	\$ -	
32	System; polymer tank hardware; W.W. Grainger	EQ	WWTP	2007	\$ 183	10	11	\$ 18	\$ 183	\$ -	
33	System; polymer tank wire spools; County Electric	EQ	WWTP	2007	\$ 720	10	11	\$ 72	\$ 720	\$ -	
34	System; polymer tank; Justin Tanks	EQ	WWTP	2007	\$ 4,237	10	11	\$ 424	\$ 4,237	\$ -	
35	System; refrigerated sampler cords; Teledyne Isco	EQ	WWTP	2007	\$ 130	10	11	\$ 13	\$ 130	\$ -	
36	System; refrigerated sampler; Hach Company	EQ	WWTP	2007	\$ 5,118	10	11	\$ 512	\$ 5,118	\$ -	
37	System; refrigerated sampler; Teledyne Isco	EQ	WWTP	2007	\$ 4,525	10	11	\$ 453	\$ 4,525	\$ -	
38	System; rotostrainer conveyor speed reducer; BDU Corp.	EQ	WWTP	2007	\$ 3,420	10	11	\$ 342	\$ 3,420	\$ -	
39	System; rotostrainer shaftless conveyor; BDU Corp.	EQ	WWTP	2007	\$ 9,955	10	11	\$ 995	\$ 9,955	\$ -	
40	System; screw conveyor parts; County Electric	EQ	WWTP	2007	\$ 582	10	11	\$ 58	\$ 582	\$ -	
41	System; screw conveyor parts; McMaster Carr	EQ	WWTP	2007	\$ 721	10	11	\$ 72	\$ 721	\$ -	
42	System; screw conveyor welding; Shafer Industrial Repair	EQ	WWTP	2007	\$ 1,200	10	11	\$ 120	\$ 1,200	\$ -	
43	System; skimmer shaft bushings & housings; Shafer Industrial Repair	EQ	WWTP	2007	\$ 3,200	10	11	\$ 320	\$ 3,200	\$ -	
44	System; sludge waste pump, Stg. 2; Sander Power Equip. Co.	EQ	WWTP	2007	\$ 4,437	10	11	\$ 444	\$ 4,437	\$ -	
45	System; Stg. 1 finals legal ad; The Reporter	EQ	WWTP	2007	\$ 376	10	11	\$ 38	\$ 376	\$ -	
46	System; Stg. 1 finals; Eastern Environmental, 10207-1 #2	EQ	WWTP	2007	\$ 120,285	10	11	\$ 12,029	\$ 120,285	\$ -	
47	System; Stg. 1 finals; Eastern Environmental, pymt. #1	EQ	WWTP	2007	\$ 9,090	10	11	\$ 909	\$ 9,090	\$ -	
48	System; Stg. 1 sludge pump manifold parts; Deacon Industrial Supply	EQ	WWTP	2007	\$ 2,437	10	11	\$ 244	\$ 2,437	\$ -	
49	System; Stg. 1 utility water pump; Hajoca Corp.	EQ	WWTP	2007	\$ 306	10	11	\$ 31	\$ 306	\$ -	
50	System; Stg. 1 waste sludge pump valve; DeZurik Water Controls	EQ	WWTP	2007	\$ 1,357	10	11	\$ 136	\$ 1,357	\$ -	
51	System; Stg. 1 waste sludge pump & piping; LRM, Inc.	EQ	WWTP	2007	\$ 2,350	10	11	\$ 235	\$ 2,350	\$ -	
52	System; Stg. 1 waste sludge pump; GA Industries	EQ	WWTP	2007	\$ 275	10	11	\$ 28	\$ 275	\$ -	
53	System; Stg. 1 waste sludge pump; Netzsch	EQ	WWTP	2007	\$ 6,056	10	11	\$ 606	\$ 6,056	\$ -	
54	System; Stg. 2 RAS pump; ITT Flygt	EQ	WWTP	2007	\$ 9,615	10	11	\$ 962	\$ 9,615	\$ -	
55	System; Stg. 2 waste sludge pump gauge; Onyx Valve Co.	EQ	WWTP	2007	\$ 421	10	11	\$ 42	\$ 421	\$ -	
56	System; Stg. 2 waste sludge pump manifold; Deacon Industrial Supply	EQ	WWTP	2007	\$ 2,976	10	11	\$ 298	\$ 2,976	\$ -	
57	System; TMDL appeal; April legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 160	50	11	\$ 3	\$ 35	\$ 125	
58	System; TMDL appeal; April & May legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 1,231	50	11	\$ 25	\$ 271	\$ 960	
59	System; TMDL appeal; August legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 14,571	50	11	\$ 291	\$ 3,206	\$ 11,365	
60	System; TMDL appeal; Aug. & Sept. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 4,076	50	11	\$ 82	\$ 897	\$ 3,179	
61	System; TMDL appeal; Dec. & Jan. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 6,656	50	11	\$ 133	\$ 1,464	\$ 5,191	
62	System; TMDL appeal; Feb. & March legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 24,859	50	11	\$ 497	\$ 5,469	\$ 19,390	
63	System; TMDL appeal; Jan. legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 500	50	11	\$ 10	\$ 110	\$ 390	
64	System; TMDL appeal; June legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 780	50	11	\$ 16	\$ 172	\$ 608	

From Audit Note 4	
87	Sewer plant and additions
88	Sewer system; Pump station and interceptor
89	Sewer system; Other maintenance equipment
90	Construction in progress; Additions
91	Construction in progress; Disposal
92	Office equipment

Additions/(Disposals)	
2007	\$ 467,110
2007	\$ -
2007	\$ 80,577
2007	\$ 18,875
2007	\$ -
2007	\$ -
TOTAL	\$ 566,562

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	
93	Sewer plant and additions
94	Sewer system; Pump station and interceptor
95	Sewer system; Other maintenance equipment
96	Construction in progress; Additions
97	Construction in progress; Disposal
98	Office equipment

Additions/(Disposals)	
\$ 467,110	
\$ -	
\$ 80,577	
\$ 18,875	
\$ -	
\$ -	
TOTAL	\$ 566,562

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	
End of Year	\$ 45,452,873	\$ 566,562	\$ 46,019,435

99	Accumulated Depreciation
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\$ 959,246

\$ 20,484,422 \$ 959,246 \$ 21,443,668

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									
From Authority Capital Vouchers											
1	Maintenance; doors facing pre-air, Builders Door & Hardware	EQ	WWTP	2008	\$ 6,265	10	10	\$ 627	\$ 6,265	\$ -	
2	Maintenance; Bursich Assoc. (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 Assoc. (engineering)	S	WWTP	2008	\$ 4,201	50	10	\$ 84	\$ 840	\$ 3,361	
5	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 1,341	50	10	\$ 27	\$ 268	\$ 1,073	
6	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 7,330	50	10	\$ 147	\$ 1,466	\$ 5,864	
7	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 1,140	50	10	\$ 23	\$ 228	\$ 912	
8	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 165	50	10	\$ 3	\$ 33	\$ 132	
9	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 740	50	10	\$ 15	\$ 148	\$ 592	
10	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 3,409	50	10	\$ 68	\$ 682	\$ 2,727	
11	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 13,072	50	10	\$ 261	\$ 2,614	\$ 10,458	
12	System; Bursich Assoc. (engineering)	S	WWTP	2008	\$ 440	50	10	\$ 9	\$ 88	\$ 352	
13	System; Bursich Assoc. (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	\$ -	\$ -	\$ -	
					Section Total \$ 303,205			\$ 24,556	\$ 245,559	\$ 57,646	
From Maillie G/L Accounts											
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	\$ -	\$ -	\$ -	
					Section Total \$ 143,270			\$ -	\$ -	\$ -	
From Audit Note 4											
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	\$ -	\$ -	\$ -	
					Section Total \$ (38,119)			\$ -	\$ -	\$ -	
					TOTAL \$ 408,356			\$ 24,556	\$ 245,559	\$ 57,646	
					Audit TOTAL(2008) \$ 408,357						
					DIFFERENCE \$ (1)						
					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)						
From Sewer Construction Costs by Year Installed											
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	\$ -	\$ -	\$ -	
					Adjusted TOTAL (TOTAL + item 52 + item 53 - item 47 - item 48) \$ 399,433			\$ 27,243	\$ 272,428	\$ 165,124	
					Adjusted End of Year (2008) from Adjusted End of Year (2007) \$ 52,282,3						

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								
From Authority Capital Vouchers										
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
From Maillie G/L Accounts										
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		\$ -	\$ -	\$ -
From Audit Note 4										
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)				
From Sewer Construction Costs by Year Installed										
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				
					TOTAL	\$ 156,510				
From Fixed Asset Schedule (PDF)										
40	1610 Sewer Plant Equipment; Additions			2009	\$ 57,839	Additions/(Disposals)				
41	1620 Towamencin Sewer System; Additions			2009	\$ 75,000					
42	1630 U.G. Sewer System; Additions			2009	\$ 26,477					
43	1640 Maintenance			2009	\$ -					
44	1645 Office Equipment			2009	\$ -					
45	1650 Construction in Progress; Addition			2009	\$ 59,634					
46	1650 Construction in Progress; Disposal			2009	\$ (62,440)					
47	1812 SCI/PS-Rittenhouse Road			2009	\$ -					
					TOTAL	\$ 156,510				
From Audit Note 4										
48	Sewer plant and additions			2009	\$ 159,316	Additions/(Disposals)				
49	Sewer system; Pump station and interceptor			2009	\$ -					
50	Sewer system; Other maintenance equipment			2009	\$ -					
51	Construction in progress; Additions			2009	\$ -					
52	Construction in progress; Disposal			2009	\$ (2,806)					
53	Office equipment			2009	\$ -					
					TOTAL	\$ 156,510				
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT										
54	Sewer plant and additions				\$ 159,316	Additions/(Disposals)				
55	Sewer system; Pump station and interceptor				\$ -					
56	Sewer system; Other maintenance equipment				\$ -					
57	Construction in progress; Additions				\$ -					
58	Construction in progress; Disposal				\$ (2,806)					
59	Office equipment				\$ -					
					TOTAL	\$ 156,510				
60	Accumulated Depreciation				\$ 972,930			\$ 22,420,222	\$ 972,930	\$ 23,393,152

Schedule A

2009

Towamencin Township
Development of the Depreciated Original Costs of the Sanitary Sewer System

1 of 1

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 (rototrainer drum), Parkson Corp.	EQ	WWTP	2010	\$ 13,575	10	8	\$ 1,357	\$ 10,860	\$ 2,715	
9	System; cylinder (rototrainer 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; rototrainer 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 & Assoc.	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 Assoc.	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 Assoc.	EQ	WWTP	2010	\$ 645	10	8	\$ 65	\$ 516	\$ 129	
28	System; Stg. 1 tanks, Bursich Assoc.	EQ	WWTP	2010	\$ 999	10	8	\$ 100	\$ 799	\$ 200	
29	System; Stg. 1 tanks 5 & 6 Sept., Bursich Assoc.	EQ	WWTP	2010	\$ 257	10	8	\$ 26	\$ 205	\$ 51	
30	System; Stg. 2 influent pump & Stg. 1 tanks 5 & 6, March, Bursich Assoc.	EQ	WWTP	2010	\$ 1,734	10	8	\$ 173	\$ 1,387	\$ 347	
31	System; Stg. 2 influent pump, Feb., Bursich Assoc.	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

Total Audit Original Costs											
	Additions/(Disposals)	Item #	vs	3-40	\$ 234,520	\$ 1	vs	41	\$ -	\$ -	vs

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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	
	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)									
	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									
From Authority Capital Vouchers											
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, floc 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; rotos & 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 floc & 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; Vaughan 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	
					Section Total \$ 226,089			\$ 18,402	\$ 126,267	\$ 61,291	
Subtraction from Authority Capital Vouchers											
46	Subtracted item to match Audit (Other Maintenance Equipment)			2011	\$ (8,529)	N/A	7	\$ -	\$ -	\$ -	
					Section Total \$ (8,529)			\$ -	\$ -	\$ -	
From Maillie G/L Accounts											
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	\$ -	\$ -	\$ -	
					Section Total \$ 12,783			\$ -	\$ -	\$ -	
From Audit Note 4											
52	Sewer system; Pump station and interceptor			2011	\$ -	N/A	7	\$ -	\$ -	\$ -	
					Section Total \$ -			\$ -	\$ -	\$ -	
					TOTAL \$ 230,343			\$ 18,402	\$ 126,267	\$ 61,291	
					Audit TOTAL(2011) \$ 230,343						
					DIFFERENCE \$ (0)						
					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)						
From Sewer Construction Costs by Year Installed											
53	Sewer System; installation of new mains										

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									
From Authority Capital Vouchers											
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 Assoc.	EQ	WWTP	2012	\$ 3,465	10	6	\$ 347	\$ 2,079	\$ 1,386	
22	System; Stg. 1 effluent meter, Bursich Assoc.	EQ	WWTP	2012	\$ 1,328	10	6	\$ 133	\$ 797	\$ 531	
23	System; Stg. 1 effluent meter, Bursich Assoc.	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 floc sludge collectors, Bursich Assoc.	EQ	WWTP	2012	\$ 107	10	6	\$ 11	\$ 64	\$ 43	
26	System; Stg. 1 influent pump, Bursich Assoc.	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 Assoc.	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 Assoc.	EQ	WWTP	2012	\$ 878	10	6	\$ 88	\$ 527	\$ 351	
34	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 468	10	6	\$ 47	\$ 281	\$ 187	
35	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 286	10	6	\$ 29	\$ 172	\$ 114	
36	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 543	10	6	\$ 54	\$ 326	\$ 217	
37	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 2,685	10	6	\$ 268	\$ 1,611	\$ 1,074	
38	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 213	10	6	\$ 21	\$ 128	\$ 85	
39	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 1,305	10	6	\$ 130	\$ 783	\$ 522	
40	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 1,807	10	6	\$ 181	\$ 1,084	\$ 723	
41	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 2,966	10	6	\$ 297	\$ 1,780	\$ 1,186	
42	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 1,412	10	6	\$ 141	\$ 847	\$ 565	
43	System; Stg. 1 & 2 raw pump, Bursich Assoc.	EQ	WWTP	2012	\$ 527	10	6	\$ 53	\$ 316	\$ 211	
44	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 964	10	6	\$ 96	\$ 578	\$ 386	
45	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 1,612	10	6	\$ 161	\$ 967	\$ 645	
46	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 214	10	6	\$ 21	\$ 128	\$ 86	
47	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 1,292	10	6	\$ 129	\$ 775	\$ 517	
48	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 2,027	10	6	\$ 203	\$ 1,216	\$ 811	
49	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 373	10	6	\$ 37	\$ 224	\$ 149	
50	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2012	\$ 2,016	10	6	\$ 202	\$ 1,210	\$ 807	
51	System; Stg. 2 influent pump, Bursich Assoc.	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 Assoc.	M	Interceptor	2012	\$ 10,268	15	6	\$ 685	\$ 4,107	\$ 6,161	
56	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 2,898	15	6	\$ 193	\$ 1,159	\$ 1,739	
57	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 12,292	15	6	\$ 819	\$ 4,917	\$ 7,375	
58	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 9,496	15	6	\$ 633	\$ 3,798	\$ 5,698	
59	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 8,802	15	6	\$ 587	\$ 3,521	\$ 5,281	
60	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 9,852	15	6	\$ 657	\$ 3,941	\$ 5,911	
61	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 5,297	15	6	\$ 353	\$ 2,119	\$ 3,178	
62	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012	\$ 6,487	15	6	\$ 432	\$ 2,595	\$ 3,892	
63	System; CAP/CMP/KRI metering, Bursich Assoc.	M	Interceptor	2012</							

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
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From Fixed Asset Schedule (PDF)				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	\$ -	\$ -	
				TOTAL	\$ 650,972					\$ (0)	

From Audit Note 4				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	\$ -	\$ -	
				TOTAL	\$ 650,973					\$ (1)	

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)			Total Audit Original Costs				Difference
103	Sewer plant and additions			2012	\$ 643,724		vs	2011	Δ	2012	
104	Sewer system; Pump station and interceptor				\$ -		\$ 43,550,869	\$ 643,724	\$ 44,194,593		
105	Sewer system; Other maintenance equipment				\$ 840		\$ 2,851,484	\$ -	\$ 2,851,484		
106	Construction in progress; Additions				\$ 6,409		\$ 586,748	\$ 840	\$ 587,588		
107	Construction in progress; Disposal				\$ -		\$ 12,783	\$ 6,409	\$ 19,192		
108	Office equipment				\$ -			\$ 62,800	\$ -	\$ 62,800	
				TOTAL	\$ 650,973		End of Year	\$ 47,064,684	\$ 650,973	\$ 47,715,657	

109	Accumulated Depreciation	\$ 1,008,669	\$ 25,362,755	\$ 1,008,669	\$ 26,371,424
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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								
From Authority Capital Vouchers										
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., Netzsach	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, Netzsach	EQ	WWTP	2013	\$ 4,340	10	5	\$ 434	\$ 2,170	\$ 2,170
18	System; pump control panel, The Reporter	EC	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.	EC	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						

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Sewer Construction Costs by Year Installed										
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	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 101 + item 102 - item 96 - item 97)	\$ 422,186		\$ 34,925	\$ 174,625	\$ 271,837
					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				

FOR COMPARISON

From Maillie G/L Accounts		Additions/(Disposals)		Total Audit Original Costs			Difference		
103	1610 Sewer Plant Equipment; Additions			2013	\$ 245,497				
104	1620 Towamencin Sewer System; Additions			2013	\$ -				
105	1630 U.G. Sewer System; Additions			2013	\$ -				
106	1640 Maintenance; Ford F350 Truck			2013	\$ 27,451				
107	1645 Office Equipment			2013	\$ 3,490				
108	1650 Construction in Progress; Addition			2013	\$ 24,989				
109	1650 Construction in Progress; Disposal			2013	\$ -				
110	1812 SCI/PS-Rittenhouse Road			2013	\$ -				
				TOTAL	\$ 301,427				
From Fixed Asset Schedule (PDF)		Additions/(Disposals)		Total Audit Original Costs			Difference		
111	1610 Sewer Plant Equipment; Additions			2013	\$ 245,497				
112	1620 Towamencin Sewer System; Additions			2013	\$ -				
113	1630 U.G. Sewer System; Additions			2013	\$ -				
114	1640 Maintenance			2013	\$ 27,451				
115	1645 Office Equipment			2013	\$ 3,490				
116	1650 Construction in Progress; Addition			2013	\$ 24,989				
117	1650 Construction in Progress; Disposal			2013	\$ -				
118	1812 SCI/PS-Rittenhouse Road			2013	\$ -				
				TOTAL	\$ 301,427				
From Audit Note 4		Additions/(Disposals)		Total Audit Original Costs			Difference		
119	Sewer plant and additions			2013	\$ 245,497				
120	Sewer system; Pump station and interceptor			2013	\$ -				
121	Sewer system; Other maintenance equipment			2013	\$ 27,451				
122	Construction in progress; Additions			2013	\$ 24,989				
123	Construction in progress; Disposal			2013	\$ -				
124	Office equipment			2013	\$ 3,490				
				TOTAL	\$ 301,427				
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)		2012			2013		
125	Sewer plant and additions			\$ 245,497			\$ 245,497		\$ 44,440,090
126	Sewer system; Pump station and interceptor			\$ -			\$ -		\$ 2,851,484
127	Sewer system; Other maintenance equipment			\$ 27,451			\$ 27,451		\$ 615,039
128	Construction in progress; Additions			\$ 24,989			\$ 24,989		\$ 44,181
129	Construction in progress; Disposal			\$ -					
130	Office equipment			\$ 3,490			\$ 3,490		\$ 66,290
				TOTAL	\$ 301,427				
131	Accumulated Depreciation			\$ 1,011,878			\$ 26,371,424		\$ 1,011,878
				End of Year	\$ 47,715,657				\$ 48,017,084

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								
From Authority Capital Vouchers										
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 rebuilt 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 Assoc.	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 Assoc.	EQ	WWTP	2014	\$ 1,070	10	4	\$ 107	\$ 428	\$ 642
25	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 2,847	10	4	\$ 285	\$ 1,139	\$ 1,708
26	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 840	10	4	\$ 84	\$ 336	\$ 504
27	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 300	10	4	\$ 30	\$ 120	\$ 180
28	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 180	10	4	\$ 18	\$ 72	\$ 108
29	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 1,501	10	4	\$ 150	\$ 601	\$ 901
30	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 3,500	10	4	\$ 350	\$ 1,400	\$ 2,100
31	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 5,980	10	4	\$ 598	\$ 2,392	\$ 3,588
32	System; rotostrainer upgrade, Bursich Assoc.	EQ	WWTP	2014	\$ 4,875	10	4	\$ 488	\$ 1,950	\$ 2,925
33	System; rotostrainer upgrade, Bursich Assoc.	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 Assoc.	EQ	WWTP	2014	\$ 2,123	10	4	\$ 212	\$ 849	\$ 1,274
48	System; Stg. 1 effluent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 420	10	4	\$ 42	\$ 168	\$ 252
49	System; Stg. 1 effluent pump, Bursich Assoc.	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 & Assoc.	EQ	WWTP	2014	\$ 4,100	10	4	\$ 410	\$ 1,640	\$ 2,460
54	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 3,627	10	4	\$ 363	\$ 1,451	\$ 2,176
55	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 2,003	10	4	\$ 200	\$ 801	\$ 1,202
56	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 2,048	10	4	\$ 205	\$ 819	\$ 1,229
57	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 3,999	10	4	\$ 400	\$ 1,600	\$ 2,399
58	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 5,572	10	4	\$ 557	\$ 2,229	\$ 3,343
59	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 3,720	10	4	\$ 372	\$ 1,488	\$ 2,232
60	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 4,376	10	4	\$ 438	\$ 1,751	\$ 2,626
61	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 1,191	10	4	\$ 119	\$ 476	\$ 714
62	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 1,579	10	4	\$ 158	\$ 632	\$ 948
63	System; Stg. 2 influent pump, Bursich Assoc.	EQ	WWTP	2014	\$ 5,634	10	4	\$ 563	\$ 2,254	\$ 3,380

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Maillie G/L Accounts										
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	\$ -	\$ -	\$ -
				Section Total	\$ 165,464			\$ -	\$ -	\$ -
From Audit Note D										
115	Sewer system; Pump station and interceptor			2013	\$ -	N/A	5	\$ -	\$ -	\$ -
				Section Total	\$ -			\$ -	\$ -	\$ -
					TOTAL \$ 775,797			\$ 56,870	\$ 227,482	\$ 382,852
					Audit TOTAL(2014) \$ 775,797					
					DIFFERENCE \$ 0					
					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)					
From Sewer Construction Costs by Year Installed										
116	Sewer System; installation of new mains and manholes	S	Mains	2014	\$ -	50	4	\$ -	\$ -	\$ -
117	Sewer System; installation of new mains and manholes	S	Interceptor	2014	\$ -	50	4	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111) \$ 775,797			\$ 56,870	\$ 227,482	\$ 382,852
					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					

FOR COMPARISON

From Maillie G/L Accounts		Additions/(Disposals)		Total Audit Original Costs			Difference		
118	1610 Sewer Plant Equipment; Additions			2014	\$ 589,829		vs	4-82 & 109	\$ 507,147
119	1620 Towamencin Sewer System; Additions			2014	\$ -		vs	83-108 & 110	\$ 82,682
120	1630 U.G. Sewer System; Additions			2014	\$ -		vs	111	\$ -
121	1640 Maintenance; HVAC			2014	\$ 7,635		vs	1	\$ 7,636
122	1640 Maintenance; Generator Breaker			2014	\$ 8,500		vs	2	\$ 8,500
123	1640 Maintenance; Air Dryer			2014	\$ 4,368		vs	3	\$ 4,368
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	\$ -
				TOTAL \$ 775,796					\$ 1
From Fixed Asset Schedule (PDF)		Additions/(Disposals)		Total Audit Original Costs			Difference		
128	1610 Sewer Plant Equipment; Additions			2014	\$ 589,829		vs	4-82 & 109	\$ 507,147
129	1620 Towamencin Sewer System; Additions			2014	\$ -		vs	83-108	\$ 82,682
130	1630 U.G. Sewer System; Additions			2014	\$ -		vs	111	\$ -
131	1640 Maintenance			2014	\$ 20,504		vs	1-3	\$ 20,504
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	\$ -
				TOTAL \$ 775,797					\$ 0
From Audit Note D		Additions/(Disposals)		Total Audit Original Costs			Difference		
136	Sewer plant and additions			2014	\$ 589,829		vs	4-109	\$ 589,829
137	Sewer system; Pump station and interceptor			2014	\$ -		vs	115	\$ -
138	Sewer system; Other maintenance equipment			2014	\$ 20,504		vs	1-3	\$ 20,504
139	Construction in progress; Additions			2014	\$ 165,464		vs	113	\$ 209,645
140	Construction in progress; Disposal			2014	\$ -		vs	114	\$ (44,181)
141	Office equipment			2014	\$ -		vs	112	\$ -
				TOTAL \$ 775,797					\$ 0
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)		Total Audit Original Costs			Difference		
142	Sewer plant and additions			\$ 589,829			2013	Δ	2014
143	Sewer system; Pump station and interceptor			\$ -			\$ 44,440,090	\$ 589,829	\$ 45,029,919
144	Sewer system; Other maintenance equipment			\$ 20,504			\$ 2,851,484	\$ -	\$ 2,851,484
145	Construction in progress; Additions			\$ 165,464			\$ 615,039	\$ 20,504	\$ 635,543
146	Construction in progress; Disposal			\$ -			\$ 44,181	\$ 165,464	\$ 209,645
147	Office equipment			\$ -			\$ 66,290	\$ -	\$ 66,290
				TOTAL \$ 775,797			End of Year \$ 48,017,084	\$ 775,797	\$ 48,792,881
148	Accumulated Depreciation			\$ 1,040,270			\$ 27,383,302	\$ 1,040,270	\$ 28,423,572

Schedule A

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									
From Authority Capital Vouchers											
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; rototrainers, 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 finals 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										

	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
Section Total								\$ 52,368	\$ 157,103	\$ 387,813
From 2015 Audit										
136	Capital Distribution - UGT Withdrawl			2015	\$ 4,000,000	40	3	\$ 100,000	\$ 300,000	\$ 3,700,000
Section Total								\$ 100,000	\$ 300,000	\$ 3,700,000
From Maillie G/L Accounts										
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	\$ -	\$ -	\$ -
Section Total								\$ (114,448)	\$ -	\$ -
From Audit Note D										
142	Sewer system; Pump station and interceptor			2015	\$ -	N/A	3	\$ -	\$ -	\$ -
Section Total								\$ -	\$ -	\$ -
TOTAL \$ 5,044,352								\$ 152,368	\$ 457,103	\$ 4,087,813
Audit TOTAL(2015) \$ 5,043,482										
DIFFERENCE \$ 870										
Calculated End of Year (2015) from Calculated End of Year (2014) \$ 53,446,380										
Audit End of Year (2015) \$ 53,836,363										
DIFFERENCE \$ (389,983)										
From Sewer Construction Costs by Year Installed										
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	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 143 + item 144 - item 137 - item 138) \$ 5,366,728								\$ 158,815	\$ 476,445	\$ 4,390,846
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										

FOR COMPARISON

From Maillie G/L Accounts			Additions/(Disposals)			Total Audit		
	Item #	Original Costs		Item #	Original Costs		Original Costs	Difference
145	1610 Sewer Plant Equipment; Additions		2015	\$ 5,135,159				
146	1620 Towamencin Sewer System; Additions		2015	\$ -				
147	1630 U.G. Sewer System; Additions		2015	\$ -				
148	1640 Maintenance; Additions		2015	\$ 22,771				
149	1645 Office Equipment		2015	\$ -				
150	1650 Construction in Progress; Addition		2015	\$ 95,197				
151	1650 Construction in Progress; Disposal		2015	\$ (209,645)				
152	1812 SCI/PS-Rittenhouse Road		2015	\$ -				
TOTAL \$ 5,043,482								\$ 870
From Fixed Asset Schedule (PDF)			Additions/(Disposals)			Total Audit		
	Item #	Original Costs		Item #	Original Costs		Original Costs	Difference
153	1610 Sewer Plant Equipment; Additions		2015	\$ 5,135,159				
154	1620 Towamencin Sewer System; Additions		2015	\$ -				
155	1630 U.G. Sewer System; Additions		2015	\$ -				
156	1640 Maintenance		2015	\$ 22,771				
157	1645 Office Equipment		2015	\$ -				
158	1650 Construction in Progress; Addition		2015	\$ 95,197				
159	1650 Construction in Progress; Disposal		2015	\$ (209,645)				
160	1812 SCI/PS-Rittenhouse Road		2015	\$ -				
TOTAL \$ 5,043,482								\$ 870
From Audit Note D			Additions/(Disposals)			Total Audit		
	Item #	Original Costs		Item #	Original Costs		Original Costs	Difference
161	Sewer plant and additions		2015	\$ 5,135,159				
162	Sewer system; Pump station and interceptor		2015	\$ -				
163	Sewer system; Other maintenance equipment		2015	\$ 22,771				
164	Construction in progress; Additions		2015	\$ -				
165	Construction in progress; Disposal		201					

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								
From 2016 Fixed Asset Schedule - Summary of UGTMA 2015 Capital Expenses										
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, Gouldney 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, Coastal 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
6										

	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
Subtractions from 2016 Fixed Asset Schedule								Section Total \$ 747,603	\$ 41,624	\$ 83,247
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)
Section Total \$ (45,075)								\$ (3,018)	\$ (6,036)	\$ (39,039)
AP Additions from 2016 Fixed Asset Schedule										
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, Goudey (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
Section Total \$ 72,941								\$ 3,410	\$ 6,819	\$ 43,020
From Maillie G/L Accounts										
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	\$ -	\$ -	\$ -
Section Total \$ (95,197)								\$ -	\$ -	\$ -
From Audit Note D										
169	Sewer system; Pump station and interceptor			2016	\$ -	N/A	2	\$ -	\$ -	\$ -
Section Total \$ -								\$ -	\$ -	\$ -
TOTAL \$ 680,272								\$ 42,016	\$ 84,031	\$ 558,650
Audit TOTAL(2016) \$ 680,449										
DIFFERENCE \$ (177)										
Calculated End of Year (2016) from Calculated End of Year (2015) \$ 54,126,652										
Audit End of Year (2016) \$ 54,516,812										
DIFFERENCE \$ (390,160)										
From Sewer Construction Costs by Year Installed										
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
Adjusted TOTAL (TOTAL + item 170 + item 171 - item 165 - item 166) \$ 768,										

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 UGTMA 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 1, 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 Environmental (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
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	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; Ste. 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	\$ -	\$ -	\$ -
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	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT										
212	Sewer plant and additions				\$ 2,228,817					
213	Sewer system; Pump station and interceptor				\$ -					
214	Sewer system; Other maintenance equipment				\$ 260,737					
215	Construction in progress; Additions				\$ 44,450					
216	Construction in progress; Disposal				\$ -					
217	Office equipment				\$ -					
		Additions/(Disposals)								

Schedule B-1

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 ¹				Accumulated Depreciation ²			
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance
Treatment Plant								
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
Pump Stations								
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

Schedule B-1

Towamencin Township
Development of the Depreciated Original Costs of the Sanitary Sewer System

Location	Beginning Balance	Original Costs ¹			Beginning Balance	Accumulated Depreciation ²		
		Additions	Disposals	Ending Balance		Current Year Depreciation	Disposal	Ending Balance
Interceptors								
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
Mains								
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

Location	Beginning Balance	Original Costs ¹			Beginning Balance	Accumulated Depreciation ²		
		Additions	Disposals	Ending Balance		Current Year Depreciation	Disposal	Ending Balance
Equipment								
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
Vehicles								
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

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

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.

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 ¹				Accumulated Depreciation ²			
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance
Treatment Plant								
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
Pump Stations								
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
Interceptors								
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
Mains								
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
Equipment								
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
Vehicles								
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
Total								
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	\$35,443,90

Schedule D

Towamencin Township
Development of the Original Costs of the Sanitary Sewer System
Current Value of Sanitary Sewer System (G&A Analysis)

	Asset Description	Total Original Costs (Maillie)	Total Original Costs (G&A)
1	Collection System Costs ¹	\$ 3,995,449	\$ 20,397,314
2	Total Original Costs (1991 to 2017) ²	\$ 19,601,668	\$ 11,722,780
3	Total Original Costs (Pre 1991) ³	\$ 27,767,817	\$ 25,758,583
4	Pump Stations & Associated Force mains ⁴	\$ 2,851,484	\$ 2,572,748
	Current Value of Complete System	\$ 54,216,418	\$ 60,451,425
	Difference	\$ (6,235,007)	

Notes:

1. Collection System Costs: The G&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 & 1630.
2. Total Original Costs (1991 to 2017) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, & 1645 from 1991 to 2017 which includes some dedicated sewer mains from developers. The \$4,000,000 Upper Gwynedd Withdrawal is NOT included in either amount.
3. Total Original Costs (Pre 1991) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, & 1645 for years prior to 1991.
4. Pump Stations & Associated Pipelines: The G&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.

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