

**EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
ASSET INVENTORY REPORT**

WOODLAND MANOR

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Green Ridge Dr Esmt (MH 1045 - 1044)	153	8	1975	\$53.00	0.1909	\$10.12	\$1,548.20	\$1,030.99
Green Ridge Dr (MH 1044 - 1035)	1,890	8	1975	\$135.00	0.1909	\$25.77	\$48,714.23	\$10,309.89
Bunting Rd (MH 1034 - 1038)	241	8	1975	\$135.00	0.1909	\$25.77	\$6,211.71	\$1,030.99
Totals:			2,284	8" VCP			\$56,474.14	
			12	Manholes			\$12,371.87	

NICK & LES

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Green Ridge Dr (MH 1035 - 1450)	926	8	1996	\$128.00	0.5080	\$65.03	\$60,217.62	\$13,717.23
Brambling Ln (MH 1450 - 1449)	203	8	1996	\$128.00	0.5080	\$65.03	\$13,201.06	\$2,743.45
Brambling Ln Esmt (MH 1449 - 851)	816	8	1996	\$46.00	0.5080	\$23.37	\$19,070.00	\$8,230.34
Brambling Ln Esmt (MH 1447 - 1445)	307	8	1996	\$46.00	0.5080	\$23.37	\$7,174.62	\$5,486.89
Totals:			2,252	8" PVC			\$99,663.30	
			11	Manholes			\$30,177.91	

TANGLEWOOD

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Tanglewood Ln (MH 1508 - 1511)	883	8	1975	\$135.00	0.1909	\$25.77	\$22,759.08	\$3,092.97
Tanglewood Ln Esmt (MH 1511 - 928)	273	8	1975	\$53.00	0.1909	\$10.12	\$2,762.48	\$3,092.97
Tanglewood Ln (MH 1504 - 1497)	1,234	8	1975	\$135.00	0.1909	\$25.77	\$31,806.01	\$7,216.92
Tanglewood Ln Esmt (MH 1500 - 987)	232	8	1975	\$53.00	0.1909	\$10.12	\$2,347.60	\$1,030.99
Potshop Rd (MH 987 - 978)	386	8	1975	\$135.00	0.1909	\$25.77	\$9,949.04	\$2,061.98
Totals:			3,008	8" VCP			\$69,624.21	
			16	Manholes			\$16,495.82	

VALLEY FORGE GREENE

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Tanglewood Ct Esmt (MH 1507 - 1504)	534	8	1996	\$46.00	0.5080	\$23.37	\$12,479.63	\$8,230.34
Totals:			534	8" PVC			\$12,479.63	
			3	Manholes			\$8,230.34	

**EAST NORRITON TOWNSHIP
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WOODSTREAM CROSSING II

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Hayes Rd (MH 1697 - 1700)	728	8	1975	\$135.00	0.1909	\$25.77	\$18,764.00	\$4,123.96
Hayes Rd (MH 1696 - 1687)	1,251	8	1975	\$135.00	0.1909	\$25.77	\$32,244.18	\$5,154.94
Hayes Rd Esmt (MH 1700 - 1688)	1,078	8	1975	\$53.00	0.1909	\$10.12	\$10,908.25	\$4,123.96
Pierce Rd (MH 1691 - 795)	1,382	8	1975	\$135.00	0.1909	\$25.77	\$35,620.67	\$7,216.92
Truman Rd (MH 1682 - 1685)	675	8	1975	\$135.00	0.1909	\$25.77	\$17,397.94	\$3,092.97
Champaigne Cir (MH 1690 - 1689)	260	8	1975	\$135.00	0.1909	\$25.77	\$6,701.43	\$1,030.99
Totals:			5,374	8" VCP			\$121,636.46	
			24	Manholes			\$24,743.74	

HOLLY HILL EAST

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Eisenhower Dr (MH 978 - 982)	995	8	1975	\$135.00	0.1909	\$25.77	\$25,645.85	\$4,123.96
Eisenhower Dr Esmt (MH 984 - 980)	486	8	1975	\$53.00	0.1909	\$10.12	\$4,917.82	\$2,061.98
Eisenhower Dr Esmt (MH 977A - 974)	697	8	1975	\$53.00	0.1909	\$10.12	\$7,052.92	\$4,123.96
Taft Rd (MH 1019 - 1009)	1,290	8	1975	\$135.00	0.1909	\$25.77	\$33,249.39	\$7,216.92
Filmore Rd (MH 1019 - 1011)	651	8	1975	\$135.00	0.1909	\$25.77	\$16,779.35	\$2,061.98
Totals:			4,119	8" VCP			\$87,645.33	
			19	Manholes			\$19,588.79	

TIOGA LEASING

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Capital Cir (MH 1675 - 1673)	231	8	1975	\$135.00	0.1909	\$25.77	\$5,953.96	\$1,030.99
Woodland Ave (MH 1681 - 1002A)	962	8	1975	\$135.00	0.1909	\$25.77	\$24,795.28	\$4,123.96
Eisenhower Dr (MH 1674 - 1672)	344	8	1975	\$135.00	0.1909	\$25.77	\$8,866.51	\$2,061.98
Eisenhower Dr (MH 1679 - 1680)	342	8	1975	\$135.00	0.1909	\$25.77	\$8,814.96	\$2,061.98
Capital Rd (MH 1672 - 1007)	660	8	1975	\$135.00	0.1909	\$25.77	\$17,011.32	\$3,092.97
Totals:			2,539	8" VCP			\$65,442.02	
			12	Manholes			\$12,371.87	

**EAST NORRITON TOWNSHIP
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EINSTEIN MEDICAL CENTER

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Ger mantown Pike (MH 1217 - 1222)	757	8	2012	\$128.00	0.8414	\$107.70	\$81,532.09	\$18,175.09
Ger mantown Pike Esmt (MH 1222 - Einstein PS)	333	8	2012	\$46.00	0.8414	\$38.71	\$12,889.17	\$13,631.31

Totals: 1,090 8" PVC
7 Manholes
\$94,421.25
\$31,806.40

UNKNOWN SEWER EXTENSIONS

STREET	PIPE		YEAR	2018 PIPE UNIT COST	ENR RATIO	INDEXED UNIT COST2	TOTAL PIPE COST	TOTAL MH COST
	LENGTH	SIZE						
Dorp Cir (MH 1060 - 314)	174	8	1981	\$135.00	0.3196	\$43.14	\$7,506.52	\$1,725.64
Hillcrest Ave (MH 25A - 25)	193	8	Unk	\$135.00	0.5624	\$75.92	\$14,652.70	\$3,036.83
Springhouse Ln (MH 381A - 381)	282	8	1981	\$135.00	0.3196	\$43.14	\$12,165.74	\$1,725.64

Totals: 649 8" Unknown
3 Manholes
\$34,324.96
\$6,488.10

4. ORIGINAL CONSTRUCTION COSTS

4.1 The following table summarizes original construction costs available at the time of the report and indicates the sources for this information.

DESCRIPTION	YEAR	COST	SOURCE
Sewer District No. 1 - includes both Phase I & II sewer mains, and the three Stony Creek Pump Stations	1960 - 1970	\$2,100,000.00	Helmuth J.H. Baerwald report
Estimated Whitehall Road Pump Station Construction Cost	1970 - 1979	\$68,000.00	Replacement cost from 2015 Comprehensive Report, adjusted by ENR CCI
Estimated Schultz Road Pump Station Construction Cost	1970 - 1979	\$73,000.00	Replacement cost from 2015 Comprehensive Report, adjusted by ENR CCI
Estimated Felton Road Pump Station Construction Cost	1970 - 1979	\$68,000.00	Replacement cost from 2015 Comprehensive Report, adjusted by ENR CCI
Estimated Sandra Lane Pump Station Construction Cost	1975	\$88,000.00	Replacement cost from 2015 Comprehensive Report, adjusted by ENR CCI
Whitehall Road Sewer Project (gravity sewer extension)	1980	\$765,000.00	Helmuth J.H. Baerwald report
Sandra Lane Pump Station Upgrade	1985	\$74,488.00	Helmuth J.H. Baerwald report
Burnside Road Pump Station Construction	1994	\$387,638.01	3/13/96 Ltr. From Robert E. Blue, Consulting Engineers, P.C.
Pump Station Rehabilitation - pump and generator replacement at the three Stony Creek Pump Stations	1996	\$2,450,913.00	Helmuth J.H. Baerwald report
Schultz Road Pump Station Repairs	1999	\$24,000.00	Helmuth J.H. Baerwald report
Whitehall Pump Station Repairs	1999	\$6,925.76	Helmuth J.H. Baerwald report
Timberlake wet well enclosure and air filter	1999	\$47,500.00	Helmuth J.H. Baerwald report

Germantown Pump Station Force Main Sliplining	2011	\$619,500.00	Damage Analysis table
Einstein Pump Station	2012	\$3,281,205.00	Escrow report
Germantown Pump Station Parallel Force Main	2013	\$298,095.84	Payment Application
Estimated Whitehall Pump Station Submersible Pump Cost	2014 - 2015	\$5,800.00	Est. cost for pump
Whitehall Road Packaged Pump Station Procurement	2018	\$35,769.00	Payment Application

4.2 The following tables contain the Summaries of Original Construction Costs, broken down by NARUC Account. These tables use the prices listed in the table in Paragraph 4.1 in conjunction with estimated costs, which have been indexed to the installation year using the ENR Construction Cost Index.

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost

Acct. No.	Description	Original Cost
<u>Non-Depreciable</u>		
353.10	Pump Station Land/Land Rights	\$ 275
	Total Non-Depreciable Plant	\$ 275
<u>Depreciable</u>		
354.10	Structure - Pump Station	\$ 2,350,000
355.00	Power Generator Equipment	\$ 472,449
<u>Collection Mains - Force</u>		
360.10	Collection Mains, Force - 4" - 16" CIP	\$ 395,977
360.20	Collection Mains, Force - 6" PVC	\$ 117,615
360.30	Collection Mains, Force - 6" DIP	\$ 244,256
	Total Account 360	\$ 757,848
<u>Collection Mains - Gravity</u>		
361.10	Collection Mains, Gravity - 8" - 15" VCP	\$ 3,753,088
361.20	Collection Mains, Gravity - 8" - 10" CIP	\$ 4,498
361.30	Collection Mains, Gravity - 8" PVC	\$ 2,524,435
361.40	Collection Mains, Gravity - 8" DIP	\$ 61,436
361.50	Collection Mains, Gravity - 18" - 24" RCP	\$ 68,798
361.60	Collection Mains, Gravity - 8" Unknown	\$ 98,923
361.70	Manholes	\$ 1,573,326
	Total Account 361	\$ 8,084,504
363.00	Service Laterals	\$ 1,790,222
364.00	Flow Meter	\$ 201,724
371.00	Pumping Equipment	\$ 2,388,085
396.00	Communication Equipment	\$ 201,724
	Total Non-Depreciable Plant	\$ 16,246,556
	Total Plant	\$ 16,246,831

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 353.10 - Pump Station Land/Land Rights

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station	1963	Lot	1	\$1.00	\$ 1.00
Stony Creek No. 2 (Norris City) Pump Station	1963	Lot	1	\$1.00	\$ 1.00
Stony Creek No. 3 (Germantown) Pump Station	1963	Lot	1	\$1.00	\$ 1.00
Sandra Lane Pump Station	1981	Lot	1	\$1.00	\$ 1.00
Burnside Avenue Pump Station	1995	Lot	1	\$1.00	\$ 1.00
Schultz Road Pump Station	1981	Lot	1	\$1.00	\$ 1.00
Whitehall Road Pump Station	1982	Lot	1	\$1.00	\$ 1.00
Felton Road Pump Station	1975	Easement	1	\$1.00	\$ 1.00
Einstein	2012	Lot	1	\$1.00	\$ 1.00
Easements (year installed is average age of sewer system)	1971	Easement	266	\$1.00	\$ 266.00
Total Account 353.10					<u><u>\$ 275.00</u></u>

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 354.10 - Structure - Pump Station

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station	1960	LS	1	\$86,000.00	\$ 86,000.00
Stony Creek No. 2 (Norris City) Pump Station	1960	LS	1	\$127,000.00	\$ 127,000.00
Stony Creek No. 3 (Germantown) Pump Station	1960	LS	1	\$62,000.00	\$ 62,000.00
Sandra Lane Pump Station	1975	LS	1	\$67,000.00	\$ 67,000.00
Burnside Avenue Pump Station	1994	LS	1	\$310,000.00	\$ 310,000.00
Schultz Road Pump Station	1975	LS	1	\$55,000.00	\$ 55,000.00
Whitehall Road Pump Station	1975	LS	1	\$52,000.00	\$ 52,000.00
Felton Road Pump Station	1975	LS	1	\$52,000.00	\$ 52,000.00
Einstein	2012	LS	1	\$1,539,000.00	\$ 1,539,000.00
Total Account 354.10					\$ 2,350,000.00

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 355.00 - Power Generator Equipment

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station	1960	LS	1	\$8,000.00	\$ 8,000.00
1996 Upgrade	1996	LS	1	\$77,000.00	\$ 77,000.00
Stony Creek No. 2 (Norris City) Pump Station	1960	LS	1	\$12,000.00	\$ 12,000.00
1996 Upgrade	1996	LS	1	\$113,000.00	\$ 113,000.00
Stony Creek No. 3 (Germantown) Pump Station	1960	LS	1	\$6,000.00	\$ 6,000.00
1996 Upgrade	1996	LS	1	\$55,000.00	\$ 55,000.00
Sandra Lane Pump Station	1975	LS	1	\$6,000.00	\$ 6,000.00
1985 Upgrade	1985	LS	1	\$7,449.00	\$ 7,449.00
Burnside Avenue Pump Station	1994	LS	1	\$29,000.00	\$ 29,000.00
Schultz Road Pump Station	1975	LS	1	\$5,000.00	\$ 5,000.00
Whitehall Road Pump Station	1975	LS	1	\$5,000.00	\$ 5,000.00
Felton Road Pump Station	1975	LS	1	\$5,000.00	\$ 5,000.00
Einstein	2012	LS	1	\$144,000.00	\$ 144,000.00
 Total Account 355.00					\$ 472,449.00

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 363.00 - Service Laterals

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
4" VCP Laterals in the cartway (3,715 connections @ 15 ft long)	1971	LF	55,725	\$16.15	\$ 899,958.75
4" VCP Laterals out of the cartway (3,715 connections @ 10 ft long)	1971	LF	37,150	\$5.28	\$ 196,152.00
6" VCP Laterals in the cartway (650 connections @ 15 ft long)	1971	LF	9,750	\$16.72	\$ 163,020.00
6" VCP Laterals out of the cartway (650 connections @ 10 ft long)	1971	LF	6,500	\$5.86	\$ 38,090.00
4" PVC Laterals in the cartway (485 connections @ 15 ft long)	1990	LF	7,275	\$46.20	\$ 336,105.00
4" PVC Laterals out of the cartway (485 connections @ 10 ft long)	1990	LF	4,850	\$13.69	\$ 66,396.50
6" PVC Laterals in the cartway (105 connections @ 15 ft long)	1990	LF	1,575	\$47.48	\$ 74,781.00
6" PVC Laterals out of the cartway (105 connections @ 10 ft long)	1990	LF	1,050	\$14.97	\$ 15,718.50
Total Account 363.00					\$ 1,790,221.75

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 364.00 - Flow Meter

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station	1960	LS	1	\$3,000.00	\$ 3,000.00
1996 Upgrade	1996	LS	1	\$38,000.00	\$ 38,000.00
Stony Creek No. 2 (Norris City) Pump Station	1960	LS	1	\$4,000.00	\$ 4,000.00
1996 Upgrade	1996	LS	1	\$57,000.00	\$ 57,000.00
Stony Creek No. 3 (Germantown) Pump Station	1960	LS	1	\$2,000.00	\$ 2,000.00
1996 Upgrade	1996	LS	1	\$28,000.00	\$ 28,000.00
Sandra Lane Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
1985 Upgrade	1985	LS	1	\$3,724.00	\$ 3,724.00
Burnside Avenue Pump Station	1994	LS	1	\$10,000.00	\$ 10,000.00
Schultz Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Whitehall Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Felton Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Einstein	2012	LS	1	\$48,000.00	\$ 48,000.00
Total Account 364.00					<u>\$ 201,724.00</u>

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 371.00 - Pumping Equipment

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station 1996 Upgrade	1960	LS	1	\$11,000.00	\$ 11,000.00
	1996	LS	1	\$614,000.00	\$ 614,000.00
Stony Creek No. 2 (Norris City) Pump Station 1996 Upgrade	1960	LS	1	\$16,000.00	\$ 16,000.00
	1996	LS	1	\$907,000.00	\$ 907,000.00
Stony Creek No. 3 (Germantown) Pump Station 1996 Upgrade	1960	LS	1	\$8,000.00	\$ 8,000.00
	1996	LS	1	\$440,000.00	\$ 440,000.00
Sandra Lane Pump Station 1985 Upgrade	1975	LS	1	\$8,000.00	\$ 8,000.00
	1985	LS	1	\$59,590.00	\$ 59,590.00
Burnside Avenue Pump Station	1994	LS	1	\$39,000.00	\$ 39,000.00
Schultz Road Pump Station 1999 Pumps replaced	1975	LS	1	\$7,000.00	\$ 7,000.00
	1999	LS	1	\$24,000.00	\$ 24,000.00
Whitehall Road Pump Station 1999 Repairs 2014 Pump replacement 2018 Procurement of packaged station (not installed)	1975	LS	1	\$7,000.00	\$ 7,000.00
	1999	LS	1	\$6,926.00	\$ 6,926.00
	2014	LS	1	\$5,800.00	\$ 5,800.00
	2018	LS	1	\$35,769.00	\$ 35,769.00
Felton Road Pump Station	1975	LS	1	\$7,000.00	\$ 7,000.00
Einstein	2012	LS	1	\$192,000.00	\$ 192,000.00
Total Account 371.00					\$ 2,388,085.00

**East Norriton Township
Sanitary Sewer System**

Summary of Original Cost
Account 396.00 - Communication Equipment

Item	Year Installed	Unit	Qty	Unit Cost	Total Cost
Stony Creek No. 1 (Timberlake) Pump Station 1996 Upgrade	1960	LS	1	\$3,000.00	\$ 3,000.00
	1996	LS	1	\$38,000.00	\$ 38,000.00
Stony Creek No. 2 (Norris City) Pump Station 1996 Upgrade	1960	LS	1	\$4,000.00	\$ 4,000.00
	1996	LS	1	\$57,000.00	\$ 57,000.00
Stony Creek No. 3 (Germantown) Pump Station 1996 Upgrade	1960	LS	1	\$2,000.00	\$ 2,000.00
	1996	LS	1	\$28,000.00	\$ 28,000.00
Sandra Lane Pump Station 1985 Upgrade	1975	LS	1	\$2,000.00	\$ 2,000.00
	1985	LS	1	\$3,724.00	\$ 3,724.00
Burnside Avenue Pump Station	1994	LS	1	\$10,000.00	\$ 10,000.00
Schultz Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Whitehall Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Felton Road Pump Station	1975	LS	1	\$2,000.00	\$ 2,000.00
Einstein	2012	LS	1	\$48,000.00	\$ 48,000.00
Total Account 396.00					\$ 201,724.00

**EAST NORRITON TOWNSHIP
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ASSET INVENTORY REPORT**

FORCE MAINS

PUMP STATION	PIPE		YEAR INSTALLED	2018 UNIT COST	ENR RATIO	INDEXED UNIT COST ²	TOTAL COST	
	LENGTH	SIZE						MATERIAL
Stony Creek No. 1 (Timberlake)	1,704	12	1960 - 1965	\$233.00	0.0815	\$18.98	\$32,338.26	
Stony Creek No. 2 (Norris City)	3,757	16	1960 - 1965	\$265.00	0.0815	\$21.58	\$81,092.04	
Stony Creek No. 3 (Germantown)	4,872	12	1960 - 1965 (Sliplined 2011)	\$233.00	0.0815	\$18.98	\$92,460.10	
Stony Creek No. 3 (Germantown)	931	6	2012				\$104,470.56	
Felton Road	441	4	1970 - 1979	\$152.00	0.2000	\$30.39	\$13,403.98	
Sandra Lane	2,671	4	1975	\$152.00	0.2000	\$30.39	\$81,183.72	
Burnside Road	2,092	6	1994	\$115.00	0.4889	\$56.22	\$117,614.96	
Schultz Road	2,343	4	1970 - 1979	\$152.00	0.2000	\$30.39	\$71,214.32	
Whitehall Rd	799	4	1970 - 1979	\$152.00	0.2000	\$30.39	\$24,285.21	
Einstein	2,286	6	2012				\$139,785.00	
Totals:								\$190,087.23
		6,254	4" CIP				\$244,255.56	
		3,217	6" DIP				\$117,614.96	
		2,092	6" PVC				\$32,338.26	
		1,704	12" CIP				\$92,460.10	
		4,872	12" CIP (sliplined)				\$81,092.04	
		3,757	16" CIP					

APPENDIX A
CONSTRUCTION COST INDEX AND
ESTIMATED UNIT COSTS

ENR'S CONSTRUCTION COST INDEX HISTORY (1908-2018)

YEAR	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	AVG.
2018	10878	10889	10959	10971	11013	11069	11116	11124	11170	11183	11184	11186	11062
2017	10542	10559	10667	10678	10692	10703	10789	10826	10823	10817	10870	10873	10737
2016	10132	10181	10242	10279	10315	10337	10379	10385	10403	10434	10442	10530	10338
2015	9972	9962	9972	9992	9975	10039	10037	10039	10065	10128	10092	10152	10035
2014	9664	9681	9702	9750	9796	9800	9835	9846	9870	9886	9912	9936	9806
2013	9437	9453	9456	9484	9516	9542	9552	9545	9552	9689	9666	9668	9547
2012	9176	9198	9268	9273	9290	9291	9324	9351	9341	9376	9398	9412	9308
2011	8938	8998	9011	9027	9035	9053	9080	9088	9116	9147	9173	9172	9070
2010	8660	8672	8671	8677	8761	8805	8844	8837	8836	8921	8951	8952	8799
2009	8549	8533	8534	8528	8574	8578	8566	8564	8586	8596	8592	8641	8570
2008	8090	8094	8109	8112	8141	8185	8293	8362	8557	8623	8602	8551	8310
2007	7880	7880	7856	7865	7942	7939	7959	8007	8050	8045	8092	8089	7966
2006	7660	7689	7692	7695	7691	7700	7721	7722	7763	7883	7911	7888	7751
2005	7297	7298	7309	7355	7398	7415	7422	7479	7540	7563	7630	7647	7446
2004	6825	6862	6957	7017	7065	7109	7126	7188	7298	7314	7312	7308	7115
2003	6581	6640	6627	6635	6642	6694	6695	6733	6741	6771	6794	6782	6694
2002	6462	6462	6502	6480	6512	6532	6605	6592	6589	6579	6578	6563	6538
2001	6281	6272	6279	6286	6288	6318	6404	6389	6391	6397	6410	6390	6343
2000	6130	6160	6202	6201	6233	6238	6225	6233	6224	6259	6266	6283	6221
1999	6000	5992	5986	6008	6006	6039	6076	6091	6128	6134	6127	6127	6059
1998	5852	5874	5875	5883	5881	5895	5921	5929	5963	5986	5995	5991	5920
1997	5765	5769	5759	5799	5837	5860	5863	5854	5851	5848	5838	5858	5826
1996	5523	5532	5537	5550	5572	5597	5617	5652	5683	5719	5740	5744	5620
1995	5443	5444	5435	5432	5433	5432	5484	5506	5491	5511	5519	5524	5471
1994	5336	5371	5381	5405	5405	5408	5409	5424	5437	5437	5439	5439	5408
1993	5071	5070	5106	5167	5262	5260	5252	5230	5255	5264	5278	5310	5210
1992	4888	4884	4927	4946	4965	4973	4992	5032	5042	5052	5058	5059	4985
1991	4777	4773	4772	4766	4801	4818	4854	4892	4891	4892	4896	4889	4835
1990	4680	4685	4691	4693	4707	4732	4734	4752	4774	4771	4787	4777	4732

ANNUAL AVERAGE For ENR'S CONSTRUCTION COST INDEX

YEAR	AVG	YEAR	AVG	YEAR	AVG	YEAR	AVG	YEAR	AVG
1989	4615	1988	4519	1987	4406	1986	4295		
1985	4195	1984	4146	1983	4066	1982	3825		
1981	3535	1980	3237	1979	3003	1978	2776		
1977	2576	1976	2401	1975	2212	1974	2020		
1973	1895	1972	1753	1971	1581	1970	1381		
1969	1269	1968	1155	1967	1074	1966	1019		
1965	971	1964	936	1963	901	1962	872		
1961	847	1960	824	1959	797	1958	759		
1957	724	1956	692	1955	660	1954	628		
1953	600	1952	569	1951	543	1950	510		
1949	477	1948	461	1947	413	1946	346		
1945	308	1944	299	1943	290	1942	276		
1941	258	1940	242	1939	236	1938	236		
1937	235	1936	206	1935	196	1934	198		
1933	170	1932	157	1931	181	1930	203		
1929	207	1928	207	1927	206	1926	208		
1925	207	1924	215	1923	214	1922	174		
1921	202	1920	251	1919	198	1918	189		
1917	181	1916	130	1915	93	1914	89		
1913	100	1912	91	1911	93	1910	96		
1909	91	1908	97						

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 8" diameter gravity sewer in roadways					\$ 115.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.148	\$ 6.44
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.783	\$ 17.83
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
8" DIP gravity main located in roadways					\$ 167.00
8" DIP	33 14 13.15 2060	LF	\$ 52.00	1.000	\$ 52.00
Excavation, testing and restoration		LS	\$ 115.00	1.000	\$ 115.00
8" PVC gravity main located in roadways					\$ 128.00
8" SDR-35 PVC	33 31 13.25 2080	LF	\$ 12.25	1.000	\$ 12.25
Excavation, testing and restoration		LS	\$ 115.00	1.000	\$ 115.00
8" CIP gravity main located in roadways					\$ 225.00
8" CIP	33 31 11.13 2028	LF	\$ 110.00	1.000	\$ 110.00
Excavation, testing and restoration		LS	\$ 115.00	1.000	\$ 115.00
8" VCP gravity main located in roadways					\$ 135.00
8" VCP	33 31 11.30 5040	LF	\$ 19.35	1.000	\$ 19.35
Excavation, testing and restoration		LS	\$ 115.00	1.000	\$ 115.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 8" diameter gravity sewer out of roadways					\$ 33.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.147	\$ 6.39
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.321	\$ 4.00
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.160	\$ 1.54
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
8" DIP gravity main located out of roadways					\$ 85.00
8" DIP	33 14 13.15 2060	LF	\$ 52.00	1.000	\$ 52.00
Excavation, testing and restoration		LS	\$ 33.00	1.000	\$ 33.00
8" PVC gravity main located out of roadways					\$ 46.00
8" SDR-35 PVC	33 31 13.25 2080	LF	\$ 12.25	1.000	\$ 12.25
Excavation, testing and restoration		LS	\$ 33.00	1.000	\$ 33.00
8" CIP gravity main located out of roadways					\$ 143.00
8" CIP	33 31 11.13 2028	LF	\$ 110.00	1.000	\$ 110.00
Excavation, testing and restoration		LS	\$ 33.00	1.000	\$ 33.00
8" VCP gravity main located out of roadways					\$ 53.00
8" VCP	33 31 11.30 5040	LF	\$ 19.35	1.000	\$ 19.35
Excavation, testing and restoration		LS	\$ 33.00	1.000	\$ 33.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 10" diameter gravity sewer in roadways					\$ 116.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.167	\$ 7.26
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.747	\$ 17.47
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
10" CIP gravity main located in roadways					\$ 273.00
10" CIP	33 31 11.13 2030	LF	\$ 157.00	1.000	\$ 157.00
Excavation, testing and restoration		LS	\$ 116.00	1.000	\$ 116.00
10" VCP gravity main located in roadways					\$ 143.00
10" VCP	33 31 11.30 5060	LF	\$ 26.50	1.000	\$ 26.50
Excavation, testing and restoration		LS	\$ 116.00	1.000	\$ 116.00
Excavation, testing, and restoration for 10" diameter gravity sewer out of roadways					\$ 34.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.167	\$ 7.26
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.294	\$ 3.92
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.187	\$ 1.80
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
10" CIP gravity main located out of roadways					\$ 191.00
10" CIP	33 31 11.13 2030	LF	\$ 157.00	1.000	\$ 157.00
Excavation, testing and restoration		LS	\$ 34.00	1.000	\$ 34.00
10" VCP gravity main located out of roadways					\$ 61.00
10" VCP	33 31 11.30 5060	LF	\$ 26.50	1.000	\$ 26.50
Excavation, testing and restoration		LS	\$ 34.00	1.000	\$ 34.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 12" diameter gravity sewer in roadways					\$ 116.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.187	\$ 8.13
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.708	\$ 17.08
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
12" VCP gravity main located in roadways					\$ 149.00
12" VCP	33 31 11.30 5080	LF	\$ 33.00	1.000	\$ 33.00
Excavation, testing and restoration		LS	\$ 116.00	1.000	\$ 116.00
Excavation, testing, and restoration for 12" diameter gravity sewer out of roadways					\$ 35.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.187	\$ 8.13
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.265	\$ 3.83
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.216	\$ 2.07
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
12" VCP gravity main located out of roadways					\$ 68.00
12" VCP	33 31 11.30 5080	LF	\$ 33.00	1.000	\$ 33.00
Excavation, testing and restoration		LS	\$ 35.00	1.000	\$ 35.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 15" diameter gravity sewer in roadways					\$ 117.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.218	\$ 9.48
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.645	\$ 16.45
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
15" VCP gravity main located in roadways					\$ 171.00
15" VCP	33 31 11.30 5100	LF	\$ 54.00	1.000	\$ 54.00
Excavation, testing and restoration		LS	\$ 117.00	1.000	\$ 117.00
Excavation, testing, and restoration for 15" diameter gravity sewer out of roadways					\$ 36.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.218	\$ 9.48
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.218	\$ 3.69
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.263	\$ 2.52
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
15" VCP gravity main located out of roadways					\$ 90.00
15" VCP	33 31 11.30 5100	LF	\$ 54.00	1.000	\$ 54.00
Excavation, testing and restoration		LS	\$ 36.00	1.000	\$ 36.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 18" diameter gravity sewer in roadways					\$ 118.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.249	\$ 10.83
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.575	\$ 15.75
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
18" RCP gravity main located in roadways					\$ 160.00
18" RCP	33 42 11.60 2230	LF	\$ 42.00	1.000	\$ 42.00
Excavation, testing and restoration		LS	\$ 118.00	1.000	\$ 118.00
Excavation, testing, and restoration for 18" diameter gravity sewer out of roadways					\$ 38.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.249	\$ 10.83
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.167	\$ 3.54
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.314	\$ 3.01
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
18" RCP gravity main located out of roadways					\$ 80.00
18" RCP	33 42 11.60 2230	LF	\$ 42.00	1.000	\$ 42.00
Excavation, testing and restoration		LS	\$ 38.00	1.000	\$ 38.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 21" diameter gravity sewer in roadways					\$ 118.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.282	\$ 12.27
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.499	\$ 14.99
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
21" RCP gravity main located in roadways					\$ 163.00
21" RCP	33 42 11.60 2235	LF	\$ 45.00	1.000	\$ 45.00
Excavation, testing and restoration		LS	\$ 118.00	1.000	\$ 118.00
Excavation, testing, and restoration for 21" diameter gravity sewer out of roadways					\$ 40.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.282	\$ 12.27
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.110	\$ 3.36
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.371	\$ 3.56
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
21" RCP gravity main located out of roadways					\$ 85.00
21" RCP	33 42 11.60 2235	LF	\$ 45.00	1.000	\$ 45.00
Excavation, testing and restoration		LS	\$ 40.00	1.000	\$ 40.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 24" diameter gravity sewer in roadways					\$ 119.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.316	\$ 13.75
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.417	\$ 14.17
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.481	\$ 14.22
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
24" RCP gravity main located in roadways					\$ 176.00
24" RCP	33 42 11.60 2240	LF	\$ 57.00	1.000	\$ 57.00
Excavation, testing and restoration		LS	\$ 119.00	1.000	\$ 119.00
Excavation, testing, and restoration for 24" diameter gravity sewer out of roadways					\$ 42.00
Excavate Trench (8' deep)	31 23 16.13 0110	CY	\$ 6.35	1.481	\$ 9.40
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.316	\$ 13.75
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	1.049	\$ 3.18
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.432	\$ 4.15
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Televising	Bid results	LF	\$ 2.00	1.000	\$ 2.00
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
24" RCP gravity main located out of roadways					\$ 99.00
24" RCP	33 42 11.60 2240	LF	\$ 57.00	1.000	\$ 57.00
Excavation, testing and restoration		LS	\$ 42.00	1.000	\$ 42.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 4" diameter gravity laterals in roadways					\$ 101.00
Excavate Trench (6' deep)	31 23 16.13 0110	CY	\$ 6.35	1.111	\$ 7.05
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.110	\$ 4.79
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.347	\$ 13.47
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.111	\$ 10.67
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
4" VCP lateral piping located in roadways					\$ 113.00
4" VCP	33 31 11.30 5000	LF	\$ 11.65	1.000	\$ 11.65
Excavation, testing and restoration		LS	\$ 101.00	1.000	\$ 101.00
4" PVC lateral piping located in roadways					\$ 108.00
4" PVC	33 31 11.25 2000	LF	\$ 6.15	1.000	\$ 6.15
Excavation, testing and restoration		LS	\$ 101.00	1.000	\$ 101.00
Excavation, testing, and restoration for 4" diameter gravity laterals out of roadways					\$ 25.00
Excavate Trench (6' deep)	31 23 16.13 0110	CY	\$ 6.35	1.111	\$ 7.05
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.110	\$ 4.79
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	0.998	\$ 3.02
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.113	\$ 1.08
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
4" VCP lateral piping located out of roadways					\$ 37.00
4" VCP	33 31 11.30 5000	LF	\$ 11.65	1.000	\$ 11.65
Excavation, testing and restoration		LS	\$ 25.00	1.000	\$ 25.00
4" PVC lateral piping located out of roadways					\$ 32.00
4" PVC	33 31 11.25 2000	LF	\$ 6.15	1.000	\$ 6.15
Excavation, testing and restoration		LS	\$ 25.00	1.000	\$ 25.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 6" diameter gravity laterals in roadways					\$ 102.00
Excavate Trench (6' deep)	31 23 16.13 0110	CY	\$ 6.35	1.111	\$ 7.05
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.129	\$ 5.61
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.317	\$ 13.17
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.111	\$ 10.67
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
6" VCP lateral piping located in roadways					\$ 117.00
6" VCP	33 31 11.30 5020	LF	\$ 15.00	1.000	\$ 15.00
Excavation, testing and restoration		LS	\$ 102.00	1.000	\$ 102.00
6" PVC lateral piping located out of roadways					\$ 111.00
6" PVC	33 31 11.25 2040	LF	\$ 8.50	1.000	\$ 8.50
Excavation, testing and restoration		LS	\$ 102.00	1.000	\$ 102.00
Excavation, testing, and restoration for 6" diameter gravity laterals out of roadways					\$ 26.00
Excavate Trench (6' deep)	31 23 16.13 0110	CY	\$ 6.35	1.111	\$ 7.05
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.129	\$ 5.61
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/suitable materials	31 23 16.13 3020	CY	\$ 3.03	0.975	\$ 2.95
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.136	\$ 1.31
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Finish grading & seeding	32 91 19.13 0900	SY	\$ 3.92	1.111	\$ 4.36
6" VCP lateral piping located out of roadways					\$ 41.00
6" VCP	33 31 11.30 5020	LF	\$ 15.00	1.000	\$ 15.00
Excavation, testing and restoration		LS	\$ 26.00	1.000	\$ 26.00
6" PVC lateral piping located in roadways					\$ 35.00
6" PVC	33 31 11.25 2040	LF	\$ 8.50	1.000	\$ 8.50
Excavation, testing and restoration		LS	\$ 26.00	1.000	\$ 26.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 4" diameter force mains					\$ 95.00
Excavate Trench (4.83' deep)	31 23 16.13 0110	CY	\$ 6.35	0.894	\$ 5.68
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.110	\$ 4.79
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.055	\$ 10.55
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.894	\$ 8.58
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
4" DIP force mains					\$ 152.00
4" DIP	33 14 13.15 2020	LF	\$ 57.00	1.000	\$ 57.00
Excavation, testing and restoration		LS	\$ 95.00	1.000	\$ 95.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 6" diameter force mains					\$ 96.00
Excavate Trench (5' deep)	31 23 16.13 0110	CY	\$ 6.35	0.926	\$ 5.88
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.129	\$ 5.61
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.067	\$ 10.67
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	0.926	\$ 8.89
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
6" DIP force mains					\$ 166.00
6" DIP	33 14 13.15 2020	LF	\$ 69.50	1.000	\$ 69.50
Excavation, testing and restoration		LS	\$ 96.00	1.000	\$ 96.00
6" PVC force mains					\$ 115.00
6" PVC	33 14 13.25 4530	LF	\$ 18.35	1.000	\$ 18.35
Excavation, testing and restoration		LS	\$ 96.00	1.000	\$ 96.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 12" diameter force mains					\$ 101.00
Excavate Trench (5.5' deep)	31 23 16.13 0110	CY	\$ 6.35	1.019	\$ 6.47
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.187	\$ 8.13
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.083	\$ 10.83
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.019	\$ 9.78
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
12" DIP force mains					\$ 233.00
12" DIP	33 14 13.25 2100	LF	\$ 132.00	1.000	\$ 132.00
Excavation, testing and restoration		LS	\$ 101.00	1.000	\$ 101.00

EAST NORRITON TOWNSHIP
SANITARY SEWER SYSTEM
UNIT PRICES IN 2018 DOLLARS

Description	Source / Means No.	Unit	Unit Price	Qty/System Unit	Price/System
Excavation, testing, and restoration for 16" diameter force mains					\$ 103.00
Excavate Trench (5.83' deep)	31 23 16.13 0110	CY	\$ 6.35	1.080	\$ 6.86
Crushed stone bedding	31 23 23.16 0100	CY	\$ 43.50	0.228	\$ 9.92
Compact bedding	31 23 23.23 7040	CY	\$ 3.72	0.058	\$ 0.22
Backfill trench w/2A stone	Eurka Quarries	TN	\$ 10.00	1.079	\$ 10.79
Compact fill material	31 23 23.23 7040	CY	\$ 3.72	0.093	\$ 0.34
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Dispose of excess fill material	31 23 23.20 1676	CY	\$ 9.60	1.080	\$ 10.37
Temp paving (5' wide)	32 12 16.13 0120	SY	\$ 10.25	0.556	\$ 5.70
Temp paving hauling	31 23 23.20 1676	CY	\$ 9.60	0.031	\$ 0.30
Pressure testing	23 05 93 0340	LF	\$ 3.75	1.000	\$ 3.75
Sawcut pavement	02 41 19.25 0015/0020	LF	\$ 4.66	2.000	\$ 9.32
Excavate (7' W x 8.5" D x 1' L)	31 23 16.13 0110	CY	\$ 6.35	0.184	\$ 1.17
Dispose of excess material	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
Compact trench surface	31 23 23.23 7040	CY	\$ 3.72	0.129	\$ 0.48
1.5" Wearing course (7' wide)	32 12 16.13 0340	SY	\$ 7.70	0.778	\$ 5.99
3" Binder course (7' wide)	32 12 16.13 0160	SY	\$ 13.45	0.778	\$ 10.46
4" Base course (7' wide)	32 11 26.13 0500	SY	\$ 18.00	0.778	\$ 14.00
Seal	32 12 16.13 3000	SY	\$ 3.01	0.111	\$ 0.33
Hauling	31 23 23.20 1676	CY	\$ 9.60	0.184	\$ 1.77
16" DIP force mains					\$ 265.00
16" DIP	33 14 13.25 2140	LF	\$ 162.00	1.000	\$ 162.00
Excavation, testing and restoration		LS	\$ 103.00	1.000	\$ 103.00
Manhole					\$ 5,400.00
Precast Manhole 4' I.D., 8' deep	G3030 210 5880	EA	\$ 5,400.00	1.000	\$ 5,400.00

APPENDIX B

SEWAGE FACILITIES MAP

**Township of East Norriton
Utility Valuation Experts' (UVE) Valuation of
East Norriton Wastewater Collection System
Montgomery County, Pennsylvania**

**Appraisal Work Papers
As of October 29, 2018**

**East Norriton Financial Statements
2010 through budgetary 2018 & 2019**

**AUS Consultants
Suite 201
8555 West Forest Home Avenue
Greenfield, Wisconsin 53228
Office Telephone: 414-529-5755
J. Weinert's Cell: 414-698-8371
J. Weinert's E-Mail: weinertj@auswest.net**

East Norriton Township
Fiscal Year 2019 Budget**008 Sewer Revenue Fund****Revenue**

321	LICENSES & PERMITS	\$10,000
341	INTEREST EARNED	\$1,000
342	RENTALS/ASSESSMENTS/LIENS	\$3,320,000
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$0
398	RESERVES/FUND BALANCE	\$126,303

Total Sewer Revenue Fund Revenue	\$3,457,303
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Expenditure

406	ADMINISTRATION & COLLECTION	\$209,838
427	SEWER SYSTEM MAINTENANCE	\$489,275
429	CAPITAL & OPERATING EXPENSES	\$1,530,626
471	DEBT SERVICE - PRINCIPAL	\$214,240
472	DEBT SERVICE - INTEREST	\$14,096
484	EMPLOYEE BENEFITS	\$1,000
491	PENSIONS & OPEB	\$0
492	INTERFUND TRANSFERS	\$991,000
493	RESERVES/FUND BALANCE	\$7,228

Total Sewer Revenue Fund Expenditure	\$3,457,303
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East Norriton Township
Fiscal Year 2019 Budget**018 Sanitary Sewer Outfall Fund****Revenue**

321	LICENSES & PERMITS	\$0
341	INTEREST EARNED	\$0
351	INTERGOVERNMENTAL & GRANTS	\$0
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$492,000
398	RESERVES/FUND BALANCE	\$0

Total Sanitary Sewer Outfall Fund Revenue	\$492,000
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Expenditure

406	ADMINISTRATION & COLLECTION	\$0
427	SEWER SYSTEM MAINTENANCE	\$0
429	CAPITAL & OPERATING EXPENSES	\$492,000
465	CAPITAL OUTLAY	\$0
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$0

Total Sanitary Sewer Outfall Fund Expenditure	\$492,000
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**East Norriton Township
Fiscal Year 2018 Budget
2018 Adopted Budget Report**

008 Sewer Revenue Fund

Revenue

321	LICENSES & PERMITS	\$10,000
341	INTEREST EARNED	\$1,000
342	RENTALS/ASSESSMENTS/LIENS	\$3,320,000
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$0
398	RESERVES/FUND BALANCE	\$0
399	UNASSIGNED FUND BALANCE	\$0

Total Sewer Revenue Fund Revenue	\$3,331,000
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Expenditure

406	ADMINISTRATION & COLLECTION	\$170,037
427	SEWER SYSTEM MAINTENANCE	\$532,690
429	CAPITAL & OPERATING EXPENSES	\$1,350,446
471	DEBT SERVICE - PRINCIPAL	\$210,893
472	DEBT SERVICE - INTEREST	\$20,453
484	EMPLOYEE BENEFITS	\$2,000
491	PENSIONS & OPEB	\$0
492	INTERFUND TRANSFERS	\$1,043,637
493	RESERVES/FUND BALANCE	\$844
499	UNEXPENDED FUND BALANCE	\$0

Total Sewer Revenue Fund Expenditure	\$3,331,000
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**East Norriton Township
Fiscal Year 2018 Budget
2018 Adopted Budget Report**

018 Sanitary Sewer Outfall Fund

Revenue

321	LICENSES & PERMITS	\$0
341	INTEREST EARNED	\$0
351	INTERGOVERNMENTAL & GRANTS	\$0
381	MISCELLANEOUS	\$0
391	INTERFUND TRANSFERS	\$500,000
398	RESERVES/FUND BALANCE	\$202,000
399	UNASSIGNED FUND BALANCE	\$0

Total Sanitary Sewer Outfall Fund Revenue **\$702,000**

Expenditure

406	ADMINISTRATION & COLLECTION	\$10,000
427	SEWER SYSTEM MAINTENANCE	\$150,000
429	CAPITAL & OPERATING EXPENSES	\$492,000
465	CAPITAL OUTLAY	\$50,000
492	INTERFUND TRANSFERS	\$0
493	RESERVES/FUND BALANCE	\$0
499	UNEXPENDED FUND BALANCE	\$0

Total Sanitary Sewer Outfall Fund Expenditure **\$702,000**



EAST NORRITON TOWNSHIP
BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2017

EAST NORRITON TOWNSHIP
Management's Discussion and Analysis
December 31, 2017

Capital assets are generally acquired through the Township's capital projects fund, which has a dedicated funding source via real estate taxes. Assets are additionally acquired through the use of funds received from the Commonwealth of Pennsylvania through its annual allocation of motor vehicle fuel tax monies. Pennsylvania Act 89 of 2013 restructured the funding source for this program, and the Township expects increased funding through fiscal year 2018. Figure A-5 summarizes the Township's capital assets as of December 31, 2017.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total Township		Total Percentage Change 2016-2017
	2017	2016	2017	2016	2017	2016	
Infrastructure	\$ 5,091	\$ 5,091	\$ -	\$ -	\$ 5,091	\$ 5,091	0.00%
Land and improvements	6,700	6,648	-	-	6,700	6,648	0.78%
Buildings and building improvements	2,517	2,504	7,510	7,510	10,027	10,014	0.12%
Equipment and machinery	3,104	2,795	976	931	4,080	3,726	9.50%
Automobiles and trucks	2,899	2,784	59	59	2,958	2,843	4.04%
Accumulated depreciation	(9,463)	(9,042)	(7,110)	(6,999)	(16,573)	(16,041)	3.32%
TOTAL	\$ 10,848	\$ 10,780	\$ 1,435	\$ 1,502	\$ 12,283	\$ 12,282	0.00%

Debt Administration. Total long-term debt for the Township equaled \$1,967,708 at the end of 2017. The largest portion of long-term debt is a general obligation bond originally issued 2004, then refinanced in 2010. This general obligation bond continues through 2020. Real estate tax income along with sewer utility billing revenues are utilized for long-term debt repayment.

East Norriton Township's total debt decreased by \$666,962 (8.73 percent) during the 2017 fiscal year largely attributable to a scheduled reduction in bond payments. The Township's general obligation bond rating is AA+ from Moody's Investors Service, and the debt is backed by the full faith and credit of the Township.

Figure A-6
Outstanding Long-term Debt (In Thousands of Dollars)

	Total Township		Total Percentage Change 2016-2017
	2017	2016	
General obligation bonds and note payable	\$ 1,068	\$ 1,436	(25.66%)
OPEB obligation	387	332	16.52%
Capital leases	438	552	(20.55%)
Compensated absences	64	59	8.03%
Accrued Interest	11	15	(22.87%)
Net pension liability	5,003	5,244	(4.60%)
	\$ 6,971	\$ 7,638	(8.73%)

**EAST NORRITON TOWNSHIP
STATEMENTS OF NET POSITION - PROPRIETARY FUND
DECEMBER 31, 2017 AND 2016**

	Sewer Fund	
	2017	2016
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and cash equivalents	\$ 905,105	\$ 847,734
Sewer rents receivable	1,208,148	1,306,686
Due from other funds	-	26,000
Total Current Assets	2,113,253	2,180,420
Noncurrent Assets:		
Depreciable capital assets, net	1,435,797	1,501,791
Total Noncurrent Assets	1,435,797	1,501,791
TOTAL ASSETS	3,549,050	3,682,211
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension	22,627	15,841
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,571,677	\$ 3,698,052
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 48,763	\$ 62,898
Accrued payroll	6,988	6,988
Long-term Liabilities:		
Net pension liability	86,746	99,200
TOTAL LIABILITIES	142,497	169,086
DEFERRED INFLOWS OF RESOURCES		
Deferred pension	23,457	9,093
TOTAL DEFERRED INFLOWS OF RESOURCES	23,457	9,093
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	165,954	178,179
NET POSITION		
Net investment in capital assets	1,435,797	1,501,791
Unrestricted	1,969,926	2,018,082
TOTAL NET POSITION	3,405,723	3,519,873
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 3,571,677	\$ 3,698,052

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION - PROPRIETARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

	Sewer Fund	
	2017	2016
OPERATING REVENUES:		
Fees	\$ 3,206,187	\$ 3,254,705
Total Operating Revenues	<u>3,206,187</u>	<u>3,254,705</u>
OPERATING EXPENSES:		
Administration	152,909	132,012
Contracted services	1,841,287	1,565,112
Depreciation	110,824	115,632
Repairs and maintenance	59,383	67,907
Salaries and wages	262,402	305,634
Supplies	5,652	9,982
Utilities	153,105	151,498
Total Operating Expenses	<u>2,585,562</u>	<u>2,347,777</u>
OPERATING INCOME	<u>620,625</u>	<u>906,928</u>
NONOPERATING REVENUE:		
Interest income	21,201	16,827
Total Nonoperating Revenue	<u>21,201</u>	<u>16,827</u>
INCOME BEFORE TRANSFERS	641,826	923,755
TRANSFERS		
Transfers out	<u>(755,976)</u>	<u>(915,753)</u>
CHANGE IN NET POSITION	(114,150)	8,002
NET POSITION, BEGINNING OF YEAR	<u>3,519,873</u>	<u>3,511,871</u>
NET POSITION, END OF YEAR	<u>\$ 3,405,723</u>	<u>\$ 3,519,873</u>

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENTS OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016**

	Sewer Fund	
	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 3,304,725	\$ 3,199,813
Cash payments to suppliers for goods and services	(2,200,471)	(1,979,942)
Cash payments to employees for services	(267,278)	(323,129)
NET CASH PROVIDED BY OPERATING ACTIVITIES	836,976	896,742
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers out	(755,976)	(915,753)
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	(755,976)	(915,753)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of capital assets	(44,830)	(17,500)
Interest received	21,201	16,827
NET CASH USED BY INVESTING ACTIVITIES	(23,629)	(673)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	57,371	(19,684)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	847,734	867,418
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 905,105	\$ 847,734
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 620,625	\$ 906,928
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	110,824	115,632
Decrease (Increase) in:		
Sewer rents receivable	98,538	(54,892)
Due from other funds	26,000	-
Deferred outflow pension	(6,786)	8,191
Increase (Decrease) in:		
Deferred inflow pension	14,364	19
Accounts payable	(14,135)	(53,431)
Net pension liability	(12,454)	(25,705)
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 836,976	\$ 896,742

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF NET POSITION - PROPRIETARY FUND
DECEMBER 31, 2016 and 2015**

	Sewer Fund	
	<u>2016</u>	<u>2015</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		
Current Assets:		
Cash and cash equivalents	\$ 847,734	\$ 867,418
Sewer rents receivable	1,306,654	1,251,794
Due from other funds	26,032	26,000
Total Current Assets	<u>2,180,420</u>	<u>2,145,212</u>
Noncurrent Assets:		
Depreciable capital assets, net	1,501,791	1,599,923
Total Noncurrent Assets	<u>1,501,791</u>	<u>1,599,923</u>
TOTAL ASSETS	<u>3,682,211</u>	<u>3,745,135</u>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred pension	15,841	24,032
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,698,052</u>	<u>\$ 3,769,167</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION		
LIABILITIES		
Current Liabilities:		
Accounts payable	\$ 62,898	\$ 114,569
Accrued payroll	6,988	8,748
Long-term Liabilities:		
Net pension liability	99,200	124,905
Total Liabilities	<u>169,086</u>	<u>248,222</u>
DEFERRED INFLOWS OF RESOURCES		
Deferred pension	9,093	9,074
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>9,093</u>	<u>9,074</u>
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	<u>178,179</u>	<u>257,296</u>
NET POSITION		
Net investment in capital assets	1,501,791	1,599,923
Unrestricted	2,018,082	1,911,948
Total Net Position	<u>3,519,873</u>	<u>3,511,871</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	<u>\$ 3,698,052</u>	<u>\$ 3,769,167</u>

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PROPRIETARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

	Sewer Fund	
	2016	2015
OPERATING REVENUES:		
Fees	\$ 3,254,705	\$ 2,920,612
Total Operating Revenues	3,254,705	2,920,612
OPERATING EXPENSES:		
Administration	132,012	229,094
Contracted services	1,565,112	1,233,290
Depreciation	115,632	116,707
Repairs and maintenance	67,907	89,004
Salaries and wages	305,634	336,439
Supplies	9,982	17,515
Utilities	151,498	171,947
Total Operating Expenses	2,347,777	2,193,996
OPERATING INCOME	906,928	726,616
NONOPERATING REVENUE:		
Interest income	16,827	18,994
Gain on sale of asset	-	22,580
Total Nonoperating Revenue	16,827	41,574
INCOME BEFORE TRANSFERS	923,755	768,190
TRANSFERS		
Transfers out	(915,753)	(867,789)
CHANGE IN NET POSITION	8,002	(99,599)
NET POSITION, BEGINNING OF YEAR	3,511,871	3,611,470
NET POSITION, END OF YEAR	\$ 3,519,873	\$ 3,511,871

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015**

	Sewer Fund	
	2016	2015
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 3,199,845	\$ 2,971,734
Cash payments to suppliers for goods and services	(1,979,974)	(1,696,042)
Cash payments to employees for services	(323,129)	(341,788)
NET CASH PROVIDED BY OPERATING ACTIVITIES	896,742	933,904
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers out	(915,753)	(867,789)
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	(915,753)	(867,789)
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sale of capital asset	-	30,700
Purchase of capital assets	(17,500)	(41,847)
Interest received	16,827	18,994
NET CASH (USED) PROVIDED BY INVESTING ACTIVITIES	(673)	7,847
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(19,684)	73,962
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	867,418	793,456
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 847,734	\$ 867,418
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 906,928	\$ 726,616
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	115,632	116,707
(Increase) Decrease in sewer rents receivable	(54,860)	51,122
Increase in due from other funds	(32)	(26,000)
Decrease (Increase) in deferred outflow pension	8,191	(24,032)
Increase in deferred inflow pension	19	9,074
Decrease in due to other funds	-	(24,794)
(Decrease) Increase in accounts payable	(53,431)	95,602
(Decrease) Increase in net pension liability	(25,705)	9,609
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 896,742	\$ 933,904

The accompanying notes are an integral part of these financial statements.



EAST NORRITON TOWNSHIP
BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

EAST NORRITON TOWNSHIP

Management's Discussion and Analysis (Unaudited) - Cont'd December 31, 2015

The Board of Supervisors reviewed the revenues and expenditures throughout the year including the approval of the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting. In addition, Township staff provides the Board of Supervisors with quarterly financial updates including any amendments to the adopted budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets. East Norriton Township's investment in capital assets for its governmental and business-type activities totaled \$12,650,585 (net of accumulated depreciation) as of December 31, 2015. The Township's capital assets include buildings, roads, sewer system, land improvements, machinery and equipment, and vehicles.

Capital assets are generally acquired through the capital projects fund which has a dedicated funding source via real estate taxes. Additionally, assets are acquired through the use of funds received from the Commonwealth of Pennsylvania through its annual allocation of liquid fuels monies. Pennsylvania Act 89 of 2013 restructured the funding source for this program and the Township expects increased funding through fiscal year 2018. Figure A-5 summarizes the Township's capital assets as of December 31, 2015.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-type Activities		Total Township		Total Percentage
	2015	2014	2015	2014	2015	2014	Change 2014-2015
Infrastructure	\$ 5,091	\$ 4,922	\$ -	\$ -	\$ 5,091	\$ 4,922	3.43%
Land and improvements	6,648	6,648	-	-	6,648	6,648	0.00%
Buildings and building improvements	2,469	2,457	206	206	2,675	2,663	0.41%
Equipment and machinery	2,698	2,526	8,218	8,193	10,916	10,719	1.83%
Automobiles and trucks	2,793	2,602	104	172	2,897	2,774	4.43%
Accumulated depreciation	(8,648)	(8,302)	(6,928)	(6,888)	(15,576)	(15,190)	2.54%
TOTAL	\$ 11,051	\$ 10,853	\$ 1,600	\$ 1,683	\$ 12,651	\$ 12,536	0.90%

Long-term Debt. Total long-term debt for the Township equaled \$3,033,681 at the end of 2015. Real Estate Tax income, along with sewer utility billing revenues, are utilized for long-term debt repayment. The largest portion of long-term debt, general obligation bonds/notes, consists of two components: 1) bonds issued by the Township and 2) bonds issued by a joint operating authority in which the Township participates.

**EAST NORRITON TOWNSHIP
STATEMENT OF NET POSITION - PROPRIETARY FUND
DECEMBER 31, 2015**

	Sewer Fund
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	
Current Assets:	
Cash and cash equivalents	\$ 867,418
Sewer rents receivable	1,251,794
Due from other funds	26,000
Total Current Assets	2,145,212
Noncurrent Assets:	
Depreciable capital assets, net	1,599,923
Total Noncurrent Assets	1,599,923
TOTAL ASSETS	3,745,135
DEFERRED OUTFLOWS OF RESOURCES	
Deferred pension	24,032
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 3,769,167
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 114,569
Accrued payroll	8,748
Long-term Liabilities:	
Net pension liability	124,905
Total Liabilities	248,222
DEFERRED INFLOWS OF RESOURCES	
Deferred pension	9,074
TOTAL DEFERRED INFLOWS OF RESOURCES	9,074
TOTAL LIABILITIES AND DEFERRED INFLOWS OF RESOURCES	257,296
NET POSITION	
Net investment in capital assets	1,599,923
Unrestricted	1,911,948
Total Net Position	3,511,871
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	\$ 3,769,167

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

	Sewer Fund
OPERATING REVENUES:	
Fees	\$ 2,920,612
Total Operating Revenues	2,920,612
OPERATING EXPENSES:	
Administration	229,094
Contracted services	1,233,290
Depreciation	116,707
Repairs and maintenance	89,004
Salaries and wages	336,439
Supplies	17,515
Utilities	171,947
Total Operating Expenses	2,193,996
OPERATING INCOME	726,616
NONOPERATING REVENUE:	
Interest income	18,994
Gain on sale of asset	22,580
Total Nonoperating Revenue	41,574
INCOME BEFORE TRANSFERS	768,190
TRANSFERS	
Transfers out	(867,789)
CHANGE IN NET POSITION	(99,599)
NET POSITION, BEGINNING OF YEAR (RESTATED)	3,611,470
NET POSITION, END OF YEAR	\$ 3,511,871

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2015**

	<u>Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 2,971,734
Cash payments to suppliers for goods and services	(1,696,042)
Cash payments to employees for services	(350,862)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>924,830</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers out	(867,789)
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	<u>(867,789)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from sale of capital asset	30,700
Purchase of capital assets	(41,847)
Interest received	18,994
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>7,847</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	64,888
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>793,456</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 858,344</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	\$ 726,616
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	116,707
Decrease in sewer rents receivable	51,122
Increase in due from other funds	(26,000)
Increase in deferred outflow pension	(24,032)
Increase in deferred inflow pension	9,074
Decrease in due to other funds	(24,794)
Increase in accounts payable	95,602
Increase in net pension liability	9,609
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 933,904</u>

The accompanying notes are an integral part of these financial statements.



EAST NORRITON TOWNSHIP
BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2014

**EAST NORRITON TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED) - CONT'D
YEAR ENDED DECEMBER 31, 2014**

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At the completion of each calendar year, an audit is performed on the financial statements of the Township to provide reasonable assurance that the financial statements do not contain any material misstatements. East Norriton Township provides the appropriate funding within the annual budget for various projects. The Board of Supervisors, which is the legislative body of local government, approved the 2014 budget on December 10, 2013. As part of the annual budget process, the Board of Supervisors review multi-year financial projections of the Township's General Fund.

The Board of Supervisors reviewed the revenues and expenditures throughout the year including the approval of the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting. In addition, Township staff provides the Board of Supervisors with quarterly financial updates including any amendments to the adopted budget.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

East Norriton Township continued its Road Improvement Program utilizing Liquid Fuels Grant revenues.

**Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)**

	Governmental Activities		Business-type Activities		Total Township		Total Percentage Change
	2014	2013	2014	2013	2014	2013	2013-2014
Infrastructure	\$ 4,922	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ 4,922	0.00%
Land and improvements	6,648	6,624	-	-	6,648	6,624	(5.63)%
Buildings and building improvements	2,457	2,436	206	206	2,663	2,642	.80%
Equipment and machinery	2,526	2,456	8,193	8,082	10,719	10,538	1.72%
Automobiles and trucks	2,602	1,900	172	172	2,774	2,072	33.88%
Accumulated depreciation	(8,302)	(7,929)	(6,888)	(6,668)	(15,190)	(14,697)	1.86%
TOTAL	\$ 10,853	\$ 10,409	\$ 1,683	\$ 1,692	\$ 12,536	\$ 12,101	3.63%

Long-Term Debt

Real Estate Tax and sewer utility billing revenues are utilized for repayment of long-term debt. In 2010, East Norriton Township refinanced its 2004 Bond Issue and experienced a one-time savings of about \$100,000. In addition to refinancing, the Township also added about \$1,000,000 of additional debt for funding the Germantown Pike force main project.

**EAST NORRITON TOWNSHIP
STATEMENT OF NET POSITION - PROPRIETARY FUND
DECEMBER 31, 2014**

	Sewer Fund
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 793,456
Sewer rents receivable	1,302,916
Total Current Assets	2,096,372
Noncurrent Assets:	
Depreciable capital assets, net	1,682,903
Total Noncurrent Assets	1,682,903
TOTAL ASSETS	\$ 3,779,275
 LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Accounts payable	\$ 14,657
Accrued payroll	13,058
Due to other funds	24,794
Total Current Liabilities	52,509
 Total Liabilities	52,509
 NET POSITION	
Net investment in capital assets	1,682,903
Unrestricted	2,043,863
Total Net Position	3,726,766
TOTAL LIABILITIES AND NET POSITION	\$ 3,779,275

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Sewer Fund</u>
OPERATING REVENUES:	
Fees	\$ 3,040,791
Total Operating Revenues	<u>3,040,791</u>
OPERATING EXPENSES:	
Administration	136,377
Contracted services	1,582,397
Depreciation	119,596
Repairs and maintenance	93,936
Salaries and wages	328,809
Supplies	28,850
Utilities	202,485
Total Operating Expenses	<u>2,492,450</u>
OPERATING INCOME	<u>548,341</u>
NONOPERATING REVENUE:	
Interest income	13,029
INCOME BEFORE TRANSFERS	<u>561,370</u>
TRANSFERS	
Transfers out	<u>(797,014)</u>
CHANGE IN NET POSITION	(235,644)
NET POSITION, BEGINNING OF YEAR	<u>3,962,410</u>
NET POSITION, END OF YEAR	<u><u>\$ 3,726,766</u></u>

The accompanying notes are an integral part of these financial statements.

**EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED DECEMBER 31, 2014**

	<u>Sewer Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 3,275,534
Cash payments to suppliers for goods and services	(2,017,356)
Cash payments to employees for services	(328,809)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>929,369</u>
 CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Transfers out	(797,014)
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	<u>(797,014)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of capital assets	(110,930)
Interest received	13,029
NET CASH USED BY INVESTING ACTIVITIES	<u>(97,901)</u>
 NET INCREASE IN CASH AND CASH EQUIVALENTS	34,454
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>759,002</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 793,456</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	\$ 548,341
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	119,596
Decrease in sewer rents receivable	234,743
Increase in due to other funds	6,352
Increase in accounts payable	20,337
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 929,369</u>

The accompanying notes are an integral part of these financial statements.

EAST NORRITON TOWNSHIP
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2013



Certified Public Accountants and Business Consultants

EAST NORRITON TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended December 31, 2013

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At the completion of each calendar year, an audit is performed on the financial statements of the Township to provide reasonable assurance that the financial statements do not contain any material misstatements. East Norriton Township provides the appropriate funding within the annual budget for various projects. The Board of Supervisors, which is the legislative body of local government, approved the 2013 Budget on December 11, 2012. The Board of Supervisors reviewed the revenues and expenditures throughout the year and approved the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

East Norriton Township continued its Road Improvement Program utilizing Liquid Fuels Grant revenues.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total Township		Total Percentage Change 2012 - 2013
	2012	2013	2012	2013	2012	2013	
Infrastructure	\$ 4,922	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ 4,922	0.00%
Land and improvements	6,595	6,624	-	-	6,595	6,624	0.44%
Buildings and building improvements	2,436	2,436	206	206	2,642	2,642	0.00%
Equipment and machinery	2,323	2,456	7,995	8,082	10,318	10,538	2.13%
Automobiles and trucks	1,874	1,900	172	172	2,046	2,072	1.27%
Accumulated depreciation	<u>(7,534)</u>	<u>(7,929)</u>	<u>(6,679)</u>	<u>(6,768)</u>	<u>(14,213)</u>	<u>(14,697)</u>	-3.41%
TOTAL	\$ 10,616	\$ 10,409	\$ 1,694	\$ 1,692	\$ 12,310	\$ 12,101	-1.70%

Long-Term Debt

Real Estate Tax and sewer utility billing revenues are utilized for repayment of long-term debt. In 2010, East Norriton Township refinanced its 2004 Bond Issue and experienced a one-time savings in 2010 of about \$100,000. In addition to refinancing, the Township also added about \$1,000,000 of additional debt for funding the Germantown Pike force main project.

In 2005, the East Norriton-Plymouth-Whitpain Joint Sewer Authority issued an approximately \$15 million dollar bond issue for the upgrade and capital improvements of the Authority's treatment system. In 2013, the Joint Sewer Authority issued another \$23 million dollar bond issue for necessary capital upgrades to comply with environmental regulations and to restructure the 2005 debt. East Norriton Township is obligated to fund 1/3 of the annual bond payments to the Joint Sewer Authority, which is about \$470,000 annually.

EAST NORRITON TOWNSHIP
STATEMENT OF NET POSITION
PROPRIETARY FUND
December 31, 2013

	Enterprise Fund <u>Sewer Revenue Account</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 759,002
Accounts receivable	<u>1,537,659</u>
TOTAL CURRENT ASSETS	<u>2,296,661</u>
PROPERTY AND EQUIPMENT	
Accumulated depreciation	8,459,508 <u>(6,767,939)</u>
TOTAL ASSETS	<u>\$ 3,988,230</u>
LIABILITIES AND NET POSITION	
CURRENT LIABILITIES	
Due to Joint Authority	\$ 2,337
Accrued payroll	5,041
Due to other funds	<u>18,442</u>
TOTAL CURRENT LIABILITIES	<u>25,820</u>
NET POSITION	
Net investment in capital assets	1,691,569
Unrestricted	<u>2,270,841</u>
TOTAL NET POSITION	<u>3,962,410</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,988,230</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended December 31, 2013

	<u>Enterprise Fund Sewer Revenue Account</u>
OPERATING REVENUES	
Current use charges	\$ 3,592,272
Other	<u>68,656</u>
TOTAL OPERATING REVENUES	<u>3,660,928</u>
OPERATING EXPENSES	
Personnel services	392,524
Contracted services	1,183,119
Repairs and maintenance	354,119
Depreciation and amortization	<u>119,540</u>
TOTAL OPERATING EXPENSES	<u>2,049,302</u>
OPERATING INCOME	<u>1,611,626</u>
NONOPERATING REVENUES (EXPENSES)	
Sale of capital assets	6,550
Investment income	6,930
Interest on long-term debt	<u>(444)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>13,036</u>
INCOME BEFORE TRANSFERS	1,624,662
TRANSFERS OUT	<u>(827,176)</u>
CHANGE IN NET POSITION	797,486
NET POSITION AT BEGINNING OF YEAR	<u>3,164,924</u>
NET POSITION AT END OF YEAR	<u>\$ 3,962,410</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2013

	<u>Enterprise Fund Sewer Revenue Account</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 3,169,189
Payments to suppliers	(1,560,462)
Payments to employees	(392,054)
Other receipts	68,656
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>1,285,329</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances to other funds	<u>(827,176)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Facilities acquisition/construction/improvements	(117,475)
Proceeds from sale of capital assets	6,550
Principal payments on debt	(54,000)
Interest paid on debt	(444)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(165,369)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Earnings on investments	<u>6,930</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	299,714
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>459,288</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 759,002</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating income	\$ 1,611,626
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	119,540
Increase in accounts receivable	(423,085)
Increase (decrease) in	
Accounts payable	(41,664)
Accrued payroll	470
Due to other funds	18,442
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 1,285,329</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2012

EAST NORRITON TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended December 31, 2012

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At the completion of each calendar year, an audit is performed on the financial statements of the Township to provide reasonable assurance that the financial statements do not contain any material misstatements. East Norriton Township provides the appropriate funding within the annual budget for various projects. The Board of Supervisors, which is the legislative body of local government, approved the 2012 Budget on December 13, 2011. The Board of Supervisors reviewed the revenues and expenditures throughout the year and approved the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

East Norriton Township continued its Road Improvement Program utilizing Liquid Fuels Grant revenues.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total Township		Total Percentage Change
	2011	2012	2011	2012	2011	2012	2011 - 2012
Infrastructure	\$ 4,922	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ 4,922	0.00%
Land and improvements	6,251	6,595	-	-	6,251	6,595	5.50%
Buildings and building improvements	2,436	2,436	206	206	2,642	2,642	0.00%
Equipment and machinery	2,207	2,323	7,738	7,995	9,945	10,318	3.75%
Automobiles and trucks	1,838	1,874	172	172	2,010	2,046	1.79%
Accumulated depreciation	(7,186)	(7,534)	(6,548)	(6,679)	(13,734)	(14,213)	-3.49%
TOTAL	\$ 10,468	\$ 10,616	\$ 1,568	\$ 1,694	\$ 12,036	\$ 12,310	2.28%

Long-Term Debt

Real Estate Tax and sewer utility billing revenues are utilized for repayment of long-term debt. In 2010, East Norriton Township refinanced its 2004 Bond Issue and experienced a one-time savings in 2010 of about \$100,000. In addition to refinancing, the Township also added about \$1,000,000 of additional debt for funding the Germantown Pike force main project. In 2005, the East Norriton-Plymouth-Whitpain Joint Sewer Authority issued an approximately \$15 million dollar Bond Issue for the upgrade and capital improvements of the Authority's treatment system. East Norriton Township is obligated to fund 1/3 of the annual bond payments to the Joint Sewer Authority, which is about \$365,000 per year.

EAST NORRITON TOWNSHIP
STATEMENT OF NET POSITION
PROPRIETARY FUND
December 31, 2012

Enterprise
Fund
Sewer
Revenue
Account

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 459,288
Accounts receivable	<u>1,114,576</u>

TOTAL CURRENT ASSETS	<u>1,573,864</u>
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PROPERTY AND EQUIPMENT

Accumulated depreciation	8,373,058
	<u>(6,679,426)</u>
	<u>1,693,632</u>

TOTAL ASSETS	<u>\$ 3,267,496</u>
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LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Due to Joint Authority	\$ 2,337
Accounts payable	41,664 ✓
Accrued payroll	4,571 ✓
Notes payable, current portion	<u>54,000 ✓</u>

TOTAL CURRENT LIABILITIES	<u>102,572</u>
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NET POSITION

Net investment in capital assets	1,639,632
Unrestricted	<u>1,525,292</u>

TOTAL NET POSITION	<u>3,164,924</u>
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TOTAL LIABILITIES AND NET POSITION	<u>\$ 3,267,496</u>
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See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
PROPRIETARY FUND
Year Ended December 31, 2012

	<u>Enterprise Fund Sewer Revenue Account</u>
OPERATING REVENUES	
Current use charges	\$ 2,749,936
Other	<u>53,718</u>
TOTAL OPERATING REVENUES	<u>2,803,654</u>
OPERATING EXPENSES	
Personnel services	371,741
Contracted services	1,883,445
Repairs and maintenance	415,071
Depreciation and amortization	<u>131,453</u>
TOTAL OPERATING EXPENSES	<u>2,801,710</u>
OPERATING INCOME	<u>1,944</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	8,465
Interest on long-term debt	<u>(2,498)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>5,967</u>
INCOME BEFORE TRANSFERS	7,911
TRANSFERS IN	16,340
TRANSFERS OUT	<u>(785,372)</u>
CHANGE IN NET POSITION	(761,121)
NET POSITION AT BEGINNING OF YEAR	<u>3,926,045</u>
NET POSITION AT END OF YEAR	<u><u>\$ 3,164,924</u></u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2012

	<u>Enterprise Fund Sewer Revenue Account</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 2,810,143
Payments to suppliers	(2,272,712)
Payments to employees	(369,942)
Other receipts	53,718
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>221,207</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances to other funds	(785,372)
Advances from other funds	16,340
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	<u>(769,032)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Facilities acquisition/construction/improvements	(257,247)
Principal payments on debt	(88,000)
Interest paid on debt	(2,498)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(347,745)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Earnings on investments	8,465
NET DECREASE IN CASH AND CASH EQUIVALENTS	(887,105)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>1,346,393</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u><u>\$ 459,288</u></u>

EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2012

Enterprise
Fund
Sewer
Revenue
Account

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED
BY OPERATING ACTIVITIES**

Operating income	\$ 1,944
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	131,453
Decrease in	
Accounts receivable	60,207
Debt issuance costs	3,600
Increase (decrease) in	
Accounts payable	23,871
Accrued payroll	1,799
Due to other funds	<u>(1,667)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 221,207</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2011

EAST NORRITON TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
Year Ended December 31, 2011

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At the completion of each calendar year, an audit is performed on the financial statements of the Township to provide reasonable assurance that the financial statements do not contain any material misstatements. East Norriton Township provides the appropriate funding within the annual budget for various projects. The Board of Supervisors, which is the legislative body of local government, approved the 2011 Budget on December 14, 2010. The Board of Supervisors reviewed the revenues and expenditures throughout the year and approved the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

East Norriton Township continued its Road Improvement Program utilizing Liquid Fuels Grant revenues.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total Township		Total Percentage Change 2010 - 2011
	2010	2011	2010	2011	2010	2011	
Infrastructure	\$ 4,922	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ 4,922	-%
Land and improvements	5,801	6,251	-	-	5,801	6,251	7.76
Buildings and building improvements	2,425	2,436	206	206	2,631	2,642	.41
Equipment and machinery	2,145	2,207	6,955	7,738	9,100	9,945	9.29
Automobiles and trucks	1,833	1,838	171	172	2,004	2,010	.29
Accumulated depreciation	(6,784)	(7,186)	(6,342)	(6,548)	(13,126)	(13,734)	4.63
TOTAL	\$ 10,342	\$ 10,468	\$ 990	\$ 1,568	\$ 11,332	\$ 12,036	6.21%

Long-Term Debt

Real Estate Tax and sewer utility billing revenues are utilized for repayment of long-term debt. In 2010, East Norriton Township refinanced its 2004 Bond Issue and experienced a one-time savings in 2010 of about \$100,000. In addition to refinancing, the Township also added about \$1,000,000 of additional debt for funding the Germantown Pike sanitary sewer force main repair project. In 2005, the East Norriton-Plymouth-Whitpain Joint Sewer Authority issued an approximately \$15 million dollar Bond Issue for the upgrade and capital improvements of the Authority's treatment system. East Norriton Township is obligated to fund 1/3 of the annual bond payments to the Joint Sewer Authority, which is about \$365,000 per year.

EAST NORRITON TOWNSHIP
STATEMENT OF NET ASSETS
PROPRIETARY FUND
December 31, 2011

	<u>Enterprise Fund Sewer Revenue Account</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 1,346,393
Accounts receivable	<u>1,174,783</u>
TOTAL CURRENT ASSETS	<u>2,521,176</u>
PROPERTY AND EQUIPMENT	
Accumulated depreciation	8,115,811
	<u>(6,547,973)</u>
	<u>1,567,838</u>
DEBT ISSUANCE COSTS, net	<u>3,600</u>
TOTAL ASSETS	<u>\$ 4,092,614</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Due to Joint Authority	\$ 2,337
Accounts payable	17,793
Accrued payroll	2,772
Due to other funds	1,667
Notes payable, current portion	<u>88,000</u>
TOTAL CURRENT LIABILITIES	<u>112,569</u>
NONCURRENT LIABILITIES	
Notes payable, net of current portion	<u>54,000</u>
NET ASSETS	
Invested in capital assets, net of related debt	800,298
Unrestricted	<u>3,125,747</u>
TOTAL NET ASSETS	<u>3,926,045</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,092,614</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND
Year Ended December 31, 2011

	<u>Enterprise Fund Sewer Revenue Account</u>
OPERATING REVENUES	
Current use charges	\$ 2,885,562
Other	<u>49,164</u>
TOTAL OPERATING REVENUES	<u>2,934,726</u>
OPERATING EXPENSES	
Personnel services	380,846
Contracted services	1,189,668
Repairs and maintenance	429,919
Depreciation and amortization	<u>206,151</u>
TOTAL OPERATING EXPENSES	<u>2,206,584</u>
OPERATING INCOME	<u>728,142</u>
NONOPERATING REVENUES (EXPENSES)	
Intergovernmental	122,646
Investment income	8,427
Interest on long-term debt	<u>(5,538)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>125,535</u>
INCOME BEFORE OTHER FINANCING USES	853,677
OTHER FINANCING USES	
Operating transfers out	<u>(785,024)</u>
CHANGE IN NET ASSETS	68,653
NET ASSETS AT BEGINNING OF YEAR	<u>3,857,392</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,926,045</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2011

	<u>Enterprise Fund Sewer Revenue Account</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 2,853,807
Payments to suppliers	(1,638,169)
Payments to employees	(378,745)
Other receipts	49,164
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>886,057</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances to other funds	(785,024)
Intergovernmental grants	122,646
Advances from Joint Authority	(7,011)
NET CASH USED BY NONCAPITAL FINANCING ACTIVITIES	<u>(669,389)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Facilities acquisition/construction/improvements	(784,138)
Principal payments on debt	(108,000)
Interest paid on debt	(5,538)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(897,676)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Earnings on investments	8,427
NET DECREASE IN CASH AND CASH EQUIVALENTS	(672,581)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>2,018,974</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 1,346,393</u>

EAST NORRITON TOWNSHIP

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

Year Ended December 31, 2011

Enterprise
Fund

Sewer
Revenue
Account

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED
BY OPERATING ACTIVITIES**

Operating income	\$ 728,142
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	206,151
Increase in accounts receivable	(31,755)
Increase (decrease) in	
Accounts payable	(18,582)
Accrued payroll	434
Due to other funds	<u>1,667</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>886,057</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
ANNUAL FINANCIAL REPORT
Year Ended December 31, 2010

EAST NORRITON TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
December 31, 2010

FINANCIAL ANALYSIS OF THE TOWNSHIP'S FUNDS

At the completion of each calendar year, an audit is performed on the financial statements of the Township to provide reasonable assurance that the financial statements do not contain any material misstatements. East Norriton Township provides the appropriate funding within the annual budget for various projects. The Board of Supervisors, which is the legislative body of local government, approved the 2010 Budget on December 15, 2009. The Board of Supervisors reviewed the revenues and expenditures throughout the year and approved the Township's Statements of Expenditures and the Treasurer's Report at each monthly public meeting.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

East Norriton Township continued its Road Improvement Program utilizing Liquid Fuels Grant revenues.

Figure A-5
Capital Assets (Net of Depreciation, In Thousands of Dollars)

	Governmental Activities		Business-Type Activities		Total Township		Total Percentage Change 2009 - 2010
	2009	2010	2009	2010	2009	2010	
Infrastructure	\$ 4,922	\$ 4,922	\$ -	\$ -	\$ 4,922	\$ 4,922	-%
Land and improvements	5,480	5,801	-	-	5,480	5,801	5.86
Buildings and building improvements	2,425	2,425	206	206	2,631	2,631	-
Equipment and machinery	2,118	2,145	6,934	6,955	9,052	9,100	.53
Automobiles and trucks	1,087	1,833	171	171	1,258	2,004	59.30
Accumulated depreciation	(6,425)	(6,784)	(6,068)	(6,342)	(12,493)	(13,126)	(5.07)
TOTAL	\$ 9,607	\$ 10,342	\$ 1,243	\$ 990	\$ 10,850	\$ 11,332	4.44%

Long-Term Debt

Real Estate Tax and sewer utility billing revenues are utilized for repayment of long-term debt. In 2010, East Norriton Township refinanced its 2004 Bond Issue and experienced a one-time savings in 2010 of about \$100,000. In addition to refinancing, the Township also added about \$1,000,000 of additional debt for funding the Germantown Pike sanitary sewer force main repair project. In 2005, the East Norriton-Plymouth-Whitpain Joint Sewer Authority issued an approximately \$15 million dollar Bond Issue for the upgrade and capital improvements of the Authority's treatment system. East Norriton Township is obligated to fund 1/3 of the annual bond payments to the Joint Sewer Authority, which is about \$365,000 per year.

EAST NORRITON TOWNSHIP
STATEMENT OF NET ASSETS
PROPRIETARY FUND
December 31, 2010

	<u>Enterprise Fund Sewer Revenue Account</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 2,018,974
Accounts receivable	<u>1,143,028</u>
TOTAL CURRENT ASSETS	<u>3,162,002</u>
PROPERTY AND EQUIPMENT	
Accumulated depreciation	7,331,673
	<u>(6,341,822)</u>
	989,851
DEBT ISSUANCE COSTS, net	
	<u>3,600</u>
TOTAL ASSETS	<u>\$ 4,155,453</u>
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Due to Joint Authority	\$ 9,348
Accounts payable	36,375
Accrued payroll	2,338
Notes payable, current portion	<u>108,000</u>
TOTAL CURRENT LIABILITIES	<u>156,061</u>
NONCURRENT LIABILITIES	
Notes payable, net of current portion	<u>142,000</u>
NET ASSETS	
Invested in capital assets, net of related debt	739,851
Unrestricted	<u>3,117,541</u>
TOTAL NET ASSETS	<u>3,857,392</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,155,453</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS
PROPRIETARY FUND
Year Ended December 31, 2010

	Enterprise Fund <u>Sewer Revenue Account</u>
OPERATING REVENUES	
Current use charges	\$ 2,762,526
Other	<u>106,195</u>
TOTAL OPERATING REVENUES	<u>2,868,721</u>
OPERATING EXPENSES	
Personnel services	377,869
Contracted services	1,046,216
Repairs and maintenance	371,391
Depreciation and amortization	<u>273,611</u>
TOTAL OPERATING EXPENSES	<u>2,069,087</u>
OPERATING INCOME	<u>799,634</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	7,142
Interest on long-term debt	<u>(8,999)</u>
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>(1,857)</u>
INCOME BEFORE OTHER FINANCING SOURCES (USES)	<u>797,777</u>
OTHER FINANCING SOURCES (USES)	
Operating transfers in	983,541
Operating transfers out	<u>(706,663)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>276,878</u>
CHANGE IN NET ASSETS	1,074,655
NET ASSETS AT BEGINNING OF YEAR	<u>2,782,737</u>
NET ASSETS AT END OF YEAR	<u>\$ 3,857,392</u>

See accompanying notes to the basic financial statements.

EAST NORRITON TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUND
Year Ended December 31, 2010

	<u>Enterprise Fund Sewer Revenue Account</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 2,170,693
Payments to suppliers	(918,662)
Payments to employees	(377,431)
Other receipts	<u>106,195</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>980,795</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances to other funds	(706,663)
Advances from other funds	983,541
Advances from Joint Authority	<u>9,348</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>286,226</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Facilities acquisition/construction/improvements	(20,334)
Principal payments on debt	(104,000)
Interest paid on debt	<u>(8,999)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(133,333)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Earnings on investments	<u>7,142</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,140,830
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>878,144</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,018,974</u>

EAST NORRITON TOWNSHIP

STATEMENT OF CASH FLOWS

PROPRIETARY FUND

Year Ended December 31, 2010

Enterprise
Fund

Sewer
Revenue
Account

**RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED
BY OPERATING ACTIVITIES**

Operating income	\$ 799,634
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation and amortization	273,611
Increase in accounts receivable	(91,833)
Increase (decrease) in	
Accounts payable	(1,055)
Accrued payroll	438
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ 980,795
	<hr/> <hr/>

See accompanying notes to the basic financial statements.

**Township of East Norriton
Utility Valuation Experts' (UVE) Valuation of
East Norriton Wastewater Collection System
Montgomery County, Pennsylvania**

**Appraisal Work Papers
As of October 29, 2018**

**Asset Purchase Agreement
East Norriton Wastewater Collection System
with
Aqua Pennsylvania Wastewater, Inc.**

**AUS Consultants
Suite 201
8555 West Forest Home Avenue
Greenfield, Wisconsin 53228
Office Telephone: 414-529-5755
J. Weinert's Cell: 414-698-8371
J. Weinert's E-Mail: weinertj@auswest.net**

Execution Version

ASSET PURCHASE AGREEMENT

By and Between

Township of East Norriton, Montgomery County

As Seller

and

Aqua Pennsylvania Wastewater, Inc.

As Buyer

Dated as of October 29, 2018

TABLE OF CONTENTS

	<u>Page</u>
Article	I.
DEFINITIONS	1
Article	II.
TERMS OF PURCHASE AND ASSUMPTION OF LIABILITIES.....	12
Section 2.01. Purchase and Sale of Acquired Assets	12
Section 2.02. Excluded Assets.....	13
Section 2.03. Sale Free of Liens.....	14
Section 2.04. Assumption of Liabilities	14
Section 2.05. Further Assurances	15
Section 2.06. Certain Transfers; Assignment of Contracts	15
Article	III.
PURCHASE PRICE	17
Section 3.01. Purchase Price.....	17
Section 3.02. Fair Consideration.....	17
Section 3.03. Allocation of the Purchase Price	17
Section 3.04. Transfer Taxes	18
Article	IV.
REPRESENTATIONS AND WARRANTIES OF SELLER	18
Section 4.01. Organization.....	18
Section 4.02. Power and Authority	18
Section 4.03. Enforceability	18
Section 4.04. No Conflict or Violation	19
Section 4.05. Consents and Approvals	19
Section 4.06. Undisclosed Liabilities	19
Section 4.07. Absence of Certain Changes or Events.....	19
Section 4.08. Tax Matters	19
Section 4.09. Real Property and Easements	19
Section 4.10. Equipment and Machinery	20
Section 4.11. Employee Benefit Plans.....	20
Section 4.12. Seller's Personnel.....	21
Section 4.13. Environmental Compliance	21
Section 4.14. Authorizations and Permits	22
Section 4.15. System Contracts	22
Section 4.16. Compliance with Law; Litigation	23

Section 4.17.	Broker's and Finder's Fees	23
Section 4.18.	Title to the Acquired Assets; Sufficiency.....	23
Section 4.19.	Pending Development Plans	24
Section 4.20.	Land Development Agreements / Financial Security Agreements.....	24

Article V.

REPRESENTATIONS AND WARRANTIES OF BUYER..... 24

Section 5.01.	Organization.....	24
Section 5.02.	Authorization and Validity of Agreement.....	24
Section 5.03.	No Conflict or Violation	24
Section 5.04.	Consents and Approvals	25
Section 5.05.	Broker's and Finder's Fees	25
Section 5.06.	Financial Wherewithal.....	25
Section 5.07.	Sufficient Funds	25
Section 5.08.	Independent Decision	25
Section 5.09.	Scheduled Matters	25
Section 5.10.	Independent Investigation	26
Section 5.11.	Litigation	26

Article VI.

TITLE TO REAL PROPERTY; UCC STATEMENTS..... 26

Section 6.01.	Evidence of Title	26
Section 6.02.	Objections to Title.	26
Section 6.03.	Title Expenses	28
Section 6.04.	UCC Search; Releases	28
Section 6.05.	Easements	28
Section 6.06.	Unscheduled Property	29

Article VII.

OTHER AGREEMENTS..... 30

Section 7.01.	Taxes	30
Section 7.02.	Cooperation on Tax Matters	30
Section 7.03.	Rates.....	30
Section 7.04.	Buyer Taxpayer	30
Section 7.05.	PaPUC Approval	30
Section 7.06.	Outstanding Indebtedness	31
Section 7.07.	Remedies for Breach of Article VII Agreements.....	31
Section 7.08.	Operation and Maintenance of the MS4 System	31
Section 7.09.	Utility Valuation Experts	31
Section 7.10.	Restoration of Property.....	31

Section 7.11.	EDU Allocations.....	31
Section 7.12.	Personnel Matters.....	31
Section 7.13.	Authority Matters.....	33
Section 7.14.	Minimum Flow Capacity.....	33
Article		VIII.
INDEMNIFICATION.....		34
Section 8.01.	Survival.....	34
Section 8.02.	Indemnification by Seller.....	34
Section 8.03.	Indemnification by Buyer.....	34
Section 8.04.	Indemnification Procedure.....	35
Section 8.05.	Limitations on Indemnification Obligations.....	37
Section 8.06.	Knowledge of Breach.....	38
Article		IX.
PRE-CLOSING COVENANTS OF SELLER.....		38
Section 9.01.	Operation of the System.....	38
Section 9.02.	Cooperation.....	39
Section 9.03.	Supplements and Updates.....	39
Section 9.04.	Governmental Approvals.....	39
Section 9.05.	Pending Development Plan Agreements / Future Developments.....	39
Article		X.
PRE-CLOSING COVENANTS OF BUYER.....		40
Section 10.01.	Actions Before the Closing Date.....	40
Section 10.02.	Governmental Approvals.....	40
Section 10.03.	Cooperation.....	40
Section 10.04.	Supplements and Updates.....	40
Article		XI.
CONDITIONS PRECEDENT TO OBLIGATIONS OF SELLER.....		40
Section 11.01.	Consents and Approvals.....	40
Section 11.02.	Representations and Warranties of Buyer.....	41
Section 11.03.	PaPUC Approval.....	41
Section 11.04.	No Injunctions.....	41
Section 11.05.	Performance of the Obligations of Buyer.....	41
Section 11.06.	Deliveries by Buyer.....	41
Section 11.07.	No Material Adverse Effect.....	41

Article		XII.
CONDITIONS PRECEDENT TO OBLIGATIONS OF BUYER.....		42
Section 12.01.	Consents and Approvals	42
Section 12.02.	Representations and Warranties of Seller.....	42
Section 12.03.	PaPUC Approval	42
Section 12.04.	No Injunctions.....	42
Section 12.05.	No Material Adverse Effect	42
Section 12.06.	Deliveries by Seller	42
Section 12.07.	Performance of the Obligations of Seller	42
Article		XIII.
CLOSING.....		43
Section 13.01.	Closing Date	43
Section 13.02.	Deliveries by Seller	43
Section 13.03.	Deliveries by Buyer.....	44
Article		XIV.
TERMINATION		44
Section 14.01.	Events of Termination.....	44
Section 14.02.	Effect of Termination	45
Section 14.03.	Damages for Willful Breach	45
Article		XV.
MISCELLANEOUS.....		45
Section 15.01.	Confidentiality	45
Section 15.02.	Public Announcements.....	46
Section 15.03.	Notices.....	46
Section 15.04.	Headings	47
Section 15.05.	Severability.....	47
Section 15.06.	Entire Agreement	47
Section 15.07.	Amendments; Waivers	47
Section 15.08.	Parties in Interest; Third Party Beneficiary	47
Section 15.09.	Successors and Assigns.....	47
Section 15.10.	Governing Law; Jurisdiction.....	47
Section 15.11.	Specific Performance.....	48
Section 15.12.	Counterparts; Facsimile Execution	48

Exhibits

Exhibit A Bill of Sale
Exhibit B Assignment and Assumption Agreement

Schedules

Schedule 2.02(h) Excluded Assets
Schedule 3.03 Allocation Schedule
Schedule 4.05 Required Governmental Consents
Schedule 4.06 Seller Liabilities
Schedule 4.07 Events Having a Material Adverse Effect
Schedule 4.08 Tax Matters
Schedule 4.09 Real Property and Easements; Liens
Schedule 4.10 Equipment and Machinery
Schedule 4.11(a) Plans and Benefit Obligations
Schedule 4.11(b) Multiemployer Plans
Schedule 4.11(c) Benefit Obligations of Terminated or Retired Personnel
Schedule 4.11(e) Severance Agreements
Schedule 4.12(a) Exceptions to Personnel Payments
Schedule 4.13 Environmental Compliance
Schedule 4.14 Authorizations, Licenses, and Permits
Schedule 4.15 Assigned Contracts
Schedule 4.16 Litigation
Schedule 4.18(a) Exception to Title to Acquired Assets
Schedule 4.18(b) Sufficiency
Schedule 4.19 Pending Development Plans
Schedule 4.20 Land Development/Financial Security Agreements
Schedule 5.04 Buyer Consents and Approvals
Schedule 5.11 Buyer Litigation
Schedule 7.03(a) Rates
Schedule 7.06 Outstanding Indebtedness
Schedule 7.12(a) Personnel
Schedule 11.01(a) Other Approvals

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT ("Agreement"), dated as of October __, 2018 (the "Effective Date"), is made and entered into by and between TOWNSHIP OF EAST NORRITON, Montgomery County, a body corporate and politic, duly organized and existing under the laws of the Commonwealth of Pennsylvania (the "Seller"), and AQUA PENNSYLVANIA WASTEWATER, INC. (the "Buyer"), a corporation organized and existing under the laws of the Commonwealth of Pennsylvania.

WITNESSETH:

WHEREAS, Seller, acting by and through the Board of Supervisors of the Township of East Norriton, Montgomery County (the "Township Board") owns and operates a sanitary wastewater collection system (the "System") that provides sanitary wastewater service to various customers in the Township of East Norriton, Pennsylvania and to some surrounding townships pursuant to service agreements (the "Service Area"), and transports and pumps its sewage to the treatment plant that is owned and operated by the East Norriton-Plymouth-Whitpain Joint Sewer Authority (the "Authority"); and

WHEREAS, Seller duly formed the Authority and owns one-third of the assets of the Authority; and

WHEREAS, Buyer is a regulated public utility organized and existing under the laws of the Commonwealth of Pennsylvania that furnishes wastewater service to the public in several counties, including Montgomery County, Pennsylvania; and

WHEREAS, Buyer, in reliance upon the representations, warranties and covenants of Seller herein, desires to purchase and acquire from Seller, and Seller, in reliance upon the representations, warranties and covenants of Buyer herein, desires to sell, transfer and convey to Buyer all of the assets of the System (other than the Excluded Assets), and in connection therewith, Buyer has agreed to assume certain ongoing obligations and liabilities of Seller related to such acquired assets, all on the terms and conditions set forth in this Agreement.

NOW, THEREFORE, in consideration of the foregoing and of the mutual representations, warranties, covenants, and agreements herein contained, the receipt and sufficiency of which hereby are acknowledged, intending to be legally bound hereby, the Parties hereto agree as follows:

ARTICLE I.

DEFINITIONS

In addition to the capitalized terms defined elsewhere in this Agreement, the following terms, as used in this Agreement (unless otherwise specified herein), shall have the meanings set forth in this Article I:

"**Acquired Assets**" has the meaning specified in Section 2.01.

"Affiliate" means, when used to indicate a relationship with a specified Person, a Person that, directly or indirectly, through one or more intermediaries, has a 10% or more voting or economic interest in such specified Person or controls, is controlled by or is under common control with (which shall include, with respect to a managed fund or trust, the right to direct or cause the direction of the management and policies of such managed fund or trust as manager, advisor, supervisor, sponsor or trustee pursuant to relevant contractual arrangements) such specified Person, and a Person shall be deemed to be controlled by another Person if controlled in any manner whatsoever that results in control in fact by that other Person (or that other Person and any Person or Persons with whom that other Person is acting jointly or in concert), whether directly or indirectly and whether through share ownership, a trust, a contract or otherwise (and for purposes of this definition, a managed fund or trust shall be deemed to be an Affiliate of the Person managing, supervising, sponsoring or advising such fund or trust and a limited partner in a managed fund or trust shall be deemed to be an Affiliate of such fund or trust and of the Person managing, supervising, sponsoring or advising such fund or trust).

"Agreement" has the meaning ascribed thereto in the recitals to this Agreement (and includes all Schedules and Exhibits referred to herein), as amended, modified and supplemented from time to time in accordance with the terms hereof.

"Allocation Schedule" has the meaning specified in Section 3.03.

"Assigned Contracts" has the meaning specified in Section 2.01(c).

"Assignment and Assumption Agreement" has the meaning specified in Section 13.02(c).

"Assumed Liabilities" has the meaning specified in Section 2.04(a).

"Authority" has the meaning specified in the Preamble of this Agreement.

"Authority Agreements" means, collectively, the following agreements to which East Norriton Township is a party: (i) a Joint Treatment Agreement dated October 5, 1959 (the "1959 Agreement") among Seller, Plymouth Township, the East Norriton Township Municipal Authority, the Plymouth Township Municipal Authority, and the Authority, (ii) an Intermunicipal Sewage Treatment Service Agreement dated September 1, 1991 (the "1991 Agreement") among Seller, Plymouth Township, Whitpain Township, the East Norriton Township Municipal Authority, the Plymouth Township Municipal Authority, and the Authority; and (iii) Supplement No. 1 to the 1991 Agreement dated on or about October 25, 2005 (the "2005 Agreement").

"Authorizations and Permits" mean all licenses, permits, franchises, authorizations, certificates, registrations, consents, orders, adjudications, variances, waivers and approvals currently in effect issued or granted by Governmental Authorities, including without limitation, environmental permits, operating permits and approvals that are held by Seller that primarily relate directly or indirectly to the operation of the System, including those described in Schedule 4.12.

"Business Day" means any day that is neither a Saturday, Sunday nor a day observed as a holiday by either the Commonwealth of Pennsylvania or the United States government.

"Buyer" has the meaning specified in the Preamble of this Agreement.

"Buyer Fundamental Representations" has the meaning specified in Section 8.01.

"Buyer Indemnified Persons" has the meaning specified in Section 8.02.

"CERCLA" means the Comprehensive Environmental Response Compensation and Liability Act of 1980, 42 U.S.C. §9601 et seq., as amended.

"Closing" means the consummation of the sale and purchase of the Acquired Assets and assumption of the Assumed Liabilities, the release/waiver of liabilities and the other transactions contemplated hereby, all in accordance with the terms and conditions of this Agreement and as provided for in Article XIII.

"Closing Date" has the meaning specified in Section 13.01.

"Closing Effective Time" has the meaning specified in Section 13.01.

"Code" means the Internal Revenue Code of 1986, as amended.

"Confidential Information" means any information about Buyer, Seller or the System related to the transactions contemplated by this Agreement; provided, however, that such term does not include information which the receiving Party can demonstrate (a) is generally available to or known by the public other than as a result of improper disclosure by the receiving Party, (b) is obtained by the receiving Party from a source other than the disclosing Party, provided that such source was not bound by a duty of confidentiality to the disclosing Party with respect to such information, or (c) is legally in the public domain.

"Customer Sewer Laterals" has the meaning specified in Section 2.02(k).

"Easements" means all easements, rights of way, licenses, use agreements, occupancy agreements, leases and other agreements and appurtenances for and over the real property of third parties that are necessary for or used in connection with the operation of the System or to provide continuous and unimpeded rights of way for the Acquired Assets (including access thereto).

"EDU" means equivalent dwelling unit and having a use rate of 230 gallons per day and is recognized by the Authority at the same rate for planning purposes as of the Effective Date.

"Effective Date" has the meaning specified in the Preamble.

"Environment" means soil, surface waters, ground waters, land, stream sediments, flora, fauna, surface or subsurface strata and ambient air.

“Environmental Claims” means all notices of investigations, warnings, notice letters, notices of violations, Liens, orders, claims, demands, suits or administrative or judicial actions for any injunctive relief, fines, penalties, third party claims, or other claims asserting violations of Environmental Requirements or responsibility for Environmental Liabilities.

“Environmental Conditions” means the Release of Hazardous Materials or the presence of Hazardous Materials on, in, under or within any property (including the presence in the Environment), other than the presence of Hazardous Materials in locations and at concentrations that are naturally occurring.

“Environmental Liabilities” means any legal obligation or liability arising under Environmental Requirements or related to or arising out of any Environmental Condition, including those consisting of or relating to any (a) duty imposed by, breach of or noncompliance with any Environmental Requirements; (b) environmental, health or safety matters or conditions (including on-site or off-site contamination, occupational safety and health and regulation of Hazardous Materials); (c) Remedial Action undertaken by any Person; (d) bodily injury (including illness, disability and death, and regardless of when any such bodily injury occurred, was incurred or manifested itself), property damage (including trespass, nuisance, wrongful eviction and deprivation of the use of real or personal property), or other losses or damages incurred by any other Person (including any employee or former employee of such Person); (e) any injury to, destruction of, or loss of natural resources, or costs of any natural resource damage assessments; (f) exposure of any Person to any Hazardous Materials; and (g) the presence or Release of any Hazardous Materials.

“Environmental Requirements” mean all present Laws (including common law), regulations, legally binding or otherwise enforceable requirements and Authorizations and Permits relating to human health, pollution, or protection of the Environment (including ambient air, surface water, ground water, land surface or surface strata), including (i) those relating to emissions, discharges, Releases, or threatened Releases of Hazardous Materials, and (ii) those relating to the identification, generation, manufacture, processing, distribution, use, treatment, storage, disposal, release, recovery, transport or other handling of Hazardous Materials. Without limiting the foregoing, the term **“Environmental Requirements”** includes (1) CERCLA; the Superfund Amendments and Reauthorization Act, Public Law 99-499, 100 Stat. 1613; the Emergency Planning and Community Right to Know Act, 42 U.S.C. Sections 11001-11050; the Resource Conservation and Recovery Act, 42 U.S.C. Sections 6901-6992k (“RCRA”); the Safe Drinking Water Act, 42 U.S.C. Sections 300f to 300j-26; the Toxic Substances Control Act, 15 U.S.C. Sections 2601-2692; the Hazardous Materials Transportation Act, 49 U.S.C. Sections 5101-5127; the Federal Water Pollution Control Act, 33 U.S.C. Sections 1251-1387; the Oil Pollution Act of 1990, 33 U.S.C. Sections 2701--2761; the Clean Air Act, 42 U.S.C. Sections 7401-7671q; the Atomic Energy Act of 1954, as amended, 42 U.S.C. Sections 2011 et seq.; the Low Level Radioactive Waste Policy Act, as amended, 42 U.S.C. Section 2021b et seq.; the Occupational Safety and Health Act, 29 U.S.C. Sections 651-678, and the regulations promulgated pursuant to the above-listed federal statutes, and (2) counterpart Laws and regulations promulgated or issued by any state or local Governmental Authority, specifically including the Pennsylvania Storage Tank and Spill Prevention Act of 1989 (35 Pa. C.S.A. § 6021.101 *et. seq.*).

“**EPA**” means the United States Environmental Protection Agency, or a successor Governmental Authority with substantially similar power and authority thereto.

“**Equipment and Machinery**” means (i) all the equipment, tangible personal property, machinery, office furniture and equipment, fixtures, tooling, spare maintenance or replacement parts, environmental testing equipment, and vehicles owned or leased by Seller (including all leases of such property), which are primarily used in the operation of the System, (ii) any rights of Seller to warranties applicable to the foregoing (to the extent assignable), and licenses received from manufacturers and Seller of any such item, and (iii) any related claims, credits, and rights of recovery with respect thereto, as listed in Schedule 4.10. Notwithstanding the foregoing, “Equipment and Machinery” shall not include any Excluded Assets.

“**Excluded Assets**” has the meaning specified in Section 2.02.

“**Excluded Liability**” or “**Excluded Liabilities**” means, notwithstanding any provision in this Agreement to the contrary, those obligations or liabilities related to any of the Excluded Assets.

“**Files and Records**” means all files and records of Seller primarily relating to the System and the Acquired Assets, whether in hard copy, digital, or magnetic or other format including data, geographic information system data, plans, contracts and recorded knowledge relating to the Acquired Assets (including property records, related to the foregoing), customer and supplier records, customer lists (both current and prospective), records of sales calls, manuals, books, files, records, engineering data, procedures, systems, instructions, drawings, blueprints, plans, designs, specifications, equipment lists, parts lists, equipment maintenance records, equipment warranty information, plant plans, specifications and drawings, sales and advertising material, and computer software, whether stored on-site or off-site.

“**Final Order**” means a Governmental Approval by a Governmental Authority as to which (a) no request for stay of the action is pending, no such stay is in effect and if any time period is permitted by statute or regulation for filing any request for such stay, such time period has passed, (b) no petition for rehearing or reconsideration of the action is pending and the time for filing any such petition has passed, (c) such Governmental Authority does not have action under consideration on its own motion and (d) no appeal to a court or administrative tribunal or a request for stay by a court or administrative tribunal of the Government Authority’s action is pending or in effect and the deadline for filing any such appeal or request for stay has passed.

“**Governmental Approval**” means any consent, approval, authorization, notice, filing, registration, submission, reporting, order, adjudication or similar item of, to or with any Governmental Authority.

“**Governmental Authority**” or “**Governmental Authorities**” means any court, department, commission, board, bureau, municipality, municipal authority (established pursuant to the Municipal Authorities Act of the Commonwealth of Pennsylvania), agency or instrumentality of the United States, any state, county, city or political subdivision thereof, or any foreign governmental body, including without limitation, the PaPUC, the EPA, PaDEP and the Township Board.

“Hazardous Materials” means any solid, liquid, gas, odor, heat, sound, vibration, radiation or other substance or emission which is a contaminant, pollutant, dangerous substance, toxic substance, hazardous waste, residual waste, solid waste, hazardous material or hazardous substance which is or becomes regulated by applicable Environmental Laws or which is classified as hazardous or toxic under applicable Environmental Laws (including gasoline, diesel fuel or other petroleum hydrocarbons, polychlorinated biphenyls, asbestos and urea formaldehyde foam insulation).

“Indemnified Party” means any Buyer Indemnified Persons or Seller Indemnified Persons, as applicable, entitled to indemnification pursuant to Article VIII.

“Indemnifying Party” means a Party which is obligated to indemnify the Buyer Indemnified Persons or the Seller Indemnified Persons, as applicable, pursuant to Article VIII.

“Knowledge” means either (i) the actual knowledge of a Representative of Buyer and the knowledge that each such person would reasonably be expected to obtain in the course of diligently performing his or her duties for Buyer or (ii) the actual knowledge of the Township Board and the Township Senior Staff, and, in the case of the Township Senior Staff, the knowledge that each such person would reasonably be expected to obtain in the course of diligently performing his or her duties for Seller, as applicable based on the context in which the term is used.

“Land Development Agreement / Financial Security Agreement” means any agreement between Seller and an applicant for subdivision and/or land development approval pursuant to the Pennsylvania Municipalities Planning Code, pursuant to which applicant is required to construct public improvements and required to post financial security, for the benefit of Seller, to secure applicant’s obligations under such agreement.

“Law” means any applicable law, statute, regulation, ordinance, rule, order, judicial, administrative and regulatory decree, judgment, adjudication, consent decree, settlement agreement or governmental requirement enacted, promulgated, entered into, agreed or imposed by any Governmental Authority, as may be in effect at the relevant time or times in the context in which the term is used.

“Liability Cap” has the meaning specified in Section 8.05(c).

“Lien” means any lien in a fixed and ascertainable monetary sum, or any pledge, mortgage, deed of trust or security interest securing a fixed and ascertainable monetary sum, or any charge or claim in a fixed and ascertainable monetary sum. In addition, in connection with Real Property, any item otherwise falling within the definition of a “Lien” must be filed of record by the responsible Party in accordance with the terms of this Agreement.

“Loss” means any and all losses, liabilities, obligations, damages, penalties, interest, Taxes, claims, actions, demands, causes of action, judgments, reasonable attorneys’, consultants’ and other professional fees, and all other reasonable costs and expenses sustained or incurred in investigating, preparing or defending or otherwise incident to any such claim, action, demand, cause of action or judgment or the enforcement of a Party’s rights under Article VIII; *provided*,

however, that “**Losses**” shall not include punitive, incidental, consequential, special or indirect damages, including loss of future revenue or income, loss of business reputation or opportunity relating to the breach or alleged breach of this Agreement, or diminution of value or any damages based on any type of multiple, except in the case of fraud or to the extent actually awarded to a Governmental Authority or other third party in respect of a Third Party Claim.

“**Material Adverse Effect**” means any result, occurrence, fact, change, event or effect that has a materially adverse effect on the business, financial condition or results of operations of the System; provided, however, that no effect arising out of or in connection with or resulting from any of the following shall be deemed, either alone or in combination, to constitute or contribute to a Material Adverse Effect: (i) general economic conditions or changes therein; (ii) financial, banking, currency or capital markets fluctuations or conditions (either in the United States or any international market and including changes in interest rates); (iii) conditions affecting the real estate, financial services, construction, water utility or sewer utility industries generally; (iv) any existing event, circumstance, condition or occurrence of which Buyer has Knowledge as of the Effective Date; (v) any action, omission, change, effect, circumstance or condition contemplated by this Agreement or attributable to the execution, performance or announcement of this Agreement or the transactions contemplated hereby; and (vi) negligence, intentional misconduct or bad faith of Buyer or its Representatives.

“**Minimum Flow Capacity**” means Seller’s share (one-third (1/3)) of the total allowable EDUs/flow into the Authority’s treatment plant for treatment as of the Effective Date, subject to any downward re-rating.

“**Missing Easements**” means, as of any particular date, each material Easement that is for or used in connection with the operation of the System or to provide continuous and unimpeded rights of way for the Acquired Assets (including access thereto) that either (a) has not been obtained by Seller prior such date or (b) if such Easement has been obtained by Seller prior such date, such Easement is unrecorded or such Easement is not sufficient to operate the System as currently conducted.

“**MS4 System**” or “**Municipal Separate Storm Sewer System**” means the current and any future assets and facilities, built, operated or maintained, or real property (“**MS4 System Real Property**”) and Stormwater System Assets owned by Seller and used for the purpose of capturing, conveying and discharging stormwater separate from the System.

“**Outside Date**” means the date that is 365 days after the date the application to the PaPUC is accepted as complete by the PaPUC and the application proceeding is initiated.

“**Outstanding Indebtedness**” means the outstanding indebtedness of Seller set forth on Schedule 7.06.

“**PaDEP**” means the Pennsylvania Department of Environmental Protection, or any successor Governmental Authority with substantially similar powers thereto.

“**PaPUC**” means the Pennsylvania Public Utility Commission, or any successor Governmental Authority with substantially similar powers thereto.

"Party" means Buyer or Seller and the term "Parties" means collectively Buyer and Seller.

"PCB Equipment" means PCB equipment as defined in 40 C.F.R. Part 761.

"Pending Development Plan" means any subdivision or land development plan that has been submitted to Seller for approval pursuant to the Pennsylvania Municipal Planning Code.

"Permitted Liens" means (a) the Liens, security interests, encumbrances and pledges of revenues on the Outstanding Indebtedness assumed by Buyer at Closing pursuant to Sections 3.01(a)(ii) and 7.06; (b) Liens for Taxes not yet due and payable or being contested in good faith by appropriate procedures; (c) easements, rights of way, zoning ordinances and other similar encumbrances affecting Real Property and Easements as disclosed on Schedule 4.09; (d) other than with respect to Real Property owned by Seller, Liens arising under original purchase price conditional sales contracts and equipment leases with third parties entered into in the ordinary course of business; and (e) other imperfections of title or Liens, if any, that have not had, and would not have, a Material Adverse Effect.

"Person" means any individual (including, the heirs, beneficiaries, executors, legal representatives or administrators thereof), corporation, partnership, joint venture, trust, limited liability company, limited partnership, joint stock company, unincorporated association or other entity or a Governmental Authority.

"Personnel" means the employees of Seller.

"Purchase Price" has the meaning specified in Section 3.01.

"Real Property" means those certain parcels of land, with the buildings, improvements, and Equipment and Machinery thereon or therein, that are part of the System and fee simple title to which is to be conveyed by Seller to Buyer as part of the Acquired Assets.

"Regulated Asbestos Containing Material" means regulated asbestos containing material as defined by 40 C.F.R. § 61.141.

"Release" means any actual or threatened spilling, leaking, pumping, pouring, injecting, emptying, discharging, emitting, escaping, leaching, dumping, disposal, or release or migration of Hazardous Materials into the Environment, including the abandonment or discarding of barrels, containers and other receptacles containing any Hazardous Materials.

"Remedial Action" means any and all actions to (a) investigate, clean up, remediate, remove, treat, contain or in any other way address any Hazardous Materials in the Environment, (b) prevent the Release or threat of Release or minimize the further Release of any Hazardous Materials so it does not migrate or endanger public health or welfare or the indoor or outdoor Environment, and (c) perform pre-remedial studies and investigations and post-remedial monitoring, maintenance and care. The term **"Remedial Action"** includes any action which constitutes (i) a "removal", "remedial action" or "response" as defined by Section 101 of CERCLA, 42 U.S.C. §§ 9601(23), (24), and (25); (ii) a "corrective action" as defined in RCRA,

42 U.S.C. § 6901 et seq.; or (iii) a “response” or “interim response” as defined in the Pennsylvania Hazardous Sites Cleanup Act, 35 P.S. §6020.103.

“**Representative**” means, with respect to any Person, any director, officer, employee, official, lender mortgagee, financier, provider of any financial instrument (or any agent or trustee acting on their behalf), partner, member, owner, agent, lawyer, accountant, auditor, professional advisor, consultant, engineer, contractor, other Person for whom such Person is at law responsible or other representative of such Person and any professional advisor, consultant or engineer designated by such Person as its “Representative.”

“**Retained Liabilities and Obligations**” means (i) those solely governmental functions required by the Authority Agreements for the owners of the Authority’s wastewater treatment facilities and for the governance of the Authority; and (ii) those certain liabilities and obligations contained in the Authority Agreements related to Seller’s continuing interest in the ownership of and capital obligations for the Authority wastewater treatment facilities.

“**Schedules**” means the disclosure schedules delivered by Seller and Buyer, respectively, concurrently with the execution and delivery of this Agreement, and as may be supplemented and updated pursuant to Sections 9.03 and 10.04. Any disclosure set forth on any particular Schedule shall be deemed disclosure in reference to all Schedules comprising the Schedules to which such disclosure is clearly applicable.

“**Seller**” has the meaning specified in the Preamble of this Agreement.

“**Seller Fundamental Representations**” has the meaning specified in Section 8.01.

“**Seller Indemnified Persons**” has the meaning specified in Section 8.03.

“**Seller NPDES Permits**” means the following National Pollutant Discharge Elimination System Permits/Water Quality Management Permits set forth on Schedule 4.14, each issued by PaDEP to Seller with respect to the System, including any revisions or amendments thereto. This definition shall not include any permit issued and related to the Stormwater System Assets.

“**Seller's Benefit Obligations**” means all material obligations, arrangements, or practices, whether or not legally enforceable, to provide benefits, other than salary or wages to present or former directors, employees or agents, (other than obligations, arrangements and practices that are Seller's Plans), that are owed, adopted or followed by the Seller. Seller's Benefit Obligations also include consulting agreements under which the compensation paid does not depend upon the amount of service rendered, sabbatical policies, severance payment policies and fringe benefits within the meaning of Code §132.

“**Seller's Plans**” means each voluntary employees' beneficiary association under Section 501(c)(9) of the Code whose members include any Personnel and any employee benefit plans or any other retirement, profit sharing, stock option, stock bonus, deferred compensation (including any “nonqualified deferred compensation plan” within the meaning of Section 409A of the Code), severance, sick leave or other material plan or arrangement providing benefits to current or former Personnel, in each case, if either currently in effect or terminated within the last

six (6) years, to which the Seller is a plan sponsor or to which the Seller otherwise contributes or has contributed within the last six (6) years, or in which the Seller otherwise participates or has participated within the last six (6) years.

"Service Area" has the meaning set forth in the recitals to this Agreement.

"Stormwater System Assets" means all assets owned by Seller, and used exclusively in the operation or maintenance of the MS4 System, including (i) drains, pipes and collection basins and all other stormwater drainage assets used exclusively for stormwater collection, conveyance and discharge; (ii) catch basins, inlets, pipes and all other stormwater lateral facilities (the **"Stormwater Lateral Facilities"**) that connect surface stormwater drains to storm conveyances which discharge to surface waters; (iii) interest in real estate directly associated with (i) and (ii); and (iv) any related permits.

"Supplies" means all lubricants, spare parts, fuel, chemicals, raw materials, and other supplies and inventory, and all rights to warranties received from suppliers with respect to the foregoing, and related claims, credits, and rights of recovery with respect thereto.

"System" has the meaning specified in the recitals to this Agreement and shall include the Acquired Assets and exclude the Excluded Assets.

"Taxes" means any federal, state, local or foreign income, gross receipts, license, payroll, employment, excise, severance, stamp, occupation, premium, windfall profits, environmental, customs duties, permit fees, capital stock, franchise, profits, withholding, social security, unemployment, disability, real property, personal property, parking, sales, use, transfer, registration, value added, alternative or add-on minimum, estimated or other tax, levy, impost, stamp tax, duty, fee, withholding or similar imposition of any kind payable, levied, collected, withheld or assessed at any time, including any interest, penalty or addition thereto, whether disputed or not.

"Threshold Amount" has the meaning specified in Section 8.05(a).

"Title Commitment" has the meaning specified in Section 6.01.

"Title Company" has the meaning specified in Section 6.01.

"Title Policy" has the meaning specified in Section 2.03.

"Township Board" the meaning specified in the Preamble of this Agreement.

"Township Senior Staff" means the Township Manager, Assistant Township Manager, Director of Fiscal Affairs, Director of Human Resources, Superintendent of Public Works, Sewer Superintendent, and the Township Engineer.

"Transferred Personnel" has the meaning specified in Section 7.12(a).

"UCC Search" has the meaning specified in Section 6.04.

“Unscheduled Real Property” has the meaning specified in Section 6.06.

“Utility Valuation Expert” means an expert that has applied and has been approved by the PaPUC and is currently, at the time of this Agreement, on the list of approved appraisers maintained by the PaPUC.

ARTICLE II.

TERMS OF PURCHASE AND ASSUMPTION OF LIABILITIES

Section 2.01. Purchase and Sale of Acquired Assets. Subject to the terms and conditions set forth in this Agreement, at Closing, Buyer shall purchase from Seller and Seller shall sell, transfer, assign and deliver to Buyer, free and clear of all Liens except for Permitted Liens, all of Seller's right, title and interest in and to all assets, facilities, business, goodwill, properties and rights of Seller of every kind and description, whether tangible or intangible, real, personal or mixed, wherever situated, in each case used in, held for use in, or acquired or developed for use in, the System, or otherwise related to, or arising out of the operation or conduct of the System (whether or not any such assets have any value for accounting purposes or are carried or reflected on the books or financial records of Seller), including any of the foregoing in which Seller is entitled to acquire rights in the future pursuant to Pending Development Plans (other than the rights of Seller pursuant to Section 2.02(d)) or development plans approved pursuant to this Agreement, but in all cases other than the Excluded Assets (the foregoing collectively referred to as the "Acquired Assets"), including:

(a) all real property and appurtenant interests used in the operation of the System, including without limitation (i) good and marketable fee simple title to the Real Property described and identified on Schedule 4.09 hereof, and (ii) all Easements, including without limitation those identified on Schedule 4.09;

(b) all sanitary wastewater related pumping and conveyance facilities, including but not limited to all collection system pipes, pumping stations, hoists, generators, manholes and pipelines and any billing and collections related assets necessary to run the System;

(c) all contracts, licenses, and leases to which Seller is a party, including without limitation, all construction contracts, surety bonds, operation and maintenance agreements, management agreements, reserved capacity agreements (including the rights set forth in Section 7.14 hereof), architect agreements and consultant agreements, and agreements relating to vehicles and other items of personal property as set forth on Schedule 4.15 (the "Assigned Contracts");

(d) all Supplies;

(e) all personal property and fixed assets, including all Equipment and Machinery, auxiliary equipment and plant equipment, including without limitation those items listed on Schedule 4.10 hereof;

(f) all expenses prepaid by Seller and security deposits paid by Seller;

(g) all Files and Records;

(h) all Authorizations and Permits of or held by Seller (to the extent transferrable to Buyer under applicable Law), including all Authorizations and Permits which are environmental

permits, Seller's NPDES Permits other than those NPDES permits that relate to the Stormwater System Assets, other operating permits and those items listed or described on Schedule 4.12 hereto; and

- (i) all goodwill of the System.

EXCEPT AS EXPRESSLY SET FORTH IN THIS AGREEMENT, SELLER MAKES NO EXPRESS OR IMPLIED REPRESENTATIONS OR WARRANTIES OF ANY KIND WHATSOEVER, INCLUDING ANY REPRESENTATION AS TO THE PHYSICAL CONDITION OR VALUE OF ANY OF THE ACQUIRED ASSETS OR THE SYSTEM, OR THE FUTURE PROFITABILITY OR FUTURE EARNINGS PERFORMANCE OF THE ACQUIRED ASSETS OR THE SYSTEM OR ANY FUTURE RATEMAKING THAT MAY BE ALLOWED BY THE PAPUC FOR ANY OF THE ACQUIRED ASSETS. ALL IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE ARE EXPRESSLY EXCLUDED. NOTWITHSTANDING THE FOREGOING, SELLER IS NOT AWARE OF ANY MATERIAL DEFECT IN THE PERFORMANCE OR OPERATION OF THE PHYSICAL ASSETS CONSTITUTING THE SYSTEM.

Section 2.02. Excluded Assets. Notwithstanding anything herein to the contrary, the Acquired Assets shall not include the following (the "Excluded Assets"):

- (a) the Stormwater System Assets, including any related NPDES permits;
- (b) all contracts, licenses and leases that are not Assigned Contracts;
- (c) the seals, organizational documents, minute books, Tax Returns, books of account or other records having to do with the organization of Seller;
- (d) cash and cash equivalents, including (i) accounts receivable and amounts earned by Seller but not yet billed attributable to services rendered by Seller as of or prior to the Closing Date and (ii) EDU fees owed to Seller at or prior to the Closing Date for any Pending Development Plan but not yet paid to Seller;
- (e) all insurance policies of Seller and all rights to applicable claims and proceeds thereunder;
- (f) all rights to any outstanding lien related to non-payment by a System customer existing at or prior to the Closing Date and all actions, suits or claims of any nature available to or being pursued by Seller, whether arising by way of counterclaim or otherwise;
- (g) all assets, properties and rights used by Seller other than those which primarily relate to the operations of the System;
- (h) the assets, properties and rights specifically set forth on Schedule 2.02(h);
- (i) Seller's one-third ownership interest in the Authority;
- (j) the MS4 System Real Property;

(k) the rights which accrue or will accrue to Seller under this Agreement and any related agreement, exhibit or schedule; and

(l) any and all connecting facilities (customer's sewer laterals) originating from Seller's terminus point of the collection facilities at the main or edge-of-road to and throughout the customer's property (the "Customer Sewer Laterals").

Section 2.03. Sale Free of Liens. After Buyer fulfills its obligations pursuant to Section 3.01(a), the Acquired Assets to be sold, conveyed, transferred, assigned and delivered by Seller to Buyer, as herein provided, shall be on the Closing Date, free and clear of all Liens other than Permitted Liens and the revenues of the System shall be free and clear of any lien of a trustee for the benefit of the holders of any of the Outstanding Indebtedness except for any Outstanding Indebtedness assumed by Buyer. Such Acquired Assets shall be conveyed by appropriate special warranty or other deed (subject to Section 6.02(c) below), bills of sale, endorsements, assignments and other instruments of transfer or conveyance described herein, and if not expressly described herein, then by transfer documents satisfactory in form and substance reasonably acceptable to Buyer and Seller and their counsel in their reasonable, good faith discretion. With respect to the Real Property, at Closing title to the same shall be good and marketable and insured by the Title Company, at the Title Company's filed rates, as a good and marketable title, free and clear of all Liens and exceptions to coverage, except for the Permitted Liens, pursuant to an owner's policy of title insurance on the American Land Title Association's ("ALTA") Owner's Form 2006, subject to the terms of Section 6.02 below (the "Title Policy").

Section 2.04. Assumption of Liabilities.

(a) On the terms and conditions set forth in this Agreement and excluding the Excluded Liabilities, Buyer shall assume and agrees to pay, perform and discharge when due any and all liabilities and obligations of Seller both (1) arising under Seller's NPDES Permits (arising from, related to, or based on events or circumstances occurring on or after the Closing Date), and (2) arising out of or relating to the System or the Acquired Assets on or after the Closing, including the following:

(i) all liabilities and obligations under the other Assigned Contracts and Authorizations and Permits resulting from events that occur or conditions that arise on or after the Closing, except for the Retained Liabilities and Obligations;

(ii) any litigation initiated against Seller related to the System or the Acquired Assets resulting from events that occur on or after Closing or conditions that arise on or after the Closing;

(iii) all liabilities and obligations for Taxes relating to the System, its operation, the Acquired Assets and the Assumed Liabilities attributable to the period after the Closing Date;

(iv) to the extent assumed by Buyer pursuant to Section 3.01(a), all of the obligations related to the Outstanding Indebtedness; and