

**Application of Pennsylvania-American Water Company for the Acquisition
of the Wastewater Collection, Conveyance and Treatment System
Owned and Operated by Towamencin Township and Towamencin Municipal Authority
(collectively “Towamencin”)**

Docket No. A-2023-3039900

66 Pa. C.S. § 1329

Application Filing Checklist – Water/Wastewater

15. Plant in Service.

- a. Provide an inventory of the used and useful plant assets to be transferred. Identify separately any utility plant that is held for future use.¹

RESPONSE: a. See the Engineer’s Assessment attached as **Appendix A-15-a** that identifies assets to be transferred as required by 66 Pa. C.S. § 1329(a)(4). It should be noted that the Engineer’s Assessment contains no utility plant that is held for future use.

¹ The inventory is to be developed from available records, maps, work orders, debt issue closing documents funding construction projects, and other sources to ensure an accurate listing of utility plant by utility account.



GILMORE & ASSOCIATES, INC.
ENGINEERING & CONSULTING SERVICES

**TOWAMENCIN TOWNSHIP SEWERAGE FACILITIES
ENGINEERING ASSESSMENT AND ORIGINAL COST**

FILE NO. 21-04016.1T

PREPARED FOR

**TOWAMENCIN TOWNSHIP
1090 TROXEL ROAD
LANSDALE, PA 19446**

**NextEra Water PENNSYLVANIA, LLC
6710 SPRING STUEBNER ROAD
STE 709 PMB 1051
SPRING, TEXAS 77389**

JULY 2022

PREPARED BY

**GILMORE & ASSOCIATES, INC.
ENGINEERS • LAND SURVEYORS • PLANNERS • GIS CONSULTANTS
184 WEST MAIN STREET, SUITE 300
TRAPPE, PA 19426
(610) 489-4949**



184 West Main Street | Suite 300 | Trappe, PA 19426 | Phone: 610-489-4949 | Fax: 610-489-8447

Contents

- 1. Executive Summary**
- 2. Purpose of Report**
- 3. System Description**
- 4. Inventory of Assets**
 - 4.1 Wastewater Treatment Plant**
 - 4.2 Pump Stations**
 - 4.3 Collection/Conveyance System**
- 5. Real Property and Easements**
- 6. Regulatory Requirements**
 - 6.1 WWTP 2014 NPDES Permit**
 - 6.2 WWTP Draft 2022 NPDES Permit**
 - 6.3 WWTP Influent Pump Station Part 2 Permit**
- 7. Balance Sheets and Income Statements**
 - 7.1 TMA 2020 and 2021 Statements**
 - 7.2 Tow. Twp. 2020 and 2021 Statements**
- 8. Future Capital Projects**
 - 8.1 TMA 10 Yr. Capital Plan**
 - 8.2 Two. Twp 10-Yr. Capital Plan**
- 9. Assets and Costs**
 - 9.1 Original Cost Study Updated July 2022**

Appendices

Appendix A – Sewer System Map

**Appendix B – WWTP Site Schematic,
Process Flow Diagram - Liquid
Process Flow Diagram - Solids Handling**

1. Executive Summary

As required by PA ACT 12 of 2016, an assessment of the tangible assets of facilities of the Towamencin/Towamencin Municipal Authority wastewater system was prepared by Gilmore and Associates, Inc. The report preparation process included meeting with key Towamencin Township(TT)/Towamencin Township Authority (TMA) and NextEra Water Pennsylvania, LLC (NEW) representatives to identify and confirm specific information needed to support the assessment and to prepare the report. The Asset Survey includes the Wastewater Treatment Plant, the Rittenhouse Road Pump Station, the Hollis Hills Pump Station, the Milestone Pump Station, and the overall sewer collection, conveyance, force mains and interceptor system. Information for the facilities was obtained from accounting records, tapping fee calculations, certificates of payments to contractors, developer escrows, and construction plans. Site visits were conducted to the treatment plant and the pump stations to assess the condition of the facilities.

The overall assessment of the wastewater treatment plant and the three pump stations is the facilities are in good to very good condition. The collection, conveyance, interceptors, and force mains are also in good to very good condition based on the replacement of the major interceptors and the ongoing improvements to the system. A list of assets and original costs is provided in the report.

2. Purpose of Report

The purpose of this report is to conduct an assessment of the tangible assets of the selling utility per the requirements of PA Act 12 of 2016.

This engineering assessment will be used by the Utility Valuation Experts (UVEs) retained by both the seller (Towamencin Township) (TT) and the buyer (NextEra Water Pennsylvania, LLC) (NEW). The engineering assessment report documents the conditions and original costs of Towamencin Township's assets may be used for the UVEs to develop their appraisal of the system.

The report preparation process included meeting with key Towamencin Township(TT)/Towamencin Township Authority (TMA) and NextEraWater Pennsylvania, LLC (NEW) representatives to identify and confirm specific information needed to support the assessment and to prepare the report. The data gathered by Gilmore & Associates was developed from institutional knowledge, available records, maps, payment records from construction projects, site evaluations, and other sources.

This report contains the following:

- Identification of assets to be transferred, compiled by year and account.
- Identification of facilities being held for future use (if applicable).
- A list of non-depreciable property such as land and rights-of-ways.
- A review of system components. This includes:
 - o Permitted discharges, including regulatory requirements
 - o Treatment facilities
 - o Pump Stations, including force mains
 - o Sewer Collection System
- Summary of the operation and maintenance expenses based upon TT/TMA operating records.
- An assessment of the identified assets.
- Determination and/or establishment of an original cost of construction for assets.

Assets were identified through various sources. The Wastewater Treatment Plant (WWTP) assets were identified and evaluated, and further supplemented with information obtained from drawings where available. Force main sizes and quantities were taken from system maps and project drawings. Pump stations were identified, evaluated, and further supplemented with information obtained from drawings where available. System piping, of which a majority was installed between 1967 and 2015, is based on the original cost determined in the tapping fee study, project construction costs, and developer escrows.

3. SYSTEM DESCRIPTION

The Towamencin sewer system currently serves all of Towamencin Township, a part of Upper Gwynedd Township, and small portions of Worcester Township, Lower Salford Township, Hatfield Township, Franconia Township and Lansdale Borough as shown on the sewer system map in the appendices.

The Wastewater Treatment Plant (WWTP) is located at 2225 Kriebel Road in Towamencin Township, Montgomery County, Pennsylvania near the confluence of the Towamencin Creek and Bustard Road. The Towamencin Municipal Authority (TMA) 6.5 MGD Wastewater Treatment Plant processes employ comminutors, influent pumping and metering, primary screening, pre-aeration, conventional activated sludge and contact stabilization activated sludge, intermediate clarification, trickling filter treatment, final clarification, and disinfection by chlorination.

The wastewater collection and conveyance system in the Township consists of approximately 420,000 linear feet of sewage collection/ conveyance piping, 2,100 manholes, 23,500 linear feet of force mains, and three (3) pumping stations (Rittenhouse Road, Hollis Hills, and Milestone). The collection/conveyance system consists of 8-inch, 10-inch, 12-inch, 15-inch and 21-inch sewer pipes constructed of various materials. There are approximately 108,000 linear feet of laterals.

4. Inventory of Assets

4.1 Wastewater Treatment Plant

The Wastewater Treatment Plant (WWTP) is located at 2225 Kriebel Road in Towamencin Township, Montgomery County, Pennsylvania near the confluence of the Towamencin Creek and Bustard Road. The Towamencin Municipal Authority (TMA) Wastewater Treatment Plant currently serves all of Towamencin Township, a part of Upper Gwynedd Township, and small portions of Worcester Township, Lower Salford Township, Hatfield Township, Franconia Township and Lansdale Borough. The WWTP processes employ channel grinders/comminutors, influent pumping and metering, primary screening, pre-aeration, conventional activated sludge, and contact stabilization activated sludge, intermediate clarification, trickling filter treatment, final clarification, and disinfection by chlorination. The present treatment facilities function as two separate treatment plants, termed the Stage I and Stage II plants, which are operated in parallel. that discharge to the Towamencin Creek via common outfall sewers. The planning for the Service Area resulted in a projected need for a 6.5 MGD treatment plant with the sources of flows as follows:

Total Sewage Flow	5.6 MGD
Infiltration	<u>0.9 MGD</u>
Total Hydraulic Capacity	6.5 MGD

The original plant facilities were constructed in 1966 and consisted of the Stage I treatment train rated at 1.3 million gallons per day (MGD). The plant was expanded to include a separate Stage II treatment train rated at 4.33 MGD in 1987; and additional capacity was added to the Stage I facilities in 1989, increasing the rating to 2.17 MGD. The total rated hydraulic loading is 6.50 MGD, with a maximum monthly hydraulic loading of 7.30 MGD, and a permitted peak capacity of the influent pump station(s) at 20 MGD. Included in the appendices are a 2021 wastewater treatment plant site schematic, a process flow diagram for the liquid handling and a process flow diagram for the solids handling at the WWTP.

The treatment works consisted basically of the following major components:

STAGE I PLANT

- Two (2) comminutors
- Three (3) influent pumps
- Four (4) rotating screens
- Four (4) pre-aeration tanks.
- Four (4) aeration tanks.
- Two (2) intermediate clarifiers (Floc Separators).
- Two (2) trickling filters in series with trickling filter loading and recirculation pumps.
- Four (4) final clarifiers.
- Five (5) chlorine contact tanks.

- Effluent pump for high flows
- Effluent flow meter
- Outfall sewers

STAGE II PLANT

- Two (2) comminutors.
- Five (5) raw sewage pumps.
- Four (4) rotating screens.
- Four (4) pre-aeration tanks.
- Four (4) aeration tanks.
- Four (4) intermediate clarifiers.
- Two tricking filters in series with trickling filter loading and recirculation pumps.
- Two (2) flash mix tanks and two (2) flocculation tanks
- Four (4) final clarifiers.
- Eight (8) chlorine contact tanks.
- Effluent pump for high flows.
- Effluent flow meters.
- Outfall sewers.
- Chemical storage and feed equipment for phosphorus removal.
- Service Building - housing Screens, Blowers, Maintenance shop and Sludge Dewatering Equipment.
- Emergency Generator Building.
- Sludge Processing Equipment and Sludge Storage
- Administration Building.

COMMINUTORS

The influent pump station includes grinder units on the raw sewage gravity lines tributary to the influent wet wells. A total of four comminutors are provided, the Stage 1 JWC Model CMD2410 units were rebuilt in 2014. The two 1.5 HP Stage 2 JWC Model CDD 6010 units were installed in 2017 and 2018.



Comminutors

INFLUENT PUMP STATION(S)

There are eight influent pumps at the facility. The Stage 1 pumps (Pumps #5 & #6) are Chicago Model VOSOS-6, 25 HP which will be phased out and replaced with KSB submersible pumps. The Stage 2 pumps are Fairbanks Morse Pumps Model 5445 installed in 2013. Two are 40 HP and two are 50 HP. In the receiving room there is a Flygt Model 3201.091 pump installed in 2016, nicknamed Bertha. The measured single pump discharge rates for the various influent pumps at normal wet well levels are as follows:

<u>Pump</u>	<u>Discharge Rate (MGD)</u>
Stage I Pumps 1 & 2	2.5 (ea.)
Stage II Pumps 1-4	4.1 (ea.)
Stage II Wet Well Bypass Pump	4.1
Pump No. 8	3.2

Th estimated pump performances when the wet well is at normal operating are as follows:

<u>No. of Pumps in Operation</u>	<u>Discharge Rate gpm (MGD)</u>
1	2900 - 3200 (4.1 - 4.6)
2	5500 - 5900 (7.9 - 8.5)
3	7400 - 7900 (10.6 - 11.3)
4	8500 - 9000 (12.2 - 12.9)

When the wet well operating level rises to its maximum under wet weather conditions, the pumping discharge rates increase because there is less static head to overcome. The following maximum discharge rates are estimated to occur during significant wet weather events:

<u>No. of Pumps in Operation</u>	<u>Discharge Rate gpm (MGD)</u>
1	3650 (5.2)
2	6700 (9.6)
3	8800 (12.6)
4	10,000 (14.4)

From the above, the estimated maximum influent pumping rate with the four (4) Stage II pumps and the two (2) Stage I pumps in operation is 14.4 and 5.1 or 19.6 MGD. When the Stage II wet well bypass pump operates in parallel with the four (4) Stage II pumps, it is estimated that the Stage II discharge rate would increase by an additional 1.5 to 2.0 MGD. This would result in a maximum Stage I and Stage II pump rate of between 21.1 and 21.5 MGD. The pumps have been replaced over the years from 2012-2016.

The Stage I and Stage II pumps discharge through separate force mains to a common header that discharges to the rotating screens. Each of the force mains has a mag meter flowmeter that measures the flowrate being discharged through its piping. The Stage I force main has a 10" mag meter that measures the flow from the two (2) Stage I pumps. The Stage II force main has a 14" mag meter flowmeter and measures the flow from Stage I influent pumps and the Stage II wet well bypass pump. All the flow discharged to the treatment facilities is measured.



Influent Pumps



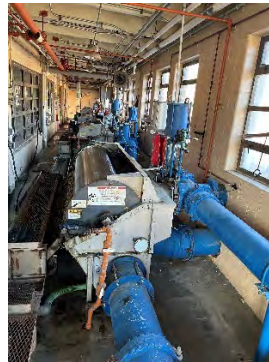
Influent Pumps

ROTATING SCREENS

The Stage I and II force main discharge to a piping header that is external to the Service Building. The piping header distributes the raw sewage flow to the eight (8) rotating sewage screens located in the Service Building. The four (4) Stage 1 screens are 25 inches in diameter by 6'0" screens that each have a hydraulic capacity of 3.0 MGD. The four (4) Stage II screens are 25" diameter by 7'-0" screens that each have a hydraulic capacity of 3.5 MGD. The eight (8) screens have a total capacity of 26 MGD - $4 \times 3.0 = 12$ MGD for Stage I and $4 \times 3.5 = 14$ MGD for Stage II). The hydraulic capacity with the largest unit out of service is $26 - 3.5$ or 22.5 MGD. The 0.75 Parkson Model RSA 2584UB screens #1-4 were installed in 2015. Screens #5-8 also Parkson Model 2572-1 0.75 HP units were rebuilt in 2015. Screenings are conveyed to a compactor via three conveyors.



Rotating Screens



Rotating Screens

PRE-AERATION TANKS

Discharge from the rotation screens is distributed to the pre-aeration tanks. The four (4) Stage I concrete pre-aeration tanks have a total volume of 58,500 gallons and the four (4) Stage II concrete pre-aeration tanks have a total volume of 73,800 gallons. Two tanks in Stage 1 were constructed in 1966 the remaining tanks at the treatment plant were constructed in 1987.



Pre-Aeration Tanks

AERATION TANKS

Discharge from the pre-aeration tanks is directed to the eight aeration tanks with coarse bubble diffusers. The four (4) Stage I concrete aeration tanks have a total volume of 420,052 gallons and the four (4) Stage II concrete aeration tanks have a total volume of 818,180 gallons. The aeration system is comprised of coarse bubble diffusers. Two tanks in Stage 1 were constructed in 1966 the remaining tanks at the treatment plant were constructed in 1987. The five Hoffman aeration blowers were rebuilt in 2018/2019. Four blowers Model 75105a1 are 150 HP units and the fifth Model 74105a3 is a 75 HP unit. Return activated sludge pumps are Flygt CP 3152-180 20 HP pump, and two Netzsch Model NE80 7.5 HP pumps installed in 1990.



Aeration Tanks Stage 1



Aeration Tanks Stage 2



Aeration Blowers



Aeration Blowers

INTERMEDIATE CLARIFIERS

Discharge from the aeration tanks is directed to the six intermediate settling tanks. The two (2) Stage I concrete tanks have a total volume of 286,853 gallons and the four (4) Stage II concrete tanks have a total volume of 452,390 gallons. Two tanks in Stage I were constructed in 1966 the remaining tanks at the treatment plant were constructed in 1987. The tank's chains and scrappers were most recently replaced in 2012.



Intermediate Clarifiers



Intermediate Clarifiers

TRICKLING FILTERS/RECIRCULATING PUMP STATION

The Stage I and II trickling filters were constructed in 1966 and 1987, respectively. The filters are filled with rock media. Stage I filters have a volume of 594,821 gallons and Stage II filters have a volume of 1,142,057 gallons. The filter drives/bearings/gear box were replaced in 2017-2020. The Stage I trickling filter pump station has three pumps (two KSB Model KRT-150-316 17.5 Hp pumps rated at 950 GPM and a KSB Model K150-206 18 HP pump installed in 2012) and Stage II has four pumps all Fairbanks Morris Model C5445 40 HP units installed in 2015.



Trickling Filter



Trickling Filter Pump Station

FLASH MIX AND FLOCCULATION TANKS

Stage II has two flash mix tanks with mixers were installed in 2011, (Total volume 2,740 gallons) for the addition of ferric chloride (FeO_3) and two flocculation tanks with flocculation mixers (Total volume 86,886 gallons) after the addition of polymer to assist with phosphorus removal and settling in the final settling tanks. Polyaluminum chloride (PACL 300) is added in Stage I to assist with Phosphorus removal. The ferric chloride building includes two ferric feed pumps and two polymer feed pumps all from 2015.



Flash Mix & Flocculation Tanks



Flocculation Tanks



Flash Mix & Flocculation Tanks



Flash Mix & Flocculation Tanks

FINAL SETTLING TANKS

The discharge from the flocculation tanks in Stage II is directed to the four (4) final concrete settling tanks. The four (4) Stage I concrete final settling tanks have a total volume of 239,210 gallons and the four (4) Stage II concrete final settling tanks have a total volume of 566,480 gallons. The tanks in Stage I were constructed in 1966 and the tanks for Stage 2 were constructed in 1987. The tank's chains, flights, wear shoes and rails were replaced in 2010/2011. The gear boxes are the original gear boxes from approx. 25 years ago. A 2022 new scum pump Netzsch Nemo 5 HP transfers' scum.



Final Settling Tanks



Final Settling Tanks

CHLORINE CONTACT TANKS

The Stage I has five (5) concrete chlorine contact tanks constructed in 1966 with a total volume of 57,160 gallons. Stage II has eight (8) concrete chlorine contact tanks constructed in 1987 with a total volume of 159,888 gallons. Sodium hypochlorite (NaOCL) is added for disinfection prior to the tanks. Stage 1 chlorine room includes two pumps for sodium hypochlorite from approx. ten ago and two 2019 sodium bisulfate pumps. Stage 2 chlorine room has two sodium bisulfate pumps approx. ten years of age.



Chlorine Contact Tank



Chlorine Contact Tank

EFFLUENT PUMPS

The Stage I and II each have a high wet weather effluent pump installed in the channel prior to the effluent box to lower the level in the chlorine contacts during high flows to minimize the potential for a hydraulic back water condition occurring in the plant chlorine contact tanks. The pumps were installed in 2013/2014.



Effluent Pumps



Effluent Pumps

EFFLUENT METERS

The Stage I and II flows are independently metered with an ultrasonic meters (2012) at the effluent weir prior to the flows combining in the effluent box where the WWTP effluent sample is taken. Sodium bisulfate (NaHSO_3) is added in the effluent box for dichlorination prior to sampling.

OUTFALLS

The WWTP combined effluent flow is then discharged to the outfall sewers with the primary discharge being located below the Fischer's Park dam approximately 1500 linear feet downstream of the WWTP. Another outfall sewer discharges to the creek located directly across Kriebel Road from the treatment plant and is only used during high flow events.



Lower Outfall below Fischer's Park Dam

CHEMICAL STORAGE AND FEED EQUIPMENT

The WWTP has a chemical storage building with various chemical feed equipment.



Ferric Chloride Storage Tanks



Poyaluminum Chloride Tank

EMERGENCY GENERATORS

Two emergency generators are at the WWTP. Each generator is rated for 1.1 megawatts, 3ph, 60 hz, 480/2777 volts. The generators are scheduled for replacement within the next five years. Fuel for the diesel generators is stored in PADEP permitted below grade tanks.



Emergency Generators



Underground Diesel Tanks



Emergency Generator Building

SLUDGE PROCESSING EQUIPMENT AND DISPOSAL

The screenings from the rotating screens are captured by a rag compactor (2019) and are bagged and disposed of offsite. Settling tank waste sludges and scum pit discharges are blended in sludge holding tanks. The sludge thickener building has two waste activated sludge pumps Netzsch NE 8- 10 HP units (Approx. 15 years of age), two Flygt 10 HP pumps (10 years) and three 20 Hp Flygt pumps (5 years). Offsite waste sludge is transferred from tanker trucks to the solids handling storage tanks for mixing and decanting prior to being added to the WWTP blended sludges which are then processed through two (2) Alfa Lavel Model ALDC506 75 HP centrifuges (2017), lime stabilized as dewatered filter cake, and ultimately disposed of primarily via land application, with landfill disposal as an alternative. Sludge processing equipment also includes three Netzsch Model NE80A 10 HP transfer pumps, five polymer pumps, and a Penn Valley Double Disc 2 Hp pump, all approx. 20 years old. The sludge storage Building includes three Roots Blowers Model 616JVRCSJ 60 HP installed in 1991 one Suterbilt Model CACMDPA blower installed in 2015 and two transfer Netzsch NE60 7.5 HP pumps rated at 230 GPM. The facility has a covered sludge storage pad which is currently used for vehicle and miscellaneous equipment storage. A third centrifuge will be installed in 2022.



Centrifuges



Sludge Blower/Pump Building



Sludge Transfer Pumps



Sludge Storage Blowers



Sludge Holding Tanks



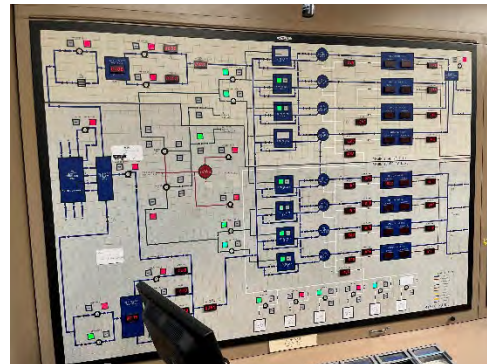
Sludge Cake Conveyors

SERVICE BUILDING

The Service building in the center of the WWTP houses the sludge processing equipment, rotating screens, screenings compactor, blowers, maintenance shop, employee area, laboratory, control room (SCADA upgrade 2018-2020), and maintenance garage. The utility water room includes three Goulds Water Tech 2000 20 HP pumps one from 2010, one from 2013 and the third from 2018. The roof was replaced on the building in 2020. The WWTP electric transformers were replaced in 2018.



Maintenance Shop



SCADA Office



Laboratory



Laboratory

ADMINISTRATION BUILDING

The administration building has office space for the WWTP administrator plant superintendents, reception area, file storage and Board meeting room.

4.2 Sewage Pumping Stations

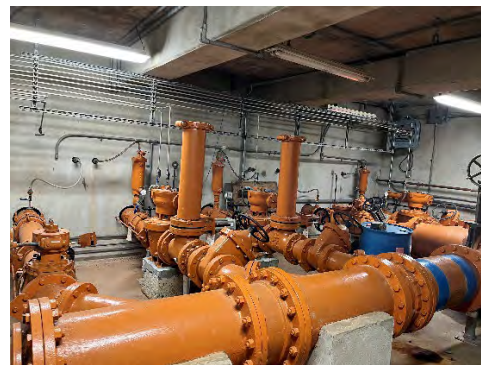
Rittenhouse Road Pump Station: Located on a 9,504-sf parcel at 1700 Old Forty Foot Road (TMP 53-00-06003-00-1), at the intersection of Old Forty Foot Road and Rittenhouse Road serves the Skippack Creek Interceptor in the western portion of Towamencin Township. Approximately 4,450 EDU's discharge sewage to the pump station. The pump station is permitted for 8.5 mgd and is equipped with four submersible pumps. Wastewater is pumped through two (2), 7,940 linear feet 16-inch force mains, that discharge into the Township's existing gravity collection system at Manhole BRP-3, which is located on the Township Public Works Facility and Bustard Road Park property (1979 Bustard Road). The pump station was originally constructed in 1988.

The station is two levels deep with a wet well and dry well configuration. The wet well is concrete. There are three KSB Model KRT141-401/78XG 107 HP pumps each rated at 2300 GPM installed in 2013 along with two KSB Model KRTF100-316 36 HP rated at 250 GPM installed in 2015. The drywell contains check vales and gate valves which combine into a four- inch discharge force main. The station has a magnetic flow meter. An emergency generator with an automatic transfer is at the site for power failure events.

The building is constructed of a brick exterior with painted CMU block interior and a fiberglass shingle roof. The building and all mechanical and electrical equipment are in good condition.



Rittenhouse PS Building



Dry Well, Piping, and Valves



Emergency Generator



Wet Well and Piping

Milestone Pump Station: Located on tax parcel (TMP 67-00-02961-01-4), adjacent to a residence at 3074 Scheid Way in Worcester Township. Milestone Pump Station serves a portion of a subdivision which is located in the Kriebel Road Interceptor service area in the northeastern portion of Worcester Township. The pump station is permitted for 120 gpm and is equipped with two Flygt 3127.180 10 HP submersible pumps, each capable of 120 gpm peak flow . Wastewater is pumped through 1,680 linear feet of four-inch force main, that discharges into the Township's existing gravity collection system at Manhole W4.74, which is located in the right of way of Locust Drive, Worcester Township. The pump station was constructed in 1996.

The station is a submersible station with a wet well and valve vault configuration. The wet well is concrete and contains the two (2) submersible pumps and trash basket. The control panel is exterior mounted on a brick wall, with an A-frame roof, with fiberglass shingles. The valve vault contains check valves and gate valves. The station has a magnetic flow meter. A spare pump was purchased for the station in 2020. The generator is a Kohler diesel unit with internal diesel storage tank.

The entire property is located outside of the floodway and is fully enclosed by a fence. The interior of the fenced area is stoned. The wet well, valve vault and all mechanical and electrical equipment are in good condition.



Control Panel and Valve Vault



Emergency Generator



Wetwell

Hollis Hills Pump Station: Located within an easement on a 3.46-acre parcel (TMP 67-00-01913-45-9) at 2033 Hollis Road in Worcester Township. Hollis Hills Pump Station serves a subdivision which is located in the Kriebel Road Interceptor service area in the northern portion of Worcester Township. Approximately 30 EDU's discharge sewage to the pump station. The pump station is permitted for 120 gpm and is equipped with two Flygt 3102.890 6 HP submersible pumps, each capable of 120 gpm peak flow. Wastewater is pumped through 5,740 linear feet of four-inch force main, that discharges into the Township's existing gravity collection system at Manhole 533, which is located in the right of way of Kriebel Road and Bustard Road, Towamencin Township. The pump station was constructed in 1991.

The station is a submersible station with a wet well and valve vault configuration, with a building that houses the controls and generator. The wet well is concrete and contains the two (2) submersible pumps. Additionally, a spare pump is stored within the building. The control panel is mounted within building. The valve vault contains check valves and gate valves. The station has a magnetic flow meter. The generator is a diesel unit with

integral fuel storage tank. The building is constructed of a brick exterior with painted CMU block interior and a fiberglass shingle roof.

The entire property is located outside of the floodway and is fully enclosed by a fence. The driveway and area around the building and vaults is paved. The wet well, valve vault and all mechanical and electrical equipment are in good condition.



Control Building and Wetwell



Emergency Generator



Control Panel

4.3 Collection/Conveyance System Description

Collection/Conveyance System Summary

The wastewater collection and conveyance system in the Township consists of approximately 420,000 linear feet of sewage gravity conveyance piping, 23,500 linear feet of force mains, and three (3) pumping stations (Rittenhouse Road, Hollis Hills, and Milestone). The collection/conveyance system consists of 8-inch, 10-inch, 12-inch, 15-inch and 21-inch sewer pipes constructed of various materials. There are approximately 2,100 manholes in the system. There are approximately 108,000 linear feet of laterals. Lateral lineal footages were estimated based on average length from the center to average road widths to the curb. A majority of the piping was installed between 1967 and 2015. There is a permanent flow meter on the conveyance line coming from Upper Gwynedd Township which was installed in 2015. The permanent meter for the Lower Salford flows is planned to be upgraded by Lower Salford in 2023.

5. Real Property and Easements

The following is a partial list of the real property related to operation of the wastewater treatment plant and pump stations which will be conveyed at closing. As additional properties are identified during the closing process they will be added to the list. Also included is a list of real property not being conveyed at closing.

OWNED REAL PROPERTY

1. Wastewater Treatment Plant ("WWTP"): 2225 Kriebel Road; parcel number 53-00-04124-00-8; See below.



2. Sludge tank at WWTP: 2225 Kriebel Road; parcel number 53-00-04125-00-7
3. Rittenhouse Pump Station: 1700 Old Forty Foot Road; parcel number 53-00-06003-00-1
4. Milestone Pump Station; adjacent to 3074 Scheid Way in Worcester Township parcel number 67-00-02961-01-4
5. Hollis Hills Pump Station easement; located in an easement at 2033 Hollis Road in Worcester Township; parcel number 67-00-01913-45-9

ABOVE-GROUND EASEMENTS AND LICENSES

1. 30 feet wide trail easement along the front of the WWTP property parcel 53-00-04124-00-8 (in process)
2. 50 feet wide trail easement along the front of the WWTP property parcel 53-00-04125-00 -7 (in process)
3. An irrevocable and permanent license 30' access easement to be prepared and recorded in order to assure the continued right of vehicular and worker ingress and egress to and from the plant property across the adjoining land of the Township for emergency use only. This license will run with the land and provide a secondary means of access to the plant only when and if needed.

Excluded Real Property

Ballfield parcel: 1984 Green Lane Road, parcel number 53-00-03472-00-3, 20.25 acres.

Floodplain site along Kriebel Road: Kriebel Road; parcel number 53-00-04239-00-1; 4.54 acres.

Corner property at Bustard and Kriebel Road: 2225 Kriebel Road; parcel number 53-00-04123-00-9; 2.95 acres.

6. Regulatory Requirements

A copy of the current(2014) wastewater treatment plant NPDES permit and the 2022 draft wastewater treatment plant NPDES permit are included in this section. Also included is the 2015 WWTP influent pump station Part 2 permit rerating the facility to 20 MGD. The PADEP Southeast Office Record Management Department was contacted for copies of the pump station Water Quality Management (WQM) Permits for the respective pump stations. No records of the permits were found. Contact information – Ron Mintz, Records Management Manager, (484) 250-5013.



pennsylvania

DEPARTMENT OF ENVIRONMENTAL PROTECTION

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

**AUTHORIZATION TO DISCHARGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM
DISCHARGE REQUIREMENTS FOR PUBLICLY OWNED
TREATMENT WORKS (POTWs)**

NPDES PERMIT NO: PA0039004

In compliance with the provisions of the Clean Water Act, 33 U.S.C. Section 1251 *et seq.* ("the Act") and Pennsylvania's Clean Streams Law, as amended, 35 P.S. Section 691.1 *et seq.*,

**Upper Gwynedd-Towamencin Municipal Authority
2225 Kriebel Road
Lansdale, PA 19446**

is authorized to discharge from a facility known as **Upper Gwynedd Towamencin STP**, located in **Towamencin Township, Montgomery County**, to **Unnamed Tributary to Towamencin Creek and Towamencin Creek** in Watershed(s) **3-E** in accordance with effluent limitations, monitoring requirements and other conditions set forth in Parts A, B and C hereof.

THIS PERMIT SHALL BECOME EFFECTIVE ON SEPTEMBER 1, 2014

THIS PERMIT SHALL EXPIRE AT MIDNIGHT ON AUGUST 31, 2019

The authority granted by this permit is subject to the following further qualifications:

1. If there is a conflict between the application, its supporting documents and/or amendments and the terms and conditions of this permit, the terms and conditions shall apply.
2. Failure to comply with the terms, conditions or effluent limitations of this permit is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application. (40 CFR 122.41(a))
3. A complete application for renewal of this permit, or notice of intent to cease discharging by the expiration date, must be submitted to DEP at least 180 days prior to the above expiration date (unless permission has been granted by DEP for submission at a later date), using the appropriate NPDES permit application form. (40 CFR 122.41(b), 122.21(d))

In the event that a timely and complete application for renewal has been submitted and DEP is unable, through no fault of the permittee, to reissue the permit before the above expiration date, the terms and conditions of this permit, including submission of the Discharge Monitoring Reports (DMRs), will be automatically continued and will remain fully effective and enforceable against the discharger until DEP takes final action on the pending permit application. (25 Pa. Code 92a.7(b), (c))

4. This NPDES permit does not constitute authorization to construct or make modifications to wastewater treatment facilities necessary to meet the terms and conditions of this permit.

DATE PERMIT ISSUED August 7, 2014

ISSUED BY /s/
Jenifer L. Fields, P.E.
Clean Water Program Manager
Southeast Regional Office

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS**I. A. For Outfall** 001, **Latitude** 40° 13' 46.00", **Longitude** 75° 21' 6.00", **River Mile Index** 2.0, **Stream Code** 01066**Receiving Waters:** Towamencin Creek**Type of Effluent:** Treated Sewage from Upper-Gwynedd Towamencin STP

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum Measurement Frequency ⁽²⁾	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum		
Flow (MGD)	Report	Report	XXX	XXX	XXX	Continuous	Recorded
pH (S.U.)	XXX	XXX	6.0 Inst Min	XXX	XXX	1/day	Grab
Dissolved Oxygen	XXX	XXX	6.0	XXX	XXX	1/day	Grab
Total Residual Chlorine	XXX	XXX	XXX	0.014	XXX	1/day	Grab
CBOD5 Influent	Report	XXX	XXX	Report	XXX	3/week	24-Hr Composite
CBOD5 May 1 - Oct 31	540	815 Wkly Avg	XXX	10	15 Wkly Avg	3/week	24-Hr Composite
CBOD5 Nov 1 - Apr 30	1,085	1,625 Wkly Avg	XXX	20	30 Wkly Avg	3/week	24-Hr Composite
BOD5 Influent	Report	XXX	XXX	Report	XXX	2/month	24-Hr Composite
Total Suspended Solids Influent	Report	XXX	XXX	Report	XXX	3/week	24-Hr Composite

Outfall 001, Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾			Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Total Suspended Solids	1,625	2,440 Wkly Avg	XXX	30	45 Wkly Avg	60	3/week	24-Hr Composite
Total Dissolved Solids	XXX	XXX	XXX	Report	Report	XXX	1/week	24-Hr Composite
Osmotic Pressure (mOs/kg)	XXX	XXX	XXX	Report	XXX	52	1/month	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	200 Geo Mean	XXX	1,000 (*)	3/week	Grab
Ammonia-Nitrogen May 1 - Oct 31	54	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Ammonia-Nitrogen Nov 1 - Apr 30	108	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Phosphorus Apr 1 - Oct 31	51	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Total Phosphorus Nov 1 - Mar 31	102	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Aluminum	Report	Report	XXX	Report	Report	XXX	See Permit (**)	24-Hr Composite
Total Copper	1.14	1.73	XXX	0.021	0.032	0.042	1/week	24-Hr Composite
Total Iron	84.5	132	XXX	1.56	2.44	3.12	1/week	24-Hr Composite

Outfall 001, Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)				Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Sulfate	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chloride	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Bromide	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chronic Toxicity - Ceriodaphnia Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Ceriodaphnia Reproduction (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Growth (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s): Outfall 001 (See Part C Requirement I.H related to sampling required only while outfall is operated under High Flow Management Plan)

(*) See part C Requirement I.K for instructions regarding October thru April reporting of maximum fecal coliform values

(**) See part C Requirement I.L for instructions regarding sampling for Total Aluminum.

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS**I. B. For Outfall** 002, **Latitude** 40° 13' 46.00", **Longitude** 75° 21' 6.00", **River Mile Index** 2.0, **Stream Code** 01066**Receiving Waters:** Towamencin Creek**Type of Effluent:** Treated Sewage from Upper-Gwynedd Towamencin STP

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum	
Flow (MGD)	Report	Report	XXX	XXX	XXX	XXX	Recorded
pH (S.U.)	XXX	XXX	6.0 Inst Min	XXX	XXX	9.0	Grab
Dissolved Oxygen	XXX	XXX	6.0	XXX	XXX	1/day	Grab
Total Residual Chlorine	XXX	XXX	XXX	0.014	XXX	0.047	Grab
CBOD5 Influent	Report	XXX	XXX	Report	XXX	XXX	24-Hr Composite
CBOD5 May 1 - Oct 31	540	815 Wkly Avg	XXX	10	15 Wkly Avg	20	24-Hr Composite
CBOD5 Nov 1 - Apr 30	1,085	1,625 Wkly Avg	XXX	20	30 Wkly Avg	40	24-Hr Composite
BOD5 Influent	Report	XXX	XXX	Report	XXX	XXX	24-Hr Composite
Total Suspended Solids Influent	Report	XXX	XXX	Report	XXX	XXX	24-Hr Composite

Outfall 002, Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾			Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Total Suspended Solids	1,625	2,440 Wkly Avg	XXX	30	45 Wkly Avg	60	3/week	24-Hr Composite
Total Dissolved Solids	XXX	XXX	XXX	Report	Report	XXX	1/week	24-Hr Composite
Osmotic Pressure (mOs/kg)	XXX	XXX	XXX	Report	XXX	52	1/month	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	200 Geo Mean	XXX	1,000 (*)	3/week	Grab
Ammonia-Nitrogen May 1 - Oct 31	54	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Ammonia-Nitrogen Nov 1 - Apr 30	108	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Phosphorus Apr 1 - Oct 31	51	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Total Phosphorus Nov 1 - Mar 31	102	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Aluminum	Report	Report	XXX	Report	Report	XXX	See Permit (**)	24-Hr Composite
Total Copper	1.14	1.73	XXX	0.021	0.032	0.042	1/week	24-Hr Composite
Total Iron	84.5	132	XXX	1.56	2.44	3.12	1/week	24-Hr Composite

Outfall 002, Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)				Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Sulfate	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chloride	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Bromide	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chronic Toxicity - Ceriodaphnia Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Ceriodaphnia Reproduction (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Growth (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s): Outfall 002 (See Part C Requirement I.H related to sampling required only while outfall is operated under High Flow Management Plan)

(*) See part C Requirement I.K for instructions regarding October thru April reporting of maximum fecal coliform values

(**) See part C Requirement I.L for instructions regarding sampling for Total Aluminum.

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS**I. C. For Outfall** 003, **Latitude** 40° 13' 44.99", **Longitude** 75° 21' 38.81", **River Mile Index** 1.5, **Stream Code** 01066**Receiving Waters:** Towamencin Creek**Type of Effluent:** Treated Sewage from Upper-Gwynedd Towamencin STP

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)				Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Flow (MGD)	Report	Report	XXX	XXX	XXX	XXX	Continuous	Recorded
pH (S.U.)	XXX	XXX	6.0 Inst Min	XXX	XXX	9.0	1/day	Grab
Dissolved Oxygen	XXX	XXX	6.0	XXX	XXX	XXX	1/day	Grab
Total Residual Chlorine	XXX	XXX	XXX	0.014	XXX	0.047	1/day	Grab
CBOD5 Influent	Report	XXX	XXX	Report	XXX	XXX	3/week	24-Hr Composite
CBOD5 May 1 - Oct 31	540	815 Wkly Avg	XXX	10	15 Wkly Avg	20	3/week	24-Hr Composite
CBOD5 Nov 1 - Apr 30	1,085	1,625 Wkly Avg	XXX	20	30 Wkly Avg	40	3/week	24-Hr Composite
BOD5 Influent	Report	XXX	XXX	Report	XXX	XXX	2/month	24-Hr Composite
Total Suspended Solids Influent	Report	XXX	XXX	Report	XXX	XXX	3/week	24-Hr Composite

Outfall 003, Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾			Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Total Suspended Solids	1,625	2,440 Wkly Avg	XXX	30	45 Wkly Avg	60	3/week	24-Hr Composite
Total Dissolved Solids	XXX	XXX	XXX	Report	Report	XXX	1/week	24-Hr Composite
Osmotic Pressure (mOs/kg)	XXX	XXX	XXX	Report	XXX	52	1/month	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	200 Geo Mean	XXX	1,000 (*)	3/week	Grab
Ammonia-Nitrogen May 1 - Oct 31	54	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Ammonia-Nitrogen Nov 1 - Apr 30	108	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Phosphorus Apr 1 - Oct 31	51	XXX	XXX	1.0	XXX	2.0	3/week	24-Hr Composite
Total Phosphorus Nov 1 - Mar 31	102	XXX	XXX	2.0	XXX	4.0	3/week	24-Hr Composite
Total Aluminum	Report	Report	XXX	Report	Report	XXX	See Permit (**)	24-Hr Composite
Total Copper	1.14	1.73	XXX	0.021	0.032	0.042	1/week	24-Hr Composite
Total Iron	84.5	132	XXX	1.56	2.44	3.12	1/week	24-Hr Composite

Outfall , Continued (from September 1, 2014 through August 31, 2019)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾			Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Daily Maximum	Minimum	Average Monthly	Daily Maximum	Instant. Maximum		
Sulfate	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chloride	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Bromide	Report	Report	XXX	Report	Report	XXX	1/week	24-Hr Composite
Chronic Toxicity - Ceriodaphnia Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Ceriodaphnia Reproduction (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Survival (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit
Chronic Toxicity - Pimephales Growth (TUc)	XXX	XXX	XXX	XXX	1.04	XXX	See Permit	See Permit

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s): Outfall 003

(*) See part C Requirement I.K for instructions regarding October thru April reporting of maximum fecal coliform values

(**) See part C Requirement I.L for instructions regarding sampling for Total Aluminum.

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. D. For Outfall 004, **Latitude** 40° 13' 47.30", **Longitude** 75° 21' 3.30", **River Mile Index** 2.0, **Stream Code** 01066

Receiving Waters: Unnamed Tributary to Towamencin Creek

Type of Effluent: Stormwater runoff from Upper Gwynedd-Towamencin STP property

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Minimum	Annual Average	Instant. Maximum		
pH (S.U.)	XXX	XXX	Report	XXX	Report	Grab
CBOD5	XXX	XXX	Report	XXX	Report	Grab
Chemical Oxygen Demand	XXX	XXX	Report	XXX	Upon Request	Grab
Total Suspended Solids	XXX	XXX	Report	XXX	Upon Request	Grab
Oil and Grease	XXX	XXX	Report	XXX	Upon Request	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	Report	XXX	Upon Request	Grab
Total Kjeldahl Nitrogen	XXX	XXX	Report	XXX	Upon Request	Grab
Total Phosphorus	XXX	XXX	Report	XXX	Upon Request	Grab
Dissolved Iron	XXX	XXX	Report	XXX	Upon Request	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 004 (see Part C Requirement VI related to stormwater sampling from representative stormwater outfall)

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. E. For Outfall 005, **Latitude** 40° 13' 46.30", **Longitude** 75° 21' 4.30", **River Mile Index** 2.0, **Stream Code** 01066

Receiving Waters: Unnamed Tributary to Towamencin Creek

Type of Effluent: Stormwater runoff from Upper Gwynedd-Towamencin STP property

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum Measurement Frequency ⁽²⁾	Required Sample Type
	Average Monthly		Minimum	Annual Average	Instant. Maximum	
pH (S.U.)	XXX	XXX	XXX	Report	Report	Grab
CBOD5	XXX	XXX	XXX	Report	Report	Grab
Chemical Oxygen Demand	XXX	XXX	XXX	Report	Report	Grab
Total Suspended Solids	XXX	XXX	XXX	Report	Report	Grab
Oil and Grease	XXX	XXX	XXX	Report	Report	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	Report	Report	Grab
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	Report	Grab
Total Phosphorus	XXX	XXX	XXX	Report	Report	Grab
Dissolved Iron	XXX	XXX	XXX	Report	Report	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 005 (see Part C Requirement VI related to stormwater sampling from representative stormwater outfall)

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. F. For Outfall 006, **Latitude** 40° 13' 45.60", **Longitude** 75° 21' 7.50", **River Mile Index** 2.0, **Stream Code** 01066

Receiving Waters: Towamencin Creek

Type of Effluent: Stormwater runoff from Upper Gwynedd-Towamencin STP property

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly		Minimum	Annual Average	Instant. Maximum	
pH (S.U.)	XXX	XXX	XXX	Report	Report	Grab
CBOD5	XXX	XXX	XXX	Report	Report	Grab
Chemical Oxygen Demand	XXX	XXX	XXX	Report	Report	Grab
Total Suspended Solids	XXX	XXX	XXX	Report	Report	Grab
Oil and Grease	XXX	XXX	XXX	Report	Report	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	Report	Report	Grab
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	Report	Grab
Total Phosphorus	XXX	XXX	XXX	Report	Report	Grab
Dissolved Iron	XXX	XXX	XXX	Report	Report	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 006 (see Part C Requirement VI related to stormwater sampling from representative stormwater outfall)

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. G. For Outfall 007, Latitude 40° 13' 47.10", Longitude 75° 21' 10.00", River Mile Index 2.0, Stream Code 01066

Receiving Waters: Towamencin Creek

Type of Effluent: Stormwater runoff from Upper Gwynedd-Towamencin STP property

1. The permittee is authorized to discharge during the period from September 1, 2014 through August 31, 2019.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum Measurement Frequency ⁽²⁾	Required Sample Type
	Average Monthly		Minimum	Annual Average	Instant. Maximum	
pH (S.U.)	XXX	XXX	XXX	Report	Report	Grab
CBOD5	XXX	XXX	XXX	Report	Report	Grab
Chemical Oxygen Demand	XXX	XXX	XXX	Report	Report	Grab
Total Suspended Solids	XXX	XXX	XXX	Report	Report	Grab
Oil and Grease	XXX	XXX	XXX	Report	Report	Grab
Fecal Coliform (CFU/100 ml)	XXX	XXX	XXX	Report	Report	Grab
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	Report	Grab
Total Phosphorus	XXX	XXX	XXX	Report	Report	Grab
Dissolved Iron	XXX	XXX	XXX	Report	Report	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 007 (see Part C Requirement VI related to stormwater sampling from representative stormwater outfall)

**PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS
(Continued)**

Additional Requirements

1. The permittee may not discharge:
 - a. Floating solids, scum, sheen or substances that result in observed deposits in the receiving water. (25 Pa Code 92a.41(c))
 - b. Oil and grease in amounts that cause a film or sheen upon or discoloration of the waters of this Commonwealth or adjoining shoreline, or that exceed 15 mg/l as a daily average or 30 mg/l at any time (or lesser amounts if specified in this permit). (25 Pa. Code 92a.47(a)(7) and 95.2(2))
 - c. Substances in concentration or amounts sufficient to be inimical or harmful to the water uses to be protected or to human, animal, plant or aquatic life. (25 Pa Code 93.6(a))
 - d. Foam or substances that produce an observed change in the color, taste, odor or turbidity of the receiving water, unless those conditions are otherwise controlled through effluent limitations or other requirements in this permit. (25 Pa Code 92a.41(c))
2. The monthly average percent removal of BOD₅ or CBOD₅ and TSS must be at least 85% for POTW facilities on a concentration basis except where 25 Pa. Code 92a.47(g) and (h) are applicable to facilities with combined sewer overflows (CSOs) or as otherwise specified in this permit. (25 Pa. Code 92a.47(a)(3))
3. If the permit requires the reporting of average weekly statistical results, the maximum weekly average concentration and maximum weekly average mass loading shall be reported, regardless of whether the results are obtained for the same or different weeks.
4. The permittee shall monitor the sewage effluent discharge(s) for the effluent parameters identified in the Part A limitations table(s) during all bypass events at the facility, using the sample types that are specified in the limitations table(s). Where the required sample type is "composite", the permittee must commence sample collection within one hour of the start of the bypass, wherever possible. The results shall be reported on the Daily Effluent Monitoring supplemental form (3800-FM-BPNPSM0435) and be incorporated into the calculations used to report self-monitoring data on Discharge Monitoring Reports (DMRs).

Footnotes

- (1) When sampling to determine compliance with mass effluent limitations, the discharge flow at the time of sampling must be measured and recorded.
- (2) This is the minimum number of sampling events required. Permittees are encouraged, and it may be advantageous in demonstrating compliance, to perform more than the minimum number of sampling events.

Supplemental Information

- (1) The hydraulic design capacity of 7.3 million gallons per day for the treatment facility is used to prepare the annual Municipal Wasteload Management Report to help determine whether a "hydraulic overload" situation exists, as defined in Title 25 Pa. Code Chapter 94.
- (2) The effluent limitations for Outfalls 001, 002 and 003 were determined using effluent discharge rates of 6.5 MGD, 6.5 MGD and 6.5 MGD, respectively.
- (3) The organic design capacity of 16263 lbs BOD₅ per day for the treatment facility is used to prepare the annual Municipal Wasteload Management Report to determine whether an "organic overload" condition exists, as defined in 25 Pa. Code Chapter 94.
- (4) Total Nitrogen is the sum of Total Kjeldahl-N (TKN) plus Nitrite-Nitrate as N (NO₂+NO₃-N), where TKN and NO₂+NO₃-N are measured in the same sample.

II. DEFINITIONS

At Outfall (XXX) means a sampling location in outfall line XXX below the last point at which wastes are added to outfall line (XXX), or where otherwise specified.

Average refers to the use of an arithmetic mean, unless otherwise specified in this permit. (40 CFR 122.41(l)(4)(iii))

Best Management Practices (BMPs) means schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce the pollution to surface waters of the Commonwealth. BMPs also include treatment requirements, operating procedures and practices to control plant site runoff, spillage or leaks, sludge or waste disposal, or drainage from raw material storage. (25 Pa. Code 92a.2)

Bypass means the intentional diversion of waste streams from any portion of a treatment facility. (40 CFR 122.41(m)(1)(i))

Calendar Week is defined as the seven consecutive days from Sunday through Saturday, unless the permittee has been given permission by DEP to provide weekly data as Monday through Friday based on showing excellent performance of the facility and a history of compliance. In cases when the week falls in two separate months, the month with the most days in that week shall be the month for reporting.

Clean Water Act means the Federal Water Pollution Control Act, as amended (33 U.S.C.A. §§1251 to 1387).

Composite Sample (for all except GC/MS volatile organic analysis) means a combination of individual samples (at least eight for a 24-hour period or four for an 8-hour period) of at least 100 milliliters (mL) each obtained at spaced time intervals during the compositing period. The composite must be flow-proportional; either the volume of each individual sample is proportional to discharge flow rates, or the sampling interval is proportional to the flow rates over the time period used to produce the composite. (EPA Form 2C)

Composite Sample (for GC/MS volatile organic analysis) consists of at least four aliquots or grab samples collected during the sampling event (not necessarily flow proportioned). The samples must be combined in the laboratory immediately before analysis and then one analysis is performed. (EPA Form 2C)

Daily Average Temperature means the average of all temperature measurements made, or the mean value plot of the record of a continuous automated temperature recording instrument, either during a calendar day or during the operating day if flows are of a shorter duration.

Daily Discharge means the discharge of a pollutant measured during a calendar day or any 24-hour period that reasonably represents the calendar day for purposes of sampling. For pollutants with limitations expressed in units of mass, the "daily discharge" is calculated as the total mass of the pollutant discharged over the day. For pollutants with limitations expressed in other units of measurement, the "daily discharge" is calculated as the average measurement of the pollutant over the day. (25 Pa. Code 92a.2, 40 CFR 122.2)

Daily Maximum Discharge Limitation means the highest allowable "daily discharge."

Discharge Monitoring Report (DMR) means the DEP or EPA supplied form(s) for the reporting of self-monitoring results by the permittee. (25 Pa. Code 92a.2 and 40 CFR 122.2)

Estimated Flow means any method of liquid volume measurement based on a technical evaluation of the sources contributing to the discharge including, but not limited to, pump capabilities, water meters and batch discharge volumes.

Geometric Mean means the average of a set of n sample results given by the n^{th} root of their product.

Grab Sample means an individual sample of at least 100 mL collected at a randomly selected time over a period not to exceed 15 minutes. (EPA Form 2C)

Hauled-In Wastes means any waste that is introduced into a treatment facility through any method other than a direct connection to the sewage collection system. The term includes wastes transported to and disposed of within the treatment facility or other entry points within the collection system.

Hazardous Substance means any substance designated under 40 CFR Part 116 pursuant to Section 311 of the Clean Water Act. (40 CFR 122.2)

Immersion Stabilization (i-s) means a calibrated device is immersed in the wastewater until the reading is stabilized.

Indirect Discharger means a non-domestic discharger introducing pollutants to a Publicly Owned Treatment Works (POTW) or other treatment works. (25 Pa. Code 92a.2 and 40 CFR 122.2)

Industrial User means a source of Indirect Discharge. (40 CFR 403.3)

Instantaneous Maximum Effluent Limitation means the highest allowable discharge of a concentration or mass of a substance at any one time as measured by a grab sample. (25 Pa. Code 92a.2)

Measured Flow means any method of liquid volume measurement, the accuracy of which has been previously demonstrated in engineering practice, or for which a relationship to absolute volume has been obtained.

Monthly Average Discharge Limitation means the highest allowable average of "daily discharges" over a calendar month, calculated as the sum of all "daily discharges" measured during a calendar month divided by the number of "daily discharges" measured during that month. (25 Pa. Code 92a.2)

Municipality means a city, town, borough, county, township, school district, institution, authority or other public body created by or pursuant to State law and having jurisdiction over disposal of sewage, industrial wastes, or other wastes. (25 Pa. Code 92a.2)

Municipal Waste Garbage, refuse, industrial lunchroom or office waste and other material, including solid, liquid, semisolid or contained gaseous material resulting from operation of residential, municipal, commercial or institutional establishments and from community activities; and sludge not meeting the definition of residual or hazardous waste under this section from a municipal, commercial or institutional water supply treatment plant, waste water treatment plant or air pollution control facility. (25 Pa. Code 271.1)

Publicly Owned Treatment Works (POTW) means a treatment works as defined by §212 of the Clean Water Act, owned by a state or municipality. The term includes any devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes of a liquid nature. The term also includes sewers, pipes or other conveyances if they convey wastewater to a POTW providing treatment. The term also means the municipality as defined in section 502(4) of the Clean Water Act, which has jurisdiction over the indirect discharges to and the discharges from such a treatment works. (25 Pa Code 92a.2 and 40 CFR 122.2)

Residual Waste Garbage, refuse, other discarded material or other waste, including solid, liquid, semisolid or contained gaseous materials resulting from industrial, mining and agricultural operations and sludge from an industrial, mining or agricultural water supply treatment facility, wastewater treatment facility or air pollution control facility, if it is not hazardous. The term does not include coal refuse as defined in the Coal Refuse Disposal Control Act. The term does not include treatment sludges from coal mine drainage treatment plants, disposal of which is being carried on under and in compliance with a valid permit issued under the Clean Streams Law. (25 Pa Code 287.1)

Severe Property Damage means substantial physical damage to property, damage to the treatment facilities that causes them to become inoperable, or substantial and permanent loss of natural resources that can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production. (40 CFR 122.41(m)(1)(ii))

Stormwater means the runoff from precipitation, snow melt runoff, and surface runoff and drainage. (25 Pa. Code 92a.2)

Stormwater Associated With Industrial Activity means the discharge from any conveyance that is used for collecting and conveying stormwater and that is directly related to manufacturing, processing or raw materials storage areas at an industrial plant, and as defined at 40 CFR §122.26(b)(14)(i) – (ix) and (xi) and 25 Pa. Code 92a.2.

Toxic Pollutant means those pollutants, or combinations of pollutants, including disease-causing agents, which after discharge and upon exposure, ingestion, inhalation or assimilation into any organism, either directly from the environment or indirectly by ingestion through food chains may, on the basis of information available to DEP cause death, disease, behavioral abnormalities, cancer, genetic mutations, physiological malfunctions, including malfunctions in reproduction, or physical deformations in these organisms or their offspring. (25 Pa. Code 92a.2)

Weekly Average Discharge Limitation means the highest allowable average of "daily discharges" over a calendar week, calculated as the sum of all "daily discharges" measured during a calendar week divided by the number of "daily discharges" measured during that week.

III. SELF-MONITORING, REPORTING AND RECORDKEEPING**A. Representative Sampling**

1. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity (40 CFR 122.41(j)(1)). Representative sampling includes the collection of samples, where possible, during periods of adverse weather, changes in treatment plant performance and changes in treatment plant loading. If possible, effluent samples must be collected where the effluent is well mixed near the center of the discharge conveyance and at the approximate mid-depth point, where the turbulence is at a maximum and the settlement of solids is minimized. (40 CFR 122.48 and 25 Pa. Code § 92a.61)

2. Records Retention (40 CFR 122.41(j)(2))

Except for records of monitoring information required by this permit related to the permittee's sludge use and disposal activities which shall be retained for a period of at least 5 years, all records of monitoring activities and results (including all original strip chart recordings for continuous monitoring instrumentation and calibration and maintenance records), copies of all reports required by this permit, and records of all data used to complete the application for this permit shall be retained by the permittee for 3 years from the date of the sample measurement, report or application, unless a longer retention period is required by the permit. The 3-year period shall be extended as requested by DEP or the EPA Regional Administrator.

3. Recording of Results (40 CFR 122.41(j)(3))

For each measurement or sample taken pursuant to the requirements of this permit, the permittee shall record the following information:

- a. The exact place, date and time of sampling or measurements.
- b. The person(s) who performed the sampling or measurements.
- c. The date(s) the analyses were performed.
- d. The person(s) who performed the analyses.
- e. The analytical techniques or methods used; and the associated detection level.
- f. The results of such analyses.

4. Test Procedures (40 CFR 122.41(j)(4))

Facilities that test or analyze environmental samples used to demonstrate compliance with this permit shall be in compliance with laboratory accreditation requirements of Act 90 of 2002 (27 Pa. C.S. §§4101-4113) and 25 Pa. Code Chapter 252, relating to environmental laboratory accreditation. Unless otherwise specified in this permit, the test procedures for the analysis of pollutants shall be those approved under 40 CFR Part 136 (or in the case of sludge use or disposal, approved under 40 CFR Part 136, unless otherwise specified in 40 CFR Part 503 or Subpart J of 25 Pa. Code Chapter 271), or alternate test procedures approved pursuant to those parts, unless other test procedures have been specified in this permit.

5. Quality/Assurance/Control

In an effort to assure accurate self-monitoring analyses results:

- a. The permittee, or its designated laboratory, shall participate in the periodic scheduled quality assurance inspections conducted by DEP and EPA. (40 CFR 122.41(e), 122.41(i)(3))
- b. The permittee, or its designated laboratory, shall develop and implement a program to assure the quality and accurateness of the analyses performed to satisfy the requirements of this permit, in accordance with 40 CFR Part 136. (40 CFR 122.41(j)(4))

B. Reporting of Monitoring Results

1. The permittee shall effectively monitor the operation and efficiency of all wastewater treatment and control facilities, and the quantity and quality of the discharge(s) as specified in this permit. (40 CFR 122.41(e), 122.44(i)(1))
2. Discharge Monitoring Reports (DMRs) must be completed in accordance with DEP's published DMR Instructions (3800-FM-BPNPSM0463). DMRs are based on calendar reporting periods unless Part C of this permit requires otherwise. DMR(s) must be received by the agency(ies) specified in paragraph 3 below in accordance with the following schedule:
 - Monthly DMRs must be received within 28 days following the end of each calendar month.
 - Quarterly DMRs must be received within 28 days following the end of each calendar quarter, i.e., January 28, April 28, July 28, and October 28.
 - Semiannual DMRs must be received within 28 days following the end of each calendar semiannual period, i.e., January 28 and July 28.
 - Annual DMRs must be received by January 28, unless Part C of this permit requires otherwise.
3. The permittee shall complete all Supplemental Reporting forms (Supplemental DMRs) provided by DEP in this permit (or an approved equivalent), and submit the signed, completed forms as an attachment to the DMR(s). If the permittee elects to use DEP's electronic DMR (eDMR) system, one electronic submission may be made for DMRs and Supplemental DMRs. If paper forms are used, the completed forms shall be mailed to:

Department of Environmental Protection
Clean Water Program
2 East Main Street
Norristown, PA 19401

NPDES Enforcement Branch (3WP42)
Office of Permits & Enforcement
Water Protection Division
U.S. EPA - Region III
1650 Arch Street
Philadelphia, PA 19103-2029

4. If the permittee elects to begin using DEP's eDMR system to submit DMRs required by the permit, the permittee shall, to assure continuity of business operations, continue using the eDMR system to submit all DMRs and Supplemental Reports required by the permit, unless the following steps are completed to discontinue use of eDMR:
 - a. The permittee shall submit written notification to the regional office that issued the permit that it intends to discontinue use of eDMR. The notification shall be signed by a principal executive officer or authorized agent of the permittee.
 - b. The permittee shall continue using eDMR until the permittee receives written notification from DEP's Central Office that the facility has been removed from the eDMR system, and electronic report submissions are no longer expected.
5. The completed DMR Form shall be signed and certified by either of the following applicable persons, as defined in 25 Pa. Code § 92a.22:
 - For a corporation - by a principal executive officer of at least the level of vice president, or an authorized representative, if the representative is responsible for the overall operation of the facility from which the discharge described in the NPDES form originates.

- For a partnership or sole proprietorship - by a general partner or the proprietor, respectively.
- For a municipality, state, federal or other public agency - by a principal executive officer or ranking elected official.

If signed by a person other than the above, written notification of delegation of DMR signatory authority must be submitted to DEP in advance of or along with the relevant DMR form. (40 CFR 122.22(b))

6. If the permittee monitors any pollutant at monitoring points as designated by this permit, using analytical methods described in Part A III.A.4. herein, more frequently than the permit requires, the results of this monitoring shall be incorporated, as appropriate, into the calculations used to report self-monitoring data on the DMR. (40 CFR 122.41(l)(4)(ii))

C. Reporting and Notification Requirements

1. **Planned Changes to Physical Facilities** – The permittee shall give notice to DEP as soon as possible but no later than 30 days prior to planned physical alterations or additions to the permitted facility. A permit under 25 Pa. Code Chapter 91 may be required for these situations prior to implementing the planned changes. A permit application, or other written submission to DEP, can be used to satisfy the notification requirements of this section.

Notice is required when:

- a. The alteration or addition to a permitted facility may meet one of the criteria for determining whether a facility is a new source in 40 CFR §122.29(b). (40 CFR 122.41(l)(1)(i))
 - b. The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification applies to pollutants which are not subject to effluent limitations in this permit. (40 CFR 122.41(l)(1)(ii))
 - c. The alteration or addition results in a significant change in the permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit, including notification of additional use or disposal sites not reported during the permit application process or not reported pursuant to an approved land application plan. (40 CFR 122.41(l)(1)(iii))
 - d. The planned change may result in noncompliance with permit requirements. (40 CFR 122.41(l)(2))
2. **Planned Changes to Waste Stream** – Under the authority of 25 Pa. Code 92a.24(a) and 40 CFR 122.42(b), the permittee shall provide notice to DEP and EPA as soon as possible but no later than 45 days prior to any planned changes in the volume or pollutant concentration of its influent waste stream as a result of indirect discharges or hauled-in wastes, as specified in paragraphs 2.a. and 2.b., below. Notice shall be provided on the "Planned Changes to Waste Stream" Supplemental Report (3800-FM-BPNPSM0482), available on DEP's website. The permittee shall provide information on the quality and quantity of waste introduced into the POTW, and any anticipated impact of the change on the quantity or quality of effluent to be discharged from the POTW (40 CFR 122.42(b)(3)). The Report shall be sent via Certified Mail or other means to confirm DEP's receipt of the notification. DEP will determine if the submission of a new application and receipt of a new or amended permit is required.
 - a. **Introduction of New Pollutants** (25 Pa. Code 92a.24(a), 40 CFR 122.42(b)(1))

New pollutants are defined as parameters that meet one or more of the following criteria:

- (i) Any pollutants that were not detected in the facilities' influent waste stream as reported in the permit application; and have not been approved to be included in the permittee's influent waste stream by DEP in writing.

- (ii) Any new introduction of pollutants into the POTW from an indirect discharger which would be subject to Sections 301 or 306 of the Clean Water Act if it were directly discharging those pollutants (40 CFR 122.42(b)(1)).

The permittee shall provide notification of the introduction of new pollutants in accordance with paragraph 2 above. The permittee may not authorize the introduction of new pollutants until the permittee receives DEP's written approval.

b. Increased Loading of Approved Pollutants (25 Pa. Code 92a.24(a), 40 CFR 122.42(b)(2))

Approved pollutants are defined as parameters that meet one or more of the following criteria:

- (i) Were detected in the facilities' influent waste stream as reported in the permittee's permit application; or have been previously approved to be included in the permittee's influent waste stream by DEP in writing.
- (ii) Have an effluent limitation or monitoring requirement in this permit.

The permittee shall provide notification of the introduction of increased influent loading (lbs/day) of approved pollutants in accordance with paragraph 2 above when (1) the cumulative increase in influent loading (lbs/day) exceeds 20% of the maximum loading reported in the permit application, or a loading previously approved by DEP and/or EPA, or (2) may cause an exceedance in the effluent of Effluent Limitation Guidelines (ELGs) or limitations in Part A of this permit, or (3) may cause interference or pass through at the POTW, or (4) may cause exceedances of the applicable water quality standards in the receiving stream. Unless specified otherwise in this permit, if DEP does not respond to the notification within 30 days of its receipt, the permittee may proceed with the increase in loading. The acceptance of increased loading of approved pollutants may not result in an exceedance of ELGs or effluent limitations, may not result in a hydraulic or organic overload condition as defined in 25 Pa. Code 94.1, and may not cause exceedances of the applicable water quality standards in the receiving stream.

3. Reporting Requirements for Hauled-In Wastes

a. Receipt of Residual Waste

- (i) The permittee shall document the receipt of all hauled-in residual wastes (including but not limited to wastewater from oil and gas wells, food processing waste, and landfill leachate), as defined at 25 Pa. Code § 287.1, that are received for processing at the treatment facility. The permittee shall report hauled-in residual wastes on a monthly basis to DEP on the "Hauled In Residual Wastes" Supplemental Report (3800-FM-BPNPSM0450) as an attachment to the DMR. If no residual wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report. The information used to develop the Report shall be retained by the permittee for five years from the date of receipt and must be made available to DEP or EPA upon request.

- (1) The dates that residual wastes were received.
- (2) The volume (gallons) of wastes received.
- (3) The license plate number of the vehicle transporting the waste to the treatment facility.
- (4) The permit number(s) of the well(s) where residual wastes were generated, if applicable.
- (5) The name and address of the generator of the residual wastes.
- (6) The type of wastewater.

The transporter of residual waste must maintain these and other records as part of the daily operational record (25 Pa. Code § 299.219). If the transporter is unable to provide this information or the permittee has not otherwise received the information from the generator, the residual wastes shall not be accepted by the permittee until such time as the permittee receives such information from the transporter or generator.

- (ii) The following conditions apply to the characterization of residual wastes received by the permittee:
 - (1) If the generator is required to complete a chemical analysis of residual wastes in accordance with 25 Pa. Code § 287.51, the permittee must receive and maintain on file a chemical analysis of the residual wastes it receives. The chemical analysis must conform to the Bureau of Waste Management's Form 26R except as noted in paragraph (2), below. Each load of residual waste received must be covered by a chemical analysis if the generator is required to complete it.
 - (2) For wastewater generated from hydraulic fracturing operations ("frac wastewater") within the first 30 production days of a well site, the chemical analysis may be a general frac wastewater characterization approved by DEP. Thereafter, the chemical analysis must be waste-specific and be reported on the Form 26R.

b. Receipt of Municipal Waste

- (i) The permittee shall document the receipt of all hauled-in municipal wastes (including but not limited to septage and liquid sewage sludge), as defined at 25 Pa. Code § 271.1, that are received for processing at the treatment facility. The permittee shall report hauled-in municipal wastes on a monthly basis to DEP on the "Hauled In Municipal Wastes" Supplemental Report (3800-FM-BPNPSM0437) as an attachment to the DMR. If no municipal wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report:

- (1) The dates that municipal wastes were received.
 - (2) The volume (gallons) of wastes received.
 - (3) The BOD₅ concentration (mg/l) and load (lbs) for the wastes received.
 - (4) The location(s) where wastes were disposed of within the treatment facility.
- (ii) Sampling and analysis of hauled-in municipal wastes must be completed to characterize the organic strength of the wastes, unless composite sampling of influent wastewater is performed at a location downstream of the point of entry for the wastes. The influent BOD₅ characterization for the treatment facility, as reported in the annual Municipal Wasteload Management Report per 25 Pa. Code Chapter 94, must be representative of the hauled-in municipal wastes received.

4. Unanticipated Noncompliance or Potential Pollution Reporting

- a. Immediate Reporting - The permittee shall immediately report any incident causing or threatening pollution in accordance with the requirements of 25 Pa. Code Sections 91.33 and 92a.41(b).
 - (i) If, because of an accident, other activity or incident a toxic substance or another substance which would endanger users downstream from the discharge, or would otherwise result in pollution or create a danger of pollution or would damage property, the permittee shall immediately notify DEP by telephone of the location and nature of the danger. Oral notification to the Department is required as soon as possible, but no later than 4 hours after the permittee becomes aware of the incident causing or threatening pollution.
 - (ii) If reasonably possible to do so, the permittee shall immediately notify downstream users of the waters of the Commonwealth to which the substance was discharged. Such notice shall include the location and nature of the danger.
 - (iii) The permittee shall immediately take or cause to be taken steps necessary to prevent injury to property and downstream users of the waters from pollution or a danger of pollution and, in addition, within 15 days from the incident, shall remove the residual substances contained thereon or therein from the ground and from the affected waters of this Commonwealth to the extent required by applicable law.
- b. The permittee shall report any noncompliance which may endanger health or the environment in accordance with the requirements of 40 CFR 122.41(l)(6). These requirements include the following obligations:
 - (i) 24 Hour Reporting - The permittee shall orally report any noncompliance with this permit which may endanger health or the environment within 24 hours from the time the permittee becomes aware of the circumstances. The following shall be included as information which must be reported within 24 hours under this paragraph (40 CFR 122.41(l)(6)(ii)):
 - (1) Any unanticipated bypass which exceeds any effluent limitation in the permit;
 - (2) Any upset which exceeds any effluent limitation in the permit; and
 - (3) Violation of the maximum daily discharge limitation for any of the pollutants listed in the permit as being subject to the 24-hour reporting requirement.
 - (ii) Written Report - A written submission shall also be provided within 5 days of the time the permittee becomes aware of any noncompliance which may endanger health or the environment. The written submission shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times, and if the noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance.
 - (iii) Waiver of Written Report - DEP may waive the written report on a case-by-case basis if the associated oral report has been received within 24 hours from the time the permittee becomes aware of the circumstances which may endanger health or the environment. Unless such a waiver is expressly granted by DEP, the permittee shall submit a written report in accordance with this paragraph. (40 CFR 122.41(l)(6)(iii))

5. Other Noncompliance

The permittee shall report all instances of noncompliance not reported under paragraph C.4 of this section or specific requirements of compliance schedules, at the time DMRs are submitted, on the Non-Compliance Reporting Form (3800-FM-BPNPSM0440). The reports shall contain the information listed in paragraph C.4.b.(ii) of this section. (40 CFR 122.41(l)(7))

PART B

I. MANAGEMENT REQUIREMENTS

A. Compliance Schedules (25 Pa. Code 92a.51, 40 CFR 122.47(a))

1. The permittee shall achieve compliance with the terms and conditions of this permit within the time frames specified in this permit.
2. The permittee shall submit reports of compliance or noncompliance, or progress reports as applicable, for any interim and final requirements contained in this permit. Such reports shall be submitted no later than 14 days following the applicable schedule date or compliance deadline. (40 CFR 122.47(a)(4))

B. Permit Modification, Termination, or Revocation and Reissuance

1. This permit may be modified, terminated, or revoked and reissued during its term in accordance with 25 Pa. Code 92a.72 and 40 CFR 122.41(f).
2. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition. (40 CFR 122.41(f))
3. In the absence of DEP action to modify or revoke and reissue this permit, the permittee shall comply with effluent standards or prohibitions established under Section 307(a) of the Clean Water Act for toxic pollutants within the time specified in the regulations that establish those standards or prohibitions. (40 CFR 122.41(a)(1))

C. Duty to Provide Information

1. The permittee shall furnish to DEP, within a reasonable time, any information which DEP may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit, or to determine compliance with this permit. (40 CFR 122.41(h))
2. The permittee shall furnish to DEP, upon request, copies of records required to be kept by this permit. (40 CFR 122.41(h))
3. Other Information - Where the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to DEP, it shall promptly submit the correct and complete facts or information. (40 CFR 122.41(l)(8))
4. The permittee shall provide the following information in the annual Municipal Wasteload Management Report, required under the provisions of Title 25 Pa. Code Chapter 94:
 - a. The requirements identified in 25 Pa. Code 94.12.
 - b. The identity of any indirect discharger(s) served by the POTW which are subject to pretreatment standards adopted under Section 307(b) of the Clean Water Act; the POTW shall also specify the total volume of discharge and estimated concentration of each pollutant discharged into the POTW by the indirect discharger.
 - c. A "Solids Management Inventory" if specified in Part C of this permit.
 - d. The total volume of hauled-in residual and municipal wastes received during the year, by source.
 - e. The Annual Report requirements for permittees required to implement an industrial pretreatment program listed in Part C, as applicable.

D. General Pretreatment Requirements

1. Any POTW (or combination of POTWs operated by the same authority) with a total design flow greater than 5 million gallons per day (MGD) and receiving from industrial users pollutants which pass through or interfere with the operation of the POTW or are otherwise subject to Pretreatment Standards will be required to establish a POTW Pretreatment Program unless specifically exempted by the Approval Authority. A POTW with a design flow of 5 MGD or less may be required to develop a POTW Pretreatment Program if the Approval Authority finds that the nature or volume of the industrial influent, treatment process upsets, violations of effluent limitations, contamination of sludge, or other circumstances warrant in order to prevent interference or pass through. (40 CFR 403.8)
2. Each POTW with an approved Pretreatment Program pursuant to 40 CFR 403.8 shall develop and enforce specific limits to implement the prohibitions listed in 40 CFR 403.5(a)(1) and (b), and shall continue to develop these limits as necessary and effectively enforce such limits. This condition applies, for example, when there are planned changes to the waste stream as identified in Part A III.C.2. If the permittee is required to develop or continue implementation of a Pretreatment Program, detailed requirements will be contained in Part C of this permit.
3. For all POTWs, where pollutants contributed by indirect dischargers result in interference or pass through, and a violation is likely to recur, the permittee shall develop and enforce specific limits for indirect dischargers and other users, as appropriate, that together with appropriate facility or operational changes, are necessary to ensure renewed or continued compliance with this permit or sludge use or disposal practices. Where POTWs do not have an approved Pretreatment Program, the permittee shall submit a copy of such limits to DEP when developed. (25 Pa. Code 92a.47(d))

E. Proper Operation and Maintenance

1. The permittee shall employ operators certified in compliance with the Water and Wastewater Systems Operators Certification Act (63 P.S. §§1001-1015.1).
2. The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the terms and conditions of this permit. Proper operation and maintenance includes, but is not limited to, adequate laboratory controls including appropriate quality assurance procedures. This provision also includes the operation of backup or auxiliary facilities or similar systems that are installed by the permittee, only when necessary to achieve compliance with the terms and conditions of this permit. (40 CFR 122.41(e))

F. Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any discharge, sludge use or disposal in violation of this permit that has a reasonable likelihood of adversely affecting human health or the environment. (40 CFR 122.41(d))

G. Bypassing

1. Bypassing Not Exceeding Permit Limitations - The permittee may allow a bypass to occur which does not cause effluent limitations to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions in paragraphs two, three and four of this section. (40 CFR 122.41(m)(2))
2. Other Bypassing - In all other situations, bypassing is prohibited and DEP may take enforcement action against the permittee for bypass unless:
 - a. A bypass is unavoidable to prevent loss of life, personal injury or "severe property damage." (40 CFR 122.41(m)(4)(i)(A))
 - b. There are no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate backup equipment should have been installed in the exercise

of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance. (40 CFR 122.41(m)(4)(i)(B))

- c. The permittee submitted the necessary notice required in paragraph G.4 below. (40 CFR 122.41(m)(4)(i)(C))
3. DEP may approve an anticipated bypass, after considering its adverse effects, if DEP determines that it will meet the conditions listed in paragraph G.2 above. (40 CFR 122.41(m)(4)(ii))
4. Notice
 - a. Anticipated Bypass – If the permittee knows in advance of the need for a bypass, it shall submit prior notice, if possible, at least 10 days before the bypass. (40 CFR 122.41(m)(3)(i))
 - b. Unanticipated Bypass – The permittee shall submit oral notice of any other unanticipated bypass within 24 hours, regardless of whether the bypass may endanger health or the environment or whether the bypass exceeds effluent limitations. The notice shall be in accordance with Part A III.C.4.b.

H. Sanitary Sewer Overflows (SSOs)

An SSO is an overflow of wastewater, or other untreated discharge from a separate sanitary sewer system (which is not a combined sewer system), which results from a flow in excess of the carrying capacity of the system or from some other cause prior to reaching the headworks of the sewage treatment facility. SSOs are not authorized under this permit. The permittee shall immediately report any SSO to DEP in accordance with Part A III.C.4 of this permit.

II. PENALTIES AND LIABILITY

A. Violations of Permit Conditions

Any person violating Sections 301, 302, 306, 307, 308, 318 or 405 of the Clean Water Act or any permit condition or limitation implementing such sections in a permit issued under Section 402 of the Act is subject to civil, administrative and/or criminal penalties as set forth in 40 CFR §122.41(a)(2).

Any person or municipality, who violates any provision of this permit; any rule, regulation or order of DEP; or any condition or limitation of any permit issued pursuant to the Clean Streams Law, is subject to criminal and/or civil penalties as set forth in Sections 602, 603 and 605 of the Clean Streams Law.

B. Falsifying Information

Any person who does any of the following:

- Falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained under this permit, or
- Knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit (including monitoring reports or reports of compliance or noncompliance)

Shall, upon conviction, be punished by a fine and/or imprisonment as set forth in 18 Pa.C.S.A § 4904 and 40 CFR §122.41(j)(5) and (k)(2).

C. Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance pursuant to Section 309 of the Clean Water Act or Sections 602, 603 or 605 of the Clean Streams Law.

Nothing in this permit shall be construed to preclude the institution of any legal action or to relieve the permittee from any responsibilities, liabilities or penalties to which the permittee is or may be subject to under the Clean Water Act and the Clean Streams Law.

D. Need to Halt or Reduce Activity Not a Defense

It shall not be a defense for the permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit. 40 CFR 122.41(c)

III. OTHER RESPONSIBILITIES

A. Right of Entry

Pursuant to Sections 5(b) and 305 of Pennsylvania's Clean Streams Law, and Title 25 Pa. Code Chapter 92a and 40 CFR §122.41(i), the permittee shall allow authorized representatives of DEP and EPA, upon the presentation of credentials and other documents as may be required by law:

1. To enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit; (40 CFR 122.41(i)(1))
2. To have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit; (40 CFR 122.41(i)(2))
3. To inspect at reasonable times any facilities, equipment (including monitoring and control equipment), practices or operations regulated or required under this permit; and (40 CFR 122.41(i)(3))
4. To sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by the Clean Water Act or the Clean Streams Law, any substances or parameters at any location. (40 CFR 122.41(i)(4))

B. Transfer of Permits

1. Transfers by modification. Except as provided in paragraph 2 of this section, a permit may be transferred by the permittee to a new owner or operator only if this permit has been modified or revoked and reissued, or a minor modification made to identify the new permittee and incorporate such other requirements as may be necessary under the Clean Water Act. (40 CFR 122.61(a))
2. Automatic transfers. As an alternative to transfers under paragraph 1 of this section, any NPDES permit may be automatically transferred to a new permittee if:
 - a. The current permittee notifies DEP at least 30 days in advance of the proposed transfer date in paragraph 2.b. of this section; (40 CFR 122.61(b)(1))
 - b. The notice includes the appropriate DEP transfer form signed by the existing and new permittees containing a specific date for transfer of permit responsibility, coverage and liability between them; and (40 CFR 122.61(b)(2))
 - c. DEP does not notify the existing permittee and the proposed new permittee of its intent to modify or revoke and reissue this permit, the transfer is effective on the date specified in the agreement mentioned in paragraph 2.b. of this section. (40 CFR 122.61(b)(3))
 - d. The new permittee is in compliance with existing DEP issued permits, regulations, orders and schedules of compliance, or has demonstrated that any noncompliance with the existing permits has been resolved by an appropriate compliance action or by the terms and conditions of the permit (including compliance schedules set forth in the permit), consistent with 25 Pa. Code 92a.51 (relating to schedules of compliance) and other appropriate Department regulations. (25 Pa. Code 92a.71)

3. In the event DEP does not approve transfer of this permit, the new owner or operator must submit a new permit application.

C. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privilege. (40 CFR 122.41(g))

D. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for a new permit. (40 CFR 122.41(b))

E. Other Laws

The issuance of this permit does not authorize any injury to persons or property or invasion of other private rights, or any infringement of state or local law or regulations.

IV. ANNUAL FEE

Permittees shall pay an annual fee in accordance with 25 Pa. Code § 92a.62. Annual fee amounts are specified in the following schedule and are due on each anniversary of the effective date of the most recent new or reissued permit. All flows identified in the schedule are annual average design flows. (25 Pa. Code 92a.62)

Small Flow Treatment Facility (SRSTP and SFTF)	\$0
Minor Sewage Facility < 0.05 MGD (million gallons per day)	\$250
Minor Sewage Facility ≥ 0.05 and < 1 MGD	\$500
Minor Sewage Facility with CSO (Combined Sewer Overflow)	\$750
Major Sewage Facility ≥ 1 and < 5 MGD	\$1,250
Major Sewage Facility ≥ 5 MGD	\$2,500
Major Sewage Facility with CSO	\$5,000

As of the effective date of this permit, the facility covered by the permit is classified in the following fee category: **Major Sewage Facility ≥ 5 MGD**.

Invoices for annual fees will be mailed to permittees approximately three months prior to the due date. In the event that an invoice is not received, the permittee is nonetheless responsible for payment. Throughout a five year permit term, permittees will pay four annual fees followed by a permit renewal application fee in the last year of permit coverage. Permittees may contact the DEP at 717-787-6744 with questions related to annual fees. The fees identified above are subject to change in accordance with 25 Pa. Code 92a.62(e).

Payment for annual fees shall be remitted to DEP at the address below by the anniversary date. Checks should be made payable to the Commonwealth of Pennsylvania.

PA Department of Environmental Protection
Bureau of Point and Non-Point Source Management
Re: Chapter 92a Annual Fee
P.O. Box 8466
Harrisburg, PA 17105-8466

PART C

I. OTHER REQUIREMENTS

- A. No storm water from pavements, area ways, roofs, foundation drains or other sources shall be directly admitted to the sanitary sewers associated with the herein approved discharge.
- B. The approval herein given is specifically made contingent upon the permittee acquiring all necessary property rights by easement or otherwise, providing for the satisfactory construction, operation, maintenance or replacement of all sewers or sewerage structures associated with the herein approved discharge in, along, or across private property, with full rights of ingress, egress and regress.
- C. Collected screenings, slurries, sludges, and other solids shall be handled and disposed of in compliance with 25 Pa. Code, Chapters 271, 273, 275, 283, and 285 (related to permits and requirements for landfilling, land application, incineration, and storage of sewage sludge), Federal Regulation 40 CFR 257, Pennsylvania Clean Streams Law, Pennsylvania Solid Waste Management Act of 1980, and the Federal Clean Water Act and its amendments. The permittee is responsible to obtain or assure that contracted agents have all necessary permits and approvals for the handling, storage, transport, and disposal of solid waste materials generated as a result of wastewater treatment.

- D. The permittee shall optimize chlorine dosages used for disinfection or other purposes to minimize the concentration of Total Residual Chlorine (TRC) in the effluent, meet applicable effluent limitations, and reduce the possibility of adversely affecting the receiving waters. Optimization efforts may include an evaluation of wastewater characteristics, mixing characteristics, and contact times, adjustments to process controls, and maintenance of the disinfection facilities. If DEP determines that effluent TRC is causing adverse water quality impacts, DEP may reopen this permit to apply new or more stringent effluent limitations and/or require implementation of control measures or operational practices to eliminate such impacts.

Where the permittee does not use chlorine for primary or backup disinfection, but proposes the use of chlorine for cleaning or other purposes, the permittee shall notify DEP prior to initiating use of chlorine and monitor TRC concentrations in the effluent on each day in which chlorine is used. The results shall be submitted as an attachment to the DMR.

- E. The attention of the permittee is directed to the fact that effluent is discharged to a location with little or no assimilative capacity or dilution during critical periods. If the effluent creates a health hazard or nuisance, the permittee shall, upon notice from DEP, provide such additional treatment as may be required by DEP.
- F. Notification of the designation of the responsible operator must be submitted to the permitting agency by the permittee within 60 days after the effective date of the permit and from time to time thereafter as the operator is replaced.
- G. The permittee shall develop a treatment facility operations and maintenance (O&M) plan addressing key wastewater processes. The plan shall be reviewed annually and updated when appropriate. The plan shall be submitted to DEP for review upon request. For the purpose of this paragraph, a key wastewater process includes any equipment or process that, if it fails, may cause the discharge of raw wastewater or wastewater that fails to meet NPDES permit discharge requirements, or a failure that may threaten human or environmental health. The O&M plan shall include the following, at a minimum:
 - 1. A process control strategy that includes a schedule for process control sampling, monitoring, testing, and recordkeeping.
 - 2. A plan that identifies how key wastewater processes shall be monitored and adjusted while the facility is staffed.
 - 3. A plan that identifies how key wastewater processes will be monitored while the treatment facility is not staffed.

4. For treatment plants that are impacted by wet weather flows, the permittee shall develop and implement a wet weather operations strategy that minimizes or eliminates the wash out of solids from the treatment system while maximizing the flow through the treatment plant.
 5. An emergency plan that identifies how the facility will be operated during times of emergency. For example, the plan shall detail how key wastewater processes will be repaired or replaced in the event of a failure while minimizing loss of life and property damage to the facility. This plan shall also include emergency contact numbers for local emergency response agencies, plant personnel, critical suppliers and vendors, and DEP contacts, at a minimum.
 6. A preventative maintenance plan that includes a schedule for preventative maintenance for all equipment within the treatment system. A spare parts inventory shall be included as part of this plan.
 7. A solids management plan that identifies how solids produced by the facility will be wasted, treated, and ultimately disposed of.
- H. The permittee shall develop a High Flow Management Plan (HFMP) to be used to address the impact of high flows to the treatment plant during wet weather. The HFMP shall contain a process for treating the maximum amount of flow through the plant while protecting the components of the treatment plant and minimizing the potential impact to the receiving stream. The HFMP shall include measures to be taken when wet weather is predicted to prepare the plant for the high flow conditions as well as operational activities to be undertaken when high flows actually occur. The HFMP shall identify peak instantaneous flow that can be handled by the limiting plant unit and indicate how long that flow can be maintained without a bypass or overflow. The HFMP shall be reviewed and updated as part of each NPDES permit renewal application.

Outfalls 001 and 002 have been identified as outfalls that only discharge during emergencies or while the HFMP is being implemented during flooding conditions. Sampling from outfalls 001 and 002 is required only while discharging through either of these outfalls.

- I. Osmotic Pressure: An osmole, a standard unit of osmotic pressure, is defined as the number of particles (6.0224×10^{23}) required to lower the freezing point of one kilogram of water to -1.858°C . The term "freezing point" in osmometry and cryoscopy is that unique temperature, at atmospheric pressure, at which the solid and liquid phases will co-exist in equilibrium. Osmotic pressure is reported in mOsm/Kg (milliosmoles per kilogram).
- J. Total Dissolved Solids: The Delaware River Basin Commission's (DRBC) water quality regulations includes a maximum total dissolved solids (TDS) requirement of 1,000 mg/l. [DRBC 3.10.4D.2]. The permittee should investigate the possible causes of elevated TDS and possible solutions which may be implemented to reduce the concentrations in the effluent. If the facility is unable to meet DRBC's TDS requirement of 1,000 mg/l, the permittee is responsible to apply for a TDS determination from the DRBC.
- K. The seasonal effluent limitations for fecal coliform are based on Chapter 92a (Section 92a.47(4) and (5)) of DEP's regulations and Delaware River Basin Commission's (DRBC's) Water Quality Regulations at Section 4.30.4.A. DEP's regulations govern the summer limits for fecal coliform while the winter limits are based on DRBC's regulations. The DRBC regulations state that during winter season from October through April, the instantaneous maximum concentration of fecal coliform organisms shall not be greater than 1,000 per 100 milliliters in more than 10 percent of the samples tested. For reporting purposes, a copy of the guidelines on the 10 percent rule is enclosed with the permit.
- L. The monitoring for Total Aluminum is required only when and if UGTMA begins the use of Alum or other aluminum salts in the treatment process.

II. TRC EFFLUENT LIMITATIONS BELOW DETECTION LIMITS

- A. The calculated limits for Total Residual Chlorine (TRC) as specified in this permit are the final limits necessary to comply with state water quality standards. These effluent limits are lower than the Method Detection Limit (MDL) of the most sensitive existing EPA-approved (40 CFR Part 136) test method or other

DEP-approved method. If the sensitivity of the specified method improves or a more sensitive test method becomes available, DEP may modify the permit to require use of the more sensitive method.

- B. All samples shall be analyzed using one of the specified EPA methods identified in paragraph C or another equivalent test method, as approved by DEP. When a laboratory determines that the result of an analysis is below the detection limit (or quantitation limit), it will report the result as < (less than) the detection limit value. These “non-detect” values should be handled as follows:
1. If all the reported sample results are non-detect values for the reporting period, report the average non-detect value on the DMR.
 2. If both non-detect values and values above the detection limit are reported by the laboratory during the reporting period and must be averaged, use zero (0) in the calculation for each non-detect value, and report the calculated average on the DMR, even if it is below the detection limit. Do not report the result with the less than (<) symbol.
 3. Report all non-detect values exactly as reported by the lab (e.g., < 0.1 µg/L) on the Daily Effluent Monitoring supplemental report.
 4. Do not report zero (0) or “ND” on the DMR for any field. Always report a numerical value (e.g., < 0.1 µg/L).
- C. TRC shall be analyzed using one of the following test methods below, or an approved equivalent, to achieve an MDL of no greater than 0.02 mg/l:
- EPA 330.5 Spectrophotometric, DPD (SM 4500-Cl G, DPD Colorimetric Method)
 - EPA 330.4 Titrimetric, DPD-FAS (SM 4500-Cl F, DPD Ferrous Titrimetric Method)
- D. The permittee may develop a site-specific alternate MDL pursuant to the procedure contained in 40 CFR Part 136 Appendix B. DEP should be contacted for guidance before initiating this procedure.

III. POTW PRETREATMENT PROGRAM IMPLEMENTATION

- A. General Requirement – The permittee shall operate and implement a POTW pretreatment program in accordance with the federal Clean Water Act, the Pennsylvania Clean Streams Law, and the federal General Pretreatment Regulations at 40 CFR Part 403. The program shall also be implemented in accordance with the permittee’s approved pretreatment program and any modifications thereto submitted by the permittee and approved by the Approval Authority.
- B. Annual Report and Other Requirements – The permittee shall submit a Pretreatment Annual Report by March 31 of each year to EPA that describes the permittee’s pretreatment activities for the previous calendar year. The Pretreatment Annual Report shall include a description of pretreatment activities in all municipalities from which wastewater is received at the permittee’s POTW. The Pretreatment Annual Report shall include the following information, at minimum:
1. Industrial Listing – The Annual Report shall contain an updated industrial listing providing the names and addresses of all current Significant Industrial Users (SIUs) and Non-Significant Categorical Industrial Users (NSCIUs), as defined in 40 CFR 403.3, and the categorical standard, if any, applicable to each. The listing must: (1) identify any users that are subject to reduced reporting requirements under 40 CFR 403.12(e)(3); (2) identify which users are NSCIUs; (3) identify any users that have been granted a monitoring waiver in accordance with 40 CFR 403.12(e)(2) as well as the pollutants for which the waiver was granted and the date of the last POTW sampling event for each pollutant; and (4) identify any categorical industrial users that have been given mass-based limits in place of concentration-based categorical limits in accordance with 40 CFR 403.6(c)(5) or concentration-based limits in place of mass-based categorical limits in accordance with 40 CFR 403.6(c)(6).

In addition, the Annual Report shall contain a summary of any hauled-in wastes accepted at the POTW including the source of the wastes (domestic, commercial or industrial) and the receiving location for acceptance of the wastes. For each industrial source (whether or not classified as an SIU), the report

shall indicate (1) the name and address of the industrial source; (2) the average daily amount of wastewater received; (3) a brief description of the type of process operations conducted at the industrial facility; (4) whether the source facility is a categorical industrial user (including NSCIU), significant industrial users, or non-significant industrial user; and (5) any controls imposed on the user.

2. Control Mechanism Issuance – The Annual Report shall contain a summary of SIU control mechanism issuance, including a list of issuance, effective, and expiration dates for each SIU control mechanism. For each general control mechanism issued, provide the names of all SIUs covered by the general control mechanism and an explanation of how the users meet the criteria of 40 CFR 403.8(f)(1)(iii)(A) for issuance of a general control mechanism.
3. Sampling and Inspection – The Annual Report shall contain a summary of the number and types of inspections and sampling events of SIUs by the permittee, including a list of all SIUs either not sampled or not inspected, and the reason that the sampling and/or inspection was not conducted. For any user subject to reduced reporting under 40 CFR 403.12(e)(3), the list shall include the date of the last POTW sampling event and the date of the last POTW inspection of the user. In addition, the report shall include a summary of the number of self-monitoring events conducted by each SIU and the number required to be conducted, including a list of all SIUs that did not submit the required number of reports and the reason why the reports were not submitted. For NSCIUs, the report shall provide the date of the compliance certification required under 40 CFR 403.12(q).
4. Industrial User Compliance and POTW Enforcement – The Annual Report shall contain a summary of the number and type of violations of pretreatment standards and requirements, including local limits, and the actions taken by the permittee to obtain compliance, including compliance schedules, penalty assessments and actions for injunctive relief. The report shall state whether each SIU was in significant noncompliance, as that term is defined in 40 CFR Section 403.8(f)(2)(viii), and include the parameter(s) in violation, the period of violation, the actions taken by the POTW in response to the violations, and the compliance status at the end of the reporting period. A copy of the publication of users meeting the significant noncompliance criteria shall be included. In addition, the report shall provide a list of users previously designated as NSCIUs that have violated (to any extent) any pretreatment standard or requirement during the year and the date and description of the violation(s).
5. Summary of POTW Operations – The Annual Report shall contain a summary of any interference, pass-through, or permit violations by the POTW and indicate the following: (1) which, if any, permit violations may be attributed to industrial users; (2) which IU(s) are responsible for such violations; and (3) the actions taken to address these events. The report shall also include all sampling and analysis of POTW treatment plant influent, effluent, and sludge conducted during the year for local limit and priority pollutants identified pursuant to Section 303(d) of the Clean Water Act, 33 U.S.C. 1313(d).
6. Pretreatment Program Changes – The Annual Report shall contain a summary of any changes made or proposed to the approved program during the period covered by the report and the date of submission to the Approval Authority.

A summary of pretreatment activities shall be incorporated into the permittee's Annual Municipal Wasteload Management Report required by 25 Pa. Code Chapter 94 and referenced in Part B I.C.4 of this permit.

- C. Routine Monitoring – The permittee shall conduct monitoring at its treatment plant that, at a minimum, includes quarterly influent, effluent, and sludge analysis for all pollutants for which local limits have been established, and an annual priority pollutant scan for influent and sludge.
- D. Notification of Pass Through or Interference – The permittee shall notify EPA and DEP, in writing, of any instance of pass through or interference, as defined at 40 CFR 403.3(p) and (k), respectively, known or suspected to be related to a discharge from an IU into the POTW. The notification shall be attached to the DMR submitted to EPA and DEP and shall describe the incident, including the date, time, length, cause (including responsible user if known), and the steps taken by the permittee and IU (if identified) to address the incident. A copy of the notification shall also be sent to the EPA at the address provided below.
- E. Headworks Analysis – The permittee shall submit to EPA a reevaluation of its local limits based on a headworks analysis of its treatment plant within one (1) year of permit issuance, and provide a revised

submission within three (3) months of receipt of comments from EPA or DEP unless a longer period of time is granted in writing by EPA or DEP. In order to ensure that the permittee's discharge complies with water quality standards, the reevaluation of local limits shall consider, at a minimum, all water quality standards under 25 Pa. Code Chapter 93 applicable to the pollutants included in the reevaluation, unless the POTW is subject to an effluent limitation for the pollutant in Part A of this permit. The list of pollutants to be evaluated, as well as a sampling plan for collection of necessary data, shall be submitted to EPA within three (3) months of permit issuance. Unless otherwise approved in writing, the list of pollutants shall include arsenic, cadmium, chromium, copper, cyanide, lead, mercury, molybdenum, nickel, selenium, silver, zinc, BOD₅, TSS, ammonia, any pollutants for which a local limit currently exists, any pollutant limited in this permit, as well as any other pollutants that have been identified in the POTW through monitoring or the receipt of indirect discharges and hauled-in wastes in quantities that have the potential to cause pass through and/or interference. For example, facilities receiving residual waste from oil and gas operations should include pollutants such as Total Dissolved Solids (TDS), specific ions such as chlorides and sulfates, specific radionuclides, metals such as barium and strontium, and other pollutants that could reasonably be expected to be present. Within four (4) months of acceptance of the headworks analysis by the Approval Authority, the permittee shall adopt the revised local limits and, if necessary to ensure that the limits are enforceable throughout the service area, notify all contributing municipalities of the need to adopt the revised local limits.

F. Changes to Pretreatment Program – EPA and DEP may require the permittee to submit for approval changes to its pretreatment program if any one or more of the following conditions is present:

1. The program is not implemented in accordance with 40 CFR Part 403;
2. Problems such as interference, pass through or sludge contamination develop or continue;
3. The POTW proposes to introduce new pollutants or an increased loading of approved pollutants as described in Part A III.C.2 of this permit;
4. Federal, State, or local requirements change;
5. Changes are needed to assure protection of waters of the Commonwealth.

Program modification is necessary whenever there is a significant change in the operation of the pretreatment program that differs from the information contained in the permittee's submission, as approved under 40 CFR 403.11.

G. Procedure for Pretreatment Program Changes – Upon submittal by the permittee, and written notice of approval by the Approval Authority to the permittee of any changes to the permittee's approved pretreatment program, such changes are effective and binding upon the permittee unless the permittee objects within 30 days of receipt of the written notice of approval. Any objection must be submitted in writing to EPA and DEP.

H. Correspondence – The Approval Authority shall be EPA at the following address:

Pretreatment Coordinator (3WP41)
U.S. Environmental Protection Agency
1650 Arch Street
Philadelphia, PA 19103-2029

IV. WHOLE EFFLUENT TOXICITY (WET)

A. General Requirements

1. The permittee shall conduct Chronic WET tests as specified in this section. The permittee shall collect discharge samples and perform WET tests to generate chronic survival and reproduction data for the cladoceran, *Ceriodaphnia dubia* and chronic survival and growth data for the fathead minnow, *Pimephales promelas*.
2. Samples shall be collected at Outfall 003 in accordance with paragraph E.

3. The permittee shall perform testing using the following dilution series: 100%, 96%, 72%, 48%, and 24% effluent, with a control, where 96% is the facility-specific Target In-Stream Waste Concentration (TIWC).
4. The determination of whether a test endpoint passes or fails shall be made using DEP's WET Analysis Spreadsheet (available at www.depweb.state.pa.us/wett) by comparing replicate data for the control with replicate data for the TIWC dilution or any dilution greater than the TIWC.
5. The permittee shall submit only valid WET test results to DEP.

B. Test Frequency and Reporting

1. WET testing shall be conducted quarterly, beginning with the calendar quarter three months after the permit effective date and continuing until four tests have been completed. Tests shall be completed within calendar quarters, i.e., one test each during the periods of January 1 – March 31, April 1 – June 30, July 1 – September 30, and October 1 – December 31. A complete WET test report shall be submitted to the DEP regional office that issued the permit within 45 days of test completion. A complete WET test report submission shall include the information contained in paragraph H, below.
2. If no endpoint failures occur in the initial four quarterly tests, the permittee may reduce WET monitoring to annually during the period January 1 – December 31. This minimum WET monitoring frequency will remain in place until the permit is reissued, unless more frequent monitoring is triggered in accordance with paragraph B.5. The permittee must continue annual WET monitoring, at a minimum, during the permit renewal review period and during any period of administrative extension of this permit.
3. If a test failure is determined for any endpoint during quarterly or annual monitoring, the permittee shall initiate a re-test for the species with the failure, at a minimum, within 45 days of test completion. All endpoints for the species shall be evaluated in the re-test. The results of the re-test shall be submitted to the DEP regional office that issued the permit.
4. If a passing result is determined for all endpoints in a re-test, the permittee may resume quarterly or annual monitoring, as applicable.
5. If there is a failure for one or more endpoints in a re-test, the permittee shall initiate or continue quarterly WET testing for both species until there are four consecutive passing results for all endpoints. The results of all tests shall be submitted to the DEP regional office that issued the permit. In addition, the permittee shall initiate a Phase I Toxicity Reduction Evaluation (TRE) as specified in paragraph C, below.
6. The permittee must report the results of each test endpoint that has a WET limit in Part A of this permit on the Discharge Monitoring Report (DMR). Test results shall be reported on the DMR in terms of acute or chronic Toxicity Units (TU_a or TU_c), where TU_a is used for acute tests and TU_c is used for chronic tests. If DEP's WET Analysis Spreadsheet indicates a passing result for an endpoint, report the value obtained from the expression "1/TIWC", which is equivalent to the permit limit. If the Spreadsheet indicates a failure, report the value obtained from the expression "> 1/TIWC". If a dilution higher than the TIWC dilution is used for the comparison with the control, report the value obtained from the expression "1/dilution". For example, an acute test endpoint failure at a TIWC dilution of 50% would be reported as "> 2.0 TU_a" (1/0.5).
7. The permittee shall attach a completed WET Analysis Spreadsheet for the latest four consecutive WET tests to the NPDES permit renewal application that is submitted to DEP at least 180 days prior to the permit expiration date.

C. Phase I Toxicity Reduction Evaluation (TRE)

1. The Phase I TRE trigger is one WET endpoint failure followed by a re-test that confirms the failure for the same species. When the Phase I TRE process is triggered, quarterly WET testing shall be initiated for both species and continue until there are four consecutive passing results for all endpoints. The

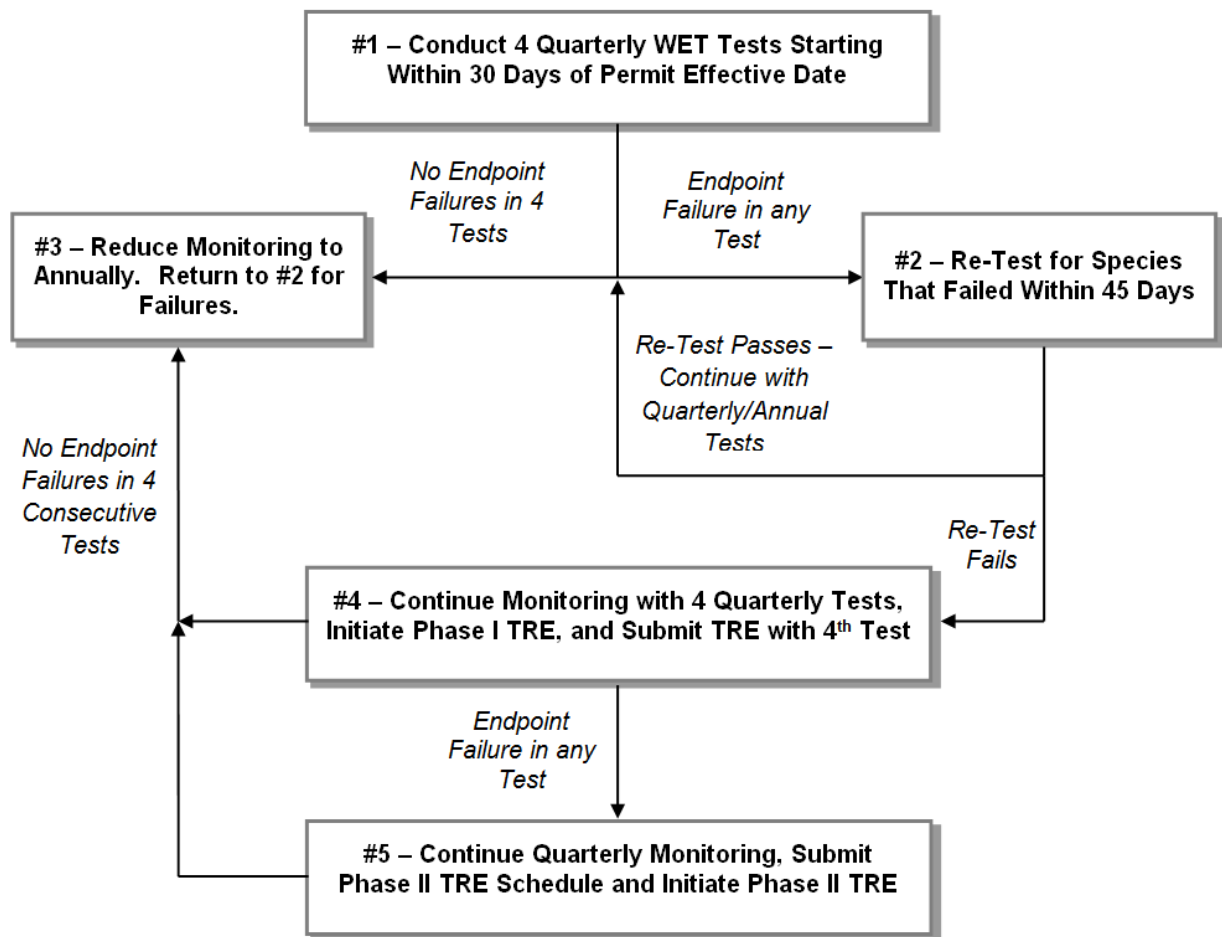
Phase I TRE may include a Toxicity Identification Evaluation (TIE) if the permittee cannot immediately identify the possible causes of the effluent toxicity and the possible sources of the causative agents.

2. The permittee shall, within one year following the Phase I TRE trigger, submit a Phase I TRE report to the DEP regional office that issued the permit. The Phase I TRE shall be conducted in accordance with EPA's guidance, "Toxicity Reduction Evaluation for Municipal Wastewater Treatment Plants" (EPA/833B-99/002), "Generalized Methodology for Conducting Industrial Toxicity Reduction Evaluations" (EPA/600/2-88/070), and other relevant EPA guidance, as applicable. If a TIE is conducted as part of the Phase I TRE, it shall conform to EPA's guidance, "Methods for Aquatic Toxicity Identification Evaluations Phase I" (EPA/600/6-91/003), "Phase II" (EPA/600/R-92/080), "Phase III" (EPA/600/R-92/081) and other relevant EPA guidance. The Phase I TRE report shall be submitted with the fourth quarterly WET test report that is completed following the Phase I TRE trigger. The TRE report shall include all activities undertaken to identify the cause(s) and source(s) of toxicity and any control efforts.
3. If all four quarterly WET tests produce passing results for all endpoints during the Phase I TRE process, performance of a Phase II TRE is not required, and annual WET testing in accordance with paragraph B.2 may be initiated or resume.
4. If the four WET tests produce at least one failing result during the Phase I TRE process, the permittee shall continue quarterly WET monitoring for both species and initiate a Phase II TRE in accordance with paragraph D. In this case, the Phase I TRE must include a schedule for completion of the Phase II TRE. The schedule must include interim milestones and a final completion date not to exceed two years from the initiation of the Phase II TRE. The permittee shall implement the Phase II TRE in accordance with the schedule unless DEP issues written approval to modify the schedule or cease performance of the Phase II TRE.
5. Re-tests during the TRE process are required for invalid tests but are optional and at the discretion of the permittee for valid tests. The results of all re-tests must be submitted to the DEP regional office that issued the permit along with the required elements in paragraph H.

D. Phase II Toxicity Reduction Evaluation (TRE)

1. The Phase II TRE trigger is one WET endpoint failure during performance of the Phase I TRE. A Phase II TRE, if required, shall conform to EPA's guidance, "Toxicity Reduction Evaluation for Municipal Wastewater Treatment Plants" (EPA/833B-99/002), "Generalized Methodology for Conducting Industrial Toxicity Reduction Evaluations" (EPA/600/2-88/070), and other relevant EPA guidance, as applicable. A Phase II TRE evaluates the possible control options to reduce or eliminate the effluent toxicity and the implementation of controls.
2. Once initiated, the Phase II TRE must continue until the source(s) of toxicity are controlled as evidenced by four consecutive WET test passing results for all endpoints, and a final TRE report must be submitted on or before the date specified in the schedule, unless otherwise approved by DEP in writing.
3. If four consecutive quarterly WET tests produce passing results for all endpoints during the Phase II TRE process, annual WET testing in accordance with paragraph B.2 may be initiated or resume.

An overview of the process described in paragraphs B, C and D is presented below:



E. Sample Collection

For each acute testing event, a 24-hour flow-proportioned composite sample shall be collected. For each chronic testing event, three 24-hour flow-proportioned, composite samples shall be collected over a seven day exposure period. The samples must be collected at a frequency of not greater than every two hours and must be flow-proportioned. The samples must be collected at the permit compliance sampling location. Samples must be analyzed within 36 hours from the end of the compositing period and must be placed on ice and held at $\leq 6^{\circ}\text{C}$. Refer to the sample handling and preservation regulations set forth in 40 CFR 136, 25 Pa. Code Chapter 252, The NELAC Institute (TNI) Standard, and the appropriate EPA methods.

F. Test Conditions and Methods

Laboratories must be accredited by the DEP Laboratory Accreditation Program in order to perform and report WET tests for NPDES permit compliance. Laboratories must be either State or NELAP accredited.

1. Acute tests shall be completed in accordance with EPA's "Methods for Measuring the Acute Toxicity of Effluents and Receiving Waters to Freshwater and Marine Organisms" (EPA-821-R-02-012, latest edition). Forty eight (48) hour static non-renewal tests shall be used.
2. Chronic tests shall be completed in accordance with EPA's "Short-term Methods for Estimating the Chronic Toxicity of Effluents and Receiving Waters to Freshwater Organisms" (EPA-821-R-02-013, latest edition). Seven (7) day tests shall be used with renewal every 24 hours.
3. The quality assurance and control (QA/QC) requirements and test acceptability standards specified in EPA's test methods and the requirements set forth in 25 Pa Code Chapter 252 or the TNI Standard must be followed

4. If the permittee or its accredited laboratory determines that QA/QC requirements and/or test acceptability standards have not been met, a re-test shall be initiated within 45 days. Original test data must be maintained by the laboratory and be submitted to DEP upon request. The justification for a re-test must be clearly documented and kept on file with the sample results.

G. Chemical Analyses

Chemical analyses must follow the requirements of the EPA methods and applicable State and/or Federal regulations.

1. Chemical analysis on effluent samples shall include pH, Conductivity, Total Alkalinity, Total Hardness, Total Residual Chlorine, Total Ammonia (Unionized Ammonia), Dissolved Oxygen and temperature. Chemical analyses as described in the EPA Methods (above) shall be performed for each sampling event, including each new batch of dilution water and each testing event.
2. In addition to the chemical analyses required above, those parameters listed in Part A of the NPDES permit for the outfall(s) tested shall be analyzed concurrently with the WET test by using the method(s) specified in the permit.

H. WET Report Elements

WET test reports that are submitted to DEP must include the requirements identified in 25 Pa. Code § 252.401(j)(1) – (15) or in the TNI Standard, or equivalent, as well as the following information:

1. A general test description, including the origin and age of test organisms, dates and results of reference toxicant tests, light and temperature regimes, and other documentation that QA and test acceptability criteria as specified in EPA's methods and DEP's QA Summaries have been met.
2. A description of sample collection procedures and sampling location.
3. Name(s) of individual(s) collecting and transporting samples, including sample renewals, and the date(s) and time(s) of sample collection.
4. All chemical and physical data including laboratory quantitation limits and observations made on the species. The hardness shall be reported for each test condition.
5. Copies of raw data sheets and/or bench sheets with data entries and signatures.
6. When effluents are dechlorinated, dechlorination procedures must be described and if applicable a thiosulfate control used in addition to the normal dilution water control. If the thiosulfate control results are significantly different from the normal control, as determined using DEP's WET Analysis Spreadsheet, the thiosulfate control shall be used in the spreadsheet for comparison with the TIWC condition. The WET report must specify which control was used to determine whether the test result is pass or fail.
7. A description of all observations or test conditions that may have affected the test outcome.
8. Control charts for the species tested regarding age, temperature test range, mortality data and all reference toxicant tests.
9. A completed WET test summary report (3800-FM-BPNPSM0485).
10. A DEP WET Analysis Spreadsheet printout that provides control and TIWC replicate data and displays the outcome of the test (pass or fail) for each endpoint tested.

WETT reports shall be submitted to the DEP regional office that issued the permit and, for discharges to the Delaware River basin, the Delaware River Basin Commission (DRBC).

V. REQUIREMENTS APPLICABLE TO STORMWATER OUTFALLS

- H. The permittee is authorized to discharge non-polluting stormwater from its site, alone or in combination with other wastewaters, through the following outfalls: 004, 005, 006, and 007

Monitoring requirements and effluent limitations for these outfalls are specified in Part A of this permit, if applicable.

I. Preparedness, Prevention and Contingency (PPC) Plan

The permittee must develop and implement a PPC Plan in accordance with 25 Pa. Code § 91.34 following the guidance contained in DEP's "Guidelines for the Development and Implementation of Environmental Emergency Response Plans" (DEP ID 400-2200-001), its NPDES-specific addendum and the minimum requirements below. For existing facilities, the PPC Plan must be developed prior to permit issuance. For new facilities, the PPC Plan must be submitted to DEP no later than prior to startup of facility operation.

1. The PPC Plan must identify all potential sources of pollutants that may reasonably be expected to affect the quality of stormwater discharges from the facility.
2. The PPC Plan must describe preventative measures and best management practices (BMPs) that will be implemented to reduce or eliminate pollutants from coming into contact with stormwater resulting from routine site activities and spills.
3. The PPC Plan must address actions that will be taken in response to on-site spills or other pollution incidents.
4. The PPC Plan must identify areas which, due to topography or other factors, have a high potential for soil erosion, and identify measures to limit erosion. Where necessary, erosion and sediment control measures must be developed and implemented in accordance with 25 Pa. Code Chapter 102 and DEP's "Erosion and Sediment Pollution Control Manual" (DEP ID 363-2134-008).
5. The PPC Plan must address security measures to prevent accidental or intentional entry which could result in an unintentional discharge of pollutants.
6. The PPC Plan must include a plan for training employees and contractors on pollution prevention, BMPs, and emergency response measures.
7. If the facility is subject to SARA Title III, Section 313, the PPC Plan must identify releases of "Water Priority Chemicals" within the previous three years. Water Priority Chemicals are those identified in EPA's "Guidance for the Determination of Appropriate Methods for the Detection of Section 313 Water Priority Chemicals" (EPA 833-B-94-001, April 1994). The Plan must include an evaluation of all activities that may result in the stormwater discharge of Water Priority Chemicals.
8. Spill Prevention Control and Countermeasure (SPCC) plans may be used to meet the requirements of this section if the minimum requirements are addressed.
9. The PPC Plan shall be evaluated and if necessary updated on an annual basis, at a minimum, and when one or more of the following occur:
 - a. Applicable DEP or federal regulations are revised, or this permit is revised;
 - b. The Plan fails in an emergency;
 - c. There is a change in design, industrial process, operation, maintenance, or other circumstances, in a manner that materially increases the potential for fires, explosions or releases of toxic or hazardous constituents; or which changes the response necessary in an emergency;
 - d. The list of emergency coordinators or equipment changes; or
 - e. When notified in writing by DEP.

All updates must be kept on-site and be made available to DEP upon request.

C. Minimum Required BMPs

In addition to BMPs identified in the PPC Plan, the permittee shall implement the following minimum BMPs relating to stormwater pollution prevention:

1. If applicable, post-construction stormwater BMPs that are required under 25 Pa. Code Chapter 102 must be maintained.
2. For industrial facilities, the BMPs in the applicable Appendix to the NPDES PAG-03 General Permit for Discharges of Stormwater Associated with Industrial Activities that is currently in effect.
3. For POTWs, all of the following:
 - a. Manage sludge in accordance with all applicable permit requirements.
 - b. Store chemicals in secure and covered areas on impervious surfaces away from storm drains.
 - c. For new facilities and upgrades, design wastewater treatment facilities to avoid, to the maximum extent practicable, stormwater commingling with sanitary wastewater, sewage sludge, and biosolids.
 - d. Efficiently use herbicides for weed control. Where practicable, use the least toxic herbicide that will achieve pest management objectives. Do not apply during windy conditions.
 - e. Do not wash parts or equipment over impervious surfaces that wash into storm drains.
 - f. Implement infiltration techniques, including infiltration basins, trenches, dry wells, porous pavement, etc., wherever practicable.

D. Annual Inspection and Compliance Evaluation

1. The permittee shall conduct an annual inspection of each outfall identified in paragraph A and record the results on the "Annual Inspection Form for NPDES Permits for Discharges of Stormwater Associated with Industrial Activities" (3800-PM-WSFR0083v). The permittee shall submit a copy of the completed and signed Annual Inspection Form to DEP at the address provided in Part A III.B.3 of this permit by January 28 of each year.
2. Areas contributing to a stormwater discharge associated with industrial activity shall be visually inspected for evidence of, or the potential for, pollutants entering the drainage system. BMPs in the PPC Plan and required by this permit shall be evaluated to determine whether they are adequate and properly implemented in accordance with the terms of this permit or whether additional control measures are needed.

E. Stormwater Sampling Requirements

If stormwater sampling is required in Part A of this permit, the following requirements apply:

1. The permittee shall record stormwater sampling event information on the "Additional Information for the Reporting of Stormwater Discharge Monitoring" form (3800-PM-WSFR0083t) and submit the form as an attachment to the DMR.
2. All samples shall be collected from the discharge resulting from a storm event that is greater than 0.1 inches in magnitude and that occurs at least 72 hours from the previously measurable (greater than 0.1 inch rainfall) storm event. The 72-hour storm interval is waived when the preceding storm did not yield a measurable discharge, or if the permittee is able to document that a less than 72-hour interval is representative for local storm events during the sample period.

3. Grab samples shall be taken during the first 30 minutes of the discharge. If the collection of a grab sample during the first 30 minutes is not possible, a grab sample can be taken during the first hour of the discharge, in which case the discharger shall provide an explanation of why a grab sample during the first 30 minutes was not possible.
4. When a facility has two or more outfalls that may be reasonably be believed to discharge substantially identical effluents, based on a consideration of features and activities within the area drained by the outfall, the permittee may sample one such outfall and report that the quantitative data also applies to the substantially identical outfalls. Outfall 005 has been determined to be representative of outfalls 004, 006, and 007.

VI. Site-Specific Copper Criteria

The copper limits contained in this permit are based on site-specific copper criteria recommended in a Biotic Ligand Model (BLM) study by Tichler/Kocurek (August 2011). The BLM method for developing site-specific copper criteria is recommended by the federal EPA's in their updated aquatic life criteria for copper. The BLM study recommended site-specific total copper criteria of 30.6 ug/l (CMC) and 19 mg/l (CCC). Copper limits were developed based on the recommended criteria using the Department's PENTOXSD model. Based on a design stream flow (Q_{7-10}) of 0.43-cfs, the site-specific water-quality based effluent limit (WQBEL) for total copper was calculated as 21 mg/l (average monthly) and 32 mg/l (daily maximum).

Since the reported effluent copper concentrations are close to the recommended site-specific criteria, the permittee is required to submit an updated site-specific copper criteria study within the term of this permit. In lieu of submission of an updated site-specific copper criteria study, the permittee shall develop and implement measures necessary to achieve compliance with the final limit (e.g. Toxics Reduction Evaluation (TRE)). These measures may include, but are not limited to, activities such as a source reduction evaluation, changes to the treatment processes, and/or physical modifications to the treatment plant.

The permittee shall complete the required actions and milestones in accordance with the following schedule:

1. Submit a proposed plan of study for site-specific criteria [25 Pa Code 93.8d(d)], or a TRE work plan, to the Department within 36 months of permit issuance.
2. Submit a scientific study progress report [25 Pa Code 93.8d(b)], or a TRE progress report, to the Department within 48 months of permit issuance.
3. Submit a completed scientific study [25 Pa Code 93.8d(b)], or a final TRE report, to the Department with the permit renewal application due 6 months prior to permit expiration.



**AUTHORIZATION TO DISCHARGE UNDER THE
NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM
DISCHARGE REQUIREMENTS FOR PUBLICLY OWNED
TREATMENT WORKS (POTWs)**

NPDES PERMIT NO: PA0039004

In compliance with the provisions of the Clean Water Act, 33 U.S.C. Section 1251 *et seq.* ("the Act") and Pennsylvania's Clean Streams Law, as amended, 35 P.S. Section 691.1 *et seq.*,

**Towamencin Municipal Authority
2225 Kriebel Road
Lansdale, PA 19446-5019**

is authorized to discharge from a facility known as **Towamencin Municipal Authority STP**, located in **Towamencin Township, Montgomery County**, to **Unnamed Tributary to Towamencin Creek (TSF, MF)**, and **Towamencin Creek (TSF, MF)** in Watershed(s) **3-E** in accordance with effluent limitations, monitoring requirements and other conditions set forth in Parts A, B and C hereof.

THIS PERMIT SHALL BECOME EFFECTIVE ON _____

THIS PERMIT SHALL EXPIRE AT MIDNIGHT ON _____

The authority granted by this permit is subject to the following further qualifications:

1. If there is a conflict between the application, its supporting documents and/or amendments and the terms and conditions of this permit, the terms and conditions shall apply.
2. Failure to comply with the terms, conditions or effluent limitations of this permit is grounds for enforcement action; for permit termination, revocation and reissuance, or modification; or for denial of a permit renewal application. (40 CFR 122.41(a))
3. A complete application for renewal of this permit, or notice of intent to cease discharging by the expiration date, must be submitted to DEP at least 180 days prior to the above expiration date (unless permission has been granted by DEP for submission at a later date), using the appropriate NPDES permit application form. (40 CFR 122.41(b), 122.21(d))

In the event that a timely and complete application for renewal has been submitted and DEP is unable, through no fault of the permittee, to reissue the permit before the above expiration date, the terms and conditions of this permit, including submission of the Discharge Monitoring Reports (DMRs), will be automatically continued and will remain fully effective and enforceable against the discharger until DEP takes final action on the pending permit application. (25 Pa. Code §§ 92a.7(b), (c))

4. This NPDES permit does not constitute authorization to construct or make modifications to wastewater treatment facilities necessary to meet the terms and conditions of this permit.

DATE PERMIT ISSUED _____

ISSUED BY _____

**Thomas L. Magge
Environmental Program Manager
Southeast Regional Office**

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. A. For Outfall 001 , **Latitude** 40° 13' 46.00" , **Longitude** -75° 21' 6.00" , **River Mile Index** 1.97 , **Stream Code** 01066

Receiving Waters: Towamencin Creek (TSF)

Type of Effluent: Sewage Effluent

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum		
Flow (MGD)	Report	Report Daily Max	XXX	XXX	XXX	Continuous	Recorded

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 001

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. B. For Outfall 002 , **Latitude** 40° 13' 46.00" , **Longitude** -75° 21' 6.00" , **River Mile Index** 1.8500 , **Stream Code** 01066

Receiving Waters: Towamencin Creek (TSF, MF)

Type of Effluent: Sewage Effluent

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum		
Flow (MGD)	Report	Report Daily Max	XXX	XXX	XXX	Continuous	Recorded

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 002

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. C. For Outfall 003 , **Latitude** 40° 13' 45.00" , **Longitude** -75° 21' 38" , **River Mile Index** 1.41 , **Stream Code** 01066

Receiving Waters: Towamencin Creek (TSF, MF)

Type of Effluent: Sewage Effluent

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Maximum		
Flow (MGD)	Report	Report Daily Max	XXX	XXX	XXX	Continuous	Recorded

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 003

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. D. For Outfall 101, Latitude 40° 13' 48.25", Longitude 75° 21' 5.18", River Mile Index , Stream Code

Receiving Waters: UNT to Towamencin Creek (TSF, MF)

Type of Effluent: Treated Effluent

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **End of Interim Period 1**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Daily Maximum		
Osmotic Pressure (mOs/kg) Internal Monitoring Point	XXX	XXX	XXX	Report	Report	1/month	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Effluent Box or IMP 101

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. E. For Outfall 101 , **Latitude** 40° 13' 48.25" , **Longitude** 75° 21' 5.18" , **River Mile Index** , **Stream Code**

Receiving Waters: UNT to Towamencin Creek (TSF, MF)

Type of Effluent: Treated Effluent

1. The permittee is authorized to discharge during the period from **End of Interim Period 1** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Daily Maximum		
Osmotic Pressure (mOs/kg) Internal Monitoring Point	XXX	XXX	XXX	50.0	51.8	1/month	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Effluent box or IMP 101

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. F. For Outfall 101, Latitude 40° 13' 48.25", Longitude 75° 21' 5.18", River Mile Index , Stream Code

Receiving Waters: UNT to Towamencin Creek (TSF, MF)

Type of Effluent: Treated Wastewater

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **End of Interim Period 2**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Daily Maximum		
Chlorodibromomethane Internal Monitoring Point	XXX	XXX	XXX	Report	Report	1/week	Grab
Dichlorobromomethane Internal Monitoring Point	XXX	XXX	XXX	Report	Report	1/week	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Effluent Box or IMP 101

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. G. For Outfall 101 , **Latitude** 40° 13' 48.25" , **Longitude** 75° 21' 5.18" , **River Mile Index** , **Stream Code**

Receiving Waters: UNT to Towamencin Creek (TSF, MF)

Type of Effluent: Treated Effluent

1. The permittee is authorized to discharge during the period from **End of Interim Period 2** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Average Monthly	Daily Maximum		
Chlorodibromomethane Internal Monitoring Point	XXX	XXX	XXX	0.00108	0.00198	1/week	Grab
Dichlorobromomethane Internal Monitoring Point	XXX	XXX	XXX	0.00129	0.00236	1/week	Grab

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Effluent Box or IMP 101

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. H. For Outfall 101 , **Latitude** 40° 13' 48.25" , **Longitude** 75° 21' 5.18" , **River Mile Index** , **Stream Code**

Receiving Waters: UNT to Towamencin Creek (TSF, MF)

Type of Effluent: Treated Effluent

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations					Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Weekly Average	Minimum	Average Monthly	Daily Maximum	Instant. Maximum	
pH (S.U.)							
Internal Monitoring Point			6.0				
Dissolved Oxygen	XXX	XXX	Inst Min	XXX	XXX	9.0	1/day
Internal Monitoring Point			6.0				
Total Residual Chlorine (TRC)	XXX	XXX	Daily Min	XXX	XXX	XXX	1/day
Internal Monitoring Point			XXX	0.014	XXX	0.047	1/day
Carbonaceous Biochemical Oxygen Demand (CBOD5)							
Internal Monitoring Point							
Nov 1 - Apr 30	1080	1625	XXX	20.0	30.0	40	3/week
Carbonaceous Biochemical Oxygen Demand (CBOD5)							
Internal Monitoring Point							
May 1 - Oct 31	540	810	XXX	10.0	15.0	20	24-Hr Composite
Carbonaceous Biochemical Oxygen Demand (CBOD5)							
Raw Sewage Influent	Report	XXX	XXX	Report	XXX	XXX	3/week
Biochemical Oxygen Demand (BOD5)							
Raw Sewage Influent	Report	XXX	XXX	Report	XXX	XXX	24-Hr Composite
Total Suspended Solids							
Raw Sewage Influent	Report	XXX	XXX	Report	XXX	XXX	24-Hr Composite

Outfall 101, Continued (from Permit Effective Date through Permit Expiration Date)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Minimum ⁽²⁾ Measurement Frequency	Required Sample Type	
	Average Monthly	Weekly Average	Minimum	Average Monthly	Daily Maximum			Instant. Maximum
Total Suspended Solids Internal Monitoring Point	1625	2435	XXX	30.0	45.0 Wkly Avg	60	3/week 24-Hr Composite	
Total Dissolved Solids Internal Monitoring Point	XXX	XXX	XXX	Report	Report	XXX	1/week 24-Hr Composite	
Fecal Coliform (No./100 ml) Internal Monitoring Point Oct 1 - Apr 30*	XXX	XXX	XXX	200 Geo Mean	XXX	1000	3/week Grab	
Fecal Coliform (No./100 ml) Internal Monitoring Point May 1 - Sep 30	XXX	XXX	XXX	200 Geo Mean	XXX	1000	3/week Grab	
E. Coli (No./100 ml) Internal Monitoring Point	XXX	XXX	XXX	Report	Report	XXX	1/month Grab	
Ammonia-Nitrogen Internal Monitoring Point Nov 1 - Apr 30	108	XXX	XXX	2.0	XXX	4	3/week 24-Hr Composite	
Ammonia-Nitrogen Internal Monitoring Point May 1 - Oct 31	54	XXX	XXX	1.0	XXX	2	3/week 24-Hr Composite	
Total Phosphorus Internal Monitoring Point Nov 1 - Mar 31	108	XXX	XXX	2.0	XXX	4	3/week 24-Hr Composite	
Total Phosphorus Internal Monitoring Point Apr 1 - Oct 31	54	XXX	XXX	1.0	XXX	2	3/week 24-Hr Composite	
Aluminum, Total Internal Monitoring Point	Report	Report Daily Max	XXX	Report	Report	XXX	1/month 24-Hr Composite	
Copper, Total Internal Monitoring Point	1.14	Daily Max	XXX	0.021	0.032	0.041	1/week 24-Hr Composite	
Iron, Dissolved Internal Monitoring Point	Report	Report Daily Max	XXX	Report	Report	XXX	1/month 24-Hr Composite	
Iron, Total Internal Monitoring Point	84.5	Daily Max	XXX	1.56	2.44	3.12	1/week 24-Hr Composite	
Nickel, Total Internal Monitoring Point	Report	Daily Max	XXX	Report	Report	XXX	1/month 24-Hr Composite	
Silver, Total Internal Monitoring Point	Report	Report Daily Max	XXX	Report	Report	XXX	1/month 24-Hr Composite	

Outfall 101, Continued (from Permit Effective Date through Permit Expiration Date)

Parameter	Effluent Limitations						Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)			Instant. Maximum	Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Weekly Average	Minimum	Average Monthly	Daily Maximum			
Zinc, Total Internal Monitoring Point	Report	Report Daily Max	XXX	Report	Report	XXX	1/month	24-Hr Composite
Chloroform Internal Monitoring Point	XXX	XXX	XXX	Report	Report	XXX	1/month	Grab
Toxicity, Chronic - Ceriodaphnia Survival (TUc) Internal Monitoring Point	XXX	XXX	XXX	Report Daily Max	XXX	XXX	See Permit	24-Hr Composite
Toxicity, Chronic - Ceriodaphnia Reproduction (TUc) Internal Monitoring Point	XXX	XXX	XXX	Report Daily Max	XXX	XXX	See Permit	24-Hr Composite
Toxicity, Chronic - Pimephales Survival (TUc) Internal Monitoring Point	XXX	XXX	XXX	Report Daily Max	XXX	XXX	See Permit	24-Hr Composite
Toxicity, Chronic - Pimephales Growth (TUc) Internal Monitoring Point	XXX	XXX	XXX	Report Daily Max	XXX	XXX	See Permit	24-Hr Composite

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):
at Effluent Box or IMP 101

* See Other Requirements Part C.I.M

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. I. For Outfall 004 , **Latitude** 40° 13' 47.30" , **Longitude** -75° 21' 3.30" , **River Mile Index** 1.97 , **Stream Code** 01066

Receiving Waters: Unnamed Tributary to Towamencin Creek (TSF, MF)

Type of Effluent: Stormwater

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Annual Average	Maximum	Instant. Maximum
pH (S.U.)	XXX	XXX	XXX	Report	XXX	Report
Carbonaceous Biochemical Oxygen Demand (CBOD5)	XXX	XXX	XXX	Report	XXX	Report
Chemical Oxygen Demand (COD)	XXX	XXX	XXX	Report	XXX	Report
Total Suspended Solids	XXX	XXX	XXX	Report	XXX	Report
Oil and Grease	XXX	XXX	XXX	Report	XXX	Report
Fecal Coliform (No./100 ml)	XXX	XXX	XXX	Report	XXX	Report
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	XXX	Report
Total Phosphorus	XXX	XXX	XXX	Report	XXX	Report
Iron, Dissolved	XXX	XXX	XXX	Report	XXX	Report

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at representative outfall 005
See Part C Requirement VII.E. related to stormwater sampling from representative stormwater outfall

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. J. For Outfall 005, **Latitude** 40° 13' 46.30", **Longitude** -75° 21' 4.30", **River Mile Index** 1.97, **Stream Code** 01066

Receiving Waters: Unnamed Tributary to Towamencin Creek (TSF, MF)

Type of Effluent: Stormwater

1. The permittee is authorized to discharge during the period from **Permit Effective Date** through **Permit Expiration Date**.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Annual Average	Maximum	Instant. Maximum
pH (S.U.)	XXX	XXX	XXX	Report	XXX	Report
Carbonaceous Biochemical Oxygen Demand (CBOD5)	XXX	XXX	XXX	Report	XXX	Report
Chemical Oxygen Demand (COD)	XXX	XXX	XXX	Report	XXX	Report
Total Suspended Solids	XXX	XXX	XXX	Report	XXX	Report
Oil and Grease	XXX	XXX	XXX	Report	XXX	Report
Fecal Coliform (No./100 ml)	XXX	XXX	XXX	Report	XXX	Report
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	XXX	Report
Total Phosphorus	XXX	XXX	XXX	Report	XXX	Report
Iron, Dissolved	XXX	XXX	XXX	Report	XXX	Report

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at Outfall 005

See Part C Requirement VII.E. related to stormwater sampling from representative stormwater outfall

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. K. For Outfall 006, Latitude 40° 13' 45.60", Longitude -75° 21' 7.50", River Mile Index 1.8500, Stream Code 01066

Receiving Waters: Towamencin Creek (TSF, MF)

Type of Effluent: Stormwater

1. The permittee is authorized to discharge during the period from Permit Effective Date through Permit Expiration Date.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Annual Average	Maximum	Instant. Maximum
pH (S.U.)	XXX	XXX	XXX	Report	XXX	Report
Carbonaceous Biochemical Oxygen Demand (CBOD5)	XXX	XXX	XXX	Report	XXX	Report
Chemical Oxygen Demand (COD)	XXX	XXX	XXX	Report	XXX	Report
Total Suspended Solids	XXX	XXX	XXX	Report	XXX	Report
Oil and Grease	XXX	XXX	XXX	Report	XXX	Report
Fecal Coliform (No./100 ml)	XXX	XXX	XXX	Report	XXX	Report
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	XXX	Report
Total Phosphorus	XXX	XXX	XXX	Report	XXX	Report
Iron, Dissolved	XXX	XXX	XXX	Report	XXX	Report

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at representative outfall 005
See Part C Requirement VII.E. related to stormwater sampling from representative stormwater outfall

PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS

I. L. For Outfall 007, Latitude 40° 13' 47.10", Longitude -75° 21' 10.00", River Mile Index 1.8500, Stream Code 01066

Receiving Waters: Towamencin Creek (TSF, MF)

Type of Effluent: Stormwater

1. The permittee is authorized to discharge during the period from Permit Effective Date through Permit Expiration Date.
2. Based on the anticipated wastewater characteristics and flows described in the permit application and its supporting documents and/or amendments, the following effluent limitations and monitoring requirements apply (see also Additional Requirements and Footnotes).

Parameter	Effluent Limitations				Monitoring Requirements	
	Mass Units (lbs/day) ⁽¹⁾		Concentrations (mg/L)		Minimum ⁽²⁾ Measurement Frequency	Required Sample Type
	Average Monthly	Average Weekly	Minimum	Annual Average	Maximum	Instant. Maximum
pH (S.U.)	XXX	XXX	XXX	Report	XXX	Report
Carbonaceous Biochemical Oxygen Demand (CBOD5)	XXX	XXX	XXX	Report	XXX	Report
Chemical Oxygen Demand (COD)	XXX	XXX	XXX	Report	XXX	Report
Total Suspended Solids	XXX	XXX	XXX	Report	XXX	Report
Oil and Grease	XXX	XXX	XXX	Report	XXX	Report
Fecal Coliform (No./100 ml)	XXX	XXX	XXX	Report	XXX	Report
Total Kjeldahl Nitrogen	XXX	XXX	XXX	Report	XXX	Report
Total Phosphorus	XXX	XXX	XXX	Report	XXX	Report
Iron, Dissolved	XXX	XXX	XXX	Report	XXX	Report

Samples taken in compliance with the monitoring requirements specified above shall be taken at the following location(s):

at representative outfall 005
See Part C Requirement VII.E. related to stormwater sampling from representative stormwater outfall

**PART A - EFFLUENT LIMITATIONS, MONITORING, RECORDKEEPING AND REPORTING REQUIREMENTS
(Continued)**

Additional Requirements

1. The permittee may not discharge:
 - a. Floating solids, scum, sheen or substances that result in observed deposits in the receiving water. (25 Pa Code § 92a.41(c))
 - b. Oil and grease in amounts that cause a film or sheen upon or discoloration of the waters of this Commonwealth or adjoining shoreline, or that exceed 15 mg/l as a daily average or 30 mg/l at any time (or lesser amounts if specified in this permit). (25 Pa. Code § 92a.47(a)(7), § 95.2(2))
 - c. Substances in concentration or amounts sufficient to be inimical or harmful to the water uses to be protected or to human, animal, plant or aquatic life. (25 Pa Code § 93.6(a))
 - d. Foam or substances that produce an observed change in the color, taste, odor or turbidity of the receiving water, unless those conditions are otherwise controlled through effluent limitations or other requirements in this permit. For the purpose of determining compliance with this condition, DEP will compare conditions in the receiving water upstream of the discharge to conditions in the receiving water approximately 100 feet downstream of the discharge to determine if there is an observable change in the receiving water. (25 Pa Code § 92a.41(c))
2. The monthly average percent removal of BOD₅ or CBOD₅ and TSS must be at least 85% for POTW facilities on a concentration basis except where 25 Pa. Code 92a.47(g) and (h) are applicable to facilities with combined sewer overflows (CSOs) or as otherwise specified in this permit. (25 Pa. Code § 92a.47(a)(3))
3. If the permit requires the reporting of average weekly statistical results, the maximum weekly average concentration and maximum weekly average mass loading shall be reported, regardless of whether the results are obtained for the same or different weeks.
4. The permittee shall monitor the sewage effluent discharge(s) for the effluent parameters identified in the Part A limitations table(s) during all bypass events at the facility, using the sample types that are specified in the limitations table(s). Where the required sample type is "composite", the permittee must commence sample collection within one hour of the start of the bypass, wherever possible. The results shall be reported on the Daily Effluent Monitoring supplemental form (3800-FM-BCW0435) and be incorporated into the calculations used to report self-monitoring data on Discharge Monitoring Reports (DMRs).

Footnotes

- (1) When sampling to determine compliance with mass effluent limitations, the discharge flow at the time of sampling must be measured and recorded.
- (2) This is the minimum number of sampling events required. Permittees are encouraged, and it may be advantageous in demonstrating compliance, to perform more than the minimum number of sampling events.

Supplemental Information

- (1) The hydraulic design capacity of 7.3 million gallons per day for the treatment facility is used to prepare the annual Municipal Wasteload Management Report to help determine whether a "hydraulic overload" situation exists, as defined in Title 25 Pa. Code Chapter 94.
- (2) The effluent limitations for IMP 101 were determined using effluent discharge rates of 6.5 MGD.
- (3) The organic design capacity of 16,263 lbs. BOD₅ per day for the treatment facility is used to prepare the annual Municipal Wasteload Management Report to determine whether an "organic overload" condition exists, as defined in 25 Pa. Code Chapter 94.

- (4) Total Nitrogen is the sum of Total Kjeldahl-N (TKN) plus Nitrite-Nitrate as N ($\text{NO}_2 + \text{NO}_3\text{-N}$), where TKN and $\text{NO}_2 + \text{NO}_3\text{-N}$ are measured in the same sample.

DRAFT

II. DEFINITIONS

At Outfall (XXX) means a sampling location in outfall line XXX below the last point at which wastes are added to outfall line (XXX), or where otherwise specified.

Average refers to the use of an arithmetic mean, unless otherwise specified in this permit. (40 CFR 122.41(l)(4)(iii))

Best Management Practices (BMPs) means schedules of activities, prohibitions of practices, maintenance procedures and other management practices to prevent or reduce the pollutant loading to surface waters of the Commonwealth. The term also includes treatment requirements, operating procedures and practices to control plant site runoff, spillage or leaks, sludge or waste disposal, or drainage from raw material storage. The term includes activities, facilities, measures, planning or procedures used to minimize accelerated erosion and sedimentation and manage stormwater to protect, maintain, reclaim, and restore the quality of waters and the existing and designated uses of waters within this Commonwealth before, during and after earth disturbance activities. (25 Pa. Code § 92a.2)

Bypass means the intentional diversion of waste streams from any portion of a treatment facility. (40 CFR 122.41(m)(1)(i))

Calendar Week is defined as the seven consecutive days from Sunday through Saturday, unless the permittee has been given permission by DEP to provide weekly data as Monday through Friday based on showing excellent performance of the facility and a history of compliance. In cases when the week falls in two separate months, the month with the most days in that week shall be the month for reporting.

Clean Water Act means the Federal Water Pollution Control Act, as amended (33 U.S.C.A. §§ 1251 to 1387).

Composite Sample (for all except GC/MS volatile organic analysis) means a combination of individual samples (at least eight for a 24-hour period or four for an 8-hour period) of at least 100 milliliters (mL) each obtained at spaced time intervals during the compositing period. The composite must be flow-proportional; either the volume of each individual sample is proportional to discharge flow rates, or the sampling interval is proportional to the flow rates over the time period used to produce the composite. (EPA Form 2C)

Composite Sample (for GC/MS volatile organic analysis) consists of at least four aliquots or grab samples collected during the sampling event (not necessarily flow proportioned). The samples must be combined in the laboratory immediately before analysis and then one analysis is performed. (EPA Form 2C)

Daily Average Temperature means the average of all temperature measurements made, or the mean value plot of the record of a continuous automated temperature recording instrument, either during a calendar day or during the operating day if flows are of a shorter duration.

Daily Discharge means the discharge of a pollutant measured during a calendar day or any 24-hour period that reasonably represents the calendar day for purposes of sampling. For pollutants with limitations expressed in units of mass, the "daily discharge" is calculated as the total mass of the pollutant discharged over the day. For pollutants with limitations expressed in other units of measurement, the "daily discharge" is calculated as the average measurement of the pollutant over the day. (25 Pa. Code § 92a.2, 40 CFR 122.2)

Daily Maximum Discharge Limitation means the highest allowable "daily discharge."

Discharge Monitoring Report (DMR) means the DEP or EPA supplied form(s) for the reporting of self-monitoring results by the permittee. (25 Pa. Code § 92a.2, 40 CFR 122.2)

Estimated Flow means any method of liquid volume measurement based on a technical evaluation of the sources contributing to the discharge including, but not limited to, pump capabilities, water meters and batch discharge volumes.

Geometric Mean means the average of a set of n sample results given by the n^{th} root of their product.

Grab Sample means an individual sample of at least 100 mL collected at a randomly selected time over a period not to exceed 15 minutes. (EPA Form 2C)

Hauled-In Wastes means any waste that is introduced into a treatment facility through any method other than a direct connection to the sewage collection system. The term includes wastes transported to and disposed of within the treatment facility or other entry points within the collection system.

Hazardous Substance means any substance designated under 40 CFR Part 116 pursuant to Section 311 of the Clean Water Act. (40 CFR 122.2)

Immersion Stabilization (i-s) means a calibrated device is immersed in the wastewater until the reading is stabilized.

Indirect Discharger means a non-domestic discharger introducing pollutants to a Publicly Owned Treatment Works (POTW) or other treatment works. (25 Pa. Code § 92a.2, 40 CFR 122.2)

Industrial User means a source of Indirect Discharge. (40 CFR 403.3)

Instantaneous Maximum Effluent Limitation means the highest allowable discharge of a concentration or mass of a substance at any one time as measured by a grab sample. (25 Pa. Code § 92a.2)

Measured Flow means any method of liquid volume measurement, the accuracy of which has been previously demonstrated in engineering practice, or for which a relationship to absolute volume has been obtained.

Monthly Average Discharge Limitation means the highest allowable average of "daily discharges" over a calendar month, calculated as the sum of all "daily discharges" measured during a calendar month divided by the number of "daily discharges" measured during that month. (25 Pa. Code § 92a.2)

Municipality means a city, town, borough, county, township, school district, institution, authority or other public body created by or pursuant to State law and having jurisdiction over disposal of sewage, industrial wastes, or other wastes. (25 Pa. Code § 92a.2)

Municipal Waste means garbage, refuse, industrial lunchroom or office waste and other material, including solid, liquid, semisolid or contained gaseous material resulting from operation of residential, municipal, commercial or institutional establishments and from community activities; and sludge not meeting the definition of residual or hazardous waste under this section from a municipal, commercial or institutional water supply treatment plant, waste water treatment plant or air pollution control facility. (25 Pa. Code § 271.1)

Publicly Owned Treatment Works (POTW) means a treatment works as defined by §212 of the Clean Water Act, owned by a state or municipality. The term includes any devices and systems used in the storage, treatment, recycling and reclamation of municipal sewage or industrial wastes of a liquid nature. The term also includes sewers, pipes or other conveyances if they convey wastewater to a POTW providing treatment. The term also means the municipality as defined in section 502(4) of the Clean Water Act, which has jurisdiction over the indirect discharges to and the discharges from such a treatment works. (25 Pa Code § 92a.2, 40 CFR 122.2)

Residual Waste means garbage, refuse, other discarded material or other waste, including solid, liquid, semisolid or contained gaseous materials resulting from industrial, mining and agricultural operations and sludge from an industrial, mining or agricultural water supply treatment facility, wastewater treatment facility or air pollution control facility, if it is not hazardous. The term does not include coal refuse as defined in the Coal Refuse Disposal Control Act. The term does not include treatment sludges from coal mine drainage treatment plants, disposal of which is being carried on under and in compliance with a valid permit issued under the Clean Streams Law. (25 Pa Code § 287.1)

Severe Property Damage means substantial physical damage to property, damage to the treatment facilities that causes them to become inoperable, or substantial and permanent loss of natural resources that can reasonably be expected to occur in the absence of a bypass. Severe property damage does not mean economic loss caused by delays in production. (40 CFR 122.41(m)(1)(ii))

Stormwater means the runoff from precipitation, snow melt runoff, and surface runoff and drainage. (25 Pa. Code § 92a.2)

Stormwater Associated With Industrial Activity means the discharge from any conveyance that is used for collecting and conveying stormwater and that is directly related to manufacturing, processing or raw materials storage areas at an industrial plant, and as defined at 40 CFR §122.26(b)(14)(i) – (ix) and (xi) and 25 Pa. Code § 92a.2.

Toxic Pollutant means those pollutants, or combinations of pollutants, including disease-causing agents, which after discharge and upon exposure, ingestion, inhalation or assimilation into any organism, either directly from the environment or indirectly by ingestion through food chains may, on the basis of information available to DEP cause death, disease, behavioral abnormalities, cancer, genetic mutations, physiological malfunctions, including malfunctions in reproduction, or physical deformations in these organisms or their offspring. (25 Pa. Code § 92a.2)

Weekly Average Discharge Limitation means the highest allowable average of "daily discharges" over a calendar week, calculated as the sum of all "daily discharges" measured during a calendar week divided by the number of "daily discharges" measured during that week.

III. SELF-MONITORING, REPORTING AND RECORDKEEPING

A. Representative Sampling

1. Samples and measurements taken for the purpose of monitoring shall be representative of the monitored activity (40 CFR 122.41(j)(1)). Representative sampling includes the collection of samples, where possible, during periods of adverse weather, changes in treatment plant performance and changes in treatment plant loading. If possible, effluent samples must be collected where the effluent is well mixed near the center of the discharge conveyance and at the approximate mid-depth point, where the turbulence is at a maximum and the settlement of solids is minimized. (40 CFR 122.48, 25 Pa. Code § 92a.61)

2. Records Retention (40 CFR 122.41(j)(2))

Except for records of monitoring information required by this permit related to the permittee's sludge use and disposal activities which shall be retained for a period of at least 5 years, all records of monitoring activities and results (including all original strip chart recordings for continuous monitoring instrumentation and calibration and maintenance records), copies of all reports required by this permit, and records of all data used to complete the application for this permit shall be retained by the permittee for 3 years from the date of the sample measurement, report or application, unless a longer retention period is required by the permit. The 3-year period shall be extended as requested by DEP or the EPA Regional Administrator.

3. Recording of Results (40 CFR 122.41(j)(3))

For each measurement or sample taken pursuant to the requirements of this permit, the permittee shall record the following information:

- a. The exact place, date and time of sampling or measurements.
- b. The person(s) who performed the sampling or measurements.
- c. The date(s) the analyses were performed.
- d. The person(s) who performed the analyses.
- e. The analytical techniques or methods used; and the associated detection level.
- f. The results of such analyses.

4. Test Procedures

- a. Facilities that test or analyze environmental samples used to demonstrate compliance with this permit shall be in compliance with laboratory accreditation requirements of Act 90 of 2002 (27 Pa. C.S. §§ 4101-4113) and 25 Pa. Code Chapter 252, relating to environmental laboratory accreditation.
- b. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be those approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, unless the method is specified in this permit or has been otherwise approved in writing by DEP. (40 CFR 122.41(j)(4), 122.44(i)(1)(iv))
- c. Test procedures (methods) for the analysis of pollutants or pollutant parameters shall be sufficiently sensitive. A method is sufficiently sensitive when 1) the method minimum level is at or below the level of the effluent limit established in the permit for the measured pollutant or pollutant parameter; or 2) the method has the lowest minimum level of the analytical methods approved under 40 CFR Part 136 or required under 40 CFR Chapter I, Subchapters N or O, for the measured pollutant or pollutant parameter; or 3) the method is specified in this permit or has been otherwise approved in writing by DEP for the measured pollutant or pollutant parameter. Permittees have the option of providing matrix or sample-specific minimum levels rather than the published levels. (40 CFR 122.44(i)(1)(iv))

5. Quality/Assurance/Control

In an effort to assure accurate self-monitoring analyses results:

- a. The permittee, or its designated laboratory, shall participate in the periodic scheduled quality assurance inspections conducted by DEP and EPA. (40 CFR 122.41(e), 122.41(i)(3))
- b. The permittee, or its designated laboratory, shall develop and implement a program to assure the quality and accurateness of the analyses performed to satisfy the requirements of this permit, in accordance with 40 CFR Part 136. (40 CFR 122.41(j)(4))

B. Reporting of Monitoring Results

1. The permittee shall effectively monitor the operation and efficiency of all wastewater treatment and control facilities, and the quantity and quality of the discharge(s) as specified in this permit. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.44, 92a.61(i) and 40 CFR §§ 122.41(e), 122.44(i)(1))
2. The permittee shall use DEP's electronic Discharge Monitoring Report (eDMR) system to report the results of compliance monitoring under this permit (see www.dep.pa.gov/edmr). Permittees that are not using the eDMR system as of the effective date of this permit shall submit the necessary registration and trading partner agreement forms to DEP's Bureau of Clean Water (BCW) within 30 days of the effective date of this permit and begin using the eDMR system when notified by DEP BCW to do so. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.61(g) and 40 CFR § 122.41(l)(4))
3. Submission of a physical (paper) copy of a Discharge Monitoring Report (DMR) is acceptable under the following circumstances:
 - a. For a permittee that is not yet using the eDMR system, the permittee shall submit a physical copy of a DMR to the DEP regional office that issued the permit during the interim period between the submission of registration and trading partner agreement forms to DEP and DEP's notification to begin using the eDMR system.
 - b. For any permittee, as a contingency a physical DMR may be mailed to the DEP regional office that issued the permit if there are technological malfunction(s) that prevent the successful submission of a DMR through the eDMR system. In such situations, the permittee shall submit the DMR through the eDMR system within 5 days following remedy of the malfunction(s).
4. DMRs must be completed in accordance with DEP's published DMR instructions (3800-FM-BCW0463). DMRs must be received by DEP no later than 28 days following the end of the monitoring period. DMRs are based on calendar reporting periods and must be received by DEP in accordance with the following schedule:
 - Monthly DMRs must be received within 28 days following the end of each calendar month.
 - Quarterly DMRs must be received within 28 days following the end of each calendar quarter, i.e., January 28, April 28, July 28, and October 28.
 - Semiannual DMRs must be received within 28 days following the end of each calendar semiannual period, i.e., January 28 and July 28.
 - Annual DMRs must be received by January 28, unless Part C of this permit requires otherwise.
5. The permittee shall complete all Supplemental Reporting forms (Supplemental DMRs) attached to this permit, or an approved equivalent, and submit the signed, completed forms as attachments to the DMR, through DEP's eDMR system. DEP's Supplemental Laboratory Accreditation Form (3800-FM-BCW0189) must be completed and submitted to DEP with the first DMR following issuance of this permit, and anytime thereafter when changes to laboratories or methods occur. (25 Pa. Code §§ 92a.3(c), 92a.41(a), 92a.61(g) and 40 CFR § 122.41(l)(4))
6. The completed DMR Form shall be signed and certified by either of the following applicable persons, as defined in 25 Pa. Code § 92a.22:

- For a corporation - by a principal executive officer of at least the level of vice president, or an authorized representative, if the representative is responsible for the overall operation of the facility from which the discharge described in the NPDES form originates.
- For a partnership or sole proprietorship - by a general partner or the proprietor, respectively.
- For a municipality, state, federal or other public agency - by a principal executive officer or ranking elected official.

If signed by a person other than the above and for co-permittees, written notification of delegation of DMR signatory authority must be submitted to DEP in advance of or along with the relevant DMR form. (40 CFR § 122.22(b))

7. If the permittee monitors any pollutant at monitoring points as designated by this permit, using analytical methods described in Part A III.A.4. herein, more frequently than the permit requires, the results of this monitoring shall be incorporated, as appropriate, into the calculations used to report self-monitoring data on the DMR. (40 CFR 122.41(l)(4)(ii))

C. Reporting and Notification Requirements

1. Planned Changes to Physical Facilities – The permittee shall give notice to DEP as soon as possible but no later than 30 days prior to planned physical alterations or additions to the permitted facility. A permit under 25 Pa. Code Chapter 91 may be required for these situations prior to implementing the planned changes. A permit application, or other written submission to DEP, can be used to satisfy the notification requirements of this section.

Notice is required when:

- a. The alteration or addition to a permitted facility may meet one of the criteria for determining whether a facility is a new source in 40 CFR 122.29(b). (40 CFR 122.41(l)(1)(i))
 - b. The alteration or addition could significantly change the nature or increase the quantity of pollutants discharged. This notification applies to pollutants which are not subject to effluent limitations in this permit. (40 CFR 122.41(l)(1)(ii))
 - c. The alteration or addition results in a significant change in the permittee's sludge use or disposal practices, and such alteration, addition, or change may justify the application of permit conditions that are different from or absent in the existing permit, including notification of additional use or disposal sites not reported during the permit application process or not reported pursuant to an approved land application plan. (40 CFR 122.41(l)(1)(iii))
 - d. The planned change may result in noncompliance with permit requirements. (40 CFR 122.41(l)(2))
2. Planned Changes to Waste Stream – Under the authority of 25 Pa. Code § 92a.24(a) and 40 CFR 122.42(b), the permittee shall provide notice to DEP and EPA as soon as possible but no later than 45 days prior to any planned changes in the volume or pollutant concentration of its influent waste stream as a result of indirect discharges or hauled-in wastes, as specified in paragraphs 2.a. and 2.b., below. Notice shall be provided on the "Planned Changes to Waste Stream" Supplemental Report (3800-FM-BCW0482), available on DEP's website. The permittee shall provide information on the quality and quantity of waste introduced into the POTW, and any anticipated impact of the change on the quantity or quality of effluent to be discharged from the POTW (40 CFR 122.42(b)(3)). The Report shall be sent via Certified Mail or other means to confirm DEP's receipt of the notification. DEP will determine if the submission of a new application and receipt of a new or amended permit is required.
 - a. Introduction of New Pollutants (25 Pa. Code § 92a.24(a), 40 CFR 122.42(b)(1))

New pollutants are defined as parameters that meet one or more of the following criteria:

- (i) Any pollutants that were not detected in the facilities' influent waste stream as reported in the permit application; and have not been approved to be included in the permittee's influent waste stream by DEP in writing.
- (ii) Any new introduction of pollutants into the POTW from an indirect discharger which would be subject to Sections 301 or 306 of the Clean Water Act if it were directly discharging those pollutants (40 CFR 122.42(b)(1)).

The permittee shall provide notification of the introduction of new pollutants in accordance with paragraph 2 above. The permittee may not authorize the introduction of new pollutants until the permittee receives DEP's written approval.

b. Increased Loading of Approved Pollutants (25 Pa. Code § 92a.24(a), 40 CFR 122.42(b)(2))

Approved pollutants are defined as parameters that meet one or more of the following criteria:

- (i) Were detected in the facilities' influent waste stream as reported in the permittee's permit application; or have been previously approved to be included in the permittee's influent waste stream by DEP in writing.
- (ii) Have an effluent limitation or monitoring requirement in this permit.

The permittee shall provide notification of the introduction of increased influent loading (lbs/day) of approved pollutants in accordance with paragraph 2 above when (1) the cumulative increase in influent loading (lbs/day) exceeds 20% of the maximum loading reported in the permit application, or a loading previously approved by DEP and/or EPA, or (2) may cause an exceedance in the effluent of Effluent Limitation Guidelines (ELGs) or limitations in Part A of this permit, or (3) may cause interference or pass through at the POTW (as defined at 40 CFR 403.3), or (4) may cause exceedances of the applicable water quality standards in the receiving stream. Unless specified otherwise in this permit, if DEP does not respond to the notification within 30 days of its receipt, the permittee may proceed with the increase in loading. The acceptance of increased loading of approved pollutants may not result in an exceedance of ELGs or effluent limitations, may not result in a hydraulic or organic overload condition as defined in 25 Pa. Code § 94.1, and may not cause exceedances of the applicable water quality standards in the receiving stream.

3. Reporting Requirements for Hauled-In Wastes

a. Receipt of Residual Waste

- (i) The permittee shall document the receipt of all hauled-in residual wastes (including but not limited to wastewater from conventional oil and gas wells, food processing waste, and landfill leachate), as defined at 25 Pa. Code § 287.1, that are received for processing at the treatment facility. The permittee shall report hauled-in residual wastes on a monthly basis to DEP on the "Hauled In Residual Wastes" Supplemental Report (3800-FM-BCW0450) as an attachment to the DMR. If no residual wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report. The information used to develop the Report shall be retained by the permittee for five years from the date of receipt and must be made available to DEP or EPA upon request.

- (1) The dates that residual wastes were received.
- (2) The volume (gallons) of wastes received.
- (3) The license plate number of the vehicle transporting the waste to the treatment facility.
- (4) The permit number(s) of the well(s) where residual wastes were generated, if applicable.

- (5) The name and address of the generator of the residual wastes.
- (6) The type of wastewater.

The transporter of residual waste must maintain these and other records as part of the daily operational record (25 Pa. Code § 299.219). If the transporter is unable to provide this information or the permittee has not otherwise received the information from the generator, the residual wastes shall not be accepted by the permittee until such time as the permittee receives such information from the transporter or generator.

- (ii) In accordance with 40 CFR Part 435, Subpart C, the permittee shall not accept wastewater pollutants associated with production, field exploration, drilling, well completion, or well treatment for unconventional oil and gas extraction (including, but not limited to, drilling muds, drill cuttings, produced sand, produced water). Unconventional oil and gas means crude oil and natural gas produced by a well drilled into a shale and/or tight formation (including, but not limited to, shale gas, shale oil, tight gas, and tight oil). This prohibition does not apply to wastewater generated from stripper wells as defined at 40 CFR Part 435, Subpart F.
- (iii) If the generator is required to complete a chemical analysis of residual wastes in accordance with 25 Pa. Code § 287.51, the permittee must receive and maintain on file a chemical analysis of the residual wastes it receives. The chemical analysis must conform to the Bureau of Waste Management's Form 26R. Each load of residual waste received must be covered by a chemical analysis if the generator is required to complete it.

b. Receipt of Municipal Waste

- (i) The permittee shall document the receipt of all hauled-in municipal wastes (including but not limited to septage and liquid sewage sludge), as defined at 25 Pa. Code § 271.1, that are received for processing at the treatment facility. The permittee shall report hauled-in municipal wastes on a monthly basis to DEP on the "Hauled In Municipal Wastes" Supplemental Report (3800-FM-BCW0437) as an attachment to the DMR. If no municipal wastes were received during a month, submission of the Supplemental Report is not required.

The following information is required by the Supplemental Report:

- (1) The dates that municipal wastes were received.
 - (2) The volume (gallons) of wastes received.
 - (3) The BOD₅ concentration (mg/l) and load (lbs) for the wastes received.
 - (4) The location(s) where wastes were disposed of within the treatment facility.
- (ii) Sampling and analysis of hauled-in municipal wastes must be completed to characterize the organic strength of the wastes, unless composite sampling of influent wastewater is performed at a location downstream of the point of entry for the wastes. The influent BOD₅ characterization for the treatment facility, as reported in the annual Municipal Wasteload Management Report per 25 Pa. Code Chapter 94, must be representative of the hauled-in municipal wastes received.

4. Unanticipated Noncompliance or Potential Pollution Reporting

- a. Immediate Reporting - The permittee shall immediately report any incident causing or threatening pollution in accordance with the requirements of 25 Pa. Code §§ 91.33 and 92a.41(b).
 - (i) If, because of an accident, other activity or incident a toxic substance or another substance which would endanger users downstream from the discharge, or would otherwise result in pollution or create a danger of pollution or would damage property, the permittee shall immediately notify DEP by telephone of the location and nature of the danger. Oral notification to the Department is required as soon as possible, but no later than 4 hours after the permittee becomes aware of the incident causing or threatening pollution.
 - (ii) If reasonably possible to do so, the permittee shall immediately notify downstream users of the waters of the Commonwealth to which the substance was discharged. Such notice shall include the location and nature of the danger.
 - (iii) The permittee shall immediately take or cause to be taken steps necessary to prevent injury to property and downstream users of the waters from pollution or a danger of pollution and, in addition, within 15 days from the incident, shall remove the residual substances contained thereon or therein from the ground and from the affected waters of this Commonwealth to the extent required by applicable law.
- b. The permittee shall report any noncompliance which may endanger health or the environment in accordance with the requirements of 40 CFR 122.41(l)(6). These requirements include the following obligations:
 - (i) 24 Hour Reporting - The permittee shall orally report any noncompliance with this permit which may endanger health or the environment within 24 hours from the time the permittee becomes aware of the circumstances. The following shall be included as information which must be reported within 24 hours under this paragraph (40 CFR 122.41(l)(6)(ii)):
 - (1) Any unanticipated bypass which exceeds any effluent limitation in the permit;
 - (2) Any upset which exceeds any effluent limitation in the permit; and
 - (3) Violation of the maximum daily discharge limitation for any of the pollutants listed in the permit as being subject to the 24-hour reporting requirement.
 - (ii) Written Report - A written submission shall also be provided within 5 days of the time the permittee becomes aware of any noncompliance which may endanger health or the environment. The written submission shall contain a description of the noncompliance and its cause; the period of noncompliance, including exact dates and times, and if the noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent reoccurrence of the noncompliance.
 - (iii) Waiver of Written Report - DEP may waive the written report on a case-by-case basis if the associated oral report has been received within 24 hours from the time the permittee becomes aware of the circumstances which may endanger health or the environment. Unless such a waiver is expressly granted by DEP, the permittee shall submit a written report in accordance with this paragraph. (40 CFR 122.41(l)(6)(iii))

5. Other Noncompliance

The permittee shall report all instances of noncompliance not reported under paragraph C.4 of this section or specific requirements of compliance schedules, at the time DMRs are submitted, on the Non-Compliance Reporting Form (3800-FM-BCW0440). The reports shall contain the information listed in paragraph C.4.b.(ii) of this section. (40 CFR 122.41(l)(7))

D. Annual Fee (25 Pa. Code § 92a.62)

Permittees shall pay an annual fee in accordance with 25 Pa. Code § 92a.62. As of the effective date of this permit, the facility covered by the permit is classified in the **Major Sewage Facility $\geq$ 5 MGD** fee category, which has an annual fee of **\$5,000**.

Invoices for annual fees will be mailed to permittees approximately three months prior to the due date. In the event that an invoice is not received, the permittee is nonetheless responsible for payment. Permittees may contact the DEP at 717-787-6744 with questions related to annual fees. The fee identified above is subject to change if DEP publishes changes to 25 Pa. Code § 92a.62.

Payment for annual fees shall be remitted to DEP at the address below or through DEP's electronic payment system (www.depgreenport.state.pa.us/NPDESpay) by the due date specified on the invoice. Checks, if used for payment, should be made payable to the Commonwealth of Pennsylvania.

PA Department of Environmental Protection
Bureau of Clean Water
Re: Chapter 92a Annual Fee
P.O. Box 8466
Harrisburg, PA 17105-8466

PART B

I. MANAGEMENT REQUIREMENTS

A. Compliance

1. The permittee shall comply with all conditions of this permit. If a compliance schedule has been established in this permit, the permittee shall achieve compliance with the terms and conditions of this permit within the time frames specified in this permit. (40 CFR 122.41(a)(1))
2. The permittee shall submit reports of compliance or noncompliance, or progress reports as applicable, for any interim and final requirements contained in this permit. Such reports shall be submitted no later than 14 days following the applicable schedule date or compliance deadline. (25 Pa. Code § 92a.51(c), 40 CFR 122.47(a)(4))

B. Permit Modification, Termination, or Revocation and Reissuance

1. This permit may be modified, terminated, or revoked and reissued during its term in accordance with 25 Pa. Code § 92a.72 and 40 CFR 122.41(f).
2. The filing of a request by the permittee for a permit modification, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance, does not stay any permit condition. (40 CFR 122.41(f))
3. In the absence of DEP action to modify or revoke and reissue this permit, the permittee shall comply with effluent standards or prohibitions established under Section 307(a) of the Clean Water Act for toxic pollutants within the time specified in the regulations that establish those standards or prohibitions. (40 CFR 122.41(a)(1))

C. Duty to Provide Information

1. The permittee shall furnish to DEP, within a reasonable time, any information which DEP may request to determine whether cause exists for modifying, revoking and reissuing, or terminating this permit, or to determine compliance with this permit. (40 CFR 122.41(h))
2. The permittee shall furnish to DEP, upon request, copies of records required to be kept by this permit. (40 CFR 122.41(h))
3. Other Information - Where the permittee becomes aware that it failed to submit any relevant facts in a permit application, or submitted incorrect information in a permit application or in any report to DEP, it shall promptly submit the correct and complete facts or information. (40 CFR 122.41(l)(8))
4. The permittee shall provide the following information in the annual Municipal Wasteload Management Report, required under the provisions of Title 25 Pa. Code Chapter 94:
 - a. The requirements identified in 25 Pa. Code § 94.12.
 - b. The identity of any indirect discharger(s) served by the POTW which are subject to pretreatment standards adopted under Section 307(b) of the Clean Water Act; the POTW shall also specify the total volume of discharge and estimated concentration of each pollutant discharged into the POTW by the indirect discharger.
 - c. A "Solids Management Inventory" if specified in Part C of this permit.
 - d. The total volume of hauled-in residual and municipal wastes received during the year, by source.
 - e. The Annual Report requirements for permittees required to implement an industrial pretreatment program listed in Part C, as applicable.

D. General Pretreatment Requirements

1. Any POTW (or combination of POTWs operated by the same authority) with a total design flow greater than 5 million gallons per day (MGD) and receiving from industrial users pollutants which pass through or interfere with the operation of the POTW or are otherwise subject to Pretreatment Standards will be required to establish a POTW Pretreatment Program unless specifically exempted by the Approval Authority. A POTW with a design flow of 5 MGD or less may be required to develop a POTW Pretreatment Program if the Approval Authority finds that the nature or volume of the industrial influent, treatment process upsets, violations of effluent limitations, contamination of sludge, or other circumstances warrant in order to prevent interference or pass through. (40 CFR 403.8)
2. Each POTW with an approved Pretreatment Program pursuant to 40 CFR 403.8 shall develop and enforce specific limits to implement the prohibitions listed in 40 CFR 403.5(a)(1) and (b), and shall continue to develop these limits as necessary and effectively enforce such limits. This condition applies, for example, when there are planned changes to the waste stream as identified in Part A III.C.2. If the permittee is required to develop or continue implementation of a Pretreatment Program, detailed requirements will be contained in Part C of this permit.
3. For all POTWs, where pollutants contributed by indirect dischargers result in interference or pass through, and a violation is likely to recur, the permittee shall develop and enforce specific limits for indirect dischargers and other users, as appropriate, that together with appropriate facility or operational changes, are necessary to ensure renewed or continued compliance with this permit or sludge use or disposal practices. Where POTWs do not have an approved Pretreatment Program, the permittee shall submit a copy of such limits to DEP when developed. (25 Pa. Code § 92a.47(d))

E. Proper Operation and Maintenance

1. The permittee shall employ operators certified in compliance with the Water and Wastewater Systems Operators Certification Act (63 P.S. §§ 1001-1015.1).
2. The permittee shall at all times properly operate and maintain all facilities and systems of treatment and control (and related appurtenances) which are installed or used by the permittee to achieve compliance with the terms and conditions of this permit. Proper operation and maintenance includes, but is not limited to, adequate laboratory controls including appropriate quality assurance procedures. This provision also includes the operation of backup or auxiliary facilities or similar systems that are installed by the permittee, only when necessary to achieve compliance with the terms and conditions of this permit. (40 CFR 122.41(e))

F. Duty to Mitigate

The permittee shall take all reasonable steps to minimize or prevent any discharge, sludge use or disposal in violation of this permit that has a reasonable likelihood of adversely affecting human health or the environment. (40 CFR 122.41(d))

G. Bypassing

1. Bypassing Not Exceeding Permit Limitations - The permittee may allow a bypass to occur which does not cause effluent limitations to be exceeded, but only if it also is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions in paragraphs two, three and four of this section. (40 CFR 122.41(m)(2))
2. Other Bypassing - In all other situations, bypassing is prohibited and DEP may take enforcement action against the permittee for bypass unless:
 - a. A bypass is unavoidable to prevent loss of life, personal injury or "severe property damage." (40 CFR 122.41(m)(4)(i)(A))
 - b. There are no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This

condition is not satisfied if adequate backup equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance. (40 CFR 122.41(m)(4)(i)(B))

- c. The permittee submitted the necessary notice required in paragraph G.4 below. (40 CFR 122.41(m)(4)(i)(C))

- 3. DEP may approve an anticipated bypass, after considering its adverse effects, if DEP determines that it will meet the conditions listed in paragraph G.2 above. (40 CFR 122.41(m)(4)(ii))

4. Notice

- a. Anticipated Bypass – If the permittee knows in advance of the need for a bypass, it shall submit prior notice, if possible, at least 10 days before the bypass. (40 CFR 122.41(m)(3)(i))
- b. Unanticipated Bypass – The permittee shall submit oral notice of any other unanticipated bypass within 24 hours, regardless of whether the bypass may endanger health or the environment or whether the bypass exceeds effluent limitations. The notice shall be in accordance with Part A III.C.4.b.

H. Sanitary Sewer Overflows (SSOs)

An SSO is an overflow of wastewater, or other untreated discharge from a separate sanitary sewer system (which is not a combined sewer system), which results from a flow in excess of the carrying capacity of the system or from some other cause prior to reaching the headworks of the sewage treatment facility. SSOs are not authorized under this permit. The permittee shall immediately report any SSO to DEP in accordance with Part A III.C.4 of this permit.

I. Termination of Permit Coverage (25 Pa. Code § 92a.74 and 40 CFR 122.64)

- 1. Notice of Termination (NOT) – If the permittee plans to cease operations or will otherwise no longer require coverage under this permit, the permittee shall submit DEP's NPDES Notice of Termination (NOT) for Permits Issued Under Chapter 92a (3800-BCW-0410), signed in accordance with Part A III.B.6 of this permit, at least 30 days prior to cessation of operations or the date by which coverage is no longer required.
- 2. Where the permittee plans to cease operations, NOTs must be accompanied with an operation closure plan that identifies how tankage and equipment will be decommissioned and how pollutants will be managed.
- 3. The permittee shall submit the NOT to the DEP regional office with jurisdiction over the county in which the operation is located.

II. PENALTIES AND LIABILITY

A. Violations of Permit Conditions

Any person violating Sections 301, 302, 306, 307, 308, 318 or 405 of the Clean Water Act or any permit condition or limitation implementing such sections in a permit issued under Section 402 of the Act is subject to civil, administrative and/or criminal penalties as set forth in 40 CFR 122.41(a)(2).

Any person or municipality, who violates any provision of this permit; any rule, regulation or order of DEP; or any condition or limitation of any permit issued pursuant to the Clean Streams Law, is subject to criminal and/or civil penalties as set forth in Sections 602, 603 and 605 of the Clean Streams Law.

B. Falsifying Information

Any person who does any of the following:

- Falsifies, tampers with, or knowingly renders inaccurate any monitoring device or method required to be maintained under this permit, or
- Knowingly makes any false statement, representation, or certification in any record or other document submitted or required to be maintained under this permit (including monitoring reports or reports of compliance or noncompliance)

Shall, upon conviction, be punished by a fine and/or imprisonment as set forth in 18 Pa.C.S.A § 4904 and 40 CFR 122.41(j)(5) and (k)(2).

C. Liability

Nothing in this permit shall be construed to relieve the permittee from civil or criminal penalties for noncompliance pursuant to Section 309 of the Clean Water Act or Sections 602, 603 or 605 of the Clean Streams Law.

Nothing in this permit shall be construed to preclude the institution of any legal action or to relieve the permittee from any responsibilities, liabilities or penalties to which the permittee is or may be subject to under the Clean Water Act and the Clean Streams Law.

D. Need to Halt or Reduce Activity Not a Defense

It shall not be a defense for the permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit. (40 CFR 122.41(c))

III. OTHER RESPONSIBILITIES

A. Right of Entry

Pursuant to Sections 5(b) and 305 of Pennsylvania's Clean Streams Law, and Title 25 Pa. Code Chapter 92a and 40 CFR 122.41(i), the permittee shall allow authorized representatives of DEP and EPA, upon the presentation of credentials and other documents as may be required by law:

1. To enter upon the permittee's premises where a regulated facility or activity is located or conducted, or where records must be kept under the conditions of this permit; (40 CFR 122.41(i)(1))
2. To have access to and copy, at reasonable times, any records that must be kept under the conditions of this permit; (40 CFR 122.41(i)(2))
3. To inspect at reasonable times any facilities, equipment (including monitoring and control equipment), practices or operations regulated or required under this permit; and (40 CFR 122.41(i)(3))
4. To sample or monitor at reasonable times, for the purposes of assuring permit compliance or as otherwise authorized by the Clean Water Act or the Clean Streams Law, any substances or parameters at any location. (40 CFR 122.41(i)(4))

B. Transfer of Permits

1. Transfers by modification. Except as provided in paragraph 2 of this section, a permit may be transferred by the permittee to a new owner or operator only if this permit has been modified or revoked and reissued, or a minor modification made to identify the new permittee and incorporate such other requirements as may be necessary under the Clean Water Act. (40 CFR 122.61(a))
2. Automatic transfers. As an alternative to transfers under paragraph 1 of this section, any NPDES permit may be automatically transferred to a new permittee if:
 - a. The current permittee notifies DEP at least 30 days in advance of the proposed transfer date in paragraph 2.b. of this section; (40 CFR 122.61(b)(1))

- b. The notice includes the appropriate DEP transfer form signed by the existing and new permittees containing a specific date for transfer of permit responsibility, coverage and liability between them; and (40 CFR 122.61(b)(2))
 - c. DEP does not notify the existing permittee and the proposed new permittee of its intent to modify or revoke and reissue this permit, the transfer is effective on the date specified in the agreement mentioned in paragraph 2.b. of this section. (40 CFR 122.61(b)(3))
 - d. The new permittee is in compliance with existing DEP issued permits, regulations, orders and schedules of compliance, or has demonstrated that any noncompliance with the existing permits has been resolved by an appropriate compliance action or by the terms and conditions of the permit (including compliance schedules set forth in the permit), consistent with 25 Pa. Code § 92a.51 (relating to schedules of compliance) and other appropriate Department regulations. (25 Pa. Code § 92a.71)
3. In the event DEP does not approve transfer of this permit, the new owner or operator must submit a new permit application.

C. Property Rights

The issuance of this permit does not convey any property rights of any sort, or any exclusive privilege. (40 CFR 122.41(g))

D. Duty to Reapply

If the permittee wishes to continue an activity regulated by this permit after the expiration date of this permit, the permittee must apply for a new permit. (40 CFR 122.41(b))

E. Other Laws

The issuance of this permit does not authorize any injury to persons or property or invasion of other private rights, or any infringement of state or local law or regulations.

PART C

I. OTHER REQUIREMENTS

- A. No storm water from pavements, area ways, roofs, foundation drains or other sources shall be directly admitted to the sanitary sewers associated with the herein approved discharge.
- B. The approval herein given is specifically made contingent upon the permittee acquiring all necessary property rights by easement or otherwise, providing for the satisfactory construction, operation, maintenance or replacement of all sewers or sewerage structures associated with the herein approved discharge in, along, or across private property, with full rights of ingress, egress and regress.
- C. Collected screenings, slurries, sludges, and other solids shall be handled and disposed of in compliance with 25 Pa. Code, Chapters 271, 273, 275, 283, and 285 (related to permits and requirements for landfilling, land application, incineration, and storage of sewage sludge), Federal Regulation 40 CFR 257, Pennsylvania Clean Streams Law, Pennsylvania Solid Waste Management Act of 1980, and the Federal Clean Water Act and its amendments. The permittee is responsible to obtain or assure that contracted agents have all necessary permits and approvals for the handling, storage, transport, and disposal of solid waste materials generated as a result of wastewater treatment.
- D. In accordance with 40 CFR Part 435, Subpart C, the permittee shall not accept wastewater pollutants associated with production, field exploration, drilling, well completion, or well treatment for unconventional oil and gas extraction (including, but not limited to, drilling muds, drill cuttings, produced sand, produced water). Unconventional oil and gas means crude oil and natural gas produced by a well drilled into a shale and/or tight formation (including, but not limited to, shale gas, shale oil, tight gas, and tight oil). This prohibition does not apply to wastewater generated from stripper wells as defined at 40 CFR Part 435, Subpart F.
- E. The permittee shall optimize chlorine dosages used for disinfection or other purposes to minimize the concentration of Total Residual Chlorine (TRC) in the effluent, meet applicable effluent limitations, and reduce the possibility of adversely affecting the receiving waters. Optimization efforts may include an evaluation of wastewater characteristics, mixing characteristics, and contact times, adjustments to process controls, and maintenance of the disinfection facilities. If DEP determines that effluent TRC is causing adverse water quality impacts, DEP may reopen this permit to apply new or more stringent effluent limitations and/or require implementation of control measures or operational practices to eliminate such impacts.

Where the permittee does not use chlorine for primary or backup disinfection, but proposes the use of chlorine for cleaning or other purposes, the permittee shall notify DEP prior to initiating use of chlorine and monitor TRC concentrations in the effluent on each day in which chlorine is used. The results shall be submitted as an attachment to the DMR.

- F. The attention of the permittee is directed to the fact that effluent is discharged to a location with little or no assimilative capacity or dilution during critical periods. If the effluent creates a health hazard or nuisance, the permittee shall, upon notice from DEP, provide such additional treatment as may be required by DEP.
- G. Notification of the designation of the responsible operator must be submitted to the permitting agency by the permittee within 60 days after the effective date of the permit and from time to time thereafter as the operator is replaced.
- H. The permittee shall develop a treatment facility operations and maintenance (O&M) plan addressing key wastewater processes. The plan shall be reviewed annually and updated when appropriate. The plan shall be submitted to DEP for review upon request. For the purpose of this paragraph, a key wastewater process includes any equipment or process that, if it fails, may cause the discharge of raw wastewater or wastewater that fails to meet NPDES permit discharge requirements, or a failure that may threaten human or environmental health. The O&M plan shall include the following, at a minimum:

1. A process control strategy that includes a schedule for process control sampling, monitoring, testing, and recordkeeping.
 2. A plan that identifies how key wastewater processes shall be monitored and adjusted while the facility is staffed.
 3. A plan that identifies how key wastewater processes will be monitored while the treatment facility is not staffed.
 4. For treatment plants that are impacted by wet weather flows, the permittee shall develop and implement a wet weather operations strategy that minimizes or eliminates the wash out of solids from the treatment system while maximizing the flow through the treatment plant.
 5. An emergency plan that identifies how the facility will be operated during times of emergency. For example, the plan shall detail how key wastewater processes will be repaired or replaced in the event of a failure while minimizing loss of life and property damage to the facility. This plan shall also include emergency contact numbers for local emergency response agencies, plant personnel, critical suppliers and vendors, and DEP contacts, at a minimum.
 6. A preventative maintenance plan that includes a schedule for preventative maintenance for all equipment within the treatment system. A spare parts inventory shall be included as part of this plan.
 7. A solids management plan that identifies how solids produced by the facility will be wasted, treated, and ultimately disposed of.
- I. The permittee shall develop a High Flow Management Plan (HFMP) to be used to address the impact of high flows to the treatment plant during wet weather. The HFMP shall contain a process for treating the maximum amount of flow through the plant while protecting the components of the treatment plant and minimizing the potential impact to the receiving stream. The HFMP shall include measures to be taken when wet weather is predicted to prepare the plant for the high flow conditions as well as operational activities to be undertaken when high flows actually occur. The HFMP shall identify peak instantaneous flow that can be handled by the limiting plant unit and indicate how long that flow can be maintained without a bypass or overflow. The HFMP shall be submitted to DEP within one year of the effective date of this permit for DEP review. Thereafter, the HFMP shall be reviewed and updated as part of each NPDES permit renewal application.

Outfalls 001 and 002 have been identified as outfalls that only discharge during emergencies or when the HFMP is being implemented during flooding conditions. Since the effluent sample is drawn from the common effluent junction box, no additional sampling at Outfall 001 or 002 is needed during high flow event.

- J. Osmotic pressure is not a function of weight concentration alone (mg/l); but rather a function of particle concentration (moles/l). Osmolality is specified in terms of milliosmoles/kilogram (mOs/kg).
- K. The permittee shall not accept hauled-in wastes at the treatment facility under the following conditions, unless otherwise approved by DEP in writing:
- When acceptance of hauled-in wastes would cause a hydraulic or organic overload as defined in Chapter 94.1 of the DEP's regulations.
 - When the treatment facility is considered to be in an existing hydraulic or organic overload condition, as determined by the permittee or DEP, as defined in Chapter 94.1 of the DEP's regulations.
 - When the instantaneous flow at the treatment facility exceeds 21.9 MGD (the Chapter 94 hydraulic design capacity of the facility multiplied by a peaking factor of three), and for 24 hours following exceedance of this threshold.
- L. Total Dissolved Solids: The Delaware River Basin Commission's (DRBC) water quality regulations include a maximum total dissolved solids (TDS) requirement of 1,000 mg/l [DRBC 3.10.4D.2]. The permittee should investigate the possible causes of elevated TDS and possible solutions which may be implemented to reduce

the concentrations in the effluent. If the facility is unable to meet DRBC's TDS requirement of 1,000 mg/l, the permittee is responsible to apply for a TDS determination from the DRBC.

- M. Reporting of Instantaneous Maximum concentration for fecal coliform must be in accordance with 25 Pa. Code 92.2c(b)(2) and Delaware River Basin Commission's Water Quality Regulations 4.30.4.A. The regulation state that an effective disinfection to control disease-producing organisms are defined as the product of an effluent containing a concentration not greater than 200/100 milliliters of fecal coliform organisms as a geometric mean value and not greater than 1,000/100 milliliters of fecal coliform organisms in more than 10 percent of the samples tested.

II. POTW PRETREATMENT PROGRAM IMPLEMENTATION

- A. General Requirement – The permittee shall operate and implement a POTW pretreatment program in accordance with the federal Clean Water Act, the Pennsylvania Clean Streams Law, and the federal General Pretreatment Regulations at 40 CFR Part 403. The program shall also be implemented in accordance with the permittee's approved pretreatment program and any modifications thereto submitted by the permittee and approved by the Approval Authority.
- B. Annual Report and Other Requirements – The permittee shall submit a Pretreatment Annual Report by March 31 of each year to EPA that describes the permittee's pretreatment activities for the previous calendar year. The Pretreatment Annual Report shall include a description of pretreatment activities in all municipalities from which wastewater is received at the permittee's POTW. The Pretreatment Annual Report shall include the following information, at minimum:
 - 1. Industrial Listing – The Annual Report shall contain an updated industrial listing providing the names and addresses of all current Significant Industrial Users (SIUs) and Non-Significant Categorical Industrial Users (NSCIUs), as defined in 40 CFR 403.3, and the categorical standard, if any, applicable to each. The listing must: (1) identify any users that are subject to reduced reporting requirements under 40 CFR 403.12(e)(3); (2) identify which users are NSCIUs; (3) identify any users that have been granted a monitoring waiver in accordance with 40 CFR 403.12(e)(2) as well as the pollutants for which the waiver was granted and the date of the last POTW sampling event for each pollutant; and (4) identify any categorical industrial users that have been given mass-based limits in place of concentration-based categorical limits in accordance with 40 CFR 403.6(c)(5) or concentration-based limits in place of mass-based categorical limits in accordance with 40 CFR 403.6(c)(6).

In addition, the Annual Report shall contain a summary of any hauled-in wastes accepted at the POTW including the source of the wastes (domestic, commercial or industrial) and the receiving location for acceptance of the wastes. For each industrial source (whether or not classified as an SIU), the report shall indicate (1) the name and address of the industrial source; (2) the average daily amount of wastewater received; (3) a brief description of the type of process operations conducted at the industrial facility; (4) whether the source facility is a categorical industrial user (including NSCIU), significant industrial users, or non-significant industrial user; and (5) any controls imposed on the user.

- 2. Control Mechanism Issuance – The Annual Report shall contain a summary of SIU control mechanism issuance, including a list of issuance, effective, and expiration dates for each SIU control mechanism. For each general control mechanism issued, provide the names of all SIUs covered by the general control mechanism and an explanation of how the users meet the criteria of 40 CFR 403.8(f)(1)(iii)(A) for issuance of a general control mechanism.
- 3. Sampling and Inspection – The Annual Report shall contain a summary of the number and types of inspections and sampling events of SIUs by the permittee, including a list of all SIUs either not sampled or not inspected, and the reason that the sampling and/or inspection was not conducted. For any user subject to reduced reporting under 40 CFR 403.12(e)(3), the list shall include the date of the last POTW sampling event and the date of the last POTW inspection of the user. In addition, the report shall include a summary of the number of self-monitoring events conducted by each SIU and the number required to be conducted, including a list of all SIUs that did not submit the required number of reports and the reason why the reports were not submitted. For NSCIUs, the report shall provide the date of the compliance certification required under 40 CFR 403.12(q).

4. Industrial User Compliance and POTW Enforcement – The Annual Report shall contain a summary of the number and type of violations of pretreatment standards and requirements, including local limits, and the actions taken by the permittee to obtain compliance, including compliance schedules, penalty assessments and actions for injunctive relief. The report shall state whether each SIU was in significant noncompliance, as that term is defined in 40 CFR Section 403.8(f)(2)(viii), and include the parameter(s) in violation, the period of violation, the actions taken by the POTW in response to the violations, and the compliance status at the end of the reporting period. A copy of the publication of users meeting the significant noncompliance criteria shall be included. In addition, the report shall provide a list of users previously designated as NSCIUs that have violated (to any extent) any pretreatment standard or requirement during the year and the date and description of the violation(s).
5. Summary of POTW Operations – The Annual Report shall contain a summary of any interference, pass-through, or permit violations by the POTW and indicate the following: (1) which, if any, permit violations may be attributed to industrial users; (2) which IU(s) are responsible for such violations; and (3) the actions taken to address these events. The report shall also include all sampling and analysis of POTW treatment plant influent, effluent, and sludge conducted during the year for local limit and priority pollutants identified pursuant to Section 303(d) of the Clean Water Act, 33 U.S.C. 1313(d).
6. Pretreatment Program Changes – The Annual Report shall contain a summary of any changes made or proposed to the approved program during the period covered by the report and the date of submission to the Approval Authority.

A summary of pretreatment activities shall be incorporated into the permittee's Annual Municipal Wasteload Management Report required by 25 Pa. Code Chapter 94 and referenced in Part B I.C.4 of this permit.

- C. Routine Monitoring – The permittee shall conduct monitoring at its treatment plant that, at a minimum, includes quarterly influent, effluent, and sludge analysis for all pollutants for which local limits have been established, and an annual priority pollutant scan for influent and sludge.
- D. Notification of Pass Through or Interference – The permittee shall notify EPA and DEP, in writing, of any instance of pass through or interference, as defined at 40 CFR 403.3(p) and (k), respectively, known or suspected to be related to a discharge from an IU into the POTW. The notification shall be attached to the DMR submitted to EPA and DEP and shall describe the incident, including the date, time, length, cause (including responsible user if known), and the steps taken by the permittee and IU (if identified) to address the incident. A copy of the notification shall also be sent to the EPA at the address provided below.
- E. Headworks Analysis – The permittee shall submit to EPA a reevaluation of its local limits based on a headworks analysis of its treatment plant within one (1) year of permit issuance, and provide a revised submission within three (3) months of receipt of comments from EPA or DEP unless a longer period of time is granted in writing by EPA or DEP. In order to ensure that the permittee's discharge complies with water quality standards, the reevaluation of local limits shall consider, at a minimum, all water quality standards under 25 Pa. Code Chapter 93 applicable to the pollutants included in the reevaluation, unless the POTW is subject to an effluent limitation for the pollutant in Part A of this permit. The list of pollutants to be evaluated, as well as a sampling plan for collection of necessary data, shall be submitted to EPA within three (3) months of permit issuance. Unless otherwise approved in writing, the list of pollutants shall include arsenic, cadmium, chromium, copper, cyanide, lead, mercury, molybdenum, nickel, selenium, silver, zinc, BOD₅, TSS, ammonia, any pollutants for which a local limit currently exists, any pollutant limited in this permit, as well as any other pollutants that have been identified in the POTW through monitoring or the receipt of indirect discharges and hauled-in wastes in quantities that have the potential to cause pass through and/or interference. For example, facilities receiving residual waste from oil and gas operations should include pollutants such as Total Dissolved Solids (TDS), specific ions such as chlorides and sulfates, specific radionuclides, metals such as barium and strontium, and other pollutants that could reasonably be expected to be present. Within four (4) months of acceptance of the headworks analysis by the Approval Authority, the permittee shall adopt the revised local limits and, if necessary to ensure that the limits are enforceable throughout the service area, notify all contributing municipalities of the need to adopt the revised local limits.
- F. Changes to Pretreatment Program – EPA and DEP may require the permittee to submit for approval changes to its pretreatment program if any one or more of the following conditions is present:
 1. The program is not implemented in accordance with 40 CFR Part 403;

2. Problems such as interference, pass through or sludge contamination develop or continue;
3. The POTW proposes to introduce new pollutants or an increased loading of approved pollutants as described in Part A III.C.2 of this permit;
4. Federal, State, or local requirements change;
5. Changes are needed to assure protection of waters of the Commonwealth.

Program modification is necessary whenever there is a significant change in the operation of the pretreatment program that differs from the information contained in the permittee's submission, as approved under 40 CFR 403.11.

- G. Procedure for Pretreatment Program Changes – Upon submittal by the permittee, and written notice of approval by the Approval Authority to the permittee of any changes to the permittee's approved pretreatment program, such changes are effective and binding upon the permittee unless the permittee objects within 30 days of receipt of the written notice of approval. Any objection must be submitted in writing to EPA and DEP.
- H. Correspondence – The Approval Authority shall be EPA at the following address:

Pretreatment Coordinator (3WD41)
U.S. Environmental Protection Agency
1650 Arch Street
Philadelphia, PA 19103-2029

III. SOLIDS MANAGEMENT

- A. The permittee shall manage and properly dispose of sewage sludge and/or biosolids by performing sludge wasting that maintains an appropriate mass balance of solids within the treatment system. The wasting rate must be developed and implemented considering the specific treatment process type, system loadings, and seasonal variation while maintaining compliance with effluent limitations. Holding excess sludge within clarifiers or in the disinfection process is not permissible.
- B. The permittee shall submit the Supplemental Reports entitled, "Supplemental Report – Sewage Sludge/Biosolids Production and Disposal" (Form No. 3800-FM-BCW0438) and "Supplemental Report – Influent & Process Control" (Form No. 3800-FM-BCW0436), as attachments to the DMR on a monthly basis. When applicable, the permittee shall submit the Supplemental Reports entitled, "Supplemental Report – Hauled In Municipal Wastes" (Form No. 3800-FM-BCW0437) and "Supplemental Report – Hauled In Residual Wastes" (Form No. 3800-FM-BCW0450), as attachments to the DMR.
- C. By March 31 of each year, the permittee shall submit a "Sewage Sludge Management Inventory" that summarizes the amount of sewage sludge and/or biosolids produced and wasted during the calendar year from the system. The "Sewage Sludge Management Inventory" may be submitted with the Municipal Wasteload Management Report required by Chapter 94. This summary shall include the expected sewage sludge production (estimated using the methodology described in the U.S. EPA handbook, "Improving POTW Performance Using the Composite Correction Approach" (EPA-625/6-84-008)), compared with the actual amount disposed during the year. Sludge quantities shall be expressed as dry weight in addition to gallons or other appropriate units.

IV. Site Specific Criteria Study for Copper using Biotic Ligand Model (BLM):

- A. The water quality-based effluent limitations (WQBELs) for Total Copper in Part A of this permit are based on a site-specific criterion (SSC) for Copper conducted in 2011. If the permittee wishes to pursue use of an SSC for subsequent permit renewals the permittee must complete a SSCS using the Biotic Ligand Model (BLM). Any SSC must be approved in accordance with 25 Pa. Code § 93.8d. If the permittee chooses not to proceed with a BLM SSCS per the below schedule, WQBELs for Total Copper will be developed based on statewide Copper criteria and discharge and surface water characteristics for the subsequent reissuance of this permit.

If the permittee chooses to complete a BLM-based SSCS, the permittee shall comply with the following schedule:

1. Submit a proposed Work Plan to DEP within 12 months of the permit effective date.
2. Begin the BLM SSCS within 3 months of Work Plan approval.
3. Submit quarterly progress reports throughout the term of the BLM SSCS.
4. Submit a completed SSCS Report with the next NPDES permit renewal application.

B. Site-Specific Data Collection Studies

The WQBELs were developed by DEP using the default or model-derived estimates for the parameters listed below in DEP's Toxics Management Spreadsheet (TMS). The permittee shall collect site-specific data for all of the parameters listed below and submit the data to DEP with the SSCS Report referenced in paragraph C or, if an SSCS is not completed, as part of the next permit renewal application.

1. Discharge pollutant concentration coefficients of variability using DEP's *Field Data Collection and Evaluation Protocol for Deriving Daily and Hourly Discharge Coefficients of Variation (CV) and Other Discharge Characteristics* (391-2000-024).
2. Background / ambient pollutant concentrations using DEP's *Implementation Guidance for the Determination and Use of Background/Ambient Water Quality in the Determination of Wasteload Allocations and NPDES Effluent Limitations for Toxic Substances* (391-2000-022).
3. Chemical translator(s) using EPA's *The Metals Translator: Guidance for Calculating A Total Recoverable Permit Limit From A Dissolved Criterion* (EPA 823-B-96-007) or other EPA guidance.
4. The slope and width of the receiving waters for the reach of stream modeled by DEP using the TMS as measured in the field.
5. The velocity of the receiving waters for the reach of stream modeled by DEP using the TMS as measured through a time of travel study that provides an estimate of velocity under design stream flow conditions.

C. One copy of the SSCS Report must be submitted to the Clean Water Program in the appropriate DEP regional office, and two copies of the SSCS Report must be submitted to DEP's Bureau of Clean Water, Water Quality Division. The submission of the SSCS Report electronically is acceptable. The permittee shall attach to the SSCS Report printouts of the TMS using the site-specific data along with all other assumptions and data used by DEP to establish the final WQBELs.

D. Following receipt of an SSCS Report, DEP will review the report and solicit input from EPA and evaluate changes to the final WQBELs, including application of a criteria modifier determined by the permittee's study if applicable. This process may be coordinated with DEP's review of the permit renewal application that must be submitted no later than 180 days prior to the expiration date of this permit.

E. If DEP and/or EPA disagree with the Report, DEP will provide written comments and/or request the collection of additional information. The permittee shall respond to the comments, provide additional information, and revise the Report as necessary in accordance with the schedule provided by DEP or an alternative agreed upon schedule.

F. If DEP and EPA agree with the Report, DEP will notify the permittee in writing that the Report is approved and indicate the proposed changes to the final WQBELs. This process may be completed at the time a draft permit for reissuance is published in the *Pennsylvania Bulletin* for a 45-day comment period.

IV. WATER QUALITY-BASED EFFLUENT LIMITATIONS FOR TOXIC POLLUTANTS

A. Final Water Quality Based Effluent Limitations (WQBELs)

The final WQBELs listed below will become effective on second year of permit effective date for Osmotic Pressure and at the end of 59 months from permit effective date for Chlorodibromomethane

and Dichlorobromomethane (WQBEL Effective Date”) unless DEP issues an amendment to this permit prior to that date:

Outfall No.	Pollutant	Average Monthly (mg/L)	Maximum Daily (mg/L)	IMAX (mg/L)
IMP 101	Chlorodibromomethane	0.00108	0.00198	0.00271
IMP 101	Dichlorobromomethane	0.00129	0.00236	0.00322
IMP 101	Osmotic Pressure	50 mOs/kg	51.8 mOs/kg	51.8 mOs/kg

These limits are necessary to achieve water quality standards in the receiving waters. The permittee has not demonstrated the ability to achieve these limits as of the effective date of the permit. Prior to the WQBEL Effective Date, the permittee shall complete studies as described below.

B. Site-Specific Data Collection Studies

The WQBELs were developed by DEP using the default or model-derived estimates for the parameters listed below in DEP’s Toxics Management Spreadsheet (TMS). The permittee shall collect site-specific data for all of the parameters listed below and submit the data to DEP as part of a Final WQBEL Compliance Report.

1. **Discharge pollutant concentration coefficients of variability** using DEP’s *Field Data Collection and Evaluation Protocol for Deriving Daily and Hourly Discharge Coefficients of Variation (CV) and Other Discharge Characteristics* (391-2000-024).
2. **The slope and width of the receiving waters** for the reach of stream modeled by DEP using the TMS as measured in the field.
3. **The velocity of the receiving waters** for the reach of stream modeled by DEP using the TMS as measured through a time of travel study that provides an estimate of velocity under design stream flow conditions.
4. **The acute and chronic partial mix factors** for the reach of stream modeled by DEP using the TMS as determined through a mixing study that provides an estimate of mixing under design stream flow conditions.
5. **Volatilization rates** using DEP’s *Protocol for Estimating First Order Pollutant Fate Coefficients for Volatile Organic Substances* (391-2000-020).

The permittee may, at its discretion, submit a work plan to DEP for review and comment prior to initiating the site-specific data collection studies. If the permittee decides to submit a work plan, DEP’s approval is not necessary prior to commencing the studies.

C. Schedule and Final WQBEL Compliance Report

1. The permittee shall submit complete required studies and a Final WQBEL Compliance Report to DEP in accordance with the following schedule:

Action	Due Date
Submit a plan describing different alternatives to treat Chlorodibromomethane and Dichlorobromomethane	Within 12 months from permit effective date
Initiate implementation of selected treatment or other alternative	Within 6 months from PADEP’s approval date
Submit annual progress report	Each year from second action point to 59 th month from permit effective date
Submit Final WQBEL Compliance Report	On or before 59 th month from permit effective date
Comply with Final Permit Limit	On or before end of 59 th month from permit effective date

2. The Final WQBEL Compliance Report shall consist of the following components:
 - a. Site-specific data collected in accordance with paragraph B, above.
 - b. If the permittee is requesting a modification to the final WQBELs based on the site-specific data, the permittee shall submit:
 - (1) Printouts of the TMS using the site-specific data along with all other assumptions and data used by DEP to establish the final WQBELs; and
 - (2) An application (3800-PM-BCW0027b) to DEP for a Major Amendment to the permit.
 - c. An assessment of whether the permittee will be capable of achieving the final WQBELs on the WQBEL Effective Date. The permittee shall notify DEP of one of the following conclusions:
 - (1) The permittee will achieve the final WQBELs on the WQBEL Effective Date. The permittee shall notify DEP of the measures that will be taken to comply.
 - (2) The permittee will or may be able to achieve the final WQBELs, but after the WQBEL Effective Date. The permittee shall notify DEP of its proposed alternative WQBEL Effective Date and include justification for the alternative date.
 - (3) The permittee will not be able to achieve the final WQBELs because all alternatives to control the toxic pollutant(s) are infeasible.
 - e. An application (3800-PM-BCW0027b) for a Major Amendment to the permit if the permittee concludes that it is not capable of achieving the final WQBELs on the WQBEL Effective Date or compliance is infeasible, or if the permittee believes the final WQBELs should be modified based on site-specific data.
3. In response to the receipt of the Final WQBEL Compliance Report, DEP may:
 - a. Request additional research, studies or clarification if the permittee concludes that it cannot achieve final WQBELs by the WQBEL Effective Date or compliance is infeasible and DEP disagrees with this conclusion or believes that additional efforts are necessary before reaching this conclusion. The permittee shall comply with the schedule provided by DEP in writing for such additional efforts or an alternative agreed upon schedule.
 - b. Issue a draft Major Amendment to the permit that modifies the WQBELs in response to site-specific data or modifies the WQBEL Effective Date, for public comment.
 - c. Deny the application for a Major Amendment to the permit or place review of the application on hold until additional research or studies requested by DEP are complete.
 - d. Notify the permittee that DEP will consider a time extension to achieve the final WQBELs under 25 Pa. Code § 95.4 for the discharge upon the receipt of a request submitted by the permittee using Form No. 3800-FM-BCW0302, if it can be demonstrated that the criteria for a time extension under § 95.4 are met.
 - e. Notify the permittee that DEP will consider the submission of a site-specific criterion study (SSCS) to further modify WQBELs, where applicable. The permittee shall comply with the requirements set forth in DEP's notification letter for completion of a SSCS, including submission of a SSCS work plan.

V. WHOLE EFFLUENT TOXICITY (WET)

A. General Requirements

1. The permittee shall conduct Chronic WET tests as specified in this section. The permittee shall collect discharge samples and perform WET tests to generate chronic survival and reproduction data for the cladoceran, *Ceriodaphnia dubia* and chronic survival and growth data for the fathead minnow, *Pimephales promelas*.
2. Samples shall be collected at IMP 101 in accordance with paragraph E.
3. The permittee shall perform testing using the following dilution series: 24%, 48%, 72%, 96%, and 100% effluent, with a control, where 96% is the facility-specific Target In-Stream Waste Concentration (TIWC).
4. The determination of whether a test endpoint passes or fails shall be made using DEP's WET Analysis Spreadsheet (available at www.dep.pa.gov/wett) by comparing replicate data for the control with replicate data for the TIWC dilution or any dilution greater than the TIWC.
5. The permittee shall submit only valid WET test results to DEP.

B. Test Frequency and Reporting

1. WET testing shall be conducted annually, at a minimum, during the period January 1 – December 31. Annual WET tests must be completed at least 6 months apart, and shall start in the year the permit becomes effective if the permit effective date is prior to October 1.
2. A complete WET test report shall be submitted to the DEP regional office that issued the permit within 45 days of test completion. A complete WET test report submission shall include the information contained in paragraph H, below. The permittee shall continue annual WET monitoring, at a minimum, during the permit renewal review period and during any period of administrative extension of this permit.
3. If a test failure is determined for any endpoint during annual monitoring, the permittee shall initiate a re-test for the species with the failure within 45 days of test completion. All endpoints for the species shall be evaluated in the re-test. The results of the re-test shall be submitted to the DEP regional office that issued the permit.
4. If a passing result is determined for all endpoints in a re-test, the permittee may resume annual monitoring.
5. If there is a failure for one or more endpoints in a re-test, the permittee shall initiate or continue quarterly WET testing for both species until there are four consecutive passing results for all endpoints. The results of all tests shall be submitted to the DEP regional office that issued the permit. In addition, the permittee shall initiate a Phase I Toxicity Reduction Evaluation (TRE) as specified in paragraph C, below.
6. The permittee must report the results of each test endpoint that has a WET limit in Part A of this permit on the Discharge Monitoring Report (DMR). Test results shall be reported on the DMR in terms of acute or chronic Toxicity Units (TU_a or TU_c), where TU_a is used for acute tests and TU_c is used for chronic tests. If DEP's WET Analysis Spreadsheet indicates a passing result for an endpoint, report the value obtained from the expression "1/TIWC", which is equivalent to the permit limit. If the Spreadsheet indicates a failure, report the value obtained from the expression "> 1/TIWC". If a dilution higher than the TIWC dilution is used for the comparison with the control, report the value obtained from the expression "1/dilution". For example, an acute test endpoint failure at a TIWC dilution of 50% would be reported as "> 2.0 TU_a" (1/0.5).
7. The permittee shall attach the WET Analysis Spreadsheet for the latest four consecutive WET tests to the NPDES permit renewal application that is submitted to DEP at least 180 days prior to the permit expiration date.

C. Phase I Toxicity Reduction Evaluation (TRE)

1. The Phase I TRE trigger is one WET endpoint failure followed by a re-test that confirms the failure for the same species. When the TRE process is triggered, quarterly WET testing shall be initiated for both species until there are four consecutive passing results for all endpoints. The Phase I TRE may include

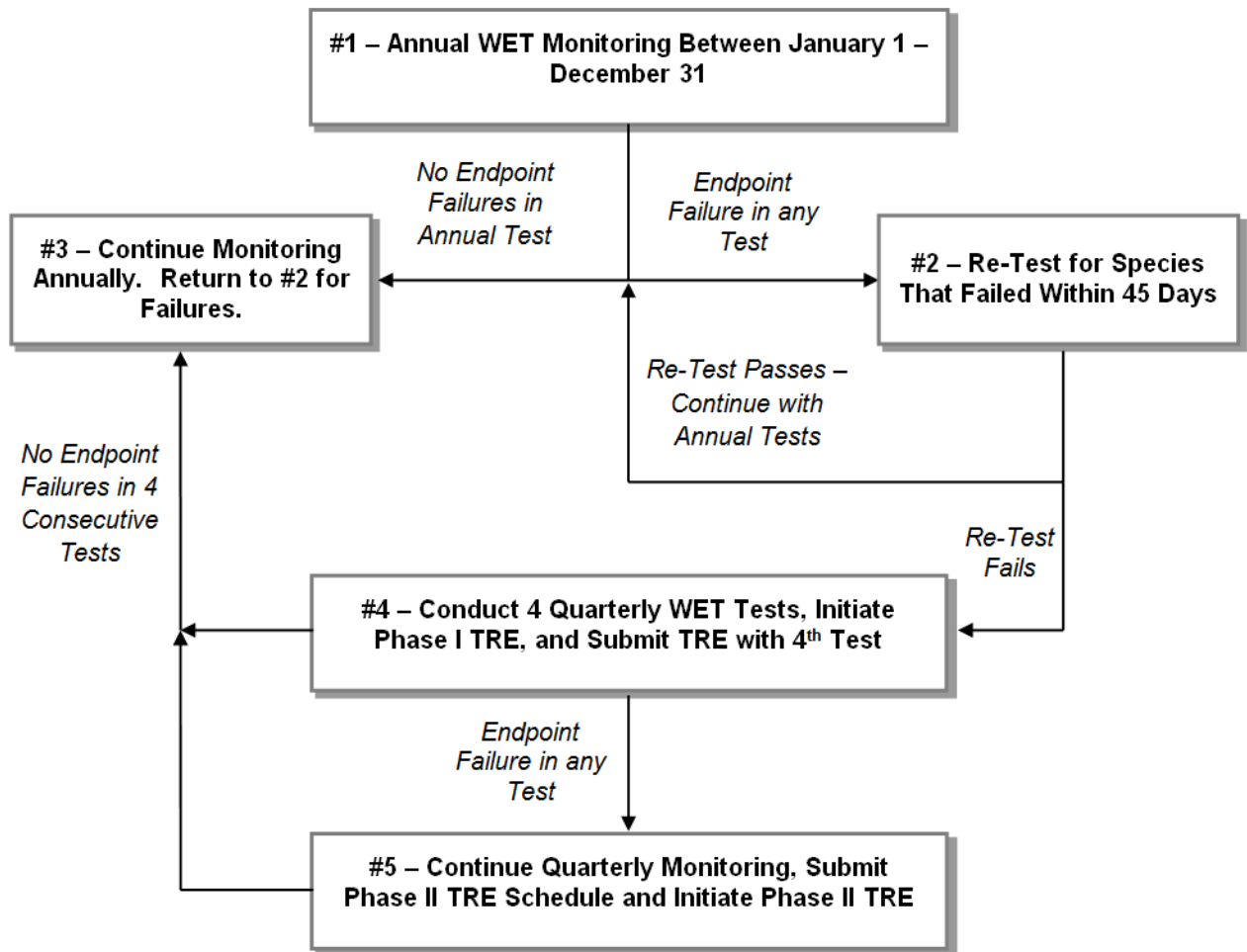
a Toxicity Identification Evaluation (TIE) if the permittee cannot immediately identify the possible causes of the effluent toxicity and the possible sources of the causative agents.

2. The permittee shall, within one year following the Phase I TRE trigger, submit a Phase I TRE report to the DEP regional office that issued the permit. The Phase I TRE shall be conducted in accordance with EPA's guidance, "Toxicity Reduction Evaluation for Municipal Wastewater Treatment Plants" (EPA/833B-99/002), "Generalized Methodology for Conducting Industrial Toxicity Reduction Evaluations" (EPA/600/2-88/070), and other relevant EPA guidance, as applicable. If a TIE is conducted as part of the Phase I TRE, it shall conform to EPA's guidance, "Methods for Aquatic Toxicity Identification Evaluations Phase I" (EPA/600/6-91/003), "Phase II" (EPA/600/R-92/080), "Phase III" (EPA/600/R-92/081) and other relevant EPA guidance. The Phase I TRE report shall be submitted with the fourth quarterly WET test report that is completed following the Phase I TRE trigger. The TRE shall include all activities undertaken to identify the cause(s) and source(s) of toxicity and any control efforts.
3. If all four quarterly WET tests produce passing results for all endpoints during the Phase I TRE process, performance of a Phase II TRE is not required, and annual WET testing in accordance with paragraph B.1 may resume.
4. If the four WET tests produce at least one failing result during the Phase I TRE process, the permittee shall continue quarterly WETT monitoring for both species and initiate a Phase II TRE in accordance with paragraph D. In this case, the Phase I TRE must include a schedule for completion of the Phase II TRE. The schedule must include interim milestones and a final completion date not to exceed two years from the initiation of the Phase II TRE. The permittee shall implement the Phase II TRE in accordance with the schedule unless DEP issues written approval to modify the schedule or cease performance of the Phase II TRE.
5. Re-tests during the TRE process are required for invalid tests but are optional and at the discretion of the permittee for valid tests. The results of all re-tests must be submitted to the DEP regional office that issued the permit along with the required elements in paragraph H.

D. Phase II Toxicity Reduction Evaluation (TRE)

1. The Phase II TRE trigger is one WET endpoint failure during performance of the Phase I TRE. A Phase II TRE, if required, shall conform to EPA's guidance, "Toxicity Reduction Evaluation for Municipal Wastewater Treatment Plants" (EPA/833B-99/002), "Generalized Methodology for Conducting Industrial Toxicity Reduction Evaluations" (EPA/600/2-88/070), and other relevant EPA guidance, as applicable. A Phase II TRE evaluates the possible control options to reduce or eliminate the effluent toxicity and the implementation of controls.
2. Once initiated, the Phase II TRE must continue until the source(s) of toxicity are controlled as evidenced by four consecutive WET test passing results for all endpoints, and a final TRE report must be submitted on or before the date specified in the schedule, unless otherwise approved by DEP in writing.
3. If four consecutive quarterly WET tests produce passing results for all endpoints during the Phase II TRE process, annual WET testing in accordance with paragraph B.1 may be initiated or resume.

An overview of the process described in paragraphs B, C and D is presented below:



E. Sample Collection

For each acute testing event, a 24-hour flow-proportioned composite sample shall be collected. For each chronic testing event, three 24-hour flow-proportioned, composite samples shall be collected over a seven day exposure period. The samples must be collected at a frequency of not greater than every two hours and must be flow-proportioned. The samples must be collected at the permit compliance sampling location. Samples must be analyzed within 36 hours from the end of the compositing period and must be placed on ice and held at $\leq 6^{\circ}\text{C}$. Refer to the sample handling and preservation regulations set forth in 40 CFR 136, 25 Pa. Code Chapter 252, The NELAC Institute (TNI) Standard, and the appropriate EPA methods.

F. Test Conditions and Methods

Laboratories must be accredited by the DEP Laboratory Accreditation Program in order to perform and report WET tests for NPDES permit compliance. Laboratories must be either State or NELAP accredited.

1. Acute tests shall be completed in accordance with EPA's "Methods for Measuring the Acute Toxicity of Effluents and Receiving Waters to Freshwater and Marine Organisms" (EPA-821-R-02-012, latest edition). Forty eight (48) hour static non-renewal tests shall be used.
2. Chronic tests shall be completed in accordance with EPA's "Short-term Methods for Estimating the Chronic Toxicity of Effluents and Receiving Waters to Freshwater Organisms" (EPA-821-R-02-013, latest edition). Seven (7) day tests shall be used with renewal every 24 hours.
3. The quality assurance and control (QA/QC) requirements and test acceptability standards specified in EPA's test methods and the requirements set forth in 25 Pa Code Chapter 252 or the TNI Standard must be followed.

4. If the permittee or its accredited laboratory determines that QA/QC requirements and/or test acceptability standards have not been met, a re-test shall be initiated within 45 days. Original test data must be maintained by the laboratory and be submitted to DEP upon request. The justification for a re-test must be clearly documented and kept on file with the sample results.

G. Chemical Analyses

Chemical analyses must follow the requirements of the EPA methods and applicable State and/or Federal regulations.

1. Chemical analysis on effluent samples shall include pH, Conductivity, Total Alkalinity, Total Hardness, Total Residual Chlorine, Total Ammonia (Unionized Ammonia), Dissolved Oxygen and temperature. Chemical analyses as described in the EPA Methods (above) shall be performed for each sampling event, including each new batch of dilution water and each testing event.
2. In addition to the chemical analyses required above, those parameters listed in Part A of the NPDES permit for the outfall(s) tested shall be analyzed concurrently with the WET test by using the method(s) specified in the permit.

H. WET Report Elements

WET test reports that are submitted to DEP must include the requirements identified in 25 Pa. Code § 252.401(j)(1) – (15) or in the TNI Standard, or equivalent, as well as the following information:

1. A general test description, including the origin and age of test organisms, dates and results of reference toxicant tests, light and temperature regimes, and other documentation that QA and test acceptability criteria as specified in EPA's methods and DEP's QA Summaries have been met.
2. A description of sample collection procedures and sampling location.
3. Name(s) of individual(s) collecting and transporting samples, including sample renewals, and the date(s) and time(s) of sample collection.
4. All chemical and physical data including laboratory quantitation limits and observations made on the species. The hardness shall be reported for each test condition.
5. Copies of raw data sheets and/or bench sheets with data entries and signatures.
6. When effluents are dechlorinated, dechlorination procedures must be described and if applicable a thiosulfate control used in addition to the normal dilution water control. If the thiosulfate control results are significantly different from the normal control, as determined using DEP's WET Analysis Spreadsheet, the thiosulfate control shall be used in the spreadsheet for comparison with the TIWC condition. The WET report must specify which control was used to determine whether the test result is pass or fail.
7. A description of all observations or test conditions that may have affected the test outcome.
8. Control charts for the species tested regarding age, temperature test range, mortality data and all reference toxicant tests.
9. A completed WET test summary report (3800-FM-BCW0485).
10. A DEP WET Analysis Spreadsheet printout that provides control and TIWC replicate data and displays the outcome of the test (pass or fail) for each endpoint tested.

WETT reports shall be submitted to the DEP regional office that issued the permit and, for discharges to the Delaware River basin, the Delaware River Basin Commission (DRBC).

VI. TRC EFFLUENT LIMITATIONS BELOW QUANTITATION LIMITS

- A. The calculated limits for Total Residual Chlorine (TRC) as specified in Part A of this permit are the limits necessary to comply with state water quality standards. These effluent limits are lower than the Quantitation Limit (QL), as defined in 25 Pa. Code § 252.1, of the most sensitive existing EPA-approved (40 CFR Part 136) test method or other DEP-approved method. If the sensitivity of the specified method improves or a more sensitive test method becomes available, DEP may modify the permit to require use of the more sensitive method.
- B. TRC shall be analyzed using one of the following test methods below, or an approved equivalent, to achieve a QL of 0.02 mg/l or less:
- EPA 330.5 Spectrophotometric, DPD (SM 4500-Cl G, DPD Colorimetric Method)
 - EPA 330.4 Titrimetric, DPD-FAS (SM 4500-Cl F, DPD Ferrous Titrimetric Method)

For the purpose of compliance, a statistical value reported on the DMR that is less than the QL (i.e., “non-detect”) will be considered to be in compliance.

- C. The permittee may develop a site-specific alternate MDL pursuant to the procedure contained in 40 CFR Part 136 Appendix B. DEP should be contacted for guidance before initiating this procedure.
- D. The permittee shall manage non-detect values and report statistical results to DEP in accordance with published DMR guidance (3800-BK-DEP3047). Where a mixed data set exists containing non-detect results and “detected” values (i.e., results greater than or equal to the QL), the QL shall be used for non-detect results to compute average statistical results.

VII. REQUIREMENTS APPLICABLE TO STORMWATER OUTFALLS

- A. The permittee is authorized to discharge non-polluting stormwater from its site, alone or in combination with other wastewaters, through the following outfalls:

Outfall No.	Area Drained (ft ²)	Latitude	Longitude
004	91,781	40° 13' 47"	-75° 21' 3"
005	9,104	40° 13' 46"	-75° 21' 4"
006	31,625	40° 13' 8"	-75° 21' 8"
007	70,393	40° 13' 47"	-75° 21' 10"

Monitoring requirements and effluent limitations for these outfalls are specified in Part A of this permit, if applicable.

- B. Preparedness, Prevention and Contingency (PPC) Plan

1. The permittee shall develop and implement a PPC Plan in accordance with 25 Pa. Code § 91.34 following the guidance contained in DEP’s “Guidelines for the Development and Implementation of Environmental Emergency Response Plans” (DEP ID 400-2200-001), its NPDES-specific addendum and the minimum requirements below.
 - a. The PPC Plan must identify all potential sources of pollutants that may reasonably be expected to affect the quality of stormwater discharges from the facility.
 - b. The PPC Plan must describe preventative measures and BMPs that will be implemented to reduce or eliminate pollutants from coming into contact with stormwater resulting from routine site activities and spills.
 - c. The PPC Plan must address actions that will be taken in response to on-site spills or other pollution incidents.

- d. The PPC Plan must identify areas which, due to topography or other factors, have a high potential for soil erosion, and identify measures to limit erosion. Where necessary, erosion and sediment control measures must be developed and implemented in accordance with 25 Pa. Code Chapter 102 and DEP's "Erosion and Sediment Pollution Control Manual" (DEP ID 363-2134-008).
 - e. The PPC Plan must address security measures to prevent accidental or intentional entry which could result in an unintentional discharge of pollutants.
 - f. The PPC Plan must include a plan for training employees and contractors on pollution prevention, BMPs, and emergency response measures.
 - g. If the facility is subject to SARA Title III, Section 313, the PPC Plan must identify releases of "Water Priority Chemicals" within the previous three years. Water Priority Chemicals are those identified in EPA's "Guidance for the Determination of Appropriate Methods for the Detection of Section 313 Water Priority Chemicals" (EPA 833-B-94-001, April 1994). The Plan must include an evaluation of all activities that may result in the stormwater discharge of Water Priority Chemicals.
 - h. Spill Prevention Control and Countermeasure (SPCC) plans may be used to meet the requirements of this section if the minimum requirements are addressed.
2. The permittee shall review and if necessary update the PPC Plan on an annual basis, at a minimum, and when one or more of the following occur:
 - a. Applicable DEP or federal regulations are revised, or this permit is revised.
 - b. The PPC Plan fails in an emergency.
 - c. The facility's design, industrial process, operation, maintenance, or other circumstances change in a manner that materially increases the potential for fires, explosions or releases of toxic or hazardous constituents; or which changes the response necessary in an emergency.
 - d. The list of emergency coordinators or equipment changes.
 - e. When notified in writing by DEP.

The permittee shall maintain all PPC Plan updates on-site, make the updates available to DEP upon request.

C. Minimum Required BMPs

In addition to BMPs identified in the PPC Plan, the permittee shall implement the following minimum BMPs relating to stormwater pollution prevention:

1. If applicable, post-construction stormwater BMPs that are required under 25 Pa. Code Chapter 102 must be maintained.
2. Manage sludge in accordance with all applicable permit requirements.
3. Store chemicals in secure and covered areas on impervious surfaces away from storm drains.
4. For new facilities and upgrades, design wastewater treatment facilities to avoid, to the maximum extent practicable, stormwater commingling with sanitary wastewater, sewage sludge, and biosolids.
5. Efficiently use herbicides for weed control. Where practicable, use the least toxic herbicide that will achieve pest management objectives. Do not apply during windy conditions.
6. Do not wash parts or equipment over impervious surfaces that wash into storm drains.
7. Implement infiltration techniques, including infiltration basins, trenches, dry wells, porous pavement, etc., wherever practicable.

D. Routine Inspections.

Areas contributing to a stormwater discharge associated with industrial activity shall be visually inspected for evidence of, or the potential for, pollutants entering the drainage system. BMPs in the PPC Plan and required by this permit shall be inspected on a semiannual basis, at a minimum, to determine whether they are adequate and properly implemented in accordance with the terms of this permit or whether additional control measures are needed. Documentation of inspections shall be maintained on-site and be made available to DEP upon request.

E. Stormwater Sampling Requirements

If stormwater sampling is required in Part A of this permit, the following requirements apply:

1. All samples shall be collected from the discharge resulting from a storm event that is greater than 0.1 inch in magnitude and that occurs at least 72 hours from the previously measurable (greater than 0.1 inch rainfall) storm event. The 72-hour storm interval is waived when the preceding storm did not yield a measurable discharge, or if the permittee is able to document that a less than 72-hour interval is representative for local storm events during the sample period.
2. Grab samples shall be taken during the first 30 minutes of the discharge. If the collection of a grab sample during the first 30 minutes is not possible, a grab sample can be taken during the first hour of the discharge, in which case the discharger shall provide an explanation of why a grab sample during the first 30 minutes was not possible.

F. Stormwater Benchmark Values

1. A benchmark value is the concentration of a pollutant in stormwater discharges that serves as a threshold for the determination of whether existing site BMPs are effective in controlling stormwater pollution. In the event that stormwater discharge concentrations for a parameter exceeds the benchmark value(s) identified below at the same outfall for two or more consecutive monitoring periods, the permittee shall develop a corrective action plan to reduce the concentrations of the parameters in stormwater discharges.

Parameter	Benchmark Value (mg/L)
Chemical Oxygen Demand	120
Total Suspended Solids	100

2. The permittee shall submit the corrective action plan to DEP within 90 days of the end of the monitoring period triggering the need for the plan and shall implement the plan immediately upon submission or at a later time if authorized by DEP in writing. The permittee shall, in developing the plan, evaluate alternatives to reduce stormwater concentrations and select one or more BMPs or control measures for implementation, unless the permittee can demonstrate in the plan that (1) the exceedances are solely attributable to natural background sources; (2) no further pollutant reductions are technologically available and economically practicable and achievable in light of best industry practice; or (3) further pollutant reductions are not necessary to prevent stormwater discharges from causing or contributing to an exceedance of applicable water quality standards.



RECEIVED

MAR 26 2015

UGTMA

March 23, 2015

CERTIFIED MAIL NO. 7007 3020 0002 8264 7464

Mr. Steve Hickman
Acting General Manager
Upper Gwynedd Towamencin Municipal Authority
2225 Kriebel Road
Lansdale, PA 19446

Re: WQM Permit - Sewage
Upper Gwynedd Towamencin STP
Permit No. 4602408 A-1
Authorization ID No. 1058724
Towamencin Township
Montgomery County

Dear Mr. Hickman:

Your Water Quality Management (WQM) permit amendment is enclosed. You must comply with all Standard and Special Conditions attached to this Permit.

Any person aggrieved by this action may appeal, pursuant to Section 4 of the Environmental Hearing Board Act, 35 P.S. Section 7514, and the Administrative Agency Law, 2 Pa.C.S. Chapter 5A, to the Environmental Hearing Board, Second Floor, Rachel Carson State Office Building, 400 Market Street, P.O. Box 8457, Harrisburg, PA 17105-8457, 717.787.3483. TDD users may contact the Board through the Pennsylvania Relay Service, 800.654.5984. Appeals must be filed with the Environmental Hearing Board within 30 days of receipt of written notice of this action unless the appropriate statute provides a different time period. Copies of the appeal form and the Board's rules of practice and procedure may be obtained from the Board. The appeal form and the Board's rules of practice and procedure are also available in braille or on audiotape from the Secretary to the Board at 717.787.3483. This paragraph does not, in and of itself, create any right of appeal beyond that permitted by applicable statutes and decisional law.

IF YOU WANT TO CHALLENGE THIS ACTION, YOUR APPEAL MUST REACH THE BOARD WITHIN 30 DAYS. YOU DO NOT NEED A LAWYER TO FILE AN APPEAL WITH THE BOARD.

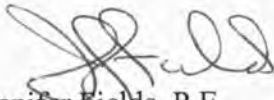
Mr. Steve Hickman

- 2 -

IMPORTANT LEGAL RIGHTS ARE AT STAKE, HOWEVER, SO YOU SHOULD SHOW THIS DOCUMENT TO A LAWYER AT ONCE. IF YOU CANNOT AFFORD A LAWYER, YOU MAY QUALIFY FOR FREE PRO BONO REPRESENTATION. CALL THE SECRETARY TO THE BOARD (717.787.3483) FOR MORE INFORMATION.

If you have any questions, please contact James Roth at 484.250.5169.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jenifer Fields', with a stylized flourish at the end.

Jenifer Fields, P.E.
Regional Manager
Clean Water

Enclosures:

cc: Montgomery County Health Department
Mr. McCorkle, P.E. – Bursich Associates, Inc.
Operations
Re30(GJE15CLW)063-1

3800-PM-WSFR0015 1/2011
PermitCOMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENTWATER QUALITY MANAGEMENT
PERMITPERMIT NO. 4602408AMENDMENT NO. 1APS ID. 862235AUTH. ID. 1058724

A. PERMITTEE (Name and Address): Upper Gwynedd Towamencin Municipal Authority 2225 Kriebel Road Lansdale, PA 19446	CLIENT ID#: 52551	B. PROJECT/FACILITY (Name): Upper Gwynedd Towamencin STP
---	-------------------	---

C. LOCATION (Municipality, County): Towamencin Township, Montgomery County	SITE ID#: 451588
---	------------------

D. THIS AMENDMENT APPROVES THE MODIFICATIONS OF SEWAGE FACILITIES CONSISTING OF: increasing the influent pump station's hydraulic capacity from 15.2 mgd to 20.0 mgd.

Pump Stations: <u>Stage I and Stage II</u> Total Peak Capacity: <u>20.0</u> MGD	Manure Storage: Volume: _____ MG Freeboard: _____ inches	Sewage Treatment Facility: Annual Average Flow: <u>6.5</u> MGD Design Hydraulic Capacity: <u>7.3</u> MGD Design Organic Capacity: <u>16,263</u> lb/day
--	--	---

- E. APPROVAL GRANTED BY THIS PERMIT IS SUBJECT TO THE FOLLOWING:
- New Permits:** All construction, operations and procedures shall be in accordance with the Water Quality Management Permit application dated _____, its supporting documentation and addendums dated _____, which are hereby made a part of this permit.
Amendments: All operations and procedures shall be in accordance with the Water Quality Management Permit Amendment application dated 1/20/2015 and its supporting documentation and addendums dated _____, which are hereby made a part of this amendment.
Except for any herein approved modifications, all terms, conditions, supporting documentation and addendums approved under Water Quality Management Permit No. 4602408 dated 3/30/2004 shall remain in effect.
Transfers: Water Quality Management Permit No. _____ dated _____ and conditions, supporting documentation and addendums are also made part of this transfer.
 - Permit Conditions Relating to Sewerage are attached and made part of this permit.
 - Special Conditions _____ are attached and made part of this permit.

- F. THE AUTHORITY GRANTED BY THIS PERMIT IS SUBJECT TO THE FOLLOWING FURTHER QUALIFICATIONS:
- If there is a conflict between the application or its supporting documents and amendments and the attached conditions, the attached conditions shall apply.
 - Failure to comply with the rules and regulations of DEP or with the terms or conditions of this permit shall void the authority given to the permittee by the issuance of this permit.
 - This permit is issued pursuant to the Clean Streams Law Act of June 22, 1937, P.L. 1987, as amended 35 P.S. §691.1 *et seq.* Issuance of this permit shall not relieve the permittee of any responsibility under any other law.

PERMIT ISSUED:

March 23, 2015

BY:

TITLE:

Jenifer L. Fields, P.E.
Clean Water Program Manager
Southeast Regional Office



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF POINT AND NON-POINT SOURCE MANAGEMENT

PERMIT CONDITIONS RELATING TO SEWERAGE
For use in Water Quality Management Permits

(Check boxes that apply)

General

- ☐ 1. The Department of Environmental Protection (DEP) considers the licensed Professional Engineer whose seal is affixed to the design documents to be fully responsible for the adequacy of all aspects of the facility design.
- ☐ 2. The permittee shall adopt and enforce an ordinance requiring the abandonment of privies, cesspools or similar receptacles for human waste and onlot sewage disposal systems on the premises of occupied structures accessible to public sewers. All such structures must be connected to the public sewers.
- ☐ 3. The outfall sewer or drain shall be extended to the low water mark of the receiving body of water. Where necessary to ensure proper mixing and waste assimilation, an outfall sewer or drain may be extended with appurtenances below the low water mark and into the bed of a navigable stream provided that the permittee has secured an easement, right-of-way, license or lease from DEP in accordance with Section 15 of the Dam Safety and Encroachments Act, the Act of November 26, 1978, P.L. 1375, as amended.
- ☐ 4. The approval is specifically made contingent on the permittee acquiring all necessary property rights, by easement or otherwise, providing for the satisfactory construction, operation, maintenance and replacement of all sewers or sewerage structures in, along or across private property with full rights of ingress, egress and regress.
- ☐ 5. When construction of the approved sewerage facilities is completed and before they are placed in operation, the permittee shall notify DEP in writing so that a DEP representative may inspect the facilities.
- ☐ 6. The approval of the plans, and the authority granted in this permit, if not specifically extended, shall cease and be null and void 2 years from the issuance date of this permit unless construction or modification of the facilities covered by this permit has begun on or before the second anniversary of the permit date.
- ☒ 7. If, at any time, the sewerage facilities covered by this permit create a public nuisance, including but not limited to, causing malodors or causing environmental harm to waters of the Commonwealth, DEP may require the permittee to adopt appropriate remedial measures to abate the nuisance or harm.
- ☐ 8. If, after the issuance of this permit, DEP approves a municipal sewage facilities official plan or an amendment to an official plan under Act 537 (Pennsylvania Sewage Facilities Act, the Act of January 24, 1966, P.L. 1535 as amended) in which sewage from the herein approved facilities will be treated and disposed of at other planned facilities, the permittee shall, upon notification from the municipality or DEP, provide for the conveyance of its sewage to the planned facilities, abandon use and decommission the herein approved facilities including the proper disposal of solids, and notify DEP accordingly. The permittee shall adhere to schedules in the approved official plan, amendments to the plan, or other agreements between the permittee and municipality. This permit shall then, upon notice from DEP, terminate and become null and void and shall be relinquished to DEP.
- ☒ 9. This permit does not relieve the permittee of its obligations to comply with all federal, interstate, state or local laws, ordinances and regulations applicable to the sewerage facilities.
- ☒ 10. This permit does not give any real or personal property rights or grant any exclusive privileges, nor shall it be construed to grant or confirm any right, easement or interest in, on, to or over any lands which belong to the Commonwealth.
- ☒ 11. The authority granted by this permit is subject to all effluent requirements, monitoring requirements and other conditions as set forth in NPDES Permit No. **PA0039004** and all subsequent amendments and renewals. No discharge is authorized from these facilities unless approved by an NPDES Permit.

Construction

- ☐ 12. This permit is issued under the authorization of The Clean Streams Law and 25 Pa. Code Chapter 91. The permittee shall obtain all necessary permits, approvals and/or registrations under 25 Pa. Code Chapters 102, 105 and 106 prior to commencing construction of the facilities authorized by this permit, as applicable. The permittee should contact the DEP office that issued this permit if there are any questions concerning the applicability of additional permits.

- ☐ 13. The facilities shall be constructed under the supervision of a Pennsylvania licensed Professional Engineer in accordance with the approved reports, plans and specifications.
- ☐ 14. A Pennsylvania licensed Professional Engineer shall certify that construction of the permitted facilities was completed in accordance with the application and design plans submitted to DEP, using "Post Construction Certification" form (3800-PM-WSFR0179a). It is the permittee's responsibility to ensure that a Professional Engineer is on-site to provide the necessary oversight and/or inspections to certify the facilities. The certification must be submitted to DEP before the facility is placed in operation. As-built drawings, photographs (if available) and a description of all deviations from the application and design plans must be submitted to DEP within 30 days of certification.
- ☐ 15. Manhole inverts shall be formed to facilitate the flow of the sewage and to prevent the stranding of sewage solids. The manhole structure shall be built to prevent undue infiltration, entrance of street wash or grit and provide safe access to facilitate manhole maintenance activities.
- ☐ 16. The local Waterways Conservation Officer of the Pennsylvania Fish and Boat Commission (PFBC) shall be notified when the construction of any stream crossing and/or outfall is started and completed. A written permit must be secured from the PFBC if the use of explosives in any waterways is required and the permittee shall notify the local Waterways Conservation Officer when explosives are to be used.

Operation and Maintenance

- ☒ 17. The permittee shall maintain records of "as-built" plans showing all the treatment facilities as actually constructed together with facility operation and maintenance (O&M) manuals and any other relevant information that may be required. Upon request, the "as-built" plans and O&M manuals shall be filed with DEP.
- ☐ 18. The sewers shall have adequate foundation support as soil conditions require. Trenches shall be back-filled to ensure that sewers will have proper structural stability, with minimum settling and adequate protection against breakage. Concrete used in connection with these sewers shall be protected from damage by water, freezing, drying or other harmful conditions until cured.
- ☐ 19. Stormwater from roofs, foundation drains, basement drains or other sources shall not be admitted directly to the sanitary sewers.
- ☐ 20. The approved sewers shall be maintained in good condition, kept free of deposits by flushing or other cleaning methods and repaired when necessary.
- ☒ 21. The sewerage facilities shall be properly operated and maintained to perform as designed.
- ☒ 22. The attention of the permittee is called to the highly explosive nature of certain gases generated by the digestion of sewage solids when these gases are mixed in proper proportions with air and to the highly toxic character of certain gases arising from such digestion or from sewage in poorly ventilated compartments or sewers. Therefore, at all places throughout the sewerage facilities where hazard of fire, explosion or danger from toxic gases may occur, the permittee shall post conspicuous permanent and legible warnings. The permittee shall instruct all employees concerning the aforesaid hazards, first aid and emergency methods of meeting such hazards and shall make all necessary equipment and material accessible.
- ☒ 23. An operator certified in accordance with the Water and Wastewater Systems Operator Certification Act of February 21, 2002, 63 P.S. §§1001, *et seq.* shall operate the sewage treatment plant.
- ☐ 24. The permittee shall properly control any industrial waste discharged into its sewerage system by regulating the rate and quality of such discharge, requiring necessary pretreatment and excluding industrial waste, if necessary, to protect the integrity or operation of the permittee's sewerage system.
- ☐ 25. There shall be no physical connection between a public water supply system and a sewer or appurtenance to it which would permit the passage of any sewage or polluted water into the potable water supply. No water pipe shall pass through or come in contact with any part of a sewer manhole.
- ☐ 26. All connections to the approved sanitary sewers must be in accordance with the official Act 537 Plan and, if applicable, a corrective action plan as contained in the approved Title 25 Pa. Code Chapter 94 Municipal Wasteload Management Annual Report.
- ☒ 27. Collected screenings, slurries, sludge and other solids shall be handled and disposed of in compliance with Title 25 Pa. Code Chapters 271, 273, 275, 283 and 285 (related to permits and requirements for land filling, land application, incineration and storage of sewage sludge), Federal Regulations 40 CFR 257 and the Federal Clean Water Act and its amendments.

7. Balance Sheets and Income Statements

The Towamencin Township and Towamencin Municipal Authority 2020 and 2021 Balance Sheets and Income Statement reports are attached here.

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

ASSETS

70-101002.00	CASH - PAYROLL CHECKING	(	268.54)	
70-101022.00	OPERATING ACCOUNT		433,692.37	
70-101700.00	DEVELOPER ESCROW ACCOUNT		6,516.08	
70-101800.00	CASH - CAPITAL PROJECTS		91.51	
70-108270.00	A/R - PUMP STA./PRETREATMENT		49,767.35	
70-108610.00	SEWER PLANT & SYSTEM		50,774,243.25	
70-108611.00	ACCUM. DEPR., TOW.SEWSYSTADDS	(	30,770,393.06)	
70-108620.00	TOWA SEW SYST ADDITIONS		3,371,067.77	
70-108621.00	ACCUM.DEPR.,TOW.SEW SYST ADDS	(	1,752,553.80)	
70-108630.00	U.G. SEWER SYST - ADDITIONS		624,380.90	
70-108631.00	ACCUM.DEPR.,TOW.SEW SYST ADDS	(	266,253.20)	
70-108640.00	OTHER MAINTENANCE EQUIPMENT		1,286,582.12	
70-108641.00	ACCUM.DEPR.,OTHER MAINT.EQUIP.	(	861,054.44)	
70-108645.00	OFFICE EQUIPMENT		70,157.74	
70-108646.00	ACCUM.DEPR., OFFICE EQUIPMENT	(	70,156.76)	
70-108650.00	CONSTRUCTION IN PROGRESS		132,587.05	
70-108812.00	SCI/PS-RITTENHOUSE ROAD		2,851,484.31	
70-108813.00	SCI/PS-ACCUM. DEPR.	(	2,234,067.66)	
70-145000.00	ACCOUNTS RECEIVABLE GENERAL		218,001.14	
70-180051.00	TOW TWP SEWER		1,108,659.24	
TOTAL ASSETS				24,972,483.37

LIABILITIES AND EQUITYLIABILITIES

70-200100.00	ACCRUED PAYROLL		19,429.37	
70-200200.00	A/P - OPERATING		214,347.42	
70-200400.00	ACCRUED OPERATING S/C PAYABLE		21,700.00	
70-202121.00	FICAMED WITHHELD		.32	
70-202131.00	FICAMED/EMPLOYER		.32	
70-202480.00	DEVELOPER ESCROW ACCOUNT		6,516.07	
TOTAL LIABILITIES				261,993.50

FUND EQUITY

70-278100.00	CONTRIBUTED CAPITAL-EPA GRANT		15,980,986.00	
70-278200.00	AMORTIZATION - CAPITAL GRANTS	(	8,311,159.70)	
70-278300.00	CONTR.CAP. FRONT FOOT ASSESS.		641,844.00	
70-278400.00	CONTR.CAP. DEVEL/USER		17,483,676.81	
70-278500.00	TOWAMENCIN - SYS. EXPANSION		471,031.02	
70-278600.00	U. GWYNEDD - SYS. EXPANSION		32,826.34	
70-278700.00	CONTRIBUTED CAPITAL - TOW.		1,019,000.00	
70-279100.00	RETAINED ERNGS RES FOR DEBT SC		301,232.00	
70-279200.00	RETAINED ERNGS RES FOR CAP EXP		12,824.78	
70-279400.00	RETAINED EARNINGS - TRUST ACC.		9,750,430.05	
70-279999.00	UNRESERV. FUND BALANCE	(	19,548,606.15)	

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

UNAPPROPRIATED FUND BALANCE:			
70-291616.00	CAPITAL APPR. BONDS PAYABLE	7,599,000.00	
	REVENUE OVER EXPENDITURES - YTD	(722,595.28)	
	BALANCE - CURRENT DATE	6,876,404.72	
	TOTAL FUND EQUITY		24,710,489.87
	TOTAL LIABILITIES AND EQUITY		24,972,483.37

TOWAMENCIN TOWNSHIP
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>ADMINISTRATION</u>					
70-300-410.00	INTEREST INCOME - OPERATING	405.43	405.43	.00	(405.43)	.0
70-300-585.00	PUMP STATION REIMBURSEMENT	142,723.51	142,723.51	235,708.00	92,984.49	60.6
70-300-641.00	OPERATING S/C - TOWAMENCIN	2,892,870.00	2,892,870.00	2,979,377.00	86,507.00	97.1
70-300-643.00	YEAR END ADJUSTMENT	64,806.00	64,806.00	.00	(64,806.00)	.0
70-300-800.00	MISCELLANEOUS INCOME	103,902.16	103,902.16	.00	(103,902.16)	.0
	TOTAL ADMINISTRATION	3,204,707.10	3,204,707.10	3,215,085.00	10,377.90	99.7
	<u>OPERATIONS</u>					
70-329-364.00	SLUDGE REMOVAL REIMBURSEMENTS	348,326.16	348,326.16	180,000.00	(168,326.16)	193.5
70-329-365.00	SURCHARGE REVENUE	9,227.82	9,227.82	.00	(9,227.82)	.0
	TOTAL OPERATIONS	357,553.98	357,553.98	180,000.00	(177,553.98)	198.6
	<u>CAPITAL</u>					
70-380-010.00	GRANT INCOME	71,776.24	71,776.24	.00	(71,776.24)	.0
70-380-110.00	TAPPING FEES	102,342.00	102,342.00	.00	(102,342.00)	.0
70-380-410.00	INTEREST INCOME - CAPITAL	7,181.67	7,181.67	.00	(7,181.67)	.0
	TOTAL CAPITAL	181,299.91	181,299.91	.00	(181,299.91)	.0
	<u>TRUST ACCOUNTS</u>					
70-391-881.00	CAPITAL S/C - TOWAMENCIN	590,035.31	590,035.31	.00	(590,035.31)	.0
	TOTAL TRUST ACCOUNTS	590,035.31	590,035.31	.00	(590,035.31)	.0
	TOTAL FUND REVENUE	4,333,596.30	4,333,596.30	3,395,085.00	(938,511.30)	127.6

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
70-400-110.00	SALARIES AND WAGES	189,895.06	189,895.06	99,960.00	(89,935.06)	190.0
70-400-150.00	EMPLOYER BENEFITS	19,948.73	19,948.73	12,273.00	(7,675.73)	162.5
70-400-160.00	EMPLOYER-PENSION	2,230.58	2,230.58	2,170.00	(60.58)	102.8
70-400-161.00	EMPLOYER TAXES	14,748.34	14,748.34	7,647.00	(7,101.34)	192.9
70-400-210.00	OFFICE SUPPLIES	10,515.28	10,515.28	5,000.00	(5,515.28)	210.3
70-400-311.00	ACCOUNTING & AUDITING SVCS.	19,888.06	19,888.06	9,500.00	(10,388.06)	209.4
70-400-312.00	COMPUTER SERVICES	6,504.64	6,504.64	7,000.00	495.36	92.9
70-400-313.00	CONSULTING ENGINEER SVCS.	108,522.22	108,522.22	90,000.00	(18,522.22)	120.6
70-400-314.00	LEGAL SERVICES	35,808.15	35,808.15	20,000.00	(15,808.15)	179.0
70-400-321.00	TELEPHONE	11,567.88	11,567.88	22,000.00	10,432.12	52.6
70-400-325.00	POSTAGE	394.17	394.17	800.00	405.83	49.3
70-400-340.00	ADVERTISING AND PRINTING	2,690.99	2,690.99	2,000.00	(690.99)	134.6
70-400-450.00	CONTRACTED SERVICES	.00	.00	2,000.00	2,000.00	.0
70-400-480.00	ADMINISTRATIVE EXPENSES	22,971.33	22,971.33	17,000.00	(5,971.33)	135.1
70-400-900.00	DEPRECIATION EXPENSE	1,323,714.00	1,323,714.00	.00	(1,323,714.00)	.0
	TOTAL ADMINISTRATION	1,769,399.43	1,769,399.43	297,350.00	(1,472,049.43)	595.1
	<u>PHYSICAL PLANT/GENERAL</u>					
70-409-230.00	DIESEL FUEL - HEATING	2,144.86	2,144.86	5,000.00	2,855.14	42.9
70-409-231.00	VEHICLE FUEL	832.77	832.77	3,500.00	2,667.23	23.8
70-409-237.00	SAFETY EQUIPMENT	5,960.86	5,960.86	15,000.00	9,039.14	39.7
70-409-242.00	SECURITY	2,840.76	2,840.76	2,000.00	(840.76)	142.0
70-409-351.00	GENERAL LIABILITY	89,965.10	89,965.10	85,000.00	(4,965.10)	105.8
70-409-354.00	WORKER'S COMPENSATION	27,081.75	27,081.75	40,000.00	12,918.25	67.7
70-409-361.00	ELECTRICITY	320,528.93	320,528.93	310,000.00	(10,528.93)	103.4
70-409-362.00	NATURAL GAS	13,765.70	13,765.70	13,000.00	(765.70)	105.9
70-409-365.00	TRASH REMOVAL	4,344.06	4,344.06	3,000.00	(1,344.06)	144.8
70-409-366.00	WATER	473.24	473.24	3,000.00	2,526.76	15.8
70-409-440.00	CLEANING & UNIFORM SRVCS.	6,260.30	6,260.30	9,000.00	2,739.70	69.6
70-409-750.00	EQUIPMENT REPLACEMENT	4,022.80	4,022.80	20,000.00	15,977.20	20.1
	TOTAL PHYSICAL PLANT/GENERAL	478,221.13	478,221.13	508,500.00	30,278.87	94.1

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>OPERATIONS</u>					
70-429-110.00	SALARIES AND WAGES	470,222.26	470,222.26	410,000.00	(60,222.26)	114.7
70-429-118.00	OVERTIME	64,743.75	64,743.75	25,000.00	(39,743.75)	259.0
70-429-150.00	EMPLOYER-BENEFITS	98,240.92	98,240.92	114,982.00	16,741.08	85.4
70-429-160.00	EMPLOYER-PENSION	17,864.82	17,864.82	15,225.00	(2,639.82)	117.3
70-429-161.00	EMPLOYER-TAXES	40,754.26	40,754.26	33,278.00	(7,476.26)	122.5
70-429-221.00	LIME	64,106.68	64,106.68	36,000.00	(28,106.68)	178.1
70-429-222.00	POLYMER	227,333.27	227,333.27	200,000.00	(27,333.27)	113.7
70-429-222.02	POLY ALUMINUM CHLORIDE	109,621.74	109,621.74	.00	(109,621.74)	.0
70-429-223.00	DISINFECTION	83,558.65	83,558.65	70,000.00	(13,558.65)	119.4
70-429-224.00	FERRIC CHLORIDE	63,604.30	63,604.30	77,000.00	13,395.70	82.6
70-429-225.00	LAB SUPPLIES	17,871.88	17,871.88	15,000.00	(2,871.88)	119.2
70-429-312.00	COMPUTER SERVICES	12,308.00	12,308.00	17,000.00	4,692.00	72.4
70-429-316.00	LAB SERVICES	55,351.77	55,351.77	60,000.00	4,648.23	92.3
70-429-364.00	SLUDGE REMOVAL EXPENSE	293,405.92	293,405.92	245,000.00	(48,405.92)	119.8
70-429-365.00	SCREENINGS REMOVAL	19,130.53	19,130.53	.00	(19,130.53)	.0
70-429-460.00	EDUC./TRAINING EXPENSES	990.00	990.00	5,000.00	4,010.00	19.8
	TOTAL OPERATIONS	1,639,108.75	1,639,108.75	1,323,485.00	(315,623.75)	123.9
	<u>MAINTENANCE</u>					
70-437-110.00	SALARIES AND WAGES	403,846.81	403,846.81	495,856.00	92,009.19	81.4
70-437-118.00	OVERTIME	56,979.99	56,979.99	25,444.00	(31,535.99)	223.9
70-437-150.00	EMPLOYER-BENEFITS	103,472.56	103,472.56	137,941.00	34,468.44	75.0
70-437-160.00	EMPLOYER-PENSION	14,681.71	14,681.71	19,086.00	4,404.29	76.9
70-437-161.00	EMPLOYER-TAXES	35,076.07	35,076.07	41,715.00	6,638.93	84.1
70-437-220.00	GROUNDS	6,910.34	6,910.34	15,000.00	8,089.66	46.1
70-437-226.00	CLEANING SUPPLIES	7,322.19	7,322.19	8,000.00	677.81	91.5
70-437-250.00	REPAIR & MAINT. SUPPLIES	130,145.86	130,145.86	115,000.00	(15,145.86)	113.2
70-437-251.00	VEHICLE EXPENSES	7,562.07	7,562.07	10,000.00	2,437.93	75.6
70-437-370.00	MAJOR REPAIRS	.00	.00	12,000.00	12,000.00	.0
70-437-450.00	CONTRACTED SERVICES	89,390.22	89,390.22	100,000.00	10,609.78	89.4
70-437-460.00	EDUC./TRAINING EXPENSES	880.00	880.00	5,000.00	4,120.00	17.6
70-437-750.00	EQUIPMENT REPLACEMENT	39,721.16	39,721.16	45,000.00	5,278.84	88.3
	TOTAL MAINTENANCE	895,988.98	895,988.98	1,030,042.00	134,053.02	87.0

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RITTENHOUSE ROAD PUMP</u>					
70-438-110.00	SALARIES AND WAGES	21,416.07	21,416.07	40,000.00	18,583.93	53.5
70-438-118.00	OVERTIME	6,373.34	6,373.34	10,000.00	3,626.66	63.7
70-438-150.00	EMPLOYER-BENEFITS	4,095.25	4,095.25	5,583.00	1,487.75	73.4
70-438-160.00	EMPLOYER-PENSION	992.70	992.70	1,750.00	757.30	56.7
70-438-161.00	EMPLOYER-TAXES	2,115.67	2,115.67	3,825.00	1,709.33	55.3
70-438-230.00	DIESEL FUEL	686.21	686.21	1,300.00	613.79	52.8
70-438-250.00	REPAIR & MAINT. SUPPLIES	2,724.65	2,724.65	3,000.00	275.35	90.8
70-438-251.00	VEHICLE EXPENSES	841.80	841.80	850.00	8.20	99.0
70-438-313.00	CONSULTING ENGINEER SVCS.	844.75	844.75	3,000.00	2,155.25	28.2
70-438-321.00	TELEPHONE	1,115.33	1,115.33	1,020.00	(95.33)	109.4
70-438-351.00	INSURANCES, FEES	48.40	48.40	300.00	251.60	16.1
70-438-361.00	ELECTRICITY	36,433.16	36,433.16	40,000.00	3,566.84	91.1
70-438-366.00	WATER	45.19	45.19	500.00	454.81	9.0
70-438-450.00	CONTRACTED SERVICES	5,333.50	5,333.50	10,000.00	4,666.50	53.3
70-438-750.00	EQUIPMENT REPLACEMENT	468.00	468.00	50,000.00	49,532.00	.9
	<u>TOTAL RITTENHOUSE ROAD PUMP</u>	<u>83,534.02</u>	<u>83,534.02</u>	<u>171,128.00</u>	<u>87,593.98</u>	<u>48.8</u>
	<u>HOLLIS HILLS PUMP</u>					
70-440-110.00	SALARIES AND WAGES	8,096.49	8,096.49	12,500.00	4,403.51	64.8
70-440-118.00	HOLLIS - OVERTIME	56.85	56.85	.00	(56.85)	.0
70-440-150.00	EMPLOYER-BENEFITS	1,023.79	1,023.79	1,396.00	372.21	73.3
70-440-160.00	EMPLOYER-PENSION	281.18	281.18	438.00	156.82	64.2
70-440-161.00	EMPLOYER-TAXES	619.90	619.90	956.00	336.10	64.8
70-440-230.00	DIESEL FUEL	77.06	77.06	500.00	422.94	15.4
70-440-250.00	REPAIR & MAINT. SUPPLIES	1,323.54	1,323.54	2,000.00	676.46	66.2
70-440-251.00	VEHICLE EXPENSES	279.48	279.48	300.00	20.52	93.2
70-440-313.00	CONSULTING ENGINEER SVCS.	.00	.00	350.00	350.00	.0
70-440-321.00	TELEPHONE	295.12	295.12	200.00	(95.12)	147.6
70-440-351.00	INSURANCES	.00	.00	100.00	100.00	.0
70-440-361.00	ELECTRICITY	1,303.72	1,303.72	1,750.00	446.28	74.5
70-440-366.00	WATER	54.31	54.31	50.00	(4.31)	108.6
70-440-450.00	CONTRACTED SERVICES	765.00	765.00	3,000.00	2,235.00	25.5
70-440-750.00	EQUIPMENT REPLACEMENT	.00	.00	7,500.00	7,500.00	.0
	<u>TOTAL HOLLIS HILLS PUMP</u>	<u>14,176.44</u>	<u>14,176.44</u>	<u>31,040.00</u>	<u>16,863.56</u>	<u>45.7</u>

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MILESTONE PUMP</u>					
70-445-110.00	SALARIES AND WAGES	7,455.07	7,455.07	12,500.00	5,044.93	59.6
70-445-118.00	MILESTONE OT	172.36	172.36	.00	(172.36)	.0
70-445-150.00	EMPLOYER-BENEFITS	1,023.79	1,023.79	1,396.00	372.21	73.3
70-445-160.00	EMPLOYER-PENSION	262.20	262.20	438.00	175.80	59.9
70-445-161.00	EMPLOYER-TAXES	580.31	580.31	956.00	375.69	60.7
70-445-230.00	DIESEL FUEL	51.89	51.89	500.00	448.11	10.4
70-445-250.00	REPAIR & MAINT. SUPPLIES	223.38	223.38	2,000.00	1,776.62	11.2
70-445-251.00	VEHICLE EXPENSES	279.48	279.48	300.00	20.52	93.2
70-445-313.00	CONSULTING ENGINEER SVCS.	.00	.00	350.00	350.00	.0
70-445-321.00	TELEPHONE	295.12	295.12	200.00	(95.12)	147.6
70-445-351.00	INSURANCES	.00	.00	100.00	100.00	.0
70-445-361.00	ELECTRICITY	1,411.04	1,411.04	1,750.00	338.96	80.6
70-445-366.00	WATER	207.88	207.88	50.00	(157.88)	415.8
70-445-450.00	CONTRACTED SERVICES	765.00	765.00	3,000.00	2,235.00	25.5
70-445-750.00	EQUIPMENT REPLACEMENT	.00	.00	10,000.00	10,000.00	.0
	TOTAL MILESTONE PUMP	12,727.52	12,727.52	33,540.00	20,812.48	38.0
	<u>TRUST ACCOUNTS</u>					
70-491-020.00	INTEREST-CAPITAL APPREC. BDS	163,035.31	163,035.31	.00	(163,035.31)	.0
	TOTAL TRUST ACCOUNTS	163,035.31	163,035.31	.00	(163,035.31)	.0
	TOTAL FUND EXPENDITURES	5,056,191.58	5,056,191.58	3,395,085.00	(1,661,106.58)	148.9
	NET REVENUE OVER EXPENDITURES	(722,595.28)	(722,595.28)	.00	722,595.28	.0

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

ASSETS

70-101002.00	CASH - PAYROLL CHECKING	1,363.50	
70-101022.00	OPERATING ACCOUNT	618,988.78	
70-101700.00	DEVELOPER ESCROW ACCOUNT	7,514.82	
70-101800.00	CASH - CAPITAL PROJECTS	881,200.86	
70-102450.00	PREPAID EXPENSES	6,112.00	
70-108610.00	SEWER PLANT & SYSTEM	50,774,243.25	
70-108611.00	ACCUM. DEPR., TOW.SEWSYSTADDS	(31,831,137.06)	
70-108620.00	TOWA SEW SYST ADDITIONS	3,539,847.23	
70-108621.00	ACCUM.DEPR.,TOW.SEW SYST ADDS	(1,845,269.80)	
70-108630.00	U.G. SEWER SYST - ADDITIONS	624,380.90	
70-108631.00	ACCUM.DEPR.,TOW.SEW SYST ADDS	(281,863.20)	
70-108640.00	OTHER MAINTENANCE EQUIPMENT	1,292,247.12	
70-108641.00	ACCUM.DEPR.,OTHER MAINT.EQUIP.	(961,747.44)	
70-108645.00	OFFICE EQUIPMENT	70,157.74	
70-108646.00	ACCUM.DEPR., OFFICE EQUIPMENT	(70,156.76)	
70-108650.00	CONSTRUCTION IN PROGRESS	227,557.44	
70-108812.00	SCI/PS-RITTENHOUSE ROAD	2,851,484.31	
70-108813.00	SCI/PS-ACCUM. DEPR.	(2,295,808.66)	
70-145000.00	ACCOUNTS RECEIVABLE GENERAL	71,776.24	
TOTAL ASSETS			23,680,891.27

LIABILITIES AND EQUITYLIABILITIES

70-200100.00	ACCRUED PAYROLL	26,208.29	
70-200200.00	A/P - OPERATING	192,615.45	
70-200400.00	ACCRUED OPERATING S/C PAYABLE	21,700.00	
70-202121.00	FICAMED WITHHELD	.32	
70-202131.00	FICAMED/EMPLOYER	.32	
70-202190.00	DEFERRED COMPENSATION W/H	1,800.00	
70-202200.00	UNION DUES WITHHELD	405.30	
70-202220.00	PENSION WITHHELD	(1,215.60)	
70-202240.00	AFLAC	100.40	
70-202480.00	DEVELOPER ESCROW ACCOUNT	7,516.07	
TOTAL LIABILITIES			249,130.55

FUND EQUITY

70-278100.00	CONTRIBUTED CAPITAL-EPA GRANT	15,980,986.00	
70-278200.00	AMORTIZATION - CAPITAL GRANTS	(8,311,159.70)	
70-278300.00	CONTR.CAP. FRONT FOOT ASSESS.	641,844.00	
70-278400.00	CONTR.CAP. DEVEL/USER	17,483,676.81	
70-278500.00	TOWAMENCIN - SYS. EXPANSION	471,031.02	
70-278600.00	U. GWYNEDD - SYS. EXPANSION	32,826.34	
70-278700.00	CONTRIBUTED CAPITAL - TOW.	1,019,000.00	
70-279100.00	RETAINED ERNGS RES FOR DEBT SC	301,232.00	
70-279200.00	RETAINED ERNGS RES FOR CAP EXP	12,824.78	
70-279400.00	RETAINED EARNINGS - TRUST ACC.	9,750,430.05	
70-279999.00	UNRESERV. FUND BALANCE	(20,271,201.43)	

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

UNAPPROPRIATED FUND BALANCE:			
70-291616.00	CAPITAL APPR. BONDS PAYABLE	7,163,000.00	
	REVENUE OVER EXPENDITURES - YTD	(842,729.15)	
	BALANCE - CURRENT DATE	6,320,270.85	
	TOTAL FUND EQUITY		23,431,760.72
	TOTAL LIABILITIES AND EQUITY		23,680,891.27

TOWAMENCIN TOWNSHIP
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>ADMINISTRATION</u>						
70-300-410.00	INTEREST INCOME - OPERATING	431.32	431.32	.00	(431.32)	.0
70-300-585.00	PUMP STATION REIMBURSEMENT	152,550.55	152,550.55	213,738.00	61,187.45	71.4
70-300-641.00	OPERATING S/C - TOWAMENCIN	3,149,074.00	3,149,074.00	3,084,268.00	(64,806.00)	102.1
70-300-800.00	MISCELLANEOUS INCOME	8,038.15	8,038.15	.00	(8,038.15)	.0
	TOTAL ADMINISTRATION	3,310,094.02	3,310,094.02	3,298,006.00	(12,088.02)	100.4
<u>OPERATIONS</u>						
70-329-364.00	SLUDGE REMOVAL REIMBURSEMENTS	449,426.15	449,426.15	310,000.00	(139,426.15)	145.0
70-329-365.00	SURCHARGE REVENUE	11,434.17	11,434.17	.00	(11,434.17)	.0
	TOTAL OPERATIONS	460,860.32	460,860.32	310,000.00	(150,860.32)	148.7
<u>CAPITAL</u>						
70-380-110.00	TAPPING FEES	61,752.00	61,752.00	.00	(61,752.00)	.0
70-380-410.00	INTEREST INCOME - CAPITAL	1,535.84	1,535.84	.00	(1,535.84)	.0
	TOTAL CAPITAL	63,287.84	63,287.84	.00	(63,287.84)	.0
<u>TRUST ACCOUNTS</u>						
70-391-881.00	CAPITAL S/C - TOWAMENCIN	590,300.72	590,300.72	.00	(590,300.72)	.0
	TOTAL TRUST ACCOUNTS	590,300.72	590,300.72	.00	(590,300.72)	.0
	TOTAL FUND REVENUE	4,424,542.90	4,424,542.90	3,608,006.00	(816,536.90)	122.6

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>ADMINISTRATION</u>					
70-400-110.00	SALARIES AND WAGES	54,015.94	54,015.94	120,545.00	66,529.06	44.8
70-400-150.00	EMPLOYER BENEFITS	2,056.87	2,056.87	13,810.00	11,753.13	14.9
70-400-160.00	EMPLOYER-PENSION	208.71	208.71	556.00	347.29	37.5
70-400-161.00	EMPLOYER TAXES	4,522.96	4,522.96	9,179.00	4,656.04	49.3
70-400-210.00	OFFICE SUPPLIES	7,331.88	7,331.88	8,500.00	1,168.12	86.3
70-400-311.00	ACCOUNTING & AUDITING SVCS.	19,091.38	19,091.38	34,500.00	15,408.62	55.3
70-400-312.00	COMPUTER SERVICES	17,742.61	17,742.61	7,000.00	(10,742.61)	253.5
70-400-313.00	CONSULTING ENGINEER SVCS.	71,697.07	71,697.07	97,500.00	25,802.93	73.5
70-400-314.00	LEGAL SERVICES	22,454.50	22,454.50	20,000.00	(2,454.50)	112.3
70-400-321.00	TELEPHONE	12,392.32	12,392.32	22,000.00	9,607.68	56.3
70-400-325.00	POSTAGE	427.11	427.11	800.00	372.89	53.4
70-400-340.00	ADVERTISING AND PRINTING	2,876.72	2,876.72	2,000.00	(876.72)	143.8
70-400-450.00	CONTRACTED SERVICES	61,569.77	61,569.77	2,000.00	(59,569.77)	3078.5
70-400-480.00	ADMINISTRATIVE EXPENSES	7,971.12	7,971.12	17,000.00	9,028.88	46.9
70-400-900.00	DEPRECIATION EXPENSE	1,331,504.00	1,331,504.00	.00	(1,331,504.00)	.0
	TOTAL ADMINISTRATION	1,615,862.96	1,615,862.96	355,390.00	(1,260,472.96)	454.7
	<u>PHYSICAL PLANT/GENERAL</u>					
70-409-230.00	DIESEL FUEL - HEATING	2,431.11	2,431.11	5,000.00	2,568.89	48.6
70-409-231.00	VEHICLE FUEL	2,420.79	2,420.79	3,500.00	1,079.21	69.2
70-409-237.00	SAFETY EQUIPMENT	9,932.13	9,932.13	10,000.00	67.87	99.3
70-409-242.00	SECURITY	437.63	437.63	4,500.00	4,062.37	9.7
70-409-351.00	GENERAL LIABILITY	72,909.00	72,909.00	85,000.00	12,091.00	85.8
70-409-354.00	WORKER'S COMPENSATION	43,018.25	43,018.25	40,000.00	(3,018.25)	107.6
70-409-361.00	ELECTRICITY	338,726.43	338,726.43	310,000.00	(28,726.43)	109.3
70-409-362.00	NATURAL GAS	10,507.12	10,507.12	18,000.00	7,492.88	58.4
70-409-365.00	TRASH REMOVAL	5,014.58	5,014.58	4,800.00	(214.58)	104.5
70-409-366.00	WATER	531.89	531.89	1,500.00	968.11	35.5
70-409-440.00	CLEANING & UNIFORM SRVCS.	7,295.42	7,295.42	7,500.00	204.58	97.3
70-409-750.00	EQUIPMENT REPLACEMENT	6,549.25	6,549.25	15,000.00	8,450.75	43.7
70-409-760.00	INSURANCE COSTS	400.00	400.00	.00	(400.00)	.0
	TOTAL PHYSICAL PLANT/GENERAL	500,173.60	500,173.60	504,800.00	4,626.40	99.1

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>OPERATIONS</u>					
70-429-110.00 SALARIES AND WAGES	576,494.36	576,494.36	457,257.00	(119,237.36)	126.1
70-429-118.00 OVERTIME	9,643.51	9,643.51	43,000.00	33,356.49	22.4
70-429-150.00 EMPLOYER-BENEFITS	93,696.02	93,696.02	125,000.00	31,303.98	75.0
70-429-160.00 EMPLOYER-PENSION	20,061.07	20,061.07	17,509.00	(2,552.07)	114.6
70-429-161.00 EMPLOYER-TAXES	46,757.88	46,757.88	38,094.00	(8,663.88)	122.7
70-429-221.00 LIME	59,485.52	59,485.52	32,000.00	(27,485.52)	185.9
70-429-222.00 POLYMER	242,264.92	242,264.92	180,000.00	(62,264.92)	134.6
70-429-222.02 POLY ALUMINUM CHLORIDE	96,484.91	96,484.91	160,000.00	63,515.09	60.3
70-429-223.00 DISINFECTION	80,491.77	80,491.77	80,000.00	(491.77)	100.6
70-429-224.00 FERRIC CHLORIDE	34,953.26	34,953.26	.00	(34,953.26)	.0
70-429-225.00 LAB SUPPLIES	15,819.88	15,819.88	17,000.00	1,180.12	93.1
70-429-250.00 REPAIR & MAINTENANCE SUPPLIES	10,068.39	10,068.39	.00	(10,068.39)	.0
70-429-255.00 MEALS	3,041.18	3,041.18	.00	(3,041.18)	.0
70-429-312.00 COMPUTER SERVICES	5,257.00	5,257.00	17,000.00	11,743.00	30.9
70-429-313.00 CONSULTING ENGINEER SVCS.	20,111.66	20,111.66	.00	(20,111.66)	.0
70-429-314.00 LEGAL SERVICES	288.00	288.00	.00	(288.00)	.0
70-429-316.00 LAB SERVICES	69,272.05	69,272.05	53,000.00	(16,272.05)	130.7
70-429-364.00 SLUDGE REMOVAL EXPENSE	337,977.89	337,977.89	210,000.00	(127,977.89)	160.9
70-429-365.00 SCREENINGS REMOVAL	20,003.16	20,003.16	36,000.00	15,996.84	55.6
70-429-460.00 EDUC./TRAINING EXPENSES	4,167.07	4,167.07	2,500.00	(1,667.07)	166.7
TOTAL OPERATIONS	1,746,339.50	1,746,339.50	1,468,360.00	(277,979.50)	118.9
<u>MAINTENANCE</u>					
70-437-110.00 SALARIES AND WAGES	541,667.83	541,667.83	497,845.00	(43,822.83)	108.8
70-437-118.00 OVERTIME	9,041.63	9,041.63	56,104.00	47,062.37	16.1
70-437-150.00 EMPLOYER-BENEFITS	98,327.06	98,327.06	130,000.00	31,672.94	75.6
70-437-160.00 EMPLOYER-PENSION	19,938.27	19,938.27	19,388.00	(550.27)	102.8
70-437-161.00 EMPLOYER-TAXES	42,775.76	42,775.76	42,182.00	(593.76)	101.4
70-437-220.00 GROUNDS	1,536.20	1,536.20	10,000.00	8,463.80	15.4
70-437-226.00 CLEANING SUPPLIES	5,585.87	5,585.87	8,700.00	3,114.13	64.2
70-437-250.00 REPAIR & MAINT. SUPPLIES	204,181.82	204,181.82	120,000.00	(84,181.82)	170.2
70-437-251.00 VEHICLE EXPENSES	11,668.71	11,668.71	10,000.00	(1,668.71)	116.7
70-437-255.00 MEALS	2,098.09	2,098.09	.00	(2,098.09)	.0
70-437-260.00 SMALL TOOLS/MINOR EQUIPMENT	1,305.34	1,305.34	.00	(1,305.34)	.0
70-437-370.00 MAJOR REPAIRS	12,129.00	12,129.00	12,000.00	(129.00)	101.1
70-437-450.00 CONTRACTED SERVICES	49,324.51	49,324.51	115,000.00	65,675.49	42.9
70-437-460.00 EDUC./TRAINING EXPENSES	2,025.00	2,025.00	2,500.00	475.00	81.0
70-437-750.00 EQUIPMENT REPLACEMENT	79,178.92	79,178.92	42,000.00	(37,178.92)	188.5
TOTAL MAINTENANCE	1,080,784.01	1,080,784.01	1,065,719.00	(15,065.01)	101.4

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>RITTENHOUSE ROAD PUMP</u>					
70-438-110.00	SALARIES AND WAGES	15,865.41	15,865.41	40,000.00	24,134.59	39.7
70-438-118.00	OVERTIME	2,936.72	2,936.72	10,000.00	7,063.28	29.4
70-438-150.00	EMPLOYER-BENEFITS	3,477.75	3,477.75	5,600.00	2,122.25	62.1
70-438-160.00	EMPLOYER-PENSION	.00	.00	1,750.00	1,750.00	.0
70-438-161.00	EMPLOYER-TAXES	1,462.44	1,462.44	3,807.00	2,344.56	38.4
70-438-230.00	DIESEL FUEL	.00	.00	1,300.00	1,300.00	.0
70-438-250.00	REPAIR & MAINT. SUPPLIES	7,360.89	7,360.89	2,000.00	(5,360.89)	368.0
70-438-251.00	VEHICLE EXPENSES	.00	.00	850.00	850.00	.0
70-438-313.00	CONSULTING ENGINEER SVCS.	.00	.00	1,500.00	1,500.00	.0
70-438-321.00	TELEPHONE	1,247.29	1,247.29	1,500.00	252.71	83.2
70-438-351.00	INSURANCES, FEES	.00	.00	300.00	300.00	.0
70-438-361.00	ELECTRICITY	33,051.22	33,051.22	40,000.00	6,948.78	82.6
70-438-366.00	WATER	111.28	111.28	300.00	188.72	37.1
70-438-450.00	CONTRACTED SERVICES	4,710.00	4,710.00	6,000.00	1,290.00	78.5
70-438-750.00	EQUIPMENT REPLACEMENT	70,099.78	70,099.78	35,000.00	(35,099.78)	200.3
	<u>TOTAL RITTENHOUSE ROAD PUMP</u>	<u>140,322.78</u>	<u>140,322.78</u>	<u>149,907.00</u>	<u>9,584.22</u>	<u>93.6</u>
	<u>HOLLIS HILLS PUMP</u>					
70-440-110.00	SALARIES AND WAGES	6,223.25	6,223.25	12,500.00	6,276.75	49.8
70-440-150.00	EMPLOYER-BENEFITS	1,172.22	1,172.22	1,400.00	227.78	83.7
70-440-160.00	EMPLOYER-PENSION	.00	.00	438.00	438.00	.0
70-440-161.00	EMPLOYER-TAXES	589.87	589.87	952.00	362.13	62.0
70-440-230.00	DIESEL FUEL	.00	.00	350.00	350.00	.0
70-440-250.00	REPAIR & MAINT. SUPPLIES	367.99	367.99	1,500.00	1,132.01	24.5
70-440-251.00	VEHICLE EXPENSES	.00	.00	500.00	500.00	.0
70-440-313.00	CONSULTING ENGINEER SVCS.	.00	.00	350.00	350.00	.0
70-440-321.00	TELEPHONE	39.44	39.44	500.00	460.56	7.9
70-440-351.00	INSURANCES	.00	.00	100.00	100.00	.0
70-440-361.00	ELECTRICITY	1,302.75	1,302.75	1,750.00	447.25	74.4
70-440-366.00	WATER	83.77	83.77	75.00	(8.77)	111.7
70-440-450.00	CONTRACTED SERVICES	460.00	460.00	1,500.00	1,040.00	30.7
70-440-750.00	EQUIPMENT REPLACEMENT	.00	.00	10,000.00	10,000.00	.0
	<u>TOTAL HOLLIS HILLS PUMP</u>	<u>10,239.29</u>	<u>10,239.29</u>	<u>31,915.00</u>	<u>21,675.71</u>	<u>32.1</u>

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

TOWAMENCIN MUNICIPAL AUTHORITY

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>MILESTONE PUMP</u>					
70-445-110.00	SALARIES AND WAGES	11,175.48	11,175.48	12,500.00	1,324.52	89.4
70-445-118.00	MILESTONE OT	221.01	221.01	.00	(221.01)	.0
70-445-150.00	EMPLOYER-BENEFITS	1,279.02	1,279.02	1,400.00	120.98	91.4
70-445-160.00	EMPLOYER-PENSION	.00	.00	438.00	438.00	.0
70-445-161.00	EMPLOYER-TAXES	868.77	868.77	952.00	83.23	91.3
70-445-230.00	DIESEL FUEL	.00	.00	350.00	350.00	.0
70-445-250.00	REPAIR & MAINT. SUPPLIES	792.04	792.04	1,500.00	707.96	52.8
70-445-251.00	VEHICLE EXPENSES	.00	.00	500.00	500.00	.0
70-445-313.00	CONSULTING ENGINEER SVCS.	.00	.00	350.00	350.00	.0
70-445-321.00	TELEPHONE	39.44	39.44	500.00	460.56	7.9
70-445-351.00	INSURANCES	.00	.00	100.00	100.00	.0
70-445-361.00	ELECTRICITY	1,247.24	1,247.24	1,750.00	502.76	71.3
70-445-366.00	WATER	.00	.00	75.00	75.00	.0
70-445-450.00	CONTRACTED SERVICES	1,023.40	1,023.40	1,500.00	476.60	68.2
70-445-750.00	EQUIPMENT REPLACEMENT	2,602.79	2,602.79	10,000.00	7,397.21	26.0
	TOTAL MILESTONE PUMP	19,249.19	19,249.19	31,915.00	12,665.81	60.3
	<u>TRUST ACCOUNTS</u>					
70-491-020.00	INTEREST-CAPITAL APPREC. BDS	154,300.72	154,300.72	.00	(154,300.72)	.0
	TOTAL TRUST ACCOUNTS	154,300.72	154,300.72	.00	(154,300.72)	.0
	TOTAL FUND EXPENDITURES	5,267,272.05	5,267,272.05	3,608,006.00	(1,659,266.05)	146.0
	NET REVENUE OVER EXPENDITURES	(842,729.15)	(842,729.15)	.00	842,729.15	.0

TOWAMENCIN TOWNSHIP
COMBINED CASH INVESTMENT
DECEMBER 31, 2020

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

8 ALLOCATION TO SEWER FUND	(492,662.72)
TOTAL ALLOCATIONS TO OTHER FUNDS	(492,662.72)
ZERO PROOF IF ALLOCATIONS BALANCE	(492,662.72)

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2020

SEWER FUND

ASSETS

08-100100.00	CASH IN COMBINED FUND	(	492,662.72)	
08-107110.00	PLGIT INVESTMENT		2,807,875.04	
08-110125.00	PLGIT - TERM		245,000.00	
08-120105.00	T D BANK - MONEY MARKET	(	172,637.31)	
08-145000.00	ACCOUNTS RECEIVABLE-OTHER		21,700.00	
08-145010.00	S/R RECEIV. RES. CURRENT		67,451.25	
08-145011.00	S/R RECEIV. IND/COM CUR.		528,558.96	
08-145020.00	S/R RECEIV. RES. PRIOR		33,309.00	
08-146000.00	ALLOW./UNCOLLECTED ACCTS.	(	25,000.00)	
08-164000.00	MACHINERY & EQUIPMENT		36,371.50	
08-164500.00	ACCUM. DEPR. MACH.& EQUIP	(	36,371.50)	
08-170000.00	INVEST IN JOINT VENTURE		1,490,031.00	
TOTAL ASSETS				4,503,625.22

LIABILITIES AND EQUITYLIABILITIES

08-200200.00	ACCOUNTS PAYABLE		3,200.45	
08-200300.00	2013 SEWER NOTE PAYABLE -DVRFA		1,840,000.00	
TOTAL LIABILITIES				1,843,200.45

FUND EQUITY

08-279999.00	FUND BALANCE		325,849.57	
08-289999.00	RETAINED EARNINGS		1,490,031.00	

UNAPPROPRIATED FUND BALANCE:
REVENUE OVER EXPENDITURES - YTD

844,544.20

BALANCE - CURRENT DATE

844,544.20

TOTAL FUND EQUITY

2,660,424.77

TOTAL LIABILITIES AND EQUITY

4,503,625.22

TOWAMENCIN TOWNSHIP
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTEREST ON EARNINGS</u>					
08-341-100.00	INTEREST ON EARNINGS	15,041.28	15,041.28	45,000.00	29,958.72	33.4
	TOTAL INTEREST ON EARNINGS	15,041.28	15,041.28	45,000.00	29,958.72	33.4
	<u>SEWER CHARGES</u>					
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,834,139.11	2,834,139.11	2,804,000.00	(30,139.11)	101.1
08-364-121.00	SEWER DISCOUNT	(46,120.71)	(46,120.71)	(50,000.00)	(3,879.29)	(92.2)
08-364-122.00	INTEREST & PENALTIES	48,005.30	48,005.30	37,000.00	(11,005.30)	129.7
08-364-123.00	SEWER- UPPER GWYNEDD TWP	1,109,941.88	1,109,941.88	1,132,313.00	22,371.12	98.0
08-364-125.00	S/R COM/IND-CURRENT	1,674,900.50	1,674,900.50	1,464,600.00	(210,300.50)	114.4
08-364-900.00	SEWER CERTIFICATES	10,450.00	10,450.00	7,550.00	(2,900.00)	138.4
	TOTAL SEWER CHARGES	5,631,316.08	5,631,316.08	5,395,463.00	(235,853.08)	104.4
	<u>MISCELLANEOUS REVENUE</u>					
08-380-010.00	MISCELLANEOUS RECEIPTS	.00	.00	115.00	115.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	.00	115.00	115.00	.0
	TOTAL FUND REVENUE	5,646,357.36	5,646,357.36	5,440,578.00	(205,779.36)	103.8

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2020

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
	<u>GENERAL GOVT - STAFF</u>					
08-406-210.00	OFFICE SUPPLIES	336.55	336.55	200.00	(136.55)	168.3
08-406-310.00	OTHER CONTRACTED SERVICES	200.00	200.00	500.00	300.00	40.0
08-406-311.00	ACCOUNTING SERVICES	3,817.63	3,817.63	.00	(3,817.63)	.0
08-406-314.00	LEGAL SERVICES	13,832.25	13,832.25	11,000.00	(2,832.25)	125.8
08-406-325.00	POSTAGE	2,876.40	2,876.40	1,750.00	(1,126.40)	164.4
08-406-342.00	PRINTING	577.92	577.92	650.00	72.08	88.9
08-406-450.00	MAINTENANCE AGREEMENTS	6,361.25	6,361.25	6,000.00	(361.25)	106.0
	TOTAL GENERAL GOVT - STAFF	28,002.00	28,002.00	20,100.00	(7,902.00)	139.3
	<u>OPERATIONS</u>					
08-429-249.00	OPERATION EXPENSES	2,957,676.00	2,957,676.00	2,879,376.00	(78,300.00)	102.7
08-429-313.00	ENGINEERING	4,259.36	4,259.36	1,000.00	(3,259.36)	425.9
08-429-368.00	PUMPING STATION FEES	101,753.05	101,753.05	168,207.00	66,453.95	60.5
08-429-470.00	CAPITAL SERVICE	590,035.31	590,035.31	590,160.00	124.69	100.0
	TOTAL OPERATIONS	3,653,723.72	3,653,723.72	3,638,743.00	(14,980.72)	100.4
	<u>OTHER EXPENSES</u>					
08-482-340.00	PRINCIPAL - 2013 SEWER NOTE	.00	.00	115,000.00	115,000.00	.0
08-482-341.00	INTEREST EXP - 2013 SEWER NOTE	26,268.44	26,268.44	48,500.00	22,231.56	54.2
	TOTAL OTHER EXPENSES	26,268.44	26,268.44	163,500.00	137,231.56	16.1
	<u>INTERFUND TRANSFERS</u>					
08-492-010.00	TRNSFR TO GENERAL FUND	1,093,819.00	1,093,819.00	1,093,819.00	.00	100.0
	TOTAL INTERFUND TRANSFERS	1,093,819.00	1,093,819.00	1,093,819.00	.00	100.0
	TOTAL FUND EXPENDITURES	4,801,813.16	4,801,813.16	4,916,162.00	114,348.84	97.7
	NET REVENUE OVER EXPENDITURES	844,544.20	844,544.20	524,416.00	(320,128.20)	161.0

TOWAMENCIN TOWNSHIP
COMBINED CASH INVESTMENT
DECEMBER 31, 2021

COMBINED CASH ACCOUNTS

CASH ALLOCATION RECONCILIATION

8 ALLOCATION TO SEWER FUND	(517,758.63)
TOTAL ALLOCATIONS TO OTHER FUNDS	(517,758.63)
ZERO PROOF IF ALLOCATIONS BALANCE	(517,758.63)

TOWAMENCIN TOWNSHIP
BALANCE SHEET
DECEMBER 31, 2021

SEWER FUND

ASSETS

08-100100.00	CASH IN COMBINED FUND	(	517,758.63)	
08-107110.00	PLGIT INVESTMENT		2,969,083.86	
08-110125.00	PLGIT - TERM		245,000.00	
08-120105.00	T D BANK - MONEY MARKET	(	193,304.80)	
08-145000.00	ACCOUNTS RECEIVABLE-OTHER		21,700.00	
08-145010.00	S/R RECEIV. RES. CURRENT		82,667.24	
08-145011.00	S/R RECEIV. IND/COM CUR.		499,581.46	
08-145020.00	S/R RECEIV. RES. PRIOR		32,509.74	
08-146000.00	ALLOW./UNCOLLECTED ACCTS.	(	25,000.00)	
08-155000.00	PREPAID EXPENSES		2,746.50	
08-164000.00	MACHINERY & EQUIPMENT		36,371.50	
08-164500.00	ACCUM. DEPR. MACH.& EQUIP	(	36,371.50)	
08-170000.00	INVEST IN JOINT VENTURE		1,490,031.00	
TOTAL ASSETS				<u><u>4,607,256.37</u></u>

LIABILITIES AND EQUITYLIABILITIES

08-200200.00	ACCOUNTS PAYABLE		2,811.02	
08-200300.00	2013 SEWER NOTE PAYABLE -DVRFA		1,708,000.00	
TOTAL LIABILITIES				1,710,811.02

FUND EQUITY

08-279999.00	FUND BALANCE		1,170,393.77	
08-289999.00	RETAINED EARNINGS		1,490,031.00	
UNAPPROPRIATED FUND BALANCE:				
REVENUE OVER EXPENDITURES - YTD			<u>236,020.58</u>	
BALANCE - CURRENT DATE			<u>236,020.58</u>	
TOTAL FUND EQUITY				<u><u>2,896,445.35</u></u>
TOTAL LIABILITIES AND EQUITY				<u><u>4,607,256.37</u></u>

TOWAMENCIN TOWNSHIP
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
	<u>INTEREST ON EARNINGS</u>					
08-341-100.00	INTEREST ON EARNINGS	371.71	371.71	15,400.00	15,028.29	2.4
	TOTAL INTEREST ON EARNINGS	371.71	371.71	15,400.00	15,028.29	2.4
	<u>SEWER CHARGES</u>					
08-364-120.00	S/R RESIDENTIAL-CURRENT	2,836,203.07	2,836,203.07	2,823,800.00	(12,403.07)	100.4
08-364-121.00	SEWER DISCOUNT	.00	.00	(50,000.00)	(50,000.00)	.0
08-364-122.00	INTEREST & PENALTIES	31,417.54	31,417.54	41,200.00	9,782.46	76.3
08-364-123.00	SEWER- UPPER GWYNEDD TWP	896,202.73	896,202.73	283,148.50	(613,054.23)	316.5
08-364-125.00	S/R COM/IND-CURRENT	1,536,038.12	1,536,038.12	1,475,000.00	(61,038.12)	104.1
08-364-900.00	SEWER CERTIFICATES	10,305.00	10,305.00	8,700.00	(1,605.00)	118.5
	TOTAL SEWER CHARGES	5,310,166.46	5,310,166.46	4,581,848.50	(728,317.96)	115.9
	TOTAL FUND REVENUE	5,310,538.17	5,310,538.17	4,597,248.50	(713,289.67)	115.5

TOWAMENCIN TOWNSHIP
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2021

SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GENERAL GOVT - STAFF</u>						
08-406-210.00	OFFICE SUPPLIES	28.90	28.90	350.00	321.10	8.3
08-406-310.00	OTHER CONTRACTED SERVICES	25.00	25.00	500.00	475.00	5.0
08-406-311.00	ACCOUNTING SERVICES	3,810.00	3,810.00	.00	(3,810.00)	.0
08-406-314.00	LEGAL SERVICES	26,480.87	26,480.87	15,000.00	(11,480.87)	176.5
08-406-325.00	POSTAGE	4,309.26	4,309.26	3,000.00	(1,309.26)	143.6
08-406-342.00	PRINTING	4,879.13	4,879.13	4,800.00	(79.13)	101.7
08-406-450.00	MAINTENANCE AGREEMENTS	4,620.00	4,620.00	9,270.00	4,650.00	49.8
	TOTAL GENERAL GOVT - STAFF	44,153.16	44,153.16	32,920.00	(11,233.16)	134.1
<u>OPERATIONS</u>						
08-429-249.00	OPERATION EXPENSES	3,149,074.00	3,149,074.00	3,084,268.00	(64,806.00)	102.1
08-429-313.00	ENGINEERING	1,094.74	1,094.74	5,000.00	3,905.26	21.9
08-429-368.00	PUMPING STATION FEES	94,099.17	94,099.17	158,735.00	64,635.83	59.3
08-429-470.00	CAPITAL SERVICE	590,300.71	590,300.71	590,091.00	(209.71)	100.0
	TOTAL OPERATIONS	3,834,568.62	3,834,568.62	3,838,094.00	3,525.38	99.9
<u>OTHER EXPENSES</u>						
08-482-340.00	PRINCIPAL - 2013 SEWER NOTE	.00	.00	132,000.00	132,000.00	.0
08-482-341.00	INTEREST EXP - 2013 SEWER NOTE	20,356.81	20,356.81	21,300.00	943.19	95.6
	TOTAL OTHER EXPENSES	20,356.81	20,356.81	153,300.00	132,943.19	13.3
<u>INTERFUND TRANSFERS</u>						
08-492-010.00	TRNSFR TO GENERAL FUND	1,175,439.00	1,175,439.00	1,175,439.00	.00	100.0
	TOTAL INTERFUND TRANSFERS	1,175,439.00	1,175,439.00	1,175,439.00	.00	100.0
	TOTAL FUND EXPENDITURES	5,074,517.59	5,074,517.59	5,199,753.00	125,235.41	97.6
	NET REVENUE OVER EXPENDITURES	236,020.58	236,020.58	(602,504.50)	(838,525.08)	39.2

8. Future Capital projects

Copies of the ten-year capital project plan for Towamencin Township and Towamencin Municipal Authority relative to the sewer system are attached here. Costs incurred in 2021 and thru June 30, 2022 are included in the updated July 2022 original cost study.

TOWAMENCIN MUNICIPAL AUTHORITY
10-YEAR CAPITAL PLAN 2022 - 2032
2022 Capital Plan



Project Name		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032	
		Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost	Budgeted Const Cost	Budgeted Engr. Cost
NPDES Renewal Year				YES								YES										YES	
	Note *																						
Emergency Generator Replacement			35,000	650,000	55,000																		
Hauled-in Waste Facilities - Loading & Delivery Improvements		275,000	45,000	375,000	35,000																		
Stage I Influent Pump Replacement & Discharge Manifold		175,000	12,000																				
Stage II Influent Raw Wastewater Pump Rebuild						450,000		45,000															
Biosolids Planning Study			156,000																				
Biosolids Processing Upgrades - Thickener																							
Stage II Recirculation Pump Rebuild				100,000	100,000	550,000	50,000			450,000	45,000												
Major Biosolids Project											275,000	325,000	1,000,000	450,000	3,800,000	1,500,000	350,000						
Influent Chamber Reconstruction to improve flow characteristics																		1,000,000	85,000				
Workshop Relocation													500,000	85,000									
Headworks Junction Box reconstruction																				850,000	75,000		
Stage II Influent Pump Discharge Valves & Manifold Replacement				6,000					28,000	350,000	35,000												
Nutrient Removal process modifications concept investigation																							
Disinfection Upgrade - UV Installation & chlorination syst removal																						500,000	
Various Building Structural, Roof & Maintenance Repairs		150,000	28,000	225,000	45,000	180,000	12,000	150,000	12,000	185,000	800,000	100,000											
Valve Replacement - misc valves throughout the plant		42,000	4,000	45,000	4,000	45,000	4,000	50,000	4,000	12,000	150,000	12,000	160,000	13,000	165,000	13,000	165,000	13,000	165,000	170,000	14,000	14,000	
Scada Improvements & Updates		85,000	12,000	85,000	12,000		12,000																
Miscellaneous Electrical Upgrades & Maint.		50,000	10,000	60,000	10,000		2,000																
Miscellaneous Emergency / Unplanned Projects		100,000	8,000	150,000	12,000	150,000	12,000	150,000	12,000	12,000	150,000	12,000	160,000	12,000	165,000	170,000	13,000	175,000	13,000	175,000	14,000	14,000	
Chemical Storage Upgrades		28,000	4,000																				
Conveyor Replacement		70,000	6,000																				
MCC Repairs & Obsolete Equipment Replacement		30,000	10,000	125,000	12,000	150,000	15,000	150,000	10,000														
New Scada System																							
Sampling Station improvements		30,000	4,000															380,000	30,000				
Conductivity Meter (TDS - Influent)		12,000	1,000																				
Stage I & II Influent Screens & Grinder		15,000		15,000		15,000							17,000				15,000	250,000	15,000				
Stage II Influent Wetwell Coating & Sparge Piping Rebuild				185,000	15,000																		

TOWAMENCIN TOWNSHIP TEN-YEAR CAPITAL IMPROVEMENT PLAN - SANITARY SEWER CONVEYANCE SYSTEM													
PROJECT NUMBER	DESCRIPTION	1	2	2	3	4	5	6	7	8	9	10	TOTAL
		Estimated Cost May-21	2021 Spending	2022 Spending	2023 Spending	2024 Spending	2025 Spending	2026 Spending	2027 Spending	2028 Spending	2029 Spending	2030 Spending	SPENDING 2021-2030
1	Inglewood Area Sanitary Sewer Replacement	\$ 8,210,000											
	Survey	\$ 200,000			\$ 100,000			\$ 50,000		\$ 50,000			\$ 200,000
	Design / Permitting	\$ 600,000			\$ 200,000			\$ 200,000		\$ 200,000			\$ 600,000
	Bidding	\$ 60,000			\$ 20,000			\$ 20,000		\$ 20,000			\$ 60,000
	Construction	\$ 7,000,000				\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 7,000,000
	Inspection	\$ 350,000				\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 350,000
2	SCI Repair & Rehabilitation Project	\$ 500,000											
	Bidding	\$ 15,000	\$ 15,000										\$ 15,000
	Construction	\$ 460,000	\$ 150,000	\$ 310,000									\$ 460,000
	Inspection	\$ 25,000	\$ 5,000	\$ 20,000									\$ 25,000
3	TCI Replacement Project (MH 117A to 116)	\$ 320,000				\$ 60,000							\$ 60,000
	Engineering	\$ 60,000											\$ 60,000
	Construction	\$ 230,000				\$ 100,000	\$ 15,000	\$ 130,000					\$ 230,000
	Inspection	\$ 30,000				\$ 15,000	\$ 15,000	\$ 15,000					\$ 30,000
4	I/I Maintenance	\$ 1,510,000											
	Bidding	\$ 30,000	\$ 10,000			\$ 10,000				\$ 10,000			\$ 30,000
	Construction	\$ 1,300,000	\$ 20,000	\$ 80,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,300,000
	Inspection	\$ 180,000	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 180,000
5	Pump Station Maintenance	\$ 360,000											
	Rittenhouse Road	\$ 300,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 300,000
	Hollis Hills	\$ 20,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 20,000
	Milestone	\$ 40,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 40,000
TOTAL		\$ 10,900,000	\$ 236,000	\$ 466,000	\$ 526,000	\$ 1,326,000	\$ 1,371,000	\$ 1,671,000	\$ 1,266,000	\$ 1,526,000	\$ 1,256,000	\$ 1,256,000	\$ 10,900,000

Notes:
a) All estimates are subject to inflation/deflation
b) All estimates are based on 2021 costs

9. Assets and Costs

The Towamencin Township and Towamencin Municipal Authority updated July 2022 original cost study includes a list of assets for the sewer system and their original costs. A copy of the study is included here.

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

a. WWTP Plant	\$ 38.9 million
b. Pump Stations and FM	\$ 2.6 million
c. Interceptors	\$ 4.6 million
d. Mains	\$ 16.5 million
e. Equipment	\$ 0.1 million
f. Vehicles	<u>\$ 0.4 million</u>
Total Original Sewer System Cost	\$63.1 million



**TOWAMENCIN TOWNSHIP
MONTGOMERY COUNTY, PENNSYLVANIA**

**SANITARY SEWER SYSTEM
DEPRECIATED ORIGINAL COST STUDY**

Prepared For:

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

May 2018

Revised: March 2021, July 2022

FILE NO. 17-05011 / 22-04016.01

Prepared By:

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



GILMORE & ASSOCIATES, INC.
ENGINEERING & CONSULTING SERVICES



1918 TO 2008; CELEBRATING NINETY YEARS OF ENGINEERING EXCELLENCE

Table of Contents

INTRODUCTION	2
DESCRIPTION OF FACILITIES	2
Pump Station and Associated Force Mains.....	3
Interceptors	4
Mains	4
Equipment	4
Vehicles	4
Summary	5

Exhibits

Exhibit Legends (1 page)

Historic Sewer Project Cost Graph (1 page)

Sewer System Map Sewers by Age (1 page)

Sewer Construction Costs by Year Installed (3 pages)

Sewer Plant and Additions Pre 1991 (4 pages)

Costs of Pump Stations and Associated Force mains (1 page)

Schedule A Cost Breakdown by Year (64 pages)

Schedule B Cost Summary by Asset Category (6 pages)

Schedule D Current Value of Sanitary Sewer System (1 page)

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

INTRODUCTION

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

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

DESCRIPTION OF FACILITIES

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

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

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

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

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

WWTP

The wastewater treatment plant with a total rated hydraulic loading of 6.50 mgd was constructed in three major phases over the past 56 years. The WWTP cost includes cost data from three unique time frames.

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

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

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

Therefore the original total WWTP plant cost is approximately \$38.9 million while the accumulated depreciation is approximately \$27.5 million resulting in the depreciated value of the WWTP being \$11.4 million.

Pump Station and Associated Force Mains

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

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

capital vouchers. The original cost for all pump stations and associated force mains is approximately \$2.6 million while the accumulated depreciation is approximately \$1.7 million resulting in the depreciated value being \$0.9 million.

Mains

The collection and conveyance lines consist of approximately 78.5 miles of gravity sanitary sewer ranging from 8" to 12" with 2,125 manholes. The mains include the original sewers installed by the community along with sewers built by developers as part of their subdivision/land development process. The attached sewer system map "Sewers by Age", Historic Sewer Project Cost Graph with its trend line, and the Sewer Construction Costs by Year Installed documents were utilized in the sewer cost study to determine the original costs for the mains. A significant length of pipe cost data is based on the actual developer construction cost from escrows or municipal construction cost. Where no cost backup was available we used the available cost data to generate a yearly per linear foot cost and applied it to estimate the construction cost. The year constructed was based on the year the North Penn Water Authority constructed water mains in the streets since they were built at the same time as the sewer mains for most developments. The attached sewer system map, historic sewer project cost graph with its trend line, and the sewer construction costs by year documents were utilized to develop original costs. The original cost of the mains is approximately \$16.5 million while the accumulated depreciation is approximately \$10.1 million resulting in the depreciated value of the mains being \$6.4 million.

Interceptors

The four interceptors in the sewer system include the Towamencin Creek Interceptor (TCI), Bustard Road Interceptor (BRI), Skippack Creek Interceptor (SCI) and Kriebel Road Interceptor (KRI). The attached sewer system map "Sewers by Age", Historic Sewer Project Cost Graph with its trend line, and the Sewer Construction Costs by Year Installed documents were utilized to develop original costs. The original costs for the interceptors were approximately \$1.0 million plus another \$3.6 million in costs were noted in Schedule A capital vouchers. Therefore the original cost of the interceptors is approximately \$4.6 million while the accumulated depreciation is approximately \$1.7 million resulting in the depreciated value of the interceptors being \$2.9 million.

Equipment

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

Vehicles

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

and cranes. The original cost of these vehicles is approximately \$0.4 million while the accumulated depreciation is approximately \$0.4 million resulting in the depreciated value of the vehicles being \$0.0 million.

Summary

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

a. WWTP Plant	\$ 38.9 million
b. Pump Stations and FM	\$ 2.6 million
c. Interceptors	\$ 4.6 million
d. Mains	\$ 16.5 million
e. Equipment	\$ 0.1 million
f. Vehicles	<u>\$ 0.4 million</u>
Total Original Sewer System Cost	\$ 63.1 million

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

a. WWTP Plant	\$ 27.5 million
b. Pump Stations and FM	\$ 1.7 million
c. Interceptors	\$ 1.7 million
d. Mains	\$ 10.1 million
e. Equipment	\$ 0.1 million
f. Vehicles	<u>\$ 0.4 million</u>
Total Depreciation of Sewer System	\$ 41.5 million

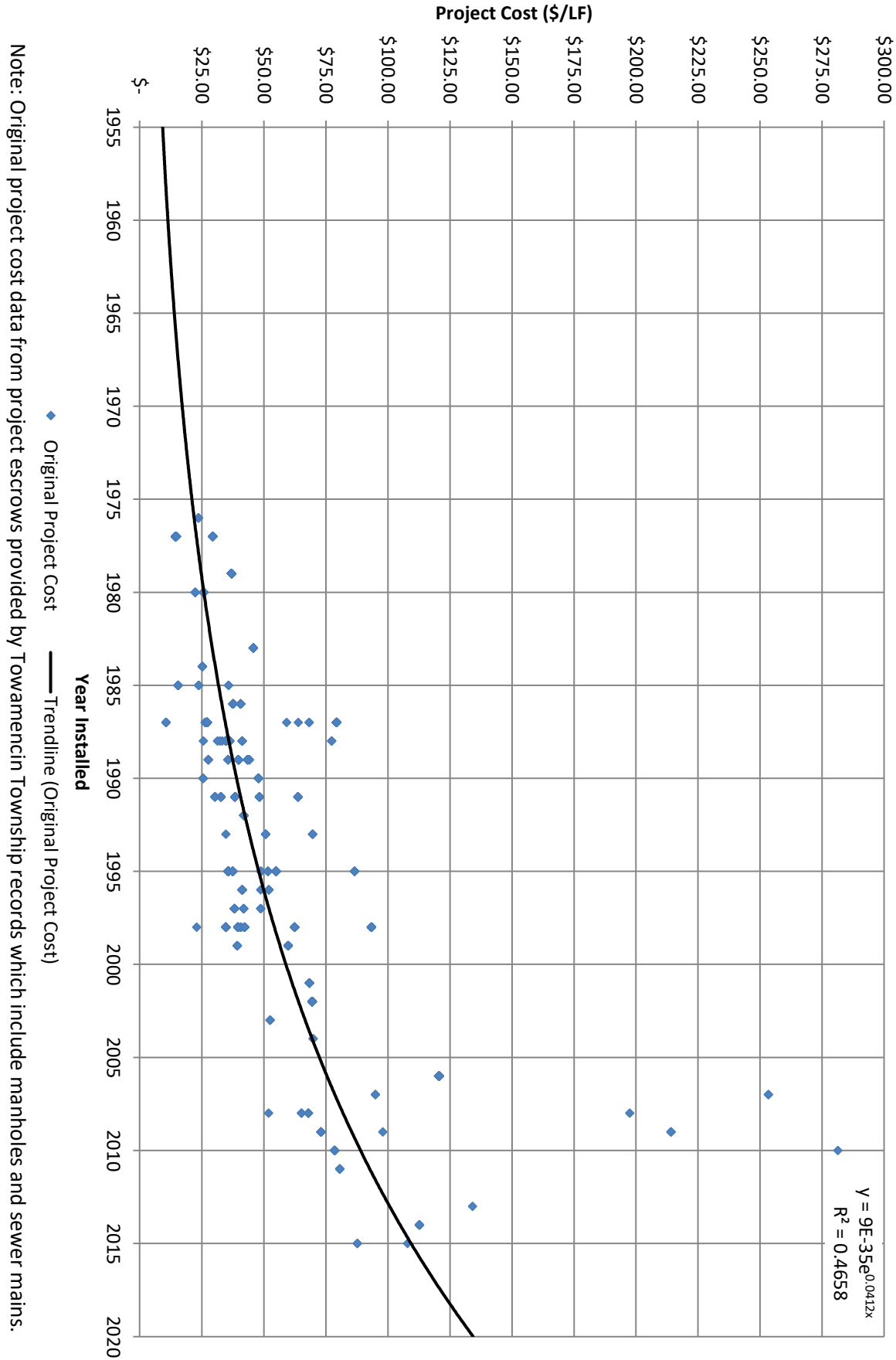
In culmination, the Total Sewer System Cost is approximately \$ 21.6 million.

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

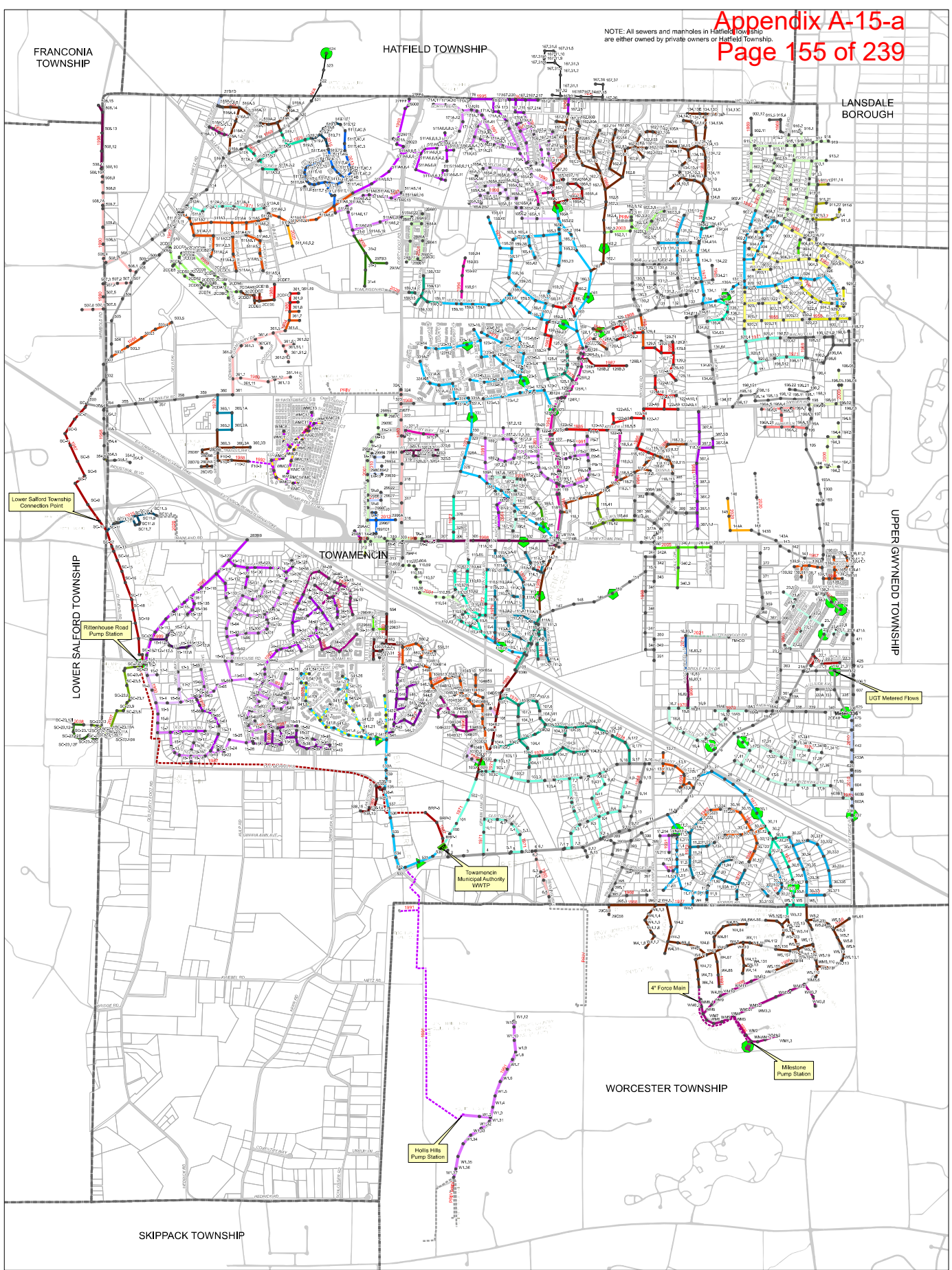
Schedule A - Legend		
Category	Symbol	Useful Life
Maintenance	M	15
Electrical / Controls	EC	15
Structures	S	50
Equipment	EQ	10
Vehicles	V	5

Item divider for clarity
Cell intentionally left blank

Historic Sewer Project Cost Towamencin Township using Sewer Project Cost Data



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



Legend

Sewer by Year	1970	1981	1990	1999	2010	Force Main by Year	Roads
1955	1971	1982	1991	2000	2011	1987	
1956	1972	1983	1992	2001	2012	1991	
1957	1975	1984	1993	2003	2013	1992	
1959	1976	1985	1994	2004	2015	1996	
1963	1977	1986	1995	2005	2016	2021	
1967	1978	1987	1996	2006	2020	Private	
1968	1979	1988	1997	2007	N/A		
1969	1980	1989	1998	2008			



TOWAMENCIN TOWNSHIP

SEWERS BY AGE

TOWAMENCIN TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA



GILMORE & ASSOCIATES, INC.
ENGINEERING & CONSULTING SERVICES

65 EAST RUTLER AVENUE, NEW BRUNSWICK, PA 08901-6105 • (732) 345-4300 • www.gilmoreassoc.com

JOB NO: 21-04016.01

DATE: JULY 2022

0 100 200 300 400 500 Feet

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Sewer Construction Costs by Year Installed								
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
1955	50	67	\$ 66,277	\$ 11,696	\$ 77,972	\$ 1,559	\$ 77,972	\$ -
1956	50	66	\$ 21,628	\$ 3,817	\$ 25,445	\$ 509	\$ 25,445	\$ -
1957	50	65	\$ 9,974	\$ 1,760	\$ 11,734	\$ 235	\$ 11,734	\$ -
1958	50	64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1959	50	63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1960	50	62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1961	50	61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1962	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1963	50	59	\$ 4,680	\$ 826	\$ 5,506	\$ 110	\$ 5,506	\$ -
1964	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1965	50	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1966	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1967	50	55	\$ 50,753	\$ 8,956	\$ 59,709	\$ 1,194	\$ 59,709	\$ -
1968	50	54	\$ 1,041,588	\$ 183,810	\$ 1,225,398	\$ 24,508	\$ 1,225,398	\$ -
1969	50	53	\$ 54,269	\$ 9,577	\$ 63,846	\$ 1,277	\$ 63,846	\$ -
1970	50	52	\$ 213,383	\$ 37,656	\$ 251,038	\$ 5,021	\$ 251,038	\$ -
1971	50	51	\$ 243,110	\$ 42,902	\$ 286,012	\$ 5,720	\$ 286,012	\$ -
1972	50	50	\$ 106,031	\$ 18,711	\$ 124,742	\$ 2,495	\$ 124,742	\$ -
1973	50	49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1974	50	48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	50	47	\$ 824,076	\$ 145,425	\$ 969,501	\$ 19,390	\$ 911,331	\$ 58,170
1976	50	46	\$ 109,628	\$ 19,346	\$ 128,975	\$ 2,579	\$ 118,657	\$ 10,318
1977	50	45	\$ 292,833	\$ 51,676	\$ 344,510	\$ 6,890	\$ 310,059	\$ 34,451
1978	50	44	\$ 273,662	\$ 48,293	\$ 321,956	\$ 6,439	\$ 283,321	\$ 38,635
1979	50	43	\$ 304,441	\$ 53,725	\$ 358,166	\$ 7,163	\$ 308,022	\$ 50,143
1980	50	42	\$ 287,184	\$ 50,680	\$ 337,864	\$ 6,757	\$ 283,806	\$ 54,058
1981	50	41	\$ 49,914	\$ 8,808	\$ 58,723	\$ 1,174	\$ 48,153	\$ 10,570
1982	50	40	\$ 27,231	\$ 4,806	\$ 32,037	\$ 641	\$ 25,629	\$ 6,407
1983	50	39	\$ 18,881	\$ 3,332	\$ 22,213	\$ 444	\$ 17,326	\$ 4,887
1984	50	38	\$ 562,345	\$ 99,237	\$ 661,582	\$ 13,232	\$ 502,802	\$ 158,780
1985	50	37	\$ 305,630	\$ 53,935	\$ 359,565	\$ 7,191	\$ 266,078	\$ 93,487
1986	50	36	\$ 129,513	\$ 22,855	\$ 152,369	\$ 3,047	\$ 109,706	\$ 42,663
1987	50	35	\$ 316,001	\$ 55,765	\$ 371,766	\$ 7,435	\$ 260,236	\$ 111,530
1988	50	34	\$ 1,272,444	\$ 224,549	\$ 1,496,993	\$ 29,940	\$ 1,017,955	\$ 479,038
1989	50	33	\$ 181,175	\$ 31,972	\$ 213,147	\$ 4,263	\$ 140,677	\$ 72,470
1990	50	32	\$ 331,177	\$ 58,443	\$ 389,620	\$ 7,792	\$ 249,357	\$ 140,263
1991	50	31	\$ 1,374,510	\$ 242,561	\$ 1,617,070	\$ 32,341	\$ 1,002,584	\$ 614,487
1992	50	30	\$ 425,508	\$ 75,090	\$ 500,598	\$ 10,012	\$ 300,359	\$ 200,239
1993	50	29	\$ 659,350	\$ 116,356	\$ 775,706	\$ 15,514	\$ 449,909	\$ 325,796
1994	50	28	\$ 318,713	\$ 56,243	\$ 374,956	\$ 7,499	\$ 209,975	\$ 164,981
1995	50	27	\$ 395,643	\$ 69,819	\$ 465,462	\$ 9,309	\$ 251,350	\$ 214,113
1996	50	26	\$ 523,141	\$ 92,319	\$ 615,460	\$ 12,309	\$ 320,039	\$ 295,421
1997	50	25	\$ 344,975	\$ 60,878	\$ 405,853	\$ 8,117	\$ 202,927	\$ 202,927
1998	50	24	\$ 295,893	\$ 52,216	\$ 348,109	\$ 6,962	\$ 167,093	\$ 181,017
1999	50	23	\$ 66,503	\$ 11,736	\$ 78,239	\$ 1,565	\$ 35,990	\$ 42,249
2000	50	22	\$ 160,451	\$ 28,315	\$ 188,766	\$ 3,775	\$ 83,057	\$ 105,709
2001	50	21	\$ 1,001,859	\$ 176,799	\$ 1,178,658	\$ 23,573	\$ 495,036	\$ 683,621
2002	50	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	50	19	\$ 479,992	\$ 84,705	\$ 564,697	\$ 11,294	\$ 214,585	\$ 350,112
2004	50	18	\$ 35,325	\$ 6,234	\$ 41,559	\$ 831	\$ 14,961	\$ 26,598
2005	50	17	\$ 154,089	\$ 27,192	\$ 181,282	\$ 3,626	\$ 61,636	\$ 119,646
2006	50	16	\$ 37,092	\$ 6,546	\$ 43,637	\$ 873	\$ 13,964	\$ 29,673
2007	50	15	\$ 107,154	\$ 18,910	\$ 126,064	\$ 2,521	\$ 37,819	\$ 88,245
2008	50	14	\$ 114,195	\$ 20,152	\$ 134,347	\$ 2,687	\$ 37,617	\$ 96,730
2009	50	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	50	12	\$ 343,175	\$ 60,560	\$ 403,735	\$ 8,075	\$ 96,896	\$ 306,839
2011	50	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	50	10	\$ 367,600	\$ 64,871	\$ 432,470	\$ 8,649	\$ 86,494	\$ 345,976
2013	50	9	\$ 102,645	\$ 18,114	\$ 120,758	\$ 2,415	\$ 21,737	\$ 99,022
2014	50	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	50	7	\$ 274,019	\$ 48,356	\$ 322,375	\$ 6,448	\$ 45,133	\$ 277,243
2016	50	6	\$ 75,000	\$ 13,235	\$ 88,235	\$ 1,765	\$ 10,588	\$ 77,647
2017	50	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	50	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	50	2	\$ 44,462	\$ 7,846	\$ 52,308	\$ 1,046	\$ 2,092	\$ 50,216
2021	50	1	\$ 47,850	\$ 29,752	\$ 77,602	\$ 1,552	\$ 1,552	\$ 76,050
2022	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TOTAL \$		17,488,334	\$ 11,147,909		\$ 6,340,425

This exhibit does not include values from capital vouchers.

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Sewer Construction Costs by Year Installed (Interceptors)								
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
1955	50	67	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1956	50	66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1957	50	65	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1958	50	64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1959	50	63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1960	50	62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1961	50	61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1962	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1963	50	59	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1964	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1965	50	57	\$ -	\$ -	\$ -	\$ -	Yearly	\$ -
1966	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1967	50	55	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1968	50	54	\$ 346,078	\$ 61,073	\$ 407,151	\$ 8,143	\$ 407,151	\$ -
1969	50	53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1970	50	52	\$ 6,867	\$ 1,212	\$ 8,079	\$ 162	\$ 8,079	\$ -
1971	50	51	\$ 27,709	\$ 4,890	\$ 32,599	\$ 652	\$ 32,599	\$ -
1972	50	50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1973	50	49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1974	50	48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	50	47	\$ 79,045	\$ 13,949	\$ 92,994	\$ 1,860	\$ 87,414	\$ 5,580
1976	50	46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1977	50	45	\$ 73,219	\$ 12,921	\$ 86,140	\$ 1,723	\$ 77,526	\$ 8,614
1978	50	44	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1979	50	43	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1980	50	42	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1981	50	41	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1982	50	40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1983	50	39	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1984	50	38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1985	50	37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1986	50	36	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1987	50	35	\$ 179,497	\$ 31,676	\$ 211,172	\$ 4,223	\$ 147,821	\$ 63,352
1988	50	34	\$ 51,967	\$ 9,171	\$ 61,137	\$ 1,223	\$ 41,573	\$ 19,564
1989	50	33	\$ 81,997	\$ 14,470	\$ 96,467	\$ 1,929	\$ 63,668	\$ 32,799
1990	50	32	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1991	50	31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1992	50	30	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1993	50	29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1994	50	28	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1995	50	27	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1996	50	26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1997	50	25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1998	50	24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1999	50	23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000	50	22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2001	50	21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2002	50	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	50	19	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2004	50	18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2005	50	17	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2006	50	16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2007	50	15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2008	50	14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2009	50	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	50	12	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2011	50	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	50	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2013	50	9	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2014	50	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	50	7	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2016	50	6	\$ 75,000	\$ 13,235	\$ 88,235	\$ 1,765	\$ 10,588	\$ 77,647
2017	50	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	50	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	50	2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2021	50	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2022	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				TOTAL \$	1,083,975		\$ 876,420	\$ 207,555

This exhibit does not include values from capital vouchers.

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Sewer Construction Costs by Year Installed (Mains)								
Year Installed	Estimated Useful Life	Age	Original Construction Costs	Soft Cost (15%)	Total Original Costs (Including 15% soft cost)	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
1955	50	67	\$ 66,277	\$ 11,696	\$ 77,972	\$ 1,559	\$ 77,972	\$ -
1956	50	66	\$ 21,628	\$ 3,817	\$ 25,445	\$ 509	\$ 25,445	\$ -
1957	50	65	\$ 9,974	\$ 1,760	\$ 11,734	\$ 235	\$ 11,734	\$ -
1958	50	64	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1959	50	63	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1960	50	62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1961	50	61	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1962	50	60	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1963	50	59	\$ 4,680	\$ 826	\$ 5,506	\$ 110	\$ 5,506	\$ -
1964	50	58	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1965	50	57	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1966	50	56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1967	50	55	\$ 50,753	\$ 8,956	\$ 59,709	\$ 1,194	\$ 59,709	\$ -
1968	50	54	\$ 695,510	\$ 122,737	\$ 818,247	\$ 16,365	\$ 818,247	\$ -
1969	50	53	\$ 54,269	\$ 9,577	\$ 63,846	\$ 1,277	\$ 63,846	\$ -
1970	50	52	\$ 206,515	\$ 36,444	\$ 242,959	\$ 4,859	\$ 242,959	\$ -
1971	50	51	\$ 215,401	\$ 38,012	\$ 253,413	\$ 5,068	\$ 253,413	\$ -
1972	50	50	\$ 106,031	\$ 18,711	\$ 124,742	\$ 2,495	\$ 124,742	\$ -
1973	50	49	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1974	50	48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1975	50	47	\$ 745,031	\$ 131,476	\$ 876,507	\$ 17,530	\$ 823,916	\$ 52,590
1976	50	46	\$ 109,628	\$ 19,346	\$ 128,975	\$ 2,579	\$ 118,657	\$ 10,318
1977	50	45	\$ 219,614	\$ 38,755	\$ 258,370	\$ 5,167	\$ 232,533	\$ 25,837
1978	50	44	\$ 273,662	\$ 48,293	\$ 321,956	\$ 6,439	\$ 283,321	\$ 38,635
1979	50	43	\$ 304,441	\$ 53,725	\$ 358,166	\$ 7,163	\$ 308,022	\$ 50,143
1980	50	42	\$ 287,184	\$ 50,680	\$ 337,864	\$ 6,757	\$ 283,806	\$ 54,058
1981	50	41	\$ 49,914	\$ 8,808	\$ 58,723	\$ 1,174	\$ 48,153	\$ 10,570
1982	50	40	\$ 27,231	\$ 4,806	\$ 32,037	\$ 641	\$ 25,629	\$ 6,407
1983	50	39	\$ 18,881	\$ 3,332	\$ 22,213	\$ 444	\$ 17,326	\$ 4,887
1984	50	38	\$ 562,345	\$ 99,237	\$ 661,582	\$ 13,232	\$ 502,802	\$ 158,780
1985	50	37	\$ 305,630	\$ 53,935	\$ 359,565	\$ 7,191	\$ 266,078	\$ 93,487
1986	50	36	\$ 129,513	\$ 22,855	\$ 152,369	\$ 3,047	\$ 109,706	\$ 42,663
1987	50	35	\$ 136,504	\$ 24,089	\$ 160,593	\$ 3,212	\$ 112,415	\$ 48,178
1988	50	34	\$ 1,220,478	\$ 215,378	\$ 1,435,856	\$ 28,717	\$ 976,382	\$ 459,474
1989	50	33	\$ 99,178	\$ 17,502	\$ 116,680	\$ 2,334	\$ 77,009	\$ 39,671
1990	50	32	\$ 331,177	\$ 58,443	\$ 389,620	\$ 7,792	\$ 249,357	\$ 140,263
1991	50	31	\$ 1,374,510	\$ 242,561	\$ 1,617,070	\$ 32,341	\$ 1,002,584	\$ 614,487
1992	50	30	\$ 425,508	\$ 75,090	\$ 500,598	\$ 10,012	\$ 300,359	\$ 200,239
1993	50	29	\$ 659,350	\$ 116,356	\$ 775,706	\$ 15,514	\$ 449,909	\$ 325,796
1994	50	28	\$ 318,713	\$ 56,243	\$ 374,956	\$ 7,499	\$ 209,975	\$ 164,981
1995	50	27	\$ 395,643	\$ 69,819	\$ 465,462	\$ 9,309	\$ 251,350	\$ 214,113
1996	50	26	\$ 523,141	\$ 92,319	\$ 615,460	\$ 12,309	\$ 320,039	\$ 295,421
1997	50	25	\$ 344,975	\$ 60,878	\$ 405,853	\$ 8,117	\$ 202,927	\$ 202,927
1998	50	24	\$ 295,893	\$ 52,216	\$ 348,109	\$ 6,962	\$ 167,093	\$ 181,017
1999	50	23	\$ 66,503	\$ 11,736	\$ 78,239	\$ 1,565	\$ 35,990	\$ 42,249
2000	50	22	\$ 160,451	\$ 28,315	\$ 188,766	\$ 3,775	\$ 83,057	\$ 105,709
2001	50	21	\$ 1,001,859	\$ 176,799	\$ 1,178,658	\$ 23,573	\$ 495,036	\$ 683,621
2002	50	20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2003	50	19	\$ 479,992	\$ 84,705	\$ 564,697	\$ 11,294	\$ 214,585	\$ 350,112
2004	50	18	\$ 35,325	\$ 6,234	\$ 41,559	\$ 831	\$ 14,961	\$ 26,598
2005	50	17	\$ 154,089	\$ 27,192	\$ 181,282	\$ 3,626	\$ 61,636	\$ 119,646
2006	50	16	\$ 37,092	\$ 6,546	\$ 43,637	\$ 873	\$ 13,964	\$ 29,673
2007	50	15	\$ 107,154	\$ 18,910	\$ 126,064	\$ 2,521	\$ 37,819	\$ 88,245
2008	50	14	\$ 114,195	\$ 20,152	\$ 134,347	\$ 2,687	\$ 37,617	\$ 96,730
2009	50	13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2010	50	12	\$ 343,175	\$ 60,560	\$ 403,735	\$ 8,075	\$ 96,896	\$ 306,839
2011	50	11	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2012	50	10	\$ 367,600	\$ 64,871	\$ 432,470	\$ 8,649	\$ 86,494	\$ 345,976
2013	50	9	\$ 102,645	\$ 18,114	\$ 120,758	\$ 2,415	\$ 21,737	\$ 99,022
2014	50	8	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2015	50	7	\$ 274,019	\$ 48,356	\$ 322,375	\$ 6,448	\$ 45,133	\$ 277,243
2016	50	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2017	50	5	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2018	50	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	50	3	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2020	50	2	\$ 44,462	\$ 7,846	\$ 52,308	\$ 1,046	\$ 2,092	\$ 50,216
2021	50	1	\$ 47,850	\$ 29,752	\$ 77,602	\$ 1,552	\$ 1,552	\$ 76,050
2022	50	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TOTAL \$		16,404,359	\$ 10,271,489		\$ 6,132,870

This exhibit does not include values from capital vouchers.

Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Sewer Plant and Additions Pre 1991												
	Asset Description	Year	Project Cost ¹	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost		
From May 2005 Towamencin Township Sanitary Sewer System Tapping Fee Study (Table 1 Trunk Sewers & Pump Station) prepared by EDM Consultants, Inc.		Cells shaded red were not included in the Section Totals.										
1	MH 1/100 - MH 901	1968	\$ 143,532	S	Mains	50	54	\$ 2,871	\$ 143,532	\$ -		
2	103- 109	1989	\$ 210,659	S	Mains	50	33	\$ 4,213	\$ 139,035	\$ 71,624		
3	103- 109 abandoned (15" line)	1968	\$ (20,886)	S	Mains	50	54	\$ (418)	\$ (22,557)	\$ -		
4	112 - 116	1988	\$ 144,106	S	Mains	50	34	\$ 2,882	\$ 97,992	\$ 46,114		
5	112 - 116 abandoned (15" line)	1968	\$ (13,117)	S	Mains	50	54	\$ (262)	\$ (14,166)	\$ -		
6	MH 112 - MH 341	1968	\$ 35,604	S	Mains	50	54	\$ 712	\$ 35,604	\$ -		
7	MH 500 - MH 521	1968	\$ 114,165	S	Mains	50	54	\$ 2,283	\$ 114,165	\$ -		
8	MH 500 - MH 361	1968	\$ 34,134	S	Mains	50	54	\$ 683	\$ 34,134	\$ -		
9	MH 354 - MH 354.5	1968	\$ 12,384	S	Mains	50	54	\$ 248	\$ 12,384	\$ -		
10	MH 116/301 - MH 310	1968	\$ 38,442	S	Mains	50	54	\$ 769	\$ 38,442	\$ -		
11	116- 304	1998	\$ 156,000	S	Mains	50	24	\$ 3,120	\$ 74,880	\$ 81,120		
12	116- 304 abandoned (8" line)	1968	\$ (14,448)	S	Mains	50	54	\$ (289)	\$ (15,604)	\$ -		
13	304 - 308	1998	\$ 714,847	S	Mains	50	24	\$ 14,297	\$ 343,127	\$ 371,720		
14	304 - 308 abandoned (8" line)	1968	\$ (15,996)	S	Mains	50	54	\$ (320)	\$ (17,276)	\$ -		
15	MH 309 - MH 324.1	1968	\$ 34,959	S	Mains	50	54	\$ 699	\$ 34,959	\$ -		
16	MH 9/392 - MH 395.2	1968	\$ 20,640	S	Mains	50	54	\$ 413	\$ 20,640	\$ -		
17	MH 18A - MH 18A4	1968	\$ 7,740	S	Mains	50	54	\$ 155	\$ 7,740	\$ -		
18	MH 24 - MH 198.5	1968	\$ 58,953	S	Mains	50	54	\$ 1,179	\$ 58,953	\$ -		
19	EPA Grant*	1969	\$ -	S	Mains	50	53	\$ -	\$ -	\$ -		
20	EPA Grant*	1974	\$ -	S	Mains	50	48	\$ -	\$ -	\$ -		
21	MH 110 - MH 110.3	1975	\$ 35,100	S	Mains	50	47	\$ 702	\$ 32,994	\$ 2,106		
22	MH 530 - MH 541	1975	\$ 127,800	S	Mains	50	47	\$ 2,556	\$ 120,132	\$ 7,668		
23	MH 117 - MH 331A.1	1975	\$ 145,350	S	Mains	50	47	\$ 2,907	\$ 136,629	\$ 8,721		
24	MH 134 - MH 134.42	1975	\$ 53,100	S	Mains	50	47	\$ 1,062	\$ 49,914	\$ 3,186		
25	MH 901 - MH 902.9	1975	\$ 104,850	S	Mains	50	47	\$ 2,097	\$ 98,559	\$ 6,291		
26	MH 902 - MH 91502	1975	\$ 126,450	S	Mains	50	47	\$ 2,529	\$ 118,863	\$ 7,587		
27	MH 137 - MH 929	1975	\$ 97,650	S	Mains	50	47	\$ 1,953	\$ 91,791	\$ 5,859		
28	EPA Grant*	1975	\$ -	S	Mains	50	47	\$ -	\$ -	\$ -		
29	MH 508 - MH 508.11	1980	\$ 143,010	S	Mains	50	42	\$ 2,860	\$ 120,128	\$ 22,882		
30	Rittenhouse PS & FM MH 1/BRP 1 - MH BRP 1 MH SC.23 - MH SC.1	1987	\$ 2,935,000	S	Mains	50	35	\$ 58,700	\$ 2,054,500	\$ 880,500		
31	MH 127 - MH 159.3	1990	\$ 95,060	S	Mains	50	32	\$ 1,901	\$ 60,838	\$ 34,222		
32	MH 117 - MH 127R 1	1994	\$ 425,962	S	Mains	50	28	\$ 8,519	\$ 238,539	\$ 187,423		
33	MH TA.1 - MH TA.11	2001	\$ 971,726	S	Mains	50	21	\$ 19,435	\$ 408,125	\$ 563,601		
From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.												
34	Kriebel Road Interceptor	1968	\$ 225,546	S	Interceptor	50	54	\$ 4,511	\$ 225,546	\$ -		
Pre 1991 Sewer System Total			\$ 2,009,234								\$ 1,792,975	\$ 216,259

	Asset Description **	Year	Project Cost ²	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost
From May 2005 Upper Gwynedd Towamencin Municipal Authority Tapping Fee Study (Table 1 Plant and Interceptor Facilities) prepared by EDM Consultants, Inc.										
35	Original Treatment Plant	1967	\$ 779,009	S	WWTP	50	55	\$ 15,580	\$ 779,009	\$ -
36	Original Plant/Int'r Eng Design	1967	\$ 65,600	S	WWTP	50	55	\$ 1,312	\$ 65,600	\$ -
37	EPA Grant Payments	1969	\$ -	S	WWTP	50	53	\$ -	\$ -	\$ -
38	Original Plant/Int'r Eng Insp	1969	\$ 52,319	S	WWTP	50	53	\$ 1,046	\$ 52,319	\$ -
39	EPA Grant Payments	1971	\$ -	S	WWTP	50	51	\$ -	\$ -	\$ -
40	EPA Grant Payments	1974	\$ -	S	WWTP	50	48	\$ -	\$ -	\$ -
41	EPA Grant Payments	1975	\$ -	S	WWTP	50	47	\$ -	\$ -	\$ -
42	EPA Grant Payments	1978	\$ -	S	WWTP	50	44	\$ -	\$ -	\$ -
43	Liptak Design	1976	\$ 849,538	S	WWTP	50	46	\$ 16,991	\$ 781,575	\$ 67,963
44	Liptak Inspection	1978	\$ 269,856	S	WWTP	50	44	\$ 5,397	\$ 237,473	\$ 32,383
45	Nisco Settlement	1979	\$ 583,323	S	WWTP	50	43	\$ 11,666	\$ 501,658	\$ 81,665
46	Metz Engineering	1980	\$ 188,900	S	WWTP	50	42	\$ 3,778	\$ 158,676	\$ 30,224
47	Guard Service During Construction	1980	\$ 42,784	S	WWTP	50	42	\$ 856	\$ 35,939	\$ 6,845
48	Miscellaneous Costs	1980	\$ 18,265	S	WWTP	50	42	\$ 365	\$ 15,343	\$ 2,922
49	Unitech Additional Design (Est.)	1985	\$ 600,000	S	WWTP	50	37	\$ 12,000	\$ 444,000	\$ 156,000
50	Unitech Inspection	1987	\$ 905,539	S	WWTP	50	35	\$ 18,111	\$ 633,877	\$ 271,662
51	CET Inspection	1990	\$ 130,527	S	WWTP	50	32	\$ 2,611	\$ 83,537	\$ 46,990
52	EDM Inspection	1990	\$ 63,788	S	WWTP	50	32	\$ 1,276	\$ 40,824	\$ 22,964
53	Fiberglass Specialty	1982	\$ 100,000	S	WWTP	50	40	\$ 2,000	\$ 80,000	\$ 20,000
54	Altomose Settlement	1982	\$ 100,000	S	WWTP	50	40	\$ 2,000	\$ 80,000	\$ 20,000
55	Electrical Modifications	1984	\$ 42,023	S	WWTP	50	38	\$ 840	\$ 31,937	\$ 10,086
56	MCC Rehabilitation	1984	\$ 6,215	S	WWTP	50	38	\$ 124	\$ 4,723	\$ 1,492
57	Contract 11 Additional Cost	1984	\$ 142,705	S	WWTP	50	38	\$ 2,854	\$ 108,456	\$ 34,249
58	Spotts, Stevens, McCoy Eng.	1985	\$ 75,287	S	WWTP	50	37	\$ 1,506	\$ 55,712	\$ 19,575
59	EDM O & M Manual	1988	\$ 77,525	S	WWTP	50	34	\$ 1,551	\$ 52,717	\$ 24,808
60	Unitech Engineering	1980	\$ 10,942	S	WWTP	50	42	\$ 219	\$ 9,191	\$ 1,751
61	Admin/Legal	1992	\$ 34,684	S	WWTP	50	30	\$ 694	\$ 20,810	\$ 13,874
62	Miscellaneous Equipment	1985	\$ 7,844	S	WWTP	50	37	\$ 157	\$ 5,805	\$ 2,039
63	Contract No. 1-A	1985	\$ 3,320,226	S	WWTP	50	37	\$ 66,405	\$ 2,456,967	\$ 863,259
64	Contract No. 1-B	1986	\$ 450,875	S	WWTP	50	36	\$ 9,018	\$ 324,630	\$ 126,245
65	Contract No. 2-A	1985	\$ 176,247	S	WWTP	50	37	\$ 3,525	\$ 130,423	\$ 45,824
66	Contract No. 3-A	1986	\$ 724,775	S	WWTP	50	36	\$ 14,496	\$ 521,838	\$ 202,937
67	Contract No. 3-B	1985	\$ 296,824	S	WWTP	50	37	\$ 5,936	\$ 219,650	\$ 77,174
68	Contract No. 3-D	1988	\$ 766,179	S	WWTP	50	34	\$ 15,324	\$ 521,002	\$ 245,177
69	Contract No. 3-E	1990	\$ 668,000	S	WWTP	50	32	\$ 13,360	\$ 427,520	\$ 240,480
70	Contract No. 3-F	1992	\$ 1,199,940	S	WWTP	50	30	\$ 23,999	\$ 719,964	\$ 479,976
71	Contract No. 4-A	1986	\$ 442,400	S	WWTP	50	36	\$ 8,848	\$ 318,528	\$ 123,872
72	Contract No. 5-A	1987	\$ 1,809,096	S	WWTP	50	35	\$ 36,182	\$ 1,266,367	\$ 542,729
73	Contract No. 6-A	1989	\$ 3,178,580	S	WWTP	50	33	\$ 63,572	\$ 2,097,863	\$ 1,080,717
74	Contract No. 6-B	1988	\$ 57,437	S	WWTP	50	34	\$ 1,149	\$ 39,057	\$ 18,380
75	Contract No. 7-A	1990	\$ 1,030,715	S	WWTP	50	32	\$ 20,614	\$ 659,658	\$ 371,057
76	Contract No. 7-B	1990	\$ 93,943	S	WWTP	50	32	\$ 1,879	\$ 60,124	\$ 33,819
77	Contract No. 7-C	1990	\$ 120,479	S	WWTP	50	32	\$ 2,410	\$ 77,107	\$ 43,372
78	Contract No. 7-D	1990	\$ 169,904	S	WWTP	50	32	\$ 3,398	\$ 108,739	\$ 61,165
79	Contract No. 7-A-5	1990	\$ 31,207	S	WWTP	50	32	\$ 624	\$ 19,972	\$ 11,235
80	Contract No. 9-A	1992	\$ 40,625	S	WWTP	50	30	\$ 813	\$ 24,375	\$ 16,250
81	Preinterim Audit Contracts	1976	\$ 5,896,663	S	WWTP	50	46	\$ 117,933	\$ 5,424,930	\$ 471,733
82	Force Account Work	1980	\$ 209,218	S	WWTP	50	42	\$ 4,184	\$ 175,743	\$ 33,475
83	Misc. Construction	1983	\$ 92,174	S	WWTP	50	39	\$ 1,843	\$ 71,896	\$ 20,278

84	EPA Grant Payments	1980	\$	-	\$	WWTP	50	42	\$	-	\$	-	\$	-
85	EPA Grant Payments	1982	\$	-	\$	WWTP	50	40	\$	-	\$	-	\$	-
86	EPA Grant Payments	1984	\$	-	\$	WWTP	50	38	\$	-	\$	-	\$	-
87	EPA Grant Payments	1985	\$	-	\$	WWTP	50	37	\$	-	\$	-	\$	-
88	EPA Grant Payments	1986	\$	-	\$	WWTP	50	36	\$	-	\$	-	\$	-
89	EPA Grant Payments	1987	\$	-	\$	WWTP	50	35	\$	-	\$	-	\$	-
90	EPA Grant Payments	1988	\$	-	\$	WWTP	50	34	\$	-	\$	-	\$	-
91	EPA Grant Payments	1999	\$	-	\$	WWTP	50	23	\$	-	\$	-	\$	-
92	EPA Grant Payments	1991	\$	-	\$	WWTP	50	31	\$	-	\$	-	\$	-
93	EPA Grant Payments	1992	\$	-	\$	WWTP	50	30	\$	-	\$	-	\$	-
94	EPA Grant Payments	1998	\$	-	\$	WWTP	50	24	\$	-	\$	-	\$	-
95	EPA Grant Payments	1999	\$	-	\$	WWTP	50	23	\$	-	\$	-	\$	-
96	Centrifuge # 1 Proj. Cost	2002	\$	679,950	\$	WWTP	50	20	\$	13,599	\$	271,980	\$	407,970
97	Centrifuge # 2 Proj. Cost	2004	\$	591,510	\$	WWTP	50	18	\$	11,830	\$	212,944	\$	378,566
98	Stage I Influent Grinder	2002	\$	36,862	\$	WWTP	50	20	\$	737	\$	14,745	\$	22,117
99	Stage II Influent Grinder	2004	\$	124,512	\$	WWTP	50	18	\$	2,490	\$	44,824	\$	79,688
100	Sludge Grinders	2002	\$	22,189	\$	WWTP	50	20	\$	444	\$	8,876	\$	13,313
101	Telescopic Valves/Rotary Distrib.	2001	\$	433,721	\$	WWTP	50	21	\$	8,674	\$	182,163	\$	251,558
102	New Floe Tank Telescopic Valves	2002	\$	416,249	\$	WWTP	50	20	\$	8,325	\$	166,500	\$	249,749
103	Roto Strainer and Hydrasieves	2002	\$	427,213	\$	WWTP	50	20	\$	8,544	\$	170,885	\$	256,328
104	3000 AMP ATS	1997	\$	142,600	\$	WWTP	50	25	\$	2,852	\$	71,300	\$	71,300
105	S.S. Air Piping	1996	\$	8,500	\$	WWTP	50	26	\$	170	\$	4,420	\$	4,080
106	S.S. Air Piping	1997	\$	9,564	\$	WWTP	50	25	\$	191	\$	4,782	\$	4,782
107	S.S. Air Piping	1999	\$	9,928	\$	WWTP	50	23	\$	199	\$	4,567	\$	5,361
108	S.S. Air Piping	2000	\$	16,278	\$	WWTP	50	22	\$	326	\$	7,162	\$	9,116
109	S.S. Air Piping	2001	\$	7,663	\$	WWTP	50	21	\$	153	\$	3,218	\$	4,445
110	S.S. Air Piping	2002	\$	14,815	\$	WWTP	50	20	\$	296	\$	5,926	\$	8,889
111	S.S. Air Piping	2004	\$	26,170	\$	WWTP	50	18	\$	523	\$	9,421	\$	16,749
112	Office Building Add./Diesel Disp. Miscellaneous Items	1995	\$	24,582	\$	WWTP	50	27	\$	492	\$	13,274	\$	11,308
113	VFDs for two Sludge Pumps	2005	\$	5,287	\$	WWTP	50	17	\$	106	\$	1,798	\$	3,489

	Asset Description **	Year	Project Cost ²	Category	Location	Estimated Useful Life	Age	Annual Depreciation	Total Accrued Depreciation	Depreciated Original Cost
114	VFDs for two Polymer Pumps	2005	\$ 2,834	S	WWTP	50	17	\$ 57	\$ 964	\$ 1,870
115	Switches for Sludge Pumps	2004	\$ 2,780	S	WWTP	50	18	\$ 56	\$ 1,001	\$ 1,779
116	Polymer Pump	2004	\$ 7,929	S	WWTP	50	18	\$ 159	\$ 2,854	\$ 5,075
117	Stage I Raw Pump VFD	2004	\$ 4,361	S	WWTP	50	18	\$ 87	\$ 1,570	\$ 2,791
118	P. Gage For Centrifuge	2004	\$ 400	S	WWTP	50	18	\$ 8	\$ 144	\$ 256
119	P. Switch for Sludge Pump	2004	\$ 945	S	WWTP	50	18	\$ 19	\$ 340	\$ 605
120	VFD for Polymer Pump	2003	\$ 5,490	S	WWTP	50	19	\$ 110	\$ 2,086	\$ 3,404
121	VFD for Sludge Pump	2003	\$ 9,490	S	WWTP	50	19	\$ 190	\$ 3,606	\$ 5,884
122	Density Current Baffles	2003	\$ 3,385	S	WWTP	50	19	\$ 68	\$ 1,286	\$ 2,099
123	Air Dryer	1996	\$ 2,734	S	WWTP	50	26	\$ 55	\$ 1,422	\$ 1,312
124	Sludge Grinder	1996	\$ 10,745	S	WWTP	50	26	\$ 215	\$ 5,587	\$ 5,158
125	Telescopic Valve Operator	2002	\$ 3,670	S	WWTP	50	20	\$ 73	\$ 1,468	\$ 2,202
126	Stage I Raw Pump VFD	2002	\$ 4,243	S	WWTP	50	20	\$ 85	\$ 1,697	\$ 2,546
127	Rigid Crimp Tool	2002	\$ 1,889	S	WWTP	50	20	\$ 38	\$ 756	\$ 1,133
128	Scum Pump	2001	\$ 5,852	S	WWTP	50	21	\$ 117	\$ 2,458	\$ 3,394
129	Stage I RAS Pinch Valve	2000	\$ 2,987	S	WWTP	50	22	\$ 60	\$ 1,314	\$ 1,673
130	RAS Pump Controller	1999	\$ 4,200	S	WWTP	50	23	\$ 84	\$ 1,932	\$ 2,268
131	Stage I Scum Mixer	1998	\$ 5,485	S	WWTP	50	24	\$ 110	\$ 2,633	\$ 2,852
132	AutoCrane Truck	1998	\$ 49,107	S	WWTP	50	24	\$ 982	\$ 23,571	\$ 25,536
133	Gen. Bldg Louvers/Dampers	1998	\$ 3,600	S	WWTP	50	24	\$ 72	\$ 1,728	\$ 1,872
134	Stage I Wet Well Transducer	1998	\$ 726	S	WWTP	50	24	\$ 15	\$ 348	\$ 378
135	Effluent Sample Pump	1997	\$ 1,481	S	WWTP	50	25	\$ 30	\$ 741	\$ 741
136	Stage I Raw Pump VFD	1996	\$ 6,295	S	WWTP	50	26	\$ 126	\$ 3,273	\$ 3,022
137	Installation of Air Dryer	1996	\$ 1,804	S	WWTP	50	26	\$ 36	\$ 938	\$ 866
138	Lower Holding Tank Transfer Pump	1993	\$ 8,636	S	WWTP	50	29	\$ 173	\$ 5,009	\$ 3,627
139	Install Transfer Pump	1994	\$ 3,306	S	WWTP	50	28	\$ 66	\$ 1,851	\$ 1,455
140	Dechlorination Equipment	2002	\$ 6,894	S	WWTP	50	20	\$ 138	\$ 2,758	\$ 4,136
141	Effluent Lift Pump	1996	\$ 20,440	S	WWTP	50	26	\$ 409	\$ 10,629	\$ 9,811
142	Stage I Flocc Valves	2000	\$ 59,290	S	WWTP	50	22	\$ 1,186	\$ 26,088	\$ 33,202
143	Parts for Stage I Comminutor	2004	\$ 1,452	S	WWTP	50	18	\$ 29	\$ 523	\$ 929
144	Bypass Sludge Grinder	2004	\$ 12,414	S	WWTP	50	18	\$ 248	\$ 4,469	\$ 7,945
145	Telescopic Valve Operators	2003	\$ 7,377	S	WWTP	50	19	\$ 148	\$ 2,803	\$ 4,574
146	Parts for Scum Pump Installation	2000	\$ 2,138	S	WWTP	50	22	\$ 43	\$ 941	\$ 1,197
147	Groundwater Well Pump	2000	\$ 2,627	S	WWTP	50	22	\$ 53	\$ 1,156	\$ 1,471
148	Sample Pump Hoist	1999	\$ 1,469	S	WWTP	50	23	\$ 29	\$ 676	\$ 793
149	Installation of ATS	1998	\$ 28,534	S	WWTP	50	24	\$ 571	\$ 13,696	\$ 14,838
150	Christy Site Acquisition	2000	\$ 640,000	S	WWTP	50	22	\$ 12,800	\$ 281,600	\$ 358,400
151	Original STP Site-Replacement	2005	\$ 344,000	S	WWTP	50	17	\$ 6,880	\$ 116,960	\$ 227,040
			Pre 1991 Sewer Plant Equipment Total	\$	24,646,931					
			Pre 1991 Sewer System Total + Pre 1991 Sewer Plant Equipment Total	\$	26,656,165					
			1610 Sewer Plant Equipment Depreciation Schedule TOTAL (Pre 1990 & 1990)	\$	27,698,867					
			DIFFERENCE	\$	(1,042,702)					
			Sewer Plant Equipment TOTAL (Pre 1991)[Pre 1991 Sewer Plant Equipment Total + DIFFERENCE]	\$	25,689,633					
NOTES From 2005-5 Towamencin Tapping Fee Study:										
* Towamencin apportioned share of EPA grants received for 1968 Contract No. 1										
1. Capital costs from Contractor invoice plus 20% for engineering, adm, and legal.										
NOTES From 2005-5 UGTMA Tapping Fee:										
** Capacity related facilities.										
2. Original project costs from audited financial statements and/or files of the Authority.										

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Pre 1991										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Sewer Plant and Additions Pre 1991										
1	Sewer Plant Equipment TOTAL (Pre 1991)	S	WWTP	Pre 1991	\$ 25,689,633	Varies	Varies	Varies	\$ 19,180,384	\$ 5,466,547
				Section Total	\$ 25,689,633				\$ 19,180,384	\$ 5,466,547
From Maille G/L Accounts										
2	1640 Maintenance; GMC Pick-up Truck	V	Vehicles	1980	\$ 2,300	5	42	\$ 460	\$ 2,300	\$ -
3	1640 Maintenance; Ford Pick-up Truck	V	Vehicles	1989	\$ 13,549	5	33	\$ 2,710	\$ 13,549	\$ -
4	1640 Maintenance; J. Deere Backhoe	V	Vehicles	1990	\$ 32,907	5	32	\$ 6,581	\$ 32,907	\$ -
5	1645 Office Equipment	EQ	Equipment	Pre 1991	\$ 20,194	10	N/A	\$ -	\$ -	\$ -
				Section Total	\$ 68,950				\$ 48,756	\$ -
From Costs of Pump Stations and Associated Force mains										
6	Rittenhouse Pump Station & Associated Force main	S	Pump Station	1987	\$ 2,276,000	50	35	\$ 45,520	\$ 1,593,200	\$ 682,800
				Section Total	\$ 2,276,000				\$ 1,593,200	\$ 682,800
From Sewer Construction Costs by Year Installed										
7	Sewer System; installation of new mains and manholes	S	Mains	1955	\$ 77,972	50	67	\$ 1,559	\$ 77,972	\$ -
8	Sewer System; installation of new mains and manholes	S	Interceptor	1955	\$ -	50	67	\$ -	\$ -	\$ -
9	Sewer System; installation of new mains and manholes	S	Mains	1956	\$ 25,445	50	66	\$ 509	\$ 25,445	\$ -
10	Sewer System; installation of new mains and manholes	S	Interceptor	1956	\$ -	50	66	\$ -	\$ -	\$ -
11	Sewer System; installation of new mains and manholes	S	Mains	1957	\$ 11,734	50	65	\$ 235	\$ 11,734	\$ -
12	Sewer System; installation of new mains and manholes	S	Interceptor	1957	\$ -	50	65	\$ -	\$ -	\$ -
13	Sewer System; installation of new mains and manholes	S	Mains	1958	\$ -	50	64	\$ -	\$ -	\$ -
14	Sewer System; installation of new mains and manholes	S	Interceptor	1958	\$ -	50	64	\$ -	\$ -	\$ -
15	Sewer System; installation of new mains and manholes	S	Mains	1959	\$ -	50	63	\$ -	\$ -	\$ -
16	Sewer System; installation of new mains and manholes	S	Interceptor	1959	\$ -	50	63	\$ -	\$ -	\$ -
17	Sewer System; installation of new mains and manholes	S	Mains	1960	\$ -	50	62	\$ -	\$ -	\$ -
18	Sewer System; installation of new mains and manholes	S	Interceptor	1960	\$ -	50	62	\$ -	\$ -	\$ -
19	Sewer System; installation of new mains and manholes	S	Mains	1961	\$ -	50	61	\$ -	\$ -	\$ -
20	Sewer System; installation of new mains and manholes	S	Interceptor	1961	\$ -	50	61	\$ -	\$ -	\$ -
21	Sewer System; installation of new mains and manholes	S	Mains	1962	\$ -	50	60	\$ -	\$ -	\$ -
22	Sewer System; installation of new mains and manholes	S	Interceptor	1962	\$ -	50	60	\$ -	\$ -	\$ -
23	Sewer System; installation of new mains and manholes	S	Mains	1963	\$ 5,506	50	59	\$ 110	\$ 5,506	\$ -
24	Sewer System; installation of new mains and manholes	S	Interceptor	1963	\$ -	50	59	\$ -	\$ -	\$ -
25	Sewer System; installation of new mains and manholes	S	Mains	1964	\$ -	50	58	\$ -	\$ -	\$ -
26	Sewer System; installation of new mains and manholes	S	Interceptor	1964	\$ -	50	58	\$ -	\$ -	\$ -
27	Sewer System; installation of new mains and manholes	S	Mains	1965	\$ -	50	57	\$ -	\$ -	\$ -
28	Sewer System; installation of new mains and manholes	S	Interceptor	1965	\$ -	50	57	\$ -	\$ -	\$ -
29	Sewer System; installation of new mains and manholes	S	Mains	1966	\$ -	50	56	\$ -	\$ -	\$ -
30	Sewer System; installation of new mains and manholes	S	Interceptor	1966	\$ -	50	56	\$ -	\$ -	\$ -
31	Sewer System; installation of new mains and manholes	S	Mains	1967	\$ 59,709	50	55	\$ 1,194	\$ 59,709	\$ -
32	Sewer System; installation of new mains and manholes	S	Interceptor	1967	\$ -	50	55	\$ -	\$ -	\$ -
33	Sewer System; installation of new mains and manholes	S	Mains	1968	\$ 818,247	50	54	\$ 16,365	\$ 818,247	\$ -
34	Sewer System; installation of new mains and manholes	S	Interceptor	1968	\$ 407,151	50	54	\$ 8,143	\$ 407,151	\$ -
35	Sewer System; installation of new mains and manholes	S	Mains	1969	\$ 63,846	50	53	\$ 1,277	\$ 63,846	\$ -
36	Sewer System; installation of new mains and manholes	S	Interceptor	1969	\$ -	50	53	\$ -	\$ -	\$ -
37	Sewer System; installation of new mains and manholes	S	Mains	1970	\$ 242,959	50	52	\$ 4,859	\$ 242,959	\$ -
38	Sewer System; installation of new mains and manholes	S	Interceptor	1970	\$ 8,079	50	52	\$ 162	\$ 8,079	\$ -
39	Sewer System; installation of new mains and manholes	S	Mains	1971	\$ 253,413	50	51	\$ 5,068	\$ 253,413	\$ -
40	Sewer System; installation of new mains and manholes	S	Interceptor	1971	\$ 32,599	50	51	\$ 652	\$ 32,599	\$ -
41	Sewer System; installation of new mains and manholes	S	Mains	1972	\$ 124,742	50	50	\$ 2,495	\$ 124,742	\$ -
42	Sewer System; installation of new mains and manholes	S	Interceptor	1972	\$ -	50	50	\$ -	\$ -	\$ -
43	Sewer System; installation of new mains and manholes	S	Mains	1973	\$ -	50	49	\$ -	\$ -	\$ -
44	Sewer System; installation of new mains and manholes	S	Interceptor	1973	\$ -	50	49	\$ -	\$ -	\$ -
45	Sewer System; installation of new mains and manholes	S	Mains	1974	\$ -	50	48	\$ -	\$ -	\$ -
46	Sewer System; installation of new mains and manholes	S	Interceptor	1974	\$ -	50	48	\$ -	\$ -	\$ -
47	Sewer System; installation of new mains and manholes	S	Mains	1975	\$ 876,507	50	47	\$ 17,530	\$ 823,916	\$ 52,590
48	Sewer System; installation of new mains and manholes	S	Interceptor	1975	\$ 92,994	50	47	\$ 1,860	\$ 87,414	\$ 5,580
49	Sewer System; installation of new mains and manholes	S	Mains	1976	\$ 128,975	50	46	\$ 2,579	\$ 118,657	\$ 10,318
50	Sewer System; installation of new mains and manholes	S	Interceptor	1976	\$ -	50	46	\$ -	\$ -	\$ -
51	Sewer System; installation of new mains and manholes	S	Mains	1977	\$ 258,370	50	45	\$ 5,167	\$ 232,533	\$ 25,837
52	Sewer System; installation of new mains and manholes	S	Interceptor	1977	\$ 86,140	50	45	\$ 1,723	\$ 77,526	\$ 8,614
53	Sewer System; installation of new mains and manholes	S	Mains	1978	\$ 321,956	50	44	\$ 6,439	\$ 283,321	\$ 38,635
54	Sewer System; installation of new mains and manholes	S	Interceptor	1978	\$ -	50	44	\$ -	\$ -	\$ -
55	Sewer System; installation of new mains and manholes	S	Mains	1979	\$ 358,166	50	43	\$ 7,163	\$ 308,022	\$ 50,143
56	Sewer System; installation of new mains and manholes	S	Interceptor	1979	\$ -	50	43	\$ -	\$ -	\$ -
57	Sewer System; installation of new mains and manholes	S	Mains	1980	\$ 337,864	50	42	\$ 6,757	\$ 283,806	\$ 54,058
58	Sewer System; installation of new mains and manholes	S	Interceptor	1980	\$ -	50	42	\$ -	\$ -	\$ -
59	Sewer System; installation of new mains and manholes	S	Mains	1981	\$ 58,723	50	41	\$ 1,174	\$ 48,153	\$ 10,570
60	Sewer System; installation of new mains and manholes	S	Interceptor	1981	\$ -	50	41	\$ -	\$ -	\$ -
61	Sewer System; installation of new mains and manholes	S	Mains	1982	\$ 32,037	50	40	\$ 641	\$ 25,629	\$ 6,407
62	Sewer System; installation of new mains and manholes	S	Interceptor	1982	\$ -	50	40	\$ -	\$ -	\$ -
63	Sewer System; installation of new mains and manholes	S	Mains	1983	\$ 22,213	50	39	\$ 444	\$ 17,326	\$ 4,887
64	Sewer System; installation of new mains and manholes	S	Interceptor	1983	\$ -	50	39	\$ -	\$ -	\$ -
65	Sewer System; installation of new mains and manholes	S	Mains	1984	\$ 661,582	50	38	\$ 13,232	\$ 502,802	\$ 158,780
66	Sewer System; installation of new mains and manholes	S	Interceptor	1984	\$ -	50	38	\$ -	\$ -	\$ -
67	Sewer System; installation of new mains and manholes	S	Mains	1985	\$ 359,565	50	37	\$ 7,191	\$ 266,078	\$ 93,487
68	Sewer System; installation of new mains and manholes	S	Interceptor	1985	\$ -	50	37	\$ -	\$ -	\$ -
69	Sewer System; installation of new mains and manholes	S	Mains	1986	\$ 152,369	50	36	\$ 3,047	\$ 109,706	\$ 42,663
70	Sewer System; installation of new mains and manholes	S	Interceptor	1986	\$ -	50	36	\$ -	\$ -	\$ -
71	Sewer System; installation of new mains and manholes	S	Mains	1987	\$ 160,593	50	35	\$ 3,212	\$ 112,415	\$ 48,178
72	Sewer System; installation of new mains and manholes	S	Interceptor	1987	\$ 211,172	50	35	\$ 4,223	\$ 147,821	\$ 63,352
73	Sewer System; installation of new mains and manholes	S	Mains	1988	\$ 1,435,856	50	34	\$ 28,717	\$ 976,382	\$ 459,474
74	Sewer System; installation of new mains and manholes	S	Interceptor	1988	\$ 61,137	50	34	\$ 1,223	\$ 41,573	\$ 19,564
75	Sewer System; installation of new mains and manholes	S	Mains	1989	\$ 116,680	50	33	\$ 2,334	\$ 77,009	\$ 39,671
76	Sewer System; installation of new mains and manholes	S	Interceptor	1989	\$ 96,467	50	33	\$ 1,929	\$ 63,668	\$ 32,799
77	Sewer System; installation of new mains and manholes	S	Mains	1990	\$ 389,620	50	32	\$ 7,792	\$ 249,357	\$ 140,263
78	Sewer System; installation of new mains and manholes	S	Interceptor	1990	\$ -	50	32	\$ -	\$ -	\$ -
				Section Total	\$ 8,350,387				\$ 6,984,517	\$ 1,365,870
				TOTAL (Pre 1991)	\$ 36,384,970				\$ 27,806,857	\$ 7,515,217
				Calculated/Adjusted End of Year (1990)	\$ 36,384,970					
				Audit End of Year (1990)	\$ 32,647,890					
				DIFFERENCE	\$ 3,737,080					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
--	-------------------	----------	----------	----------------	----------------------------	-----------------------	-----	-----------------------------	----------------------------	---------------------------

FOR COMPARISON

From Maillie G/L Accounts

79	1610 Sewer Plant Equipment; Additions		WWTP	Pre 1990	\$ 8,554,539					
80	1610 Sewer Plant Equipment; Additions		WWTP	1990	\$ 19,144,328					
Maillie Sewer Plant and Additions TOTAL (Pre 1991) (Items 43 & 44)					\$ 27,698,867					
Calculated/Adjusted Sewer Plant and Additions TOTAL (Pre 1991) (Item 1)					\$ 25,689,633					
DIFFERENCE					\$ (2,009,234)					

From Maillie G/L Accounts

81	1620 Towamencin Sewer System; Additions			Pre 2002	\$ 1,908,241					
82	1630 U.G. Sewer System; Additions			Pre 2002	\$ 224,821					
Calculated/Adjusted Sewer System Costs TOTAL (Pre 1991) (Items 6 through 41)					\$ 8,350,387					
Maillie Sewer System Costs TOTAL (Pre 2002) (Items 45 & 46)					\$ 2,133,062					
Unable to compare										
Audit Value for Pump Station and Interceptor					\$ 2,851,484					
Rittenhouse PS & associated piping (Item 6)					\$ 2,276,000					
DIFFERENCE					\$ 575,484					

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

Schedule A														
Towamencin Township														
Development of the Depreciated Original Costs of the Sanitary Sewer System														
Year 1991														
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost				
Calculated End of Year (1990)					\$	36,384,970								
Audit End of Year (1990)					\$	32,647,890								
DIFFERENCE					\$	3,737,080								
Adjusted End of Year (1990)					\$	36,384,970								
Audit End of Year (1990)					\$	32,647,890								
DIFFERENCE					\$	3,737,080								
From Capital Vouchers														
1	Employee Temp	S	WWTP	1991	\$	4,176	50	31	\$	84	\$	2,589	\$	1,587
2	Maint.; Control Repair; ROBICON	M	WWTP	1991	\$	1,740	15	31	\$	116	\$	1,740	\$	-
3	Maint.; Emergency Generator Service Contract; O'Brien Power Machine Co.	M	WWTP	1991	\$	2,916	15	31	\$	194	\$	2,916	\$	-
4	System; (2) Bronze Split Bearings; Ruebe's Machine Shop	EQ	WWTP	1991	\$	3,500	10	31	\$	350	\$	3,500	\$	-
5	System; (2) Double Door; (No indication which was chosen: \$3,557, \$1,450, or \$3,900)	EQ	Pump Station	1991	\$	-	10	31	\$	-	\$	-	\$	-
6	System; (2) FRP Ladders; Imco Plastics	EQ	Pump Station	1991	\$	1,086	10	31	\$	109	\$	1,086	\$	-
7	System; (2) Rotors for Flygt Pumps; Sander Power Equipment Co.	EQ	Pump Station	1991	\$	1,899	10	31	\$	190	\$	1,899	\$	-
8	System; BODS Incubator; VWR	EQ	WWTP	1991	\$	2,307	10	31	\$	231	\$	2,307	\$	-
9	System; Diesel Fuel 3,000 Gal; Farm & Home Oil Co.	V	WWTP	1991	\$	2,097	5	31	\$	419	\$	2,097	\$	-
10	System; Flygt Pump; Sander Power Equipment Co.	EQ	Pump Station	1991	\$	5,120	10	31	\$	512	\$	5,120	\$	-
11	System; Flygt Pump; Sander Power Equipment Co.	EQ	Pump Station	1991	\$	1,643	10	31	\$	164	\$	1,643	\$	-
12	System; Front Gate Lock; National Guardian	EQ	WWTP	1991	\$	4,221	10	31	\$	422	\$	4,221	\$	-
13	System; Lawn Mower; R. Little	EQ	WWTP	1991	\$	5,400	10	31	\$	540	\$	5,400	\$	-
14	System; Lockable Storage Cage; Fencemasters	EQ	WWTP	1991	\$	938	10	31	\$	94	\$	938	\$	-
15	System; Seals for Flygt Pumps; R.J. Schmidt	EQ	WWTP	1991	\$	3,141	10	31	\$	314	\$	3,141	\$	-
16	System; Spiders; Ehrlich Pest Control	M	WWTP	1991	\$	8,700	15	31	\$	580	\$	8,700	\$	-
17	System; Storage Shelves; Fred Hill and Sons	EQ	WWTP	1991	\$	750	10	31	\$	75	\$	750	\$	-
18	System; Storm Windows; Alderfer Glass Co. (Not approved) (\$2,000.00)	EQ	WWTP	1991	\$	-	10	31	\$	-	\$	-	\$	-
19	System; Storm Windows; Alderfer Glass Co.	EQ	WWTP	1991	\$	2,000	10	31	\$	200	\$	2,000	\$	-
20	System; Tricking Filter Bronze Bearing; Lakeside	EQ	WWTP	1991	\$	5,466	10	31	\$	547	\$	5,466	\$	-
21	System; Tricking Filter Upper Bearing; Frank Callahan Co., Inc.	EQ	WWTP	1991	\$	1,500	10	31	\$	150	\$	1,500	\$	-
22	System; Tri-Gas Meter; (No indication which was chosen: \$2,299 or \$2,300)	EQ	WWTP	1991	\$	-	10	31	\$	-	\$	-	\$	-
Section Total					\$	58,600			\$	5,290	\$	57,013	\$	1,587
From Costs of Pump Stations and Associated Force mains														
23	Hollis Hills Pump Station & Associated Force main	S	Pump Station	1991	\$	144,000	50	31	\$	2,880	\$	89,280	\$	54,720
Section Total					\$	144,000			\$	2,880	\$	89,280	\$	54,720
From Maillie G/L Accounts														
24	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1991	\$	-	N/A	31	\$	-	\$	-	\$	-
25	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1991	\$	-	N/A	31	\$	-	\$	-	\$	-
26	1640 Maintenance			1991	\$	-	N/A	31	\$	-	\$	-	\$	-
27	1645 Office Equipment (Existing Office Equipment = \$20,194)			1991	\$	-	N/A	31	\$	-	\$	-	\$	-
Section Total					\$	-			\$	-	\$	-	\$	-
From page 2 of AUDIT														
28	Estimated Cost of Construction in progress			1991	\$	42,329	N/A	31	\$	-	\$	-	\$	-
Section Total					\$	42,329			\$	-	\$	-	\$	-
TOTAL					\$	244,929			\$	8,170	\$	146,293	\$	56,307
Audit TOTAL(1991)					\$	1,458,912								
DIFFERENCE						(1,213,983)								
Calculated End of Year (1991) from Calculated End of Year (1990)					\$	36,629,898								
Audit End of Year (1991)					\$	34,106,802								
DIFFERENCE					\$	2,523,096								
From Sewer Construction Costs by Year Installed														
29	Sewer System; installation of new mains and manholes	S	Mains	1991	\$	1,617,070	50	31	\$	32,341	\$	1,002,584	\$	614,487
30	Sewer System; installation of new mains and manholes	S	Interceptor	1991	\$	-	50	31	\$	-	\$	-	\$	-
Adjusted TOTAL (TOTAL + item 29 + item 30 - item 24 - item 25)					\$	1,861,999			\$	40,512	\$	1,148,876	\$	670,794
Adjusted End of Year (1991) from Calculated End of Year (1990)					\$	38,246,969								
Audit End of Year (1991)					\$	34,106,802								
DIFFERENCE					\$	4,140,167								

FOR COMPARISON

From Maillie G/L Accounts					Total Audit				
						Item #	Original Costs	DIFFERENCE	
31	1610 Sewer Plant Equipment; Additions		1991	\$	4,058,886	vs 1 & 4-24	\$ 53,944	\$ (4,004,942)	

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1992										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1991) from Calculated End of Year (1990)					\$ 36,629,898					
Audit End of Year (1991)					\$ 34,106,802					
DIFFERENCE					\$ 2,523,096					
Adjusted End of Year (1991) from Adjusted End of Year (1990)					\$ 38,246,969					
Audit End of Year (1991)					\$ 34,106,802					
DIFFERENCE					\$ 4,140,167					
From Capital Vouchers										
1	Legal; Landis, Kerns & Assoc.	S	WWTP	1992	\$ 775	50	30	\$ 16	\$ 465	\$ 310
2	Legal; Landis, Kerns & Assoc.	S	WWTP	1992	\$ 250	50	30	\$ 5	\$ 150	\$ 100
3	Maint.; Repairs; Structa-Bond, Inc.	M	WWTP	1992	\$ 2,250	15	30	\$ 150	\$ 2,250	\$ -
4	Maint.; Replacement Floc Rubber Strips; Transply	M	WWTP	1992	\$ 581	15	30	\$ 39	\$ 581	\$ -
5	System; (4) Pump Seal Assemblies; Shingle & Gibb Co.	EQ	WWTP	1992	\$ 2,684	10	30	\$ 268	\$ 2,684	\$ -
6	System; Admin. Building Wall Work; Herbert T. Myers	S	WWTP	1992	\$ 450	50	30	\$ 9	\$ 270	\$ 180
7	System; Bailey, Calhoun & Associates (engineering)	S	WWTP	1992	\$ 6,368	50	30	\$ 127	\$ 3,821	\$ 2,547
8	System; CET Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 2,665	50	30	\$ 53	\$ 1,599	\$ 1,066
9	System; CET Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 1,199	50	30	\$ 24	\$ 719	\$ 480
10	System; CET Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 268	50	30	\$ 5	\$ 161	\$ 107
11	System; S Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 664	50	30	\$ 13	\$ 399	\$ 266
12	System; CET Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 1,405	50	30	\$ 28	\$ 843	\$ 562
13	System; CET Engineering Services, Inc. (engineering)	S	WWTP	1992	\$ 1,942	50	30	\$ 39	\$ 1,165	\$ 777
14	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 3,575	50	30	\$ 72	\$ 2,145	\$ 1,430
15	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 385	50	30	\$ 8	\$ 231	\$ 154
16	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 3,436	50	30	\$ 69	\$ 2,061	\$ 1,374
17	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 7,485	50	30	\$ 150	\$ 4,491	\$ 2,994
18	System; EDM Consultants (engineering)	S	WWTP	1992	\$ 6,732	50	30	\$ 135	\$ 4,039	\$ 2,693
19	System; Electrical Services; Geo. P. Bailey & Sons, Inc.	EC	WWTP	1992	\$ 1,348	15	30	\$ 90	\$ 1,348	\$ -
20	System; Equipment; Kirk Brothers, Inc.RDP Company	EQ	WWTP	1992	\$ 6,027	10	30	\$ 603	\$ 6,027	\$ -
21	System; Hydraulic Steering Mechanism; Ashbrook Simon Hartley	EC	WWTP	1992	\$ 1,295	15	30	\$ 86	\$ 1,295	\$ -
22	System; Installations; C&T Assocs.	S	WWTP	1992	\$ 16,371	50	30	\$ 327	\$ 9,823	\$ 6,548
23	System; Installations; C&T Assocs.	S	WWTP	1992	\$ 6,804	50	30	\$ 136	\$ 4,082	\$ 2,722
24	System; Installations; C&T Assocs.	S	WWTP	1992	\$ 26,433	50	30	\$ 529	\$ 15,860	\$ 10,573
25	System; Installations; C&T Assocs.	S	WWTP	1992	\$ 59,040	50	30	\$ 1,181	\$ 35,424	\$ 23,616
26	System; Main Control Panel & Instrumentation; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 55,963	15	30	\$ 3,731	\$ 55,963	\$ -
27	System; Main Control Panel & Instrumentation; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 95,093	15	30	\$ 6,340	\$ 95,093	\$ -
28	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 134,203	15	30	\$ 8,947	\$ 134,203	\$ -
29	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 102,181	15	30	\$ 6,812	\$ 102,181	\$ -
30	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 233,391	15	30	\$ 15,559	\$ 233,391	\$ -
31	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 104,549	15	30	\$ 6,970	\$ 104,549	\$ -
32	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 57,597	15	30	\$ 3,840	\$ 57,597	\$ -
33	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 152,326	15	30	\$ 10,155	\$ 152,326	\$ -
34	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1992	\$ 82,803	15	30	\$ 5,520	\$ 82,803	\$ -
35	System; Misc. Construction; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,638	50	30	\$ 293	\$ 8,783	\$ 5,855
36	System; Misc. Old Work; C & T Associates	S	WWTP	1992	\$ 4,856	50	30	\$ 97	\$ 2,914	\$ 1,942
37	System; O&M Manual; EDM Consultants (engineering)	M	WWTP	1992	\$ 9,100	15	30	\$ 607	\$ 9,100	\$ -
38	System; Power Distribution & Instrumentation; Reiter Construction	EC	WWTP	1992	\$ 16,202	15	30	\$ 1,080	\$ 16,202	\$ -
39	System; Rotating Raw Sewage Screen Installation; C & T Associates	EQ	WWTP	1992	\$ 12,624	10	30	\$ 1,262	\$ 12,624	\$ -
40	System; Rotating Raw Sewage Screen Installation; Unitech Engineers Inc.	EQ	WWTP	1992	\$ 4,102	10	30	\$ 410	\$ 4,102	\$ -
41	System; Site Work; C&T Asscs.	S	WWTP	1992	\$ 38,469	50	30	\$ 769	\$ 23,082	\$ 15,388
42	System; Site Work; C&T Assocs.	S	WWTP	1992	\$ 8,979	50	30	\$ 180	\$ 5,388	\$ 3,592
43	System; Spare Telephone & Misc. Work; C & T Associates	EC	WWTP	1992	\$ 3,586	15	30	\$ 239	\$ 3,586	\$ -
44	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 9,102	50	30	\$ 182	\$ 5,461	\$ 3,641
45	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,247	50	30	\$ 285	\$ 8,548	\$ 5,699
46	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 14,146	50	30	\$ 283	\$ 8,488	\$ 5,658
47	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 16,695	50	30	\$ 334	\$ 10,017	\$ 6,678
48	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 7,266	50	30	\$ 145	\$ 4,360	\$ 2,907
49	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 8,055	50	30	\$ 161	\$ 4,833	\$ 3,222
50	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 2,013	50	30	\$ 40	\$ 1,208	\$ 805
51	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 3,885	50	30	\$ 78	\$ 2,331	\$ 1,554
52	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 5,840	50	30	\$ 117	\$ 3,504	\$ 2,336
53	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,774	50	30	\$ 135	\$ 4,064	\$ 2,709
54	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 7,323	50	30	\$ 146	\$ 4,394	\$ 2,929
55	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,156	50	30	\$ 123	\$ 3,694	\$ 2,462
56	System; Unitech Engineers Inc. (engineering)	S	WWTP	1992	\$ 6,809	50	30	\$ 136	\$ 4,085	\$ 2,723
57	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1992	\$ -	50	30	\$ -	\$ -	\$ -
Section Total					\$ 1,399,404			\$ 79,138	\$ 1,270,803	\$ 128,600
From Maillie G/L Accounts										
58	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1992	\$ -	N/A	30	\$ -	\$ -	\$ -
59	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1992	\$ -	N/A	30	\$ -	\$ -	\$ -
60	1640 Maintenance; International Dump Truck	V	Vehicles	1992	\$ 40,625	5	30	\$ 8,125	\$ 40,625	\$ -
61	1645 Office Equipment; Computer System	EQ	Equipment	1992	\$ 9,404	10	30	\$ 940	\$ 9,404	\$ -
62	1645 Office Equipment; Konica Copier	EQ	Equipment	1992	\$ 1,085	10	30	\$ 109	\$ 1,085	\$ -
Section Total					\$ 51,114			\$ 9,173.90	\$ 51,114.00	\$ -
From Audit Note 4										
63	Construction in progress			1992	No Value in Audit	N/A	30	\$ -	\$ -	\$ -
64	Sewer system; Pump station and interceptor			1992	No Value in Audit	N/A	30	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 1,450,518			\$ 88,312	\$ 1,321,917	\$ 128,600
Audit TOTAL(1992)					No Value in Audit					
DIFFERENCE					Cannot Calculate					
Calculated End of Year (1992) from Calculated End of Year (1991)					\$ 38,080,416					
Audit End of Year (1992)					\$ 35,254,935					
DIFFERENCE					\$ 2,825,481					
From Sewer Construction Costs by Year Installed										
65	Sewer System; installation of new mains and manholes	S	Mains	1992	\$ 500,598	50	30	\$ 10,012	\$ 300,359	\$ 200,239
66	Sewer System; installation of new mains and manholes	S	Interceptor	1992	\$ -	50	30	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 65 + item 66 - item 58 - item 59)					\$ 1,951,115			\$ 98,324	\$ 1,622,276	\$ 328,839
Adjusted End of Year (1992) from Adjusted End of Year (1991)					\$ 40,198,084					
Audit End of Year (1992)					\$ 35,254,935					
DIFFERENCE					\$ 4,943,149					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)
67	Sewer plant and additions		1992	No Value in Audit
68	Sewer system; Pump station and interceptor		1992	No Value in Audit
69	Sewer system; Other maintenance equipment		1992	No Value in Audit
70	Construction in progress		1992	No Value in Audit
71	Office equipment		1992	No Value in Audit

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			
72	Sewer plant and additions		
73	Sewer system; Pump station and interceptor		
74	Sewer system; Other maintenance equipment		
75	Construction in progress		
76	Office equipment		

77	Accumulated Depreciation	
----	--------------------------	--

From Maillie G/L Accounts			
78	1610 Sewer Plant Equipment; Additions	1992	\$ 1,451,296

Total Audit Original				DIFFERENCE
vs	Item #	Costs		
vs	1-2 & 5-59	\$ 1,396,573		Cannot Calculate
vs	64	No Value in Audit		Cannot Calculate
vs	3, 4, & 60	\$ 43,456		Cannot Calculate
vs	63	No Value in Audit		Cannot Calculate
vs	61-62	\$ 10,489		Cannot Calculate

1991	Δ	1992
		\$ 32,091,477
		\$ 2,851,484
		\$ 89,381
		\$ 191,910
		\$ 30,683
End of Year		\$ 35,254,935
		\$ 8,700,359

Total Audit Original				DIFFERENCE
vs	Item #	Costs		
vs	1-2 & 5-59	\$ 1,396,573	\$ (54,722)	

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1993										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1992) from Calculated End of Year (1991)					\$ 38,080,416					
Audit End of Year (1992)					\$ 35,254,935					
DIFFERENCE					\$ 2,825,481					
Adjusted End of Year (1992) from Adjusted End of Year (1991)					\$ 40,198,084					
Audit End of Year (1992)					\$ 35,254,935					
DIFFERENCE					\$ 4,943,149					
From Capital Vouchers										
1	Maint.; Payment error for Item 3 of Year 1992 (\$1,950 paid); Structa-Bond, Inc.	M	WWTP	1993	\$ -	15	29	\$ -	\$ -	\$ -
2	Maint.; Intercom Help; George P. Bailey & Sons	M	WWTP	1993	\$ 3,202	15	29	\$ 213	\$ 3,202	\$ -
3	System; Bailey, Calhoun & Associates (engineering)	S	WWTP	1993	\$ 5,127	50	29	\$ 103	\$ 2,974	\$ 2,153
4	System; Carpet Installation; Feasterville Floor Covering	M	WWTP	1993	\$ 299	15	29	\$ 20	\$ 299	\$ -
5	System; Communitor; George P. Bailey & Sons	EQ	WWTP	1993	\$ 4,073	10	29	\$ 407	\$ 4,073	\$ -
6	System; Diesel Fuel Dispenser; Advanced Tank Systems, Inc.	EQ	WWTP	1993	\$ 3,108	10	29	\$ 311	\$ 3,108	\$ -
7	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,261	50	29	\$ 65	\$ 1,891	\$ 1,370
8	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 8,407	50	29	\$ 168	\$ 4,876	\$ 3,531
9	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 9,621	50	29	\$ 192	\$ 5,580	\$ 4,041
10	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 7,681	50	29	\$ 154	\$ 4,455	\$ 3,226
11	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 6,548	50	29	\$ 131	\$ 3,798	\$ 2,750
12	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,223	50	29	\$ 64	\$ 1,869	\$ 1,353
13	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 7,263	50	29	\$ 145	\$ 4,213	\$ 3,051
14	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 3,455	50	29	\$ 69	\$ 2,004	\$ 1,451
15	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 4,539	50	29	\$ 91	\$ 2,633	\$ 1,906
16	System; EDM Consultants (engineering)	S	WWTP	1993	\$ 2,595	50	29	\$ 52	\$ 1,505	\$ 1,090
17	System; Final Settling Tank; C&T Assocs.	EQ	WWTP	1993	\$ 847	10	29	\$ 85	\$ 847	\$ -
18	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 45,167	50	29	\$ 903	\$ 26,197	\$ 18,970
19	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 47,495	50	29	\$ 950	\$ 27,547	\$ 19,948
20	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 3,924	50	29	\$ 78	\$ 2,276	\$ 1,648
21	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 39,729	50	29	\$ 795	\$ 23,043	\$ 16,686
22	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 16,266	50	29	\$ 325	\$ 9,434	\$ 6,832
23	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 12,747	50	29	\$ 255	\$ 7,393	\$ 5,354
24	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 34,695	50	29	\$ 694	\$ 20,123	\$ 14,572
25	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 23,130	50	29	\$ 463	\$ 13,415	\$ 9,715
26	System; Installations; C&T Assocs.	S	WWTP	1993	\$ 22,940	50	29	\$ 459	\$ 13,305	\$ 9,635
27	System; LPT Conveyor Bypass; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1993	\$ 1,313	10	29	\$ 131	\$ 1,313	\$ -
28	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 56,439	15	29	\$ 3,763	\$ 56,439	\$ -
29	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 33,233	15	29	\$ 2,216	\$ 33,233	\$ -
30	System; Main Control Panel; TRIJAY Systems, Inc.	EC	WWTP	1993	\$ 10,000	15	29	\$ 667	\$ 10,000	\$ -
31	System; Office Renovations; Meyles, Inc.	S	WWTP	1993	\$ 1,881	50	29	\$ 38	\$ 1,091	\$ 790
32	System; Office Renovations; Meyles, Inc.	S	WWTP	1993	\$ 1,722	50	29	\$ 34	\$ 999	\$ 723
33	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 4,500	50	29	\$ 90	\$ 2,610	\$ 1,890
34	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 13,926	50	29	\$ 279	\$ 8,077	\$ 5,849
35	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 147,861	50	29	\$ 2,957	\$ 85,760	\$ 62,102
36	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 12,905	50	29	\$ 258	\$ 7,485	\$ 5,420
37	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 22,057	50	29	\$ 441	\$ 12,793	\$ 9,264
38	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 19,209	50	29	\$ 384	\$ 11,141	\$ 8,068
39	System; Payment; R. L. Tschopp	S	WWTP	1993	\$ 50,676	50	29	\$ 1,014	\$ 29,392	\$ 21,284
40	System; Payment; R. L. Tschopp (\$83,350.15)	S	WWTP	1993	\$ -	50	29	\$ -	\$ -	\$ -
41	System; Rotostrainers; George P. Bailey & Sons	EQ	WWTP	1993	\$ 6,685	10	29	\$ 668	\$ 6,685	\$ -
42	System; Rotostrainers; George P. Bailey & Sons	EQ	WWTP	1993	\$ 2,309	10	29	\$ 231	\$ 2,309	\$ -
43	System; Sludge Pumps power & controls; George P. Bailey & Sons	EC	WWTP	1993	\$ 2,550	15	29	\$ 170	\$ 2,550	\$ -
44	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 7,285	50	29	\$ 146	\$ 4,225	\$ 3,060
45	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 9,949	50	29	\$ 199	\$ 5,770	\$ 4,178
46	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 9,716	50	29	\$ 194	\$ 5,635	\$ 4,081
47	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 2,685	50	29	\$ 54	\$ 1,557	\$ 1,128
48	System; Unitech Engineers Inc. (engineering)	S	WWTP	1993	\$ 31,809	50	29	\$ 636	\$ 18,449	\$ 13,360
49	System; Wiring Work; George P. Bailey & Sons	EC	WWTP	1993	\$ 1,180	15	29	\$ 79	\$ 1,180	\$ -
50	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1993	\$ -	50	29	\$ -	\$ -	\$ -
Section Total					\$ 769,229			\$ 21,840	\$ 498,753	\$ 270,477
From Maille G/L Accounts										
51	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1993	\$ -	N/A	29	\$ -	\$ -	\$ -
52	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1993	\$ -	N/A	29	\$ -	\$ -	\$ -
53	1640 Maintenance			1993	\$ -	N/A	29	\$ -	\$ -	\$ -
54	1645 Office Equipment			1993	\$ -	N/A	29	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
From Audit Note 4										
55	Construction in progress			1993	\$ (28,810)	N/A	29	\$ -	\$ -	\$ -
56	Sewer system; Pump station and interceptor			1993	\$ -	N/A	29	\$ -	\$ -	\$ -
Section Total					\$ (28,810)			\$ -	\$ -	\$ -
TOTAL					\$ 740,419			\$ 21,840	\$ 498,753	\$ 270,477
Audit TOTAL(1993)					\$ 1,480,993					
DIFFERENCE					\$ (740,574)					
Calculated End of Year (1993) from Audit End of Year (1992)					\$ 38,820,835					
Audit End of Year (1993)					\$ 36,735,928					
DIFFERENCE					\$ 2,084,907					
From Sewer Construction Costs by Year Installed										
57	Sewer System; installation of new mains and manholes	S	Mains	1993	\$ 775,706	50	29	\$ 15,514	\$ 449,909	\$ 325,796
58	Sewer System; installation of new mains and manholes	S	Interceptor	1993	\$ -	50	29	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 57 + item 58 - item 51 - item 52)					\$ 1,516,125			\$ 37,354	\$ 948,662	\$ 596,273
Adjusted End of Year (1993) from Audit End of Year (1992)					\$ 41,714,209					
Audit End of Year (1993)					\$ 36,735,928					
DIFFERENCE					\$ 4,978,281					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
59	Sewer plant and additions	1993	\$ 1,509,803
60	Sewer system; Pump station and interceptor	1993	\$ -
61	Sewer system; Other maintenance equipment	1993	\$ -
62	Construction in progress	1993	\$ (28,810)
63	Office equipment	1993	\$ -
TOTAL			\$ 1,480,993

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
64	Sewer plant and additions
65	Sewer system; Pump station and interceptor
66	Sewer system; Other maintenance equipment
67	Construction in progress
68	Office equipment

69	Accumulated Depreciation
----	--------------------------

From Maille G/L Accounts	
70	1610 Sewer Plant Equipment; Additions
	1993 \$ 1,005,946

		Total Audit	
		Original Costs	DIFFERENCE
vs	3-52	\$ 766,027	\$ (743,776)
vs	56	\$ -	\$ -
vs	1-2 & 53	\$ 3,202	\$ 3,202
vs	55	\$ (28,810)	\$ -
vs	54	\$ -	\$ -
			\$ (740,574)

		1992	Δ	1993
	\$	32,091,477	\$ 1,509,803	\$ 33,601,280
	\$	2,851,484	\$ -	\$ 2,851,484
	\$	89,381	\$ -	\$ 89,381
	\$	191,910	\$ (28,810)	\$ 163,100
	\$	30,683	\$ -	\$ 30,683
End of Year	\$	35,254,935	\$ 1,480,993	\$ 36,735,928
	\$	8,700,359	\$ 1,215,192	\$ 9,915,551

		Total Audit	
		Original Costs	DIFFERENCE
vs	3-52	\$ 766,027	\$ (239,919)

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1994										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1993) from Audit End of Year (1992)					\$ 38,820,835					
Audit End of Year (1993)					\$ 36,735,928					
DIFFERENCE					\$ 2,084,907					
Adjusted End of Year (1993) from Audit End of Year (1992)					\$ 41,714,209					
Audit End of Year (1993)					\$ 36,735,928					
DIFFERENCE					\$ 4,978,281					
From Capital Vouchers										
1	Deferred Comp; John Marcarelli	S	WWTP	1994	\$ 68	50	28	\$ 1	\$ 38	\$ 30
2	Maint.; Inspection; Metalfab, Inc.	M	WWTP	1994	\$ 563	15	28	\$ 38	\$ 563	\$ -
3	PA Taxes	S	WWTP	1994	\$ 598	50	28	\$ 12	\$ 335	\$ 263
4	PA Taxes	S	WWTP	1994	\$ 615	50	28	\$ 12	\$ 344	\$ 271
5	System; (2) Windows; Gunton Corp.	S	WWTP	1994	\$ 890	50	28	\$ 18	\$ 498	\$ 391
6	System; Access Stair; Northern Iron Works, Inc.	S	WWTP	1994	\$ 2,283	50	28	\$ 46	\$ 1,278	\$ 1,005
7	System; Building Modifications; Siravo Contracting, Inc.	S	WWTP	1994	\$ 4,156	50	28	\$ 83	\$ 2,327	\$ 1,829
8	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1994	\$ 419	10	28	\$ 42	\$ 419	\$ -
9	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1994	\$ 233	10	28	\$ 23	\$ 233	\$ -
10	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 321	50	28	\$ 6	\$ 180	\$ 141
11	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 195	50	28	\$ 4	\$ 109	\$ 86
12	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 708	50	28	\$ 14	\$ 397	\$ 312
13	System; Construction Materials; George S. Snyder	S	WWTP	1994	\$ 43	50	28	\$ 1	\$ 24	\$ 19
14	System; Diesel Fuel Dispenser; Advanced Tank Systems, Inc.	EQ	WWTP	1994	\$ 870	10	28	\$ 87	\$ 870	\$ -
15	System; Diesel Fuel; Farm & Home Oil Co.	V	WWTP	1994	\$ 2,074	5	28	\$ 415	\$ 2,074	\$ -
16	System; Doors; Allen Door & Services	EQ	WWTP	1994	\$ 904	10	28	\$ 90	\$ 904	\$ -
17	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,428	50	28	\$ 49	\$ 1,360	\$ 1,068
18	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 4,096	50	28	\$ 82	\$ 2,294	\$ 1,802
19	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 5,477	50	28	\$ 110	\$ 3,067	\$ 2,410
20	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,822	50	28	\$ 56	\$ 1,580	\$ 1,242
21	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 5,422	50	28	\$ 108	\$ 3,036	\$ 2,386
22	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 1,139	50	28	\$ 23	\$ 638	\$ 501
23	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 2,682	50	28	\$ 54	\$ 1,502	\$ 1,180
24	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 1,554	50	28	\$ 31	\$ 870	\$ 684
25	System; EDM Consultants (engineering)	S	WWTP	1994	\$ 530	50	28	\$ 11	\$ 297	\$ 233
26	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 2,269	15	28	\$ 151	\$ 2,269	\$ -
27	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 2,942	15	28	\$ 196	\$ 2,942	\$ -
28	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1994	\$ 837	15	28	\$ 56	\$ 837	\$ -
29	System; Electrical Work; W.W. Grainger	EC	WWTP	1994	\$ 94	15	28	\$ 6	\$ 94	\$ -
30	System; Furniture; Lizzell's Office Furniture	EQ	WWTP	1994	\$ 3,255	10	28	\$ 326	\$ 3,255	\$ -
31	System; I&I Control; UGTMA	S	WWTP	1994	\$ 2,724	50	28	\$ 54	\$ 1,525	\$ 1,198
32	System; I&I Control; UGTMA	S	WWTP	1994	\$ 2,669	50	28	\$ 53	\$ 1,494	\$ 1,174
33	System; I&I Control; UGTMA	S	WWTP	1994	\$ 1,332	50	28	\$ 27	\$ 746	\$ 586
34	System; I&I Control; UGTMA	S	WWTP	1994	\$ 713	50	28	\$ 14	\$ 399	\$ 314
35	System; Installations; C&T Assocs.	S	WWTP	1994	\$ 1,900	50	28	\$ 38	\$ 1,064	\$ 836
36	System; Payment; R. L. Tschopp	S	WWTP	1994	\$ 6,696	50	28	\$ 134	\$ 3,750	\$ 2,946
37	System; Pump Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1994	\$ 357	10	28	\$ 36	\$ 357	\$ -
38	System; Pump Piping; R. L. Tschopp	EQ	WWTP	1994	\$ 3,896	10	28	\$ 390	\$ 3,896	\$ -
39	System; Removal Work; George P. Bailey & Sons	S	WWTP	1994	\$ 2,451	50	28	\$ 49	\$ 1,373	\$ 1,079
40	System; Renovations; R. L. Tschopp	S	WWTP	1994	\$ 1,563	50	28	\$ 31	\$ 875	\$ 688
41	System; Renovations; R. L. Tschopp	S	WWTP	1994	\$ 2,572	50	28	\$ 51	\$ 1,440	\$ 1,132
42	System; Stamps; Postmaster	EQ	WWTP	1994	\$ 58	10	28	\$ 6	\$ 58	\$ -
43	System; Tow. Cap. Cont. Acct.; Misdeposits of Ballows Tapping Fee	S	WWTP	1994	\$ 1,800	50	28	\$ 36	\$ 1,008	\$ 792
44	System; Window Work; Carl W. Nelson, Jr.	S	WWTP	1994	\$ 3,306	50	28	\$ 66	\$ 1,851	\$ 1,455
45	System; Windows; Gunton Corp.	S	WWTP	1994	\$ 1,197	50	28	\$ 24	\$ 670	\$ 527
46	Tow. Cap. Cont. Acct.; Union National Bank; Capital Projects	S	Mains	1994	\$ 20,000	50	28	\$ 400	\$ 11,200	\$ 8,800
47	U.G. Cap. Cont. Acct.; Union National Bank; Capital Projects	S	Mains	1994	\$ 5,000	50	28	\$ 100	\$ 2,800	\$ 2,200
48	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1994	\$ -	50	28	\$ -	\$ -	\$ -
Section Total					\$ 108,720			\$ 3,660	\$ 69,143	\$ 39,577
From Maille G/L Accounts										
49	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1994	\$ -	N/A	28	\$ -	\$ -	\$ -
50	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1994	\$ -	N/A	28	\$ -	\$ -	\$ -
51	1640 Maintenance			1994	\$ -	N/A	28	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
From Audit Note 4										
52	Construction in progress			1994	\$ (163,100)	N/A	28	\$ -	\$ -	\$ -
53	Sewer system; Pump station and interceptor			1994	\$ -	N/A	28	\$ -	\$ -	\$ -
Section Total					\$ (163,100)			\$ -	\$ -	\$ -
TOTAL					\$ (54,380)			\$ 3,660	\$ 69,143	\$ 39,577
Audit TOTAL(1994)					\$ 447,908					
DIFFERENCE					\$ (502,288)					
Calculated End of Year (1994) from Calculated End of Year (1993)					\$ 38,766,455					
Audit End of Year (1994)					\$ 37,183,836					
DIFFERENCE					\$ 1,582,619					
From Sewer Construction Costs by Year Installed										
54	Sewer System; installation of new mains and manholes	S	Mains	1994	\$ 374,956	50	28	\$ 7,499	\$ 209,975	\$ 164,981
55	Sewer System; installation of new mains and manholes	S	Interceptor	1994	\$ -	50	28	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 54 + item 55 - item 49 - item 50)					\$ 320,576			\$ 11,159	\$ 279,118	\$ 204,558
Adjusted End of Year (1994) from Adjusted End of Year (1993)					\$ 42,034,785					
Audit End of Year (1994)					\$ 37,183,836					
DIFFERENCE					\$ 4,850,949					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
56	Sewer plant and additions	1994	\$ 607,753
57	Sewer system; Pump station and interceptor	1994	\$ -
58	Sewer system; Other maintenance equipment	1994	\$ -
59	Construction in progress	1994	\$ (163,100)
60	Office equipment	1994	\$ 3,255
TOTAL			\$ 447,908

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
61	Sewer plant and additions
62	Sewer system; Pump station and interceptor
63	Sewer system; Other maintenance equipment
64	Construction in progress
65	Office equipment

66	Accumulated Depreciation
----	--------------------------

From Maille G/L Accounts			
67	1610 Sewer Plant Equipment; Additions	1994	\$ 212,590
68	1645 Office Equipment; Executive Director's Office	1994	\$ 3,255

		Total Audit	
Item #		Original Costs	DIFFERENCE
vs	1, 3-29, & 31-50	\$ 104,902	\$ (502,851)
vs	53	\$ -	\$ -
vs	2 & 51	\$ 15	\$ 15
vs	52	\$ (163,100)	\$ -
vs	30	\$ 3,255	\$ -
			\$ (502,836)

1993	Δ	1994
\$ 33,601,280	\$ 607,753	\$ 34,209,033
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 89,381	\$ -	\$ 89,381
\$ 163,100	\$ (163,100)	\$ -
\$ 30,683	\$ 3,255	\$ 33,938
End of Year \$ 36,735,928	\$ 447,908	\$ 37,183,836
\$ 9,915,551	\$ 733,468	\$ 10,649,019

		Total Audit	
Item #		Original Costs	DIFFERENCE
vs	1, 3-29, & 31-49	\$ 104,902	\$ (107,688)
vs	30	\$ 3,255	\$ -

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1995										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1994) from Calculated End of Year (1993)					\$ 38,766,455					
Audit End of Year (1994)					\$ 37,183,836					
DIFFERENCE					\$ 1,582,619					
Adjusted End of Year (1994) from Adjusted End of Year (1993)					\$ 42,034,785					
Audit End of Year (1994)					\$ 37,183,836					
DIFFERENCE					\$ 4,850,949					
From Capital Vouchers										
1	Maint.; Inspection & Repairs; Philadelphia Mixers	M	WWTP	1995	\$ 6,508	15	27	\$ 434	\$ 6,508	\$ -
2	Maint.; Inspection; Ackel Associates	M	WWTP	1995	\$ 515	15	27	\$ 34	\$ 515	\$ -
3	Maint.; Ricoh copier; Copi-Quik, Inc.	EQ	WWTP	1995	\$ 4,962	10	27	\$ 496	\$ 4,962	\$ -
4	System; Accounting system; Applied Micro Systems, Ltd.	EC	WWTP	1995	\$ 8,000	15	27	\$ 533	\$ 8,000	\$ -
5	System; Carpet; Roy Lomas Carpet Cont.	EQ	WWTP	1995	\$ 985	10	27	\$ 99	\$ 985	\$ -
6	System; Comminutor; Franklin Miller, Inc.	EQ	WWTP	1995	\$ 31,878	10	27	\$ 3,188	\$ 31,878	\$ -
7	System; Conductivity Meter; Leeds & Northrup	EC	WWTP	1995	\$ 1,183	15	27	\$ 79	\$ 1,183	\$ -
8	System; Construction Materials; Earl Meyle Tile & Marble Cont.	EQ	WWTP	1995	\$ 1,020	10	27	\$ 102	\$ 1,020	\$ -
9	System; Construction Materials; George S. Snyder	EQ	WWTP	1995	\$ 142	10	27	\$ 14	\$ 142	\$ -
10	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,347	50	27	\$ 27	\$ 727	\$ 620
11	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 3,948	50	27	\$ 79	\$ 2,132	\$ 1,816
12	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 2,550	50	27	\$ 51	\$ 1,377	\$ 1,173
13	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 2,890	50	27	\$ 58	\$ 1,561	\$ 1,330
14	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 628	50	27	\$ 13	\$ 339	\$ 289
15	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 869	50	27	\$ 17	\$ 469	\$ 400
16	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,338	50	27	\$ 27	\$ 722	\$ 615
17	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,670	50	27	\$ 33	\$ 902	\$ 768
18	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 3,207	50	27	\$ 64	\$ 1,732	\$ 1,475
19	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 6,784	50	27	\$ 136	\$ 3,663	\$ 3,121
20	System; EDM Consultants (engineering)	S	WWTP	1995	\$ 1,013	50	27	\$ 20	\$ 547	\$ 466
21	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1995	\$ 3,959	15	27	\$ 264	\$ 3,959	\$ -
22	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1995	\$ 1,484	15	27	\$ 99	\$ 1,484	\$ -
23	System; Freight; Philadelphia Mixers	S	WWTP	1995	\$ 72	50	27	\$ 1	\$ 39	\$ 33
24	System; ICOM Software; Fromm Electric Supply	EC	WWTP	1995	\$ 6,015	15	27	\$ 401	\$ 6,015	\$ -
25	System; Ladies Room Accessories; Classic Kitchens & Bath	EQ	WWTP	1995	\$ 1,911	10	27	\$ 191	\$ 1,911	\$ -
26	System; Ladies Room Accessories; Classic Kitchens & Bath	EQ	WWTP	1995	\$ 143	10	27	\$ 14	\$ 143	\$ -
27	System; Pump; I.T. Landes & Son, Inc.	EC	WWTP	1995	\$ 4,280	15	27	\$ 285	\$ 4,280	\$ -
28	System; Renovations; R. L. Tschopp	S	WWTP	1995	\$ 1,835	50	27	\$ 37	\$ 991	\$ 844
29	System; Renovations; R. L. Tschopp	S	WWTP	1995	\$ 1,033	50	27	\$ 21	\$ 558	\$ 475
30	System; Roofing; Barnes Roofing Company	S	WWTP	1995	\$ 8,985	50	27	\$ 180	\$ 4,852	\$ 4,133
31	System; Roofing; Barnes Roofing Company	S	WWTP	1995	\$ 835	50	27	\$ 17	\$ 451	\$ 384
32	System; Roofing; Sullivan Asko Roofing, Inc.	S	WWTP	1995	\$ 5,845	50	27	\$ 117	\$ 3,156	\$ 2,689
33	System; Shutters; Snyder's	S	WWTP	1995	\$ 695	50	27	\$ 14	\$ 375	\$ 320
34	System; Windows; Gunton Corp.	S	WWTP	1995	\$ 997	50	27	\$ 20	\$ 538	\$ 459
35	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1995	\$ -	50	27	\$ -	\$ -	\$ -
Section Total					\$ 119,523			\$ 7,164	\$ 98,116	\$ 21,408
From Maille G/L Accounts										
36	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1995	\$ -	N/A	27	\$ -	\$ -	\$ -
37	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1995	\$ -	N/A	27	\$ -	\$ -	\$ -
38	1640 Maintenance			1995	\$ -	N/A	27	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
From Audit Note 4										
39	Construction in progress			1995	\$ -	N/A	27	\$ -	\$ -	\$ -
40	Sewer system; Pump station and interceptor			1995	\$ -	N/A	27	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 119,523			\$ 7,164	\$ 98,116	\$ 21,408
Audit TOTAL(1995)					\$ 187,253					
DIFFERENCE					\$ (67,730)					
Calculated End of Year (1995) from Calculated End of Year (1994)					\$ 38,885,979					
Audit End of Year (1995)					\$ 37,371,089					
DIFFERENCE					\$ 1,514,890					
From Sewer Construction Costs by Year Installed										
41	Sewer System; installation of new mains and manholes	S	Mains	1995	\$ 465,462	50	27	\$ 9,309	\$ 251,350	\$ 214,113
42	Sewer System; installation of new mains and manholes	S	Interceptor	1995	\$ -	50	27	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 41 + item 42 - item 36 - item 37)					\$ 584,986			\$ 16,474	\$ 349,465	\$ 235,521
Adjusted End of Year (1995) from Adjusted End of Year (1994)					\$ 42,619,771					
Audit End of Year (1995)					\$ 37,371,089					
DIFFERENCE					\$ 5,248,682					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)		Total Audit			
							Item #	Original Costs	DIFFERENCE	
43	Sewer plant and additions			1995	\$ 174,291		vs 5-37	\$ 99,539	\$ (74,752)	
44	Sewer system; Pump station and interceptor			1995	\$ -		vs 40	\$ -	\$ -	
45	Sewer system; Other maintenance equipment			1995	\$ -		vs 1-2 & 38	\$ 11,985	\$ 11,985	
46	Construction in progress			1995	\$ -		vs 39	\$ -	\$ -	
47	Office equipment			1995	\$ 12,962		vs 3-4	\$ 12,962	\$ -	
					TOTAL	\$ 187,253				
								\$ (62,768)		
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT							Total Audit			
							Item #	Original Costs	DIFFERENCE	
48	Sewer plant and additions						1994	\$ 34,209,033	\$ 174,291	\$ 34,383,324
49	Sewer system; Pump station and interceptor						\$ 2,851,484	\$ -	\$ 2,851,484	
50	Sewer system; Other maintenance equipment						\$ 89,381	\$ -	\$ 89,381	
51	Construction in progress						\$ -	\$ -	\$ -	
52	Office equipment						\$ 33,938	\$ 12,962	\$ 46,900	
End of Year					\$ 37,183,836	\$ 187,253	\$ 37,371,089			
							\$ 10,649,019	\$ 743,839	\$ 11,392,858	
From Maille G/L Accounts							Total Audit			
							Item #	Original Costs	DIFFERENCE	
54	1610 Sewer Plant Equipment; Additions			1995	\$ 122,336		vs 5-37	\$ 99,539	\$ (22,797)	
55	1645 Office Equipment; Ricoh Copier			1995	\$ 4,962		vs 3-4	\$ 12,962	\$ 8,000	

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1996										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1995) from Calculated End of Year (1994)					\$ 38,885,979					
Audit End of Year (1995)					\$ 37,371,089					
DIFFERENCE					\$ 1,514,890					
Adjusted End of Year (1995) from Adjusted End of Year (1994)					\$ 42,619,771					
Audit End of Year (1995)					\$ 37,371,089					
DIFFERENCE					\$ 5,248,682					
From Capital Vouchers										
1	Maint.; Pilot Test Sludge Thickening; Somat Corp.	M	WWTP	1996	\$ 1,000	15	26	\$ 67	\$ 1,000	\$ -
2	Maint.; Replacement Hardware; W. Staley Service Co., Inc	EQ	WWTP	1996	\$ 3,344	10	26	\$ 334	\$ 3,344	\$ -
3	Maint.; Rotoscreen Repair; R. L. Tschopp	M	WWTP	1996	\$ 220	15	26	\$ 15	\$ 220	\$ -
4	System; (4) E-proms; Fromm Electric Supply Corp.	EC	WWTP	1996	\$ 1,628	15	26	\$ 109	\$ 1,628	\$ -
5	System; Air Dryer Filter; Scales Air Compressor	EQ	WWTP	1996	\$ 240	10	26	\$ 24	\$ 240	\$ -
6	System; Air Dryer; Scales Air Compressor	EQ	WWTP	1996	\$ 2,330	10	26	\$ 233	\$ 2,330	\$ -
7	System; Air Dryer; Scales Air Compressor	EQ	WWTP	1996	\$ 44	10	26	\$ 4	\$ 44	\$ -
8	System; Appraisal; Indian Valley Appraisal Co.	S	WWTP	1996	\$ 1,700	50	26	\$ 34	\$ 884	\$ 816
9	System; Blower Motor Starter; Franklin Electric Co.	EQ	WWTP	1996	\$ 2,615	10	26	\$ 262	\$ 2,615	\$ -
10	System; Blower; Excelsior Blower Systems	EQ	WWTP	1996	\$ 3,454	10	26	\$ 345	\$ 3,454	\$ -
11	System; Blower; Excelsior Blower Systems, Inc.	EQ	WWTP	1996	\$ 2,403	10	26	\$ 240	\$ 2,403	\$ -
12	System; Calbration Kit; Mariam Instrument	EQ	WWTP	1996	\$ 1,078	10	26	\$ 108	\$ 1,078	\$ -
13	System; Chair; Lizell's Office Furniture	EQ	WWTP	1996	\$ 364	10	26	\$ 36	\$ 364	\$ -
14	System; Chemical Feed Pump Controls; Scott Instruments, Inc.	EC	WWTP	1996	\$ 1,445	15	26	\$ 96	\$ 1,445	\$ -
15	System; Chemical Feed Pump Controls; Scott Instruments, Inc.	EC	WWTP	1996	\$ 1,642	15	26	\$ 109	\$ 1,642	\$ -
16	System; Computer & Accesories; LD Computing	EC	WWTP	1996	\$ 2,839	15	26	\$ 189	\$ 2,839	\$ -
17	System; Conveyor Work; W. Staley Service Co., Inc.	S	WWTP	1996	\$ 1,833	50	26	\$ 37	\$ 953	\$ 880
18	System; Decant Tank Mixer Installation; R. L. Tschopp	S	WWTP	1996	\$ 1,650	50	26	\$ 33	\$ 858	\$ 792
19	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,901	50	26	\$ 98	\$ 2,548	\$ 2,352
20	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,709	50	26	\$ 134	\$ 3,489	\$ 3,220
21	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 5,918	50	26	\$ 118	\$ 3,078	\$ 2,841
22	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,824	50	26	\$ 136	\$ 3,549	\$ 3,276
23	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,827	50	26	\$ 137	\$ 3,550	\$ 3,277
24	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 7,404	50	26	\$ 148	\$ 3,850	\$ 3,554
25	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 5,225	50	26	\$ 104	\$ 2,717	\$ 2,508
26	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,146	50	26	\$ 83	\$ 2,156	\$ 1,990
27	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 8,004	50	26	\$ 160	\$ 4,162	\$ 3,842
28	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,458	50	26	\$ 89	\$ 2,318	\$ 2,140
29	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 6,197	50	26	\$ 124	\$ 3,223	\$ 2,975
30	System; EDM Consultants (engineering)	S	WWTP	1996	\$ 4,731	50	26	\$ 95	\$ 2,460	\$ 2,271
31	System; Electrical Work; George P. Bailey & Sons	EC	WWTP	1996	\$ 9,370	15	26	\$ 625	\$ 9,370	\$ -
32	System; Expansion Joint; Fluid Controls	S	WWTP	1996	\$ 219	50	26	\$ 4	\$ 114	\$ 105
33	System; Installation of Air Dryer; R. L. Tschopp	S	WWTP	1996	\$ 1,804	50	26	\$ 36	\$ 938	\$ 866
34	System; Installations; R. L. Tschopp	S	WWTP	1996	\$ 11,977	50	26	\$ 240	\$ 6,228	\$ 5,749
35	System; Items for Somat; McMaster Carr	EQ	WWTP	1996	\$ 269	10	26	\$ 27	\$ 269	\$ -
36	System; Items for Somat; Utility Piping Services	EQ	WWTP	1996	\$ 24	10	26	\$ 2	\$ 24	\$ -
37	System; Mag-Flow Meter; LRM, Inc.	EC	WWTP	1996	\$ 8,560	15	26	\$ 571	\$ 8,560	\$ -
38	System; Magnetek VFD; Anchor Sales Assocs., Inc.	EC	WWTP	1996	\$ 1,392	15	26	\$ 93	\$ 1,392	\$ -
39	System; Muffin Monster Installation; R. L. Tschopp	EQ	WWTP	1996	\$ 1,054	10	26	\$ 105	\$ 1,054	\$ -
40	System; Muffin Monster; D.F. McCoulloch & Assocs.	EQ	WWTP	1996	\$ 8,675	10	26	\$ 868	\$ 8,675	\$ -
41	System; Pipework Demolition; Hajoca Corp.	S	WWTP	1996	\$ 399	50	26	\$ 8	\$ 207	\$ 191
42	System; Roofing; N.J. Masonry & Roofing	S	WWTP	1996	\$ 38,136	50	26	\$ 763	\$ 19,831	\$ 18,305
43	System; Somat Press & Eff. Pump Discharge; Utility Piping Systems, Inc.	EQ	WWTP	1996	\$ 7,321	10	26	\$ 732	\$ 7,321	\$ -
44	System; Stators & Rotors; A. L. Hacker Co. Inc.	EQ	WWTP	1996	\$ 1,273	10	26	\$ 127	\$ 1,273	\$ -
45	System; Steel Plates; Newport Fabricators, Inc.	EQ	WWTP	1996	\$ 92	10	26	\$ 9	\$ 92	\$ -
46	System; Tow. Line Cleaning & Televising; Sewer Specialties	M	Mains	1996	\$ 24,455	15	26	\$ 1,630	\$ 24,455	\$ -
47	System; Valve; W.W. Grainger, Inc.	EQ	Mains	1996	\$ 120	10	26	\$ 12	\$ 120	\$ -
48	System; Valve; Wey Valve, Inc.	EQ	Mains	1996	\$ 1,016	10	26	\$ 102	\$ 1,016	\$ -
49	System; Valves; W. A. Gregory & Co., Inc.	EQ	Mains	1996	\$ 962	10	26	\$ 96	\$ 962	\$ -
50	System; Welding Equipment; West Point Supply	EQ	WWTP	1996	\$ 62	10	26	\$ 6	\$ 62	\$ -
51	Union National Bank; fee for financial statement (\$65.50)	S	WWTP	1996	\$ -	50	26	\$ -	\$ -	\$ -
52	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1996	\$ -	50	26	\$ -	\$ -	\$ -
Section Total					\$ 218,352			\$ 9,759	\$ 156,403	\$ 61,949
From Costs of Pump Stations and Associated Foremains										
53	Milestone Pump Station & Associated Foremain	S	Pump Station	1996	\$ 143,000	50	26	\$ 2,860	\$ 74,360	\$ 68,640
Section Total					\$ 143,000			\$ 2,860	\$ 74,360	\$ 68,640
From Maillie G/L Accounts										
54	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1996	\$ -	N/A	26	\$ -	\$ -	\$ -
55	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1996	\$ -	N/A	26	\$ -	\$ -	\$ -
56	1640 Maintenance			1996	\$ -	N/A	26	\$ -	\$ -	\$ -
57	1645 Office Equipment			1996	\$ -	N/A	26	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
From Audit Note 4										
58	Construction in progress			1996	\$ -	N/A	26	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 218,352			\$ 9,759	\$ 156,403	\$ 61,949
Audit TOTAL(1996)					\$ 224,518					
DIFFERENCE					\$ (6,166)					
Calculated End of Year (1996) from Calculated End of Year (1995)					\$ 39,104,331					
Audit End of Year (1996)					\$ 37,595,607					
DIFFERENCE					\$ 1,508,724					
From Sewer Construction Costs by Year Installed										
59	Sewer System; installation of new mains and manholes	S	Mains	1996	\$ 615,460	50	26	\$ 12,309	\$ 320,039	\$ 295,421
60	Sewer System; installation of new mains and manholes	S	Interceptor	1996	\$ -	50	26	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 59 + item 60 - item 54 - item 55)					\$ 833,813			\$ 22,068	\$ 476,442	\$ 357,370
Adjusted End of Year (1996) from Adjusted End of Year (1995)					\$ 43,453,584					
Audit End of Year (1996)					\$ 37,595,607					
DIFFERENCE					\$ 5,857,977					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)
61	Sewer plant and additions		1996	\$ 224,518
62	Sewer system; Pump station and interceptor		1996	\$ -
63	Sewer system; Other maintenance equipment		1996	\$ -
64	Construction in progress		1996	\$ -
65	Office equipment		1996	\$ -
TOTAL				\$ 224,518

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			
66	Sewer plant and additions		
67	Sewer system; Pump station and interceptor		
68	Sewer system; Other maintenance equipment		
69	Construction in progress		
70	Office equipment		

71	Accumulated Depreciation		
----	--------------------------	--	--

From Maille G/L Accounts			
72	1610 Sewer Plant Equipment; Additions	1996	\$ 199,699

Total Audit			
	Item #	Original Costs	DIFFERENCE
vs	1-52 & 54-55	\$ 218,352	\$ (6,166)
vs	53	\$ 143,000	\$ 143,000
vs	56	\$ -	\$ -
vs	58	\$ -	\$ -
vs	57	\$ -	\$ -
			\$ 136,834

1995	Δ	1996
\$ 34,383,324	\$ 224,518	\$ 34,607,842
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 89,381	\$ -	\$ 89,381
\$ -	\$ -	\$ -
\$ 46,900	\$ -	\$ 46,900
End of Year \$ 37,371,089	\$ 224,518	\$ 37,595,607
\$ 11,392,858	\$ 748,819	\$ 12,141,677

Total Audit			
	Item #	Original Costs	DIFFERENCE
vs	1-54	\$ 218,352	\$ 18,653

Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1997										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1996) from Calculated End of Year (1995)					\$ 39,104,331					
Audit End of Year (1996)					\$ 37,595,607					
DIFFERENCE					\$ 1,508,724					
Adjusted End of Year (1996) from Adjusted End of Year (1995)					\$ 43,453,584					
Audit End of Year (1996)					\$ 37,595,607					
DIFFERENCE					\$ 5,857,977					
From Capital Vouchers										
1	Bid Advertisement; The Reporter	S	WWTP	1997	\$ 126	50	25	\$ 3	\$ 63	\$ 63
2	Legal Advertisement; The Reporter	S	WWTP	1997	\$ 129	50	25	\$ 3	\$ 64	\$ 64
3	Maint.; Somat Test; M. J. Reider Assocs.	M	WWTP	1997	\$ 2,190	15	25	\$ 146	\$ 2,190	\$ -
4	Maint.; VFD Repair; Anchor Sales Assocs., Inc.	M	WWTP	1997	\$ 1,062	15	25	\$ 71	\$ 1,062	\$ -
5	System; (2) Pilot Test Units; Sanitaire	EC	WWTP	1997	\$ 500	15	25	\$ 33	\$ 500	\$ -
6	System; (2) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 490	50	25	\$ 10	\$ 245	\$ 245
7	System; (3) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 735	50	25	\$ 15	\$ 368	\$ 368
8	System; (3) Surge Protection Devices; Fromm Electric Supply Corp.	EC	WWTP	1997	\$ 5,880	15	25	\$ 392	\$ 5,880	\$ -
9	System; (4) Month Somat Rental; Somat Corp.	M	WWTP	1997	\$ 4,103	15	25	\$ 274	\$ 4,103	\$ -
10	System; (4) Valves; Utility Piping Systems, Inc.	EQ	Mains	1997	\$ 2,416	10	25	\$ 242	\$ 2,416	\$ -
11	System; (6) Storm Panels; Alderfer Glass Co.	S	WWTP	1997	\$ 1,470	50	25	\$ 29	\$ 735	\$ 735
12	System; 3,000 LF of Cable; Griffith Electric Supply Co., Inc.	EC	WWTP	1997	\$ 8,160	15	25	\$ 544	\$ 8,160	\$ -
13	System; Access Hatch; Halliday Products	S	WWTP	1997	\$ 312	50	25	\$ 6	\$ 156	\$ 156
14	System; Aeration Piping; Felker Brothers Corp.	EQ	WWTP	1997	\$ 3,718	10	25	\$ 372	\$ 3,718	\$ -
15	System; Aeration Piping; Felker Brothers Corp.	EQ	WWTP	1997	\$ 99	10	25	\$ 10	\$ 99	\$ -
16	System; Assembly; Somat Corp.	EQ	WWTP	1997	\$ 2,673	10	25	\$ 267	\$ 2,673	\$ -
17	System; Coating; Brumbaugh Industries, Inc.	EQ	WWTP	1997	\$ 2,499	10	25	\$ 250	\$ 2,499	\$ -
18	System; Compressor; Fluid Power	EQ	WWTP	1997	\$ 1,132	10	25	\$ 113	\$ 1,132	\$ -
19	System; Computer; P.C. Warehouse	EC	WWTP	1997	\$ 1,805	15	25	\$ 120	\$ 1,805	\$ -
20	System; Controls; Anchor Scientific, Inc.	EC	WWTP	1997	\$ 358	15	25	\$ 24	\$ 358	\$ -
21	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 5,486	50	25	\$ 110	\$ 2,743	\$ 2,743
22	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,193	50	25	\$ 84	\$ 2,097	\$ 2,097
23	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 7,594	50	25	\$ 152	\$ 3,797	\$ 3,797
24	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 5,256	50	25	\$ 105	\$ 2,628	\$ 2,628
25	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,273	50	25	\$ 85	\$ 2,137	\$ 2,137
26	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,848	50	25	\$ 97	\$ 2,424	\$ 2,424
27	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 12,335	50	25	\$ 247	\$ 6,167	\$ 6,167
28	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 9,413	50	25	\$ 188	\$ 4,706	\$ 4,706
29	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 7,459	50	25	\$ 149	\$ 3,730	\$ 3,730
30	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 4,862	50	25	\$ 97	\$ 2,431	\$ 2,431
31	System; EDM Consultants (engineering)	S	WWTP	1997	\$ 6,290	50	25	\$ 126	\$ 3,145	\$ 3,145
32	System; Eff. Pump Controls; Griffith Electric Supply Co., Inc.	EC	WWTP	1997	\$ 60	15	25	\$ 4	\$ 60	\$ -
33	System; Electric for Eff. Sluice Gates; Rodney Hunt Company	EC	WWTP	1997	\$ 5,622	15	25	\$ 375	\$ 5,622	\$ -
34	System; Electrical Materials; Franklin Electric Company	EC	WWTP	1997	\$ 594	15	25	\$ 40	\$ 594	\$ -
35	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1997	\$ 3,526	15	25	\$ 235	\$ 3,526	\$ -
36	System; Fax Machine; Staples, Inc.	EC	WWTP	1997	\$ 380	15	25	\$ 25	\$ 380	\$ -
37	System; Gaskets & Clamps; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 439	10	25	\$ 44	\$ 439	\$ -
38	System; Gaskets & Clamps; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 737	10	25	\$ 74	\$ 737	\$ -
39	System; Hardware for Eff. Lift Pump; Fastenal Company	EQ	WWTP	1997	\$ 805	10	25	\$ 80	\$ 805	\$ -
40	System; Hardware for Eff. Lift Pump; Jacob Schmidt & Son, Inc.	EQ	WWTP	1997	\$ 42	10	25	\$ 4	\$ 42	\$ -
41	System; Hardware; County Electric Supply Co.	EQ	WWTP	1997	\$ 53	10	25	\$ 5	\$ 53	\$ -
42	System; Hardware; Dwyer Instruments, Inc.	EQ	WWTP	1997	\$ 184	10	25	\$ 18	\$ 184	\$ -
43	System; Hardware; Fastenal Company	EQ	WWTP	1997	\$ 257	10	25	\$ 26	\$ 257	\$ -
44	System; Hardware; Fastenal Company	EQ	WWTP	1997	\$ 179	10	25	\$ 18	\$ 179	\$ -
45	System; Hardware; I/O Corporation	EQ	WWTP	1997	\$ 204	10	25	\$ 20	\$ 204	\$ -
46	System; Hardware; McMaster Carr	EQ	WWTP	1997	\$ 137	10	25	\$ 14	\$ 137	\$ -
47	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	1997	\$ 110	10	25	\$ 11	\$ 110	\$ -
48	System; Harmonics Study; Bailey, Calhoun & Assocs.	P	WWTP	1997	\$ 1,950	0	25	\$ -	\$ -	\$ 1,950
49	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 2,688	50	25	\$ 54	\$ 1,344	\$ 1,344
50	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 4,197	50	25	\$ 84	\$ 2,099	\$ 2,099
51	System; Installations; R. L. Tschopp	S	WWTP	1997	\$ 524	50	25	\$ 10	\$ 262	\$ 262
52	System; Items for Eff. Sluice Gates; Rodney Hunt Company	EQ	WWTP	1997	\$ 954	10	25	\$ 95	\$ 954	\$ -
53	System; Materials; Felker Fabrication	EQ	WWTP	1997	\$ 3,907	10	25	\$ 391	\$ 3,907	\$ -
54	System; Materials; Reinbrecht Associates, Inc.	EQ	WWTP	1997	\$ 2,244	10	25	\$ 224	\$ 2,244	\$ -
55	System; Materials; Snyder's	EQ	WWTP	1997	\$ 195	10	25	\$ 20	\$ 195	\$ -
56	System; Materials; Utility Piping Systems, Inc.	EQ	WWTP	1997	\$ 115	10	25	\$ 12	\$ 115	\$ -
57	System; Mixer; Philadelphia Mixers Corp.	EQ	WWTP	1997	\$ 4,500	10	25	\$ 450	\$ 4,500	\$ -
58	System; Modem; P.C. Warehouse	EC	WWTP	1997	\$ 90	15	25	\$ 6	\$ 90	\$ -
59	System; Modifications; Hart Mech. & Elect. Contractors	EC	WWTP	1997	\$ 250	15	25	\$ 17	\$ 250	\$ -
60	System; Pickup Truck; UGTMA c/o Union National Bank	V	Vehicles	1997	\$ 22,810	5	25	\$ 4,562	\$ 22,810	\$ -
61	System; Pipework; West Point Supply Co., Inc.	EQ	WWTP	1997	\$ 73	10	25	\$ 7	\$ 73	\$ -
62	System; Pump Control Panel, Sigma Controls, Inc.	EC	WWTP	1997	\$ 1,625	15	25	\$ 108	\$ 1,625	\$ -
63	System; Pump W/ Control Panel, Sigma Controls, Inc.	EC	WWTP	1997	\$ 3,850	15	25	\$ 257	\$ 3,850	\$ -
64	System; Pump; Gayle Corporation	EQ	WWTP	1997	\$ 1,548	10	25	\$ 155	\$ 1,548	\$ -
65	System; Reducer Assembly; RAM Industries, Inc.	EQ	WWTP	1997	\$ 3,390	10	25	\$ 339	\$ 3,390	\$ -
66	System; Removal & Installation for Eff. Distribution Box; R. L. Tschopp	S	WWTP	1997	\$ 7,556	50	25	\$ 151	\$ 3,778	\$ 3,778
67	System; Sludge Thickener; Somat Corp.	EQ	WWTP	1997	\$ 18,850	10	25	\$ 1,885	\$ 18,850	\$ -
68	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
69	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
70	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
71	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
72	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
73	System; Somat Device Rental; Somat Corp.	M	WWTP	1997	\$ 1,000	15	25	\$ 67	\$ 1,000	\$ -
74	System; Surge Protection Devices; Fromm Electric Supply Corp.	EC	WWTP	1997	\$ 6,973	15	25	\$ 465	\$ 6,973	\$ -
75	System; Transfer Switch; Rumsey Electric	EC	WWTP	1997	\$ 111,600	15	25	\$ 7,440	\$ 111,600	\$ -
76	System; Tubing; Hajoca Corporation	EQ	WWTP	1997	\$ 178	10	25	\$ 18	\$ 178	\$ -
77	System; Unitech Engineers Inc. (engineering)	S	WWTP	1997	\$ 3,605	50	25	\$ 72	\$ 1,803	\$ 1,803
78	System; Valves; DeZurik	EQ	WWTP	1997	\$ 1,230	10	25	\$ 123	\$ 1,230	\$ -
79	System; VFD; Rumsey Electric	EC	WWTP	1997	\$ 6,295	15	25	\$ 420	\$ 6,295	\$ -
80	Union National Bank; Electrical Work; George P. Bailey & Sons, Inc. (\$26,505.83)	S	WWTP	1997	\$ -	50	25	\$ -	\$ -	\$ -
81	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1997	\$ -	50	25	\$ -	\$ -	\$ -
Section Total					\$ 342,391			\$ 23,120	\$ 293,520	\$ 48,871

From Maille G/L Accounts									
82	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)		1997	\$ -	N/A	25	\$ -	\$ -	\$ -
83	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)		1997	\$ -	N/A	25	\$ -	\$ -	\$ -
84	1645 Office Equipment		1997	\$ 2,275	N/A	25	\$ -	\$ -	\$ -
Section Total				\$ 2,275			\$ -	\$ -	\$ -
From Audit Note 4									
85	Construction in progress		1997	\$ 62,037	N/A	25	\$ -	\$ -	\$ -
86	Sewer system; Pump station and interceptor		1997	\$ -	N/A	25	\$ -	\$ -	\$ -
Section Total				\$ 62,037			\$ -	\$ -	\$ -
				TOTAL	\$ 406,703		\$ 23,120	\$ 293,520	\$ 48,871
				Audit TOTAL(1997)	\$ 426,362				
				DIFFERENCE	\$ (19,659)				
				Calculated End of Year (1997) from Calculated End of Year (1996)	\$ 39,511,034				
				Audit End of Year (1997)	\$ 38,021,969				
				DIFFERENCE	\$ 1,489,065				
From Sewer Construction Costs by Year Installed									
87	Sewer System; installation of new mains and manholes	\$	Mains	1997	\$ 405,853	50	\$ 8,117	\$ 202,927	\$ 202,927
88	Sewer System; installation of new mains and manholes	\$	Interceptor	1997	\$ -	50	\$ -	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 87 + item 88- item 82 - item 83)	\$ 812,556		\$ 31,237	\$ 496,447	\$ 251,797
				Adjusted End of Year (1997) from Adjusted End of Year (1996)	\$ 44,266,139				
				Audit End of Year (1997)	\$ 38,021,969				
				DIFFERENCE	\$ 6,244,170				

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)	Item #	Original Costs	DIFFERENCE
89	Sewer plant and additions		1997	\$	338,876	vs 1-59 & 61-83	\$ 319,581	\$ (19,295)
90	Sewer system; Pump station and interceptor		1997	\$	-	vs 86	\$ -	\$ -
91	Sewer system; Other maintenance equipment		1997	\$	22,810	vs 60	\$ 22,810	\$ -
92	Construction in progress		1997	\$	62,037	vs 85	\$ 62,037	\$ -
93	Office equipment		1997	\$	2,639	vs 84	\$ 2,275	\$ (364)
					TOTAL \$	426,362	\$	(19,659)
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT								
94	Sewer plant and additions					1996	Δ	1997
95	Sewer system; Pump station and interceptor					\$ 34,607,842	\$ 338,876	\$ 34,946,718
96	Sewer system; Other maintenance equipment					\$ 2,851,484	\$ -	\$ 2,851,484
97	Construction in progress					\$ 89,381	\$ 22,810	\$ 112,191
98	Office equipment					\$ -	\$ 62,037	\$ 62,037
						\$ 46,900	\$ 2,639	\$ 49,539
End of Year						\$ 37,595,607	\$ 426,362	\$ 38,021,969
						\$ 12,141,677	\$ 758,112	\$ 12,899,789
From Maille G/L Accounts							Total Audit	
100	1610 Sewer Plant Equipment; Additions		1997	\$	339,240	Item #	Original Costs	DIFFERENCE
101	1640 Maintenance; Pick-up		1997	\$	22,810	vs 1-59 & 61-83	\$ 319,581	\$ (19,659)
						vs 60	\$ 22,810	\$ -

Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1998										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1997) from Calculated End of Year (1996)					\$ 39,511,034					
Audit End of Year (1997)					\$ 38,021,969					
DIFFERENCE					\$ 1,489,065					
Adjusted End of Year (1997) from Adjusted End of Year (1996)					\$ 44,266,139					
Audit End of Year (1997)					\$ 38,021,969					
DIFFERENCE					\$ 6,244,170					
From Capital Vouchers										
1	(20%)EPA Grant Payment; U.G. Twp. (\$58,400.00)	S	WWTP	1998	\$ -	50	24	\$ -	\$ -	\$ -
2	(20%)EPA Grant Payment; U.G. Twp. (\$45,289.57)	S	WWTP	1998	\$ -	50	24	\$ -	\$ -	\$ -
3	(80%)EPA Grant Payment; Townmencin Twp. (\$233,600.00)	S	WWTP	1998	\$ -	50	24	\$ -	\$ -	\$ -
4	(80%)EPA Grant Payment; Townmencin Twp. (\$181,158.28)	S	WWTP	1998	\$ -	50	24	\$ -	\$ -	\$ -
5	Bid Advertisement; The Reporter	S	WWTP	1998	\$ 107	50	24	\$ 2	\$ 51	\$ 55
6	System; (4) Dampers; Del-Ren Associates	EQ	WWTP	1998	\$ 3,600	10	24	\$ 360	\$ 3,600	\$ -
7	System; (6) Manhole Covers; Maron Assocs. Ltd.	S	WWTP	1998	\$ 1,416	50	24	\$ 28	\$ 680	\$ 736
8	System; Blower; Excelsior Blower Systems	EQ	WWTP	1998	\$ 955	10	24	\$ 96	\$ 955	\$ -
9	System; Bubbler; Franklin Electric Company	EQ	WWTP	1998	\$ 136	10	24	\$ 14	\$ 136	\$ -
10	System; Bubbler; Franklin Electric Company	EQ	WWTP	1998	\$ 3,746	10	24	\$ 375	\$ 3,746	\$ -
11	System; Computer Programming; ASYS Corp.	EC	WWTP	1998	\$ 2,200	15	24	\$ 147	\$ 2,200	\$ -
12	System; Computer; P.C. Warehouse	EC	WWTP	1998	\$ 2,559	15	24	\$ 171	\$ 2,559	\$ -
13	System; Dechlorination Testing Equipment; Coyne Chemical Company	EQ	WWTP	1998	\$ 910	10	24	\$ 91	\$ 910	\$ -
14	System; Dechlorination Testing Triator; Hach Company	EQ	WWTP	1998	\$ 1,240	10	24	\$ 124	\$ 1,240	\$ -
15	System; Dialer; Reinbrecht Associates, Inc.	EC	WWTP	1998	\$ 2,540	15	24	\$ 169	\$ 2,540	\$ -
16	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 11,648	50	24	\$ 233	\$ 5,591	\$ 6,057
17	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 15,631	50	24	\$ 313	\$ 7,503	\$ 8,128
18	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 6,157	50	24	\$ 123	\$ 2,955	\$ 3,201
19	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 11,525	50	24	\$ 231	\$ 5,532	\$ 5,993
20	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 4,342	50	24	\$ 87	\$ 2,084	\$ 2,258
21	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 4,097	50	24	\$ 82	\$ 1,967	\$ 2,131
22	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 6,226	50	24	\$ 125	\$ 2,989	\$ 3,238
23	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 12,882	50	24	\$ 258	\$ 6,183	\$ 6,699
24	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 10,133	50	24	\$ 203	\$ 4,864	\$ 5,269
25	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 1,073	50	24	\$ 21	\$ 515	\$ 558
26	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 9,131	50	24	\$ 183	\$ 4,383	\$ 4,748
27	System; EDM Consultants (engineering)	S	WWTP	1998	\$ 7,714	50	24	\$ 154	\$ 3,703	\$ 4,011
28	System; Electrical Work; Billows Electric Supply Co.	EC	WWTP	1998	\$ 43,580	15	24	\$ 2,905	\$ 43,580	\$ -
29	System; Electrical Work; Billows Electric Supply Co.	EC	WWTP	1998	\$ 4,201	15	24	\$ 280	\$ 4,201	\$ -
30	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 4,443	15	24	\$ 296	\$ 4,443	\$ -
31	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 8,976	15	24	\$ 598	\$ 8,976	\$ -
32	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 10,942	15	24	\$ 729	\$ 10,942	\$ -
33	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 5,220	15	24	\$ 348	\$ 5,220	\$ -
34	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 4,514	15	24	\$ 301	\$ 4,514	\$ -
35	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 1,933	15	24	\$ 129	\$ 1,933	\$ -
36	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 2,446	15	24	\$ 163	\$ 2,446	\$ -
37	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 3,478	15	24	\$ 232	\$ 3,478	\$ -
38	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1998	\$ 3,716	15	24	\$ 248	\$ 3,716	\$ -
39	System; Electrical Work; Rumsey Electric	EC	WWTP	1998	\$ 6,400	15	24	\$ 427	\$ 6,400	\$ -
40	System; Floats & Assembly; Anchor Scientific, Inc.	EQ	WWTP	1998	\$ 361	10	24	\$ 36	\$ 361	\$ -
41	System; Hydrant Work; R. L. Tschopp	S	WWTP	1998	\$ 5,141	50	24	\$ 103	\$ 2,468	\$ 2,673
42	System; Installation; R. L. Tschopp	S	WWTP	1998	\$ 775	50	24	\$ 15	\$ 372	\$ 403
43	System; Installations; R. L. Tschopp	S	WWTP	1998	\$ 1,887	50	24	\$ 38	\$ 906	\$ 981
44	System; Materials; Felker Fabrication	EQ	WWTP	1998	\$ 980	10	24	\$ 98	\$ 980	\$ -
45	System; Materials; Griffith Electric Supply Co., Inc.	EQ	WWTP	1998	\$ 3,079	10	24	\$ 308	\$ 3,079	\$ -
46	System; Modifications; PC Warehouse	EC	WWTP	1998	\$ 876	15	24	\$ 58	\$ 876	\$ -
47	System; Modifications; Staples	EC	WWTP	1998	\$ 375	15	24	\$ 25	\$ 375	\$ -
48	System; Motor; Excelsior Blower Systems	EQ	WWTP	1998	\$ 3,895	10	24	\$ 390	\$ 3,895	\$ -
49	Office Equip.; Staples, Inc.	EQ	WWTP	1998	\$ 305	10	24	\$ 30	\$ 305	\$ -
50	System; Piping; Felker Brothers Corp.	EQ	WWTP	1998	\$ 2,279	10	24	\$ 228	\$ 2,279	\$ -
51	System; Pressure Transducer; Reinbrecht Associates, Inc.	EQ	WWTP	1998	\$ 764	10	24	\$ 76	\$ 764	\$ -
52	System; Printer & Scanner; Staples, Inc.	EC	WWTP	1998	\$ 378	15	24	\$ 25	\$ 378	\$ -
53	System; Printer; Staples, Inc.	EC	WWTP	1998	\$ 428	15	24	\$ 29	\$ 428	\$ -
54	System; Pump Control Panel, Sigma Controls, Inc.	EC	WWTP	1998	\$ 4,289	15	24	\$ 286	\$ 4,289	\$ -
55	System; Removal & Installations; R. L. Tschopp	S	WWTP	1998	\$ 9,873	50	24	\$ 197	\$ 4,739	\$ 5,134
56	System; Security System; Wells Fargo Alarm Services	EC	WWTP	1998	\$ 2,474	15	24	\$ 165	\$ 2,474	\$ -
57	System; Software; Allmax Professional Solutions, Inc.	EC	WWTP	1998	\$ 2,108	15	24	\$ 141	\$ 2,108	\$ -
58	System; Stones; M & M Stone Co.	S	WWTP	1998	\$ 319	50	24	\$ 6	\$ 153	\$ 166
59	System; Storm Panels; Alderfer Glass Co.	S	WWTP	1998	\$ 1,433	50	24	\$ 29	\$ 688	\$ 745
60	System; Unitech Engineers Inc. (engineering)	S	WWTP	1998	\$ 814	50	24	\$ 16	\$ 391	\$ 423
61	System; Valves; Utility Piping Systems, Inc.	EQ	WWTP	1998	\$ 100	10	24	\$ 10	\$ 100	\$ -
62	System; WCI Control; C. A. Briggs Co.	EC	WWTP	1998	\$ 199	15	24	\$ 13	\$ 199	\$ -
63	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1998	\$ -	50	24	\$ -	\$ -	\$ -
Section Total					\$ 262,947			\$ 12,566	\$ 199,339	\$ 63,608
From Maille G/L Accounts										
64	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			1998	\$ -	N/A	24	\$ -	\$ -	\$ -
65	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			1998	\$ -	N/A	24	\$ -	\$ -	\$ -
66	1640 Maintenance; Engineering Costs			1998	\$ -	N/A	24	\$ -	\$ -	\$ -
67	1645 Office Equipment	EQ	Equipment	1998	\$ 15,849	10	24	\$ 1,585	\$ 15,849	\$ -
Section Total					\$ 15,849			\$ 1,585	\$ 15,849	\$ -
From Audit Note 4										
68	Construction in progress			1998	\$ (27,865)	N/A	24	\$ -	\$ -	\$ -
69	Sewer system; Pump station and interceptor			1998	\$ -	N/A	24	\$ -	\$ -	\$ -
Section Total					\$ (27,865)			\$ -	\$ -	\$ -
TOTAL					\$ 250,931			\$ 14,151	\$ 215,188	\$ 63,608
Audit TOTAL(1998)					\$ 184,962					
DIFFERENCE					\$ 65,969					
Calculated End of Year (1998) from Calculated End of Year (1997)					\$ 39,761,965					
Audit End of Year (1998)					\$ 38,206,931					
DIFFERENCE					\$ 1,555,034					
From Sewer Construction Costs by Year Installed										
70	Sewer System; installation of new mains and manholes	S	Mains	1998	\$ 348,109	50	24	\$ 6,962	\$ 167,093	\$ 181,017
71	Sewer System; installation of new mains and manholes	S	Interceptor	1998	\$ -	50	24	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 70 + item 71 - item 64 - item 65)					\$ 599,040			\$ 21,113	\$ 382,281	\$ 244,625
Adjusted End of Year (1998) from Adjusted End of Year (1997)					\$ 44,865,180					
Audit End of Year (1998)					\$ 38,206,931					
DIFFERENCE					\$ 6,658,249					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
--	-------------------	----------	----------	----------------	----------------------------	-----------------------	-----	-----------------------------	----------------------------	---------------------------

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
72	Sewer plant and additions			1998	\$ 205,342
73	Sewer system; Pump station and interceptor			1998	\$ -
74	Sewer system; Other maintenance equipment			1998	\$ -
75	Construction in progress			1998	\$ (27,865)
76	Office equipment			1998	\$ 7,485
TOTAL				\$	184,962

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			
77	Sewer plant and additions		
78	Sewer system; Pump station and interceptor		
79	Sewer system; Other maintenance equipment		
80	Construction in progress		
81	Office equipment		

82	Accumulated Depreciation		
----	--------------------------	--	--

From Maille G/L Accounts			
83	1610 Sewer Plant Equipment; Additions		2002 \$ 205,341

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 1-65	\$ 262,947	\$	57,605
vs 69	\$ -	\$	-
vs 66	\$ -	\$	-
vs 68	\$ (27,865)	\$	-
vs 49 & 67	\$ 16,154	\$	8,669
		\$	66,274

1997	Δ	1998
\$ 34,946,718	\$ 205,342	\$ 35,152,060
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 112,191	\$ -	\$ 112,191
\$ 62,037	\$ (27,865)	\$ 34,172
\$ 49,539	\$ 7,485	\$ 57,024
End of Year \$ 38,021,969	\$ 184,962	\$ 38,206,931
\$ 12,899,789	\$ 767,202	\$ 13,666,991

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 1-65	\$ 262,947	\$	57,606

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 1999										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1998) from Calculated End of Year (1997)					\$ 39,761,965					
Audit End of Year (1998)					\$ 38,206,931					
DIFFERENCE					\$ 1,555,034					
Adjusted End of Year (1998) from Adjusted End of Year (1997)					\$ 44,865,180					
Audit End of Year (1998)					\$ 38,206,931					
DIFFERENCE					\$ 6,658,249					
From Capital Vouchers										
1	(20%)EPA Grant Payment; U.G. Twp.	S	WWTP	1999	\$ 3,270	50	23	\$ 65	\$ 1,504	\$ 1,766
2	(80%)EPA Grant Payment; Townmencin Twp.	S	WWTP	1999	\$ 13,079	50	23	\$ 262	\$ 6,016	\$ 7,063
3	Bid Advertisement; The Reporter	S	WWTP	1999	\$ 109	50	23	\$ 2	\$ 50	\$ 59
4	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	1999	\$ 2,430	50	23	\$ 49	\$ 1,118	\$ 1,312
5	Maint.; Painting Silo; General Painting of PA, Inc.	M	WWTP	1999	\$ 6,770	15	23	\$ 451	\$ 6,770	\$ -
6	Maint.; Pilot Test; Bioset, Inc.	M	WWTP	1999	\$ 3,000	15	23	\$ 200	\$ 3,000	\$ -
7	Notice; The Reporter	P	WWTP	1999	\$ 140	0	23	\$ -	\$ -	\$ 140
8	Notice; The Reporter	P	WWTP	1999	\$ 177	0	23	\$ -	\$ -	\$ 177
9	System; (2) Aeration Systems; Water Pollution Control Corp.	EQ	WWTP	1999	\$ 4,000	10	23	\$ 400	\$ 4,000	\$ -
10	System; (2) Valves; Flexible Valve Corp.	EQ	WWTP	1999	\$ 2,513	10	23	\$ 251	\$ 2,513	\$ -
11	System; Aeration Tank Air Piping; Felker Brother Corporation	EQ	WWTP	1999	\$ 10,268	10	23	\$ 1,027	\$ 10,268	\$ -
12	System; Aeration Tank Lines; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1999	\$ 347	10	23	\$ 35	\$ 347	\$ -
13	System; Airline; Deacon Industrial Supply Co., Inc.	EQ	WWTP	1999	\$ 47	10	23	\$ 5	\$ 47	\$ -
14	System; Breaker Upgrade; Griffith Electric Supply Co., Inc.	EC	WWTP	1999	\$ 4,610	15	23	\$ 307	\$ 4,610	\$ -
15	System; Christy property condemnation reimbursement; UGTMA	S	WWTP	1999	\$ 27,240	50	23	\$ 545	\$ 12,531	\$ 14,710
16	System; Computer Programming; ASYS Corp.	EC	WWTP	1999	\$ 840	15	23	\$ 56	\$ 840	\$ -
17	System; Control Panel; Sigma Controls, Inc.	EC	WWTP	1999	\$ 4,450	15	23	\$ 297	\$ 4,450	\$ -
18	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 3,263	50	23	\$ 65	\$ 1,501	\$ 1,762
19	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 6,061	50	23	\$ 121	\$ 2,788	\$ 3,273
20	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 2,245	50	23	\$ 45	\$ 1,033	\$ 1,213
21	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 7,705	50	23	\$ 154	\$ 3,544	\$ 4,161
22	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,524	50	23	\$ 90	\$ 2,081	\$ 2,443
23	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 9,905	50	23	\$ 198	\$ 4,556	\$ 5,349
24	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 8,287	50	23	\$ 166	\$ 3,812	\$ 4,475
25	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 8,518	50	23	\$ 170	\$ 3,918	\$ 4,600
26	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 1,409	50	23	\$ 28	\$ 648	\$ 761
27	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,756	50	23	\$ 95	\$ 2,188	\$ 2,568
28	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 4,172	50	23	\$ 83	\$ 1,919	\$ 2,253
29	System; EDM Consultants (engineering)	S	WWTP	1999	\$ 2,835	50	23	\$ 57	\$ 1,304	\$ 1,531
30	System; Electrical Materials; Franklin Electric Company	EC	WWTP	1999	\$ 141	15	23	\$ 9	\$ 141	\$ -
31	System; Electrical Work; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,255	15	23	\$ 284	\$ 4,255	\$ -
32	System; Electrical Work; Rumsey Electric	EC	WWTP	1999	\$ 25,486	15	23	\$ 1,699	\$ 25,486	\$ -
33	System; Electrical Work; Rumsey Electric	EC	WWTP	1999	\$ 2,832	15	23	\$ 189	\$ 2,832	\$ -
34	System; Equipment; Rumsey Electric	EC	WWTP	1999	\$ 9,386	15	23	\$ 626	\$ 9,386	\$ -
35	System; Freight; Felker Brother Corporation	S	WWTP	1999	\$ 53	50	23	\$ 1	\$ 24	\$ 29
36	System; Grating; Northern Iron Works, Inc.	S	WWTP	1999	\$ 1,300	50	23	\$ 26	\$ 598	\$ 702
37	System; Grating; R. L. Tschopp	S	WWTP	1999	\$ 2,714	50	23	\$ 54	\$ 1,249	\$ 1,466
38	System; Hardware; Hajoca Corporation	EQ	WWTP	1999	\$ 379	10	23	\$ 38	\$ 379	\$ -
39	System; Hardware; McMaster Carr	EQ	WWTP	1999	\$ 198	10	23	\$ 20	\$ 198	\$ -
40	System; Hardware; Newport Fabricators, Inc.	EQ	WWTP	1999	\$ 50	10	23	\$ 5	\$ 50	\$ -
41	System; Hardware; U.S. Filter	EQ	WWTP	1999	\$ 188	10	23	\$ 19	\$ 188	\$ -
42	System; Hardware; Utility Piping Systems, Inc.	EQ	WWTP	1999	\$ 133	10	23	\$ 13	\$ 133	\$ -
43	System; Hub Programming; ASYS Corp.	EC	WWTP	1999	\$ 2,280	15	23	\$ 152	\$ 2,280	\$ -
44	System; Hub; PC Connection, Inc.	EC	WWTP	1999	\$ 157	15	23	\$ 10	\$ 157	\$ -
45	System; Installations; R. L. Tschopp	M	WWTP	1999	\$ 2,868	15	23	\$ 191	\$ 2,868	\$ -
46	System; Lab Services; M.J. Reider Associates	M	WWTP	1999	\$ 3,710	15	23	\$ 247	\$ 3,710	\$ -
47	System; Re-issued check for item 46; M.J. Reider Assocs.	S	WWTP	1999	\$ -	50	23	\$ -	\$ -	\$ -
48	System; Lab Testing; M.J. Reider Assocs.	M	WWTP	1999	\$ 375	15	23	\$ 25	\$ 375	\$ -
49	System; Manhole Locks; Newport Fabricators, Inc.	S	WWTP	1999	\$ 783	50	23	\$ 16	\$ 360	\$ 423
50	System; Masonry; Dutchland, Inc.	EQ	WWTP	1999	\$ 800	10	23	\$ 80	\$ 800	\$ -
51	System; Materials; Felker Fabrication	EQ	WWTP	1999	\$ 960	10	23	\$ 96	\$ 960	\$ -
52	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 1,920	15	23	\$ 128	\$ 1,920	\$ -
53	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 5,340	15	23	\$ 356	\$ 5,340	\$ -
54	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 960	15	23	\$ 64	\$ 960	\$ -
55	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 1,680	15	23	\$ 112	\$ 1,680	\$ -
56	System; Network Programming; ASYS Corp.	EC	WWTP	1999	\$ 3,840	15	23	\$ 256	\$ 3,840	\$ -
57	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,405	15	23	\$ 294	\$ 4,405	\$ -
58	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 2,208	15	23	\$ 147	\$ 2,208	\$ -
59	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 2,634	15	23	\$ 176	\$ 2,634	\$ -
60	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 4,317	15	23	\$ 288	\$ 4,317	\$ -
61	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 232	15	23	\$ 15	\$ 232	\$ -
62	System; Network; George P. Bailey & Sons, Inc.	EC	WWTP	1999	\$ 840	15	23	\$ 56	\$ 840	\$ -
63	System; Piping; Utility Piping Systems, Inc.	S	WWTP	1999	\$ 193	50	23	\$ 4	\$ 89	\$ 104
64	System; Pumo & Tank; Pyrz Water Supply Company	EQ	WWTP	1999	\$ 3,518	10	23	\$ 352	\$ 3,518	\$ -
65	System; Pump; Pyrz Water Supply Co., Inc.	EQ	WWTP	1999	\$ 625	10	23	\$ 63	\$ 625	\$ -
66	System; Railing; Northern Iron Works, Inc.	S	WWTP	1999	\$ 2,970	50	23	\$ 59	\$ 1,366	\$ 1,604
67	System; Retaining Wall; Repair Technology, Inc.	S	WWTP	1999	\$ 2,865	50	23	\$ 57	\$ 1,318	\$ 1,547
68	System; Sample Pump Hoist; Hallday Products	S	WWTP	1999	\$ 695	50	23	\$ 14	\$ 319	\$ 375
69	System; Scum Baffle; Northern Iron Works, Inc.	EQ	WWTP	1999	\$ 978	10	23	\$ 98	\$ 978	\$ -
70	System; Service Truck with Crane; Rice & Holman Truck Center	V	Vehicles	1999	\$ 49,000	5	23	\$ 9,800	\$ 49,000	\$ -
71	System; Steps for Autocrane; Yocum Ford	EQ	WWTP	1999	\$ 358	10	23	\$ 36	\$ 358	\$ -
72	System; Survey Christy; Major & Tracy, Inc.	S	WWTP	1999	\$ 4,329	50	23	\$ 87	\$ 1,991	\$ 2,338
73	System; Tech; Black Box Corporation	EC	WWTP	1999	\$ 2,559	15	23	\$ 171	\$ 2,559	\$ -
74	System; Tech; Black Box Corporation	EC	WWTP	1999	\$ 2,386	15	23	\$ 159	\$ 2,386	\$ -
75	System; Tech; Black Box Corporation	EC	WWTP	1999	\$ 903	15	23	\$ 60	\$ 903	\$ -
76	System; Tech; Fromm Electric Supply Corp.	EC	WWTP	1999	\$ 2,758	15	23	\$ 184	\$ 2,758	\$ -
77	System; Tech; Fromm Electric Supply Corp.	EC	WWTP	1999	\$ 825	15	23	\$ 55	\$ 825	\$ -
78	System; Tech; Fromm Electric Supply Corp.	EC	WWTP	1999	\$ 3,623	15	23	\$ 242	\$ 3,623	\$ -
79	System; UV Disinfection Test Equip.; Kappe Associates	EQ	WWTP	1999	\$ 473	10	23	\$ 47	\$ 473	\$ -
80	System; Valve; Design Plastic Systems, Inc.	EQ	WWTP	1999	\$ 269	10	23	\$ 27	\$ 269	\$ -
81	System; Valve; Penn Troy Machine Co.	EQ	WWTP	1999	\$ 2,600	10	23	\$ 260	\$ 2,600	\$ -
82	System; Valves; DeZirk	EQ	WWTP	1999	\$ 587	10	23	\$ 59	\$ 587	\$ -
83	System; Valves; Fluid Controls Co., Inc.	EQ	WWTP	1999	\$ 3,150	10	23	\$ 315	\$ 3,150	\$ -
84	Union National Bank; trustee's services (\$6,100.00)	S	WWTP	1999	\$ -	50	23	\$ -	\$ -	\$ -
Section Total					\$ 320,062			\$ 23,065	\$ 251,861	\$ 68,201

From Maille G/L Accounts									
85	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)		1999	\$ -	N/A	23	\$ -	\$ -	\$ -
86	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)		1999	\$ -	N/A	23	\$ -	\$ -	\$ -
87	1645 Office Equipment		1999	\$ -	N/A	23	\$ -	\$ -	\$ -
Section Total				\$ -			\$ -	\$ -	\$ -
From Audit Note 4									
88	Construction in progress		1999	\$ (34,172)	N/A	23	\$ -	\$ -	\$ -
89	Sewer system; Pump station and interceptor		1999	\$ -	N/A	23	\$ -	\$ -	\$ -
Section Total				\$ (34,172)			\$ -	\$ -	\$ -
				TOTAL	\$	285,890		\$ 23,065	\$ 251,861
				Audit TOTAL(1999)	\$	563,823			\$ 68,201
				DIFFERENCE	\$	(277,933)			
				Calculated End of Year (1999) from Calculated End of Year (1998)	\$	40,047,855			
				Audit End of Year (1999)	\$	38,770,754			
				DIFFERENCE	\$	1,277,101			
From Sewer Construction Costs by Year Installed									
90	Sewer System; installation of new mains and manholes	\$	Mains	1999	\$ 78,239	50	23	\$ 1,565	\$ 35,990
91	Sewer System; installation of new mains and manholes	\$	Interceptor	1999	\$ -	50	23	\$ -	\$ -
				Adjusted TOTAL (TOTAL + item 90 + item 91 - item 85 - item 86)	\$	364,129		\$ 24,629	\$ 287,851
				Adjusted End of Year (1999) from Adjusted End of Year (1998)	\$	45,229,309			\$ 110,450
				Audit End of Year (1999)	\$	38,770,754			
				DIFFERENCE	\$	6,458,555			

FOR COMPARISON

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

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

102	Accumulated Depreciation		
-----	--------------------------	--	--

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

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

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

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

Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2000										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (1999) from Calculated End of Year (1998)					\$ 40,047,855					
Audit End of Year (1999)					\$ 38,770,754					
DIFFERENCE					\$ 1,277,101					
Adjusted End of Year (1999) from Adjusted End of Year (1998)					\$ 45,229,309					
Audit End of Year (1999)					\$ 38,770,754					
DIFFERENCE					\$ 6,458,555					
From Capital Vouchers										
1	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 80	50	22	\$ 2	\$ 35	\$ 45
2	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 3,920	50	22	\$ 78	\$ 1,725	\$ 2,195
3	Legal Fees Christy; Kerns, Onorato & Faith, LLP	S	WWTP	2000	\$ 80	50	22	\$ 2	\$ 35	\$ 45
4	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ 930	50	22	\$ 19	\$ 409	\$ 521
5	Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ 690	50	22	\$ 14	\$ 304	\$ 386
6	Advertisement; The Reporter	S	WWTP	2000	\$ 295	50	22	\$ 6	\$ 130	\$ 165
7	Maint.; Airline Cleaning & Valve; Utility Piping Systems	M	WWTP	2000	\$ 4,330	15	22	\$ 289	\$ 4,330	\$ -
8	Maint.; Coating; Macadam Company, Inc.	M	WWTP	2000	\$ 9,635	15	22	\$ 642	\$ 9,635	\$ -
9	Reissue item 4 from 1999; Legal Fees Christy; Robert J. Kerns, Esquire	S	WWTP	2000	\$ -	50	22	\$ -	\$ -	\$ -
10	System; (2) Valves; Fluid Controls Co., Inc.	EQ	WWTP	2000	\$ 4,785	10	22	\$ 479	\$ 4,785	\$ -
11	System; (4) Sludge Wells; Felker Brothers Corp.	EQ	WWTP	2000	\$ 4,631	10	22	\$ 463	\$ 4,631	\$ -
12	System; Aeration Tank; Felker Brothers Corp.	EQ	WWTP	2000	\$ 5,026	10	22	\$ 503	\$ 5,026	\$ -
13	System; Appraisal Christy; Indian Valley Appraisal Company	S	WWTP	2000	\$ 2,475	50	22	\$ 50	\$ 1,089	\$ 1,386
14	System; Bleach Pump Piping; Sigma Controls & Systems, Inc.	EQ	WWTP	2000	\$ 3,839	10	22	\$ 384	\$ 3,839	\$ -
15	System; Bleach System Valve; Pyrz Water Supply Co.	EQ	WWTP	2000	\$ 215	10	22	\$ 22	\$ 215	\$ -
16	System; Bleach System Valves & Seals; Design Plastic Systems, Inc.	EQ	WWTP	2000	\$ 117	10	22	\$ 12	\$ 117	\$ -
17	System; Clamps; Utility Piping Systems	EQ	WWTP	2000	\$ 1,456	10	22	\$ 146	\$ 1,456	\$ -
18	System; Control; C.A. Briggs	EC	WWTP	2000	\$ 591	15	22	\$ 39	\$ 591	\$ -
19	System; Conveyor Rental; Concrete Equipment Rentals	S	WWTP	2000	\$ 685	50	22	\$ 14	\$ 301	\$ 384
20	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 7,064	50	22	\$ 141	\$ 3,108	\$ 3,956
21	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 6,429	50	22	\$ 129	\$ 2,829	\$ 3,600
22	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 2,715	50	22	\$ 54	\$ 1,195	\$ 1,520
23	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 4,185	50	22	\$ 84	\$ 1,842	\$ 2,344
24	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 7,075	50	22	\$ 141	\$ 3,113	\$ 3,962
25	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 9,098	50	22	\$ 182	\$ 4,003	\$ 5,095
26	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 4,816	50	22	\$ 96	\$ 2,119	\$ 2,697
27	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 2,159	50	22	\$ 43	\$ 950	\$ 1,209
28	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 3,462	50	22	\$ 69	\$ 1,523	\$ 1,939
29	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 3,727	50	22	\$ 75	\$ 1,640	\$ 2,087
30	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 5,932	50	22	\$ 119	\$ 2,610	\$ 3,322
31	System; EDM Consultants (engineering)	S	WWTP	2000	\$ 8,624	50	22	\$ 172	\$ 3,794	\$ 4,829
32	System; Floats; Anchor Scientific	EQ	WWTP	2000	\$ 513	10	22	\$ 51	\$ 513	\$ -
33	System; Freight; Flexible Valve Corp.	S	WWTP	2000	\$ 105	50	22	\$ 2	\$ 46	\$ 59
34	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 381	10	22	\$ 38	\$ 381	\$ -
35	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 446	10	22	\$ 45	\$ 446	\$ -
36	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 57	10	22	\$ 6	\$ 57	\$ -
37	System; Hardware; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 88	10	22	\$ 9	\$ 88	\$ -
38	System; Hardware; Hajoca Corp.	EQ	WWTP	2000	\$ 96	10	22	\$ 10	\$ 96	\$ -
39	System; Hardware; Hajoca Corp.	EQ	WWTP	2000	\$ 145	10	22	\$ 14	\$ 145	\$ -
40	System; Hardware; McMaster Carr	EQ	WWTP	2000	\$ 105	10	22	\$ 10	\$ 105	\$ -
41	System; Hardware; Utility Piping Systems	EQ	WWTP	2000	\$ 932	10	22	\$ 93	\$ 932	\$ -
42	System; Installation; DeZurik	S	WWTP	2000	\$ 999	50	22	\$ 20	\$ 440	\$ 560
43	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 4,711	50	22	\$ 94	\$ 2,073	\$ 2,638
44	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 25,650	50	22	\$ 513	\$ 11,286	\$ 14,364
45	System; Installation; R. L. Tschopp	S	WWTP	2000	\$ 20,530	50	22	\$ 411	\$ 9,033	\$ 11,497
46	System; Parts; Hajoca Corp.	EQ	WWTP	2000	\$ 400	10	22	\$ 40	\$ 400	\$ -
47	System; Parts; Hajoca Corp.	EQ	WWTP	2000	\$ 282	10	22	\$ 28	\$ 282	\$ -
48	System; Parts; Krupp, Meyers & Hoffman	EQ	WWTP	2000	\$ 17	10	22	\$ 2	\$ 17	\$ -
49	System; Parts; McMaster Carr	EQ	WWTP	2000	\$ 127	10	22	\$ 13	\$ 127	\$ -
50	System; Parts; McMaster Carr	EQ	WWTP	2000	\$ 1,171	10	22	\$ 117	\$ 1,171	\$ -
51	System; Phase I Environmental Assessment; Boucher & James, Inc.	S	WWTP	2000	\$ 1,800	50	22	\$ 36	\$ 792	\$ 1,008
52	System; Pipe ; U.S. Filter	EQ	WWTP	2000	\$ 1,725	10	22	\$ 173	\$ 1,725	\$ -
53	System; Pipe Supports; National Pipe Hanger Corp.	EQ	WWTP	2000	\$ 353	10	22	\$ 35	\$ 353	\$ -
54	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 2,170	10	22	\$ 217	\$ 2,170	\$ -
55	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 356	10	22	\$ 36	\$ 356	\$ -
56	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 396	10	22	\$ 40	\$ 396	\$ -
57	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 92	10	22	\$ 9	\$ 92	\$ -
58	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 56	10	22	\$ 6	\$ 56	\$ -
59	System; Piping; Utility Piping Systems, Inc.	EQ	WWTP	2000	\$ 121	10	22	\$ 12	\$ 121	\$ -
60	System; Plugs; Hajoca Corp.	EQ	WWTP	2000	\$ 529	10	22	\$ 53	\$ 529	\$ -
61	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 3,720	15	22	\$ 248	\$ 3,720	\$ -
62	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 2,240	15	22	\$ 149	\$ 2,240	\$ -
63	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 2,100	15	22	\$ 140	\$ 2,100	\$ -
64	System; Programming; ASYS Corp.	EC	WWTP	2000	\$ 1,440	15	22	\$ 96	\$ 1,440	\$ -
65	System; Pump & Motor; Pyrz Water Supply Co.	EQ	WWTP	2000	\$ 2,416	10	22	\$ 242	\$ 2,416	\$ -
66	System; Pump Control; Sigma Controls & Systems, Inc.	EC	WWTP	2000	\$ 1,477	15	22	\$ 98	\$ 1,477	\$ -
67	System; Pump; Sander Power Equip. Company	EQ	WWTP	2000	\$ 1,150	10	22	\$ 115	\$ 1,150	\$ -
68	System; Renovation; Evergreen Lane Landscaping	S	WWTP	2000	\$ 1,642	50	22	\$ 33	\$ 722	\$ 920
69	System; Roofing; Donnelly Roofing	S	WWTP	2000	\$ 20,560	50	22	\$ 411	\$ 9,046	\$ 11,514
70	System; Roofing; Donnelly Roofing	S	WWTP	2000	\$ 16,510	50	22	\$ 330	\$ 7,264	\$ 9,246
71	System; Rotameter; Ryan Henco Products Corp.	EQ	WWTP	2000	\$ 373	10	22	\$ 37	\$ 373	\$ -
72	System; Scum Pump Parts; DeZurik	EQ	WWTP	2000	\$ 124	10	22	\$ 12	\$ 124	\$ -
73	System; Scum Pump Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2000	\$ 305	10	22	\$ 31	\$ 305	\$ -
74	System; Scum Pump Piping; Felker Brothers Corp.	EQ	WWTP	2000	\$ 1,995	10	22	\$ 200	\$ 1,995	\$ -
75	System; Scum Pump Piping; National Pipe Hanger Corp.	EQ	WWTP	2000	\$ 140	10	22	\$ 14	\$ 140	\$ -
76	System; Slip Tube; BBL Company	EQ	WWTP	2000	\$ 990	10	22	\$ 99	\$ 990	\$ -
77	System; Supports; National Pipe Hanger Corp.	EQ	WWTP	2000	\$ 267	10	22	\$ 27	\$ 267	\$ -
78	System; Survey; Major & Tracy, Inc.	S	WWTP	2000	\$ 2,225	50	22	\$ 45	\$ 979	\$ 1,246
79	System; Tank Parts; Felker Brothers Corp.	EQ	WWTP	2000	\$ 9,102	10	22	\$ 910	\$ 9,102	\$ -
80	System; Valve; DeZurik	EQ	WWTP	2000	\$ 205	10	22	\$ 20	\$ 205	\$ -
81	System; Valve; Fluid Controls Co., Inc.	EQ	WWTP	2000	\$ 3,101	10	22	\$ 310	\$ 3,101	\$ -
82	System; Valve; Wey Valve, Inc.	EQ	WWTP	2000	\$ 679	10	22	\$ 68	\$ 679	\$ -
83	System; Valves; Design Plastic Systems, Inc.	EQ	WWTP	2000	\$ 480	10	22	\$ 48	\$ 480	\$ -
84	System; Valves; Design Plastic Systems, Inc.	EQ	WWTP	2000	\$ 270	10	22	\$ 27	\$ 270	\$ -
85	System; Valves; Penn Troy Machine Co.	EQ	WWTP	2000	\$ 2,447	10	22	\$ 245	\$ 2,447	\$ -
86	Union National Bank; trustee's services (\$5,350.00)	S	WWTP	2000	\$ -	50	22	\$ -	\$ -	\$ -
Section Total					\$ 249,373					

From Maillie G/L Accounts														
87	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
88	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
89	1640 Maintenance		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
90	1645 Office Equipment		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
				Section Total	\$	-		\$	-	\$	-	\$	-	
From Audit Note 4														
91	Construction in progress		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
92	Sewer system; Pump station and interceptor		2000	\$	-	N/A	22	\$	-	\$	-	\$	-	
				Section Total	\$	-		\$	-	\$	-	\$	-	
				TOTAL	\$	249,373		\$	10,552	\$	154,637	\$	94,737	
				Audit TOTAL(2000)	\$	900,420								
				DIFFERENCE	\$	(651,047)								
				Calculated End of Year (2000) from Calculated End of Year (1999)	\$	40,297,229								
				Audit End of Year (2000)	\$	39,671,174								
				DIFFERENCE	\$	626,055								
From Sewer Construction Costs by Year Installed														
93	Sewer System; installation of new mains and manholes	\$	Mains	2000	\$	188,766	50	22	\$	3,775	\$	83,057	\$	105,709
94	Sewer System; installation of new mains and manholes	\$	Interceptor	2000	\$	-	50	22	\$	-	\$	-	\$	-
				Adjusted TOTAL (TOTAL + item 93 + item 94 - item 87 - item 88)	\$	438,139		\$	14,328	\$	237,693	\$	200,446	
				Adjusted End of Year (2000) from Adjusted End of Year (1999)	\$	45,667,448								
				Audit End of Year (2000)	\$	39,671,174								
				DIFFERENCE	\$	5,996,274								

FOR COMPARISON

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

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

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT

100	Sewer plant and additions
101	Sewer system; Pump station and interceptor
102	Sewer system; Other maintenance equipment
103	Construction in progress
104	Office equipment

	1999	Δ	2000
\$	35,701,055	\$ 900,420	\$ 36,601,475
\$	2,851,484	-	\$ 2,851,484
\$	161,191	-	\$ 161,191
\$	-	-	\$ -
\$	57,024	-	\$ 57,024
End of Year	\$ 38,770,754	\$ 900,420	\$ 39,671,174
\$	14,447,598	\$ 802,562	\$ 15,250,160

105	Accumulated Depreciation
-----	--------------------------

From Maillie G/L Accounts

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

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2001										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2000) from Calculated End of Year (1999)					\$ 40,297,229					
Audit End of Year (2000)					\$ 39,671,174					
DIFFERENCE					\$ 626,055					
Adjusted End of Year (2000) from Adjusted End of Year (1999)					\$ 45,667,448					
Audit End of Year (2000)					\$ 39,671,174					
DIFFERENCE					\$ 5,996,274					
From Capital Vouchers										
1	Maint.; as-built drawing revisions; Bailey, Calhoun & Assocs.	S	WWTP	2001	\$ 2,640	50	21	\$ 53	\$ 1,109	\$ 1,531
2	Maint.; as-built drawing revisions; Bailey, Calhoun & Assocs.	S	WWTP	2001	\$ 2,993	50	21	\$ 60	\$ 1,257	\$ 1,736
3	Maint.; as-built drawing revisions; Bailey, Calhoun & Assocs.	S	WWTP	2001	\$ 2,948	50	21	\$ 59	\$ 1,238	\$ 1,710
4	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 321	15	21	\$ 21	\$ 321	\$ -
5	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 709	15	21	\$ 47	\$ 709	\$ -
6	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 1,493	15	21	\$ 100	\$ 1,493	\$ -
7	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 144	15	21	\$ 10	\$ 144	\$ -
8	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 72	15	21	\$ 5	\$ 72	\$ -
9	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 360	15	21	\$ 24	\$ 360	\$ -
10	Maint.; EDM Consultants (engineering)	M	WWTP	2001	\$ 72	15	21	\$ 5	\$ 72	\$ -
11	Maint.; Stg. 1 chlorine rm. Strip, clean & coast; General Painting	M	WWTP	2001	\$ 2,422	15	21	\$ 161	\$ 2,422	\$ -
12	System; aeration tank #1 pipework; McMaster Carr	EQ	WWTP	2001	\$ 909	10	21	\$ 91	\$ 909	\$ -
13	System; aeration tank #1 pipework; Utility Piping Systems	EQ	WWTP	2001	\$ 344	10	21	\$ 34	\$ 344	\$ -
14	System; aeration tank #1 piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2001	\$ 264	10	21	\$ 26	\$ 264	\$ -
15	System; aeration tank #1 piping; Felker Bros. Corp.	EQ	WWTP	2001	\$ 7,663	10	21	\$ 767	\$ 7,663	\$ -
16	System; aeration tank #1 piping; Utility Piping Systems	EQ	WWTP	2001	\$ 2,966	10	21	\$ 297	\$ 2,966	\$ -
17	System; aeration tank #3 piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2001	\$ 18	10	21	\$ 2	\$ 18	\$ -
18	System; aeration tank #4 meter; ABB Automation	EQ	WWTP	2001	\$ 3,992	10	21	\$ 399	\$ 3,992	\$ -
19	System; aeration tank piping; Fluid Controls Co.	EQ	WWTP	2001	\$ 3,150	10	21	\$ 315	\$ 3,150	\$ -
20	System; aeration Tank piping; Utility Piping Systems	EQ	WWTP	2001	\$ 1,894	10	21	\$ 189	\$ 1,894	\$ -
21	System; centrifuge pilot test; Alfa Laval	M	WWTP	2001	\$ 5,000	15	21	\$ 333	\$ 5,000	\$ -
22	System; dechlor sampling alum. Hatch; Halliday Products	S	WWTP	2001	\$ 462	50	21	\$ 9	\$ 194	\$ 268
23	System; dechlor sampling concrete & mortar mix; Krupp, Meyers	S	WWTP	2001	\$ 71	50	21	\$ 1	\$ 30	\$ 41
24	System; dechlor sampling concrete block; Heavener Supply	S	WWTP	2001	\$ 26	50	21	\$ 1	\$ 11	\$ 15
25	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 3,895	50	21	\$ 78	\$ 1,636	\$ 2,259
26	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,356	50	21	\$ 27	\$ 569	\$ 786
27	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,302	50	21	\$ 46	\$ 967	\$ 1,335
28	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 5,004	50	21	\$ 100	\$ 2,102	\$ 2,902
29	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,409	50	21	\$ 28	\$ 592	\$ 817
30	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,662	50	21	\$ 53	\$ 1,118	\$ 1,544
31	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 3,053	50	21	\$ 61	\$ 1,282	\$ 1,771
32	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 7,096	50	21	\$ 142	\$ 2,980	\$ 4,116
33	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 6,497	50	21	\$ 130	\$ 2,729	\$ 3,768
34	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,803	50	21	\$ 56	\$ 1,177	\$ 1,626
35	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 1,682	50	21	\$ 34	\$ 706	\$ 975
36	System; EDM Consultants (engineering)	S	WWTP	2001	\$ 2,630	50	21	\$ 53	\$ 1,105	\$ 1,525
37	System; equalization facilities (Christy); Borowski Home Improvements	S	WWTP	2001	\$ 862	50	21	\$ 17	\$ 362	\$ 500
38	System; equalization facilities (Christy); Borowski Home Improvements	S	WWTP	2001	\$ 525	50	21	\$ 11	\$ 221	\$ 305
39	System; equalization facilities (Christy); Cultural Heritage Research	S	WWTP	2001	\$ 3,361	50	21	\$ 67	\$ 1,412	\$ 1,949
40	System; equalization facilities (Christy); Ehrlich Pest Control	S	WWTP	2001	\$ 385	50	21	\$ 8	\$ 162	\$ 223
41	System; equalization facilities (Christy); Hartland Properties	S	WWTP	2001	\$ 5,500	50	21	\$ 110	\$ 2,310	\$ 3,190
42	System; equalization facilities (Christy); Hartland Properties	S	WWTP	2001	\$ 5,000	50	21	\$ 100	\$ 2,100	\$ 2,900
43	System; magmeter installation RAS lines; Griffith Electric Supply	S	WWTP	2001	\$ 849	50	21	\$ 17	\$ 357	\$ 492
44	System; preparation tank drain piping; Hajoca Corp.	EQ	WWTP	2001	\$ 272	10	21	\$ 27	\$ 272	\$ -
45	System; pumps for bisulfite & bleach; LRM, Inc.	EQ	WWTP	2001	\$ 6,927	10	21	\$ 693	\$ 6,927	\$ -
46	System; RAS magmeter; ABB Automation	EC	WWTP	2001	\$ 8,217	15	21	\$ 548	\$ 8,217	\$ -
47	System; scum pumps; Frank Callahan Co.	EQ	WWTP	2001	\$ 65	10	21	\$ 7	\$ 65	\$ -
48	System; Sodium bisulfite feed pump; LRM, Inc.	EQ	WWTP	2001	\$ 647	10	21	\$ 65	\$ 647	\$ -
49	System; sodium bisulfite feed; Hajoca Corp.	EQ	WWTP	2001	\$ 33	10	21	\$ 3	\$ 33	\$ -
50	System; sodium bisulfite pump; LRM	EQ	WWTP	2001	\$ 932	10	21	\$ 93	\$ 932	\$ -
51	System; Stg. 1 bleach system supplies; Design Plastics	EQ	WWTP	2001	\$ 168	10	21	\$ 17	\$ 168	\$ -
52	System; Stg. 1 bleach tank; C & A Mechanical Svcs.	EQ	WWTP	2001	\$ 2,325	10	21	\$ 233	\$ 2,325	\$ -
53	System; Stg. 1 bleach tank; C & A Mechanical Svcs.	EQ	WWTP	2001	\$ 775	10	21	\$ 78	\$ 775	\$ -
54	System; Stg. 1 chlorine rm. Equipment; Utility Piping Systems	EQ	WWTP	2001	\$ 3,248	10	21	\$ 325	\$ 3,248	\$ -
55	System; Stg. 2 bleach pump; Pyrr	EQ	WWTP	2001	\$ 1,620	10	21	\$ 162	\$ 1,620	\$ -
56	System; Stg. 2 bleach tank; Design Plastic Systems	EQ	WWTP	2001	\$ 424	10	21	\$ 42	\$ 424	\$ -
57	System; Stg. 2 clarifer skimmers; Envirex	EQ	WWTP	2001	\$ 7,886	10	21	\$ 789	\$ 7,886	\$ -
58	System; Stg. 2 scum pump & controls; George P. Bailey & Sons	EQ	WWTP	2001	\$ 7,637	10	21	\$ 764	\$ 7,637	\$ -
59	System; telescopic valve installation; R.L. Tschopp	EQ	WWTP	2001	\$ 6,365	10	21	\$ 637	\$ 6,365	\$ -
60	System; telescopic valve stand; Northern Iron Works	EQ	WWTP	2001	\$ 709	10	21	\$ 71	\$ 709	\$ -
61	System; telescopic valve/rotary distributor; The Reporter	EQ	WWTP	2001	\$ 728	10	21	\$ 73	\$ 728	\$ -
62	System; UV Disinfection; Con-Way Transportation	EQ	WWTP	2001	\$ 589	10	21	\$ 59	\$ 589	\$ -
63	Union National Bank; trustee's services; bond advertisement (\$5,600.00)	S	WWTP	2001	\$ -	50	21	\$ -	\$ -	\$ -
Section Total					\$ 147,369			\$ 8,829	\$ 109,084	\$ 38,285
From Maille G/L Accounts										
64	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			2001	\$ -	N/A	21	\$ -	\$ -	\$ -
65	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			2001	\$ -	N/A	21	\$ -	\$ -	\$ -
66	1645 Office Equipment			2001	\$ -	N/A	21	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
From Audit Note 4										
67	Construction in progress			2001	\$ 16,699	N/A	21	\$ -	\$ -	\$ -
68	Sewer system; Pump station and interceptor			2001	\$ -	N/A	21	\$ -	\$ -	\$ -
Section Total					\$ 16,699			\$ -	\$ -	\$ -
TOTAL					\$ 164,068			\$ 8,829	\$ 109,084	\$ 38,285
Audit TOTAL(2001)					\$ 1,196,704					
DIFFERENCE					\$ (1,032,636)					
Calculated End of Year (2001) from Calculated End of Year (2000)					\$ 40,461,297					
Audit End of Year (2001)					\$ 40,867,878					
DIFFERENCE					\$ (406,581)					
From Sewer Construction Costs by Year Installed										
69	Sewer System; installation of new mains and manholes	S	Mains	2001	\$ 1,178,658	50	21	\$ 23,573	\$ 495,036	\$ 683,621
70	Sewer System; installation of new mains and manholes	S	Interceptor	2001	\$ -	50	21	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 69 + item 70 - item 64 - item 65)					\$ 1,342,726			\$ 32,402	\$ 604,120	\$ 721,907
Adjusted End of Year (2001) from Adjusted End of Year (2000)					\$ 47,010,174					
Audit End of Year (2001)					\$ 40,867,878					
DIFFERENCE					\$ 6,142,296					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
--	-------------------	----------	----------	----------------	----------------------------	-----------------------	-----	-----------------------------	----------------------------	---------------------------

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)
71	Sewer plant and additions			2001	\$ 1,165,831
72	Sewer system; Pump station and interceptor			2001	\$ -
73	Sewer system; Other maintenance equipment			2001	\$ 14,174
74	Construction in progress			2001	\$ 16,699
75	Office equipment			2001	\$ -
TOTAL					\$ 1,196,704

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT	
76	Sewer plant and additions
77	Sewer system; Pump station and interceptor
78	Sewer system; Other maintenance equipment
79	Construction in progress
80	Office equipment

81	Accumulated Depreciation
----	--------------------------

From Maille G/L Accounts				
82	1610 Sewer Plant Equipment; Additions		2001	\$ 127,085
83	1640 Maintenance; Equipment		2001	\$ 14,174

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 12-65	\$ 133,196	\$ (1,032,635)	
vs 68	\$ -	\$ -	
vs 1-11	\$ 14,174	\$ (1)	
vs 67	\$ 16,699	\$ -	
vs 66	\$ -	\$ -	
		\$ (1,032,636)	

2000	Δ	2001
\$ 36,601,475	\$ 1,165,831	\$ 37,767,306
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 161,191	\$ 14,174	\$ 175,365
\$ -	\$ 16,699	\$ 16,699
\$ 57,024	\$ -	\$ 57,024
End of Year \$ 39,671,174	\$ 1,196,704	\$ 40,867,878
\$ 15,250,160	\$ 828,716	\$ 16,078,876

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 12-65	\$ 133,196	\$ 6,111	
vs 1-11	\$ 14,174	\$ (1)	

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2002										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2001) from Calculated End of Year (2000)					\$ 40,461,297					
Audit End of Year (2001)					\$ 40,868,752					
DIFFERENCE					\$ (407,455)					
Adjusted End of Year (2001) from Adjusted End of Year (2000)					\$ 47,010,174					
Audit End of Year (2001)					\$ 40,868,752					
DIFFERENCE					\$ 6,141,422					
From Capital Vouchers										
1	Advertisement; The Reporter	S	WWTP	2002	\$ 673	50	20	\$ 13	\$ 269	\$ 404
2	Legal Fees; Karns, Pearlstine, Onorato & Fath	S	WWTP	2002	\$ 1,330	50	20	\$ 27	\$ 532	\$ 798
3	Notice; The Reporter	S	WWTP	2002	\$ 189	50	20	\$ 4	\$ 75	\$ 113
4	System; Black Tank; C&A Mechanical Services, Inc.	EQ	WWTP	2002	\$ 200	10	20	\$ 20	\$ 200	\$ -
5	System; Block Wall; John Kleckner Concrete & Masonry	S	WWTP	2002	\$ 650	50	20	\$ 13	\$ 260	\$ 390
6	System; Christy Property Demolition; Hartland Demolition	S	WWTP	2002	\$ 7,750	50	20	\$ 155	\$ 3,100	\$ 4,650
7	System; Computer; Dell Marketing, LP	EC	WWTP	2002	\$ 1,652	15	20	\$ 110	\$ 1,652	\$ -
8	System; Dechlorination Materials; LRM, Inc.	EQ	WWTP	2002	\$ 4,800	10	20	\$ 480	\$ 4,800	\$ -
9	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 93,453	10	20	\$ 9,345	\$ 93,453	\$ -
10	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 118,657	10	20	\$ 11,866	\$ 118,657	\$ -
11	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 145,723	10	20	\$ 14,572	\$ 145,723	\$ -
12	System; Distributors; C&H Industrial Services, Inc.	EQ	WWTP	2002	\$ 46,562	10	20	\$ 4,656	\$ 46,562	\$ -
13	System; DO Sensor System; Applied Analytics, Inc.	EC	WWTP	2002	\$ 540	15	20	\$ 36	\$ 540	\$ -
14	System; Dumpsters; BFI	S	WWTP	2002	\$ 4,207	50	20	\$ 84	\$ 1,683	\$ 2,524
15	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 5,499	50	20	\$ 110	\$ 2,199	\$ 3,299
16	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 2,232	50	20	\$ 45	\$ 893	\$ 1,339
17	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 4,919	50	20	\$ 98	\$ 1,968	\$ 2,952
18	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 6,729	50	20	\$ 135	\$ 2,691	\$ 4,037
19	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 13,459	50	20	\$ 269	\$ 5,384	\$ 8,076
20	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 10,626	50	20	\$ 213	\$ 4,250	\$ 6,375
21	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 5,689	50	20	\$ 114	\$ 2,276	\$ 3,413
22	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 6,649	50	20	\$ 133	\$ 2,660	\$ 3,989
23	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 8,674	50	20	\$ 173	\$ 3,470	\$ 5,204
24	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 11,549	50	20	\$ 231	\$ 4,620	\$ 6,930
25	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 12,656	50	20	\$ 253	\$ 5,062	\$ 7,594
26	System; EDM Consultants (engineering)	S	WWTP	2002	\$ 4,539	50	20	\$ 91	\$ 1,816	\$ 2,723
27	System; Electric Operators; J.C. Controls, Inc.	EC	WWTP	2002	\$ 5,620	15	20	\$ 375	\$ 5,620	\$ -
28	System; Extra Work; C&H Industrial Services, Inc.	S	WWTP	2002	\$ 12,451	50	20	\$ 249	\$ 4,980	\$ 7,471
29	System; Freight; Frank Callahan Co., Inc.	S	WWTP	2002	\$ 80	50	20	\$ 2	\$ 32	\$ 48
30	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2002	\$ 335	10	20	\$ 34	\$ 335	\$ -
31	System; Hardware; Riordan Materials Corp.	EQ	WWTP	2002	\$ 14,624	10	20	\$ 1,462	\$ 14,624	\$ -
32	Maint.; Install Snow Plow; Goulding Welding & Fabrications	V	Vehicles	2002	\$ 1,200	5	20	\$ 240	\$ 1,200	\$ -
33	Maint.; Snow Plow for Truck; Yocum Electric	EQ	Vehicles	2002	\$ 4,200	10	20	\$ 420	\$ 4,200	\$ -
34	System; Towing Truck; Bergey's Inc.	V	Vehicles	2002	\$ 350	5	20	\$ 70	\$ 350	\$ -
35	System; Installation; C&A Mechanical Services, Inc.	S	WWTP	2002	\$ 395	50	20	\$ 8	\$ 158	\$ 237
36	System; Panel & Controller; LRM, Inc.	EC	WWTP	2002	\$ 1,360	15	20	\$ 91	\$ 1,360	\$ -
37	System; Parts; ABB, Inc.	EQ	WWTP	2002	\$ 4,179	10	20	\$ 418	\$ 4,179	\$ -
38	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 205	10	20	\$ 20	\$ 205	\$ -
39	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 139	10	20	\$ 14	\$ 139	\$ -
40	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 518	10	20	\$ 52	\$ 518	\$ -
41	System; Parts; County Electric Supply Co.	EQ	WWTP	2002	\$ 755	10	20	\$ 75	\$ 755	\$ -
42	System; Parts; Design Plastic Systems, Inc.	EQ	WWTP	2002	\$ 147	10	20	\$ 15	\$ 147	\$ -
43	System; Parts; Fluid Power, Inc.	EQ	WWTP	2002	\$ 1,319	10	20	\$ 132	\$ 1,319	\$ -
44	System; Parts; Utility Piping Systems, Inc.	EQ	WWTP	2002	\$ 936	10	20	\$ 94	\$ 936	\$ -
45	System; Piping; BBL Co.	EQ	WWTP	2002	\$ 438	10	20	\$ 44	\$ 438	\$ -
46	System; Piping; Betz Mechanical & Ind. Supplies	EQ	WWTP	2002	\$ 316	10	20	\$ 32	\$ 316	\$ -
47	System; Piping; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2002	\$ 952	10	20	\$ 95	\$ 952	\$ -
48	System; Piping; Felker Brother Corp.	EQ	WWTP	2002	\$ 7,725	10	20	\$ 773	\$ 7,725	\$ -
49	System; Pump; Bucks Environmental Systems Corp.	EQ	WWTP	2002	\$ 3,457	10	20	\$ 346	\$ 3,457	\$ -
50	System; Sewage Grinder; JWC Environmental	EQ	WWTP	2002	\$ 32,276	10	20	\$ 3,228	\$ 32,276	\$ -
51	System; Software; Fromm Electric Supply Corp.	EC	WWTP	2002	\$ 5,525	15	20	\$ 368	\$ 5,525	\$ -
52	System; Static Mixer & Element; USA Blue Book	EQ	WWTP	2002	\$ 161	10	20	\$ 16	\$ 161	\$ -
53	System; Valves; J.C. Controls, Inc.	EQ	WWTP	2002	\$ 528	10	20	\$ 53	\$ 528	\$ -
54	System; Valves; U.S. Filter Distribution Group	EQ	WWTP	2002	\$ 1,397	10	20	\$ 140	\$ 1,397	\$ -
55	System; Valves; U.S. Filter Distribution Group	EQ	WWTP	2002	\$ 1,099	10	20	\$ 110	\$ 1,099	\$ -
56	System; VFD Support; McMaster Carr Supply Co.	EC	WWTP	2002	\$ 249	15	20	\$ 17	\$ 249	\$ -
57	System; VFD; Flotronics, Inc.	EC	WWTP	2002	\$ 4,243	15	20	\$ 283	\$ 4,243	\$ -
58	Union National Bank; trustee's services (\$4,600.00)	S	WWTP	2002	\$ -	50	20	\$ -	\$ -	\$ -
Section Total					\$ 626,780			\$ 52,518	\$ 554,214	\$ 72,567
From Maillie G/L Accounts										
59	1620 Towamencin Sewer System; Additions (2002 Prior Assets = \$1,908,241)			2002	\$ -	N/A	20	\$ -	\$ -	\$ -
60	1630 U.G. Sewer System; Additions (2002 Prior Assets = \$224,821)			2002	\$ -	N/A	20	\$ -	\$ -	\$ -
61	1640 Maintenance; Engineering Costs	S	WWTP	2002	\$ 5,284	50	20	\$ 106	\$ 2,114	\$ 3,170
62	1645 Office Equipment			2002	\$ -	N/A	20	\$ -	\$ -	\$ -
Section Total					\$ 5,284			\$ 106	\$ 2,114	\$ 3,170
From Audit Note 4										
63	Construction in progress; Additions			2002	\$ 8,638	N/A	20	\$ -	\$ -	\$ -
64	Construction in progress; Disposal			2002	\$ -	N/A	20	\$ -	\$ -	\$ -
65	Sewer system; Pump station and interceptor			2002	\$ -	N/A	20	\$ -	\$ -	\$ -
Section Total					\$ 8,638			\$ -	\$ -	\$ -
TOTAL					\$ 640,702			\$ 52,624	\$ 556,327	\$ 75,737
Audit TOTAL(2002)					\$ 686,504					
DIFFERENCE					\$ (45,802)					
Calculated End of Year (2002) from Calculated End of Year (2001)					\$ 41,101,999					
Audit End of Year (2002)					\$ 41,555,256					
DIFFERENCE					\$ (453,257)					
From Sewer Construction Costs by Year Installed										
66	Sewer System; installation of new mains and manholes	S	Mains	2002	\$ -	50	20	\$ -	\$ -	\$ -
67	Sewer System; installation of new mains and manholes	S	Interceptor	2002	\$ -	50	20	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 66 + item 67 - item 59 - item 60)					\$ 640,702			\$ 52,624	\$ 556,327	\$ 75,737
Adjusted End of Year (2002) from Adjusted End of Year (2001)					\$ 47,650,876					
Audit End of Year (2002)					\$ 41,555,256					
DIFFERENCE					\$ 6,095,620					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
--	-------------------	----------	----------	----------------	----------------------------	-----------------------	-----	-----------------------------	----------------------------	---------------------------

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
68	Sewer plant and additions		2002	\$	666,833
69	Sewer system; Pump station and interceptor		2002	\$	-
70	Sewer system; Other maintenance equipment		2002	\$	11,033
71	Construction in progress		2002	\$	8,638
72	Office equipment		2002	\$	-
TOTAL				\$	686,504

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			
73	Sewer plant and additions		
74	Sewer system; Pump station and interceptor		
75	Sewer system; Other maintenance equipment		
76	Construction in progress		
77	Office equipment		

78	Accumulated Depreciation		
----	--------------------------	--	--

From Maille G/L Accounts			
79	1610 Sewer Plant Equipment; Additions	2002	\$ 615,746
80	1640 Maintenance; Snow Plow on Dump Trucks	2002	\$ 5,750

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 1-31 & 35-60	\$ 621,380	\$	(45,453)
vs 65	\$ -	\$	-
vs 32-34 & 61	\$ 11,034	\$	1
vs 63-64	\$ 8,638	\$	-
vs 62	\$ -	\$	-
\$ (45,452)			

2001	Δ	2002
\$ 37,768,180	\$ 666,833	\$ 38,435,013
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 175,365	\$ 11,033	\$ 186,398
\$ 16,699	\$ 8,638	\$ 25,337
\$ 57,024	\$ -	\$ 57,024
End of Year \$ 40,868,752	\$ 686,504	\$ 41,555,256
\$ 16,079,750	\$ 848,037	\$ 16,927,787

Total Audit			
Item #	Original Costs	DIFFERENCE	
vs 1-31 & 35-60	\$ 621,380	\$	5,634
vs 32-34	\$ 5,750	\$	-

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2003										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2002) from Calculated End of Year (2001)					\$ 41,101,999					
Audit End of Year (2002)					\$ 41,555,256					
DIFFERENCE					\$ (453,257)					
Adjusted End of Year (2002) from Adjusted End of Year (2001)					\$ 47,650,876					
Audit End of Year (2002)					\$ 41,555,256					
DIFFERENCE					\$ 6,095,620					
From Capital Vouchers										
1	System; Baffle System; NEFCO, Inc.	EQ	WWTP	2003	\$ 3,385	10	19	\$ 339	\$ 3,385	\$ -
2	System; Cable; Siemens	EC	WWTP	2003	\$ 768	15	19	\$ 51	\$ 768	\$ -
3	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 10,620	10	19	\$ 1,062	\$ 10,620	\$ -
4	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 14,850	10	19	\$ 1,485	\$ 14,850	\$ -
5	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 118,935	10	19	\$ 11,894	\$ 118,935	\$ -
6	System; Centrifuge; Worth & Co.	EQ	WWTP	2003	\$ 352,312	10	19	\$ 35,231	\$ 352,312	\$ -
7	System; Dumpster Pickup; BFI	S	WWTP	2003	\$ 537	50	19	\$ 11	\$ 204	\$ 333
8	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 6,052	50	19	\$ 121	\$ 2,300	\$ 3,752
9	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,857	50	19	\$ 57	\$ 1,086	\$ 1,772
10	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 1,491	50	19	\$ 30	\$ 567	\$ 924
11	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,538	50	19	\$ 51	\$ 964	\$ 1,573
12	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 5,214	50	19	\$ 104	\$ 1,981	\$ 3,232
13	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 4,106	50	19	\$ 82	\$ 1,560	\$ 2,546
14	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,871	50	19	\$ 77	\$ 1,471	\$ 2,400
15	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,612	50	19	\$ 72	\$ 1,373	\$ 2,239
16	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 3,101	50	19	\$ 62	\$ 1,178	\$ 1,922
17	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 2,676	50	19	\$ 54	\$ 1,017	\$ 1,659
18	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 5,727	50	19	\$ 115	\$ 2,176	\$ 3,551
19	System; EDM Consultants (engineering)	S	WWTP	2003	\$ 6,026	50	19	\$ 121	\$ 2,290	\$ 3,736
20	System; Electric Operator; Chalmers & Kubek, Inc.	EC	WWTP	2003	\$ 3,548	15	19	\$ 237	\$ 3,548	\$ -
21	System; Electric Operator; Chalmers & Kubek, Inc.	EC	WWTP	2003	\$ 3,829	15	19	\$ 255	\$ 3,829	\$ -
22	System; Grinder Installation; Wey Valve, Inc.	S	WWTP	2003	\$ 664	50	19	\$ 13	\$ 252	\$ 411
23	System; Grinder; JWC Environmental	EQ	WWTP	2003	\$ 3,586	10	19	\$ 359	\$ 3,586	\$ -
24	System; Hardware; Hajoca Corp.	EQ	WWTP	2003	\$ 93	10	19	\$ 9	\$ 93	\$ -
25	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2003	\$ 813	10	19	\$ 81	\$ 813	\$ -
26	System; Hardware; Newport Fabricators, Inc.	EQ	WWTP	2003	\$ 1,708	10	19	\$ 171	\$ 1,708	\$ -
27	System; Hoists; R.L. Tschopp	EQ	WWTP	2003	\$ 520	10	19	\$ 52	\$ 520	\$ -
28	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 27,420	50	19	\$ 548	\$ 10,420	\$ 17,000
29	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 22,156	50	19	\$ 443	\$ 8,419	\$ 13,737
30	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 59,444	50	19	\$ 1,189	\$ 22,589	\$ 36,856
31	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 72,161	50	19	\$ 1,443	\$ 27,421	\$ 44,740
32	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 109,358	50	19	\$ 2,187	\$ 41,556	\$ 67,802
33	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 61,560	50	19	\$ 1,231	\$ 23,393	\$ 38,167
34	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 16,686	50	19	\$ 334	\$ 6,341	\$ 10,345
35	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 23,834	50	19	\$ 477	\$ 9,057	\$ 14,777
36	System; Installation; George P. Bailey & Sons	S	WWTP	2003	\$ 3,500	50	19	\$ 70	\$ 1,330	\$ 2,170
37	System; Installation; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 4,022	50	19	\$ 80	\$ 1,529	\$ 2,494
38	System; Meter & Converter; ABB, Inc.	EC	WWTP	2003	\$ 2,694	15	19	\$ 180	\$ 2,694	\$ -
39	System; Installation; C&H Industrial Services, Inc.	S	WWTP	2003	\$ 2,000	50	19	\$ 40	\$ 760	\$ 1,240
40	System; Parts; County Electric Supply Co.	EC	WWTP	2003	\$ 987	15	19	\$ 66	\$ 987	\$ -
41	System; Parts; Griffith Electric Supply Co., Inc	EC	WWTP	2003	\$ 173	15	19	\$ 12	\$ 173	\$ -
42	System; Parts; National Waterworks	EQ	WWTP	2003	\$ 473	10	19	\$ 47	\$ 473	\$ -
43	System; Parts; National Waterworks, Inc.	EQ	WWTP	2003	\$ 1,155	10	19	\$ 116	\$ 1,155	\$ -
44	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 3,359	10	19	\$ 336	\$ 3,359	\$ -
45	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 665	10	19	\$ 67	\$ 665	\$ -
46	System; Pump; ITT Flygt Corp.	EQ	WWTP	2003	\$ 6,912	10	19	\$ 691	\$ 6,912	\$ -
47	System; Reimbursement; UGTMA	S	WWTP	2003	\$ 8,857	50	19	\$ 177	\$ 3,366	\$ 5,491
48	System; Rotodrum; Parkson Corp.	EQ	WWTP	2003	\$ 8,259	10	19	\$ 826	\$ 8,259	\$ -
49	System; Sampler; Isco, Inc.	EC	WWTP	2003	\$ 3,620	15	19	\$ 241	\$ 3,620	\$ -
50	System; Sensor; Onyx Valve Co.	EC	WWTP	2003	\$ 431	15	19	\$ 29	\$ 431	\$ -
51	System; Switch; W.W. Grainger, Inc.	EC	WWTP	2003	\$ 369	15	19	\$ 25	\$ 369	\$ -
52	System; Telephone System; Pathcom, Inc.	EC	WWTP	2003	\$ 6,989	15	19	\$ 466	\$ 6,989	\$ -
53	System; Temp. Power; County Electric Supply Company	S	WWTP	2003	\$ 108	50	19	\$ 2	\$ 41	\$ 67
54	System; Valves; Reube's Machine & Tool Co.	EQ	WWTP	2003	\$ 550	10	19	\$ 55	\$ 550	\$ -
55	System; VFD; Applied Analytics, Inc.	EC	WWTP	2003	\$ 9,490	15	19	\$ 633	\$ 9,490	\$ -
56	System; VFD; Edward J. Albert & Son, Inc.	EC	WWTP	2003	\$ 5,490	15	19	\$ 366	\$ 5,490	\$ -
57	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 3,191	50	19	\$ 64	\$ 1,213	\$ 1,978
58	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 1,595	50	19	\$ 32	\$ 606	\$ 989
59	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2003	\$ 6,081	50	19	\$ 122	\$ 2,311	\$ 3,770
60	Union National Bank; trustee's services (\$4,600.00)	S	WWTP	2003	\$ -	50	19	\$ -	\$ -	\$ -
Section Total					\$ 1,037,028			\$ 64,788	\$ 745,352	\$ 291,676
From Maille G/L Accounts										
61	1620 Towamencin Sewer System; Additions			2003	\$ 23,205	N/A	19	\$ -	\$ -	\$ -
62	1630 U.G. Sewer System; Additions			2003	\$ -	N/A	19	\$ -	\$ -	\$ -
63	1640 Maintenance; Pump Motor Overhaul	M	Equipment	2003	\$ 7,310	15	19	\$ 487	\$ 7,310	\$ -
64	1640 Maintenance; Engineering Costs	M	Equipment	2003	\$ 2,496	15	19	\$ 166	\$ 2,496	\$ -
65	1645 Office Equipment			2003	\$ -	N/A	19	\$ -	\$ -	\$ -
Section Total					\$ 33,011			\$ 654	\$ 9,806	\$ -
From Audit Note 4										
66	Construction in progress; Additions			2003	\$ 46,421	N/A	19	\$ -	\$ -	\$ -
67	Construction in progress; Disposal			2003	\$ -	N/A	19	\$ -	\$ -	\$ -
68	Sewer system; Pump station and interceptor			2003	\$ -	N/A	19	\$ -	\$ -	\$ -
Section Total					\$ 46,421			\$ -	\$ -	\$ -
TOTAL					\$ 1,116,460			\$ 65,441	\$ 755,158	\$ 291,676
Audit TOTAL(2003)					\$ 1,176,523					
DIFFERENCE					\$ (60,063)					
Calculated End of Year (2003) from Calculated End of Year (2002)					\$ 42,218,459					
Audit End of Year (2003)					\$ 42,731,779					
DIFFERENCE					\$ (513,320)					
From Sewer Construction Costs by Year Installed										
69	Sewer System; installation of new mains and manholes	S	Mains	2003	\$ 564,697	50	19	\$ 11,294	\$ 214,585	\$ 350,112
70	Sewer System; installation of new mains and manholes	S	Interceptor	2003	\$ -	50	19	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 69 + item 70 - item 61- item 62)					\$ 1,673,847			\$ 76,248	\$ 962,433	\$ 641,788
Adjusted End of Year (2003) from Adjusted End of Year (2002)					\$ 49,324,723					
Audit End of Year (2003)					\$ 42,731,779					
DIFFERENCE					\$ 6,592,944					

FOR COMPARISON

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)
71	Sewer plant and additions	2003	\$	1,116,675
72	Sewer system; Pump station and interceptor	2003	\$	-
73	Sewer system; Other maintenance equipment	2003	\$	13,427
74	Construction in progress	2003	\$	46,421
75	Office equipment	2003	\$	-
TOTAL			\$	1,176,523

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT			
76	Sewer plant and additions		
77	Sewer system; Pump station and interceptor		
78	Sewer system; Other maintenance equipment		
79	Construction in progress		
80	Office equipment		

81	Accumulated Depreciation		
----	--------------------------	--	--

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

Total Audit			
vs	Item #	Original Costs	DIFFERENCE
vs	1-48 & 50-62	\$ 1,056,613	\$ (60,062)
vs	68	\$ -	\$ -
vs	49 & 63-64	\$ 13,426	\$ (1)
vs	66-67	\$ 46,421	\$ -
vs	65	\$ -	\$ -
			\$ (60,063)

2002	Δ	2003
\$ 38,435,013	\$ 1,116,675	\$ 39,551,688
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 186,398	\$ 13,427	\$ 199,825
\$ 25,337	\$ 46,421	\$ 71,758
\$ 57,024	\$ -	\$ 57,024
End of Year \$ 41,555,256	\$ 1,176,523	\$ 42,731,779
\$ 16,927,787	\$ 863,075	\$ 17,790,862

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2004										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2003) from Calculated End of Year (2002)					\$ 42,218,459					
Audit End of Year (2003)					\$ 42,731,779					
DIFFERENCE					\$ (513,320)					
Adjusted End of Year (2003) from Adjusted End of Year (2002)					\$ 49,324,723					
Audit End of Year (2003)					\$ 42,731,779					
DIFFERENCE					\$ 6,592,944					
From Capital Vouchers										
1	Maint.; Repair; ITT Flygt Corp.	M	WWTP	2004	\$ 3,445	15	18	\$ 230	\$ 3,445	\$ -
2	Notice; The Reporter	S	WWTP	2004	\$ 183	50	18	\$ 4	\$ 66	\$ 117
3	Notice; The Reporter	S	WWTP	2004	\$ 674	50	18	\$ 13	\$ 242	\$ 431
4	System; (3) Valves; GA Industries, Inc.	EQ	WWTP	2004	\$ 2,132	10	18	\$ 213	\$ 2,132	\$ -
5	System; (3) Valves; Wey Valve, Inc.	EQ	WWTP	2004	\$ 4,578	10	18	\$ 458	\$ 4,578	\$ -
6	System; Alarm; Bergey's Electric	EC	WWTP	2004	\$ 51	15	18	\$ 3	\$ 51	\$ -
7	System; Blending Unit; Pyrz Water Supply Co.	EQ	WWTP	2004	\$ 8,958	10	18	\$ 896	\$ 8,958	\$ -
8	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 45,372	10	18	\$ 4,537	\$ 45,372	\$ -
9	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 29,166	10	18	\$ 2,917	\$ 29,166	\$ -
10	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 16,944	10	18	\$ 1,694	\$ 16,944	\$ -
11	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 22,004	10	18	\$ 2,200	\$ 22,004	\$ -
12	System; Centrifuge; Worth & Co.	EQ	WWTP	2004	\$ 25,380	10	18	\$ 2,538	\$ 25,380	\$ -
13	System; Conveyor; W. Staley Service Co., Inc.	EQ	WWTP	2004	\$ 5,426	10	18	\$ 543	\$ 5,426	\$ -
14	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 5,522	50	18	\$ 110	\$ 1,988	\$ 3,534
15	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 3,142	50	18	\$ 63	\$ 1,131	\$ 2,011
16	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,153	50	18	\$ 43	\$ 775	\$ 1,378
17	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,716	50	18	\$ 54	\$ 978	\$ 1,738
18	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,918	50	18	\$ 98	\$ 1,771	\$ 3,148
19	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 9,562	50	18	\$ 191	\$ 3,442	\$ 6,120
20	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,131	50	18	\$ 83	\$ 1,487	\$ 2,644
21	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 7,476	50	18	\$ 150	\$ 2,691	\$ 4,784
22	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 5,296	50	18	\$ 106	\$ 1,906	\$ 3,389
23	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,635	50	18	\$ 53	\$ 949	\$ 1,686
24	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 2,305	50	18	\$ 46	\$ 830	\$ 1,475
25	System; EDM Consultants (engineering)	S	WWTP	2004	\$ 4,829	50	18	\$ 97	\$ 1,738	\$ 3,090
26	System; Freight; Deacon Industrial Supply Co.	S	WWTP	2004	\$ 22	50	18	\$ 0	\$ 8	\$ 14
27	System; Freight; Fluid Controls Co., Inc.	S	WWTP	2004	\$ 86	50	18	\$ 2	\$ 31	\$ 55
28	System; Freight; Wey Valve, Inc.	S	WWTP	2004	\$ 121	50	18	\$ 2	\$ 44	\$ 78
29	System; Gauge; Onyx Valve Co.	EC	WWTP	2004	\$ 409	15	18	\$ 27	\$ 409	\$ -
30	System; Generator; West Generator Services, Inc.	EC	WWTP	2004	\$ 4,668	15	18	\$ 311	\$ 4,668	\$ -
31	System; Grinder; Hajoca Corp.	EQ	WWTP	2004	\$ 42	10	18	\$ 4	\$ 42	\$ -
32	System; Grinder; JWC Environmental	EQ	WWTP	2004	\$ 4,605	10	18	\$ 461	\$ 4,605	\$ -
33	System; Grinder; Tru-Tech Industries	EQ	WWTP	2004	\$ 538	10	18	\$ 54	\$ 538	\$ -
34	System; Grinder; Watermark	EQ	WWTP	2004	\$ 8,946	10	18	\$ 895	\$ 8,946	\$ -
35	System; Grinders; JWC Environmental	EQ	WWTP	2004	\$ 2,003	10	18	\$ 200	\$ 2,003	\$ -
36	System; Grinders; JWC Environmental	EQ	WWTP	2004	\$ 112,061	10	18	\$ 11,206	\$ 112,061	\$ -
37	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 131	15	18	\$ 9	\$ 131	\$ -
38	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 323	15	18	\$ 22	\$ 323	\$ -
39	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 57	15	18	\$ 4	\$ 57	\$ -
40	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 335	15	18	\$ 22	\$ 335	\$ -
41	System; Hardware; County Electric Supply Co.	EC	WWTP	2004	\$ 348	15	18	\$ 23	\$ 348	\$ -
42	System; Hardware; Deacon Industrial Supply Co., Inc.	EC	WWTP	2004	\$ 208	15	18	\$ 14	\$ 208	\$ -
43	System; Hardware; Hajoca Corp.	EQ	WWTP	2004	\$ 307	10	18	\$ 31	\$ 307	\$ -
44	System; Hardware; Hajoca Corp.	EQ	WWTP	2004	\$ 397	10	18	\$ 40	\$ 397	\$ -
45	System; Hardware; Jacob Schmidt & Son, Inc.	EQ	WWTP	2004	\$ 360	10	18	\$ 36	\$ 360	\$ -
46	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 1,007	10	18	\$ 101	\$ 1,007	\$ -
47	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 302	10	18	\$ 30	\$ 302	\$ -
48	System; Hardware; McMaster Carr Supply Co.	EQ	WWTP	2004	\$ 518	10	18	\$ 52	\$ 518	\$ -
49	System; Hardware; Sigma Controls, Inc.	EQ	WWTP	2004	\$ 92	10	18	\$ 9	\$ 92	\$ -
50	System; Hardware; W. Staley Service Co., Inc.	EQ	WWTP	2004	\$ 5,471	10	18	\$ 547	\$ 5,471	\$ -
51	System; Hardware; W. Staley Services	EQ	WWTP	2004	\$ 5,820	10	18	\$ 582	\$ 5,820	\$ -
52	System; Hardware; W.W. Grainger, Inc.	EQ	WWTP	2004	\$ 231	10	18	\$ 23	\$ 231	\$ -
53	System; Hardware; W.W. Grainger, Inc.	EQ	WWTP	2004	\$ 700	10	18	\$ 70	\$ 700	\$ -
54	System; HVAC unit; I.T. Landes & Sons	EQ	Equipment	2004	\$ 2,465	10	18	\$ 247	\$ 2,465	\$ -
55	System; Meter; ABB, Inc.	EC	WWTP	2004	\$ 4,600	15	18	\$ 307	\$ 4,600	\$ -
56	System; Meter; LRM, Inc.	EC	WWTP	2004	\$ 2,600	15	18	\$ 173	\$ 2,600	\$ -
57	System; Meters; Safeco, Inc.	EC	WWTP	2004	\$ 3,679	15	18	\$ 245	\$ 3,679	\$ -
58	System; Parts; BBL Company	EQ	WWTP	2004	\$ 666	10	18	\$ 67	\$ 666	\$ -
59	System; Parts; Deacon Industrial Supply Co., Inc.	EQ	WWTP	2004	\$ 355	10	18	\$ 35	\$ 355	\$ -
60	System; Parts; Exeter supply Co., Inc.	EQ	WWTP	2004	\$ 122	10	18	\$ 12	\$ 122	\$ -
61	System; Parts; Fluid Power, Inc.	EC	WWTP	2004	\$ 580	15	18	\$ 39	\$ 580	\$ -
62	System; Parts; Griffith Electric Supply Co.	EC	WWTP	2004	\$ 453	15	18	\$ 30	\$ 453	\$ -
63	System; Parts; ITT Flygt Corp.	EQ	WWTP	2004	\$ 194	10	18	\$ 19	\$ 194	\$ -
64	System; Parts; Kappe Associates	EQ	WWTP	2004	\$ 2,685	10	18	\$ 269	\$ 2,685	\$ -
65	System; Parts; Kenco Hydraulics, Inc.	EQ	WWTP	2004	\$ 167	10	18	\$ 17	\$ 167	\$ -
66	System; Parts; Kennedy Culvert & Supply Co.	EQ	WWTP	2004	\$ 523	10	18	\$ 52	\$ 523	\$ -
67	System; Parts; National Waterworks	EQ	WWTP	2004	\$ 3,435	10	18	\$ 344	\$ 3,435	\$ -
68	System; Parts; Nyco Corp.	EQ	WWTP	2004	\$ 39	10	18	\$ 4	\$ 39	\$ -
69	System; Piping; Felker Brothers Corp.	EQ	WWTP	2004	\$ 9,024	10	18	\$ 902	\$ 9,024	\$ -
70	System; Programming; ASDC, Inc.	EC	WWTP	2004	\$ 2,673	15	18	\$ 178	\$ 2,673	\$ -
71	System; Programming; George P. Bailey & Sons, Inc.	EC	WWTP	2004	\$ 4,350	15	18	\$ 290	\$ 4,350	\$ -
72	System; Pump Bypass Relay; Flotronics, Inc.	EC	WWTP	2004	\$ 4,361	15	18	\$ 291	\$ 4,361	\$ -
73	System; Pump; Gayle Corp.	EQ	WWTP	2004	\$ 1,885	10	18	\$ 189	\$ 1,885	\$ -
74	System; Pump; Gayle Corp.	EQ	WWTP	2004	\$ 9,531	10	18	\$ 953	\$ 9,531	\$ -
75	System; Pump; ITT Flygt Corp.	EQ	WWTP	2004	\$ 8,403	10	18	\$ 840	\$ 8,403	\$ -
76	System; Pump; Netzsch, Inc.	EQ	WWTP	2004	\$ 7,929	10	18	\$ 793	\$ 7,929	\$ -
77	System; Pump; Sander Power Equipment Co.	EQ	WWTP	2004	\$ 1,315	10	18	\$ 132	\$ 1,315	\$ -
78	System; Railing; Northern Iron Works, Inc.	S	WWTP	2004	\$ 942	50	18	\$ 19	\$ 339	\$ 603
79	System; Reimbursement; UGTMA	S	WWTP	2004	\$ 2,465	50	18	\$ 49	\$ 887	\$ 1,578
80	System; Repair; W. Staley Service Co., Inc.	M	WWTP	2004	\$ 6,001	15	18	\$ 400	\$ 6,001	\$ -
81	System; Starter; R. Scheinert & Son, Inc.	EC	WWTP	2004	\$ 2,464	15	18	\$ 164	\$ 2,464	\$ -
82	System; Surveying; Metz Engineers	S	WWTP	2004	\$ 3,839	50	18	\$ 77	\$ 1,382	\$ 2,457
83	System; Switch; Onyx Valve Co.	EC	WWTP	2004	\$ 960	15	18	\$ 64	\$ 960	\$ -
84	System; Valve; SPX Valves & Controls	EQ	WWTP	2004	\$ 1,813	10	18	\$ 181	\$ 1,813	\$ -
85	System; Valve; Wey Valve, Inc.	EQ	WWTP	2004	\$ 1,917	10	18	\$ 192	\$ 1,917	\$ -
86	System; Valve; Wey Valve, Inc.	EQ	WWTP	2004	\$ 67	10	18	\$ 7	\$ 67	\$ -
87	System; Valves; Fluid Controls Co., Inc.	EQ	WWTP	2004	\$ 3,706	10	18	\$ 371	\$ 3,706	\$ -
88	System; Valves; Severn Trent Water Purification, Inc.	EQ	WWTP	2004	\$ 2,995	10	18	\$ 300	\$ 2,995	\$ -
89	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2004	\$ 12,357	50	18	\$ 247	\$ 4,449	\$ 7,909
90	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2004	\$ 3,910	50	18	\$ 78	\$ 1,408	\$ 2,503
91	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2004	\$ 6,650	50	18	\$ 133	\$ 2,394	\$ 4,256
92	System; Work; George P. Bailey & Sons, Inc.	S	WWTP	2004	\$ 2,339	50	18	\$ 47	\$ 842	\$ 1,497
93	Union National Bank; trustee's services (\$4,600.00)	S	WWTP	2004	\$ -	50	18	\$ -	\$ -	\$ -
Section Total					\$ 493,563			\$ 40,871	\$ 437,068	\$ 56,495

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Maillie G/L Accounts										
94	1620 Towamencin Sewer System; Additions			2004	\$ 1,760	N/A	18	\$ -	\$ -	\$ -
95	1630 U.G. Sewer System; Additions			2004	\$ 69,869	N/A	18	\$ -	\$ -	\$ -
96	1640 Maintenance; Equipment Overhaul	M	WWTP	2004	\$ 25,359	15	18	\$ 1,691	\$ 25,359	\$ -
97	1640 Maintenance; Engineering Costs	M	WWTP	2004	\$ 10,713	15	18	\$ 714	\$ 10,713	\$ -
98	1640 Maintenance; HVAC unit	EQ	Equipment	2004	\$ 4,930	10	18	\$ 493	\$ 4,930	\$ -
99	1640 Maintenance; Equipment	EQ	WWTP	2004	\$ 11,594	10	18	\$ 1,159	\$ 11,594	\$ -
100	1645 Office Equipment			2004	\$ -	N/A	18	\$ -	\$ -	\$ -
Section Total					\$ 124,225			\$ 4,057	\$ 52,596	\$ -
From Audit Note 4										
101	Construction in progress; Additions			2004	\$ 5,478	N/A	18	\$ -	\$ -	\$ -
102	Construction in progress; Disposal			2004	\$ (71,758)	N/A	18	\$ -	\$ -	\$ -
103	Sewer system; Pump station and interceptor			2004	\$ -	N/A	18	\$ -	\$ -	\$ -
Section Total					\$ (66,280)			\$ -	\$ -	\$ -
					TOTAL	\$ 551,508		\$ 44,929	\$ 489,664	\$ 56,495
					Audit TOTAL(2004)	\$ 429,040				
					DIFFERENCE	\$ 122,468				
					Calculated End of Year (2004) from Calculated End of Year (2003)	\$ 42,769,967				
					Audit End of Year (2004)	\$ 43,160,819				
					DIFFERENCE	(390,852)				
From Sewer Construction Costs by Year Installed										
104	Sewer System; installation of new mains and manholes	S	Mains	2004	\$ 41,559	50	18	\$ 831	\$ 14,961	\$ 26,598
105	Sewer System; installation of new mains and manholes	S	Interceptor	2004	\$ -	50	18	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 104 + item 105 - item 94 - item 95)	\$ 521,438		\$ 45,760	\$ 504,625	\$ 83,093
					Adjusted End of Year (2004) from Adjusted End of Year (2003)	\$ 49,846,161				
					Audit End of Year (2004)	\$ 43,160,819				
					DIFFERENCE	\$ 6,685,342				

FOR COMPARISON

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

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

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

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

118	Accumulated Depreciation				\$ 882,015
-----	--------------------------	--	--	--	------------

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

From Maillie G/L Accounts				
119	1610 Sewer Plant Equipment; Additions		2004	\$ 440,965

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2005										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2004) from Calculated End of Year (2003)					\$ 42,769,967					
Audit End of Year (2004)					\$ 43,160,819					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2004) from Adjusted End of Year (2003)					\$ 49,846,161					
Audit End of Year (2004)					\$ 43,160,819					
DIFFERENCE					\$ 6,685,342					
From Authority Capital Vouchers										
1	Maintenance; actuators, doctor blade holders; Parkson Corp.	EQ	WWTP	2005	\$ 8,592	10	17	\$ 859	\$ 8,592	\$ -
2	Maintenance; actuators, doctor blades & holders; Parkson Corp.	EQ	WWTP	2005	\$ 4,489	10	17	\$ 449	\$ 4,489	\$ -
3	Maintenance; air conditioning unit parts, chief op.'s ofc.; W.W. Grainger	EQ	WWTP	2005	\$ 1,338	10	17	\$ 134	\$ 1,338	\$ -
4	Maintenance; doctor blades; Parkson Corp.	EQ	WWTP	2005	\$ 2,411	10	17	\$ 241	\$ 2,411	\$ -
5	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,542	50	17	\$ 51	\$ 864	\$ 1,678
6	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,797	50	17	\$ 36	\$ 611	\$ 1,186
7	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,631	50	17	\$ 33	\$ 555	\$ 1,077
8	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 683	50	17	\$ 14	\$ 232	\$ 451
9	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,856	50	17	\$ 37	\$ 631	\$ 1,225
10	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 416	50	17	\$ 8	\$ 141	\$ 274
11	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,281	50	17	\$ 46	\$ 776	\$ 1,505
12	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,181	50	17	\$ 24	\$ 402	\$ 780
13	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,686	50	17	\$ 54	\$ 913	\$ 1,773
14	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,354	50	17	\$ 27	\$ 460	\$ 894
15	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,308	50	17	\$ 26	\$ 445	\$ 863
16	Maintenance; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,712	50	17	\$ 34	\$ 582	\$ 1,130
17	Maintenance; electric wiring & cable install; Geo. P. Bailey & Sons	EC	WWTP	2005	\$ 6,158	15	17	\$ 411	\$ 6,158	\$ -
18	Maintenance; electric wiring & cable; PECO	EC	WWTP	2005	\$ 2,222	15	17	\$ 148	\$ 2,222	\$ -
19	Maintenance; garage doors; County Electric Supply Co.	EQ	WWTP	2005	\$ 101	10	17	\$ 10	\$ 101	\$ -
20	Maintenance; garage doors; Overhead Door	EQ	WWTP	2005	\$ 9,995	10	17	\$ 1,000	\$ 9,995	\$ -
21	Maintenance; HVAC unit for training room; I.T. Landes & Son	EQ	WWTP	2005	\$ 8,450	10	17	\$ 845	\$ 8,450	\$ -
22	Maintenance; UT-6 sewer line repair; Tru-Line Contractors	M	WWTP	2005	\$ 4,520	15	17	\$ 301	\$ 4,520	\$ -
23	Office; Sharp Digital Copier; Fraser Advanced Information Systems	EQ	Equipment	2005	\$ 3,976	10	17	\$ 398	\$ 3,976	\$ -
24	System; aeration tank #2 air piping freight; Deacon Industrial Supply	EQ	WWTP	2005	\$ 31	10	17	\$ 3	\$ 31	\$ -
25	System; aeration tank #2 air piping freight; Felker Brothers	EQ	WWTP	2005	\$ 413	10	17	\$ 41	\$ 413	\$ -
26	System; aeration tank #2 air piping parts; Felker Brothers	EQ	WWTP	2005	\$ 8,785	10	17	\$ 879	\$ 8,785	\$ -
27	System; aeration tank #2 air piping; Deacon Industrial Supply	EQ	WWTP	2005	\$ 519	10	17	\$ 52	\$ 519	\$ -
28	System; aeration tank #2 air piping; Felker Brothers Corp.	EQ	WWTP	2005	\$ 9,500	10	17	\$ 950	\$ 9,500	\$ -
29	System; aeration tank #2 air piping; Felker Brothers Corp.	EQ	WWTP	2005	\$ 1,928	10	17	\$ 193	\$ 1,928	\$ -
30	System; aeration tank #2 air piping; Hajoca Corp.	EQ	WWTP	2005	\$ 249	10	17	\$ 25	\$ 249	\$ -
31	System; aeration tank #2 airline parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 176	10	17	\$ 18	\$ 176	\$ -
32	System; aeration tank #2 airline parts; Hajoca Corp.	EQ	WWTP	2005	\$ 169	10	17	\$ 17	\$ 169	\$ -
33	System; aeration tank #2 repair clamps; National Waterworks	EQ	WWTP	2005	\$ 1,878	10	17	\$ 188	\$ 1,878	\$ -
34	System; blower #7 sludge storage motor; BDU Corporation	EQ	WWTP	2005	\$ 2,377	10	17	\$ 238	\$ 2,377	\$ -
35	System; centrifuge amp; County Electric	EC	WWTP	2005	\$ 618	15	17	\$ 41	\$ 618	\$ -
36	System; centrifuge control board & drive; Rumsey Electric	EC	WWTP	2005	\$ 5,311	15	17	\$ 354	\$ 5,311	\$ -
37	System; centrifuge diverter gate actuator; W.W. Grainger	EQ	WWTP	2005	\$ 1,062	10	17	\$ 106	\$ 1,062	\$ -
38	System; centrifuge diverter; W.W. Grainger	EQ	WWTP	2005	\$ 175	10	17	\$ 17	\$ 175	\$ -
39	System; centrifuge motor disconnects; George P. Bailey & Sons	EC	WWTP	2005	\$ 1,406	15	17	\$ 94	\$ 1,406	\$ -
40	System; centrifuge pymt. #4; Worth & Co.	EQ	WWTP	2005	\$ 343,454	10	17	\$ 34,345	\$ 343,454	\$ -
41	System; centrifuge sludge pump gauges; Onyx Valve Co.	EQ	WWTP	2005	\$ 2,367	10	17	\$ 237	\$ 2,367	\$ -
42	System; centrifuge sludge pumps; Onyx Valve Co.	EQ	WWTP	2005	\$ 103	10	17	\$ 10	\$ 103	\$ -
43	System; centrifuge wiring; Geo. P. Bailey & Sons	EC	WWTP	2005	\$ 2,970	15	17	\$ 198	\$ 2,970	\$ -
44	System; centrifuge #2 cylinder & clamps; Nyco Corp.	EQ	WWTP	2005	\$ 369	10	17	\$ 37	\$ 369	\$ -
45	System; centrifuge #2 electrical work, Sept.; George P. Bailey & Sons	EC	WWTP	2005	\$ 3,500	15	17	\$ 233	\$ 3,500	\$ -
46	System; centrifuge; George P. Bailey & Sons	EQ	WWTP	2005	\$ 1,599	10	17	\$ 160	\$ 1,599	\$ -
47	System; centrifuge; Worth & Co.	EQ	WWTP	2005	\$ 8,100	10	17	\$ 810	\$ 8,100	\$ -
48	System; centrifuge; Worth & Co.	EQ	WWTP	2005	\$ 34,892	10	17	\$ 3,489	\$ 34,892	\$ -
49	System; control room chart recorder; MSI Neal Systems	EQ	WWTP	2005	\$ 2,221	10	17	\$ 222	\$ 2,221	\$ -
50	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,459	50	17	\$ 29	\$ 496	\$ 963
51	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 5,826	50	17	\$ 117	\$ 1,981	\$ 3,845
52	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 774	50	17	\$ 15	\$ 263	\$ 511
53	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 10,325	50	17	\$ 206	\$ 3,510	\$ 6,814
54	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 8,871	50	17	\$ 177	\$ 3,016	\$ 5,855
55	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,803	50	17	\$ 36	\$ 613	\$ 1,190
56	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 3,606	50	17	\$ 72	\$ 1,226	\$ 2,380
57	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 2,382	50	17	\$ 48	\$ 810	\$ 1,572
58	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,248	50	17	\$ 25	\$ 424	\$ 824
59	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,249	50	17	\$ 25	\$ 425	\$ 824
60	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 1,325	50	17	\$ 27	\$ 451	\$ 875
61	System; EDM Consultants (engineering)	S	WWTP	2005	\$ 3,039	50	17	\$ 61	\$ 1,033	\$ 2,006
62	System; effluent strainer parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 72	10	17	\$ 7	\$ 72	\$ -
63	System; final settling tank sludge wells; Hajoca Corp.	EQ	WWTP	2005	\$ 363	10	17	\$ 36	\$ 363	\$ -
64	System; floc separation tank gears; Brentwood Inds. (PolyChem)	EQ	WWTP	2005	\$ 2,704	10	17	\$ 270	\$ 2,704	\$ -
65	System; flocs 5 & 6 electra gear drive; Frank Callahan Co., Inc.	EQ	WWTP	2005	\$ 1,517	10	17	\$ 152	\$ 1,517	\$ -
66	System; grinder, remaining 10%; JWC Environmental	EQ	WWTP	2005	\$ 12,451	10	17	\$ 1,245	\$ 12,451	\$ -
67	System; influent sample pump; Hydra-Numatic Sales Co.	EQ	WWTP	2005	\$ 2,655	10	17	\$ 266	\$ 2,655	\$ -
68	System; LPT conveyor belt; W. Staley Service Co. (balance)	EQ	WWTP	2005	\$ 9,687	10	17	\$ 969	\$ 9,687	\$ -
69	System; LPT conveyor belt; W. Staley Service Co. (one-third #1)	EQ	WWTP	2005	\$ 4,093	10	17	\$ 409	\$ 4,093	\$ -
70	System; new flock VFDs; George P. Bailey & Sons	EC	WWTP	2005	\$ 3,779	15	17	\$ 252	\$ 3,779	\$ -
71	System; pneumatic ejection pod elbow; US Filter	EQ	WWTP	2005	\$ 2,175	10	17	\$ 218	\$ 2,175	\$ -
72	System; polymer blending unit; Pyrz Water Supply	EQ	WWTP	2005	\$ 7,873	10	17	\$ 787	\$ 7,873	\$ -
73	System; polymer system parts; Harrington Industrial Plastics	EQ	WWTP	2005	\$ 925	10	17	\$ 93	\$ 925	\$ -
74	System; RAS header hardware; McMaster-Carr	EQ	WWTP	2005	\$ 496	10	17	\$ 50	\$ 496	\$ -
75	System; RAS Header; Eastern Environmental	EQ	WWTP	2005	\$ 1,085	10	17	\$ 109	\$ 1,085	\$ -
76	System; RAS pipe manifold; Hajoca Corp.	EQ	WWTP	2005	\$ 4,646	10	17	\$ 465	\$ 4,646	\$ -
77	System; RAS pipe manifold; Hajoca Corp.	EQ	WWTP	2005	\$ 1,512	10	17	\$ 151	\$ 1,512	\$ -
78	System; RAS piping; Eastern Environmental Contractors	EQ	WWTP	2005	\$ 10,133	10	17	\$ 1,013	\$ 10,133	\$ -
79	System; sample pump; Gayle Corporation	EQ	WWTP	2005	\$ 1,950	10	17	\$ 195	\$ 1,950	\$ -
80	System; sludge screw conveyor speed reducer; Frank Callahan Co.	EQ	WWTP	2005	\$ 3,190	10	17	\$ 319	\$ 3,190	\$ -
81	System; Stg. 1 comminutor/telescopic valve for RAS sludge; George P. Bailey	EQ	WWTP	2005	\$ 5,322	10	17	\$ 532	\$ 5,322	\$ -
82	System; Stg. 1 finals pipe flange; US Filter	EQ	WWTP	2005	\$ 1,722	10	17	\$ 172	\$ 1,722	\$ -
83	System; Stg. 1 finals piping; BBL Company	EQ	WWTP	2005	\$ 916	10	17	\$ 92	\$ 916	\$ -
84	System; Stg. 1 finals sludge wells; Eastern Environmental	EQ	WWTP	2005	\$ 2,904	10	17	\$ 290	\$ 2,904	\$ -
85	System; Stg. 1 finals sludge wells; Felker Brothers Corp.	EQ	WWTP	2005	\$ 3,705	10	17	\$ 371	\$ 3,705	\$ -
86	System; Stg. 1 influent pump motor; R. Scheinert & Son	EQ	WWTP	2005	\$ 2,542	10	17	\$ 254	\$ 2,542	\$ -
87	System; Stg. 2 bleach pump; LRM, Inc.	EQ	WWTP	2005	\$ 890	10	17	\$ 89	\$ 890	\$ -
88	System; Stg. 2 chlorine room pump; Pyrz Water Supply Co.	EQ	WWTP	2005	\$ 3,001	10	17	\$ 300	\$ 3,001	\$ -
89	System; Stg. 2 effluent strainer filters; Orival, Inc.	EQ	WWTP	2005	\$ 5,725	10	17	\$ 572	\$ 5,725	\$ -
90	System; Stg. 2 effluent strainer parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 213	10	17	\$ 21	\$ 213	\$ -
91	System; Stg. 2 effluent strainer piping; Hajoca Corp.	EQ	WWTP	2005	\$ 790	10	17	\$ 79	\$ 790	\$ -
92	System; Stg. 2 effluent strainer piping; Hajoca Corp.	EQ	WWTP	2005	\$ 546	10	17	\$ 55	\$ 546	\$ -
93	System; Stg. 2 new air line parts; Deacon Industrial Supply	EQ	WWTP	2005	\$ 310	10	17	\$ 31	\$ 310	\$ -
94	System; Stg. 2 RAS discharge elbows; ITT Flygt Corp.	EQ	WWTP	2005	\$ 2,030	10	17	\$ 203	\$ 2,030	\$ -
95	System; Stg. 2 raw pump motor; R. Scheinert & Son	EQ	WWTP	2005	\$ 3,620	10	17	\$ 362	\$ 3,620	\$ -
96	System; Stg. 2 strainers; Deacon Industrial Supply Co.	EQ	WWTP	2005	\$ 768	10	17	\$ 77	\$ 768	\$ -

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
97	System; TMDL appeal 3/05 to 7/05 legal fees to Kerns (reimburse UGTMA)	S	WWTP	2005	\$ 810	50	17	\$ 16	\$ 275	\$ 535
98	System; TMDL appeal July legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2005	\$ 1,634	50	17	\$ 33	\$ 555	\$ 1,078
99	System; TMDL appeal, Aug. engineering; EDM Consultants	S	WWTP	2005	\$ 4,140	50	17	\$ 83	\$ 1,408	\$ 2,732
100	System; TMDL appeal, Aug. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2005	\$ 790	50	17	\$ 16	\$ 269	\$ 521
101	System; TMDL appeal, Feb. engineering; EDM Consultants	S	WWTP	2005	\$ 552	50	17	\$ 11	\$ 188	\$ 364
102	System; TMDL appeal, July engineering; EDM Consultants	S	WWTP	2005	\$ 4,570	50	17	\$ 91	\$ 1,554	\$ 3,016
103	System; TMDL appeal, June engineering; EDM Consultants	S	WWTP	2005	\$ 874	50	17	\$ 17	\$ 297	\$ 577
104	System; TMDL appeal, June legal (Carroll); Hamburg, Rubin, Mullin, etc.	S	WWTP	2005	\$ 2,531	50	17	\$ 51	\$ 860	\$ 1,670
105	System; TMDL appeal, March engineering; EDM Consultants	S	WWTP	2005	\$ 460	50	17	\$ 9	\$ 156	\$ 304
106	System; TMDL appeal, May engineering; EDM Consultants	S	WWTP	2005	\$ 661	50	17	\$ 13	\$ 225	\$ 436
107	System; TMDL appeal, Nov. engineering; EDM Consultants	S	WWTP	2005	\$ 2,122	50	17	\$ 42	\$ 722	\$ 1,401
108	System; TMDL appeal, Nov. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2005	\$ 50	50	17	\$ 1	\$ 17	\$ 33
109	System; TMDL appeal, Nov. phosphorus lab tests; M.J. Reider	S	WWTP	2005	\$ 3,770	50	17	\$ 75	\$ 1,282	\$ 2,488
110	System; TMDL appeal, Oct. engineering; EDM Consultants	S	WWTP	2005	\$ 1,611	50	17	\$ 32	\$ 548	\$ 1,063
111	System; TMDL appeal, Oct. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2005	\$ 350	50	17	\$ 7	\$ 119	\$ 231
112	System; TMDL appeal, Oct. phosphorus lab tests; M.J. Reider	S	WWTP	2005	\$ 4,734	50	17	\$ 95	\$ 1,610	\$ 3,124
113	System; TMDL appeal, pilot filtration equipment; Aqua-Aerobic Systems (1/2)	S	WWTP	2005	\$ 6,500	50	17	\$ 130	\$ 2,210	\$ 4,290
114	System; TMDL appeal, Sept. engineering; EDM Consultants	S	WWTP	2005	\$ 1,319	50	17	\$ 26	\$ 449	\$ 871
115	System; TMDL appeal, Sept. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2005	\$ 60	50	17	\$ 1	\$ 20	\$ 40
116	System; UT-6 line legal Notice to Bidders (10205-1); The Reporter	EQ	WWTP	2005	\$ 571	10	17	\$ 57	\$ 571	\$ -
117	System; UT-6 line legal Notice to Bidders (10205-2); The Reporter	EQ	WWTP	2005	\$ 638	10	17	\$ 64	\$ 638	\$ -
118	System; VFDs for Stg. 2 flocc & polymer pump; Rumsey	EQ	WWTP	2005	\$ 5,704	10	17	\$ 570	\$ 5,704	\$ -
119	Univest National Bank, annual escrow fee & another publishing fee (\$5,100.00)	S	WWTP	2005	\$ -	50	17	\$ -	\$ -	\$ -
120	Univest National Bank; publishing fee for Times Herald, Sept. 2005 (\$414.60)	S	WWTP	2005	\$ -	50	17	\$ -	\$ -	\$ -
Section Total					\$ 698,534			\$ 60,926	\$ 633,266	\$ 65,268
From Maille G/L Accounts										
121	1620 Towamencin Sewer System; Additions			2005	\$ 6,888	N/A	17	\$ -	\$ -	\$ -
122	1630 U.G. Sewer System; Additions			2005	\$ 96,128	N/A	17	\$ -	\$ -	\$ -
Section Total					\$ 103,016			\$ -	\$ -	\$ -
From Audit Note 4										
123	Construction in progress; Additions			2005	\$ 131,077	N/A	17	\$ -	\$ -	\$ -
124	Construction in progress; Disposal			2005	\$ -	N/A	17	\$ -	\$ -	\$ -
125	Sewer system; Pump station and interceptor			2005	\$ -	N/A	17	\$ -	\$ -	\$ -
Section Total					\$ 131,077			\$ -	\$ -	\$ -
TOTAL					\$ 932,627			\$ 60,926	\$ 633,266	\$ 65,268
Audit TOTAL(2005)					\$ 932,627					
DIFFERENCE					\$ (0)					
Calculated End of Year (2005) from Calculated End of Year (2004)					\$ 43,702,594					
Audit End of Year (2005)					\$ 44,093,446					
DIFFERENCE					\$ (390,852)					
From Sewer Construction Costs by Year Installed										
126	Sewer System; installation of new mains and manholes	S	Mains	2005	\$ 181,282	50	17	\$ 3,626	\$ 61,636	\$ 119,646
127	Sewer System; installation of new mains and manholes	S	Interceptor	2005	\$ -	50	17	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 126 + item 127 - item 121 - item 122)					\$ 1,010,893			\$ 64,552	\$ 694,902	\$ 184,914
Adjusted End of Year (2005) from Adjusted End of Year (2004)					\$ 50,857,054					
Audit End of Year (2005)					\$ 44,093,446					
DIFFERENCE					\$ 6,763,608					

FOR COMPARISON

From Maille G/L Accounts					Additions/(Disposals)		Total Audit			
							Item #	Original Costs	DIFFERENCE	
128	1610 Sewer Plant Equipment; Additions			2005	\$	626,835	vs 24-120	\$ 626,835	\$ 0	
129	1620 Towamencin Sewer System; Additions			2005	\$	6,888	vs 121	\$ 6,888	\$ -	
130	1630 U.G. Sewer System; Additions			2005	\$	96,128	vs 123	\$ 96,128	\$ -	
131	1640 Maintenance; Equipment			2005	\$	28,392	vs 1,2,4,17,18, & 22	\$ 28,392	\$ (0)	
132	1640 Maintenance; HVAC Unit			2005	\$	9,788	vs 3 & 21	\$ 9,788	\$ 0	
133	1640 Maintenance; Engineering Costs			2005	\$	19,447	vs 5-16	\$ 19,447	\$ (0)	
134	1640 Maintenance; Garage Doors			2005	\$	10,096	vs 19-20	\$ 10,096	\$ (0)	
135	1645 Office Equipment; Sharp Digital Copier			2005	\$	3,976	vs 23	\$ 3,976	\$ -	
136	1650 Construction in Progress			2005			vs 124	\$ 131,077	\$ 131,077	
137	1650 Construction in Progress			2005			vs 125	\$ -	\$ -	
138	1812 SCI/PS-Rittenhouse Road			2005			vs 126	\$ -	\$ -	
TOTAL					\$	801,550			\$ 131,077	

From Audit Note 4					Additions/(Disposals)		Total Audit			
								Original Costs		
139	Sewer plant and additions			2005	\$	729,851	vs 24-123	\$ 729,851	\$ 0	
140	Sewer system; Pump station and interceptor			2005	\$	-	vs 126	\$ -	\$ -	
141	Sewer system; Other maintenance equipment			2005	\$	67,723	vs 1-22	\$ 67,723	\$ (0)	
142	Construction in progress; Additions			2005	\$	131,077	vs 121	\$ 131,077	\$ -	
143	Construction in progress; Disposal			2005	\$	-	vs 122	\$ -	\$ -	
144	Office equipment			2005	\$	3,976	vs 23	\$ 3,976	\$ -	
TOTAL					\$	932,627			\$ (0)	

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)		2004 Δ 2005			
145	Sewer plant and additions				\$	729,851	\$	39,994,413	\$	40,724,264
146	Sewer system; Pump station and interceptor				\$	-	\$	2,851,484	\$	2,851,484
147	Sewer system; Other maintenance equipment				\$	67,723	\$	252,420	\$	320,143
148	Construction in progress; Additions				\$	131,077	\$	5,478	\$	136,555
149	Construction in progress; Disposal				\$	-				
150	Office equipment				\$	3,976	\$	57,024	\$	61,000
TOTAL					\$	932,627	End of Year	\$ 43,160,819	\$ 932,627	\$ 44,093,446

151	Accumulated Depreciation				\$	882,933	\$	18,672,877	\$	882,933	\$	19,555,811
-----	--------------------------	--	--	--	----	---------	----	------------	----	---------	----	------------

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2006										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2005) from Calculated End of Year (2004)					\$ 43,702,594					
Audit End of Year (2005)					\$ 44,093,446					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2005) from Adjusted End of Year (2004)					\$ 50,857,054					
Audit End of Year (2005)					\$ 44,093,446					
DIFFERENCE					\$ 6,763,608					
From Authority Capital Vouchers										
1	Maintenance; AC units; Scatton's Heating & AC	EC	WWTP	2006	\$ 9,424	15	16	\$ 628	\$ 9,424	\$ -
2	Maintenance; aeration tank platforms & handrail in centrifuge room; N. Ironworks	EQ	WWTP	2006	\$ 10,128	10	16	\$ 1,013	\$ 10,128	\$ -
3	Maintenance; bridge sections over aeration tanks; Shafer Industrial Repair	EQ	WWTP	2006	\$ 850	10	16	\$ 85	\$ 850	\$ -
4	Maintenance; chopper pump pit fan; Cincinnati Fan	EQ	WWTP	2006	\$ 603	10	16	\$ 60	\$ 603	\$ -
5	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 2,490	15	16	\$ 166	\$ 2,490	\$ -
6	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 3,180	15	16	\$ 212	\$ 3,180	\$ -
7	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 9,040	15	16	\$ 603	\$ 9,040	\$ -
8	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 292	15	16	\$ 19	\$ 292	\$ -
9	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 842	15	16	\$ 56	\$ 842	\$ -
10	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 8,022	15	16	\$ 535	\$ 8,022	\$ -
11	Maintenance; EDM Consultants (engineering)	M	WWTP	2006	\$ 2,567	15	16	\$ 171	\$ 2,567	\$ -
12	Maintenance; flooring in centrifuge room; Stonhard	EQ	WWTP	2006	\$ 9,800	10	16	\$ 980	\$ 9,800	\$ -
13	Maintenance; Ford pick-up truck; Pacifico Maple Ford	V	Vehicles	2006	\$ 23,397	5	16	\$ 4,679	\$ 23,397	\$ -
14	Maintenance; fork lift; Modern Handling Equip. Co.	V	Vehicles	2006	\$ 9,900	5	16	\$ 1,980	\$ 9,900	\$ -
15	Maintenance; hot water heater admin. bldg.; Rittenhouse & Sons	EQ	WWTP	2006	\$ 5,853	10	16	\$ 585	\$ 5,853	\$ -
16	Maintenance; new floor in sludge pump room install; Esposito Epoxy	EQ	WWTP	2006	\$ 2,900	10	16	\$ 290	\$ 2,900	\$ -
17	Maintenance; new floor in sludge pump room; Stonhard	EQ	WWTP	2006	\$ 9,696	10	16	\$ 970	\$ 9,696	\$ -
18	Maintenance; plantwide hand chain hoists evaluations; D.R. Cordell	EQ	WWTP	2006	\$ 2,555	10	16	\$ 256	\$ 2,555	\$ -
19	Maintenance; pump stators & rotors; Netzsch, Inc.	EQ	WWTP	2006	\$ 6,626	10	16	\$ 663	\$ 6,626	\$ -
20	Maintenance; rotostrainer cylinder drum; Parkson Corp.	EQ	WWTP	2006	\$ 11,804	10	16	\$ 1,180	\$ 11,804	\$ -
21	Maintenance; rotostrainer offset couplings; L/B Water Service	EQ	WWTP	2006	\$ 4,320	10	16	\$ 432	\$ 4,320	\$ -
22	Maintenance; safety platforms for aeration tanks; Northern Iron Works	EQ	WWTP	2006	\$ 7,908	10	16	\$ 791	\$ 7,908	\$ -
23	Maintenance; trickling filter oil seals; US Filter/Envirex	EQ	WWTP	2006	\$ 1,328	10	16	\$ 133	\$ 1,328	\$ -
24	Maintenance; trickling filter replacement crane use; On-Site Svcs.	EQ	WWTP	2006	\$ 690	10	16	\$ 69	\$ 690	\$ -
25	Maintenance; upgrade plantwide grating; Northern Iron Works	EQ	WWTP	2006	\$ 9,854	10	16	\$ 985	\$ 9,854	\$ -
26	Maintenance; upgrade plantwide hoists, chains & trolleys; D.R. Cordell	EQ	WWTP	2006	\$ 3,583	10	16	\$ 358	\$ 3,583	\$ -
27	Maintenance; windows for admin. bldg; Visa (Lowe's & Sears)	EQ	WWTP	2006	\$ 977	10	16	\$ 98	\$ 977	\$ -
28	System; 2nd centrifuge electrician; Geo. P. Bailey & Sons	EC	WWTP	2006	\$ 3,434	15	16	\$ 229	\$ 3,434	\$ -
29	System; 2nd centrifuge polymer system parts; McMaster Carr	EQ	WWTP	2006	\$ 461	10	16	\$ 46	\$ 461	\$ -
30	System; 2nd half of test pilot; Aqua-Aerobic Systems	EQ	WWTP	2006	\$ 6,500	10	16	\$ 650	\$ 6,500	\$ -
31	System; aeration tank #2 Stg. 2 magnet; ABB, Inc.	EQ	WWTP	2006	\$ 5,788	10	16	\$ 579	\$ 5,788	\$ -
32	System; aeration tanks 5 & 6 pipe support; National Waterworks	EQ	WWTP	2006	\$ 460	10	16	\$ 46	\$ 460	\$ -
33	System; bleach pump; McMaster Carr	EQ	WWTP	2006	\$ 333	10	16	\$ 33	\$ 333	\$ -
34	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 3,613	50	16	\$ 72	\$ 1,156	\$ 2,457
35	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 1,523	50	16	\$ 30	\$ 487	\$ 1,036
36	System; Bursich Assocs., Inc. (EDM engineering)	S	WWTP	2006	\$ 903	50	16	\$ 18	\$ 289	\$ 614
37	System; centrifuge 10204-1, pymt. #5; Worth & Co.	EQ	WWTP	2006	\$ 87,656	10	16	\$ 8,766	\$ 87,656	\$ -
38	System; centrifuge 10204-1, pymt. #6; Worth & Co.	EQ	WWTP	2006	\$ 30,670	10	16	\$ 3,067	\$ 30,670	\$ -
39	System; centrifuge 10204-1, pymt. #7; Worth & Co.	EQ	WWTP	2006	\$ 34,046	10	16	\$ 3,405	\$ 34,046	\$ -
40	System; centrifuge 2; FINAL pymt. on 10204-1; Worth & Co.	EQ	WWTP	2006	\$ 2,802	10	16	\$ 280	\$ 2,802	\$ -
41	System; centrifuge electrical work; George P. Bailey	EC	WWTP	2006	\$ 3,900	15	16	\$ 260	\$ 3,900	\$ -
42	System; centrifuge parts #2; George P. Bailey & Sons	EQ	WWTP	2006	\$ 6,658	10	16	\$ 666	\$ 6,658	\$ -
43	System; centrifuge #2; Dec. electrical; George P. Bailey & Sons	EC	WWTP	2006	\$ 3,800	15	16	\$ 253	\$ 3,800	\$ -
44	System; centrifuges & polymer pump electrical work; Geo. P. Bailey	EC	WWTP	2006	\$ 4,458	15	16	\$ 297	\$ 4,458	\$ -
45	System; centrifuge, polymer line; Fluid Controls	EQ	WWTP	2006	\$ 364	10	16	\$ 36	\$ 364	\$ -
46	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,066	50	16	\$ 21	\$ 341	\$ 725
47	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,407	50	16	\$ 28	\$ 450	\$ 957
48	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 1,429	50	16	\$ 29	\$ 457	\$ 972
49	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 655	50	16	\$ 13	\$ 210	\$ 446
50	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 3,717	50	16	\$ 74	\$ 1,190	\$ 2,528
51	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 285	50	16	\$ 6	\$ 91	\$ 194
52	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 638	50	16	\$ 13	\$ 204	\$ 434
53	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 2,621	50	16	\$ 52	\$ 839	\$ 1,782
54	System; EDM Consultants (engineering)	S	WWTP	2006	\$ 2,565	50	16	\$ 51	\$ 821	\$ 1,744
55	System; ejector pot; U.S. Filter	EQ	WWTP	2006	\$ 9,950	10	16	\$ 995	\$ 9,950	\$ -
56	System; electric valve actuator for influent slide gate; Edwin Elliot & Co.	EQ	WWTP	2006	\$ 5,994	10	16	\$ 599	\$ 5,994	\$ -
57	System; ferric chloride meter install; Shafer Industrial Repair	EQ	WWTP	2006	\$ 1,850	10	16	\$ 185	\$ 1,850	\$ -
58	System; ferric magnet; Advanced Flow Technology	EQ	WWTP	2006	\$ 2,796	10	16	\$ 280	\$ 2,796	\$ -
59	System; gear box for incline screw conveyor	EQ	WWTP	2006	\$ 3,371	10	16	\$ 337	\$ 3,371	\$ -
60	System; influent sample pump; Gayle Corp.	EQ	WWTP	2006	\$ 2,380	10	16	\$ 238	\$ 2,380	\$ -
61	System; lime feeder parts; Metalfab, Inc.	EQ	WWTP	2006	\$ 1,663	10	16	\$ 166	\$ 1,663	\$ -
62	System; moisture analyzer printer paper & ribbon; Denver Instruments	EQ	WWTP	2006	\$ 87	10	16	\$ 9	\$ 87	\$ -
63	System; moisture analyzer; Data Support Co., Inc.	EQ	WWTP	2006	\$ 4,035	10	16	\$ 404	\$ 4,035	\$ -
64	System; phosphorus Kruger pilot parts; County Electric	EQ	WWTP	2006	\$ 198	10	16	\$ 20	\$ 198	\$ -
65	System; phosphorus removal; Bursich Assocs. (EDM engineering)	M	WWTP	2006	\$ 226	15	16	\$ 15	\$ 226	\$ -
66	System; phosphorus testing for Kruger pilot; M.J. Reider	EQ	WWTP	2006	\$ 1,770	10	16	\$ 177	\$ 1,770	\$ -
67	System; polymer transfer pump retrofit; Netzsch, Inc.	EQ	WWTP	2006	\$ 1,674	10	16	\$ 167	\$ 1,674	\$ -
68	System; portable crane pockets; R.L. Tschopp	EQ	WWTP	2006	\$ 520	10	16	\$ 52	\$ 520	\$ -
69	System; pump for Stg. 1 RAS & WAS; ITT Flygt	EQ	WWTP	2006	\$ 5,112	10	16	\$ 511	\$ 5,112	\$ -
70	System; remote control panel for emulsion feeder; Pyrz Water Supply	EC	WWTP	2006	\$ 1,345	15	16	\$ 90	\$ 1,345	\$ -
71	System; skimmer bearings & housings; Shafer Industrial Repair	EQ	WWTP	2006	\$ 3,200	10	16	\$ 320	\$ 3,200	\$ -
72	System; skimmer reducer; BDU Corp.	EQ	WWTP	2006	\$ 1,701	10	16	\$ 170	\$ 1,701	\$ -
73	System; sleuce valve actuator parts; County Electric	EQ	WWTP	2006	\$ 348	10	16	\$ 35	\$ 348	\$ -
74	System; sludge conveyor motor; Universal Motor Distributors	EQ	WWTP	2006	\$ 625	10	16	\$ 62	\$ 625	\$ -
75	System; sludge conveyor trench drain; Hajoca Corp.	EQ	WWTP	2006	\$ 660	10	16	\$ 66	\$ 660	\$ -
76	System; sludge wasting pump discharge elbows; Sander Power Equip.	EQ	WWTP	2006	\$ 2,708	10	16	\$ 271	\$ 2,708	\$ -
77	System; Stg. 1 effluent flowmeter; WEMS Resources	EQ	WWTP	2006	\$ 4,921	10	16	\$ 492	\$ 4,921	\$ -
78	System; Stg. 1 tricklers bearings; US Filter/Chalfont	EQ	WWTP	2006	\$ 5,378	10	16	\$ 538	\$ 5,378	\$ -
79	System; Stg. 1 utility water pump parts; Hajoca Corp.	EQ	WWTP	2006	\$ 4,450	10	16	\$ 445	\$ 4,450	\$ -
80	System; Stg. 1 utility water pump; Bucks Environmental Systems	EQ	WWTP	2006	\$ 3,735	10	16	\$ 374	\$ 3,735	\$ -
81	System; Stg. 2 aeration tank, frames & railing; Shafer Industrial Repair	EQ	WWTP	2006	\$ 680	10	16	\$ 68	\$ 680	\$ -
82	System; Stg. 2 bleach pump	EQ	WWTP	2006	\$ 3,182	10	16	\$ 318	\$ 3,182	\$ -
83	System; Stg. 2 bleach tank; Design Plastic Systems	EQ	WWTP	2006	\$ 2,004	10	16	\$ 200	\$ 2,004	\$ -
84	System; Stg. 2 final clarifier shaft; Reube's	EQ	WWTP	2006	\$ 2,607	10	16	\$ 261	\$ 2,607	\$ -
85	System; Stg. 2 flash mixer; Philadelphia Mixing Solutions	EQ	WWTP	2006	\$ 4,582	10	16	\$ 458	\$ 4,582	\$ -
86	System; Stg. 2 RAS VFD motor; Universal Motor	EC	WWTP	2006	\$ 1,278	15	16	\$ 85	\$ 1,278	\$ -
87	System; strainer parts; Deacon Industrial Supply	EQ	WWTP	2006	\$ 287	10	16	\$ 29	\$ 287	\$ -
88	System; telescopic valve hardware; Hajoca	EQ	WWTP	2006	\$ 336	10	16	\$ 34	\$ 336	\$ -
89	System; telescopic valve installation; Shafer Industrial Repair & Maint.	EQ	WWTP	2006	\$ 1,685	10	16	\$ 169	\$ 1,685	\$ -
90	System; telescopic valve sludge wells; Felker Bros.	EQ	WWTP	2006	\$ 2,859	10	16	\$ 286	\$ 2,859	\$ -

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
91	System; telescopic valve steel draw tubes; BBL Company	EQ	WWTP	2006	\$ 894	10	16	\$ 89	\$ 894	\$ -
92	System; telescopic valve #3 install; Shafer Industrial Repair	EQ	WWTP	2006	\$ 1,101	10	16	\$ 110	\$ 1,101	\$ -
93	System; TMDL appeal April legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2006	\$ 40	50	16	\$ 1	\$ 13	\$ 27
94	System; TMDL appeal April & May legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 10,885	50	16	\$ 218	\$ 3,483	\$ 7,402
95	System; TMDL appeal Aug. & Sept. legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 4,763	50	16	\$ 95	\$ 1,524	\$ 3,239
96	System; TMDL appeal Dec. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2006	\$ 100	50	16	\$ 2	\$ 32	\$ 68
97	System; TMDL appeal Dec. & Jan. legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 6,923	50	16	\$ 138	\$ 2,215	\$ 4,707
98	System; TMDL appeal expert panel; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 4,249	50	16	\$ 85	\$ 1,360	\$ 2,889
99	System; TMDL appeal Feb. legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 1,850	50	16	\$ 37	\$ 592	\$ 1,258
100	System; TMDL appeal Feb. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2006	\$ 190	50	16	\$ 4	\$ 61	\$ 129
101	System; TMDL appeal Jan. legal; Kerns, Pearlstine, Onorato & Fath	S	WWTP	2006	\$ 320	50	16	\$ 6	\$ 102	\$ 218
102	System; TMDL appeal June & July legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 10,470	50	16	\$ 209	\$ 3,350	\$ 7,119
103	System; TMDL appeal March legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 3,437	50	16	\$ 69	\$ 1,100	\$ 2,337
104	System; TMDL appeal Oct. & Nov. legal; Hamburg, Rubin, Mullin, etc.	S	WWTP	2006	\$ 8,502	50	16	\$ 170	\$ 2,721	\$ 5,782
105	System; utility pump room receptacles; County Electric	EQ	WWTP	2006	\$ 297	10	16	\$ 30	\$ 297	\$ -
106	System; utility water system screen; Orival, Inc.	EQ	WWTP	2006	\$ 3,513	10	16	\$ 351	\$ 3,513	\$ -
107	System; valve chamber hardware; Hajoca	EQ	WWTP	2006	\$ 392	10	16	\$ 39	\$ 392	\$ -
108	Univest National Bank, Trustee's svcs. from 10/1/05 to 10/1/06 (\$4,600.00)	S	WWTP	2006	\$ -	50	16	\$ -	\$ -	\$ -
109	Univest National Bank; legal advertising (\$224.72)	S	WWTP	2006	\$ -	50	16	\$ -	\$ -	\$ -
Section Total					\$ 518,506			\$ 47,598	\$ 469,443	\$ 49,063
From Maille G/L Accounts										
110	1620 Towamencin Sewer System; Additions			2006	\$ 955,384	N/A	16	\$ -	\$ -	\$ -
111	1630 U.G. Sewer System; Additions			2006	\$ -	N/A	16	\$ -	\$ -	\$ -
112	1645 Office Equipment			2006	\$ -	N/A	16	\$ -	\$ -	\$ -
Section Total					\$ 955,384			\$ -	\$ -	\$ -
From Audit Note 4										
113	Construction in progress; Additions			2006	\$ -	N/A	16	\$ -	\$ -	\$ -
114	Construction in progress; Disposal			2006	\$ (114,463)	N/A	16	\$ -	\$ -	\$ -
115	Sewer system; Pump station and interceptor			2006	\$ -	N/A	16	\$ -	\$ -	\$ -
Section Total					\$ (114,463)			\$ -	\$ -	\$ -
					TOTAL			\$ 47,598	\$ 469,443	\$ 49,063
					Audit TOTAL(2006)					
					DIFFERENCE					
					Calculated End of Year (2006) from Calculated End of Year (2005)					
					Audit End of Year (2006)					
					DIFFERENCE					
From Sewer Construction Costs by Year Installed										
116	Sewer System; installation of new mains and manholes	S	Mains	2006	\$ 43,637	50	16	\$ 873	\$ 13,964	\$ 29,673
117	Sewer System; installation of new mains and manholes	S	Interceptor	2006	\$ -	50	16	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111)			\$ 48,471	\$ 483,407	\$ 78,737
					Adjusted End of Year (2006) from Adjusted End of Year (2005)					
					Audit End of Year (2006)					
					DIFFERENCE					

FOR COMPARISON

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

Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2007										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2006) from Calculated End of Year (2005)					\$ 45,062,021					
Audit End of Year (2006)					\$ 45,452,873					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2006) from Audit End of Year (2005)					\$ 51,304,734					
Audit End of Year (2006)					\$ 45,452,873					
DIFFERENCE					\$ 5,851,861					
From Authority Capital Vouchers										
1	Maintenance; air conditioner for Admin. Bldg.; Stanley W. Cooper, Inc.	EQ	WWTP	2007	\$ 9,664	10	15	\$ 966	\$ 9,664	\$ -
2	Maintenance; air conditioner for Board Room; Scatton's Heating & Cooling	EQ	WWTP	2007	\$ 5,534	10	15	\$ 553	\$ 5,534	\$ -
3	Maintenance; boiler burner replace & install; Rittenhouse	EQ	WWTP	2007	\$ 8,000	10	15	\$ 800	\$ 8,000	\$ -
4	Maintenance; boiler installation; Rittenhouse & Sons	EQ	WWTP	2007	\$ 7,500	10	15	\$ 750	\$ 7,500	\$ -
5	Maintenance; boiler seal kit; Rittenhouse & Sons	EQ	WWTP	2007	\$ 9,500	10	15	\$ 950	\$ 9,500	\$ -
6	Maintenance; carpet for admin. bldg.; County Line Custom Interiors	EQ	WWTP	2007	\$ 5,775	10	15	\$ 578	\$ 5,775	\$ -
7	Maintenance; doors for admin. bldg.; Allen Door & Service Corp.	EQ	WWTP	2007	\$ 12,338	10	15	\$ 1,234	\$ 12,338	\$ -
8	Maintenance; HVAC compressor; Scatton's Heating & Cooling	EQ	WWTP	2007	\$ 3,810	10	15	\$ 381	\$ 3,810	\$ -
9	Maintenance; replace trickling filters; Deltronics	EQ	WWTP	2007	\$ 18,456	10	15	\$ 1,846	\$ 18,456	\$ -
10	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 4,018	50	15	\$ 80	\$ 1,205	\$ 2,812
11	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 2,464	50	15	\$ 49	\$ 739	\$ 1,725
12	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 4,356	50	15	\$ 87	\$ 1,307	\$ 3,049
13	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 3,526	50	15	\$ 71	\$ 1,058	\$ 2,468
14	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 802	50	15	\$ 16	\$ 241	\$ 562
15	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 6,404	50	15	\$ 128	\$ 1,921	\$ 4,482
16	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 1,449	50	15	\$ 29	\$ 435	\$ 1,014
17	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 1,513	50	15	\$ 30	\$ 454	\$ 1,059
18	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 3,222	50	15	\$ 64	\$ 967	\$ 2,256
19	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 5,682	50	15	\$ 114	\$ 1,705	\$ 3,978
20	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 8,702	50	15	\$ 174	\$ 2,611	\$ 6,091
21	System; Bursich Assocs. (EDM engineering)	S	WWTP	2007	\$ 7,985	50	15	\$ 160	\$ 2,396	\$ 5,590
22	System; conveyor assembly for rotostrainer; BDU Corp.	EQ	WWTP	2007	\$ 5,856	10	15	\$ 586	\$ 5,856	\$ -
23	System; conveyor assembly for rotostrainer; BDU Corp.	EQ	WWTP	2007	\$ 10,277	10	15	\$ 1,028	\$ 10,277	\$ -
24	System; ejector pod; Shafer Industrial Repair	EQ	WWTP	2007	\$ 1,000	10	15	\$ 100	\$ 1,000	\$ -
25	System; final effluent recir. sampling pump; Gayle Corp.	EQ	WWTP	2007	\$ 2,207	10	15	\$ 221	\$ 2,207	\$ -
26	System; gear reducer & shaftless conveyor; BDU Corp.	EQ	WWTP	2007	\$ 10,106	10	15	\$ 1,011	\$ 10,106	\$ -
27	System; polymer bulk tank; McMaster Carr	EQ	WWTP	2007	\$ 82	10	15	\$ 8	\$ 82	\$ -
28	System; polymer bulk tank; W.W. Grainger	EQ	WWTP	2007	\$ 249	10	15	\$ 25	\$ 249	\$ -
29	System; polymer tank freight; Specialized Carrier Systems	EQ	WWTP	2007	\$ 500	10	15	\$ 50	\$ 500	\$ -
30	System; polymer tank hardware; Hajoca Corp.	EQ	WWTP	2007	\$ 242	10	15	\$ 24	\$ 242	\$ -
31	System; polymer tank hardware; Nyco Corp.	EQ	WWTP	2007	\$ 59	10	15	\$ 6	\$ 59	\$ -
32	System; polymer tank hardware; W.W. Grainger	EQ	WWTP	2007	\$ 183	10	15	\$ 18	\$ 183	\$ -
33	System; polymer tank wire spools; County Electric	EQ	WWTP	2007	\$ 720	10	15	\$ 72	\$ 720	\$ -
34	System; polymer tank; Justin Tanks	EQ	WWTP	2007	\$ 4,237	10	15	\$ 424	\$ 4,237	\$ -
35	System; refrigerated sampler cords; Teledyne Isco	EQ	WWTP	2007	\$ 130	10	15	\$ 13	\$ 130	\$ -
36	System; refrigerated sampler; Hach Company	EQ	WWTP	2007	\$ 5,118	10	15	\$ 512	\$ 5,118	\$ -
37	System; refrigerated sampler; Teledyne Isco	EQ	WWTP	2007	\$ 4,525	10	15	\$ 453	\$ 4,525	\$ -
38	System; rotostrainer conveyor speed reducer; BDU Corp.	EQ	WWTP	2007	\$ 3,420	10	15	\$ 342	\$ 3,420	\$ -
39	System; rotostrainer shaftless conveyor; BDU Corp.	EQ	WWTP	2007	\$ 9,955	10	15	\$ 995	\$ 9,955	\$ -
40	System; screw conveyor parts; County Electric	EQ	WWTP	2007	\$ 582	10	15	\$ 58	\$ 582	\$ -
41	System; screw conveyor parts; McMaster Carr	EQ	WWTP	2007	\$ 721	10	15	\$ 72	\$ 721	\$ -
42	System; screw conveyor welding; Shafer Industrial Repair	EQ	WWTP	2007	\$ 1,200	10	15	\$ 120	\$ 1,200	\$ -
43	System; skimmer shaft bushings & housings; Shafer Industrial Repair	EQ	WWTP	2007	\$ 3,200	10	15	\$ 320	\$ 3,200	\$ -
44	System; sludge waste pump, Stg. 2; Sander Power Equip. Co.	EQ	WWTP	2007	\$ 4,437	10	15	\$ 444	\$ 4,437	\$ -
45	System; Stg. 1 finals legal ad; The Reporter	EQ	WWTP	2007	\$ 376	10	15	\$ 38	\$ 376	\$ -
46	System; Stg. 1 finals, Eastern Environmental, 10207-1 #2	EQ	WWTP	2007	\$ 120,285	10	15	\$ 12,029	\$ 120,285	\$ -
47	System; Stg. 1 finals; Eastern Environmental, pymt. #1	EQ	WWTP	2007	\$ 9,090	10	15	\$ 909	\$ 9,090	\$ -
48	System; Stg. 1 sludge pump manifold parts; Deacon Industrial Supply	EQ	WWTP	2007	\$ 2,437	10	15	\$ 244	\$ 2,437	\$ -
49	System; Stg. 1 utility water pump; Hajoca Corp.	EQ	WWTP	2007	\$ 306	10	15	\$ 31	\$ 306	\$ -
50	System; Stg. 1 waste sludge pump valve; DeZurik Water Controls	EQ	WWTP	2007	\$ 1,357	10	15	\$ 136	\$ 1,357	\$ -
51	System; Stg. 1 waste sludge pump & piping; LRM, Inc.	EQ	WWTP	2007	\$ 2,350	10	15	\$ 235	\$ 2,350	\$ -
52	System; Stg. 1 waste sludge pump; GA Industries	EQ	WWTP	2007	\$ 275	10	15	\$ 28	\$ 275	\$ -
53	System; Stg. 1 waste sludge pump; Netzsch	EQ	WWTP	2007	\$ 6,056	10	15	\$ 606	\$ 6,056	\$ -
54	System; Stg. 2 RAS pump; ITT Flygt	EQ	WWTP	2007	\$ 9,615	10	15	\$ 962	\$ 9,615	\$ -
55	System; Stg. 2 waste sludge pump gauge; Onyx Valve Co.	EQ	WWTP	2007	\$ 421	10	15	\$ 42	\$ 421	\$ -
56	System; Stg. 2 waste sludge pump manifold; Deacon Industrial Supply	EQ	WWTP	2007	\$ 2,976	10	15	\$ 298	\$ 2,976	\$ -
57	System; TMDL appeal; April legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 160	50	15	\$ 3	\$ 48	\$ 112
58	System; TMDL appeal; April & May legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 1,231	50	15	\$ 25	\$ 369	\$ 862
59	System; TMDL appeal; August legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 14,571	50	15	\$ 291	\$ 4,371	\$ 10,200
60	System; TMDL appeal; Aug. & Sept. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 4,076	50	15	\$ 82	\$ 1,223	\$ 2,853
61	System; TMDL appeal; Dec. & Jan. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 6,656	50	15	\$ 133	\$ 1,997	\$ 4,659
62	System; TMDL appeal; Feb. & March legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 24,859	50	15	\$ 497	\$ 7,458	\$ 17,401
63	System; TMDL appeal; Jan. legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 500	50	15	\$ 10	\$ 150	\$ 350
64	System; TMDL appeal; June legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 780	50	15	\$ 16	\$ 234	\$ 546
65	System; TMDL appeal; June & July legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 1,645	50	15	\$ 33	\$ 493	\$ 1,151
66	System; TMDL appeal; Nov. legal fees; Powell, Trachtman, Logan, etc.	S	WWTP	2007	\$ 580	50	15	\$ 12	\$ 174	\$ 406
67	System; TMDL appeal; Oct. & Nov. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 21,430	50	15	\$ 429	\$ 6,429	\$ 15,001
68	System; TMDL appeal; Sept. legal fees; Hamburg, Rubin, Mullin, etc.	S	WWTP	2007	\$ 1,544	50	15	\$ 31	\$ 463	\$ 1,081
69	Univest National Bank & Trust; trustee's fees for 10/1/06 to 10/1/07 (\$4,600.00)	S	WWTP	2007	\$ -	50	15	\$ -	\$ -	\$ -
Section Total					\$ 433,281			\$ 33,076	\$ 343,572	\$ 89,709
From Maille G/L Accounts										
70	1620 Towamencin Sewer System; Additions			2007	\$ 57,320	N/A	15	\$ -	\$ -	\$ -
71	1630 U.G. Sewer System; Additions (\$150,000.00 removed to match Audit)			2007	\$ 57,086	N/A	15	\$ -	\$ -	\$ -
72	1645 Office Equipment			2007	\$ -	N/A	15	\$ -	\$ -	\$ -
Section Total					\$ 114,406			\$ -	\$ -	\$ -
From Audit Note 4										
73	Construction in progress; Additions			2007	\$ 18,875	N/A	15	\$ -	\$ -	\$ -
74	Construction in progress; Disposal			2007	\$ -	N/A	15	\$ -	\$ -	\$ -
75	Sewer system; Pump station and interceptor			2007	\$ -	N/A	15	\$ -	\$ -	\$ -
Section Total					\$ 18,875			\$ -	\$ -	\$ -
TOTAL					\$ 566,562			\$ 33,076	\$ 343,572	\$ 89,709
Audit TOTAL(2007)					\$ 566,562					
DIFFERENCE					\$ (0)					
Calculated End of Year (2007) from Calculated End of Year (2006)					\$ 45,628,583					
Audit End of Year (2007)					\$ 46,019,435					
DIFFERENCE					\$ (390,852)					
From Sewer Construction Costs by Year Installed										
76	Sewer System; installation of new mains and manholes	S	Mains	2007	\$ 126,064	50	15	\$ 2,521	\$ 37,819	\$ 88,245
77	Sewer System; installation of new mains and manholes	S	Interceptor	2007	\$ -	50	15	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 76 + item 77 - item 70 - item 71)					\$ 578,219			\$ 35,597	\$ 381,391	\$ 177,953
Adjusted End of Year (2007) from Adjusted End of Year (2006)					\$ 51,882,954					
Audit End of Year (2007)					\$ 46,019,435					
DIFFERENCE					\$ 5,863,519					

FOR COMPARISON

From Maille G/L Accounts		Additions/(Disposals)	
78	1610 Sewer Plant Equipment; Additions	2007	\$ 352,704
79	1620 Towamencin Sewer System; Additions	2007	\$ 57,320
80	1630 U.G. Sewer System; Additions	2007	\$ 207,086
81	1640 Maintenance; Equipment	2007	\$ 36,569
82	1640 Maintenance; HVAC Unit	2007	\$ 44,008
83	1645 Office Equipment	2007	\$ -
84	1650 Construction in Progress; Addition	2007	
85	1650 Construction in Progress; Disposal	2007	
86	1812 SCI/PS-Rittenhouse Road	2007	
TOTAL			\$ 697,687

		Total Audit	
		Original Costs	DIFFERENCE
vs	10-69	\$ 352,704	\$ -
vs	70	\$ 57,320	\$ -
vs	71	\$ 57,086	\$ (150,000)
vs	3-7, & 9	\$ 61,569	\$ 25,000
vs	1-2, & 8	\$ 19,008	\$ (25,000)
vs	72	\$ -	\$ -
vs	73	\$ 18,875	\$ 18,875
vs	74	\$ -	\$ -
vs	75	\$ -	\$ -
			\$ (131,125)

From Audit Note 4		Additions/(Disposals)	
87	Sewer plant and additions	2007	\$ 467,110
88	Sewer system; Pump station and interceptor	2007	\$ -
89	Sewer system; Other maintenance equipment	2007	\$ 80,577
90	Construction in progress; Additions	2007	\$ 18,875
91	Construction in progress; Disposal	2007	\$ -
92	Office equipment	2007	\$ -
TOTAL			\$ 566,562

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

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
93	Sewer plant and additions		\$ 467,110
94	Sewer system; Pump station and interceptor		\$ -
95	Sewer system; Other maintenance equipment		\$ 80,577
96	Construction in progress; Additions		\$ 18,875
97	Construction in progress; Disposal		\$ -
98	Office equipment		\$ -
TOTAL			\$ 566,562
99	Accumulated Depreciation		\$ 959,246

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2008										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2007) from Calculated End of Year (2006)					\$ 45,628,583					
Audit End of Year (2007)					\$ 46,019,435					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2007) from Adjusted End of Year (2006)					\$ 51,882,954					
Audit End of Year (2007)					\$ 46,019,435					
DIFFERENCE					\$ 5,863,519					
From Authority Capital Vouchers										
1	Maintenance; doors facing pre-air, Builders Door & Hardware	EQ	WWTP	2008	\$ 6,265	10	14	\$ 627	\$ 6,265	\$ -
2	Maintenance; Bursich Assocs. (engineering)	M	WWTP	2008	\$ 762	15	14	\$ 51	\$ 711	\$ 51
3	Office; construction plan file cabinets, Staples	EQ	Equipment	2008	\$ 1,800	10	14	\$ 180	\$ 1,800	\$ -
4	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 4,201	50	14	\$ 84	\$ 1,176	\$ 3,025
5	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 1,341	50	14	\$ 27	\$ 376	\$ 966
6	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 7,330	50	14	\$ 147	\$ 2,052	\$ 5,277
7	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 1,140	50	14	\$ 23	\$ 319	\$ 821
8	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 165	50	14	\$ 3	\$ 46	\$ 119
9	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 740	50	14	\$ 15	\$ 207	\$ 533
10	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 3,409	50	14	\$ 68	\$ 955	\$ 2,454
11	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 13,072	50	14	\$ 261	\$ 3,660	\$ 9,412
12	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 440	50	14	\$ 9	\$ 123	\$ 317
13	System; Bursich Assocs. (engineering)	S	WWTP	2008	\$ 6,064	50	14	\$ 121	\$ 1,698	\$ 4,366
14	System; EMCO magmeter & transmitter, Spirax Sarco, Inc.	EQ	WWTP	2008	\$ 3,478	10	14	\$ 348	\$ 3,478	\$ -
15	System; Ferric tank radar unit, Aeration tank meter, LRM Inc.	EQ	WWTP	2008	\$ 5,821	10	14	\$ 582	\$ 5,821	\$ -
16	System; Flygt pump; ITT Water & Wastewater USA	EQ	WWTP	2008	\$ 4,857	10	14	\$ 486	\$ 4,857	\$ -
17	System; grinder freight, JWC Environmental	EQ	WWTP	2008	\$ 215	10	14	\$ 21	\$ 215	\$ -
18	System; grinder, JWC Environmental	EQ	WWTP	2008	\$ 6,737	10	14	\$ 674	\$ 6,737	\$ -
19	System; new flow meter, Griffith Electric Supply	EQ	WWTP	2008	\$ 1,318	10	14	\$ 132	\$ 1,318	\$ -
20	System; pulsafeder gear pump & controller, Geiger Pump & Equipment	EQ	WWTP	2008	\$ 4,409	10	14	\$ 441	\$ 4,409	\$ -
21	System; sludge manifold, Deacon Industrial Supply	EQ	WWTP	2008	\$ 1,267	10	14	\$ 127	\$ 1,267	\$ -
22	System; sludge manifold, Deacon Industrial Supply	EQ	WWTP	2008	\$ 533	10	14	\$ 53	\$ 533	\$ -
23	System; Stg. 1 finals pymt. #3, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 36,765	10	14	\$ 3,677	\$ 36,765	\$ -
24	System; Stg. 1 finals pymt. #5, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 51,775	10	14	\$ 5,178	\$ 51,775	\$ -
25	System; Stg. 1 finals pymt. #6, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 13,063	10	14	\$ 1,306	\$ 13,063	\$ -
26	System; Stg. 1 finals pymt. #7 (final), Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 16,088	10	14	\$ 1,609	\$ 16,088	\$ -
27	System; Stg. 1 finals, County Electric Supply	EC	WWTP	2008	\$ 456	15	14	\$ 30	\$ 426	\$ 30
28	System; Stg. 1 finals, pymt. #4, Eastern Environmental (10207-1)	EQ	WWTP	2008	\$ 61,005	10	14	\$ 6,101	\$ 61,005	\$ -
29	System; Stg. 1 pre-air stainless hardware, McMaster Carr	EQ	WWTP	2008	\$ 626	10	14	\$ 63	\$ 626	\$ -
30	System; Stg. 1 pre-air valve, J&S Valve, Inc.	EQ	WWTP	2008	\$ 932	10	14	\$ 93	\$ 932	\$ -
31	System; Stg. 1 sludge waste pump install, Shafer	EQ	WWTP	2008	\$ 1,750	10	14	\$ 175	\$ 1,750	\$ -
32	System; Stg. 1 sludge waste pump, Shafer	EQ	WWTP	2008	\$ 5,700	10	14	\$ 570	\$ 5,700	\$ -
33	System; Stg. 1 WAS pump & piping, Hajoca	EQ	WWTP	2008	\$ 777	10	14	\$ 78	\$ 777	\$ -
34	System; Stg. 2 final waste valves, George P. Bailey & Sons	EQ	WWTP	2008	\$ 5,256	10	14	\$ 526	\$ 5,256	\$ -
35	System; TMDL appeal; April 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,596	50	14	\$ 32	\$ 447	\$ 1,149
36	System; TMDL appeal; August legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,168	50	14	\$ 23	\$ 327	\$ 841
37	System; TMDL appeal; Dec. to Feb. legal fees, Hamburg, Rubin, Mullin, etc.	S	WWTP	2008	\$ 4,113	50	14	\$ 82	\$ 1,152	\$ 2,962
38	System; TMDL appeal; Feb. 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 15,330	50	14	\$ 307	\$ 4,292	\$ 11,037
39	System; TMDL appeal; Jan. 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 300	50	14	\$ 6	\$ 84	\$ 216
40	System; TMDL appeal; June & July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 834	50	14	\$ 17	\$ 234	\$ 601
41	System; TMDL appeal; March 2008 legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 6,779	50	14	\$ 136	\$ 1,898	\$ 4,881
42	System; TMDL appeal; May legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 166	50	14	\$ 3	\$ 46	\$ 120
43	System; TMDL appeal; Oct. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 823	50	14	\$ 16	\$ 230	\$ 592
44	System; TMDL appeal; Oct. & Nov. legal fees, Hamburg, Rubin, Mullin, etc.	S	WWTP	2008	\$ 1,426	50	14	\$ 29	\$ 399	\$ 1,027
45	System; TMDL appeal; Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2008	\$ 1,112	50	14	\$ 22	\$ 311	\$ 800
46	Uninvest National Bank; trustee's services from 10/1/07 to 10/1/08 (\$4,600.00)	S	WWTP	2008	\$ -	50	14	\$ -	\$ -	\$ -
Section Total					\$ 303,205			\$ 24,556	\$ 251,608	\$ 51,597
From Maillie G/L Accounts										
47	1620 Towamencin Sewer System; Additions (\$200,000.00 removed to match Audit)			2008	\$ 143,270	N/A	14	\$ -	\$ -	\$ -
48	1630 U.G. Sewer System; Additions			2008	\$ -	N/A	14	\$ -	\$ -	\$ -
Section Total					\$ 143,270			\$ -	\$ -	\$ -
From Audit Note 4										
49	Construction in progress; Additions			2008	\$ -	N/A	14	\$ -	\$ -	\$ -
50	Construction in progress; Disposal			2008	\$ (38,119)	N/A	14	\$ -	\$ -	\$ -
51	Sewer system; Pump station and interceptor			2008	\$ -	N/A	14	\$ -	\$ -	\$ -
Section Total					\$ (38,119)			\$ -	\$ -	\$ -
TOTAL					\$ 408,356			\$ 24,556	\$ 251,608	\$ 51,597
Audit TOTAL(2008)					\$ 408,357					
DIFFERENCE					\$ (1)					
Calculated End of Year (2008) from Calculated End of Year (2007)					\$ 46,036,939					
Audit End of Year (2008)					\$ 46,427,792					
DIFFERENCE					\$ (390,853)					
From Sewer Construction Costs by Year Installed										
52	Sewer System; installation of new mains and manholes	S	Mains	2008	\$ 134,347	50	14	\$ 2,687	\$ 37,617	\$ 96,730
53	Sewer System; installation of new mains and manholes	S	Interceptor	2008	\$ -	50	14	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 52 + item 53 - item 47 - item 48)					\$ 399,433			\$ 27,243	\$ 289,225	\$ 148,327
Adjusted End of Year (2008) from Adjusted End of Year (2007)					\$ 52,282,386					
Audit End of Year (2008)					\$ 46,427,792					
DIFFERENCE					\$ 5,854,594					

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
--	-------------------	----------	----------	----------------	----------------------------	-----------------------	-----	-----------------------------	----------------------------	---------------------------

FOR COMPARISON

From Maille G/L Accounts		Additions/(Disposals)	
54	1610 Sewer Plant Equipment; Additions	2008	\$ 294,379
55	1620 Towamencin Sewer System; Additions	2008	\$ 343,270
56	1630 U.G. Sewer System; Additions	2008	\$ -
57	1640 Maintenance; Doors	2008	\$ 7,027
58	1645 Office Equipment	2008	\$ 1,800
59	1650 Construction in Progress; Addition	2008	
60	1650 Construction in Progress; Disposal	2008	
61	1812 SCI/PS-Rittenhouse Road	2008	
TOTAL			\$ 646,476

Total Audit		Original Costs		DIFFERENCE	
vs	4-46	\$ 294,378	\$	(1)	
vs	47	\$ 143,270	\$	(200,000)	
vs	48	\$ -	\$	-	
vs	1-2	\$ 7,027	\$	(0)	
vs	3	\$ 1,800	\$	(0)	
vs	49	\$ -	\$	-	
vs	50	\$ (38,119)	\$	(38,119)	
vs	51	\$ -	\$	-	
			\$	(238,120)	

From Audit Note 4		Additions/(Disposals)	
62	Sewer plant and additions	2008	\$ 437,649
63	Sewer system; Pump station and interceptor	2008	\$ -
64	Sewer system; Other maintenance equipment	2008	\$ 7,027
65	Construction in progress; Additions	2008	\$ -
66	Construction in progress; Disposal	2008	\$ (38,119)
67	Office equipment	2008	\$ 1,800
TOTAL			\$ 408,357

Total Audit		Original Costs		DIFFERENCE	
vs	4-48	\$ 437,648	\$	(1)	
vs	51	\$ -	\$	-	
vs	1-2	\$ 7,027	\$	(0)	
vs	49	\$ -	\$	-	
vs	50	\$ (38,119)	\$	-	
vs	3	\$ 1,800	\$	(0)	
			\$	(1)	

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
68	Sewer plant and additions		\$ 437,649
69	Sewer system; Pump station and interceptor		\$ -
70	Sewer system; Other maintenance equipment		\$ 7,027
71	Construction in progress; Additions		\$ (38,119)
72	Construction in progress; Disposal		\$ -
73	Office equipment		\$ 1,800
TOTAL			\$ 408,357
74	Accumulated Depreciation		\$ 976,554

2007	Δ	2008
\$ 42,506,635	\$ 437,649	\$ 42,944,284
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 559,350	\$ 7,027	\$ 566,377
\$ 40,966	\$ (38,119)	\$ 2,847
\$ 61,000	\$ 1,800	\$ 62,800
End of Year \$ 46,019,435	\$ 408,357	\$ 46,427,792
\$ 21,443,668	\$ 976,554	\$ 22,420,222

Schedule A										
Towamencin Township Development of the Depreciated Original Costs of the Sanitary Sewer System Year 2009										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2008) from Calculated End of Year (2007)					\$ 46,036,939					
Audit End of Year (2008)					\$ 46,427,792					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2008) from Adjusted End of Year (2007)					\$ 52,282,386					
Audit End of Year (2008)					\$ 46,427,792					
DIFFERENCE					\$ 5,854,594					
From Authority Capital Vouchers										
1	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 495	50	13	\$ 10	\$ 129	\$ 366
2	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 1,244	50	13	\$ 25	\$ 323	\$ 920
3	System; Bursich Assocs. (engineering)	S	WWTP	2009	\$ 114	50	13	\$ 2	\$ 30	\$ 84
4	System; filter housings for blower intakes, Universal Silencer	EQ	WWTP	2009	\$ 7,846	10	13	\$ 785	\$ 7,846	\$ -
5	System; Flange gate valve, J & S Valve	EQ	WWTP	2009	\$ 7,967	10	13	\$ 797	\$ 7,967	\$ -
6	System; new sludge ferric pump, George P. Bailey & Sons	EQ	WWTP	2009	\$ 2,118	10	13	\$ 212	\$ 2,118	\$ -
7	System; refrigerated sampler, Teledyne Isco, Inc.	EQ	WWTP	2009	\$ 4,844	10	13	\$ 484	\$ 4,844	\$ -
8	System; Stg. 2 final sludge wasting manifold, Deacon Industrial Supply	EQ	WWTP	2009	\$ 566	10	13	\$ 57	\$ 566	\$ -
9	System; Stg. 2 final sludge wasting manifold, Deacon Industrial Supply	EQ	WWTP	2009	\$ 2,152	10	13	\$ 215	\$ 2,152	\$ -
10	System; Stg. 2 final sludge wasting manifold, Shafer Industrial Repair	EQ	WWTP	2009	\$ 3,345	10	13	\$ 335	\$ 3,345	\$ -
11	System; Stg. 2 final sludge wasting manifold, Shafer Industrial Repair	EQ	WWTP	2009	\$ 3,338	10	13	\$ 334	\$ 3,338	\$ -
12	System; TMDL appeal, Apr. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 403	50	13	\$ 8	\$ 105	\$ 298
13	System; TMDL appeal, Aug. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 5,384	50	13	\$ 108	\$ 1,400	\$ 3,984
14	System; TMDL appeal, Dec. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 111	50	13	\$ 2	\$ 29	\$ 82
15	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 7,025	50	13	\$ 141	\$ 1,827	\$ 5,199
16	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 217	50	13	\$ 4	\$ 57	\$ 161
17	System; TMDL appeal, July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 1,709	50	13	\$ 34	\$ 444	\$ 1,264
18	System; TMDL appeal, May & June legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 8,376	50	13	\$ 168	\$ 2,178	\$ 6,198
19	System; TMDL appeal, Nov. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 200	50	13	\$ 4	\$ 52	\$ 148
20	System; TMDL appeal, Oct. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 101	50	13	\$ 2	\$ 26	\$ 75
21	System; TMDL appeal, Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2009	\$ 285	50	13	\$ 6	\$ 74	\$ 211
22	Univest National Bank; trustee's services from 10/1/08 to 10/1/09 (\$4,600.00)	S	WWTP	2009	\$ -	50	13	\$ -	\$ -	\$ -
Section Total					\$ 57,839			\$ 3,731	\$ 38,847	\$ 18,992
From Maille G/L Accounts										
23	1620 Towamencin Sewer System; Additions			2009	\$ 75,000	N/A	13	\$ -	\$ -	\$ -
24	1630 U.G. Sewer System; Additions			2009	\$ 26,477	N/A	13	\$ -	\$ -	\$ -
25	1645 Office Equipment			2009	\$ -	N/A	13	\$ -	\$ -	\$ -
26	1650 Construction in progress; Additions			2009	\$ 59,634	N/A	13	\$ -	\$ -	\$ -
27	1650 Construction in progress; Disposal			2009	\$ (62,440)	N/A	13	\$ -	\$ -	\$ -
Section Total					\$ 98,671			\$ -	\$ -	\$ -
From Audit Note 4										
28	Sewer system; Other maintenance equipment			2009	\$ -	N/A	13	\$ -	\$ -	\$ -
29	Sewer system; Pump station and interceptor			2009	\$ -	N/A	13	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 156,510			\$ 3,731	\$ 38,847	\$ 18,992
Audit TOTAL(2009)					\$ 156,510					
DIFFERENCE					\$ 0					
Calculated End of Year (2009) from Calculated End of Year (2008)					\$ 46,193,449					
Audit End of Year (2009)					\$ 46,584,302					
DIFFERENCE					\$ (390,853)					
From Sewer Construction Costs by Year Installed										
30	Sewer System; installation of new mains and manholes	S	Mains	2009	\$ -	50	13	\$ -	\$ -	\$ -
31	Sewer System; installation of new mains and manholes	S	Interceptor	2009	\$ -	50	13	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 30 + item 31 - item 23 - item 24)					\$ 55,033			\$ 3,731	\$ 38,847	\$ 18,992
Adjusted End of Year (2009) from Adjusted End of Year (2008)					\$ 52,337,419					
Audit End of Year (2009)					\$ 46,584,302					
DIFFERENCE					\$ 5,753,117					

FOR COMPARISON

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

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2010										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2009) from Calculated End of Year (2008)					\$ 46,193,449					
Audit End of Year (2009)					\$ 46,584,302					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2009) from Adjusted End of Year (2008)					\$ 52,337,419					
Audit End of Year (2009)					\$ 46,584,302					
DIFFERENCE					\$ 5,753,117					
From Authority Capital Vouchers										
1	Maint.; gutters above garage, Bojako Seamless Gutters	EQ	WWTP	2010	\$ 1,293	10	12	\$ 129	\$ 1,293	\$ -
2	Maint.; stainless steel door & frame, Builders Door & Hardware	EQ	WWTP	2010	\$ 5,739	10	12	\$ 574	\$ 5,739	\$ -
3	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 416	15	12	\$ 28	\$ 333	\$ 83
4	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 177	15	12	\$ 12	\$ 142	\$ 35
5	System; centrifuge sludge pump controls, Rumsey	EC	WWTP	2010	\$ 568	15	12	\$ 38	\$ 455	\$ 114
6	System; centrifuge sludge pump VFD, Rumsey	EC	WWTP	2010	\$ 3,135	15	12	\$ 209	\$ 2,508	\$ 627
7	System; channel monsters, JWC Environmental	EQ	WWTP	2010	\$ 62,673	10	12	\$ 6,267	\$ 62,673	\$ -
8	System; cylinder (rotostrainer drum), Parkson Corp.	EQ	WWTP	2010	\$ 13,575	10	12	\$ 1,357	\$ 13,575	\$ -
9	System; cylinder (rotostrainer drum), Parkson Corp.	EQ	WWTP	2010	\$ 13,602	10	12	\$ 1,360	\$ 13,602	\$ -
10	System; flygt pump & discharge connection, ITT Water & Wastewater	EQ	WWTP	2010	\$ 5,906	10	12	\$ 591	\$ 5,906	\$ -
11	System; new hot water recirc pump, Rittenhouse & Sons	EQ	WWTP	2010	\$ 8,483	10	12	\$ 848	\$ 8,483	\$ -
12	System; rotostrainer drum, Parkson Corp.	EQ	WWTP	2010	\$ 13,593	10	12	\$ 1,359	\$ 13,593	\$ -
13	System; Stg. 1 tanks 5 & 6 bearings & wear shoes, reimburse UGTMA	EQ	WWTP	2010	\$ 6,138	10	12	\$ 614	\$ 6,138	\$ -
14	System; Stg. 1 tanks 5 & 6 gears & hardware, G.P. Jager & Assocs.	EQ	WWTP	2010	\$ 9,616	10	12	\$ 962	\$ 9,616	\$ -
15	System; Stg. 1 tanks 5 & 6 headshafts, Siemens Water Technologies	EQ	WWTP	2010	\$ 2,568	10	12	\$ 257	\$ 2,568	\$ -
16	System; Stg. 1 tanks 5 & 6 hub ball, Siemens Water Technologies	EQ	WWTP	2010	\$ 1,972	10	12	\$ 197	\$ 1,972	\$ -
17	System; Stg. 1 tanks 5 & 6 sprockets, Brentwood Industries	EQ	WWTP	2010	\$ 6,526	10	12	\$ 653	\$ 6,526	\$ -
18	System; Stg. 1 tanks 5 & 6 sprockets, Siemens Water Technologies	EQ	WWTP	2010	\$ 4,796	10	12	\$ 480	\$ 4,796	\$ -
19	System; Stg. 1 tanks 5 & 6 wall anchors, Fastenal	EQ	WWTP	2010	\$ 276	10	12	\$ 28	\$ 276	\$ -
20	System; Stg. 1 tanks 5 & 6 wall anchors, McMaster Carr	EQ	WWTP	2010	\$ 395	10	12	\$ 39	\$ 395	\$ -
21	System; Stg. 1 tanks 5 & 6, brackets, Siemens Water Technologies	EQ	WWTP	2010	\$ 901	10	12	\$ 90	\$ 901	\$ -
22	System; Stg. 1 tanks 5 & 6, collar set, Siemens Water Technologies	EQ	WWTP	2010	\$ 122	10	12	\$ 12	\$ 122	\$ -
23	System; Stg. 1 tanks 5 & 6, May, Bursich Assocs.	EQ	WWTP	2010	\$ 819	10	12	\$ 82	\$ 819	\$ -
24	System; Stg. 1 tanks 5 & 6, mount angles, Newport Fabricators	EQ	WWTP	2010	\$ 1,524	10	12	\$ 152	\$ 1,524	\$ -
25	System; Stg. 1 tanks 5 & 6, Siemens Water Technologies	EQ	WWTP	2010	\$ 5,976	10	12	\$ 598	\$ 5,976	\$ -
26	System; Stg. 1 tanks 5 & 6, Siemens Water Technologies	EQ	WWTP	2010	\$ 19,006	10	12	\$ 1,901	\$ 19,006	\$ -
27	System; Stg. 1 tanks & Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2010	\$ 645	10	12	\$ 65	\$ 645	\$ -
28	System; Stg. 1 tanks, Bursich Assocs.	EQ	WWTP	2010	\$ 999	10	12	\$ 100	\$ 999	\$ -
29	System; Stg. 1 tanks 5 & 6 Sept., Bursich Assocs.	EQ	WWTP	2010	\$ 257	10	12	\$ 26	\$ 257	\$ -
30	System; Stg. 2 influent pump & Stg. 1 tanks 5 & 6, March, Bursich Assocs.	EQ	WWTP	2010	\$ 1,734	10	12	\$ 173	\$ 1,734	\$ -
31	System; Stg. 2 influent pump, Feb., Bursich Assocs.	EQ	WWTP	2010	\$ 3,459	10	12	\$ 346	\$ 3,459	\$ -
32	System; TMDL appeal, April legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 8,931	50	12	\$ 179	\$ 2,143	\$ 6,787
33	System; TMDL appeal, Dec. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 4,153	50	12	\$ 83	\$ 997	\$ 3,156
34	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 2,770	50	12	\$ 55	\$ 665	\$ 2,105
35	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 2,106	50	12	\$ 42	\$ 506	\$ 1,601
36	System; TMDL appeal, July legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 546	50	12	\$ 11	\$ 131	\$ 415
37	System; TMDL appeal, June legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 9,743	50	12	\$ 195	\$ 2,338	\$ 7,404
38	System; TMDL appeal, May legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 13,345	50	12	\$ 267	\$ 3,203	\$ 10,142
39	System; TMDL appeal, Nov. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 41	50	12	\$ 1	\$ 10	\$ 32
40	System; TMDL appeal, Sept. legal fees, Powell, Trachtman, Logan, etc.	S	WWTP	2010	\$ 3,031	50	12	\$ 61	\$ 727	\$ 2,303
Section Total					\$ 241,552			\$ 20,439	\$ 206,747	\$ 34,805
From Maille G/L Accounts										
41	1620 Towamencin Sewer System; Additions			2010	\$ -	N/A	12	\$ -	\$ -	\$ -
42	1630 U.G. Sewer System; Additions			2010	\$ -	N/A	12	\$ -	\$ -	\$ -
43	1645 Office Equipment			2010	\$ -	N/A	12	\$ -	\$ -	\$ -
44	1650 Construction in progress; Additions			2010	\$ 250,040	N/A	12	\$ -	\$ -	\$ -
45	1650 Construction in progress; Disposal			2010	\$ (241,552)	N/A	12	\$ -	\$ -	\$ -
Section Total					\$ 8,488			\$ -	\$ -	\$ -
From Audit Note 4										
46	Sewer system; Pump station and interceptor			2010	\$ -	N/A	12	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 250,040			\$ 20,439	\$ 206,747	\$ 34,805
Audit TOTAL(2010)					\$ 250,039					
DIFFERENCE					\$ 1					
Calculated End of Year (2010) from Calculated End of Year (2009)					\$ 46,443,489					
Audit End of Year (2010)					\$ 46,834,341					
DIFFERENCE					\$ (390,852)					
From Sewer Construction Costs by Year Installed										
47	Sewer System; installation of new mains and manholes	S	Mains	2010	\$ 403,735	50	12	\$ 8,075	\$ 96,896	\$ 306,839
48	Sewer System; installation of new mains and manholes	S	Interceptor	2010	\$ -	50	12	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 47 + item 48 - item 41 - item 42)					\$ 653,775			\$ 28,513	\$ 303,643	\$ 341,644
Adjusted End of Year (2010) from Adjusted End of Year (2009)					\$ 52,991,194					
Audit End of Year (2010)					\$ 46,834,341					
DIFFERENCE					\$ 6,156,853					

FOR COMPARISON

From Maille G/L Accounts		Additions/(Disposals)	
49	1610 Sewer Plant Equipment; Additions	2010	\$ 234,519
50	1620 Towamencin Sewer System; Additions	2010	\$ -
51	1630 U.G. Sewer System; Additions	2010	\$ -
52	1640 Maintenance; Gutters	2010	\$ 1,293
53	1640 Maintenance; Doors	2010	\$ 5,739
54	1645 Office Equipment	2010	\$ -
55	1650 Construction in Progress; Addition	2010	\$ 250,040
56	1650 Construction in Progress; Disposal	2010	\$ (241,552)
57	1812 SCI/PS-Rittenhouse Road	2010	\$ -
TOTAL			\$ 250,039

From Fixed Asset Schedule (PDF)		Additions/(Disposals)	
58	1610 Sewer Plant Equipment; Additions	2010	\$ 234,519
59	1620 Towamencin Sewer System; Additions	2010	\$ -
60	1630 U.G. Sewer System; Additions	2010	\$ -
61	1640 Maintenance	2010	\$ 7,032
62	1645 Office Equipment	2010	\$ -
63	1650 Construction in Progress; Addition	2010	\$ 250,040
64	1650 Construction in Progress; Disposal	2010	\$ (241,552)
65	1812 SCI/PS-Rittenhouse Road	2010	\$ -
TOTAL			\$ 250,039

From Audit Note 4		Additions/(Disposals)	
66	Sewer plant and additions	2010	\$ 234,519
67	Sewer system; Pump station and interceptor	2010	\$ -
68	Sewer system; Other maintenance equipment	2010	\$ 15,561
69	Construction in progress; Additions	2010	\$ -
70	Construction in progress; Disposal	2010	\$ (41)
71	Office equipment	2010	\$ -
TOTAL			\$ 250,039

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
72	Sewer plant and additions	\$	234,519
73	Sewer system; Pump station and interceptor	\$	-
74	Sewer system; Other maintenance equipment	\$	15,561
75	Construction in progress; Additions	\$	-
76	Construction in progress; Disposal	\$	(41)
77	Office equipment	\$	-
TOTAL		\$	250,039

78	Accumulated Depreciation	\$	979,399
----	--------------------------	----	---------

		Total Audit		
Item #		Original Costs		DIFFERENCE
vs	3-40	\$	234,520	\$ 1
vs	41	\$	-	\$ -
vs	42	\$	-	\$ -
vs	1	\$	1,293	\$ -
vs	2	\$	5,739	\$ -
vs	43	\$	-	\$ -
vs	44	\$	250,040	\$ -
vs	45	\$	(241,552)	\$ -
vs	46	\$	-	\$ -
		\$		1

		Total Audit		
Item #		Original Costs		DIFFERENCE
VS	3-40	\$	234,520	1
VS	41	\$	-	-
VS	42	\$	-	-
VS	1 & 2	\$	7,032	-
VS	43	\$	-	-
VS	44	\$	250,040	-
VS	45	\$	(241,552)	-
VS	46	\$	-	-
		\$		1

Total Audit				
Item #		Original Costs		DIFFERENCE
VS	3-42	\$	234,520	\$ 1
VS	47	\$	-	\$ -
VS	1 & 2	\$	7,032	\$ (8,529)
VS	44	\$	250,040	\$ 250,040
VS	45	\$	(241,552)	\$ (241,511)
VS	43	\$	-	\$ -
				\$ 3

		2009	Δ	2010
		\$ 43,103,600	\$ 234,519	\$ 43,338,119
		\$ 2,851,484	\$ -	\$ 2,851,484
		\$ 566,377	\$ 15,561	\$ 581,938
		\$ 41	\$ (41)	\$ -
		\$ 62,800	\$ -	\$ 62,800
End of Year		\$ 46,584,302	\$ 250,039	\$ 46,834,341
		\$ 23,393,152	\$ 979,399	\$ 24,372,551

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2011										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2010) from Calculated End of Year (2009)					\$ 46,443,489					
Audit End of Year (2010)					\$ 46,834,341					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2010) from Adjusted End of Year (2009)					\$ 52,991,194					
Audit End of Year (2010)					\$ 46,834,341					
DIFFERENCE					\$ 6,156,853					
From Authority Capital Vouchers										
1	Maint.; air conditioner for service bldg., Scatton's	EQ	WWTP	2011	\$ 6,980	10	11	\$ 698	\$ 6,980	\$ -
2	Maint.; lawn mower, David Lightkep, Inc.	V	Equipment	2011	\$ 6,359	5	11	\$ 1,272	\$ 6,359	\$ -
3	System; Allen Bradley PLC, Rumsey	EC	WWTP	2011	\$ 2,329	15	11	\$ 155	\$ 1,708	\$ 621
4	System; AT 7 & 8, Deacon Industrial Supply	EQ	WWTP	2011	\$ 895	10	11	\$ 90	\$ 895	\$ -
5	System; AT 7 & 8, Felker Corp.	EQ	WWTP	2011	\$ 6,675	10	11	\$ 668	\$ 6,675	\$ -
6	System; AT 7 & 8, Hajoca Corp.	EQ	WWTP	2011	\$ 1,151	10	11	\$ 115	\$ 1,151	\$ -
7	System; AT, flocc collectors, I/I monitoring, #8 sludge wells, Bursich Assocs.	EQ	WWTP	2011	\$ 24,561	10	11	\$ 2,456	\$ 24,561	\$ -
8	System; flights, Lower Perkiomen Sewer Authority	EQ	WWTP	2011	\$ 7,500	10	11	\$ 750	\$ 7,500	\$ -
9	System; KSB pump parts, Sander Power Equip. Co.	EQ	WWTP	2011	\$ 6,033	10	11	\$ 603	\$ 6,033	\$ -
10	System; lower holding tank aeration, Aeration Technologies	EQ	WWTP	2011	\$ 1,230	10	11	\$ 123	\$ 1,230	\$ -
11	System; lower holding tank aeration, Deacon Industrial Supply	EQ	WWTP	2011	\$ 1,101	10	11	\$ 110	\$ 1,101	\$ -
12	System; lower holding tank aeration, Hajoca Corp.	EQ	WWTP	2011	\$ 1,119	10	11	\$ 112	\$ 1,119	\$ -
13	System; lower holding tank aeration, Hajoca Corp.	EQ	WWTP	2011	\$ 281	10	11	\$ 28	\$ 281	\$ -
14	System; lower holding tank concrete, R&W Concrete	EQ	WWTP	2011	\$ 6,151	10	11	\$ 615	\$ 6,151	\$ -
15	System; lower holding tank & aeration tanks 7 & 8 air piping, Bursich Assocs.	EQ	WWTP	2011	\$ 1,415	10	11	\$ 141	\$ 1,415	\$ -
16	System; lower holding tank, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 4,009	10	11	\$ 401	\$ 4,009	\$ -
17	System; lower holding tank, Shafer Industrial Repair	EQ	WWTP	2011	\$ 640	10	11	\$ 64	\$ 640	\$ -
18	System; lower holding tank, & Stg. 2 influent meter, Bursich Assocs.	EQ	WWTP	2011	\$ 2,924	10	11	\$ 292	\$ 2,924	\$ -
19	System; pH meter, Fisher Scientific	EQ	WWTP	2011	\$ 1,793	10	11	\$ 179	\$ 1,793	\$ -
20	System; pump, Bucks Environmental Systems Corp.	EQ	WWTP	2011	\$ 7,913	10	11	\$ 791	\$ 7,913	\$ -
21	System; rotos & stators, Liberty Process Equip.	EQ	WWTP	2011	\$ 9,360	10	11	\$ 936	\$ 9,360	\$ -
22	System; sludge wells, Felker Brothers Corp.	EQ	WWTP	2011	\$ 5,230	10	11	\$ 523	\$ 5,230	\$ -
23	System; Stg. 2 flocc & AT 7 & 8 piping, Bursich Assocs.	EQ	WWTP	2011	\$ 278	10	11	\$ 28	\$ 278	\$ -
24	System; Stg. 2 influent magmeter, Hajoca Corp.	EQ	WWTP	2011	\$ 1,601	10	11	\$ 160	\$ 1,601	\$ -
25	System; Stg. 2 influent magmeter, Shafer Industrial Supply	EQ	WWTP	2011	\$ 5,982	10	11	\$ 598	\$ 5,982	\$ -
26	System; Stg. 2 influent meter final pymt., Shafer Industrial Repair	EQ	WWTP	2011	\$ 2,564	10	11	\$ 256	\$ 2,564	\$ -
27	System; Stg. 2 influent meter, George P. Bailey & Sons	EC	WWTP	2011	\$ 131	15	11	\$ 9	\$ 96	\$ 35
28	System; Stg. 2 influent meter, Godwin Pumps	EQ	WWTP	2011	\$ 3,375	10	11	\$ 338	\$ 3,375	\$ -
29	System; Stg. 2 influent pumps & lower holding tank, Dec. eng., Bursich Assocs.	EQ	WWTP	2011	\$ 5,339	10	11	\$ 534	\$ 5,339	\$ -
30	System; Stg. 2 influent pumps, lower holding tank, EQ, Bursich Assocs.	EQ	WWTP	2011	\$ 3,371	10	11	\$ 337	\$ 3,371	\$ -
31	System; Stg. 2 influent pumps, lower holding tank, EQ, raw pumps, Bursich	EQ	WWTP	2011	\$ 9,507	10	11	\$ 951	\$ 9,507	\$ -
32	System; Stg. 2 influent pumps, Nov. eng., Bursich Assocs.	EQ	WWTP	2011	\$ 1,622	10	11	\$ 162	\$ 1,622	\$ -
33	System; Stg. 2 influent pump, I/I, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 15,294	10	11	\$ 1,529	\$ 15,294	\$ -
34	System; Stg. 2 influent pump, I/I, raw pump, sludge wells, Bursich Assocs.	EQ	WWTP	2011	\$ 2,472	10	11	\$ 247	\$ 2,472	\$ -
35	System; Stg. 2 influent, lower holding tank, AT 7 & 8, Bursich Assocs.	EQ	WWTP	2011	\$ 4,026	10	11	\$ 403	\$ 4,026	\$ -
36	System; Stg. 2 influent, lower holding tank, Shafer Industrial Repair	EQ	WWTP	2011	\$ 4,035	10	11	\$ 404	\$ 4,035	\$ -
37	System; TMDL appeal, December legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 8,618	50	11	\$ 172	\$ 1,896	\$ 6,722
38	System; TMDL appeal, Feb. legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 307	50	11	\$ 6	\$ 67	\$ 239
39	System; TMDL appeal, Jan. legal fees, Powell, Trachtman, Logan	S	WWTP	2011	\$ 2,427	50	11	\$ 49	\$ 534	\$ 1,893
40	System; utility pump, Hajoca Corp.	EQ	WWTP	2011	\$ 1,163	10	11	\$ 116	\$ 1,163	\$ -
41	System; Vaughan pump, George Kelso Co., LLC	EQ	WWTP	2011	\$ 3,325	10	11	\$ 332	\$ 3,325	\$ -
42	System; Vaughn chopper pump repair, George Kelso Co.	EQ	WWTP	2011	\$ 4,230	10	11	\$ 423	\$ 4,230	\$ -
43	System; wear strips for Stg. 2 finals, Brentwood Industries	EQ	WWTP	2011	\$ 2,242	10	11	\$ 224	\$ 2,242	\$ -
44	System; 5 flow monitors, Telog Instruments	EQ	Interceptor	2011	\$ 6,907	10	11	\$ 691	\$ 6,907	\$ -
45	System; EQ system, reimburse UGTMA Operating for Bursich I/I bills	EQ	Interceptor	2011	\$ 31,624	10	11	\$ 3,162	\$ 31,624	\$ -
Section Total					\$ 226,089			\$ 18,402	\$ 178,048	\$ 9,510
Subtraction from Authority Capital Vouchers										
46	Subtracted item to match Audit (Other Maintenance Equipment)			2011	\$ (8,529)	N/A	11	\$ -	\$ -	\$ -
Section Total					\$ (8,529)			\$ -	\$ -	\$ -
From Maille G/L Accounts										
47	1620 Towamencin Sewer System; Additions			2011	\$ -	N/A	11	\$ -	\$ -	\$ -
48	1630 U.G. Sewer System; Additions			2011	\$ -	N/A	11	\$ -	\$ -	\$ -
49	1645 Office Equipment			2011	\$ -	N/A	11	\$ -	\$ -	\$ -
50	1650 Construction in progress; Additions			2011	\$ 12,783	N/A	11	\$ -	\$ -	\$ -
51	1650 Construction in progress; Disposal			2011	\$ -	N/A	11	\$ -	\$ -	\$ -
Section Total					\$ 12,783			\$ -	\$ -	\$ -
From Audit Note 4										
52	Sewer system; Pump station and interceptor			2011	\$ -	N/A	11	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 230,343			\$ 18,402	\$ 178,048	\$ 9,510
Audit TOTAL(2011)					\$ 230,343					
DIFFERENCE					\$ (0)					
Calculated End of Year (2011) from Calculated End of Year (2010)					\$ 46,673,832					
Audit End of Year (2011)					\$ 47,064,684					
DIFFERENCE					\$ (390,852)					
From Sewer Construction Costs by Year Installed										
53	Sewer System; installation of new mains and manholes	S	Mains	2011	\$ -	50	11	\$ -	\$ -	\$ -
54	Sewer System; installation of new mains and manholes	S	Interceptor	2011	\$ -	50	11	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 53 + item 54 - item 47 - item 48)					\$ 230,343			\$ 18,402	\$ 178,048	\$ 9,510
Adjusted End of Year (2011) from Adjusted End of Year (2010)					\$ 53,221,537					
Audit End of Year (2011)					\$ 47,064,684					
DIFFERENCE					\$ 6,156,853					

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)		Total Audit						
						Original Costs		DIFFERENCE				
Item #												
55	1610 Sewer Plant Equipment; Additions		2011	\$	212,750	vs	3-43	\$	174,219	\$	(38,531)	
56	1620 Towamencin Sewer System; Additions		2011	\$	-	vs	44-45 & 47	\$	38,531	\$	38,531	
57	1630 U.G. Sewer System; Additions		2011	\$	-	vs	48	\$	-	\$	-	
58	1640 Maintenance; Air Conditioner		2011	\$	6,980	vs	1	\$	6,980	\$	-	
59	1640 Maintenance; Lawn Mower		2011	\$	6,359	vs	2	\$	6,359	\$	(0)	
60	1645 Office Equipment		2011	\$	-	vs	48	\$	-	\$	-	
61	1650 Construction in Progress; Addition		2011	\$	12,783	vs	49	\$	12,783	\$	-	
62	1650 Construction in Progress; Disposal		2011	\$	-	vs	50	\$	-	\$	-	
63	1812 SCI/PS-Rittenhouse Road		2011	\$	-	vs	51	\$	-	\$	-	
				TOTAL	\$	238,872					\$	(0)

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

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

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

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

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT		Additions/(Disposals)	
78	Sewer plant and additions		\$ 212,750
79	Sewer system; Pump station and interceptor		\$ -
80	Sewer system; Other maintenance equipment		\$ 4,810
81	Construction in progress; Additions		\$ 12,783
82	Construction in progress; Disposal		\$ -
83	Office equipment		\$ -
TOTAL			\$ 230,343
84	Accumulated Depreciation		\$ 990,204

2010		Δ		2011	
\$	43,338,119	\$	212,750	\$	43,550,869
\$	2,851,484	\$	-	\$	2,851,484
\$	581,938	\$	4,810	\$	586,748
\$	-	\$	12,783	\$	12,783
\$	62,800	\$	-	\$	62,800
End of Year	\$ 46,834,341	\$	230,343	\$	47,064,684

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2012										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2011) from Calculated End of Year (2010)					\$ 46,673,832					
Audit End of Year (2011)					\$ 47,064,684					
DIFFERENCE					\$ (390,852)					
Adjusted End of Year (2011) from Adjusted End of Year (2010)					\$ 53,221,537					
Audit End of Year (2011)					\$ 47,064,684					
DIFFERENCE					\$ 6,156,853					
From Authority Capital Vouchers										
1	Maint.; AT 5 & 6 supports, Deacon Industrial Supply	EQ	WWTP	2012	\$ 840	10	10	\$ 84	\$ 840	\$ -
2	System; automatic transfer switch, Asco Services	EC	WWTP	2012	\$ 6,400	15	10	\$ 427	\$ 4,267	\$ 2,133
3	System; controller & transfer switch, Asco Services	EC	WWTP	2012	\$ 6,170	15	10	\$ 411	\$ 4,113	\$ 2,057
4	System; ejector pod, George P. Bailey & Sons	EQ	WWTP	2012	\$ 2,300	10	10	\$ 230	\$ 2,300	\$ -
5	System; final #8 wells, Hajoca Corp.	EQ	WWTP	2012	\$ 898	10	10	\$ 90	\$ 898	\$ -
6	System; flygt pump, Xylem Water Solutions	EQ	WWTP	2012	\$ 4,319	10	10	\$ 432	\$ 4,319	\$ -
7	System; Gorman Rupp pump install, Shafer Industrial	EQ	WWTP	2012	\$ 345	10	10	\$ 35	\$ 345	\$ -
8	System; Gorman Rupp pump install, Xylem	EQ	WWTP	2012	\$ 2,188	10	10	\$ 219	\$ 2,188	\$ -
9	System; John Deere Gator, Detlan Equip., Inc.	V	Vehicles	2012	\$ 9,896	5	10	\$ 1,979	\$ 9,896	\$ -
10	System; new wear sleeve, Shafer Industrial	EQ	WWTP	2012	\$ 6,400	10	10	\$ 640	\$ 6,400	\$ -
11	System; raw pump #8, George P. Bailey & Sons	EC	WWTP	2012	\$ 2,208	15	10	\$ 147	\$ 1,472	\$ 736
12	System; raw pump pipe supports, Hajoca Corp.	EQ	WWTP	2012	\$ 1,140	10	10	\$ 114	\$ 1,140	\$ -
13	System; raw pump #5 replacement, DeZurik	EQ	WWTP	2012	\$ 1,314	10	10	\$ 131	\$ 1,314	\$ -
14	System; raw pump #8, George P. Bailey & Sons	EC	WWTP	2012	\$ 4,165	15	10	\$ 278	\$ 2,777	\$ 1,388
15	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 76,456	10	10	\$ 7,646	\$ 76,456	\$ -
16	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 48,240	10	10	\$ 4,824	\$ 48,240	\$ -
17	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 46,053	10	10	\$ 4,605	\$ 46,053	\$ -
18	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 33,337	10	10	\$ 3,334	\$ 33,337	\$ -
19	System; settling tank parts, Siemens Industry, Inc.	EQ	WWTP	2012	\$ 49,265	10	10	\$ 4,927	\$ 49,265	\$ -
20	System; settling tanks hardware, Fastenal Co.	EQ	WWTP	2012	\$ 463	10	10	\$ 46	\$ 463	\$ -
21	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 3,465	10	10	\$ 347	\$ 3,465	\$ -
22	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 1,328	10	10	\$ 133	\$ 1,328	\$ -
23	System; Stg. 1 effluent meter, Bursich Assocs.	EQ	WWTP	2012	\$ 7,207	10	10	\$ 721	\$ 7,207	\$ -
24	System; Stg. 1 final sludge wells, Shafer Industrial	EQ	WWTP	2012	\$ 4,160	10	10	\$ 416	\$ 4,160	\$ -
25	System; Stg. 1 floc sludge collectors, Bursich Assocs.	EQ	WWTP	2012	\$ 107	10	10	\$ 11	\$ 107	\$ -
26	System; Stg. 1 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,060	10	10	\$ 106	\$ 1,060	\$ -
27	System; Stg. 1 raw pump motor, Frank Callahan Co.	EQ	WWTP	2012	\$ 4,587	10	10	\$ 459	\$ 4,587	\$ -
28	System; Stg. 1 raw pump Notice to Bidders, The Reporter	EQ	WWTP	2012	\$ 510	10	10	\$ 51	\$ 510	\$ -
29	System; Stg. 1 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 6,403	10	10	\$ 640	\$ 6,403	\$ -
30	System; Stg. 1 raw pump, C&H Industrial Services, pymt. #1	EQ	WWTP	2012	\$ 43,501	10	10	\$ 4,350	\$ 43,501	\$ -
31	System; Stg. 1 raw pump, final pymt., C&H Industrial Services	EQ	WWTP	2012	\$ 9,700	10	10	\$ 970	\$ 9,700	\$ -
32	System; Stg. 1 recirc pump & adapter, Gayle Corp.	EQ	WWTP	2012	\$ 10,548	10	10	\$ 1,055	\$ 10,548	\$ -
33	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 878	10	10	\$ 88	\$ 878	\$ -
34	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 468	10	10	\$ 47	\$ 468	\$ -
35	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 286	10	10	\$ 29	\$ 286	\$ -
36	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 543	10	10	\$ 54	\$ 543	\$ -
37	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,685	10	10	\$ 268	\$ 2,685	\$ -
38	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 213	10	10	\$ 21	\$ 213	\$ -
39	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,305	10	10	\$ 130	\$ 1,305	\$ -
40	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,807	10	10	\$ 181	\$ 1,807	\$ -
41	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,966	10	10	\$ 297	\$ 2,966	\$ -
42	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,412	10	10	\$ 141	\$ 1,412	\$ -
43	System; Stg. 1 & 2 raw pump, Bursich Assocs.	EQ	WWTP	2012	\$ 527	10	10	\$ 53	\$ 527	\$ -
44	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 964	10	10	\$ 96	\$ 964	\$ -
45	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,612	10	10	\$ 161	\$ 1,612	\$ -
46	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 214	10	10	\$ 21	\$ 214	\$ -
47	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 1,292	10	10	\$ 129	\$ 1,292	\$ -
48	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,027	10	10	\$ 203	\$ 2,027	\$ -
49	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 373	10	10	\$ 37	\$ 373	\$ -
50	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 2,016	10	10	\$ 202	\$ 2,016	\$ -
51	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2012	\$ 375	10	10	\$ 37	\$ 375	\$ -
52	System; Stg. 2 raw pump replacement, JT Seeley	EQ	WWTP	2012	\$ 105,406	10	10	\$ 10,541	\$ 105,406	\$ -
53	System; Stg. 2 raw pumps, Felker Brothers	EQ	WWTP	2012	\$ 5,900	10	10	\$ 590	\$ 5,900	\$ -
54	System; trickler, Shafer Industrial	EQ	WWTP	2012	\$ 1,868	10	10	\$ 187	\$ 1,868	\$ -
55	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 10,268	15	10	\$ 685	\$ 6,845	\$ 3,423
56	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 2,898	15	10	\$ 193	\$ 1,932	\$ 966
57	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 12,292	15	10	\$ 819	\$ 8,195	\$ 4,097
58	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 9,496	15	10	\$ 633	\$ 6,331	\$ 3,165
59	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 8,802	15	10	\$ 587	\$ 5,868	\$ 2,934
60	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 9,852	15	10	\$ 657	\$ 6,568	\$ 3,284
61	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 5,297	15	10	\$ 353	\$ 3,532	\$ 1,766
62	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 6,487	15	10	\$ 432	\$ 4,325	\$ 2,162
63	System; CAP/CMP/KRI metering, Bursich Assocs.	M	Interceptor	2012	\$ 10,047	15	10	\$ 670	\$ 6,698	\$ 3,349
64	System; flow meter batteries, Warehouse Battery Outlet	M	Interceptor	2012	\$ 324	15	10	\$ 22	\$ 216	\$ 108
65	System; flow meter scissors rings & sensors, Teledyne Isco	EQ	Interceptor	2012	\$ 1,354	10	10	\$ 135	\$ 1,354	\$ -
66	System; flow metering supplies, Harleysville Ace	EQ	Interceptor	2012	\$ 113	10	10	\$ 11	\$ 113	\$ -
67	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 3,142	15	10	\$ 209	\$ 2,095	\$ 1,047
68	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 1,528	15	10	\$ 102	\$ 1,013	\$ 509
69	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 1,070	15	10	\$ 71	\$ 713	\$ 357
70	System; I/I flow monitoring, Bursich Assocs.	M	Interceptor	2012	\$ 749	15	10	\$ 50	\$ 499	\$ 250
71	System; (3)flow meters, Teledyne Isco	EQ	Interceptor	2012	\$ 15,203	10	10	\$ 1,520	\$ 15,203	\$ -
72	System; (4) flow meters, Teledyne Isco	EQ	Interceptor	2012	\$ 15,537	10	10	\$ 1,554	\$ 15,537	\$ -
SUBTOTAL					\$ 644,564			\$ 62,073	\$ 610,832	\$ 33,732

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Maillie G/L Accounts										
73	1620 Towamencin Sewer System; Additions			2012	\$ -	N/A	10	\$ -	\$ -	\$ -
74	1630 U.G. Sewer System; Additions			2012	\$ -	N/A	10	\$ -	\$ -	\$ -
75	1645 Office Equipment			2012	\$ -	N/A	10	\$ -	\$ -	\$ -
76	1650 Construction in progress; Additions			2012	\$ 6,408	N/A	10	\$ -	\$ -	\$ -
77	1650 Construction in progress; Disposal			2012	\$ -	N/A	10	\$ -	\$ -	\$ -
Section Total					\$ 6,408			\$ -	\$ -	\$ -
From Audit Note 4										
78	Sewer system; Pump station and interceptor			2012	\$ -	N/A	10	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 650,972			\$ 62,073	\$ 610,832	\$ 33,732
Audit TOTAL(2012)					\$ 650,973					
DIFFERENCE					(1)					
Calculated End of Year (2012) from Calculated End of Year (2011)					\$ 47,324,804					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					(390,853)					
From Sewer Construction Costs by Year Installed										
79	Sewer System; installation of new mains and manholes	S	Mains	2012	\$ 432,470	50	10	\$ 8,649	\$ 86,494	\$ 345,976
80	Sewer System; installation of new mains and manholes	S	Interceptor	2012	\$ -	50	10	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 79 + item 80 - item 73 - item 74)					\$ 1,083,442			\$ 70,722	\$ 697,326	\$ 379,708
Adjusted End of Year (2012) from Adjusted End of Year (2011)					\$ 54,304,979					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					\$ 6,589,322					

FOR COMPARISON

From Maillie G/L Accounts				Additions/(Disposals)
81	1610 Sewer Plant Equipment; Additions		2012	\$ 643,724
82	1620 Towamencin Sewer System; Additions		2012	\$ -
83	1630 U.G. Sewer System; Additions		2012	\$ -
84	1640 Maintenance; Supports for Sprinkler System		2012	\$ 840
85	1645 Office Equipment		2012	\$ -
86	1650 Construction in Progress; Addition		2012	\$ 6,408
87	1650 Construction in Progress; Disposal		2012	\$ -
88	1812 SCI/PS-Rittenhouse Road		2012	\$ -
TOTAL				\$ 650,972

		Total Audit Original Costs	DIFFERENCE
vs	Item # 2-54	\$ 529,264	\$ (114,460)
vs	55-73	\$ 114,459	\$ 114,459
vs	74	\$ -	\$ -
vs	1	\$ 840	\$ 0
vs	75	\$ -	\$ -
vs	76	\$ 6,408	\$ -
vs	77	\$ -	\$ -
vs	78	\$ -	\$ -
			\$ (0)

From Fixed Asset Schedule (PDF)				Additions/(Disposals)
89	1610 Sewer Plant Equipment; Additions		2012	\$ 643,724
90	1620 Towamencin Sewer System; Additions		2012	\$ -
91	1630 U.G. Sewer System; Additions		2012	\$ -
92	1640 Maintenance		2012	\$ 840
93	1645 Office Equipment		2012	\$ -
94	1650 Construction in Progress; Addition		2012	\$ 6,408
95	1650 Construction in Progress; Disposal		2012	\$ -
96	1812 SCI/PS-Rittenhouse Road		2012	\$ -
TOTAL				\$ 650,972

		Total Audit Original Costs	DIFFERENCE
vs	2-54	\$ 529,264	\$ (114,460)
vs	55-73	\$ 114,459	\$ 114,459
vs	74	\$ -	\$ -
vs	1	\$ 840	\$ 0
vs	75	\$ -	\$ -
vs	73	\$ 6,408	\$ -
vs	77	\$ -	\$ -
vs	78	\$ -	\$ -
			\$ (0)

From Audit Note 4				Additions/(Disposals)
97	Sewer plant and additions		2012	\$ 643,724
98	Sewer system; Pump station and interceptor		2012	\$ -
99	Sewer system; Other maintenance equipment		2012	\$ 840
100	Construction in progress; Additions		2012	\$ 6,409
101	Construction in progress; Disposal		2012	\$ -
102	Office equipment		2012	\$ -
TOTAL				\$ 650,973

		Total Audit Original Costs	DIFFERENCE
vs	2-74	\$ 643,724	\$ (0)
vs	78	\$ -	\$ -
vs	1	\$ 840	\$ 0
vs	76	\$ 6,408	\$ (1)
vs	77	\$ -	\$ -
vs	75	\$ -	\$ -
			\$ (1)

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)
103	Sewer plant and additions			\$ 643,724
104	Sewer system; Pump station and interceptor			\$ -
105	Sewer system; Other maintenance equipment			\$ 840
106	Construction in progress; Additions			\$ 6,409
107	Construction in progress; Disposal			\$ -
108	Office equipment			\$ -
TOTAL				\$ 650,973
109	Accumulated Depreciation			\$ 1,008,669

		2011	Δ	2012
		\$ 43,550,869	\$ 643,724	\$ 44,194,593
		\$ 2,851,484	\$ -	\$ 2,851,484
		\$ 586,748	\$ 840	\$ 587,588
		\$ 12,783	\$ 6,409	\$ 19,192
		\$ 62,800	\$ -	\$ 62,800
End of Year		\$ 47,064,684	\$ 650,973	\$ 47,715,657
		\$ 25,362,755	\$ 1,008,669	\$ 26,371,424

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2013										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2012) from Calculated End of Year (2011)					\$ 47,324,804					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2012) from Adjusted End of Year (2011)					\$ 54,304,979					
Audit End of Year (2012)					\$ 47,715,657					
DIFFERENCE					\$ 6,589,322					
From Authority Capital Vouchers										
1	Maint.; Ford F350 Truck, New Holland Auto Group	V	Vehicles	2013	\$ 27,452	5	9	\$ 5,490	\$ 27,452	\$ -
2	Office Equip.; Canon image RUNNER 2530, Davis Business Machines	EQ	Equipment	2013	\$ 3,490	10	9	\$ 349	\$ 3,141	\$ 349
3	System: Stg. 2 raw pump pipe repairs, Hajoca Corp.	EQ	WWTP	2013	\$ 576	10	9	\$ 58	\$ 518	\$ 58
4	System: de-ragging project, McGovern Environmental LLC (\$5,407.88)	S	WWTP	2013	\$ -	50	9	\$ -	\$ -	\$ -
5	System: dewatering pumps, Xylem Dewatering Solutions	EQ	WWTP	2013	\$ 1,920	10	9	\$ 192	\$ 1,728	\$ 192
6	System: effluent discharge pump, Bergey's Electric	EQ	WWTP	2013	\$ 509	10	9	\$ 51	\$ 458	\$ 51
7	System: effluent discharge pump, Hajoca Corp.	EQ	WWTP	2013	\$ 81	10	9	\$ 8	\$ 73	\$ 8
8	System: effluent discharge pump, Hajoca Corp.	EQ	WWTP	2013	\$ 6,542	10	9	\$ 654	\$ 5,888	\$ 654
9	System: effluent discharge pump, MDG Equipment	EQ	WWTP	2013	\$ 85	10	9	\$ 8	\$ 76	\$ 8
10	System: floc tanks parts paid by operating in error, UGTMA	EQ	WWTP	2013	\$ 1,833	10	9	\$ 183	\$ 1,650	\$ 183
11	System: influent pump parts, Hajoca Corp.	EQ	WWTP	2013	\$ 4,020	10	9	\$ 402	\$ 3,618	\$ 402
12	System: magmeter for #8 RAS line, North East Technical Sales	EQ	WWTP	2013	\$ 3,195	10	9	\$ 320	\$ 2,876	\$ 320
13	System: new pump control panel & VFD motors, Bursich Assocs.	EQ	WWTP	2013	\$ 2,494	10	9	\$ 249	\$ 2,245	\$ 249
14	System: new raw pump #2 installation, Shafer Industrial	EQ	WWTP	2013	\$ 2,173	10	9	\$ 217	\$ 1,956	\$ 217
15	System: polymer pump for ferric bldg, Netzsch	EQ	WWTP	2013	\$ 4,400	10	9	\$ 440	\$ 3,960	\$ 440
16	System: polymer pump, Hajoca Corp.	EQ	WWTP	2013	\$ 43	10	9	\$ 4	\$ 39	\$ 4
17	System: polymer pump, Netzsch	EQ	WWTP	2013	\$ 4,340	10	9	\$ 434	\$ 3,906	\$ 434
18	System: pump control panel, The Reporter	EC	WWTP	2013	\$ 296	15	9	\$ 20	\$ 178	\$ 118
19	System: raw pump projects parts paid by operating in error, UGTMA	EQ	WWTP	2013	\$ 8,737	10	9	\$ 874	\$ 7,864	\$ 874
20	System: raw pump #2, Diamond Drilling Company	EQ	WWTP	2013	\$ 1,150	10	9	\$ 115	\$ 1,035	\$ 115
21	System: raw pump #2, Shafer Industrial Repair	EQ	WWTP	2013	\$ 3,096	10	9	\$ 310	\$ 2,786	\$ 310
22	System: raw pumps 3 & 4, Shafer Industrial Repair	EQ	WWTP	2013	\$ 5,556	10	9	\$ 556	\$ 5,000	\$ 556
23	System: raw pumps 5 & 6 suction pipes, Hajoca Corp.	EQ	WWTP	2013	\$ 271	10	9	\$ 27	\$ 244	\$ 27
24	System: recycle correction/tertiary gallery repiping, Hajoca Corp.	EQ	WWTP	2013	\$ 4,053	10	9	\$ 405	\$ 3,648	\$ 405
25	System: rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2013	\$ 1,974	10	9	\$ 197	\$ 1,776	\$ 197
26	System: rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2013	\$ 5,345	10	9	\$ 534	\$ 4,810	\$ 534
27	System: sludge conveyor replacements, Airmatic, Inc.	EQ	WWTP	2013	\$ 2,074	10	9	\$ 207	\$ 1,867	\$ 207
28	System: Stage 1 influent pump suction pipes, Bursich Assocs.	EQ	WWTP	2013	\$ 1,224	10	9	\$ 122	\$ 1,102	\$ 122
29	System: Stage 1 influent pump suction pipes, Bursich Assocs.	EQ	WWTP	2013	\$ 3,469	10	9	\$ 347	\$ 3,122	\$ 347
30	System: Stg. 1 effluent lift pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,565	10	9	\$ 157	\$ 1,409	\$ 157
31	System: Stg. 1 effluent lift pump, Hajoca Corp.	EQ	WWTP	2013	\$ 2,026	10	9	\$ 203	\$ 1,824	\$ 203
32	System: Stg. 1 effluent pump piping, Hajoca Corp.	EQ	WWTP	2013	\$ 750	10	9	\$ 75	\$ 675	\$ 75
33	System: Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,568	10	9	\$ 157	\$ 1,411	\$ 157
34	System: Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 793	10	9	\$ 79	\$ 714	\$ 79
35	System: Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 783	10	9	\$ 78	\$ 705	\$ 78
36	System: Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,992	10	9	\$ 199	\$ 1,793	\$ 199
37	System: Stg. 1 influent suction pipes, Enecon USA, Inc.	EQ	WWTP	2013	\$ 4,275	10	9	\$ 428	\$ 3,848	\$ 428
38	System: Stg. 2 discharge header raw pumps, Enecon USA, Inc.	EQ	WWTP	2013	\$ 10,880	10	9	\$ 1,088	\$ 9,792	\$ 1,088
39	System: Stg. 2 effluent discharge pump, Gayle Corp.	EQ	WWTP	2013	\$ 16,209	10	9	\$ 1,621	\$ 14,588	\$ 1,621
40	System: Stg. 2 effluent discharge pump, LRM, Inc.	EQ	WWTP	2013	\$ 1,559	10	9	\$ 156	\$ 1,403	\$ 156
41	System: Stg. 2 effluent discharge pump, Shafer Industrial Repair	EQ	WWTP	2013	\$ 1,788	10	9	\$ 179	\$ 1,609	\$ 179
42	System: Stg. 2 influent pump bubbler panel, Bursich Assocs.	EC	WWTP	2013	\$ 1,463	15	9	\$ 98	\$ 878	\$ 585
43	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 4,269	10	9	\$ 427	\$ 3,842	\$ 427
44	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 6,484	10	9	\$ 648	\$ 5,836	\$ 648
45	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,362	10	9	\$ 136	\$ 1,226	\$ 136
46	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 4,427	10	9	\$ 443	\$ 3,985	\$ 443
47	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 2,262	10	9	\$ 226	\$ 2,035	\$ 226
48	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,953	10	9	\$ 195	\$ 1,757	\$ 195
49	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,646	10	9	\$ 165	\$ 1,481	\$ 165
50	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 3,210	10	9	\$ 321	\$ 2,889	\$ 321
51	System: Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2013	\$ 1,164	10	9	\$ 116	\$ 1,047	\$ 116
52	System: Stg. 2 influent pump, Hajoca	EQ	WWTP	2013	\$ 2,534	10	9	\$ 253	\$ 2,281	\$ 253
53	System: Stg. 2 RAS recycle, shear gate freight, Hajoca	EQ	WWTP	2013	\$ 123	10	9	\$ 12	\$ 111	\$ 12
54	System: Stg. 2 raw pump concrete drilling, Diamond Drilling Company	EQ	WWTP	2013	\$ 1,150	10	9	\$ 115	\$ 1,035	\$ 115
55	System: Stg. 2 raw pump room covers, Neenah Foundry	EQ	WWTP	2013	\$ 1,470	10	9	\$ 147	\$ 1,323	\$ 147
56	System: Stg. 2 raw pump room, Optimum Controls	EQ	WWTP	2013	\$ 6,500	10	9	\$ 650	\$ 5,850	\$ 650
57	System: Stg. 2 raw pumps, Shafer Industrial	EQ	WWTP	2013	\$ 2,865	10	9	\$ 287	\$ 2,579	\$ 287
58	System: Stg. 2 raw pumps, Shafer Industrial Repair	EQ	WWTP	2013	\$ 2,865	10	9	\$ 287	\$ 2,579	\$ 287
59	System: tertiary gallery repiping, Airgas East (through Visa)	EQ	WWTP	2013	\$ 297	10	9	\$ 30	\$ 268	\$ 30
60	System: tertiary gallery repiping, Bursich Assocs.	EQ	WWTP	2013	\$ 2,118	10	9	\$ 212	\$ 1,906	\$ 212
61	System: tertiary gallery repiping, Bursich Assocs.	EQ	WWTP	2013	\$ 2,280	10	9	\$ 228	\$ 2,052	\$ 228
62	System: tertiary gallery repiping, Deacon Industrial Supply	EQ	WWTP	2013	\$ 400	10	9	\$ 40	\$ 360	\$ 40
63	System: tertiary gallery repiping, Hajoca	EQ	WWTP	2013	\$ 8,900	10	9	\$ 890	\$ 8,010	\$ 890
64	System: tertiary gallery repiping, Jacob Schmidt	EQ	WWTP	2013	\$ 453	10	9	\$ 45	\$ 408	\$ 45
65	System: tertiary gallery repiping, Lowe's	EQ	WWTP	2013	\$ 753	10	9	\$ 75	\$ 677	\$ 75
66	System: tertiary gallery repiping, Nyco Corp.	EQ	WWTP	2013	\$ 112	10	9	\$ 11	\$ 101	\$ 11
67	System: tertiary gallery repiping, W.W. Grainger	EQ	WWTP	2013	\$ 320	10	9	\$ 32	\$ 288	\$ 32
68	System: VFD replacement, Allied Control Services	EC	WWTP	2013	\$ 3,462	15	9	\$ 231	\$ 2,077	\$ 1,385
69	System: VFDs, The Reporter	EC	WWTP	2013	\$ 307	15	9	\$ 20	\$ 184	\$ 123
70	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,076	15	9	\$ 72	\$ 645	\$ 430
71	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,034	15	9	\$ 69	\$ 620	\$ 413
72	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 2,067	15	9	\$ 138	\$ 1,240	\$ 827
73	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 6,385	15	9	\$ 426	\$ 3,831	\$ 2,554
74	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 2,662	15	9	\$ 177	\$ 1,597	\$ 1,065
75	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 13,330	15	9	\$ 889	\$ 7,998	\$ 5,332
76	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 1,581	15	9	\$ 105	\$ 949	\$ 633
77	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 6,340	15	9	\$ 423	\$ 3,804	\$ 2,536
78	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 14,591	15	9	\$ 973	\$ 8,754	\$ 5,836
79	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 3,570	15	9	\$ 238	\$ 2,142	\$ 1,428
80	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 12,286	15	9	\$ 819	\$ 7,371	\$ 4,914
81	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2013	\$ 9,566	15	9	\$ 638	\$ 5,739	\$ 3,826
82	System: collection system repairs, Sewer Specialty Svcs.	EQ	Interceptor	2013	\$ 500	10	9	\$ 50	\$ 450	\$ 50
83	System: collection system repairs, Sewer Specialty Svcs.	EQ	Interceptor	2013	\$ 4,500	10	9	\$ 450	\$ 4,050	\$ 450
84	System: manhole rising, Jacob Schmidt	S	Interceptor	2013	\$ 832	50	9	\$ 17	\$ 150	\$ 682
85	System: manhole rising, Lowe's	S	Interceptor	2013	\$ 97	50	9	\$ 2	\$ 17	\$ 79
86	System: manhole rising, M&W Incom Supply	S	Interceptor	2013	\$ 329	50	9	\$ 7	\$ 59	\$ 270
87	System: manhole rising, M&W Incom Supply	S	Interceptor	2013	\$ 474	50	9	\$ 9	\$ 85	\$ 389
88	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 8,066	10	9	\$ 807	\$ 7,259	\$ 807
89	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 8,445	10	9	\$ 844	\$ 7,600	\$ 844
90	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 7,322	10	9	\$ 732	\$ 6,590	\$ 732
91	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 321	10	9	\$ 32	\$ 289	\$ 32
92	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 5,599	10	9	\$ 560	\$ 5,039	\$ 560
93	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 4,215	10	9	\$ 421	\$ 3,793	\$ 421
94	System: permanent meters, Bursich Assocs.	EQ	Interceptor	2013	\$ 784	10	9	\$ 78	\$ 706	\$ 78
95	Siemen's refund			2013	\$ (49,265)	N/A	9	\$ -	\$ -	\$ -
Section Total					\$ 276,438			\$ 32,510	\$ 270,627	\$ 55,076

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Maille Excel Files										
96	1620 Towamencin Sewer System; Additions			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
97	1630 U.G. Sewer System; Additions			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
98	1650 Construction in progress; Additions			2013	\$ 24,989	N/A	9	\$ -	\$ -	\$ -
99	1650 Construction in progress; Disposal			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
Section Total					\$ 24,989			\$ -	\$ -	\$ -
From Audit Note 4										
100	Sewer system; Pump station and interceptor			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
					TOTAL			\$ 32,510	\$ 270,627	\$ 55,076
					Audit TOTAL(2013)					
					DIFFERENCE					
					Calculated End of Year (2013) from Calculated End of Year (2012)					
					Audit End of Year (2013)					
					DIFFERENCE					
From Sewer Construction Costs by Year Installed										
101	Sewer System; installation of new mains and manholes	S	Mains	2013	\$ 120,758	50	9	\$ 2,415	\$ 21,737	\$ 99,022
102	Sewer System; installation of new mains and manholes	S	Interceptor	2013	\$ -	50	9	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 101 + item 102 - item 96 - item 97)			\$ 34,925	\$ 292,364	\$ 154,098
					Adjusted End of Year (2013) from Adjusted End of Year (2012)					
					Audit End of Year (2013)					
					DIFFERENCE					

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)	
103	1610 Sewer Plant Equipment; Additions		2013	\$	245,497
104	1620 Towamencin Sewer System; Additions		2013	\$	-
105	1630 U.G. Sewer System; Additions		2013	\$	-
106	1640 Maintenance; Ford F350 Truck		2013	\$	27,451
107	1645 Office Equipment		2013	\$	3,490
108	1650 Construction in Progress; Addition		2013	\$	24,989
109	1650 Construction in Progress; Disposal		2013	\$	-
110	1812 SCI/PS-Rittenhouse Road		2013	\$	-
TOTAL				\$	301,427

		Total Audit		
Item #	Original Costs	DIFFERENCE		
VS 3-69 & 95	\$ 129,528	\$	(115,969)	
VS 70-94 & 96	\$ 115,969	\$	115,969	
VS 97	\$ -	\$	-	
VS 1	\$ 27,452	\$	1	
VS 2	\$ 3,490	\$	-	
VS 98	\$ 24,989	\$	-	
VS 99	\$ -	\$	-	
VS 100	\$ -	\$	-	
		\$	0	

From Fixed Asset Schedule (PDF)				Additions/(Disposals)	
111	1610 Sewer Plant Equipment; Additions		2013	\$	245,497
112	1620 Towamencin Sewer System; Additions		2013	\$	-
113	1630 U.G. Sewer System; Additions		2013	\$	-
114	1640 Maintenance		2013	\$	27,451
115	1645 Office Equipment		2013	\$	3,490
116	1650 Construction in Progress; Addition		2013	\$	24,989
117	1650 Construction in Progress; Disposal		2013	\$	-
118	1812 SCI/PS-Rittenhouse Road		2013	\$	-
TOTAL				\$	301,427

		Total Audit		
Item #		Original Costs	DIFFERENCE	
VS	3-69 & 95	\$	129,528	\$ (115,969)
VS	70-94 & 96	\$	115,969	\$ 115,969
VS	97	\$	-	\$ -
VS	1	\$	27,452	\$ 1
VS	2	\$	3,490	\$ -
VS	98	\$	24,989	\$ -
VS	99	\$	-	\$ -
VS	100	\$	-	\$ -
			\$	0

From Audit Note 4				Additions/(Disposals)	
119	Sewer plant and additions		2013	\$	245,497
120	Sewer system; Pump station and interceptor		2013	\$	-
121	Sewer system; Other maintenance equipment		2013	\$	27,451
122	Construction in progress; Additions		2013	\$	24,989
123	Construction in progress; Disposal		2013	\$	-
124	Office equipment		2013	\$	3,490
TOTAL				\$	301,427

		Total Audit		
Item #		Original Costs		DIFFERENCE
VS	3-97	\$	245,497	\$(0)
VS	100	\$	-	-
	1	\$	27,452	1
VS	98	\$	24,989	-
VS	99	\$	-	-
VS	2	\$	3,490	-
			\$	0

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
125	Sewer plant and additions			\$	245,497
126	Sewer system; Pump station and interceptor			\$	-
127	Sewer system; Other maintenance equipment			\$	27,451
128	Construction in progress; Additions			\$	24,989
129	Construction in progress; Disposal			\$	-
130	Office equipment			\$	3,490
TOTAL				\$	301,427

		2012		Δ		2013	
		\$	44,194,593	\$	245,497	\$	44,440,090
		\$	2,851,484	\$	-	\$	2,851,484
		\$	587,588	\$	27,451	\$	615,039
		\$	19,192	\$	24,989	\$	44,181
		\$	62,800	\$	3,490	\$	66,290
End of Year		\$	47,715,657	\$	301,427	\$	48,017,084

131	Accumulated Depreciation			\$	1,011,878			\$	26,371,424	\$	1,011,878	\$	27,383,302
-----	--------------------------	--	--	----	-----------	--	--	----	------------	----	-----------	----	------------

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2014										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2013) from Calculated End of Year (2012)					\$ 47,626,231					
Audit End of Year (2013)					\$ 48,017,084					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2013) from Adjusted End of Year (2012)					\$ 54,727,165					
Audit End of Year (2013)					\$ 48,017,084					
DIFFERENCE					\$ 6,710,081					
From Authority Capital Vouchers										
1	Maint., replace coil & compressor admin. bldg. HVAC, Scatton's	EQ	WWTP	2014	\$ 7,636	10	8	\$ 764	\$ 6,109	\$ 1,527
2	Maint.; generator breakers replacement, Reuter & Hanney	EC	WWTP	2014	\$ 8,500	15	8	\$ 567	\$ 4,533	\$ 3,967
3	Maint.; replacement desiccant air dryer, Scales	EQ	WWTP	2014	\$ 4,368	10	8	\$ 437	\$ 3,494	\$ 874
4	System; bubbler control panel, Optimum Controls Corp.	EC	WWTP	2014	\$ 700	15	8	\$ 47	\$ 373	\$ 327
5	System; centrifuge process panels, ABB	EC	WWTP	2014	\$ 15,300	15	8	\$ 1,020	\$ 8,160	\$ 7,140
6	System; comminutor rebuild, JWC Environmental	EQ	WWTP	2014	\$ 7,797	10	8	\$ 780	\$ 6,238	\$ 1,559
7	System; compressor replacement tank, Tate Engineering	EQ	WWTP	2014	\$ 544	10	8	\$ 54	\$ 435	\$ 109
8	System; compressor replacement, Scales	EQ	WWTP	2014	\$ 8,578	10	8	\$ 858	\$ 6,862	\$ 1,716
9	System; effluent discharge pump & new raw pump, Shafer Industrial Repair	EQ	WWTP	2014	\$ 2,601	10	8	\$ 260	\$ 2,081	\$ 520
10	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2014	\$ 824	10	8	\$ 82	\$ 659	\$ 165
11	System; effluent discharge pump, Hajoca Corp.	EQ	WWTP	2014	\$ 3,997	10	8	\$ 400	\$ 3,198	\$ 799
12	System; effluent discharge pump, Jacob Schmidt	EQ	WWTP	2014	\$ 1,005	10	8	\$ 101	\$ 804	\$ 201
13	System; effluent discharge pump, Shaffer	EQ	WWTP	2014	\$ 3,026	10	8	\$ 303	\$ 2,421	\$ 605
14	System; freight for Wey Valve, FedEx	EQ	WWTP	2014	\$ 283	10	8	\$ 28	\$ 226	\$ 57
15	System; gear box rebuild for flash mixers, Philadelphia Mixing Solutions	EQ	WWTP	2014	\$ 4,808	10	8	\$ 481	\$ 3,846	\$ 962
16	System; grooved fittings & couplings, The Reporter	EQ	WWTP	2014	\$ 265	10	8	\$ 26	\$ 212	\$ 53
17	System; influent screen, Bursich Assocs.	EQ	WWTP	2014	\$ 2,220	10	8	\$ 222	\$ 1,776	\$ 444
18	System; Notice to Bidders VFDs #2, The Reporter	EQ	WWTP	2014	\$ 342	10	8	\$ 34	\$ 273	\$ 68
19	System; PLC processor control, Rumsey	EC	WWTP	2014	\$ 6,489	15	8	\$ 433	\$ 3,461	\$ 3,028
20	System; pump control panel, Contract 2013-2, final pymt., Optimum Controls	EC	WWTP	2014	\$ 4,480	15	8	\$ 299	\$ 2,389	\$ 2,091
21	System; pump control panel, Contract 2013-2, pymt. #1, Optimum Controls	EC	WWTP	2014	\$ 41,135	15	8	\$ 2,742	\$ 21,939	\$ 19,196
22	System; replacement of Ingersoll/Rand compressor Scales	EQ	WWTP	2014	\$ 8,864	10	8	\$ 886	\$ 7,091	\$ 1,773
23	System; rotostrainer conveyor line replacement, Motion Industries	EQ	WWTP	2014	\$ 6,995	10	8	\$ 699	\$ 5,596	\$ 1,399
24	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 1,070	10	8	\$ 107	\$ 856	\$ 214
25	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 2,847	10	8	\$ 285	\$ 2,278	\$ 569
26	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 840	10	8	\$ 84	\$ 672	\$ 168
27	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 300	10	8	\$ 30	\$ 240	\$ 60
28	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 180	10	8	\$ 18	\$ 144	\$ 36
29	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 1,501	10	8	\$ 150	\$ 1,201	\$ 300
30	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 3,500	10	8	\$ 350	\$ 2,800	\$ 700
31	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 5,980	10	8	\$ 598	\$ 4,784	\$ 1,196
32	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 4,875	10	8	\$ 488	\$ 3,900	\$ 975
33	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2014	\$ 2,481	10	8	\$ 248	\$ 1,985	\$ 496
34	System; rotostrainer upgrade, Deacon Industrial	EQ	WWTP	2014	\$ 38,649	10	8	\$ 3,865	\$ 30,919	\$ 7,730
35	System; rotostrainer upgrade, Felker Brothers	EQ	WWTP	2014	\$ 13,300	10	8	\$ 1,330	\$ 10,640	\$ 2,660
36	System; rotostrainer upgrade, George P. Bailey	EQ	WWTP	2014	\$ 3,000	10	8	\$ 300	\$ 2,400	\$ 600
37	System; rotostrainer upgrade, Hajoca Corp.	EQ	WWTP	2014	\$ 2,175	10	8	\$ 217	\$ 1,740	\$ 435
38	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 11,795	10	8	\$ 1,180	\$ 9,436	\$ 2,359
39	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 4,209	10	8	\$ 421	\$ 3,367	\$ 842
40	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2014	\$ 16,368	10	8	\$ 1,637	\$ 13,094	\$ 3,274
41	System; rotostrainers, The Reporter	EQ	WWTP	2014	\$ 258	10	8	\$ 26	\$ 206	\$ 52
42	System; SCADA computers, software, & license, Connections Automation	EC	WWTP	2014	\$ 4,800	15	8	\$ 320	\$ 2,560	\$ 2,240
43	System; SCADA computers, software, & license, Rumsey	EC	WWTP	2014	\$ 17,965	15	8	\$ 1,198	\$ 9,581	\$ 8,384
44	System; Stg. 1 comminutor refurbish, Frank Callahan Co., Inc.	EQ	WWTP	2014	\$ 504	10	8	\$ 50	\$ 403	\$ 101
45	System; Stg. 1 comminutor refurbish, JWC Environmental	EQ	WWTP	2014	\$ 19,510	10	8	\$ 1,951	\$ 15,608	\$ 3,902
46	System; Stg. 1 effluent meter, W.G. Malden	EQ	WWTP	2014	\$ 2,759	10	8	\$ 276	\$ 2,207	\$ 552
47	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,123	10	8	\$ 212	\$ 1,698	\$ 425
48	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 420	10	8	\$ 42	\$ 336	\$ 84
49	System; Stg. 1 effluent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,993	10	8	\$ 199	\$ 1,594	\$ 399
50	System; Stg. 1 RAS pump replacement, Xylem Water Solutions	EQ	WWTP	2014	\$ 4,764	10	8	\$ 476	\$ 3,811	\$ 953
51	System; Stg. 1 raw pump replacement, Geiger Pump & Equip.	EQ	WWTP	2014	\$ 11,587	10	8	\$ 1,159	\$ 9,270	\$ 2,317
52	System; Stg. 2 comminutor refurbish, JWC Environmental	EQ	WWTP	2014	\$ 7,862	10	8	\$ 786	\$ 6,289	\$ 1,572
53	System; Stg. 2 final t valve actuator, MLK & Assocs.	EQ	WWTP	2014	\$ 4,100	10	8	\$ 410	\$ 3,280	\$ 820
54	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,627	10	8	\$ 363	\$ 2,901	\$ 725
55	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,003	10	8	\$ 200	\$ 1,602	\$ 401
56	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 2,048	10	8	\$ 205	\$ 1,638	\$ 410
57	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,999	10	8	\$ 400	\$ 3,199	\$ 800
58	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 5,572	10	8	\$ 557	\$ 4,458	\$ 1,114
59	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 3,720	10	8	\$ 372	\$ 2,976	\$ 744
60	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 4,376	10	8	\$ 438	\$ 3,501	\$ 875
61	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,191	10	8	\$ 119	\$ 953	\$ 238
62	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,579	10	8	\$ 158	\$ 1,263	\$ 316
63	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 5,634	10	8	\$ 563	\$ 4,507	\$ 1,127
64	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 1,908	10	8	\$ 191	\$ 1,526	\$ 382
65	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2014	\$ 7,236	10	8	\$ 724	\$ 5,789	\$ 1,447
66	System; Stg. 2 influent screen, Bursich Assocs.	EQ	WWTP	2014	\$ 780	10	8	\$ 78	\$ 624	\$ 156
67	System; Stg. 2 raw pump motors, Transply	EQ	WWTP	2014	\$ 16,096	10	8	\$ 1,610	\$ 12,877	\$ 3,219
68	System; Stg. 2 raw pumps, Rumsey Electric	EQ	WWTP	2014	\$ 34,719	10	8	\$ 3,472	\$ 27,775	\$ 6,944
69	System; Stg. 2 raw pumps, United Electric Supply	EQ	WWTP	2014	\$ 1,863	10	8	\$ 186	\$ 1,490	\$ 373
70	System; Stg. 2 raw pump, Merfish Pipe & Supply	EQ	WWTP	2014	\$ 356	10	8	\$ 36	\$ 285	\$ 71
71	System; Stg. 2 recirc pump, Bursich Assocs.	EQ	WWTP	2014	\$ 240	10	8	\$ 24	\$ 192	\$ 48
72	System; Stg. 2 recirc, Bursich Assocs.	EQ	WWTP	2014	\$ 828	10	8	\$ 83	\$ 662	\$ 166
73	System; Stg. 2 recirc, Bursich Assocs.	EQ	WWTP	2014	\$ 214	10	8	\$ 21	\$ 171	\$ 43
74	System; VFDs Contract 2013-1R final pymt., Danfoss, LLC	EQ	WWTP	2014	\$ 7,879	10	8	\$ 788	\$ 6,303	\$ 1,576
75	System; VFDs for raw pump project, County Electric	EQ	WWTP	2014	\$ 477	10	8	\$ 48	\$ 381	\$ 95
76	System; VFDs for raw pump project, Franklin Electric	EQ	WWTP	2014	\$ 1,031	10	8	\$ 103	\$ 824	\$ 206
77	System; VFDs for raw pump project, Franklin Electric	EQ	WWTP	2014	\$ 3,315	10	8	\$ 331	\$ 2,652	\$ 663
78	System; VFDs (Contract 2013-1R) Danfoss	EQ	WWTP	2014	\$ 70,913	10	8	\$ 7,091	\$ 56,730	\$ 14,183
79	System; VFDs, Connections Automation & Controls, LLC	EQ	WWTP	2014	\$ 3,040	10	8	\$ 304	\$ 2,432	\$ 608
80	System; VFDs, Connections Automation & Controls, LLC	EQ	WWTP	2014	\$ 2,620	10	8	\$ 262	\$ 2,096	\$ 524
81	System; VFDs, George P. Bailey & Sons	EQ	WWTP	2014	\$ 1,584	10	8	\$ 158	\$ 1,267	\$ 317
82	System; VFDs, George P. Bailey & Sons	EQ	WWTP	2014	\$ 6,336	10	8	\$ 634	\$ 5,069	\$ 1,267
83	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 702	15	8	\$ 47	\$ 374	\$ 328
84	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 733	15	8	\$ 49	\$ 391	\$ 342
85	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 63	15	8	\$ 4	\$ 33	\$ 29
86	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 711	15	8	\$ 47	\$ 379	\$ 332
87	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 8,576	15	8	\$ 572	\$ 4,574	\$ 4,002
88	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 6,007	15	8	\$ 400	\$ 3,204	\$ 2,803
89	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 60	15	8	\$ 4	\$ 32	\$ 28

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 994	15	8	\$ 66	\$ 530	\$ 464
91	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 1,467	15	8	\$ 98	\$ 782	\$ 684
92	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 3,742	15	8	\$ 249	\$ 1,996	\$ 1,746
93	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 2,318	15	8	\$ 155	\$ 1,236	\$ 1,082
94	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2014	\$ 147	15	8	\$ 10	\$ 78	\$ 69
95	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 5,007	10	8	\$ 501	\$ 4,006	\$ 1,001
96	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 719	10	8	\$ 72	\$ 575	\$ 144
97	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 2,543	10	8	\$ 254	\$ 2,034	\$ 509
98	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 7,010	10	8	\$ 701	\$ 5,608	\$ 1,402
99	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 6,911	10	8	\$ 691	\$ 5,529	\$ 1,382
100	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 2,922	10	8	\$ 292	\$ 2,337	\$ 584
101	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 1,993	10	8	\$ 199	\$ 1,594	\$ 399
102	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 5,484	10	8	\$ 548	\$ 4,387	\$ 1,097
103	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 1,344	10	8	\$ 134	\$ 1,075	\$ 269
104	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 3,631	10	8	\$ 363	\$ 2,904	\$ 726
105	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 2,509	10	8	\$ 251	\$ 2,007	\$ 502
106	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2014	\$ 11,443	10	8	\$ 1,144	\$ 9,154	\$ 2,289
107	System; permanent meters, Mr. & Mrs. Dominic Penna (easement)	EQ	Interceptor	2014	\$ 5,000	10	8	\$ 500	\$ 4,000	\$ 1,000
108	System; permanent meters, The Reporter	EQ	Interceptor	2014	\$ 648	10	8	\$ 65	\$ 519	\$ 130
109	Admin.; arbitrage rebate report, Arbitrage Rebate Counselors (\$5,500)	S	WWTP	2014	\$ -	50	8	\$ -	\$ -	\$ -
Section Total					\$ 610,333			\$ 56,870	\$ 454,963	\$ 155,370
From Maille G/L Accounts										
110	1620 Towamencin Sewer System; Additions			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
111	1630 U.G. Sewer System; Additions			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
112	1645 Office Equipment			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
113	1650 Construction in progress; Additions			2013	\$ 209,645	N/A	9	\$ -	\$ -	\$ -
114	1650 Construction in progress; Disposal			2013	\$ (44,181)	N/A	9	\$ -	\$ -	\$ -
Section Total					\$ 165,464			\$ -	\$ -	\$ -
From Audit Note D										
115	Sewer system; Pump station and interceptor			2013	\$ -	N/A	9	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
					TOTAL	\$ 775,797		\$ 56,870	\$ 454,963	\$ 155,370
					Audit TOTAL(2014)	\$ 775,797				
					DIFFERENCE	\$ 0				
					Calculated End of Year (2014) from Calculated End of Year (2013)	\$ 48,402,028				
					Audit End of Year (2014)	\$ 48,792,881				
					DIFFERENCE	\$ (390,853)				
From Sewer Construction Costs by Year Installed										
116	Sewer System; installation of new mains and manholes	S	Mains	2014	\$ -	50	8	\$ -	\$ -	\$ -
117	Sewer System; installation of new mains and manholes	S	Interceptor	2014	\$ -	50	8	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 116 + item 117 - item 110 - item 111)	\$ 775,797		\$ 56,870	\$ 454,963	\$ 155,370
					Adjusted End of Year (2014) from Adjusted End of Year (2013)	\$ 55,502,962				
					Audit End of Year (2014)	\$ 48,792,881				
					DIFFERENCE	\$ 6,710,081				

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)	
118	1610 Sewer Plant Equipment; Additions		2014	\$ 589,829	
119	1620 Towamencin Sewer System; Additions		2014	\$ -	
120	1630 U.G. Sewer System; Additions		2014	\$ -	
121	1640 Maintenance; HVAC		2014	\$ 7,635	
122	1640 Maintenance; Generator Breaker		2014	\$ 8,500	
123	1640 Maintenance; Air Dryer		2014	\$ 4,368	
124	1645 Office Equipment		2014	\$ -	
125	1650 Construction in Progress; Addition		2014	\$ 209,645	
126	1650 Construction in Progress; Disposal		2014	\$ (44,181)	
127	1812 SCI/PS-Rittenhouse Road		2014	\$ -	
				TOTAL	\$ 775,796

Total Audit				Original Costs		DIFFERENCE	
vs	4-82 & 109	\$ 507,147	\$ (82,682)				
vs	83-108 & 110	\$ 82,682	\$ 82,682				
vs	111	\$ -	\$ -				
vs	1	\$ 7,636	\$ 1				
vs	2	\$ 8,500	\$ -				
vs	3	\$ 4,368	\$ (0)				
vs	112	\$ -	\$ -				
vs	113	\$ 209,645	\$ -				
vs	114	\$ (44,181)	\$ -				
vs	115	\$ -	\$ -				
							1

From Fixed Asset Schedule (PDF)				Additions/(Disposals)	
128	1610 Sewer Plant Equipment; Additions		2014	\$ 589,829	
129	1620 Towamencin Sewer System; Additions		2014	\$ -	
130	1630 U.G. Sewer System; Additions		2014	\$ -	
131	1640 Maintenance		2014	\$ 20,504	
132	1645 Office Equipment		2014	\$ -	
133	1650 Construction in Progress; Addition		2014	\$ 209,645	
134	1650 Construction in Progress; Disposal		2014	\$ (44,181)	
135	1812 SCI/PS-Rittenhouse Road		2014	\$ -	
				TOTAL	\$ 775,797

Total Audit				Original Costs		DIFFERENCE	
vs	4-82 & 109	\$ 507,147	\$ (82,682)				
vs	83-108	\$ 82,682	\$ 82,682				
vs	111	\$ -	\$ -				
vs	1-3	\$ 20,504	\$ (0)				
vs	112	\$ -	\$ -				
vs	113	\$ 209,645	\$ -				
vs	114	\$ (44,181)	\$ -				
vs	115	\$ -	\$ -				
							0

From Audit Note D				Additions/(Disposals)	
136	Sewer plant and additions		2014	\$ 589,829	
137	Sewer system; Pump station and interceptor		2014	\$ -	
138	Sewer system; Other maintenance equipment		2014	\$ 20,504	
139	Construction in progress; Additions		2014	\$ 165,464	
140	Construction in progress; Disposal		2014	\$ -	
141	Office equipment		2014	\$ -	
				TOTAL	\$ 775,797

Total Audit				Original Costs		DIFFERENCE	
vs	4-109	\$ 589,829	\$ 0				
vs	115	\$ -	\$ -				
vs	1-3	\$ 20,504	\$ (0)				
vs	113	\$ 209,645	\$ 44,181				
vs	114	\$ (44,181)	\$ (44,181)				
vs	112	\$ -	\$ -				
							0

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
142	Sewer plant and additions			\$ 589,829	
143	Sewer system; Pump station and interceptor			\$ -	
144	Sewer system; Other maintenance equipment			\$ 20,504	
145	Construction in progress; Additions			\$ 165,464	
146	Construction in progress; Disposal			\$ -	
147	Office equipment			\$ -	
				TOTAL	\$ 775,797

Total Audit				Original Costs		DIFFERENCE	
2013	Δ	2014					
\$ 44,440,090	\$ 589,829	\$ 45,029,919					
\$ 2,851,484	\$ -	\$ 2,851,484					
\$ 615,039	\$ 20,504	\$ 635,543					
\$ 44,181	\$ 165,464	\$ 209,645					
\$ 66,290	\$ -	\$ 66,290					
End of Year	\$ 48,017,084	\$ 775,797	\$ 48,792,881				

148	Accumulated Depreciation				\$ 1,040,270			\$ 27,383,302	\$ 1,040,270	\$ 28,423,572
-----	--------------------------	--	--	--	--------------	--	--	---------------	--------------	---------------

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2015										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2014) from Calculated End of Year (2013)					\$ 48,402,028					
Audit End of Year (2014)					\$ 48,792,881					
DIFFERENCE					\$ (390,853)					
Adjusted End of Year (2014) from Adjusted End of Year (2013)					\$ 55,502,962					
Audit End of Year (2014)					\$ 48,792,881					
DIFFERENCE					\$ 6,710,081					
From Authority Capital Vouchers										
1	Maint.; compressor service kits, Scales	EQ	WWTP	2015	\$ 1,654	10	7	\$ 165	\$ 1,158	\$ 496
2	Maint.; coping, OMG, Inc. (Towamencin Twp. only)	S	WWTP	2015	\$ 3,820	50	7	\$ 76	\$ 535	\$ 3,285
3	Maint.; replacement air conditioner, Scatton's (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,795	10	7	\$ 680	\$ 4,757	\$ 2,039
4	Maint.; re-roofing, 21st Century Media (Towamencin Twp. only)	S	WWTP	2015	\$ 240	50	7	\$ 5	\$ 34	\$ 206
5	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 1,525	50	7	\$ 31	\$ 214	\$ 1,312
6	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 1,730	50	7	\$ 35	\$ 242	\$ 1,488
7	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 2,891	50	7	\$ 58	\$ 405	\$ 2,486
8	Maint.; re-roofing, Bursich Assocs. (Towamencin Twp. only)	S	WWTP	2015	\$ 4,115	50	7	\$ 82	\$ 576	\$ 3,539
9	System; aeration tank 3, Fastenal (Towamencin Twp. only)	EQ	WWTP	2015	\$ 852	10	7	\$ 85	\$ 596	\$ 256
10	System; aeration tank 3, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 164	10	7	\$ 16	\$ 115	\$ 49
11	System; aeration tank 3, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,072	10	7	\$ 107	\$ 750	\$ 322
12	System; aeration tank 3, J & S Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 10,167	10	7	\$ 1,017	\$ 7,117	\$ 3,050
13	System; aeration tank 4, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 238	10	7	\$ 24	\$ 166	\$ 71
14	System; flash mixer #2 replacement, Motion Industries (Tow. Twp. only)	EQ	WWTP	2015	\$ 7,529	10	7	\$ 753	\$ 5,270	\$ 2,259
15	System; influent screen evaluation, Bursich Assocs.	EQ	WWTP	2015	\$ 1,550	10	7	\$ 155	\$ 1,085	\$ 465
16	System; muffin monster rebuild, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2015	\$ 8,229	10	7	\$ 823	\$ 5,760	\$ 2,469
17	System; muffin monster rebuild, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2015	\$ 9,374	10	7	\$ 937	\$ 6,562	\$ 2,812
18	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 318	50	7	\$ 6	\$ 44	\$ 273
19	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 355	50	7	\$ 7	\$ 50	\$ 305
20	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 1,698	50	7	\$ 34	\$ 238	\$ 1,460
21	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 1,949	50	7	\$ 39	\$ 273	\$ 1,676
22	System; plant rerate, Bursich Assocs.	S	WWTP	2015	\$ 2,331	50	7	\$ 47	\$ 326	\$ 2,005
23	System; pump replacement, Geiger Pump (Towamencin Twp. only)	EQ	WWTP	2015	\$ 3,324	10	7	\$ 332	\$ 2,327	\$ 997
24	System; raw pump project/SCADA, Connections Automation	EC	WWTP	2015	\$ 7,125	15	7	\$ 475	\$ 3,325	\$ 3,800
25	System; raw pump project/SCADA, Franklin Electric	EC	WWTP	2015	\$ 942	15	7	\$ 63	\$ 440	\$ 502
26	System; raw pump project/SCADA, L-Com	EC	WWTP	2015	\$ 182	15	7	\$ 12	\$ 85	\$ 97
27	System; raw pump project/SCADA, Rumsey Electric	EC	WWTP	2015	\$ 807	15	7	\$ 54	\$ 377	\$ 431
28	System; rotostrainer upgrade, Alfa Laval, Inc.	EQ	WWTP	2015	\$ 1,611	10	7	\$ 161	\$ 1,128	\$ 483
29	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 609	10	7	\$ 61	\$ 427	\$ 183
30	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 1,658	10	7	\$ 166	\$ 1,160	\$ 497
31	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 2,945	10	7	\$ 295	\$ 2,062	\$ 884
32	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 3,507	10	7	\$ 351	\$ 2,455	\$ 1,052
33	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2015	\$ 5,204	10	7	\$ 520	\$ 3,643	\$ 1,561
34	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 621	10	7	\$ 62	\$ 435	\$ 186
35	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 2,809	10	7	\$ 281	\$ 1,967	\$ 843
36	System; rotostrainer upgrade, Deacon	EQ	WWTP	2015	\$ 4,800	10	7	\$ 480	\$ 3,360	\$ 1,440
37	System; rotostrainer upgrade, Deacon Industrial Supply	EQ	WWTP	2015	\$ 590	10	7	\$ 59	\$ 413	\$ 177
38	System; rotostrainer upgrade, Diamond Drilling	EQ	WWTP	2015	\$ 1,675	10	7	\$ 168	\$ 1,173	\$ 503
39	System; rotostrainer upgrade, Franklin Electric	EQ	WWTP	2015	\$ 111	10	7	\$ 11	\$ 78	\$ 33
40	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 805	10	7	\$ 80	\$ 563	\$ 241
41	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 1,753	10	7	\$ 175	\$ 1,227	\$ 526
42	System; rotostrainer upgrade, Hajoca	EQ	WWTP	2015	\$ 8,144	10	7	\$ 814	\$ 5,701	\$ 2,443
43	System; rotostrainer upgrade, Hajoca Corp.	EQ	WWTP	2015	\$ 400	10	7	\$ 40	\$ 280	\$ 120
44	System; rotostrainer upgrade, Jacob Schmidt	EQ	WWTP	2015	\$ 4,586	10	7	\$ 459	\$ 3,210	\$ 1,376
45	System; rotostrainer upgrade, MDG Equipment Co.	EQ	WWTP	2015	\$ 572	10	7	\$ 57	\$ 400	\$ 172
46	System; rotostrainer upgrade, MGD Equipment Co.	EQ	WWTP	2015	\$ 1,135	10	7	\$ 114	\$ 795	\$ 341
47	System; rotostrainer upgrade, Parkson	EQ	WWTP	2015	\$ 33,976	10	7	\$ 3,398	\$ 23,783	\$ 10,193
48	System; rotostrainer upgrade, Rumsey	EQ	WWTP	2015	\$ 1,370	10	7	\$ 137	\$ 959	\$ 411
49	System; rotostrainer upgrade, Wey Valve	EQ	WWTP	2015	\$ 190	10	7	\$ 19	\$ 133	\$ 57
50	System; rotostrainer upgrade, WW Grainger	EQ	WWTP	2015	\$ 682	10	7	\$ 68	\$ 477	\$ 205
51	System; rotostrainers, Parkson	EQ	WWTP	2015	\$ 191,972	10	7	\$ 19,197	\$ 134,380	\$ 57,592
52	System; SCADA upgrade, United Electric (Tow. Twp. only)	EC	WWTP	2015	\$ 521	15	7	\$ 35	\$ 243	\$ 278
53	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2015	\$ 1,587	50	7	\$ 32	\$ 222	\$ 1,365
54	System; Stg. 2 aeration tank 4, Hajoca Corp.(Towamencin Twp. only)	EQ	WWTP	2015	\$ 722	10	7	\$ 72	\$ 505	\$ 217
55	System; Stg. 2 aeration tank 4, J&S Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 10,391	10	7	\$ 1,039	\$ 7,274	\$ 3,117
56	System; Stg. 2 chlorine pump replacement, LRM, Inc.	EQ	WWTP	2015	\$ 950	10	7	\$ 95	\$ 665	\$ 285
57	System; Stg. 2 finals automated valve replacement, MLK & Assocs	EQ	WWTP	2015	\$ 4,335	10	7	\$ 433	\$ 3,034	\$ 1,300
58	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 65	10	7	\$ 6	\$ 45	\$ 19
59	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 161	10	7	\$ 16	\$ 113	\$ 48
60	System; Stg. 2 influent pump, Bursich Assocs.	EQ	WWTP	2015	\$ 480	10	7	\$ 48	\$ 336	\$ 144
61	System; Stg. 2 raw pump, Rumsey	EQ	WWTP	2015	\$ 10,471	10	7	\$ 1,047	\$ 7,330	\$ 3,141
62	System; Stg. 2 recirc pump station, Bursich Assocs.	EQ	WWTP	2015	\$ 1,429	10	7	\$ 143	\$ 1,000	\$ 429
63	System; Stg. 2 recirc pump station, Bursich Assocs.	EQ	WWTP	2015	\$ 3,275	10	7	\$ 328	\$ 2,293	\$ 983
64	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 124	10	7	\$ 12	\$ 87	\$ 37
65	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 620	10	7	\$ 62	\$ 434	\$ 186
66	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 620	10	7	\$ 62	\$ 434	\$ 186
67	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 643	10	7	\$ 64	\$ 450	\$ 193
68	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,340	10	7	\$ 134	\$ 938	\$ 402
69	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,477	10	7	\$ 148	\$ 1,034	\$ 443
70	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,658	10	7	\$ 166	\$ 1,160	\$ 497
71	System; Stg. 2 recirc pump, Bursich Assocs. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 2,871	10	7	\$ 287	\$ 2,010	\$ 861
72	System; Stg. 2 recirc pump, Deacon (Towamencin Twp. only)	EQ	WWTP	2015	\$ 634	10	7	\$ 63	\$ 444	\$ 190
73	System; Stg. 2 recirc pump, Deacon Industrial (Towamencin Twp. only)	EQ	WWTP	2015	\$ 500	10	7	\$ 50	\$ 350	\$ 150
74	System; Stg. 2 recirc pump, Deacon(Tow. Twp. only)	EQ	WWTP	2015	\$ 531	10	7	\$ 53	\$ 372	\$ 159
75	System; Stg. 2 recirc pump, Fastenal (Towamencin Twp. only)	EQ	WWTP	2015	\$ 261	10	7	\$ 26	\$ 182	\$ 78
76	System; Stg. 2 recirc pump, FedEx for Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 165	10	7	\$ 16	\$ 115	\$ 49
77	System; Stg. 2 recirc pump, FedEx for Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 302	10	7	\$ 30	\$ 211	\$ 90
78	System; Stg. 2 recirc pump, Felker Brothers (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,200	10	7	\$ 620	\$ 4,340	\$ 1,860
79	System; Stg. 2 recirc pump, H. Shoemaker(Towamencin Twp. only)	EQ	WWTP	2015	\$ 124	10	7	\$ 12	\$ 87	\$ 37
80	System; Stg. 2 recirc pump, Hajoca (Towamencin Twp. only)	EQ	WWTP	2015	\$ 241	10	7	\$ 24	\$ 169	\$ 72
81	System; Stg. 2 recirc pump, Hajoca Corp.(Tow. Twp. only)	EQ	WWTP	2015	\$ 2,225	10	7	\$ 222	\$ 1,557	\$ 667
82	System; Stg. 2 recirc pump, Hajoca(Towamencin Twp. only)	EQ	WWTP	2015	\$ 13,047	10	7	\$ 1,305	\$ 9,133	\$ 3,914
83	System; Stg. 2 recirc pump, J.T. Seeley & Co.(Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,452	10	7	\$ 145	\$ 1,016	\$ 436
84	System; Stg. 2 recirc pump, J.T. Seeley & Co.(Towamencin Twp. only)	EQ	WWTP	2015	\$ 77,871	10	7	\$ 7,787	\$ 54,510	\$ 23,361
85	System; Stg. 2 recirc pump, Jacob Schmidt (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,003	10	7	\$ 100	\$ 702	\$ 301
86	System; Stg. 2 recirc pump, Jacob Schmidt(Tow. Twp. only)	EQ	WWTP	2015	\$ 191	10	7	\$ 19	\$ 134	\$ 57
87	System; Stg. 2 recirc pump, Jacob Schmidt(Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,662	10	7	\$ 166	\$ 1,163	\$ 499
88	System; Stg. 2 recirc pump, Lowe's (Towamencin Twp. only)	EQ	WWTP	2015	\$ 1,082	10	7	\$ 108	\$ 757	\$ 325
89	System; Stg. 2 recirc pump, Lowe's(Towamencin Twp. only)	EQ	WWTP	2015	\$ 228	10	7	\$ 23	\$ 159	\$ 68

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	System; Stg. 2 recirc pump, MDG Equipment Co. (Towamencin Twp. only)	EQ	WWTP	2015	\$ 326	10	7	\$ 33	\$ 228	\$ 98
91	System; Stg. 2 recirc pump, Motion Industries(Tow. Twp. only)	EQ	WWTP	2015	\$ 420	10	7	\$ 42	\$ 294	\$ 126
92	System; Stg. 2 recirc pump, Motion Industries(Towamencin Twp. only)	EQ	WWTP	2015	\$ 303	10	7	\$ 30	\$ 212	\$ 91
93	System; Stg. 2 recirc pump, W.W. Grainger (Tow. Twp. only)	EQ	WWTP	2015	\$ 388	10	7	\$ 39	\$ 272	\$ 117
94	System; Stg. 2 recirc pump, Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 6,232	10	7	\$ 623	\$ 4,362	\$ 1,870
95	System; Stg. 2 recirc pump, Wey Valve (Towamencin Twp. only)	EQ	WWTP	2015	\$ 12,000	10	7	\$ 1,200	\$ 8,400	\$ 3,600
96	System; Stg. 2 recirc pump, Xylem (Towamencin Twp. only)	EQ	WWTP	2015	\$ 4,572	10	7	\$ 457	\$ 3,200	\$ 1,371
97	System; Stg. 2 utility water pump motor & base plate, RTC Assocs.	EQ	WWTP	2015	\$ 8,500	10	7	\$ 850	\$ 5,950	\$ 2,550
98	System; T-valves for finals, MLK & Assocs.	EQ	WWTP	2015	\$ 8,016	10	7	\$ 802	\$ 5,611	\$ 2,405
99	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 89	15	7	\$ 6	\$ 41	\$ 47
100	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 121	15	7	\$ 8	\$ 56	\$ 65
101	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 161	15	7	\$ 11	\$ 75	\$ 86
102	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 178	15	7	\$ 12	\$ 83	\$ 95
103	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 1,299	15	7	\$ 87	\$ 606	\$ 693
104	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 2,254	15	7	\$ 150	\$ 1,052	\$ 1,202
105	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 2,914	15	7	\$ 194	\$ 1,360	\$ 1,554
106	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 3,028	15	7	\$ 202	\$ 1,413	\$ 1,615
107	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 3,439	15	7	\$ 229	\$ 1,605	\$ 1,834
108	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 3,984	15	7	\$ 266	\$ 1,859	\$ 2,125
109	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2015	\$ 9,080	15	7	\$ 605	\$ 4,238	\$ 4,843
110	System; KRI Interceptor fine, DEP (\$44,932.60, Tow. Twp. portion)	S	Interceptor	2015	\$ 58,000	50	7	\$ 1,160	\$ 8,120	\$ 49,880
111	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 2,559	50	7	\$ 51	\$ 358	\$ 2,200
112	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 3,580	50	7	\$ 72	\$ 501	\$ 3,079
113	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 7,272	50	7	\$ 145	\$ 1,018	\$ 6,254
114	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 7,361	50	7	\$ 147	\$ 1,031	\$ 6,330
115	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 7,688	50	7	\$ 154	\$ 1,076	\$ 6,612
116	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 8,273	50	7	\$ 165	\$ 1,158	\$ 7,115
117	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 8,453	50	7	\$ 169	\$ 1,183	\$ 7,270
118	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 11,549	50	7	\$ 231	\$ 1,617	\$ 9,932
119	System; KRI Interceptor upgrade, Bursich Assocs.	S	Interceptor	2015	\$ 16,652	50	7	\$ 333	\$ 2,331	\$ 14,321
120	System; permanent meters final pymt. on Contract, Almeida & Hudak	EQ	Interceptor	2015	\$ 28,148	10	7	\$ 2,815	\$ 19,703	\$ 8,444
121	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 74,100	10	7	\$ 7,410	\$ 51,870	\$ 22,230
122	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 119,700	10	7	\$ 11,970	\$ 83,790	\$ 35,910
123	System; permanent meters, Almeida & Hudak	EQ	Interceptor	2015	\$ 180,975	10	7	\$ 18,098	\$ 126,683	\$ 54,293
124	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,218	10	7	\$ 122	\$ 852	\$ 365
125	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,457	10	7	\$ 146	\$ 1,020	\$ 437
126	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 1,589	10	7	\$ 159	\$ 1,112	\$ 477
127	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,027	10	7	\$ 203	\$ 1,419	\$ 608
128	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,270	10	7	\$ 227	\$ 1,589	\$ 681
129	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 2,630	10	7	\$ 263	\$ 1,841	\$ 789
130	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,494	10	7	\$ 349	\$ 2,445	\$ 1,048
131	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,620	10	7	\$ 362	\$ 2,534	\$ 1,086
132	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 3,680	10	7	\$ 368	\$ 2,576	\$ 1,104
133	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 5,520	10	7	\$ 552	\$ 3,864	\$ 1,656
134	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 9,582	10	7	\$ 958	\$ 6,707	\$ 2,874
135	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2015	\$ 15,944	10	7	\$ 1,594	\$ 11,161	\$ 4,783
Section Total					\$ 1,158,800			\$ 52,368	\$ 366,573	\$ 178,343
From 2015 Audit										
136	Capital Distribution - UGT Withdrawal			2015	\$ 4,000,000	40	7	\$ 100,000	\$ 700,000	\$ 3,300,000
Section Total					\$ 4,000,000			\$ 100,000	\$ 700,000	\$ 3,300,000
From Maille G/L Accounts										
137	1620 Towamencin Sewer System; Additions			2015	\$ -	N/A	7	\$ -	\$ -	\$ -
138	1630 U.G. Sewer System; Additions			2015	\$ -	N/A	7	\$ -	\$ -	\$ -
139	1645 Office Equipment			2015	\$ -	N/A	7	\$ -	\$ -	\$ -
140	1650 Construction in progress; Additions			2015	\$ 95,197	N/A	7	\$ -	\$ -	\$ -
141	1650 Construction in progress; Disposal			2015	\$ (209,645)	N/A	7	\$ -	\$ -	\$ -
Section Total					\$ (114,448)			\$ -	\$ -	\$ -
From Audit Note D										
142	Sewer system; Pump station and interceptor			2015	\$ -	N/A	7	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 5,044,352			\$ 152,368	\$ 1,066,573	\$ 3,478,343
Audit TOTAL(2015)					\$ 5,043,482					
DIFFERENCE					\$ 870					
Calculated End of Year (2015) from Calculated End of Year (2014)					\$ 53,446,380					
Audit End of Year (2015)					\$ 53,836,363					
DIFFERENCE					\$ (389,983)					
From Sewer Construction Costs by Year Installed										
143	Sewer System; installation of new mains and manholes	S	Mains	2015	\$ 322,375	50	7	\$ 6,448	\$ 45,133	\$ 277,243
144	Sewer System; installation of new mains and manholes	S	Interceptor	2015	\$ -	50	7	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 143 + item 144 - item 137 - item 138)					\$ 5,366,728			\$ 158,815	\$ 1,111,706	\$ 3,755,585
Adjusted End of Year (2015) from Adjusted End of Year (2014)					\$ 60,869,690					
Audit End of Year (2015)					\$ 53,836,363					
DIFFERENCE					\$ 7,033,327					

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)		Total Audit Original Costs		DIFFERENCE	
Item #									
145	1610 Sewer Plant Equipment; Additions		2015	\$ 5,135,159		vs 9-98 & 136	\$ 4,522,146	\$	(613,013)
146	1620 Towamencin Sewer System; Additions		2015	\$ -		vs 99-135 & 137	\$ 613,884	\$	613,884
147	1630 U.G. Sewer System; Additions		2015	\$ -		vs 138	\$ -	\$	-
148	1640 Maintenance; Additions		2015	\$ 22,771		vs 1-8	\$ 22,771	\$	(1)
149	1645 Office Equipment		2015	\$ -		vs 139	\$ -	\$	-
150	1650 Construction in Progress; Addition		2015	\$ 95,197		vs 140	\$ 95,197	\$	-
151	1650 Construction in Progress; Disposal		2015	\$ (209,645)		vs 141	\$ (209,645)	\$	-
152	1812 SCI/PS-Rittenhouse Road		2015	\$ -		vs 0	\$ -	\$	-
TOTAL				\$ 5,043,482				\$	870

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Fixed Asset Schedule (PDF)					Additions/(Disposals)					
153	1610 Sewer Plant Equipment; Additions			2015	\$ 5,135,159					
154	1620 Towamencin Sewer System; Additions			2015	\$ -					
155	1630 U.G. Sewer System; Additions			2015	\$ -					
156	1640 Maintenance			2015	\$ 22,771					
157	1645 Office Equipment			2015	\$ -					
158	1650 Construction in Progress; Addition			2015	\$ 95,197					
159	1650 Construction in Progress; Disposal			2015	\$ (209,645)					
160	1812 SCI/PS-Rittenhouse Road			2015	\$ -					
					TOTAL \$ 5,043,482					
From Audit Note D					Additions/(Disposals)					
161	Sewer plant and additions			2015	\$ 5,135,159					
162	Sewer system; Pump station and interceptor			2015	\$ -					
163	Sewer system; Other maintenance equipment			2015	\$ 22,771					
164	Construction in progress; Additions			2015	\$ -					
165	Construction in progress; Disposal			2015	\$ (114,448)					
166	Office equipment			2015	\$ -					
					TOTAL \$ 5,043,482					
From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)					
167	Sewer plant and additions				\$ 5,135,159					
168	Sewer system; Pump station and interceptor				\$ -					
169	Sewer system; Other maintenance equipment				\$ 22,771					
170	Construction in progress; Additions				\$ -					
171	Construction in progress; Disposal				\$ (114,448)					
172	Office equipment				\$ -					
					TOTAL \$ 5,043,482					
173	Accumulated Depreciation				\$ 1,134,606					

Total Audit				DIFFERENCE	
Item #		Original Costs			
vs 9-98 & 136		\$ 4,522,146		\$ (613,013)	
vs 99-135 & 137		\$ 613,884		\$ 613,884	
vs 138		\$ -		\$ -	
vs 1-8		\$ 22,771		\$ (1)	
vs 139		\$ -		\$ -	
vs 140		\$ 95,197		\$ -	
vs 141		\$ (209,645)		\$ -	
vs 142		\$ -		\$ -	
				\$ 870	

Total Audit				DIFFERENCE	
Item #		Original Costs			
vs 9-136		\$ 5,136,030		\$ 871	
vs 142		\$ -		\$ -	
vs 1-8		\$ 22,771		\$ (1)	
vs 140		\$ 95,197		\$ 95,197	
vs 141		\$ (209,645)		\$ (95,197)	
vs 139		\$ -		\$ -	
				\$ 870	

2014	Δ	2015
\$ 45,029,919	\$ 5,135,159	\$ 50,165,078
\$ 2,851,484	\$ -	\$ 2,851,484
\$ 635,543	\$ 22,771	\$ 658,314
\$ 209,645	\$ (114,448)	\$ 95,197
\$ 66,290	\$ -	\$ 66,290
End of Year \$ 48,792,881	\$ 5,043,482	\$ 53,836,363

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2016										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2015) from Calculated End of Year (2014)					\$ 53,446,380					
Audit End of Year (2015)					\$ 53,836,363					
DIFFERENCE					\$ (389,983)					
Adjusted End of Year (2015) from Adjusted End of Year (2014)					\$ 60,869,690					
Audit End of Year (2015)					\$ 53,836,363					
DIFFERENCE					\$ 7,033,327					
From 2016 Fixed Asset Schedule - Summary of UGTMA 2015 Capital Expenses										
1	Maint.; coping for generator building, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2016	\$ 2,963	50	6	\$ 59	\$ 356	\$ 2,607
2	Maint.; new crane on crane truck, Lancaster Truk Bodies (Tow. Twp. only)	EQ	Vehicles	2016	\$ 47,078	10	6	\$ 4,708	\$ 28,247	\$ 18,831
3	Maint.; pillar caps, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2016	\$ 1,888	50	6	\$ 38	\$ 227	\$ 1,662
4	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,652	50	6	\$ 53	\$ 318	\$ 2,334
5	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,348	50	6	\$ 27	\$ 162	\$ 1,186
6	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,474	50	6	\$ 29	\$ 177	\$ 1,297
7	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 315	50	6	\$ 6	\$ 38	\$ 277
8	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,981	50	6	\$ 60	\$ 358	\$ 2,623
9	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 3,942	50	6	\$ 79	\$ 473	\$ 3,469
10	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,570	50	6	\$ 31	\$ 188	\$ 1,382
11	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 4,564	50	6	\$ 91	\$ 548	\$ 4,017
12	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 3,292	50	6	\$ 66	\$ 395	\$ 2,897
13	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,614	50	6	\$ 32	\$ 194	\$ 1,420
14	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 814	50	6	\$ 16	\$ 98	\$ 717
15	Maint.; roofing, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 2,482	50	6	\$ 50	\$ 298	\$ 2,184
16	Maint.; roofing, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2016	\$ 44,676	50	6	\$ 894	\$ 5,361	\$ 39,315
17	Maint.; roofing, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2016	\$ 81,351	50	6	\$ 1,627	\$ 9,762	\$ 71,589
18	Maint.; roofing, Jottan, Inc. (Tow. Twp. only) error in calculations--FINAL PYMT.	S	WWTP	2016	\$ 8,000	50	6	\$ 160	\$ 960	\$ 7,040
19	Maint.; roofing, Jottan, Inc. (Tow. Twp. only) not 7,837.86	S	WWTP	2016	\$ 22,730	50	6	\$ 455	\$ 2,728	\$ 20,002
20	Office; copier, Davis Business Machines (Tow. Twp. only)	EQ	Equipment	2016	\$ 3,868	10	6	\$ 387	\$ 2,321	\$ 1,547
21	System; Stg. 2 AT (4) 18" flow meters, ABB (Tow. Twp. only)	EQ	WWTP	2016	\$ 18,731	10	6	\$ 1,873	\$ 11,238	\$ 7,492
22	System; 18" valve, aeration tank 2, Fastenal (Tow. Twp. only)	EQ	WWTP	2016	\$ 652	10	6	\$ 65	\$ 391	\$ 261
23	System; 18" valve, aeration tank 2, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,835	10	6	\$ 183	\$ 1,101	\$ 734
24	System; 18" valve, Jacob Schmidt (Tow. Twp. only)	EQ	WWTP	2016	\$ 220	10	6	\$ 22	\$ 132	\$ 88
25	System; 18" valve, J&S Valve (Tow. Twp. only)	EQ	WWTP	2016	\$ 10,394	10	6	\$ 1,039	\$ 6,237	\$ 4,158
26	System; 18" valve, McMaster-Carr (Tow. Twp. only)	EQ	WWTP	2016	\$ 92	10	6	\$ 9	\$ 55	\$ 37
27	System; 2nd utility water line, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,096	10	6	\$ 110	\$ 658	\$ 438
28	System; aeration tank 3, Jacob Schmidt (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,238	10	6	\$ 124	\$ 743	\$ 495
29	System; aeration tank 3, Lowe's (Tow. Twp. only)	EQ	WWTP	2016	\$ 159	10	6	\$ 16	\$ 96	\$ 64
30	System; AT 7 & 8 16" Gate Valves, Gouldsey Welding (Tow. Twp. only)	EQ	WWTP	2016	\$ 5,350	10	6	\$ 535	\$ 3,210	\$ 2,140
31	System; AT 7 & 8 16" gate valves, Fastenal (Tow. Twp. only)	EQ	WWTP	2016	\$ 527	10	6	\$ 53	\$ 316	\$ 211
32	System; AT 7 & 8 16" gate valves, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2016	\$ 9,379	10	6	\$ 938	\$ 5,627	\$ 3,752
33	System; AT 7 & 8 16" gate valves, Jacob Schmidt & Son (Tow. Twp. only)	EQ	WWTP	2016	\$ 397	10	6	\$ 40	\$ 238	\$ 159
34	System; AT 7 & 8 16" gate valves, J&S Valve (Tow. Twp. only)	EQ	WWTP	2016	\$ 11,297	10	6	\$ 1,130	\$ 6,778	\$ 4,519
35	System; AT 7 & 8 16" gate valves, Visa for Airgas (Tow. Twp. only)	EQ	WWTP	2016	\$ 625	10	6	\$ 63	\$ 375	\$ 250
36	System; AT 7 & 8 16" gate valves, Baumann Crane (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,445	10	6	\$ 145	\$ 867	\$ 578
37	System; AT 7 & 8, Hajoca (Tow. Twp. only)	EQ	WWTP	2016	\$ 108	10	6	\$ 11	\$ 65	\$ 43
38	System; belt conveyor, ASGCO (Tow. Twp. only)	EQ	WWTP	2016	\$ 11,028	10	6	\$ 1,103	\$ 6,617	\$ 4,411
39	System; bisulfite tans, Coasal Technical Sales (Tow. Twp. Only)	EQ	WWTP	2016	\$ 7,990	10	6	\$ 799	\$ 4,994	\$ 3,196
40	System; building repairs, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2016	\$ 732	10	6	\$ 73	\$ 439	\$ 293
41	System; centrifuge blower repair, Excelsior Blower (Tow. Twp. only)	EQ	WWTP	2016	\$ 160	10	6	\$ 16	\$ 96	\$ 64
42	System; centrifuge blower repair, Excelsior Blower (Tow. Twp. only)	EQ	WWTP	2016	\$ 14,153	10	6	\$ 1,415	\$ 8,492	\$ 5,661
43	System; centrifuge motor replacement, JH Process Equip. (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,594	10	6	\$ 759	\$ 4,557	\$ 3,038
44	System; centrifuge repairs (lightning strike), Synagro-hypax (Tow. Twp. Only)	EC	WWTP	2016	\$ 5,523	15	6	\$ 368	\$ 2,209	\$ 3,314
45	System; centrifuge upgrade (lightning strike),Kontrol Automation Inc. (Tow. Twp. Only)	EC	WWTP	2016	\$ 31,940	15	6	\$ 2,129	\$ 12,776	\$ 19,164
46	System; chopper pump, George Kelso Co. (Tow. Twp. only)	EQ	WWTP	2016	\$ 8,765	10	6	\$ 877	\$ 5,259	\$ 3,506
47	System; Commonwealth of PA Clean Water Fund	S	WWTP	2016	\$ 900	50	6	\$ 18	\$ 108	\$ 792
48	System; copper study samplers, Teledyne Instruments (Tow. Twp. only)	S	WWTP	2016	\$ 6,896	50	6	\$ 138	\$ 828	\$ 6,068
49	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 581	50	6	\$ 12	\$ 70	\$ 511
50	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 97	50	6	\$ 2	\$ 12	\$ 85
51	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 85	50	6	\$ 2	\$ 10	\$ 74
52	System; copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 440	50	6	\$ 9	\$ 53	\$ 387
53	System; flow meters, Fastenal (Tow. Twp. Only)	EQ	WWTP	2016	\$ 3,227	10	6	\$ 323	\$ 1,936	\$ 1,291
54	System; flow meters, Jacob Schmidt (Tow. Twp. Only)	EQ	WWTP	2016	\$ 572	10	6	\$ 57	\$ 343	\$ 229
55	System; gearbox, Motion Industries (Tow. Twp. only)	EQ	WWTP	2016	\$ 4,168	10	6	\$ 417	\$ 2,501	\$ 1,667
56	System; Godwin pump rebuild, Xylem (Tow. Twp. only)	EQ	WWTP	2016	\$ 6,032	10	6	\$ 603	\$ 3,619	\$ 2,413
57	System; influent pump #7, Xylem (Tow. Twp. only)	EQ	WWTP	2016	\$ 19,000	10	6	\$ 1,900	\$ 11,400	\$ 7,600
58	System; influent sampler replacement, Hach (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,181	10	6	\$ 718	\$ 4,309	\$ 2,872
59	System; muffin monster, JWC Environmental (Tow. Twp. only)	EQ	WWTP	2016	\$ 16,870	10	6	\$ 1,687	\$ 10,122	\$ 6,748
60	System; reissue lost check already posted to expenses, W. W. Grainger	EQ	WWTP	2016	\$ 388	10	6	\$ 39	\$ 233	\$ 155
61	System; replace Stg. 1 raw pump transmitter, Proconex (Tow. Twp. only)	EC	WWTP	2016	\$ 1,327	15	6	\$ 88	\$ 531	\$ 796
62	System; replacement electric actuator, Stg. 2, MLK & Assocs. (Tow. Twp. only)	EC	WWTP	2016	\$ 4,323	15	6	\$ 288	\$ 1,729	\$ 2,594
63	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2016	\$ 248	10	6	\$ 25	\$ 149	\$ 99
64	System; rotostrainer upgrade, Bursich Assocs.	EQ	WWTP	2016	\$ 372	10	6	\$ 37	\$ 223	\$ 149
65	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 86	15	6	\$ 6	\$ 34	\$ 52
66	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 343	15	6	\$ 23	\$ 137	\$ 206
67	System; SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2016	\$ 839	15	6	\$ 56	\$ 336	\$ 504
68	System; SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2016	\$ 4,750	15	6	\$ 317	\$ 1,900	\$ 2,850
69	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 280	15	6	\$ 19	\$ 112	\$ 168
70	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 1,302	15	6	\$ 87	\$ 521	\$ 781
71	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 668	15	6	\$ 45	\$ 267	\$ 401
72	System; SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 741	15	6	\$ 49	\$ 296	\$ 445
73	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 146	15	6	\$ 10	\$ 58	\$ 87
74	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 3,642	15	6	\$ 243	\$ 1,457	\$ 2,185
75	System; SCADA, Franklin Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 533	15	6	\$ 36	\$ 213	\$ 320
76	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 1,297	15	6	\$ 86	\$ 519	\$ 778
77	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 53,987	15	6	\$ 3,599	\$ 21,595	\$ 32,392
78	System; SCADA, Rumsey Electric (Tow. Twp. only)	EC	WWTP	2016	\$ 26,927	15	6	\$ 1,795	\$ 10,771	\$ 16,156
79	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 9,405	15	6	\$ 627	\$ 3,762	\$ 5,643
80	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 763	15	6	\$ 51	\$ 305	\$ 458
81	System; SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2016	\$ 938	15	6	\$ 63	\$ 375	\$ 563
82	System; SCADA, United Electric Supply (Tow. Twp. only)	EC	WWTP	2016	\$ 331	15	6	\$ 22	\$ 132	\$ 198
83	System; stainless scum collector paddle, Gouldey (Tow. Twp. only)	EQ	WWTP	2016	\$ 3,265	10	6	\$ 327	\$ 1,959	\$ 1,306
84	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,324	50	6	\$ 26	\$ 159	\$ 1,165
85	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 558	50	6	\$ 11	\$ 67	\$ 491
86	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 933	50	6	\$ 19	\$ 112	\$ 821
87	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 5,342	50	6	\$ 107	\$ 641	\$ 4,701
88	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,550	50	6	\$ 31	\$ 186	\$ 1,364
89	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 184	50	6	\$ 4	\$ 22	\$ 162

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 65	50	6	\$ 1	\$ 8	\$ 57
91	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 232	50	6	\$ 5	\$ 28	\$ 204
92	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2016	\$ 1,955	50	6	\$ 39	\$ 235	\$ 1,721
93	System; Stg. 1 phosphorus removal, Commonwealth Financing Authority (Tow. Twp. only)	S	WWTP	2016	\$ 100	50	6	\$ 2	\$ 12	\$ 88
94	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2016	\$ 4,664	50	6	\$ 93	\$ 560	\$ 4,104
95	System; Stg. 1 utility pump #4, Geiger (Tow. Twp. only)	EQ	WWTP	2016	\$ 3,779	10	6	\$ 378	\$ 2,267	\$ 1,512
96	System; Stg. 1, raw mixer gearbox, Motion Industries (Tow. Twp. only)	EQ	WWTP	2016	\$ 7,488	10	6	\$ 749	\$ 4,493	\$ 2,995
97	System; Stg. 2 AT flow meters, Hajoca (Tow. Twp. Only)	EQ	WWTP	2016	\$ 5,971	10	6	\$ 597	\$ 3,582	\$ 2,388
98	System; Stg. 2 chlorine pump, Geiger (Tow. Twp. only)	EQ	WWTP	2016	\$ 4,433	10	6	\$ 443	\$ 2,660	\$ 1,773
99	System; Stg. 2 chlorine tank replacement, Design Plastic Systems (Tow. Twp. only)	EQ	WWTP	2016	\$ 1,890	10	6	\$ 189	\$ 1,134	\$ 756
100	System; Stg. 2 effluent meter, WG Malden (Tow. Twp. only)	EQ	WWTP	2016	\$ 2,950	10	6	\$ 295	\$ 1,770	\$ 1,180
101	System; Stg. 2 raw WWPS discharge header, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2016	\$ 129	10	6	\$ 13	\$ 77	\$ 52
102	System; Stg. 2 recirc, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2016	\$ 129	10	6	\$ 13	\$ 77	\$ 52
103	System; Stg. 2 recirc, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2016	\$ 466	10	6	\$ 47	\$ 280	\$ 187
104	System; Stg. 2 recirc, Enecon USA (Tow. Twp. only)	EQ	WWTP	2016	\$ 9,980	10	6	\$ 998	\$ 5,988	\$ 3,992
105	System; Stg. 2 recirc, MDG Equip. Co. (Tow. Twp. only)	EQ	WWTP	2016	\$ 326	10	6	\$ 33	\$ 196	\$ 131
106	System; trickling filters, Ovivo (Tow. Twp. only)	EQ	WWTP	2016	\$ 5,106	10	6	\$ 511	\$ 3,064	\$ 2,042
107	System; water filter for utility pumps, Orival, Inc. (Tow. Twp. only)	EQ	WWTP	2016	\$ 4,379	10	6	\$ 438	\$ 2,627	\$ 1,752
108	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,154	15	6	\$ 77	\$ 462	\$ 693
109	System; CAP, CMP KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 2,077	15	6	\$ 138	\$ 831	\$ 1,246
110	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,758	15	6	\$ 117	\$ 703	\$ 1,055
111	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,827	15	6	\$ 122	\$ 731	\$ 1,096
112	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 940	15	6	\$ 63	\$ 376	\$ 564
113	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 666	15	6	\$ 44	\$ 266	\$ 399
114	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 2,354	15	6	\$ 157	\$ 941	\$ 1,412
115	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 323	15	6	\$ 22	\$ 129	\$ 194
116	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,848	15	6	\$ 123	\$ 739	\$ 1,109
117	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 4,624	15	6	\$ 308	\$ 1,850	\$ 2,774
118	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,595	15	6	\$ 106	\$ 638	\$ 957
119	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 1,243	15	6	\$ 83	\$ 497	\$ 746
120	System; KRI easement, Mr. & Mrs. Weber (Tow. Twp. Only)	S	Interceptor	2016	\$ 1,200	50	6	\$ 24	\$ 144	\$ 1,056
121	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,229	50	6	\$ 85	\$ 507	\$ 3,721
122	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 10,965	50	6	\$ 219	\$ 1,316	\$ 9,649
123	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 849	50	6	\$ 17	\$ 102	\$ 747
124	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,147	50	6	\$ 83	\$ 498	\$ 3,650
125	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 2,452	50	6	\$ 49	\$ 294	\$ 2,158
126	System; KRI interceptor upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 14,004	50	6	\$ 280	\$ 1,680	\$ 12,323
127	System; KRI project, Mont. Co. Conservation District (Tow. Twp. Only)	S	Interceptor	2016	\$ 95	50	6	\$ 2	\$ 11	\$ 84
128	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 404	50	6	\$ 8	\$ 48	\$ 356
129	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 1,812	50	6	\$ 36	\$ 217	\$ 1,595
130	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 941	50	6	\$ 19	\$ 113	\$ 828
131	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 755	50	6	\$ 15	\$ 91	\$ 664
132	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 266	50	6	\$ 5	\$ 32	\$ 234
133	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 1,034	50	6	\$ 21	\$ 124	\$ 910
134	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 428	50	6	\$ 9	\$ 51	\$ 376
135	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 2,905	50	6	\$ 58	\$ 349	\$ 2,557
136	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 279	50	6	\$ 6	\$ 33	\$ 245
137	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 1,437	50	6	\$ 29	\$ 172	\$ 1,264
138	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 161	50	6	\$ 3	\$ 19	\$ 142
139	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2016	\$ 1,228	50	6	\$ 25	\$ 147	\$ 1,080
140	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 3,792	50	6	\$ 76	\$ 455	\$ 3,337
141	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 3,908	50	6	\$ 78	\$ 469	\$ 3,439
142	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 4,214	50	6	\$ 84	\$ 506	\$ 3,708
143	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 7,438	50	6	\$ 149	\$ 893	\$ 6,546
144	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 8,831	50	6	\$ 177	\$ 1,060	\$ 7,772
145	System; KRI upgrade, Commonwealth of PA	S	Interceptor	2016	\$ 100	50	6	\$ 2	\$ 12	\$ 88
146	System; KRI upgrade, MCD Clean Water Fund	S	Interceptor	2016	\$ 500	50	6	\$ 10	\$ 60	\$ 440
147	System; KRI upgrade, Montgomery County Conservation District	S	Interceptor	2016	\$ 2,380	50	6	\$ 48	\$ 286	\$ 2,094
148	System; KRI upgrade, PECO Energy Company (joint)	S	Interceptor	2016	\$ 1,500	50	6	\$ 30	\$ 180	\$ 1,320
149	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 748	10	6	\$ 75	\$ 449	\$ 299
150	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 3,281	10	6	\$ 328	\$ 1,968	\$ 1,312
151	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 718	10	6	\$ 72	\$ 431	\$ 287
152	System; permanent meters, Bursich Assocs.	EQ	Interceptor	2016	\$ 1,531	10	6	\$ 153	\$ 918	\$ 612
153	System; permanent meters, W.G. Malden	EQ	Interceptor	2016	\$ 750	10	6	\$ 75	\$ 450	\$ 300
Section Total					\$ 747,603			\$ 41,624	\$ 249,742	\$ 388,173

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Subtractions from 2016 Fixed Asset Schedule										
154	Subtracted item (Possibly items 44 & 45) (Insurance claim from lightning strike)	EC	WWTP	2016	\$ (44,688)	15	6	\$ (2,979)	\$ (17,875)	\$ (26,813)
155	Subtracted item 60 (System; reissue lost check already posted to expenses, W. W. Grainger)	EQ	WWTP	2016	\$ (386)	10	6	\$ (39)	\$ (232)	\$ (155)
Section Total					\$ (45,075)			\$ (3,018)	\$ (18,107)	\$ (26,968)
AP Additions from 2016 Fixed Asset Schedule										
156	Maint.; roofing #2, Bursich Assocs. (Tow. Twp. Only)	M	WWTP	2016	\$ 4,141	15	6	\$ 276	\$ 1,656	\$ 2,484
157	Maint.; roofing #2, Jottan, Inc. (Tow. Twp. Only)	M	WWTP	2016	\$ 42,108	15	6	\$ 2,807	\$ 16,843	\$ 25,265
158	System; copper study, Bursich Assocs. (Tow. Twp. Only)	P	WWTP	2016	\$ 85	0	6	\$ -	\$ -	\$ 85
159	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. Only)	P	WWTP	2016	\$ 242	0	6	\$ -	\$ -	\$ 242
160	System; Stg. 2 scum finals, Gouldley (Tow. Twp. Only)	EQ	WWTP	2016	\$ 3,265	10	6	\$ 327	\$ 1,959	\$ 1,306
161	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2016	\$ 89	15	6	\$ 6	\$ 36	\$ 53
162	System; KRI trail support, Bursich Assocs. (Tow. Twp. Only)	S	Interceptor	2016	\$ 2,743	50	6	\$ 55	\$ 329	\$ 2,414
163	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2016	\$ 16,926	50	6	\$ 339	\$ 2,031	\$ 14,895
164	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. Only)	S	Interceptor	2016	\$ 3,344	50	6	\$ 67	\$ 401	\$ 2,943
Section Total					\$ 72,941			\$ 3,410	\$ 20,458	\$ 29,382
From Maille G/L Accounts										
165	1620 Towamencin Sewer System; Additions			2016	\$ -	N/A	6	\$ -	\$ -	\$ -
166	1630 U.G. Sewer System; Additions			2016	\$ -	N/A	6	\$ -	\$ -	\$ -
167	1650 Construction in progress; Additions			2016	\$ -	N/A	6	\$ -	\$ -	\$ -
168	1650 Construction in progress; Disposal			2016	\$ (95,197)	N/A	6	\$ -	\$ -	\$ -
Section Total					\$ (95,197)			\$ -	\$ -	\$ -
From Audit Note D										
169	Sewer system; Pump station and interceptor			2016	\$ -	N/A	6	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
					TOTAL \$ 680,272			\$ 42,016	\$ 252,093	\$ 390,587
					Audit TOTAL(2016) \$ 680,449					
					DIFFERENCE \$ (177)					
					Calculated End of Year (2016) from Calculated End of Year (2015) \$ 54,126,652					
					Audit End of Year (2016) \$ 54,516,812					
					DIFFERENCE \$ (390,160)					
From Sewer Construction Costs by Year Installed										
170	Sewer System; installation of new mains and manholes	S	Mains	2016	\$ -	50	6	\$ -	\$ -	\$ -
171	Sewer System; installation of new mains and manholes	S	Interceptor	2016	\$ 88,235	50	6	\$ 1,765	\$ 10,588	\$ 77,647
					Adjusted TOTAL (TOTAL + item 170 + item 171 - item 165 - item 166) \$ 768,508			\$ 43,780	\$ 262,682	\$ 468,234
					Adjusted End of Year (2016) from Adjusted End of Year (2015) \$ 61,638,197					
					Audit End of Year (2016) \$ 54,516,812					
					DIFFERENCE \$ 7,121,385					

FOR COMPARISON

From Maille G/L Accounts					Additions/(Disposals)	
172	1610 Sewer Plant Equipment; Additions		2016	\$ 463,103		
173	1610 Sewer Plant Equipment; AP Additions		2016	\$ 26,693		
174	1620 Towamencin Sewer System; Additions		2016	\$ -		
175	1630 U.G. Sewer System; Additions		2016	\$ -		
176	1640 Maintenance; Additions		2016	\$ 235,735		
177	1640 Maintenance; AP Additions		2016	\$ 46,248		
178	1645 Office Equipment		2016	\$ 3,867		
179	1650 Construction in Progress		2016	\$ (95,197)		
180	1812 SCI/PS-Rittenhouse Road		2016	\$ -		
TOTAL					\$ 680,449	

		Total Audit		
Item #		Original Costs		DIFFERENCE
vs	21-107&154-155	\$ 353,238	\$	(109,865)
vs	158-160	\$ 3,592	\$	(23,101)
vs	108-153&161-165	\$ 132,788.65	\$	132,789
vs	166	\$ -	\$	-
vs	1-19	\$ 235,735	\$	(0)
vs	156 & 157	\$ 46,248	\$	0
vs	20	\$ 3,868	\$	1
vs	167 & 168	\$ (95,197)	\$	-
vs	169	\$ -	\$	-
		\$	\$	(177)

From Fixed Asset Schedule (PDF)					Additions/(Disposals)	
181	1610 Sewer Plant Equipment; Additions		2016	\$ 463,103		
182	1610 Sewer Plant Equipment; AP Additions		2016	\$ 26,693		
183	1620 Towamencin Sewer System; Additions		2016	\$ -		
184	1630 U.G. Sewer System; Additions		2016	\$ -		
185	1640 Maintenance		2016	\$ 235,735		
186	1640 Maintenance; AP Additions		2016	\$ 46,248		
187	1645 Office Equipment		2016	\$ 3,867		
188	1650 Construction in Progress; Addition		2016	\$ -		
189	1650 Construction in Progress; Disposal		2016	\$ (95,197)		
190	1812 SCI/PS-Rittenhouse Road		2016	\$ -		
TOTAL					\$ 680,449	

		Total Audit	
Item #	Original Costs	DIFFERENCE	
vs 21-107&154-155	\$ 353,238	\$ (109,865)	
vs 158-160	\$ 3,592	\$ (23,101)	
vs 108-153&161-165	\$ 132,789	\$ 132,789	
vs 166	\$ -	\$ -	
vs 1-8	\$ 235,735	\$ (0)	
vs 156 & 157	\$ 46,248	\$ 0	
vs 20	\$ 3,868	\$ 1	
vs 167	\$ (95,197)	\$ -	
vs 168	\$ -	\$ 95,197	
vs 169	\$ -	\$ -	
		\$ 95,020	

From Audit Note D					Additions/(Disposals)	
191	Sewer plant and additions		2016	\$ 489,796		
192	Sewer system; Pump station and interceptor		2016	\$ -		
193	Sewer system; Other maintenance equipment		2016	\$ 281,983		
194	Construction in progress		2016	\$ (95,197)		
195	Office equipment		2016	\$ 3,867		
TOTAL					\$ 680,449	

		Total Audit		
	Item #	Original Costs		DIFFERENCE
vs	21-155, 158-166	\$ 489,618		(178)
vs	169	\$ -	\$ -	-
vs	1-19, 156 & 157	\$ 281,983		(0)
vs	167 & 168	\$ (95,197)		-
vs	20	\$ 3,868		1
			\$	(177)

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT					Additions/(Disposals)	
196	Sewer plant and additions			\$ 489,796		
197	Sewer system; Pump station and interceptor			\$ -		
198	Sewer system; Other maintenance equipment			\$ 281,983		
199	Construction in progress; Additions			\$ (95,197)		
200	Construction in progress; Disposal			\$ -		
201	Office equipment			\$ 3,867		
TOTAL					\$ 680,449	
202	Accumulated Depreciation			\$ 1,189,036		

	2015	Δ	2016
	\$ 50,165,078	\$ 489,796	\$ 50,654,874
	\$ 2,851,484	\$ -	\$ 2,851,484
	\$ 658,314	\$ 281,983	\$ 940,297
	\$ 95,197	\$ (95,197)	\$ -
	\$ 66,290	\$ 3,867	\$ 70,157
End of Year	\$ 53,836,363	\$ 680,449	\$ 54,516,812

Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2017										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2016) from Calculated End of Year (2015)					\$ 54,126,652					
Audit End of Year (2016)					\$ 54,516,812					
DIFFERENCE					\$ (390,160)					
Adjusted End of Year (2016) from Adjusted End of Year (2015)					\$ 61,638,197					
Audit End of Year (2016)					\$ 54,516,812					
DIFFERENCE					\$ 7,121,385					
From 2017 Fixed Asset Schedule - Summary of UGTMA 2015 Capital Expenses										
1	Maint.: coping, OMG Edge Systems (Tow. Twp. only)	S	WWTP	2017	\$ 7,640	50	5	\$ 153	\$ 764	\$ 6,876
2	Maint.: backhoe, Plasterer Equipment (Tow. Twp. only)	V	Vehicles	2017	\$ 65,000	5	5	\$ 13,000	\$ 65,000	\$ -
3	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,764	50	5	\$ 95	\$ 476	\$ 4,287
4	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 2,546	50	5	\$ 51	\$ 255	\$ 2,292
5	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,821	50	5	\$ 96	\$ 482	\$ 4,339
6	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,372	50	5	\$ 27	\$ 137	\$ 1,234
7	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 3,021	50	5	\$ 60	\$ 302	\$ 2,718
8	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 7,989	50	5	\$ 160	\$ 799	\$ 7,190
9	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,563	50	5	\$ 31	\$ 156	\$ 1,406
10	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 595	50	5	\$ 12	\$ 60	\$ 536
11	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,897	50	5	\$ 38	\$ 190	\$ 1,708
12	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 4,045	50	5	\$ 81	\$ 405	\$ 3,641
13	Maint.: electric feeder cables/transformer, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 786	50	5	\$ 16	\$ 79	\$ 708
14	Maint.: electric feeder cables/transformer, Reuter & Hanney (Tow. Twp. only)	S	WWTP	2017	\$ 6,000	50	5	\$ 120	\$ 600	\$ 5,400
15	Maint.: electric feeder cables/transformer, Reuter & Hanney (Tow. Twp. only)	S	WWTP	2017	\$ 4,377	50	5	\$ 88	\$ 438	\$ 3,940
16	Maint.: electric feeder cables/transformer, The Reporter (Tow. Twp. only)	S	WWTP	2017	\$ 591	50	5	\$ 12	\$ 59	\$ 532
17	Maint.: Ford F-250 2017, New Holland Auto Group (Tow. Twp. only)	V	Vehicles	2017	\$ 29,923	5	5	\$ 5,985	\$ 29,923	\$ -
18	Maint.: LED Lighting, Fastenal (Tow. Twp. only)	S	WWTP	2017	\$ 150	50	5	\$ 3	\$ 15	\$ 135
19	Maint.: LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 1,281	50	5	\$ 26	\$ 128	\$ 1,153
20	Maint.: LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 250	50	5	\$ 5	\$ 25	\$ 225
21	Maint.: LED Lighting, Rumsey (Tow. Twp. only)	S	WWTP	2017	\$ 2,884	50	5	\$ 58	\$ 288	\$ 2,596
22	Maint.: roof heater, Slyde S. Walton (Tow. Twp. only)	S	WWTP	2017	\$ 15,582	50	5	\$ 312	\$ 1,558	\$ 14,024
23	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,027	50	5	\$ 21	\$ 103	\$ 924
24	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 574	50	5	\$ 11	\$ 57	\$ 517
25	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 248	50	5	\$ 5	\$ 25	\$ 223
26	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,428	50	5	\$ 29	\$ 143	\$ 1,285
27	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only) (\$4,140.50)	S	WWTP	2017	\$ -	50	5	\$ -	\$ -	\$ -
28	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 822	50	5	\$ 16	\$ 82	\$ 740
29	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 878	50	5	\$ 18	\$ 88	\$ 790
30	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 2,578	50	5	\$ 52	\$ 258	\$ 2,320
31	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 396	50	5	\$ 8	\$ 40	\$ 356
32	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,650	50	5	\$ 33	\$ 165	\$ 1,485
33	Maint.: roofing #2, payment 1, Jottan, Inc. (Tow. Twp. only) (\$42,107.58)	S	WWTP	2017	\$ -	50	5	\$ -	\$ -	\$ -
34	Maint.: roofing #2, payment 2, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2017	\$ 23,572	50	5	\$ 471	\$ 2,357	\$ 21,215
35	Maint.: roofing #2, payment 3, Jottan, Inc. (Tow. Twp. only)	S	WWTP	2017	\$ 60,489	50	5	\$ 1,210	\$ 6,049	\$ 54,440
36	System: 12" storm drain valve, Hajoca Corp. (Tow. Twp. only)	EQ	WWTP	2017	\$ 634	10	5	\$ 63	\$ 317	\$ 317
37	System: 12" storm drain valve, Rem-Ark Alloys (Tow. Twp. only)	EQ	WWTP	2017	\$ 117	10	5	\$ 12	\$ 58	\$ 58
38	System: 14" storm drain, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 6,346	50	5	\$ 127	\$ 635	\$ 5,712
39	System: aeration tanks 7 & 8, Deacon (Tow. Twp. only)	S	WWTP	2017	\$ 2,952	50	5	\$ 59	\$ 295	\$ 2,657
40	System: aeration tanks 7 & 8, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 1,447	50	5	\$ 29	\$ 145	\$ 1,303
41	System: aeration tanks 7 & 8, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 1,447	50	5	\$ 29	\$ 145	\$ 1,303
42	System: blower #2 rebuild, Callahan (Tow. Twp. only)	M	WWTP	2017	\$ 603	15	5	\$ 40	\$ 201	\$ 402
43	System: blower #3 rebuild, Excelsior Blower (Tow. Twp. only)	M	WWTP	2017	\$ 16,228	15	5	\$ 1,082	\$ 5,409	\$ 10,818
44	System: centrifuge upgrade, Kai Kontrol Automation (Tow. Twp. Only)	S	WWTP	2017	\$ 13,700	50	5	\$ 274	\$ 1,370	\$ 12,330
45	System: centrifuge upgrade, Kontrol Automation (Tow. Twp. Only)	S	WWTP	2017	\$ 32,140	50	5	\$ 643	\$ 3,214	\$ 28,926
46	System: centrifuge upgrade, Motion Industries (Tow. Twp. Only)	S	WWTP	2017	\$ 5,502	50	5	\$ 110	\$ 550	\$ 4,952
47	System: centrifuge upgrade, Synagro-Hypex (Tow. Twp. Only)	S	WWTP	2017	\$ 22,218	50	5	\$ 444	\$ 2,222	\$ 19,996
48	System: centrifuge upgrade, Synagro-Hypex (Tow. Twp. Only)	S	WWTP	2017	\$ 17,025	50	5	\$ 341	\$ 1,703	\$ 15,323
49	System: comminutor #2 replacement, JWC Engironmental (Tow. Twp. Only)	S	WWTP	2017	\$ 24,219	50	5	\$ 484	\$ 2,422	\$ 21,797
50	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 3,748	50	5	\$ 75	\$ 375	\$ 3,373
51	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 186	50	5	\$ 4	\$ 19	\$ 167
52	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 262	50	5	\$ 5	\$ 26	\$ 236
53	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,082	50	5	\$ 22	\$ 108	\$ 974
54	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 318	50	5	\$ 6	\$ 32	\$ 286
55	System: copper study, Bursich Assocs. (Tow. Twp. only) (\$84.75)	S	WWTP	2017	\$ -	50	5	\$ -	\$ -	\$ -
56	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 57	50	5	\$ 1	\$ 6	\$ 51
57	System: generator refurb, Dyna-Tech (Tow. Twp. only)	M	WWTP	2017	\$ 2,400	15	5	\$ 160	\$ 800	\$ 1,600
58	System: grit removal, Bursich Assocs. (Tow. Twp. only)	M	WWTP	2017	\$ 997	15	5	\$ 66	\$ 332	\$ 665
59	System: grit removal, Bursich Assocs. (Tow. Twp. only)	M	WWTP	2017	\$ 806	15	5	\$ 54	\$ 269	\$ 537
60	System: Hoffman #2 blower rebuild, D.R. Cordell (Tow. Twp. only)	M	WWTP	2017	\$ 1,148	15	5	\$ 77	\$ 383	\$ 765
61	System: Hoffman #2 blower rebuild, Excelsior Blower (Tow. Twp. only)	M	WWTP	2017	\$ 16,228	15	5	\$ 1,082	\$ 5,409	\$ 10,818
62	System: hydraulic improvements, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 65	50	5	\$ 1	\$ 6	\$ 58
63	System: hydraulic improvements, Deacon Ind. Supply (Tow. Twp. only)	S	WWTP	2017	\$ 217	50	5	\$ 4	\$ 22	\$ 195
64	System: hydraulic improvements, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 509	50	5	\$ 10	\$ 51	\$ 458
65	System: hydraulic improvements, MDG Equip. Co. (Tow. Twp. only)	S	WWTP	2017	\$ 500	50	5	\$ 10	\$ 50	\$ 450
66	System: hydraulics, George's Tool Rental (Tow. Twp. only)	S	WWTP	2017	\$ 758	50	5	\$ 15	\$ 76	\$ 682
67	System: hydraulics, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 723	50	5	\$ 14	\$ 72	\$ 650
68	System: hydraulics, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 431	50	5	\$ 9	\$ 43	\$ 388
69	System: hydraulics, MDG Equip. Co. (Tow. Twp. only)	S	WWTP	2017	\$ 741	50	5	\$ 15	\$ 74	\$ 667
70	System: mag/flow meters, ABB, Inc. (Tow. Twp. only)	EQ	WWTP	2017	\$ 8,909	10	5	\$ 891	\$ 4,455	\$ 4,455
71	System: SCADA, Beyond Components (Tow. Twp. only)	EC	WWTP	2017	\$ 87	15	5	\$ 6	\$ 29	\$ 58
72	System: SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 1,840	15	5	\$ 123	\$ 613	\$ 1,227
73	System: SCADA, Connections Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 1,555	15	5	\$ 104	\$ 518	\$ 1,037
74	System: SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 468	15	5	\$ 31	\$ 156	\$ 312
75	System: SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 1,775	15	5	\$ 118	\$ 592	\$ 1,183
76	System: SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 1,108	15	5	\$ 74	\$ 369	\$ 739
77	System: SCADA, Cooper Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 97	15	5	\$ 6	\$ 32	\$ 64
78	System: SCADA, Fiber Instrument Sales (Tow. Twp. only)	EC	WWTP	2017	\$ 219	15	5	\$ 15	\$ 73	\$ 146
79	System: SCADA, Fiber Instruments (Tow. Twp. only)	EC	WWTP	2017	\$ 210	15	5	\$ 14	\$ 70	\$ 140
80	System: SCADA, Kai Kontrol Automation (Tow. Twp. only)	EC	WWTP	2017	\$ 32,357	15	5	\$ 2,157	\$ 10,786	\$ 21,571
81	System: SCADA, Rumsey (Tow. Twp. only)	EC	WWTP	2017	\$ 687	15	5	\$ 46	\$ 229	\$ 458
82	System: SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 121	15	5	\$ 8	\$ 40	\$ 81
83	System: SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 147	15	5	\$ 10	\$ 49	\$ 98
84	System: SCADA, United Electric (Tow. Twp. only)	EC	WWTP	2017	\$ 126	15	5	\$ 8	\$ 42	\$ 84
85	System: Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 318	50	5	\$ 6	\$ 32	\$ 286
86	System: Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,803	50	5	\$ 36	\$ 180	\$ 1,622
87	System: Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 285	50	5	\$ 6	\$ 29	\$ 257
88	System: Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 97	50	5	\$ 2	\$ 10	\$ 87
89	System: Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,401	50	5	\$ 28	\$ 140	\$ 1,261

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	System; Stg. 1 discharge manifold bypass, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 32	50	5	\$ 1	\$ 3	\$ 29
91	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 810	50	5	\$ 16	\$ 81	\$ 729
92	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 65	50	5	\$ 1	\$ 6	\$ 58
93	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 323	50	5	\$ 6	\$ 32	\$ 290
94	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 187	50	5	\$ 4	\$ 19	\$ 168
95	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 125	50	5	\$ 3	\$ 13	\$ 113
96	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 242	50	5	\$ 5	\$ 24	\$ 218
97	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 920	50	5	\$ 18	\$ 92	\$ 828
98	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,143	50	5	\$ 23	\$ 114	\$ 1,029
99	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 32	50	5	\$ 1	\$ 3	\$ 29
100	System; Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 561	50	5	\$ 11	\$ 56	\$ 504
101	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,715	50	5	\$ 114	\$ 572	\$ 5,144
102	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,705	50	5	\$ 114	\$ 571	\$ 5,135
103	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,676	50	5	\$ 114	\$ 568	\$ 5,108
104	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 266	50	5	\$ 5	\$ 27	\$ 239
105	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,710	50	5	\$ 114	\$ 571	\$ 5,139
106	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,710	50	5	\$ 114	\$ 571	\$ 5,139
107	System; Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2017	\$ 5,698	50	5	\$ 114	\$ 570	\$ 5,128
108	System; Stg. 1 phosphorus removal, Pyrz Water Supply (Tow. Twp. only)	S	WWTP	2017	\$ 1,995	50	5	\$ 40	\$ 200	\$ 1,796
109	System; Stg. 1 scum pump & piping, Applied Analytics (Tow. Twp. only)	S	WWTP	2017	\$ 1,346	50	5	\$ 27	\$ 135	\$ 1,211
110	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 455	50	5	\$ 9	\$ 46	\$ 410
111	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,426	50	5	\$ 29	\$ 143	\$ 1,283
112	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 148	50	5	\$ 3	\$ 15	\$ 133
113	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 434	50	5	\$ 9	\$ 43	\$ 391
114	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 868	50	5	\$ 17	\$ 87	\$ 781
115	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 434	50	5	\$ 9	\$ 43	\$ 391
116	System; Stg. 1 scum pump & piping, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 310	50	5	\$ 6	\$ 31	\$ 279
117	System; Stg. 1 scum pump & piping, Deacon Industrial (Tow. Twp. only)	S	WWTP	2017	\$ 103	50	5	\$ 2	\$ 10	\$ 92
118	System; Stg. 1 scum pump & piping, Gouldley Welding (Tow. Twp. only)	S	WWTP	2017	\$ 361	50	5	\$ 7	\$ 36	\$ 325
119	System; Stg. 1 scum pump & piping, Gouldley (Tow. Twp. only)	S	WWTP	2017	\$ 700	50	5	\$ 14	\$ 70	\$ 630
120	System; Stg. 1 scum pump & piping, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 2,006	50	5	\$ 40	\$ 201	\$ 1,806
121	System; Stg. 1 scum pump & piping, Hajoca Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 229	50	5	\$ 5	\$ 23	\$ 206
122	System; Stg. 1 scum pump & piping, Iron Horse Environmental (Tow. Twp. only)	S	WWTP	2017	\$ 11,788	50	5	\$ 236	\$ 1,179	\$ 10,609
123	System; Stg. 1 scum pump & piping, Jacob Schmidt (Tow. Twp. only)	S	WWTP	2017	\$ 420	50	5	\$ 8	\$ 42	\$ 378
124	System; Stg. 1 scum pump & piping, MLK & Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 1,314	50	5	\$ 26	\$ 131	\$ 1,183
125	System; Stg. 1 scum pump & piping, Onyx Valve (Tow. Twp. only)	S	WWTP	2017	\$ 547	50	5	\$ 11	\$ 55	\$ 492
126	System; Stg. 1 scum pump & piping, Triflow Corp. (Tow. Twp. only)	S	WWTP	2017	\$ 553	50	5	\$ 11	\$ 55	\$ 498
127	System; Stg. 2 inf. Pump discharge header, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 407	50	5	\$ 8	\$ 41	\$ 366
128	System; Stg. 2 inf. Pump discharge header, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2017	\$ 32	50	5	\$ 1	\$ 3	\$ 29
129	System; Stg. 2 RAS VFD, Danfoss, LLC (Tow. Twp. only)	EC	WWTP	2017	\$ 7,363	15	5	\$ 491	\$ 2,454	\$ 4,909
130	System; Stg. 2 scum finals, Gouldley (Tow. Twp. only) (\$3,265.00)	S	WWTP	2017	\$ -	50	5	\$ -	\$ -	\$ -
131	System; Stg. 2 trickling filter gearbox & seal, Ovivo USA (Tow. Twp. only)	EQ	WWTP	2017	\$ 10,448	10	5	\$ 1,045	\$ 5,224	\$ 5,224
132	System; storm drain valve, front gate, DeZurik, Inc. (Tow. Twp. only)	EQ	WWTP	2017	\$ 3,365	10	5	\$ 337	\$ 1,683	\$ 1,683
133	System; tertiary 2 finals overflow piping, Hajoca (Tow. Twp. only)	S	WWTP	2017	\$ 723	50	5	\$ 14	\$ 72	\$ 650
134	System; tertiary 2 finals overflow piping, MDG Equip. Co. (Tow. Twp. only)	S	WWTP	2017	\$ 500	50	5	\$ 10	\$ 50	\$ 450
135	System; tricklers, MGK Industries (Tow. Twp. only)	S	WWTP	2017	\$ 13,980	50	5	\$ 280	\$ 1,398	\$ 12,582
136	System; trickling filter repair, MGK Industries (Tow. Twp. only)	M	WWTP	2017	\$ 28,773	15	5	\$ 1,918	\$ 9,591	\$ 19,182
137	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,051	15	5	\$ 137	\$ 684	\$ 1,367
138	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,246	15	5	\$ 150	\$ 749	\$ 1,497
139	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 3,123	15	5	\$ 208	\$ 1,041	\$ 2,082
140	System; CAP, CMP, KRI metering, Bursich Assocs. (\$84.75)	M	Interceptor	2017	\$ -	15	5	\$ -	\$ -	\$ -
141	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 516	15	5	\$ 34	\$ 172	\$ 344
142	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 1,852	15	5	\$ 123	\$ 617	\$ 1,235
143	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 2,416	15	5	\$ 161	\$ 805	\$ 1,611
144	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 876	15	5	\$ 58	\$ 292	\$ 584
145	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 4,281	15	5	\$ 285	\$ 1,427	\$ 2,854
146	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 517	15	5	\$ 34	\$ 172	\$ 344
147	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 309	15	5	\$ 21	\$ 103	\$ 206
148	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2017	\$ 3,634	15	5	\$ 242	\$ 1,211	\$ 2,423
149	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 7,723	50	5	\$ 154	\$ 772	\$ 6,951
150	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 3,888	50	5	\$ 78	\$ 389	\$ 3,499
151	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 16,169	50	5	\$ 323	\$ 1,617	\$ 14,552
152	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 3,861	50	5	\$ 77	\$ 386	\$ 3,474
153	System; KRI manhole #3 to junction box, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,161	50	5	\$ 23	\$ 116	\$ 1,045
154	System; KRI seeding, reimburse TMA Operating Acct.	S	Interceptor	2017	\$ 1,600	50	5	\$ 32	\$ 160	\$ 1,440
155	System; KRI trail support, Bursich Assocs. (Tow. Twp. only) (\$242.00)	S	Interceptor	2017	\$ -	50	5	\$ -	\$ -	\$ -
156	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 472	50	5	\$ 9	\$ 47	\$ 425
157	System; KRI trail support, Bursich Assocs. (Tow. Twp. only) (\$2,743.00)	S	Interceptor	2017	\$ -	50	5	\$ -	\$ -	\$ -
158	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 412	50	5	\$ 8	\$ 41	\$ 370
159	System; KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2017	\$ 924	50	5	\$ 18	\$ 92	\$ 832
160	System; KRI upgrade Notice to Bidders, 21st Century Media (Tow. Twp. only)	S	Interceptor	2017	\$ 1,203	50	5	\$ 24	\$ 120	\$ 1,083
161	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 9,054	50	5	\$ 181	\$ 905	\$ 8,148
162	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,593	50	5	\$ 112	\$ 559	\$ 5,034
163	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,434	50	5	\$ 89	\$ 443	\$ 3,991
164	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,089	50	5	\$ 82	\$ 409	\$ 3,680
165	System; KRI upgrade, Bursich Assocs. (\$16,925.82)	S	Interceptor	2017	\$ -	50	5	\$ -	\$ -	\$ -
166	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 12,288	50	5	\$ 246	\$ 1,229	\$ 11,060
167	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,919	50	5	\$ 118	\$ 592	\$ 5,327
168	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 7,034	50	5	\$ 141	\$ 703	\$ 6,330
169	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 13,266	50	5	\$ 265	\$ 1,327	\$ 11,939
170	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 5,232	50	5	\$ 105	\$ 523	\$ 4,709
171	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 14,435	50	5	\$ 289	\$ 1,444	\$ 12,992
172	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2017	\$ 4,136	50	5	\$ 83	\$ 414	\$ 3,723
173	System; KRI upgrade, Dischell, Bartle, Dooley (Tow. Twp. only)	S	Interceptor	2017	\$ 64	50	5	\$ 1	\$ 6	\$ 58
174	System; KRI upgrade, Dischell, Bartle, Dooley (Tow. Twp. only)	S	Interceptor	2017	\$ 304	50	5	\$ 6	\$ 30	\$ 274
175	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,008	50	5	\$ 20	\$ 101	\$ 907
176	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 528	50	5	\$ 11	\$ 53	\$ 475
177	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,504	50	5	\$ 30	\$ 150	\$ 1,354
178	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 2,288	50	5	\$ 46	\$ 229	\$ 2,059
179	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 2,171	50	5	\$ 43	\$ 217	\$ 1,954
180	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 911	50	5	\$ 18	\$ 91	\$ 820
181	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 1,686	50	5	\$ 34	\$ 169	\$ 1,518
182	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2017	\$ 912	50	5	\$ 18	\$ 91	\$ 821
183	System; KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only) (\$3,344.00)	S	Interceptor	2017	\$ -	50	5	\$ -	\$ -	\$ -
184	System; KRI upgrade, PA Turnpike Commission	S	Interceptor	2017	\$ 1,895	50	5	\$ 38	\$ 189	\$ 1,705
185	System; KRI upgrade, PECO pipeline easement, PECO Energy Co.	S	Interceptor	2017	\$ 4,700	50	5	\$ 94	\$ 470	\$ 4,230
186	System; KRI upgrade, pymt. #1, Joao & Bradley	S	Interceptor	2017	\$ 459,303	50	5	\$ 9,186	\$ 45,930	\$ 413,373
187	System; KRI upgrade, pymt. #1, Joao & Bradley (Tow. Twp. only)	S	Interceptor	2017	\$ 210,985	50	5	\$ 4,220	\$ 21,099	\$ 189,887
188	System; KRI upgrade, pymt. #2, Joao & Bradley	S	Interceptor	2017	\$ 458,755	50	5	\$ 9,175	\$ 45,876	\$ 412,880
189	System; KRI upgrade, pymt. #3, Joao & Bradley	S	Interceptor	2017	\$ 264,046	50	5	\$ 5,281	\$ 26,405	\$ 237,641
190	System; KRI upgrade, pymt. #4, Joao & Bradley (\$367,887.50) voided/\$356,487.50 voided	S	Interceptor	2017	\$ 293,788	50	5	\$ 5,876	\$ 29,379	\$ 264,409
191	System; MH 1-3 pipe, HD Supply (Tow. Twp. only)	S	Mains	2017	\$ 35,938	50	5	\$ 719	\$ 3,594	\$ 32,344
192	System; MH 1-3 pipe, The Reporter (Tow. Twp. only)	S	Mains	2017	\$ 1,111	50	5	\$ 22	\$ 111	\$ 1,000
193	Reimbursement		WWTP	2017	\$ (18,600)	N/A	5	\$ -	\$ -	\$ -
194	Reimbursement		WWTP	2017	\$ 1,500	N/A	5	\$ -	\$ -	\$ -
Section Total					\$ 2,489,552			\$ 36,747	\$ 183,737	\$ 436,307

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From 2017 Fixed Asset Schedule - Summary of UGTMA 2015 Capital Expenses										
195	Total CIP(Construction in Progress) Additions			2017	\$ 44,450	N/A	5	\$ -	\$ -	\$ -
Section Total					\$ 44,450			\$ -	\$ -	\$ -
There is no information about any Sewer System Additions										
From Audit Note D										
196	Sewer system; Pump station and interceptor			2017	\$ -	N/A	5	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 2,534,001			\$ 36,747	\$ 183,737	\$ 436,307
Audit TOTAL(2017)					\$ 2,534,004					
DIFFERENCE					\$ (3)					
Calculated End of Year (2017) from Calculated End of Year (2016)					\$ 56,660,654					
Audit End of Year (2017)					\$ 57,050,816					
DIFFERENCE					\$ (390,162)					
From Sewer Construction Costs by Year Installed										
197	Sewer System; installation of new mains and manholes	S	Mains	2017	\$ -	50	5	\$ -	\$ -	\$ -
198	Sewer System; installation of new mains and manholes	S	Interceptor	2017	\$ -	50	5	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 197 + item 198)					\$ 2,534,001			\$ 36,747	\$ 183,737	\$ 436,307
Adjusted End of Year (2017) from Adjusted End of Year (2016)					\$ 64,172,199					
Audit End of Year (2017)					\$ 57,050,816					
DIFFERENCE					\$ 7,121,383					

FOR COMPARISON

From Fixed Asset Schedule (PDF)				Additions/(Disposals)	
199	1610 Sewer Plant Equipment; Additions		2017	\$	2,228,817
200	1620 Towamencin Sewer System; Additions		2017	\$	-
201	1630 U.G. Sewer System; Additions		2017	\$	-
202	1640 Maintenance		2017	\$	260,737
203	1645 Office Equipment		2017	\$	-
204	1650 Construction in Progress; Addition		2017	\$	44,450
205	1650 Construction in Progress; Disposal		2017	\$	-
206	1812 SCI/PS-Rittenhouse Road		2017	\$	-
TOTAL				\$	2,534,003

		Total Audit			
		Original Costs		DIFFERENCE	
vs	36-136&193-194	\$ 342,206	\$	(1,886,611)	
vs	137-192	\$ 1,886,608	\$	1,886,608	
vs	N/A	\$ -	\$	-	
vs	1-35	\$ 260,738	\$	1	
vs	N/A	\$ -	\$	-	
vs	195	\$ 44,450	\$	-	
vs	N/A	\$ -	\$	-	
vs	196	\$ -	\$	-	
				\$	(2)

From Audit Note D				Additions/(Disposals)	
207	Sewer plant and additions		2017	\$	2,228,817
208	Sewer system; Pump station and interceptor		2017	\$	-
209	Sewer system; Other maintenance equipment		2017	\$	260,737
210	Construction in progress		2017	\$	44,450
211	Office equipment		2017	\$	-
TOTAL				\$	2,534,004

		Total Audit			
		Original Costs		DIFFERENCE	
vs	36-136&193-194	\$ 342,206	\$	(1,886,611)	
vs	137-192	\$ 1,886,608	\$	1,886,608	
vs	1-35	\$ 260,738	\$	1	
vs	195	\$ 44,450	\$	(0)	
vs	N/A	\$ -	\$	-	
				\$	(3)

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
212	Sewer plant and additions			\$	2,228,817
213	Sewer system; Pump station and interceptor			\$	-
214	Sewer system; Other maintenance equipment			\$	260,737
215	Construction in progress; Additions			\$	44,450
216	Construction in progress; Disposal			\$	-
217	Office equipment			\$	-
TOTAL				\$	2,534,004

		2016	Δ	2017
	\$	50,654,874	\$	2,228,817
	\$	2,851,484	\$	-
	\$	940,297	\$	260,737
	\$	-	\$	44,450
	\$	70,157	\$	-
End of Year	\$	54,516,812	\$	2,534,004
				\$ 57,050,816

From Audit Note 4 PROPERTY, PLANT AND EQUIPMENT				Reported	
218	Accumulated Depreciation			\$	1,275,567
219	Total Capital Assets being depreciated, net			\$	1,213,987
220	Capital Assets, net			\$	1,258,437

		2016	Δ	2017
	\$	(30,747,212)	\$	(1,273,566)
	\$	23,769,600	\$	1,215,988
	\$	23,769,600	\$	1,260,438
				\$ 25,030,038

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2018										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2017) from Calculated End of Year (2016)					\$ 56,660,654					
Audit End of Year (2017)					\$ 57,050,816					
DIFFERENCE					\$ (390,162)					
Adjusted End of Year (2017) from Adjusted End of Year (2016)					\$ 64,172,199					
Audit End of Year (2017)					\$ 57,050,816					
DIFFERENCE					\$ 7,121,383					
From 2018 Fixed Asset Schedule - Summary of UGTMA 2018 Capital Expenses										
1	Maint.: re-roofing sludge handling/thickener bldgs., Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 118	50	4	\$ 2	\$ 9	\$ 108
2	Maint.: re-roofing sludge handling/thickener bldgs., Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 27	50	4	\$ 1	\$ 2	\$ 24
3	Maint.: building structures/pad shelving, TMA (advanced Handling Svcs.) pd. w/ credit card	S	WWTP	2018	\$ 4,631	50	4	\$ 93	\$ 371	\$ 4,261
4	Maint.: efflorescence removal & seating, Hy Pressure Washing (Tow. Twp. only)	S	WWTP	2018	\$ 9,895	50	4	\$ 198	\$ 792	\$ 9,103
5	Maint.: KRI paving, Highway Materials, Inc. (Tow. Twp. only)	S	Interceptor	2018	\$ 4,612	50	4	\$ 92	\$ 369	\$ 4,243
6	Maint.: Roofing #2 (2016-1) final pymt., Jottan, Inc. (Tow. Twp. only)	S	WWTP	2018	\$ 10,000	50	4	\$ 200	\$ 800	\$ 9,200
7	Maint.: Roofing #2 2016-1, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 1,198	50	4	\$ 24	\$ 96	\$ 1,102
8	Maint.: roofing #2, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 124	50	4	\$ 2	\$ 10	\$ 114
9	System: air compressors, TMA (Scales) pd. w/ credit card	EQ	WWTP	2018	\$ 10,878	10	4	\$ 1,088	\$ 4,351	\$ 6,527
10	System: building structures, Phase4 Contracting (Tow. Twp. only)	S	WWTP	2018	\$ 19,000	50	4	\$ 380	\$ 1,520	\$ 17,480
11	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 807	50	4	\$ 16	\$ 65	\$ 742
12	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 32	50	4	\$ 1	\$ 3	\$ 30
13	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 80	50	4	\$ 2	\$ 6	\$ 73
14	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 244	50	4	\$ 5	\$ 20	\$ 225
15	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 3,532	50	4	\$ 71	\$ 283	\$ 3,249
16	System: copper study, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 767	50	4	\$ 15	\$ 61	\$ 706
17	System: hydraulics upgrade, George's Tool Rental (Tow. Twp. only)	S	WWTP	2018	\$ 624	50	4	\$ 12	\$ 50	\$ 574
18	System: hydraulics upgrade, Hajoja Corp. (Tow. Twp. only)	S	WWTP	2018	\$ 512	50	4	\$ 10	\$ 41	\$ 471
19	System: isolation gates for receiving, Whipples, Inc. (Tow. Twp. only)	S	WWTP	2018	\$ 9,610	50	4	\$ 192	\$ 769	\$ 8,841
20	System: SCADA MCC6, KAI Kontrol Automation (Tow. Twp. only)	EC	WWTP	2018	\$ 24,813	15	4	\$ 1,654	\$ 6,617	\$ 18,197
21	System: SCADA upgrade, KAI Kontrol Automation (Tow. Twp. only)	EC	WWTP	2018	\$ 10,937	15	4	\$ 729	\$ 2,917	\$ 8,020
22	System: Stg. 1 phosphorus removal, Anchor Pump (Tow. Twp. only)	S	WWTP	2018	\$ 14,700	50	4	\$ 294	\$ 1,176	\$ 13,524
23	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 388	50	4	\$ 8	\$ 31	\$ 357
24	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 5,656	50	4	\$ 113	\$ 452	\$ 5,204
25	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 3,164	50	4	\$ 63	\$ 253	\$ 2,910
26	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 3,735	50	4	\$ 75	\$ 299	\$ 3,436
27	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 4,154	50	4	\$ 83	\$ 332	\$ 3,822
28	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 2,234	50	4	\$ 45	\$ 179	\$ 2,055
29	System: Stg. 1 phosphorus removal, Bursich Assocs. (Tow. Twp. only)	S	WWTP	2018	\$ 27	50	4	\$ 1	\$ 2	\$ 24
30	System: Stg. 1 phosphorus removal, Coastal Technical Sales (Tow. Twp. only)	S	WWTP	2018	\$ 7,500	50	4	\$ 150	\$ 600	\$ 6,900
31	System: Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2018	\$ 3,275	50	4	\$ 65	\$ 262	\$ 3,013
32	System: Stg. 1 phosphorus removal, JG Specialty Chemicals (Tow. Twp. only)	S	WWTP	2018	\$ 18,937	50	4	\$ 379	\$ 1,515	\$ 17,422
33	System: Stg. 1 phosphorus removal, JG Specialty Chems (Tow. Twp. only)	S	WWTP	2018	\$ 5,676	50	4	\$ 114	\$ 454	\$ 5,222
34	System: Stg. 1 phosphorus removal, TMA (Nyce Crete & Landis (Tow. Twp. only)) pd. w/credit card	S	WWTP	2018	\$ 353	50	4	\$ 7	\$ 28	\$ 325
35	System: Stg. 2 trickler rebuild, MGK Industries (Tow. Twp. only)	S	WWTP	2018	\$ 38,830	50	4	\$ 777	\$ 3,106	\$ 35,724
36	System: Transformer Contract 2017-5, BSI, Inc. (Tow. Twp. only)	EC	WWTP	2018	\$ 167,960	15	4	\$ 11,197	\$ 44,789	\$ 123,171
37	System: Transformer Contract 2017-5, final payment, BSI, Inc. (Tow. Twp. only)	EC	WWTP	2018	\$ 8,840	15	4	\$ 589	\$ 2,357	\$ 6,483
38	System: tricklers, MGK Industries (Tow. Twp. only)	S	WWTP	2018	\$ 19,750	50	4	\$ 395	\$ 1,580	\$ 18,170
39	System: upper thickener bldg. 3 & 4, Hajoja Corp. (Tow. Twp. only)	S	WWTP	2018	\$ 3,036	50	4	\$ 61	\$ 243	\$ 2,793
40	System: Vaughn chopper pump, George Kelso Co. (Tow. Twp. only)	EQ	WWTP	2018	\$ 6,700	10	4	\$ 670	\$ 2,680	\$ 4,020
41	System: muffin monster replacement, JWC (Tow. Twp. only)	EQ	WWTP	2018	\$ 24,220	10	4	\$ 2,422	\$ 9,688	\$ 14,532
42	System: phosphorus pump Stg. 1, LRM, Inc. (Tow. Twp. only)	S	WWTP	2018	\$ 4,172	50	4	\$ 83	\$ 334	\$ 3,838
43	System: pilot for sludge dewatering, Fournier (Tow. Twp. only)	EQ	WWTP	2018	\$ 1,500	10	4	\$ 150	\$ 600	\$ 900
44	System: polymer make-up system, Connections Automation (Tow. Twp. only)	EQ	WWTP	2018	\$ 5,335	10	4	\$ 534	\$ 2,134	\$ 3,201
45	System: pump for trickling filter, Xylem Water Solutions (Tow. Twp. only)	EQ	WWTP	2018	\$ 12,600	10	4	\$ 1,260	\$ 5,040	\$ 7,560
46	System: rag compactor screws, Gouldley Welding (Tow. Twp. only)	EQ	WWTP	2018	\$ 3,900	10	4	\$ 390	\$ 1,560	\$ 2,340
47	System: rag compactor, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2018	\$ 1,059	10	4	\$ 106	\$ 423	\$ 635
48	System: rag compactor, Bursich Assocs. (Tow. Twp. only)	EQ	WWTP	2018	\$ 863	10	4	\$ 86	\$ 345	\$ 518
49	System: rebuild Hoffman blower, Excelsior Blower Systems (Tow. Twp. only)	EQ	WWTP	2018	\$ 17,254	10	4	\$ 1,725	\$ 6,902	\$ 10,352
50	System: receiving station isolation gates, Whipples, Inc. (Tow. Twp. only)	S	WWTP	2018	\$ 8,290	50	4	\$ 166	\$ 663	\$ 7,627
51	System: recirc RAS pumps, Danfoss LLC (Tow. Twp. only)	EQ	WWTP	2018	\$ 6,629	10	4	\$ 663	\$ 2,651	\$ 3,977
52	System: rotostrainer drum replacement, Parkson (Tow. Twp. only)	EQ	WWTP	2018	\$ 13,523	10	4	\$ 1,352	\$ 5,409	\$ 8,114
53	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 4,848	15	4	\$ 323	\$ 1,293	\$ 3,555
54	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 1,125	15	4	\$ 75	\$ 300	\$ 825
55	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 2,721	15	4	\$ 181	\$ 726	\$ 1,995
56	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 3,123	15	4	\$ 208	\$ 833	\$ 2,290
57	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 1,537	15	4	\$ 102	\$ 410	\$ 1,127
58	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 2,274	15	4	\$ 152	\$ 606	\$ 1,668
59	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 1,781	15	4	\$ 119	\$ 475	\$ 1,306
60	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 557	15	4	\$ 37	\$ 148	\$ 408
61	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 875	15	4	\$ 58	\$ 233	\$ 641
62	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 318	15	4	\$ 21	\$ 85	\$ 233
63	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 4,347	15	4	\$ 290	\$ 1,159	\$ 3,188
64	System: CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2018	\$ 2,921	15	4	\$ 195	\$ 779	\$ 2,142
65	System: KRI trail support, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 32	50	4	\$ 1	\$ 3	\$ 30
66	System: KRI upgrade MH (1) to (3) final pymt., Almeida & Hudak (Tow. Twp. only)	S	Interceptor	2018	\$ 1,650	50	4	\$ 33	\$ 132	\$ 1,518
67	System: KRI upgrade MH (1) to (3) pymt. #1, Almeida & Hudak (Tow. Twp. only)	S	Interceptor	2018	\$ 10,728	50	4	\$ 215	\$ 858	\$ 9,870
68	System: KRI upgrade MH (1) to (3) pymt. #1, Almeida & Hudak (Tow. Twp. only)	S	Interceptor	2018	\$ 176,765	50	4	\$ 3,535	\$ 14,141	\$ 162,623
69	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 2,008	50	4	\$ 40	\$ 161	\$ 1,847
70	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,755	50	4	\$ 35	\$ 140	\$ 1,615
71	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,715	50	4	\$ 34	\$ 137	\$ 1,578
72	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 411	50	4	\$ 8	\$ 33	\$ 378
73	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 800	50	4	\$ 16	\$ 64	\$ 736
74	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 2,293	50	4	\$ 46	\$ 183	\$ 2,109
75	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,024	50	4	\$ 20	\$ 82	\$ 942
76	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 17,845	50	4	\$ 357	\$ 1,428	\$ 16,418
77	System: KRI upgrade MH (1) to (3), Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 2,932	50	4	\$ 59	\$ 235	\$ 2,697
78	System: KRI upgrade paving, Towamencin Township (Tow. Twp. only)	S	Interceptor	2018	\$ 35,263	50	4	\$ 705	\$ 2,821	\$ 32,442
79	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 97	50	4	\$ 2	\$ 8	\$ 89
80	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 9,070	50	4	\$ 181	\$ 726	\$ 8,344
81	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 396	50	4	\$ 8	\$ 32	\$ 365
82	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,023	50	4	\$ 20	\$ 82	\$ 941
83	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 65	50	4	\$ 1	\$ 5	\$ 59
84	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 9,711	50	4	\$ 194	\$ 777	\$ 8,934
85	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,472	50	4	\$ 29	\$ 118	\$ 1,354
86	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 406	50	4	\$ 8	\$ 32	\$ 373
87	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 2,190	50	4	\$ 44	\$ 175	\$ 2,015
88	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 226	50	4	\$ 5	\$ 18	\$ 208
89	System: KRI upgrade, Bursich Assocs. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,205	50	4	\$ 24	\$ 96	\$ 1,109

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	System: KRI upgrade, Dischell, Bartle, Dooley, P.C. (Tow. Twp. only)	S	Interceptor	2018	\$ 1,232	50	4	\$ 25	\$ 99	\$ 1,133
91	System: KRI upgrade, pymt. #4 balance due, Joao & Bradley (Tow. Twp. only)	S	Interceptor	2018	\$ 74,100	50	4	\$ 1,482	\$ 5,928	\$ 68,172
92	System: KRI upgrade, pymt. #5, Joao & Bradley (Tow. Twp. only)	S	Interceptor	2018	\$ 1,273	50	4	\$ 25	\$ 102	\$ 1,171
93	System: KRI upgrade, pymt. #6, Joao & Bradley (Tow. Twp. only)	S	Interceptor	2018	\$ 104,360	50	4	\$ 2,087	\$ 8,349	\$ 96,011
94	System: LPT bell replacement, ASGCO (Tow. Twp. only)	EQ	WWTP	2018	\$ 1,069	10	4	\$ 107	\$ 428	\$ 641
95	System: LPT bell replacement, ASGCO (Tow. Twp. only)	EQ	WWTP	2018	\$ 645	10	4	\$ 65	\$ 258	\$ 387
96	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 997	15	4	\$ 66	\$ 266	\$ 731
97	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 1,520	15	4	\$ 101	\$ 405	\$ 1,115
98	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 3,137	15	4	\$ 209	\$ 836	\$ 2,300
99	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 1,840	15	4	\$ 123	\$ 491	\$ 1,349
100	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 9,699	15	4	\$ 647	\$ 2,586	\$ 7,112
101	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 3,841	15	4	\$ 256	\$ 1,024	\$ 2,817
102	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 280	15	4	\$ 19	\$ 75	\$ 206
103	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 871	15	4	\$ 58	\$ 232	\$ 638
104	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 1,476	15	4	\$ 98	\$ 394	\$ 1,082
105	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 6,445	15	4	\$ 430	\$ 1,719	\$ 4,727
106	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 1,218	15	4	\$ 81	\$ 325	\$ 893
107	System: main elec. Cable/transformer, Bursich Assocs. (Tow. Twp. only)	EC	WWTP	2018	\$ 2,953	15	4	\$ 197	\$ 787	\$ 2,165
108	System: misc. obsolete electrical, Franklin Electric (Tow. Twp. only)	EC	WWTP	2018	\$ 11,730	15	4	\$ 782	\$ 3,128	\$ 8,602
109	System: utility water system filter, Orival, Inc. (Tow. Twp. only)	EQ	WWTP	2018	\$ 5,076	10	4	\$ 508	\$ 2,031	\$ 3,046
110	System: utility water filter, Orival, Inc. (Tow. Twp. only)	EQ	WWTP	2018	\$ 4,422	10	4	\$ 442	\$ 1,769	\$ 2,653
111	Duplicate payment returned from Orival, Inc.	EQ	WWTP	2018	\$ (4,422)	10	4	\$ (442)	\$ (1,769)	\$ (2,653)
Section Total					\$ 1,067,963			\$ 43,051	\$ 172,203	\$ 890,684
From Audit Note D PROPERTY, PLANT AND EQUIPMENT										
112	Total CIP(Construction in Progress)			2018	\$ (19,972)	N/A	4	\$ -	\$ -	\$ -
113	Sewer system; Pump station and interceptor			2018	\$ -	N/A	4	\$ -	\$ -	\$ -
Section Total					\$ (19,972)			\$ -	\$ -	\$ -
					TOTAL			\$ 43,051	\$ 172,203	\$ 890,684
					Audit TOTAL(2018)			\$ 1,058,869		
					DIFFERENCE			\$ (10,878)		
					Calculated End of Year (2018) from Calculated End of Year (2017)			\$ 57,708,645		
					Audit End of Year (2018)			\$ 58,109,685		
					DIFFERENCE			\$ (401,040)		
From Sewer Construction Costs by Year Installed										
114	Sewer System; installation of new mains and manholes	S	Mains	2018	\$ -	50	4	\$ -	\$ -	\$ -
115	Sewer System; installation of new mains and manholes	S	Interceptor	2018	\$ -	50	4	\$ -	\$ -	\$ -
					Adjusted TOTAL (TOTAL + item 114 + item 115)			\$ 43,051	\$ 172,203	\$ 890,684
					Adjusted End of Year (2018) from Adjusted End of Year (2017)			\$ 65,220,189		
					Audit End of Year (2018)			\$ 58,109,685		
					DIFFERENCE			\$ 7,110,504		

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)	
116	1610 Sewer Plant Equipment; Additions		2018	\$ 1,052,658	
117	1620 Towamencin Sewer System; Additions		2018	\$ -	
118	1630 U.G. Sewer System; Additions		2018	\$ -	
119	1640 Maintenance		2018	\$ 26,183	
120	1645 Office Equipment		2018	\$ -	
TOTAL				\$ 1,078,841	

Total Audit				DIFFERENCE	
Item #	Original Costs				
vs 9-111	\$ 1,037,358	\$		\$ (15,300)	
vs N/A	\$ -	\$		\$ -	
vs N/A	\$ -	\$		\$ -	
vs 1-8	\$ 30,605	\$		\$ 4,422	
vs N/A	\$ -	\$		\$ -	
				\$ (10,878)	

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
121	Sewer plant and additions		2018	\$ 1,052,658	
122	Sewer system; Pump station and interceptor		2018	\$ -	
123	Sewer system; Other maintenance equipment		2018	\$ 26,183	
124	Construction in progress		2018	\$ (19,972)	
125	Office equipment		2018	\$ -	
TOTAL				\$ 1,058,869	

Total Audit				DIFFERENCE	
Item #	Original Costs				
vs 9-111	\$ 1,037,358	\$		\$ (15,300)	
vs N/A	\$ -	\$		\$ -	
vs 1-8	\$ 30,605	\$		\$ 4,422	
vs 112	\$ (19,972)	\$		\$ -	
vs N/A	\$ -	\$		\$ -	
				\$ (10,878)	

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
126	Sewer plant and additions			\$ 1,052,658	
127	Sewer system; Pump station and interceptor			\$ -	
128	Sewer system; Other maintenance equipment			\$ 26,183	
129	Construction in progress; Additions			\$ -	
130	Construction in progress; Disposal			\$ (19,972)	
131	Office equipment			\$ -	
TOTAL				\$ 1,058,869	

2017				Δ		2018			
\$	52,883,691	\$	1,052,658	\$		\$	53,936,349		
\$	2,851,484	\$	-	\$		\$	2,851,484		
\$	1,201,034	\$	26,183	\$		\$	1,227,217		
\$	44,450	\$	(19,972)	\$		\$	24,478		
\$	70,157	\$	-	\$		\$	70,157		
End of Year				\$ 57,050,816	\$ 1,058,869	\$	58,109,685		

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Reported	
132	Accumulated Depreciation			\$ (1,298,620)	
133	Total Capital Assets being depreciated, net			\$ (219,779)	
134	Capital Assets, net			\$ (239,751)	

2017				Δ		2018			
\$	(32,020,778)	\$	(1,298,620)	\$		\$	(33,319,398)		
\$	24,985,588	\$	(219,779)	\$		\$	24,765,809		
\$	25,030,038	\$	(239,751)	\$		\$	24,790,287		

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2019										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2018) from Calculated End of Year (2017)					\$ 57,708,645					
Audit End of Year (2018)					\$ 58,109,685					
DIFFERENCE					\$ (401,040)					
Adjusted End of Year (2018) from Adjusted End of Year (2017)					\$ 65,220,189					
Audit End of Year (2018)					\$ 58,109,685					
DIFFERENCE					\$ 7,110,504					
From 2019 Fixed Asset Schedule - Summary of UGTMA 2019 Capital Expenses										
1	Maint.; building roof, Gouldley (reimburse to TMA)	S	WWTP	2019	\$ 11,000	50	3	\$ 220	\$ 660	\$ 10,340
2	Maint.; replace structural beams in pre-aeration tanks #2 & #3, Garges & Son	S	WWTP	2019	\$ 12,230	50	3	\$ 245	\$ 734	\$ 11,497
3	Maint.; air conditioning unit replacement, Scatton's	S	WWTP	2019	\$ 9,183	50	3	\$ 184	\$ 551	\$ 8,632
4	Maint.; building structures (bathroom vanity & sink replacement), Cedars Construction Co.	S	WWTP	2019	\$ 4,600	50	3	\$ 92	\$ 276	\$ 4,324
5	Maint.; building structures, Garges & Son Welding	S	WWTP	2019	\$ 5,200	50	3	\$ 104	\$ 312	\$ 4,888
6	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 285	50	3	\$ 6	\$ 17	\$ 268
7	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 714	50	3	\$ 14	\$ 43	\$ 671
8	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 1,040	50	3	\$ 21	\$ 62	\$ 978
9	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 8,508	50	3	\$ 170	\$ 511	\$ 7,998
10	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 3,195	50	3	\$ 64	\$ 192	\$ 3,004
11	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 3,408	50	3	\$ 68	\$ 204	\$ 3,204
12	System; rag compactor, Sherwood-Logan	EQ	WWTP	2019	\$ 8,818	10	3	\$ 882	\$ 2,645	\$ 6,173
13	System; valve replacement, DeZurik	EQ	WWTP	2019	\$ 1,008	10	3	\$ 101	\$ 302	\$ 706
14	System; valve replacement, North East Technical Sales	EQ	WWTP	2019	\$ 7,841	10	3	\$ 784	\$ 2,352	\$ 5,488
15	System; 10" valve replacement aeration tank #3, Dezurik	S	WWTP	2019	\$ 1,474	50	3	\$ 29	\$ 88	\$ 1,386
16	System; 10" valve replacement aeration tank #3, US Pipelining LLC	S	WWTP	2019	\$ 17,625	50	3	\$ 353	\$ 1,058	\$ 16,568
17	System; biosolids dewatering upgrades, Bursich Assocs.	S	WWTP	2019	\$ 65	50	3	\$ 1	\$ 4	\$ 61
18	System; biosolids dewatering upgrades, Bursich Assocs.	S	WWTP	2019	\$ 1,949	50	3	\$ 39	\$ 117	\$ 1,832
19	System; biosolids Grant, Bursich Assocs.	S	WWTP	2019	\$ 238	50	3	\$ 5	\$ 14	\$ 224
20	System; biosolids Grant, Bursich Assocs.	S	WWTP	2019	\$ 151	50	3	\$ 3	\$ 9	\$ 142
21	System; biosolids Grant, Bursich Assocs.	S	WWTP	2019	\$ 129	50	3	\$ 3	\$ 8	\$ 121
22	System; biosolids Grant, Bursich Assocs.	S	WWTP	2019	\$ 1,498	50	3	\$ 30	\$ 90	\$ 1,408
23	System; biosolids Grant, Material Matters, Inc.	S	WWTP	2019	\$ 4,337	50	3	\$ 87	\$ 260	\$ 4,077
24	System; biosolids Grant, Material Matters, Inc.	S	WWTP	2019	\$ 3,253	50	3	\$ 65	\$ 195	\$ 3,057
25	System; blower rebuild, Excelsior Blower Systems	EQ	WWTP	2019	\$ 12,000	10	3	\$ 1,200	\$ 3,600	\$ 8,400
26	System; comminutor Atp. 2 isolation gates, Anchor Pump & Engineered Equip.	EQ	WWTP	2019	\$ 2,450	10	3	\$ 245	\$ 735	\$ 1,715
27	System; Flygt pump unit for RAS pumps, Xylem	EQ	WWTP	2019	\$ 13,646	10	3	\$ 1,365	\$ 4,094	\$ 9,552
28	System; rag compactor hopper, reimburse to TMA Operating Acct. (used credit card)	EQ	WWTP	2019	\$ 1,267	10	3	\$ 127	\$ 380	\$ 887
29	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 194	50	3	\$ 4	\$ 12	\$ 182
30	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 129	50	3	\$ 3	\$ 8	\$ 121
31	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 87	50	3	\$ 2	\$ 5	\$ 82
32	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 994	50	3	\$ 20	\$ 60	\$ 934
33	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 124	50	3	\$ 2	\$ 7	\$ 117
34	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 313	50	3	\$ 6	\$ 19	\$ 294
35	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 1,409	50	3	\$ 28	\$ 85	\$ 1,324
36	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 221	50	3	\$ 4	\$ 13	\$ 208
37	System; rag compactor, Bursich Assocs.	S	WWTP	2019	\$ 1,439	50	3	\$ 29	\$ 86	\$ 1,352
38	System; rag compactor, Sherwood-logan & Assocs.	S	WWTP	2019	\$ 74,920	50	3	\$ 1,498	\$ 4,495	\$ 70,425
39	System; RAS pump #1 replacement, Xylem	EQ	WWTP	2019	\$ 15,061	10	3	\$ 1,506	\$ 4,518	\$ 10,543
40	System; Re-roofing, Bursich Assocs.	S	WWTP	2019	\$ 4,471	50	3	\$ 89	\$ 268	\$ 4,203
41	System; replacement grinder for lower holding tank, JWC	EQ	WWTP	2019	\$ 6,811	10	3	\$ 681	\$ 2,043	\$ 4,767
42	System; SCADA upgrades, Connections Automation	EC	WWTP	2019	\$ 5,100	15	3	\$ 340	\$ 1,020	\$ 4,080
43	System; Stg. 1 muffin monster replacement, JWC Environmental	EQ	WWTP	2019	\$ 16,088	10	3	\$ 1,609	\$ 4,827	\$ 11,262
44	System; Stg. 1 raw pumps 5 & 6 replacement, Municipal Maintenance	S	WWTP	2019	\$ 30,570	50	3	\$ 611	\$ 1,834	\$ 28,736
45	System; Stg. 2 controller replacement, Xylem Water Solutions	S	WWTP	2019	\$ 8,033	50	3	\$ 161	\$ 482	\$ 7,551
46	System; valve replacement for utility pump #1, DeZurik	S	WWTP	2019	\$ 2,004	50	3	\$ 40	\$ 120	\$ 1,884
47	System; valve replacement, Ives	S	WWTP	2019	\$ 1,848	50	3	\$ 37	\$ 111	\$ 1,737
48	System; WAS pump in sludge handling, Xylem	EQ	WWTP	2019	\$ 9,082	10	3	\$ 908	\$ 2,725	\$ 6,357
49	System; (8) flow meters, IFM efector, Inc.	EQ	WWTP	2019	\$ 2,564	10	3	\$ 256	\$ 769	\$ 1,795
50	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 2,104	15	3	\$ 140	\$ 421	\$ 1,683
51	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 977	15	3	\$ 65	\$ 195	\$ 781
52	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 1,820	15	3	\$ 121	\$ 364	\$ 1,456
53	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 659	15	3	\$ 44	\$ 132	\$ 527
54	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 1,338	15	3	\$ 89	\$ 268	\$ 1,070
55	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 808	15	3	\$ 54	\$ 162	\$ 646
56	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 3,007	15	3	\$ 200	\$ 601	\$ 2,405
57	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 82	15	3	\$ 5	\$ 16	\$ 65
58	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 1,565	15	3	\$ 104	\$ 313	\$ 1,252
59	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 2,119	15	3	\$ 141	\$ 424	\$ 1,695
60	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2019	\$ 9,400	15	3	\$ 627	\$ 1,880	\$ 7,520
61	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 490	50	3	\$ 10	\$ 29	\$ 461
62	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 92	50	3	\$ 2	\$ 6	\$ 86
63	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 285	50	3	\$ 6	\$ 17	\$ 268
64	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 123	50	3	\$ 2	\$ 7	\$ 116
65	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 92	50	3	\$ 2	\$ 6	\$ 86
66	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 97	50	3	\$ 2	\$ 6	\$ 91
67	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 1,431	50	3	\$ 29	\$ 86	\$ 1,345
68	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 51	50	3	\$ 1	\$ 3	\$ 48
69	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 161	50	3	\$ 3	\$ 10	\$ 152
70	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 3,281	50	3	\$ 66	\$ 197	\$ 3,084
71	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 32	50	3	\$ 1	\$ 2	\$ 30
72	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2019	\$ 472	50	3	\$ 9	\$ 28	\$ 444
73	System; pre-aer tank #4 structural beams, Garges & Son	S	Interceptor	2019	\$ 6,250	50	3	\$ 125	\$ 375	\$ 5,875
74	System; KRI MH (1) to (3), Bursich Assocs.	S	Interceptor	2019	\$ 252	50	3	\$ 5	\$ 15	\$ 237
75	System; KRI MH (1) to (3), Bursich Assocs.	S	Interceptor	2019	\$ 97	50	3	\$ 2	\$ 6	\$ 91
76	System; KRI upgrade 2017-1, pymt. #7 to Joao & Bradley	S	Interceptor	2019	\$ 43,150	50	3	\$ 863	\$ 2,589	\$ 40,561
Section Total					\$ 398,806			\$ 14,340	\$ 43,021	\$ 275,552

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
From Audit Note D PROPERTY, PLANT AND EQUIPMENT										
77	Total CIP(Construction in Progress)			2019	\$ 132,547	N/A	3	\$ -	\$ -	\$ -
78	Sewer system; Pump station and interceptor			2019	\$ -	N/A	3	\$ -	\$ -	\$ -
Section Total					\$ -			\$ -	\$ -	\$ -
TOTAL					\$ 531,353			\$ 14,340	\$ 43,021	\$ 275,552
Audit TOTAL(2019)					\$ 531,353					
DIFFERENCE					\$ 0					
Calculated End of Year (2019) from Calculated End of Year (2018)					\$ 58,239,998					
Audit End of Year (2019)					\$ 58,641,038					
DIFFERENCE					\$ (401,040)					
From Sewer Construction Costs by Year Installed										
79	Sewer System; installation of new mains and manholes	S	Mains	2019	\$ -	50	3	\$ -	\$ -	\$ -
80	Sewer System; installation of new mains and manholes	S	Interceptor	2019	\$ -	50	3	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 79 + item 80)					\$ 531,353			\$ 14,340	\$ 43,021	\$ 275,552
Adjusted End of Year (2019) from Adjusted End of Year (2018)					\$ 65,751,542					
Audit End of Year (2019)					\$ 58,641,038					
DIFFERENCE					\$ 7,110,504					

FOR COMPARISON

From Maille G/L Accounts				Additions/(Disposals)	
81	1610 Sewer Plant Equipment; Additions		2019	\$	339,441
82	1620 Towamencin Sewer System; Additions		2019	\$	-
83	1630 U.G. Sewer System; Additions		2019	\$	-
84	1640 Maintenance		2019	\$	59,365
85	1645 Office Equipment		2019	\$	-
TOTAL				\$	398,806

Total Audit				Original Costs		DIFFERENCE	
vs	1-76	\$	339,441	\$	-		
vs	N/A	\$	-	\$	-		
vs	N/A	\$	-	\$	-		
vs	1-11	\$	59,365	\$	-		
vs	N/A	\$	-	\$	-		
				\$	-		

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
86	Sewer plant and additions		2019	\$	339,441
87	Sewer system; Pump station and interceptor		2019	\$	-
88	Sewer system; Other maintenance equipment		2019	\$	59,365
89	Construction in progress		2019	\$	132,547
90	Office equipment		2019	\$	-
TOTAL				\$	531,353

Total Audit				Original Costs		DIFFERENCE	
vs	1-76	\$	339,441	\$	-		
vs	N/A	\$	-	\$	-		
vs	1-11	\$	59,365	\$	-		
vs	77	\$	132,547	\$	-		
vs	N/A	\$	-	\$	-		
				\$	-		

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Additions/(Disposals)	
91	Sewer plant and additions			\$	339,441
92	Sewer system; Pump station and interceptor			\$	-
93	Sewer system; Other maintenance equipment			\$	59,365
94	Construction in progress; Additions			\$	132,547
95	Construction in progress; Disposal			\$	-
96	Office equipment			\$	-
TOTAL				\$	531,353

2018		Δ		2019	
\$	53,936,349	\$	339,441	\$	54,275,790
\$	2,851,484	\$	-	\$	2,851,484
\$	1,227,217	\$	59,365	\$	1,286,582
\$	24,478	\$	132,547	\$	157,025
\$	70,157	\$	-	\$	70,157
End of Year	\$ 58,109,685	\$	531,353	\$	58,641,038

From Audit Note D PROPERTY, PLANT AND EQUIPMENT				Reported	
97	Accumulated Depreciation			\$	(1,311,367)
98	Total Capital Assets being depreciated, net			\$	(912,561)
99	Capital Assets, net			\$	(780,014)

2018		Δ		2019	
\$	(33,319,398)	\$	(1,311,367)	\$	(34,630,765)
\$	24,765,809	\$	(912,561)	\$	23,853,248
\$	24,790,287	\$	(780,014)	\$	24,010,273

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2020										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2019) from Calculated End of Year (2018)					\$ 58,239,998					
Audit End of Year (2019)					\$ 58,641,038					
DIFFERENCE					\$ (401,040)					
Adjusted End of Year (2019) from Adjusted End of Year (2018)					\$ 65,751,542					
Audit End of Year (2019)					\$ 58,641,038					
DIFFERENCE					\$ 7,110,504					
From 2020 Fixed Asset Schedule - Summary of UGTMA 2020 Capital Expenses										
1	Maint.; building roof, Gouldey (reimburse to TMA)	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
2	Maint.; replace structural beams in pre-aeration tanks #2 & #3, Garges & Son	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
3	Maint.; air conditioning unit replacement, Scatton's	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
4	Maint.; building structures (bathroom vanity & sink replacement), Cedars Construction Co.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
5	Maint.; building structures, Garges & Son Welding	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
6	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
7	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
8	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
9	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
10	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
11	Maint.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 12,951	50	2	\$ 259	\$ 518	\$ 12,433
12	System; air compressor replacement, Quincy	EQ	WWTP	2020	\$ 5,902	10	2	\$ 590	\$ 1,180	\$ 4,721
13	System; biosolids dewater process upgrades, Bursich Assocs.	S	WWTP	2020	\$ 3,301	50	2	\$ 66	\$ 132	\$ 3,169
14	System; biosolids dewater process upgrades, Bursich Assocs.	S	WWTP	2020	\$ 7,160	50	2	\$ 143	\$ 286	\$ 6,873
15	System; biosolids dewater process upgrades, Bursich Assocs.	S	WWTP	2020	\$ 3,032	50	2	\$ 61	\$ 121	\$ 2,910
16	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2020	\$ 434	50	2	\$ 9	\$ 17	\$ 417
17	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2020	\$ 34	50	2	\$ 1	\$ 1	\$ 32
18	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2020	\$ 568	50	2	\$ 11	\$ 23	\$ 545
19	System; biosolids planning study GRANT, Bursich Assocs.	S	WWTP	2020	\$ 1,822	50	2	\$ 36	\$ 73	\$ 1,749
20	System; biosolids planning study GRANT, Bursich Assocs.	S	WWTP	2020	\$ 13,882	50	2	\$ 278	\$ 555	\$ 13,327
21	System; biosolids planning study GRANT, Bursich Assocs.	S	WWTP	2020	\$ 2,330	50	2	\$ 47	\$ 93	\$ 2,237
22	System; biosolids planning study GRANT, Bursich Assocs.	S	WWTP	2020	\$ 2,092	50	2	\$ 42	\$ 84	\$ 2,008
23	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 633	50	2	\$ 13	\$ 25	\$ 607
24	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 3,360	50	2	\$ 67	\$ 134	\$ 3,225
25	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 4,191	50	2	\$ 84	\$ 168	\$ 4,023
26	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 932	50	2	\$ 19	\$ 37	\$ 895
27	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 222	50	2	\$ 4	\$ 9	\$ 213
28	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 587	50	2	\$ 12	\$ 23	\$ 563
29	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 189	50	2	\$ 4	\$ 8	\$ 181
30	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2020	\$ 476	50	2	\$ 10	\$ 19	\$ 457
31	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01 (March 2020)	S	WWTP	2020	\$ 492	50	2	\$ 10	\$ 20	\$ 473
32	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200078	S	WWTP	2020	\$ 4,591	50	2	\$ 92	\$ 184	\$ 4,407
33	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200151	S	WWTP	2020	\$ 6,659	50	2	\$ 133	\$ 266	\$ 6,393
34	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200209	S	WWTP	2020	\$ 6,527	50	2	\$ 131	\$ 261	\$ 6,266
35	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200261	S	WWTP	2020	\$ 900	50	2	\$ 18	\$ 36	\$ 864
36	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200308	S	WWTP	2020	\$ 400	50	2	\$ 8	\$ 16	\$ 384
37	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200376	S	WWTP	2020	\$ 765	50	2	\$ 15	\$ 31	\$ 734
38	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200434	S	WWTP	2020	\$ 1,618	50	2	\$ 32	\$ 65	\$ 1,553
39	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200481	S	WWTP	2020	\$ 3,235	50	2	\$ 65	\$ 129	\$ 3,106
40	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200544	S	WWTP	2020	\$ 5,088	50	2	\$ 102	\$ 204	\$ 4,884
41	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200599	S	WWTP	2020	\$ 7,418	50	2	\$ 148	\$ 297	\$ 7,121
42	Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20200653	S	WWTP	2020	\$ 5,505	50	2	\$ 110	\$ 220	\$ 5,285
43	System; grating for pre-aers, TMA reimbursement for Motion Industries credit card charge	S	WWTP	2020	\$ 6,756	50	2	\$ 135	\$ 270	\$ 6,486
44	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 3,467	50	2	\$ 69	\$ 139	\$ 3,328
45	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 8,089	50	2	\$ 162	\$ 324	\$ 7,765
46	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 230	50	2	\$ 5	\$ 9	\$ 220
47	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 1,695	50	2	\$ 34	\$ 68	\$ 1,627
48	System; Hauled-In Waste Facilities Improvements Project#B208091.00 (March 2020)	S	WWTP	2020	\$ 964	50	2	\$ 19	\$ 39	\$ 925
49	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 1,053	50	2	\$ 21	\$ 42	\$ 1,011
50	System; Hauled-In Waste Facilities Improvements Project#B208091.00 (March 2020) Reimb OP	S	WWTP	2020	\$ 3,995	50	2	\$ 80	\$ 160	\$ 3,835
51	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 2,008	50	2	\$ 40	\$ 80	\$ 1,928
52	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 1,268	50	2	\$ 25	\$ 51	\$ 1,217
53	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2020	\$ 3,801	50	2	\$ 76	\$ 152	\$ 3,649
54	System; Rag compactor, Bursich Assocs.	S	WWTP	2020	\$ 1,107	50	2	\$ 22	\$ 44	\$ 1,063
55	System; Rebuild Stg. 1 Trickler, Anchor Pump	EQ	WWTP	2020	\$ 4,850	10	2	\$ 485	\$ 970	\$ 3,880
56	System; Rebuild Trickler Center Column - Anchor & Engineered Equip	S	WWTP	2020	\$ 33,399	50	2	\$ 668	\$ 1,336	\$ 32,063
57	System; Rebuild Trickler - Underground Valve replacement for trickling filter - Hajoca	S	WWTP	2020	\$ 8,666	50	2	\$ 173	\$ 347	\$ 8,319
58	System; Rebuild Trickler Center Column - Anchor & Engineered Equip	S	WWTP	2020	\$ 3,765	50	2	\$ 75	\$ 151	\$ 3,614
59	System; Rebuild Trickler Parts req'd to rebuild trickler for Stage I - WSG Solutions	S	WWTP	2020	\$ 4,210	50	2	\$ 84	\$ 168	\$ 4,042
60	System; Cost of Valve/Replacement for Stg 1 Trickler Filter Anch & Engineered Equip	S	WWTP	2020	\$ 2,550	50	2	\$ 51	\$ 102	\$ 2,448
61	System; Replace Automatic Valve that failed for Stage II Finals - MLK	S	WWTP	2020	\$ 4,645	50	2	\$ 93	\$ 186	\$ 4,459
62	System; Replacement of Chlorine Pump for Disinfection - Stage II - Geiger	EQ	WWTP	2020	\$ 3,925	10	2	\$ 393	\$ 785	\$ 3,140
63	System; SCADA One-Pull Invoice SI-0001153 11/4/20 Pd. Nov2020 Reimb Operating (TMA)	EC	WWTP	2020	\$ 10,499	15	2	\$ 700	\$ 1,400	\$ 9,099
64	System; SCADA George P Bailey & Sons, Inc. - Invoice 12598A.11 11/30/20	EC	WWTP	2020	\$ 3,980	15	2	\$ 265	\$ 531	\$ 3,449
65	System; SCADA George P Bailey & Sons, Inc. - Invoice 12598A.09 9817/20	EC	WWTP	2020	\$ 5,100	15	2	\$ 340	\$ 680	\$ 4,420
66	System; SCADA TMA reimbursement for Connections Automation & Controls LLC	EC	WWTP	2020	\$ 3,920	15	2	\$ 261	\$ 523	\$ 3,397
67	System; SCADA TMA reimbursement for George P Bailey & Sons, Inc. (50% \$2,945)	EC	WWTP	2020	\$ 1,473	15	2	\$ 98	\$ 196	\$ 1,276
68	System; SCADA Upgrade from Old to New PLC's (2) WWTP - Kontrol Automation, Inc. (KAI)	EC	WWTP	2020	\$ 60,829	15	2	\$ 4,055	\$ 8,110	\$ 52,718
69	System; SCADA TMA reimbursement for United Electric credit card charge	EC	WWTP	2020	\$ 850	15	2	\$ 57	\$ 113	\$ 737
70	System; SCADA, TMA reimbursement for United Electric credit card charge	EC	WWTP	2020	\$ 3,049	15	2	\$ 203	\$ 407	\$ 2,643
71	System; Sludge Pipe @ storage for unloading Tankers - Anchor & Engineered Equip	S	WWTP	2020	\$ 3,877	50	2	\$ 78	\$ 155	\$ 3,721
72	System; Stg. 1 phosphorus, Bursich Assoc.	S	WWTP	2020	\$ 27	50	2	\$ 1	\$ 1	\$ 26
73	System; Stg. 1 phosphorus, Bursich Assoc.	S	WWTP	2020	\$ 67	50	2	\$ 1	\$ 3	\$ 64
74	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01	S	WWTP	2020	\$ 1,299	50	2	\$ 26	\$ 52	\$ 1,247
75	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01	S	WWTP	2020	\$ 34	50	2	\$ 1	\$ 1	\$ 32
76	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01 (March 2020)	S	WWTP	2020	\$ 436	50	2	\$ 9	\$ 17	\$ 418
77	System; UV Ultra-Violet Disinfection Project#B198058.00 (March 2020)	S	WWTP	2020	\$ 34	50	2	\$ 1	\$ 1	\$ 32
78	System; UV Ultra-Violet Disinfection Project - Bursich Assocs.	S	WWTP	2020	\$ 3,239	50	2	\$ 65	\$ 130	\$ 3,110
79	System; UV, Ultra-Violet Disinfection Project - Bursich Assocs.	S	WWTP	2020	\$ 1,439	50	2	\$ 29	\$ 58	\$ 1,381
80	System; UV, Ultra-Violet Disinfection Project - Bursich Assocs.	S	WWTP	2020	\$ 134	50	2	\$ 3	\$ 5	\$ 129
81	Bldg CAP.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 444	50	2	\$ 9	\$ 18	\$ 426
82	Bldg CAP.; re-roofing, Contract 2019-3, pymt. #1, Garland/DBS, Inc.	S	WWTP	2020	\$ 119,385	50	2	\$ 2,388	\$ 4,775	\$ 114,609
83	Bldg CAP.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 195	50	2	\$ 4	\$ 8	\$ 187
84	Bldg CAP.; re-roofing, Bursich Assocs.	S	WWTP	2020	\$ 55	50	2	\$ 1	\$ 2	\$ 52
85	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 1,331	50	2	\$ 27	\$ 53	\$ 1,278
86	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 67	50	2	\$ 1	\$ 3	\$ 64
87	Bldg.; Re-roofing Project - Garland - Invoice 42785231641	S	WWTP	2020	\$ 50,169	50	2	\$ 1,003	\$ 2,007	\$ 48,162
88	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 319	50	2	\$ 6	\$ 13	\$ 306
89	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 505	50	2	\$ 10	\$ 20	\$ 485

	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
90	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00 (March 2020)	S	WWTP	2020	\$ 101	50	2	\$ 2	\$ 4	\$ 96
91	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 270	50	2	\$ 5	\$ 11	\$ 259
92	Bldg CAP.; Re-roofing Project - Garland - Invoice 42785231644 Retainage	S	WWTP	2020	\$ 18,839	50	2	\$ 377	\$ 754	\$ 18,086
93	Bldg CAP.; re-roofing, Bursich Assocs. Project#B157615.00	S	WWTP	2020	\$ 429	50	2	\$ 9	\$ 17	\$ 412
94	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2020	\$ 278	15	2	\$ 19	\$ 37	\$ 241
95	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2020	\$ 681	15	2	\$ 45	\$ 91	\$ 590
96	System; CAP, CMP, KRI metering, Bursich Assocs.	M	Interceptor	2020	\$ 115	15	2	\$ 8	\$ 15	\$ 100
97	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	M	Interceptor	2020	\$ 6,808	15	2	\$ 454	\$ 908	\$ 5,900
98	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	M	Interceptor	2020	\$ 694	15	2	\$ 46	\$ 93	\$ 601
99	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	M	Interceptor	2020	\$ 34	15	2	\$ 2	\$ 4	\$ 29
100	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00 (March 2020) Reimb OP	M	Interceptor	2020	\$ 503	15	2	\$ 34	\$ 67	\$ 436
101	System; KRI Interceptor upgrade Close out contract - Joao & Bradley Construction	S	Interceptor	2020	\$ 2,500	50	2	\$ 50	\$ 100	\$ 2,400
102	System; KRI Interceptor upgrade, Bursich Assocs. Project#B157566.00	S	Interceptor	2020	\$ 764	50	2	\$ 15	\$ 31	\$ 734
103	System; KRI Interceptor upgrade, Bursich Assocs. Project#B157566.00 (March 2020)	S	Interceptor	2020	\$ 67	50	2	\$ 1	\$ 3	\$ 64
104	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2020	\$ 590	50	2	\$ 12	\$ 24	\$ 566
105	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2020	\$ 34	50	2	\$ 1	\$ 1	\$ 32
106	System; KRI upgrade, Bursich Assocs.	S	Interceptor	2020	\$ 310	50	2	\$ 6	\$ 12	\$ 298
107	System; Spare Pump for Milestone Pump Station, Xylem Water Solutions	EQ	Pump Station	2020	\$ 7,949	10	2	\$ 795	\$ 1,590	\$ 6,359
108	System; Spare Pump for Milestone Pump Station, Reimbursement	EQ	Pump Station	2020	\$ (7,949)	10	2	\$ (795)	\$ (1,590)	\$ (6,359)
Section Total					\$ 643,011			\$ 15,796	\$ 31,593	\$ 468,956
TOTAL					\$ 643,011			\$ 15,796	\$ 31,593	\$ 468,956
Audit TOTAL(2020)					N/A					
DIFFERENCE					N/A					
Calculated End of Year (2020) from Calculated End of Year (2019)					\$ 58,883,009					
Audit End of Year (2020)					N/A					
DIFFERENCE					N/A					
From Sewer Construction Costs by Year Installed										
109	Sewer System; installation of new mains and manholes	S	Mains	2020	\$ 52,308	50	2	\$ 1,046	\$ 2,092	\$ 50,216
110	Sewer System; installation of new mains and manholes	S	Interceptor	2020	\$ -	50	2	\$ -	\$ -	\$ -
Adjusted TOTAL (TOTAL + item 197 + item 198)					\$ 695,319			\$ 16,842	\$ 33,685	\$ 519,171
Adjusted End of Year (2020) from Adjusted End of Year (2019)					\$ 66,446,862					
Audit End of Year (2020)					N/A					
DIFFERENCE					N/A					

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2021										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2020) from Calculated End of Year (2019)					\$ 58,883,009					
Audit End of Year (2020)					N/A					
DIFFERENCE					N/A					
Adjusted End of Year (2020) from Adjusted End of Year (2019)					\$ 66,446,862					
Audit End of Year (2020)					N/A					
DIFFERENCE					N/A					
From 2021 Fixed Asset Schedule - Summary of TMA 2021 Capital Expenses										
1	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 1,056	50	1	\$ 21	\$ 21	\$ 1,035
2	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 1,032	50	1	\$ 21	\$ 21	\$ 1,011
3	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 3,231	50	1	\$ 65	\$ 65	\$ 3,166
4	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 1,474	50	1	\$ 29	\$ 29	\$ 1,445
5	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 964	50	1	\$ 19	\$ 19	\$ 944
6	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 1,002	50	1	\$ 20	\$ 20	\$ 982
7	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2021	\$ 315	50	1	\$ 6	\$ 6	\$ 309
8	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 5,695	50	1	\$ 114	\$ 114	\$ 5,581
9	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 34	50	1	\$ 1	\$ 1	\$ 33
10	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 947	50	1	\$ 19	\$ 19	\$ 928
11	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 1,192	50	1	\$ 24	\$ 24	\$ 1,168
12	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 603	50	1	\$ 12	\$ 12	\$ 591
13	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 235	50	1	\$ 5	\$ 5	\$ 230
14	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 751	50	1	\$ 15	\$ 15	\$ 735
15	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 240	50	1	\$ 5	\$ 5	\$ 236
16	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 943	50	1	\$ 19	\$ 19	\$ 924
17	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 101	50	1	\$ 2	\$ 2	\$ 98
18	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2021	\$ 972	50	1	\$ 19	\$ 19	\$ 952
19	System; A3 Beneficial Use, Material Matters - Invoice 20200724 12/25/2020	S	WWTP	2021	\$ 2,823	50	1	\$ 56	\$ 56	\$ 2,766
20	System; EPA Grant Work, Material Matters - Invoice 20210061 01/29/2021	S	WWTP	2021	\$ 10,687	50	1	\$ 214	\$ 214	\$ 10,473
21	System; EPA Grant Work, Material Matters - Invoice 20210132 02/26/2021	S	WWTP	2021	\$ 4,179	50	1	\$ 84	\$ 84	\$ 4,095
22	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20210173 3/31/21	S	WWTP	2021	\$ 1,500	50	1	\$ 30	\$ 30	\$ 1,470
23	System; EPA Grant Work, Material Matters - Invoice 20210201 3/26/2021	S	WWTP	2021	\$ 4,013	50	1	\$ 80	\$ 80	\$ 3,932
24	System; EPA Grant Work, Material Matters - Invoice 20210254 4/30/2021	S	WWTP	2021	\$ 438	50	1	\$ 9	\$ 9	\$ 429
25	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20210303 5/28/21	S	WWTP	2021	\$ 1,200	50	1	\$ 24	\$ 24	\$ 1,176
26	System; EPA Grant Work, Material Matters - Invoice 202100339 6/25/2021	S	WWTP	2021	\$ 1,500	50	1	\$ 30	\$ 30	\$ 1,470
27	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20210395 7/30/21	S	WWTP	2021	\$ 2,471	50	1	\$ 49	\$ 49	\$ 2,422
28	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20210434 8/27/21	S	WWTP	2021	\$ 1,807	50	1	\$ 36	\$ 36	\$ 1,771
29	System; Biosolids Planning Study: Job Code 1192.004 Material Matters - Invoice 20210597 11/26/21	S	WWTP	2021	\$ 3,475	50	1	\$ 70	\$ 70	\$ 3,406
30	System; CAP, CMP, KRI metering, Bursich Assocs.	S	Interceptor	2021	\$ 278	50	1	\$ 6	\$ 6	\$ 272
31	System; CAP, CMP, KRI metering, Bursich Assocs.	S	Interceptor	2021	\$ 681	50	1	\$ 14	\$ 14	\$ 668
32	System; CAP, CMP, KRI metering, Bursich Assocs.	S	Interceptor	2021	\$ 115	50	1	\$ 2	\$ 2	\$ 113
33	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	S	Interceptor	2021	\$ 6,808	50	1	\$ 136	\$ 136	\$ 6,672
34	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	S	Interceptor	2021	\$ 694	50	1	\$ 14	\$ 14	\$ 680
35	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00	S	Interceptor	2021	\$ 34	50	1	\$ 1	\$ 1	\$ 33
36	System; CAP, CMP, KRI metering, Bursich Assocs. Project# B127066.00 (March 2020) Reimb OP	S	Interceptor	2021	\$ 503	50	1	\$ 10	\$ 10	\$ 492
37	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 2,451	50	1	\$ 49	\$ 49	\$ 2,402
38	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 2,344	50	1	\$ 47	\$ 47	\$ 2,297
39	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 101	50	1	\$ 2	\$ 2	\$ 98
40	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 742	50	1	\$ 15	\$ 15	\$ 727
41	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 325	50	1	\$ 7	\$ 7	\$ 319
42	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 1,455	50	1	\$ 29	\$ 29	\$ 1,426
43	System; Hauled-In Waste Facilities Improvements Project#B208091.00	S	WWTP	2021	\$ 34	50	1	\$ 1	\$ 1	\$ 33
44	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01	S	WWTP	2021	\$ 67	50	1	\$ 1	\$ 1	\$ 66
45	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01	S	WWTP	2021	\$ 134	50	1	\$ 3	\$ 3	\$ 131
46	System; Stg. II phosphorus, Bursich Assoc. Project#B157659.01	S	WWTP	2021	\$ 67	50	1	\$ 1	\$ 1	\$ 66
47	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2021	\$ 2,620	50	1	\$ 52	\$ 52	\$ 2,567
48	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2021	\$ 6,557	50	1	\$ 131	\$ 131	\$ 6,425
49	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2021	\$ 1,519	50	1	\$ 30	\$ 30	\$ 1,489
50	System; JOAO & Bradley Construction - confirm pipe depth	S	Interceptor	2021	\$ 2,000	50	1	\$ 40	\$ 40	\$ 1,960
51	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2021	\$ 289	50	1	\$ 6	\$ 6	\$ 283
52	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2021	\$ 402	50	1	\$ 8	\$ 8	\$ 394
53	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2021	\$ 1,029	50	1	\$ 21	\$ 21	\$ 1,008
54	Anchor Pump & Engineered Equipment - Pump Repair	EQ	WWTP	2021	\$ 8,741	10	1	\$ 874	\$ 874	\$ 7,866
55	Door Replacement w/ Spring	M	WWTP	2021	\$ 5,665	15	1	\$ 378	\$ 378	\$ 5,287
56	Door Replacement w/ Spring	M	WWTP	2021	\$ 504	15	1	\$ 34	\$ 34	\$ 470
57	Dezurik Inc. - Valve purchase	EQ	WWTP	2021	\$ 3,588	10	1	\$ 359	\$ 359	\$ 3,229
58	Frank Callahan Co - Pump Replacement	EQ	WWTP	2021	\$ 12,380	10	1	\$ 1,238	\$ 1,238	\$ 11,142
59	Geiger Pump & Equipment - pump replacement	EQ	WWTP	2021	\$ 4,375	10	1	\$ 438	\$ 438	\$ 3,938
60	Geiger Pump & Equipment - pump replacement	EQ	WWTP	2021	\$ 3,074	10	1	\$ 307	\$ 307	\$ 2,766
61	Gouldsey Welding & Fabrication - Rebuild frame for conveyance in sludge handling	EQ	WWTP	2021	\$ 9,000	10	1	\$ 900	\$ 900	\$ 8,100
62	Hajoca Corp. - Pipe purchase	M	WWTP	2021	\$ 2,729	15	1	\$ 182	\$ 182	\$ 2,547
63	Ronald Michael Pompei - Trickling Filter wall repair	S	WWTP	2021	\$ 7,000	50	1	\$ 140	\$ 140	\$ 6,860
64	Ronald Michael Pompei - Trickling Filter wall repair	S	WWTP	2021	\$ 3,000	50	1	\$ 60	\$ 60	\$ 2,940
65	Quincy Compressor - Stage II utility water pump	EQ	WWTP	2021	\$ 2,492	10	1	\$ 249	\$ 249	\$ 2,242
66	Quincy Compressor - Stage II utility water pump	EQ	WWTP	2021	\$ 10,674	10	1	\$ 1,067	\$ 1,067	\$ 9,606
67	Synagro - Hypex LLC - Drive Pulley Replacement	EQ	WWTP	2021	\$ 13,499	10	1	\$ 1,350	\$ 1,350	\$ 12,149
68	Hartzell Air Movement - Fan Replacement	M	WWTP	2021	\$ 6,782	15	1	\$ 452	\$ 452	\$ 6,330
69	Midway Industrial Supply - Heavy Duty Belt Replacement	EC	WWTP	2021	\$ 8,018	15	1	\$ 535	\$ 535	\$ 7,483
70	JWC Environmental - Replace Grinder pump	EQ	WWTP	2021	\$ 27,874	10	1	\$ 2,787	\$ 2,787	\$ 25,087
71	JWC Environmental - Replace comminutor	EQ	WWTP	2021	\$ 19,908	10	1	\$ 1,991	\$ 1,991	\$ 17,917
72	REV Tech - Gearbox	EQ	WWTP	2021	\$ 28,248	10	1	\$ 2,825	\$ 2,825	\$ 25,423
73	BDS Bearings and Drives Solutions - Starters for blowers	EC	WWTP	2021	\$ 5,496	15	1	\$ 366	\$ 366	\$ 5,130
74	BDS Bearings and Drives Solutions - Benshaw Service	EQ	WWTP	2021	\$ 3,500	10	1	\$ 350	\$ 350	\$ 3,150
Section Total					\$ 272,669					
TOTAL					\$ 272,669					
Audit TOTAL(2021)					N/A					
DIFFERENCE					N/A					
Calculated End of Year (2021) from Calculated End of Year (2020)					\$ 59,155,677					
Audit End of Year (2021)					N/A					
DIFFERENCE					N/A					
From Sewer Construction Costs by Year Installed										
75	Sewer System; installation of Buttonwood Dr LPSS	S	Mains	2021	\$ 77,602	50	1	\$ 1,552	\$ 1,552	\$ 76,050
Adjusted TOTAL (TOTAL)					\$ 350,271					
Adjusted End of Year (2021) from Adjusted End of Year (2020)					\$ 66,797,132					
Audit End of Year (2021)					N/A					
DIFFERENCE					N/A					

Schedule A										
Towamencin Township										
Development of the Depreciated Original Costs of the Sanitary Sewer System										
Year 2022 (Through June 2022)										
	Asset Description	Category	Location	Year Installed	Total Audit Original Costs	Estimated Useful Life	Age	Annual Depreciation Expense	Total Accrued Depreciation	Depreciated Original Cost
Calculated End of Year (2021) from Calculated End of Year (2020)					\$ 59,155,677					
Audit End of Year (2021)					N/A					
DIFFERENCE					N/A					
Adjusted End of Year (2021) from Adjusted End of Year (2020)					\$ 66,797,132					
Audit End of Year (2021)					N/A					
DIFFERENCE					N/A					
From 2022 Fixed Asset Schedule - Summary of UGTMA 2020 Capital Expenses										
1	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2022	\$ 455	50	0	\$ 9	\$ -	\$ 455
2	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2022	\$ 1,336	50	0	\$ 27	\$ -	\$ 1,336
3	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2022	\$ 2,840	50	0	\$ 57	\$ -	\$ 2,840
4	System; biosolids dewater process upgrades, Bursich Assocs. Project#B198042.00	S	WWTP	2022	\$ 1,390	50	0	\$ 28	\$ -	\$ 1,390
5	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 67	50	0	\$ 1	\$ -	\$ 67
6	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 34	50	0	\$ 1	\$ -	\$ 34
7	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 2,420	50	0	\$ 48	\$ -	\$ 2,420
8	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 2,925	50	0	\$ 58	\$ -	\$ 2,925
9	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 490	50	0	\$ 10	\$ -	\$ 490
10	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 175	50	0	\$ 4	\$ -	\$ 175
11	System; biosolids planning study GRANT, Bursich Assocs. Project#B187896.01	S	WWTP	2022	\$ 140	50	0	\$ 3	\$ -	\$ 140
12	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	EQ	WWTP	2022	\$ 2,188	10	0	\$ 219	\$ -	\$ 2,188
13	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 3,713	50	0	\$ 74	\$ -	\$ 3,713
14	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 5,568	50	0	\$ 111	\$ -	\$ 5,568
15	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 2,728	50	0	\$ 55	\$ -	\$ 2,728
16	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 2,760	50	0	\$ 55	\$ -	\$ 2,760
17	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 4,870	50	0	\$ 97	\$ -	\$ 4,870
18	System; Biosolids Planning Study: Job Code 1192.004 Material Matters	S	WWTP	2022	\$ 3,353	50	0	\$ 67	\$ -	\$ 3,353
19	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2022	\$ 804	50	0	\$ 16	\$ -	\$ 804
20	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2022	\$ 1,740	50	0	\$ 35	\$ -	\$ 1,740
21	System; MH 13.1 Erosion Mitigation - Bursich Assocs.	S	Interceptor	2022	\$ 350	50	0	\$ 7	\$ -	\$ 350
22	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 1,615	50	0	\$ 32	\$ -	\$ 1,615
23	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 1,029	50	0	\$ 21	\$ -	\$ 1,029
24	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 70	50	0	\$ 1	\$ -	\$ 70
25	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 665	50	0	\$ 13	\$ -	\$ 665
26	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 3,050	50	0	\$ 61	\$ -	\$ 3,050
27	Misc. Capital Planning and Projects - Bursich Assocs.	S	WWTP	2022	\$ 430	50	0	\$ 9	\$ -	\$ 430
28	Stage 1 Manifold Bypass - Bursich Assocs.	S	WWTP	2022	\$ 1,785	50	0	\$ 36	\$ -	\$ 1,785
29	Dezurik Inc. - PEC 12	S	WWTP	2022	\$ 3,549	50	0	\$ 71	\$ -	\$ 3,549
30	Dezurik Inc. - BAW 4	S	WWTP	2022	\$ 751	50	0	\$ 15	\$ -	\$ 751
31	Gayle Corp. - Submersible Pump	EQ	WWTP	2022	\$ 12,191	10	0	\$ 1,219	\$ -	\$ 12,191
32	Gayle Corp. - Pump Krite 80	EQ	WWTP	2022	\$ 6,825	10	0	\$ 683	\$ -	\$ 6,825
33	North East Technical Sales - Danfoss	EQ	WWTP	2022	\$ 4,351	10	0	\$ 435	\$ -	\$ 4,351
Section Total					\$ 76,651					
TOTAL					\$ 76,651					
Audit TOTAL(2022)					N/A					
DIFFERENCE					N/A					
Calculated End of Year (2022) from Calculated End of Year (2021)					\$ 59,232,328					
Audit End of Year (2022)					N/A					
DIFFERENCE					N/A					
Adjusted TOTAL (TOTAL + item 197 + item 198)					\$ 76,651					
Adjusted End of Year (2022) from Adjusted End of Year (2021)					\$ 66,873,783					
Audit End of Year (2022)					N/A					
DIFFERENCE					N/A					
								\$ 3,332	\$ -	\$ 64,381

Schedule B-1

Towamencin Township									
Development of the Depreciated Original Costs of the Sanitary Sewer System									
Summary Rollforward of Original Costs, Depreciation and Accumulated Depreciation by Asset Category									
July 26, 2022									
Location	Original Costs ¹				Accumulated Depreciation ²				
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
Treatment Plant									
Pre 1991				\$25,689,633				\$3,493,948	Pre 1991
1991	\$25,689,633	\$48,852	\$0	\$25,738,485	\$3,493,948	\$492,939	\$0	\$3,986,887	1991
1992	\$25,738,485	\$1,399,404	\$0	\$27,137,888	\$3,986,887	\$497,254	\$0	\$4,484,141	1992
1993	\$27,137,888	\$769,229	\$0	\$27,907,118	\$4,484,141	\$576,392	\$0	\$5,060,534	1993
1994	\$27,907,118	\$83,720	\$0	\$27,990,838	\$5,060,534	\$598,232	\$0	\$5,658,766	1994
1995	\$27,990,838	\$119,523	\$0	\$28,110,361	\$5,658,766	\$601,393	\$0	\$6,260,159	1995
1996	\$28,110,361	\$191,800	\$0	\$28,302,161	\$6,260,159	\$608,557	\$0	\$6,868,715	1996
1997	\$28,302,161	\$317,165	\$0	\$28,619,325	\$6,868,715	\$616,056	\$0	\$7,484,772	1997
1998	\$28,619,325	\$262,947	\$0	\$28,882,272	\$7,484,772	\$634,373	\$0	\$8,119,144	1998
1999	\$28,882,272	\$271,062	\$0	\$29,153,335	\$8,119,144	\$646,939	\$0	\$8,766,084	1999
2000	\$29,153,335	\$249,373	\$0	\$29,402,708	\$8,766,084	\$659,789	\$0	\$9,425,873	2000
2001	\$29,402,708	\$147,369	\$0	\$29,550,077	\$9,425,873	\$670,341	\$0	\$10,096,214	2001
2002	\$29,550,077	\$626,314	\$0	\$30,176,392	\$10,096,214	\$676,248	\$0	\$10,772,462	2002
2003	\$30,176,392	\$1,037,028	\$0	\$31,213,419	\$10,772,462	\$725,598	\$0	\$11,498,060	2003
2004	\$31,213,419	\$538,764	\$0	\$31,752,183	\$11,498,060	\$788,552	\$0	\$12,286,612	2004
2005	\$31,752,183	\$694,558	\$0	\$32,446,741	\$12,286,612	\$831,742	\$0	\$13,118,354	2005
2006	\$32,446,741	\$485,209	\$0	\$32,931,950	\$13,118,354	\$888,166	\$0	\$14,006,521	2006
2007	\$32,931,950	\$433,281	\$0	\$33,365,231	\$14,006,521	\$924,750	\$0	\$14,931,271	2007
2008	\$33,365,231	\$301,405	\$0	\$33,666,636	\$14,931,271	\$882,617	\$0	\$15,813,888	2008
2009	\$33,666,636	\$57,839	\$0	\$33,724,475	\$15,813,888	\$897,631	\$0	\$16,711,518	2009
2010	\$33,724,475	\$241,552	\$0	\$33,966,027	\$16,711,518	\$897,670	\$0	\$17,609,189	2010
2011	\$33,966,027	\$181,199	\$0	\$34,147,226	\$17,609,189	\$910,513	\$0	\$18,519,701	2011
2012	\$34,147,226	\$520,209	\$0	\$34,667,435	\$18,519,701	\$919,514	\$0	\$19,439,216	2012
2013	\$34,667,435	\$178,793	\$0	\$34,846,228	\$19,439,216	\$911,420	\$0	\$20,350,635	2013
2014	\$34,846,228	\$527,651	\$0	\$35,373,879	\$20,350,635	\$868,410	\$0	\$21,219,045	2014
2015	\$35,373,879	\$544,916	\$0	\$35,918,795	\$21,219,045	\$873,184	\$0	\$22,092,230	2015
2016	\$35,918,795	\$636,809	-\$45,075	\$36,510,530	\$22,092,230	\$867,331	\$0	\$22,959,561	2016
2017	\$36,510,530	\$526,621	-\$18,600	\$37,018,551	\$22,959,561	\$870,140	-\$3,018	\$23,826,683	2017
2018	\$37,018,551	\$579,302	-\$4,422	\$37,593,430	\$23,826,683	\$839,219	-\$3,018	\$24,662,884	2018
2019	\$37,593,430	\$318,573	\$0	\$37,912,004	\$24,662,884	\$813,796	-\$3,018	\$25,473,663	2019
2020	\$37,912,004	\$629,634	\$0	\$38,541,638	\$25,473,663	\$804,281	-\$3,018	\$26,274,926	2020
2021	\$38,541,638	\$250,170	\$0	\$38,791,808	\$26,274,926	\$848,189	-\$3,018	\$27,120,097	2021
2022	\$38,791,808	\$73,758	\$0	\$38,865,565	\$27,120,097	\$422,992	-\$1,509	\$27,541,580	2022
Pump Stations									
Pre 1991				\$2,276,000				\$136,560	Pre 1991
1991	\$2,276,000	\$153,748	\$0	\$2,429,748	\$136,560	\$45,520	\$0	\$182,080	1991
1992	\$2,429,748	\$0	\$0	\$2,429,748	\$182,080	\$49,375	\$0	\$231,455	1992
1993	\$2,429,748	\$0	\$0	\$2,429,748	\$231,455	\$49,375	\$0	\$280,830	1993
1994	\$2,429,748	\$0	\$0	\$2,429,748	\$280,830	\$49,375	\$0	\$330,204	1994
1995	\$2,429,748	\$0	\$0	\$2,429,748	\$330,204	\$49,375	\$0	\$379,579	1995
1996	\$2,429,748	\$143,000	\$0	\$2,572,748	\$379,579	\$49,375	\$0	\$428,954	1996
1997	\$2,572,748	\$0	\$0	\$2,572,748	\$428,954	\$52,235	\$0	\$481,189	1997
1998	\$2,572,748	\$0	\$0	\$2,572,748	\$481,189	\$52,235	\$0	\$533,423	1998
1999	\$2,572,748	\$0	\$0	\$2,572,748	\$533,423	\$52,235	\$0	\$585,658	1999
2000	\$2,572,748	\$0	\$0	\$2,572,748	\$585,658	\$52,235	\$0	\$637,893	2000
2001	\$2,572,748	\$0	\$0	\$2,572,748	\$637,893	\$52,235	\$0	\$690,128	2001
2002	\$2,572,748	\$0	\$0	\$2,572,748	\$690,128	\$51,260	\$0	\$741,388	2002
2003	\$2,572,748	\$0	\$0	\$2,572,748	\$741,388	\$51,260	\$0	\$792,648	2003
2004	\$2,572,748	\$0	\$0	\$2,572,748	\$792,648	\$51,260	\$0	\$843,908	2004
2005	\$2,572,748	\$0	\$0	\$2,572,748	\$843,908	\$51,260	\$0	\$895,168	2005
2006	\$2,572,748	\$0	\$0	\$2,572,748	\$895,168	\$51,260	\$0	\$946,428	2006
2007	\$2,572,748	\$0	\$0	\$2,572,748	\$946,428	\$51,260	\$0	\$997,688	2007
2008	\$2,572,748	\$0	\$0	\$2,572,748	\$997,688	\$51,260	\$0	\$1,048,948	2008
2009	\$2,572,748	\$0	\$0	\$2,572,748	\$1,048,948	\$51,260	\$0	\$1,100,208	2009
2010	\$2,572,748	\$0	\$0	\$2,572,748	\$1,100,208	\$51,260	\$0	\$1,151,468	2010
2011	\$2,572,748	\$0	\$0	\$2,572,748	\$1,151,468	\$51,260	\$0	\$1,202,728	2011
2012	\$2,572,748	\$0	\$0	\$2,572,748	\$1,202,728	\$51,260	\$0	\$1,253,988	2012
2013	\$2,572,748	\$0	\$0	\$2,572,748	\$1,253,988	\$51,260	\$0	\$1,305,248	2013
2014	\$2,572,748	\$0	\$0	\$2,572,748	\$1,305,248	\$51,260	\$0	\$1,356,508	2014
2015	\$2,572,748	\$0	\$0	\$2,572,748	\$1,356,508	\$51,260	\$0	\$1,407,768	2015
2016	\$2,572,748	\$0	\$0	\$2,572,748	\$1,407,768	\$51,260	\$0	\$1,459,028	2016
2017	\$2,572,748	\$0	\$0	\$2,572,748	\$1,459,028	\$51,260	\$0	\$1,510,288	2017
2018	\$2,572,748	\$0	\$0	\$2,572,748	\$1,510,288	\$51,260	\$0	\$1,561,548	2018
2019	\$2,572,748	\$0	\$0	\$2,572,748	\$1,561,548	\$51,260	\$0	\$1,612,808	2019
2020	\$2,572,748	\$7,949	-\$7,949	\$2,588,646	\$1,612,808	\$51,260	\$0	\$1,664,068	2020
2021	\$2,588,646	\$0	\$0	\$2,588,646	\$1,664,068	\$51,260	-\$795	\$1,714,533	2021
2022	\$2,588,646	\$0	\$0	\$2,588,646	\$1,714,533	\$26,027	-\$398	\$1,740,163	2022

Towamencin Township

Schedule B-1

Development of the Depreciated Original Costs of the Sanitary Sewer System

Location	Original Costs ¹				Accumulated Depreciation ²			
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance
Interceptors								
Pre 1991				\$995,740				\$262,106 Pre 1991
1991	\$995,740	\$0	\$0	\$995,740	\$262,106	\$19,915	\$0	\$282,020 1991
1992	\$995,740	\$0	\$0	\$995,740	\$282,020	\$19,915	\$0	\$301,935 1992
1993	\$995,740	\$0	\$0	\$995,740	\$301,935	\$19,915	\$0	\$321,850 1993
1994	\$995,740	\$0	\$0	\$995,740	\$321,850	\$19,915	\$0	\$341,765 1994
1995	\$995,740	\$0	\$0	\$995,740	\$341,765	\$19,915	\$0	\$361,680 1995
1996	\$995,740	\$0	\$0	\$995,740	\$361,680	\$19,915	\$0	\$381,594 1996
1997	\$995,740	\$0	\$0	\$995,740	\$381,594	\$19,915	\$0	\$401,509 1997
1998	\$995,740	\$0	\$0	\$995,740	\$401,509	\$19,915	\$0	\$421,424 1998
1999	\$995,740	\$0	\$0	\$995,740	\$421,424	\$19,915	\$0	\$441,339 1999
2000	\$995,740	\$0	\$0	\$995,740	\$441,339	\$19,915	\$0	\$461,254 2000
2001	\$995,740	\$0	\$0	\$995,740	\$461,254	\$19,915	\$0	\$481,168 2001
2002	\$995,740	\$0	\$0	\$995,740	\$481,168	\$19,915	\$0	\$501,083 2002
2003	\$995,740	\$0	\$0	\$995,740	\$501,083	\$19,915	\$0	\$520,998 2003
2004	\$995,740	\$0	\$0	\$995,740	\$520,998	\$19,915	\$0	\$540,913 2004
2005	\$995,740	\$0	\$0	\$995,740	\$540,913	\$19,915	\$0	\$560,828 2005
2006	\$995,740	\$0	\$0	\$995,740	\$560,828	\$19,915	\$0	\$580,742 2006
2007	\$995,740	\$0	\$0	\$995,740	\$580,742	\$19,915	\$0	\$600,657 2007
2008	\$995,740	\$0	\$0	\$995,740	\$600,657	\$19,915	\$0	\$620,572 2008
2009	\$995,740	\$0	\$0	\$995,740	\$620,572	\$19,915	\$0	\$640,487 2009
2010	\$995,740	\$0	\$0	\$995,740	\$640,487	\$19,915	\$0	\$660,402 2010
2011	\$995,740	\$38,531	\$0	\$1,034,271	\$660,402	\$19,915	\$0	\$680,316 2011
2012	\$1,034,271	\$114,459	\$0	\$1,148,730	\$680,316	\$23,768	\$0	\$704,084 2012
2013	\$1,148,730	\$115,969	\$0	\$1,264,699	\$704,084	\$32,472	\$0	\$736,556 2013
2014	\$1,264,699	\$82,682	\$0	\$1,347,381	\$736,556	\$41,448	\$0	\$778,004 2014
2015	\$1,347,381	\$613,884	\$0	\$1,961,265	\$778,004	\$48,865	\$0	\$826,869 2015
2016	\$1,961,265	\$221,024	\$0	\$2,182,289	\$826,869	\$98,858	\$0	\$925,727 2016
2017	\$2,182,289	\$1,849,559	\$0	\$4,031,848	\$925,727	\$104,797	\$0	\$1,030,524 2017
2018	\$4,031,848	\$493,083	\$0	\$4,524,932	\$1,030,524	\$142,806	\$0	\$1,173,330 2018
2019	\$4,524,932	\$80,233	\$0	\$4,605,165	\$1,173,330	\$134,663	\$0	\$1,307,993 2019
2020	\$4,605,165	\$13,376	\$0	\$4,618,541	\$1,307,993	\$134,663	\$0	\$1,442,657 2020
2021	\$4,618,541	\$22,499	\$0	\$4,641,040	\$1,442,657	\$137,398	\$0	\$1,580,055 2021
2022	\$4,641,040	\$2,894	\$0	\$4,643,933	\$1,580,055	\$72,477	\$0	\$1,652,531 2022
Mains								
Pre 1991				\$7,354,647				\$1,540,924 Pre 1991
1991	\$7,354,647	\$1,617,070	\$0	\$8,971,717	\$1,540,924	\$147,093	\$0	\$1,688,016 1991
1992	\$8,971,717	\$500,598	\$0	\$9,472,315	\$1,688,016	\$179,434	\$0	\$1,867,451 1992
1993	\$9,472,315	\$775,706	\$0	\$10,248,020	\$1,867,451	\$189,446	\$0	\$2,056,897 1993
1994	\$10,248,020	\$399,956	\$0	\$10,647,976	\$2,056,897	\$204,960	\$0	\$2,261,857 1994
1995	\$10,647,976	\$465,462	\$0	\$11,113,439	\$2,261,857	\$212,960	\$0	\$2,474,817 1995
1996	\$11,113,439	\$642,013	\$0	\$11,755,452	\$2,474,817	\$222,269	\$0	\$2,697,086 1996
1997	\$11,755,452	\$408,269	\$0	\$12,163,721	\$2,697,086	\$236,418	\$0	\$2,933,504 1997
1998	\$12,163,721	\$348,109	\$0	\$12,511,831	\$2,933,504	\$244,777	\$0	\$3,178,281 1998
1999	\$12,511,831	\$78,239	\$0	\$12,590,069	\$3,178,281	\$251,739	\$0	\$3,430,020 1999
2000	\$12,590,069	\$188,766	\$0	\$12,778,835	\$3,430,020	\$253,304	\$0	\$3,683,323 2000
2001	\$12,778,835	\$1,178,658	\$0	\$13,957,492	\$3,683,323	\$257,079	\$0	\$3,940,402 2001
2002	\$13,957,492	\$0	\$0	\$13,957,492	\$3,940,402	\$280,652	\$0	\$4,221,055 2002
2003	\$13,957,492	\$564,697	\$0	\$14,522,189	\$4,221,055	\$280,652	\$0	\$4,501,707 2003
2004	\$14,522,189	\$41,559	\$0	\$14,563,749	\$4,501,707	\$291,946	\$0	\$4,793,653 2004
2005	\$14,563,749	\$181,282	\$0	\$14,745,031	\$4,793,653	\$292,777	\$0	\$5,086,430 2005
2006	\$14,745,031	\$43,637	\$0	\$14,788,668	\$5,086,430	\$294,844	\$0	\$5,381,274 2006
2007	\$14,788,668	\$126,064	\$0	\$14,914,731	\$5,381,274	\$294,998	\$0	\$5,676,271 2007
2008	\$14,914,731	\$134,347	\$0	\$15,049,078	\$5,676,271	\$297,043	\$0	\$5,973,314 2008
2009	\$15,049,078	\$0	\$0	\$15,049,078	\$5,973,314	\$299,729	\$0	\$6,273,043 2009
2010	\$15,049,078	\$403,735	\$0	\$15,452,813	\$6,273,043	\$299,729	\$0	\$6,572,773 2010
2011	\$15,452,813	\$0	\$0	\$15,452,813	\$6,572,773	\$307,804	\$0	\$6,880,577 2011
2012	\$15,452,813	\$432,470	\$0	\$15,885,284	\$6,880,577	\$306,174	\$0	\$7,186,751 2012
2013	\$15,885,284	\$120,758	\$0	\$16,006,042	\$7,186,751	\$314,823	\$0	\$7,501,574 2013
2014	\$16,006,042	\$0	\$0	\$16,006,042	\$7,501,574	\$317,128	\$0	\$7,818,702 2014
2015	\$16,006,042	\$322,375	\$0	\$16,328,417	\$7,818,702	\$317,128	\$0	\$8,135,831 2015
2016	\$16,328,417	\$0	\$0	\$16,328,417	\$8,135,831	\$323,576	\$0	\$8,459,407 2016
2017	\$16,328,417	\$37,049	\$0	\$16,365,466	\$8,459,407	\$323,576	\$0	\$8,782,982 2017
2018	\$16,365,466	\$0	\$0	\$16,365,466	\$8,782,982	\$323,123	\$0	\$9,106,105 2018
2019	\$16,365,466	\$0	\$0	\$16,365,466	\$9,106,105	\$306,758	\$0	\$9,412,863 2019
2020	\$16,365,466	\$52,308	\$0	\$16,417,774	\$9,412,863	\$305,481	\$0	\$9,718,343 2020
2021	\$16,417,774	\$77,602	\$0	\$16,495,376	\$9,718,343	\$305,000	\$0	\$10,023,343 2021
2022	\$16,495,376	\$0	\$0	\$16,495,376	\$10,023,343	\$152,500	\$0	\$10,175,843 2022

Location	Original Costs ¹				Accumulated Depreciation ²			
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance
Equipment								
Pre 1991				\$20,194				\$0 Pre 1991
1991	\$20,194	\$0	\$0	\$20,194	\$0	\$0	\$0	\$0 1991
1992	\$20,194	\$10,489	\$0	\$30,683	\$0	\$0	\$0	\$0 1992
1993	\$30,683	\$0	\$0	\$30,683	\$0	\$1,049	\$0	\$1,049 1993
1994	\$30,683	\$0	\$0	\$30,683	\$1,049	\$1,049	\$0	\$2,098 1994
1995	\$30,683	\$0	\$0	\$30,683	\$2,098	\$1,049	\$0	\$3,147 1995
1996	\$30,683	\$0	\$0	\$30,683	\$3,147	\$1,049	\$0	\$4,196 1996
1997	\$30,683	\$0	\$0	\$30,683	\$4,196	\$1,049	\$0	\$5,245 1997
1998	\$30,683	\$15,849	\$0	\$46,532	\$5,245	\$1,049	\$0	\$6,293 1998
1999	\$46,532	\$0	\$0	\$46,532	\$6,293	\$2,634	\$0	\$8,927 1999
2000	\$46,532	\$0	\$0	\$46,532	\$8,927	\$2,634	\$0	\$11,561 2000
2001	\$46,532	\$0	\$0	\$46,532	\$11,561	\$2,634	\$0	\$14,195 2001
2002	\$46,532	\$0	\$0	\$46,532	\$14,195	\$2,634	\$0	\$16,829 2002
2003	\$46,532	\$9,806	\$0	\$56,338	\$16,829	\$1,585	\$0	\$18,414 2003
2004	\$56,338	\$7,395	\$0	\$63,733	\$18,414	\$2,239	\$0	\$20,652 2004
2005	\$63,733	\$3,976	\$0	\$67,709	\$20,652	\$2,978	\$0	\$23,630 2005
2006	\$67,709	\$0	\$0	\$67,709	\$23,630	\$3,376	\$0	\$27,006 2006
2007	\$67,709	\$0	\$0	\$67,709	\$27,006	\$3,376	\$0	\$30,382 2007
2008	\$67,709	\$1,800	\$0	\$69,509	\$30,382	\$3,376	\$0	\$33,757 2008
2009	\$69,509	\$0	\$0	\$69,509	\$33,757	\$1,971	\$0	\$35,728 2009
2010	\$69,509	\$0	\$0	\$69,509	\$35,728	\$1,971	\$0	\$37,699 2010
2011	\$69,509	\$6,359	\$0	\$75,868	\$37,699	\$1,971	\$0	\$39,670 2011
2012	\$75,868	\$0	\$0	\$75,868	\$39,670	\$3,243	\$0	\$42,913 2012
2013	\$75,868	\$3,490	\$0	\$79,358	\$42,913	\$3,243	\$0	\$46,155 2013
2014	\$79,358	\$0	\$0	\$79,358	\$46,155	\$3,592	\$0	\$49,747 2014
2015	\$79,358	\$0	\$0	\$79,358	\$49,747	\$2,852	\$0	\$52,599 2015
2016	\$79,358	\$3,868	\$0	\$83,226	\$52,599	\$2,454	\$0	\$55,053 2016
2017	\$83,226	\$0	\$0	\$83,226	\$55,053	\$1,570	\$0	\$56,623 2017
2018	\$83,226	\$0	\$0	\$83,226	\$56,623	\$1,570	\$0	\$58,192 2018
2019	\$83,226	\$0	\$0	\$83,226	\$58,192	\$736	\$0	\$58,928 2019
2020	\$83,226	\$0	\$0	\$83,226	\$58,928	\$736	\$0	\$59,664 2020
2021	\$83,226	\$0	\$0	\$83,226	\$59,664	\$736	\$0	\$60,400 2021
2022	\$83,226	\$0	\$0	\$83,226	\$60,400	\$1,379	\$0	\$61,779 2022
Vehicles								
Pre 1991				\$48,756				\$5,010 Pre 1991
1991	\$48,756	\$0	\$0	\$48,756	\$5,010	\$9,291	\$0	\$14,301 1991
1992	\$48,756	\$40,625	\$0	\$89,381	\$14,301	\$9,291	\$0	\$23,592 1992
1993	\$89,381	\$0	\$0	\$89,381	\$23,592	\$17,416	\$0	\$41,008 1993
1994	\$89,381	\$0	\$0	\$89,381	\$41,008	\$17,416	\$0	\$58,425 1994
1995	\$89,381	\$0	\$0	\$89,381	\$58,425	\$14,706	\$0	\$73,131 1995
1996	\$89,381	\$0	\$0	\$89,381	\$73,131	\$8,125	\$0	\$81,256 1996
1997	\$89,381	\$22,810	\$0	\$112,191	\$81,256	\$8,125	\$0	\$89,381 1997
1998	\$112,191	\$0	\$0	\$112,191	\$89,381	\$4,562	\$0	\$93,943 1998
1999	\$112,191	\$49,000	\$0	\$161,191	\$93,943	\$4,562	\$0	\$98,505 1999
2000	\$161,191	\$0	\$0	\$161,191	\$98,505	\$14,362	\$0	\$112,867 2000
2001	\$161,191	\$0	\$0	\$161,191	\$112,867	\$14,362	\$0	\$127,229 2001
2002	\$161,191	\$5,750	\$0	\$166,941	\$127,229	\$14,362	\$0	\$141,591 2002
2003	\$166,941	\$0	\$0	\$166,941	\$141,591	\$10,530	\$0	\$152,121 2003
2004	\$166,941	\$0	\$0	\$166,941	\$152,121	\$10,530	\$0	\$162,651 2004
2005	\$166,941	\$0	\$0	\$166,941	\$162,651	\$730	\$0	\$163,381 2005
2006	\$166,941	\$33,297	\$0	\$200,238	\$163,381	\$730	\$0	\$164,111 2006
2007	\$200,238	\$0	\$0	\$200,238	\$164,111	\$7,389	\$0	\$171,500 2007
2008	\$200,238	\$0	\$0	\$200,238	\$171,500	\$7,079	\$0	\$178,580 2008
2009	\$200,238	\$0	\$0	\$200,238	\$178,580	\$7,079	\$0	\$185,659 2009
2010	\$200,238	\$0	\$0	\$200,238	\$185,659	\$7,079	\$0	\$192,739 2010
2011	\$200,238	\$0	\$0	\$200,238	\$192,739	\$7,079	\$0	\$199,818 2011
2012	\$200,238	\$9,896	\$0	\$210,134	\$199,818	\$420	\$0	\$200,238 2012
2013	\$210,134	\$27,452	\$0	\$237,585	\$200,238	\$1,979	\$0	\$202,217 2013
2014	\$237,585	\$0	\$0	\$237,585	\$202,217	\$7,469	\$0	\$209,687 2014
2015	\$237,585	\$0	\$0	\$237,585	\$209,687	\$7,469	\$0	\$217,156 2015
2016	\$237,585	\$47,078	\$0	\$284,663	\$217,156	\$7,469	\$0	\$224,625 2016
2017	\$284,663	\$94,923	\$0	\$379,586	\$224,625	\$12,177	\$0	\$236,803 2017
2018	\$379,586	\$0	\$0	\$379,586	\$236,803	\$29,183	\$0	\$265,985 2018
2019	\$379,586	\$0	\$0	\$379,586	\$265,985	\$23,692	\$0	\$289,678 2019
2020	\$379,586	\$0	\$0	\$379,586	\$289,678	\$23,692	\$0	\$313,370 2020
2021	\$379,586	\$0	\$0	\$379,586	\$313,370	\$23,692	\$0	\$337,063 2021
2022	\$379,586	\$0	\$0	\$379,586	\$337,063	\$23,692	\$0	\$360,755 2022

Location	Original Costs ¹				Accumulated Depreciation ²			
	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance
Total								
Pre 1991				\$36,384,970				\$5,438,547 Pre 1991
1991	\$36,384,970	\$1,819,670	\$0	\$38,204,640	\$5,438,547	\$714,758	\$0	\$6,153,305 1991
1992	\$38,204,640	\$1,951,115	\$0	\$40,155,755	\$6,153,305	\$755,269	\$0	\$6,908,574 1992
1993	\$40,155,755	\$1,544,935	\$0	\$41,700,690	\$6,908,574	\$853,593	\$0	\$7,762,167 1993
1994	\$41,700,690	\$483,676	\$0	\$42,184,366	\$7,762,167	\$890,948	\$0	\$8,653,115 1994
1995	\$42,184,366	\$584,986	\$0	\$42,769,352	\$8,653,115	\$899,397	\$0	\$9,552,512 1995
1996	\$42,769,352	\$976,813	\$0	\$43,746,165	\$9,552,512	\$909,289	\$0	\$10,461,801 1996
1997	\$43,746,165	\$748,244	\$0	\$44,494,408	\$10,461,801	\$933,798	\$0	\$11,395,599 1997
1998	\$44,494,408	\$626,905	\$0	\$45,121,314	\$11,395,599	\$956,910	\$0	\$12,352,509 1998
1999	\$45,121,314	\$398,301	\$0	\$45,519,615	\$12,352,509	\$978,024	\$0	\$13,330,533 1999
2000	\$45,519,615	\$438,139	\$0	\$45,957,754	\$13,330,533	\$1,002,238	\$0	\$14,332,771 2000
2001	\$45,957,754	\$1,326,027	\$0	\$47,283,781	\$14,332,771	\$1,016,566	\$0	\$15,349,336 2001
2002	\$47,283,781	\$632,064	\$0	\$47,915,845	\$15,349,336	\$1,045,071	\$0	\$16,394,407 2002
2003	\$47,915,845	\$1,611,531	\$0	\$49,527,376	\$16,394,407	\$1,089,540	\$0	\$17,483,947 2003
2004	\$49,527,376	\$587,718	\$0	\$50,115,094	\$17,483,947	\$1,164,442	\$0	\$18,648,389 2004
2005	\$50,115,094	\$879,816	\$0	\$50,994,910	\$18,648,389	\$1,199,402	\$0	\$19,847,791 2005
2006	\$50,994,910	\$562,143	\$0	\$51,557,053	\$19,847,791	\$1,258,290	\$0	\$21,106,082 2006
2007	\$51,557,053	\$559,344	\$0	\$52,116,398	\$21,106,082	\$1,301,688	\$0	\$22,407,770 2007
2008	\$52,116,398	\$437,552	\$0	\$52,553,949	\$22,407,770	\$1,261,289	\$0	\$23,669,059 2008
2009	\$52,553,949	\$57,839	\$0	\$52,611,788	\$23,669,059	\$1,277,585	\$0	\$24,946,644 2009
2010	\$52,611,788	\$645,287	\$0	\$53,257,075	\$24,946,644	\$1,277,625	\$0	\$26,224,269 2010
2011	\$53,257,075	\$226,089	\$0	\$53,483,164	\$26,224,269	\$1,298,542	\$0	\$27,522,811 2011
2012	\$53,483,164	\$1,077,034	\$0	\$54,560,198	\$27,522,811	\$1,304,379	\$0	\$28,827,189 2012
2013	\$54,560,198	\$446,462	\$0	\$55,006,660	\$28,827,189	\$1,315,197	\$0	\$30,142,386 2013
2014	\$55,006,660	\$610,333	\$0	\$55,616,993	\$30,142,386	\$1,289,307	\$0	\$31,431,693 2014
2015	\$55,616,993	\$1,481,176	\$0	\$57,098,169	\$31,431,693	\$1,300,759	\$0	\$32,732,452 2015
2016	\$57,098,169	\$908,779	-\$45,075	\$57,961,873	\$32,732,452	\$1,350,949	\$0	\$34,083,401 2016
2017	\$57,961,873	\$2,508,152	-\$18,600	\$60,451,425	\$34,083,401	\$1,363,520	-\$3,018	\$35,443,903 2017
2018	\$60,451,425	\$1,072,385	-\$4,422	\$61,519,388	\$35,443,903	\$1,387,160	-\$3,018	\$36,828,045 2018
2019	\$61,519,388	\$398,806	\$0	\$61,918,194	\$36,828,045	\$1,330,905	-\$3,018	\$38,155,932 2019
2020	\$61,918,194	\$703,268	-\$7,949	\$62,613,513	\$38,155,932	\$1,320,113	-\$3,018	\$39,473,028 2020
2021	\$62,613,513	\$350,271	\$0	\$62,963,784	\$39,473,028	\$1,366,275	-\$3,813	\$40,835,490 2021
2022	\$62,963,784	\$76,651	\$0	\$63,040,435	\$40,835,490	\$1,413,825	-\$1,907	\$42,247,408 2022
Notes:								
1. Original Cost Additions and Disposals were taken from Total Audit Original Costs as seen in Schedule A.								
2. Accumulated Depreciation Additions and Disposals were taken from Annual Depreciation Expense as seen in Schedule A.								
3. Any item on Schedule A that does not have a location noted is not included in this Schedule. Some notable items not included are amounts for the Sewer System Construction in progress. The \$4,000,000 Upper Gwynedd Withdrawal is included.								

Schedule B-2									
Towamencin Township									
Development of the Depreciated Original Costs of the Sanitary Sewer System									
Summary Rollforward of Original Costs, Depreciation and Accumulated Depreciation by Asset Category									
July 22, 2022									
Original Costs ¹					Accumulated Depreciation ²				
Location	Beginning Balance	Additions	Disposals	Ending Balance	Beginning Balance	Current Year Depreciation	Disposal	Ending Balance	
Treatment Plant									
Inception-2010	\$33,724,475	\$241,552	\$0	\$33,966,027	\$16,711,518	\$897,670	\$0	\$17,609,189	Inception-2010
2011	\$33,966,027	\$181,199	\$0	\$34,147,226	\$17,609,189	\$910,513	\$0	\$18,519,701	2011
2012	\$34,147,226	\$520,209	\$0	\$34,667,435	\$18,519,701	\$919,514	\$0	\$19,439,216	2012
2013	\$34,667,435	\$178,793	\$0	\$34,846,228	\$19,439,216	\$911,420	\$0	\$20,350,635	2013
2014	\$34,846,228	\$527,651	\$0	\$35,373,879	\$20,350,635	\$868,410	\$0	\$21,219,045	2014
2015	\$35,373,879	\$544,916	\$0	\$35,918,795	\$21,219,045	\$873,184	\$0	\$22,092,230	2015
2016	\$35,918,795	\$636,809	-\$45,075	\$36,510,530	\$22,092,230	\$867,331	\$0	\$22,959,561	2016
2017	\$36,510,530	\$526,621	-\$18,600	\$37,018,551	\$22,959,561	\$870,140	-\$3,018	\$23,826,683	2017
2018	\$37,018,551	\$579,302	-\$4,422	\$37,593,430	\$23,826,683	\$839,219	-\$3,018	\$24,662,884	2018
2019	\$37,593,430	\$318,573	\$0	\$37,912,004	\$24,662,884	\$813,796	-\$3,018	\$25,473,663	2019
2020	\$37,912,004	\$629,634	\$0	\$38,541,638	\$25,473,663	\$804,281	-\$3,018	\$26,274,926	2020
2021	\$38,541,638	\$250,170	\$0	\$38,791,808	\$26,274,926	\$848,189	-\$3,018	\$27,120,097	2021
2022	\$38,791,808	\$73,758	\$0	\$38,865,565	\$27,120,097	\$422,992	-\$1,509	\$27,541,580	2022
Pump Stations									
Inception-2010	\$2,572,748	\$0	\$0	\$2,572,748	\$1,100,208	\$51,260	\$0	\$1,151,468	Inception-2010
2011	\$2,572,748	\$0	\$0	\$2,572,748	\$1,151,468	\$51,260	\$0	\$1,202,728	2011
2012	\$2,572,748	\$0	\$0	\$2,572,748	\$1,202,728	\$51,260	\$0	\$1,253,988	2012
2013	\$2,572,748	\$0	\$0	\$2,572,748	\$1,253,988	\$51,260	\$0	\$1,305,248	2013
2014	\$2,572,748	\$0	\$0	\$2,572,748	\$1,305,248	\$51,260	\$0	\$1,356,508	2014
2015	\$2,572,748	\$0	\$0	\$2,572,748	\$1,356,508	\$51,260	\$0	\$1,407,768	2015
2016	\$2,572,748	\$0	\$0	\$2,572,748	\$1,407,768	\$51,260	\$0	\$1,459,028	2016
2017	\$2,572,748	\$0	\$0	\$2,572,748	\$1,459,028	\$51,260	\$0	\$1,510,288	2017
2018	\$2,572,748	\$0	\$0	\$2,572,748	\$1,510,288	\$51,260	\$0	\$1,561,548	2018
2019	\$2,572,748	\$0	\$0	\$2,572,748	\$1,561,548	\$51,260	\$0	\$1,612,808	2019
2020	\$2,572,748	\$7,949	-\$7,949	\$2,588,646	\$1,612,808	\$51,260	\$0	\$1,664,068	2020
2021	\$2,588,646	\$0	\$0	\$2,588,646	\$1,664,068	\$51,260	-\$795	\$1,714,533	2021
2022	\$2,588,646	\$0	\$0	\$2,588,646	\$1,714,533	\$26,027	-\$398	\$1,740,163	2022
Interceptors									
Inception-2010	\$995,740	\$0	\$0	\$995,740	\$640,487	\$19,915	\$0	\$660,402	Inception-2010
2011	\$995,740	\$38,531	\$0	\$1,034,271	\$660,402	\$19,915	\$0	\$680,316	2011
2012	\$1,034,271	\$114,459	\$0	\$1,148,730	\$680,316	\$23,768	\$0	\$704,084	2012
2013	\$1,148,730	\$115,969	\$0	\$1,264,699	\$704,084	\$32,472	\$0	\$736,556	2013
2014	\$1,264,699	\$82,682	\$0	\$1,347,381	\$736,556	\$41,448	\$0	\$778,004	2014
2015	\$1,347,381	\$613,884	\$0	\$1,961,265	\$778,004	\$48,865	\$0	\$826,869	2015
2016	\$1,961,265	\$221,024	\$0	\$2,182,289	\$826,869	\$98,858	\$0	\$925,727	2016
2017	\$2,182,289	\$1,849,559	\$0	\$4,031,848	\$925,727	\$104,797	\$0	\$1,030,524	2017
2018	\$4,031,848	\$493,083	\$0	\$4,524,932	\$1,030,524	\$142,806	\$0	\$1,173,330	2018
2019	\$4,524,932	\$80,233	\$0	\$4,605,165	\$1,173,330	\$134,663	\$0	\$1,307,993	2019
2020	\$4,605,165	\$13,376	\$0	\$4,618,541	\$1,307,993	\$134,663	\$0	\$1,442,657	2020
2021	\$4,618,541	\$22,499	\$0	\$4,641,040	\$1,442,657	\$137,398	\$0	\$1,580,055	2021
2022	\$4,641,040	\$2,894	\$0	\$4,643,933	\$1,580,055	\$72,477	\$0	\$1,652,531	2022
Mains									
Inception-2010	\$15,049,078	\$403,735	\$0	\$15,452,813	\$6,273,043	\$299,729	\$0	\$6,572,773	Inception-2010
2011	\$15,452,813	\$0	\$0	\$15,452,813	\$6,572,773	\$307,804	\$0	\$6,880,577	2011
2012	\$15,452,813	\$432,470	\$0	\$15,885,284	\$6,880,577	\$306,174	\$0	\$7,186,751	2012
2013	\$15,885,284	\$120,758	\$0	\$16,006,042	\$7,186,751	\$314,823	\$0	\$7,501,574	2013
2014	\$16,006,042	\$0	\$0	\$16,006,042	\$7,501,574	\$317,128	\$0	\$7,818,702	2014
2015	\$16,006,042	\$322,375	\$0	\$16,328,417	\$7,818,702	\$317,128	\$0	\$8,135,831	2015
2016	\$16,328,417	\$0	\$0	\$16,328,417	\$8,135,831	\$323,576	\$0	\$8,459,407	2016
2017	\$16,328,417	\$37,049	\$0	\$16,365,466	\$8,459,407	\$323,576	\$0	\$8,782,982	2017
2018	\$16,365,466	\$0	\$0	\$16,365,466	\$8,782,982	\$323,123	\$0	\$9,106,105	2018
2019	\$16,365,466	\$0	\$0	\$16,365,466	\$9,106,105	\$306,758	\$0	\$9,412,863	2019
2020	\$16,365,466	\$52,308	\$0	\$16,417,774	\$9,412,863	\$305,481	\$0	\$9,718,343	2020
2021	\$16,417,774	\$77,602	\$0	\$16,495,376	\$9,718,343	\$305,000	\$0	\$10,023,343	2021
2022	\$16,495,376	\$0	\$0	\$16,495,376	\$10,023,343	\$152,500	\$0	\$10,175,843	2022

Equipment									
Inception-2010	\$69,509	\$0	\$0	\$69,509	\$35,728	\$1,971	\$0	\$37,699	Inception-2010
2011	\$69,509	\$6,359	\$0	\$75,868	\$37,699	\$1,971	\$0	\$39,670	2011
2012	\$75,868	\$0	\$0	\$75,868	\$39,670	\$3,243	\$0	\$42,913	2012
2013	\$75,868	\$3,490	\$0	\$79,358	\$42,913	\$3,243	\$0	\$46,155	2013
2014	\$79,358	\$0	\$0	\$79,358	\$46,155	\$3,592	\$0	\$49,747	2014
2015	\$79,358	\$0	\$0	\$79,358	\$49,747	\$2,852	\$0	\$52,599	2015
2016	\$79,358	\$3,868	\$0	\$83,226	\$52,599	\$2,454	\$0	\$55,053	2016
2017	\$83,226	\$0	\$0	\$83,226	\$55,053	\$1,570	\$0	\$56,623	2017
2018	\$83,226	\$0	\$0	\$83,226	\$56,623	\$1,570	\$0	\$58,192	2018
2019	\$83,226	\$0	\$0	\$83,226	\$58,192	\$736	\$0	\$58,928	2019
2020	\$83,226	\$0	\$0	\$83,226	\$58,928	\$736	\$0	\$59,664	2020
2021	\$83,226	\$0	\$0	\$83,226	\$59,664	\$736	\$0	\$60,400	2021
2022	\$83,226	\$0	\$0	\$83,226	\$60,400	\$1,379	\$0	\$61,779	2022

Vehicles									
Inception-2010	\$200,238	\$0	\$0	\$200,238	\$185,659	\$7,079	\$0	\$192,739	Inception-2010
2011	\$200,238	\$0	\$0	\$200,238	\$192,739	\$7,079	\$0	\$199,818	2011
2012	\$200,238	\$9,896	\$0	\$210,134	\$199,818	\$420	\$0	\$200,238	2012
2013	\$210,134	\$27,452	\$0	\$237,585	\$200,238	\$1,979	\$0	\$202,217	2013
2014	\$237,585	\$0	\$0	\$237,585	\$202,217	\$7,469	\$0	\$209,687	2014
2015	\$237,585	\$0	\$0	\$237,585	\$209,687	\$7,469	\$0	\$217,156	2015
2016	\$237,585	\$47,078	\$0	\$284,663	\$217,156	\$7,469	\$0	\$224,625	2016
2017	\$284,663	\$94,923	\$0	\$379,586	\$224,625	\$12,177	\$0	\$236,803	2017
2018	\$379,586	\$0	\$0	\$379,586	\$236,803	\$29,183	\$0	\$265,985	2018
2019	\$379,586	\$0	\$0	\$379,586	\$265,985	\$23,692	\$0	\$289,678	2019
2020	\$379,586	\$0	\$0	\$379,586	\$289,678	\$23,692	\$0	\$313,370	2020
2021	\$379,586	\$0	\$0	\$379,586	\$313,370	\$23,692	\$0	\$337,063	2021
2022	\$379,586	\$0	\$0	\$379,586	\$337,063	\$23,692	\$0	\$360,755	2022

Total									
Inception-2010	\$52,611,788	\$645,287	\$0	\$53,257,075	\$24,946,644	\$1,277,625	\$0	\$26,224,269	Inception-2010
2011	\$53,257,075	\$226,089	\$0	\$53,483,164	\$26,224,269	\$1,298,542	\$0	\$27,522,811	2011
2012	\$53,483,164	\$1,077,034	\$0	\$54,560,198	\$27,522,811	\$1,304,379	\$0	\$28,827,189	2012
2013	\$54,560,198	\$446,462	\$0	\$55,006,660	\$28,827,189	\$1,315,197	\$0	\$30,142,386	2013
2014	\$55,006,660	\$610,333	\$0	\$55,616,993	\$30,142,386	\$1,289,307	\$0	\$31,431,693	2014
2015	\$55,616,993	\$1,481,176	\$0	\$57,098,169	\$31,431,693	\$1,300,759	\$0	\$32,732,452	2015
2016	\$57,098,169	\$908,779	-\$45,075	\$57,961,873	\$32,732,452	\$1,350,949	\$0	\$34,083,401	2016
2017	\$57,961,873	\$2,508,152	-\$18,600	\$60,451,425	\$34,083,401	\$1,363,520	-\$3,018	\$35,443,903	2017
2018	\$60,451,425	\$1,072,385	-\$4,422	\$61,519,388	\$35,443,903	\$1,387,160	-\$3,018	\$36,828,045	2018
2019	\$61,519,388	\$398,806	\$0	\$61,918,194	\$36,828,045	\$1,330,905	-\$3,018	\$38,155,932	2019
2020	\$61,918,194	\$703,268	-\$7,949	\$62,613,513	\$38,155,932	\$1,320,113	-\$3,018	\$39,473,028	2020
2021	\$62,613,513	\$350,271	\$0	\$62,963,784	\$39,473,028	\$1,366,275	-\$3,813	\$40,835,490	2021
2022	\$62,963,784	\$1,896,321	\$0	\$64,860,105	\$40,835,490	\$1,413,825	-\$1,907	\$42,247,408	2022

Notes:

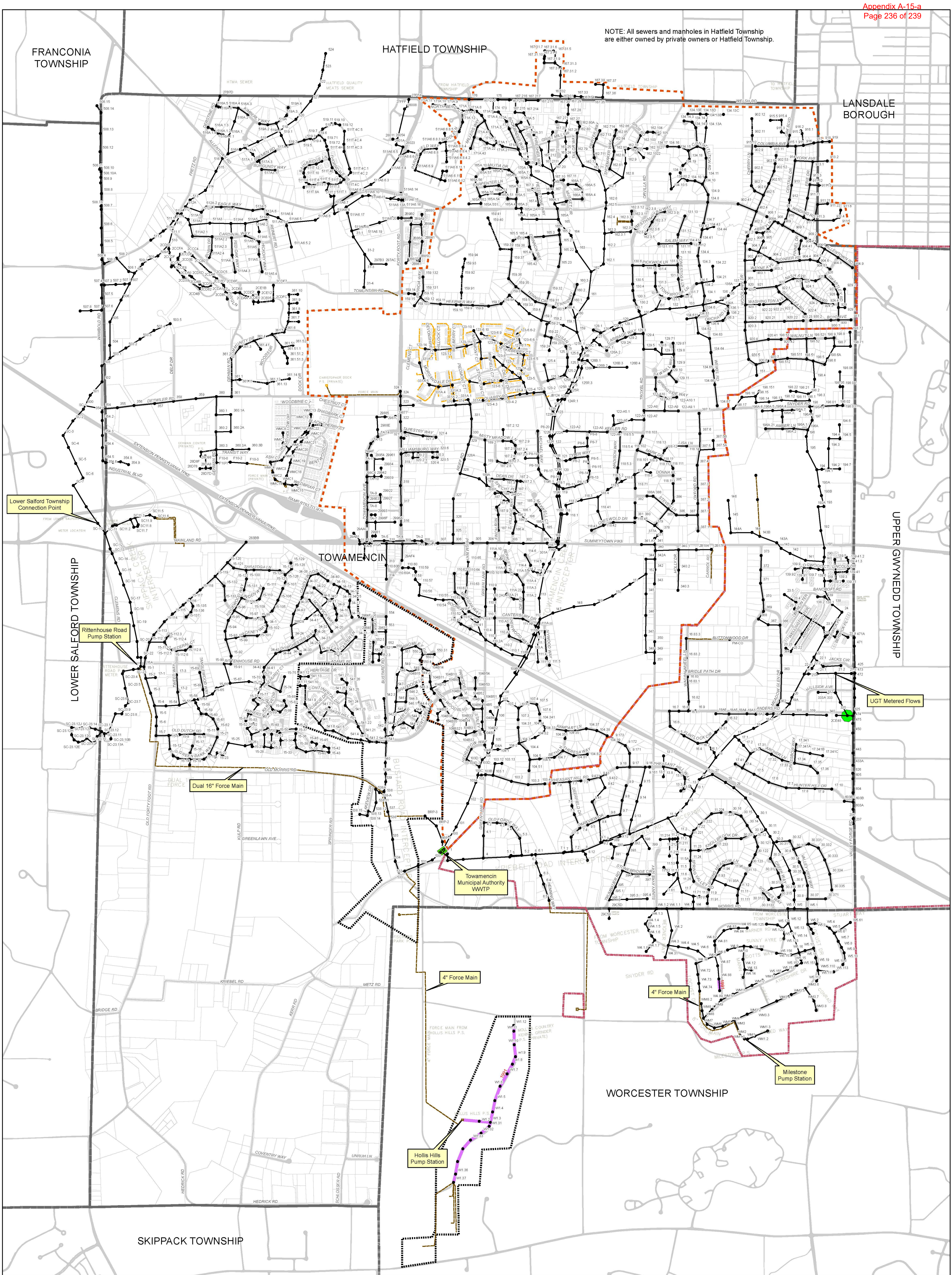
1. **Original Cost** Additions and Disposals were taken from **Total Audit Original Costs** as seen in Schedule A.
2. **Accumulated Depreciation** Additions and Disposals were taken from **Annual Depreciation Expense** as seen in Schedule A.
3. Any item on Schedule A that does not have a location noted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

Schedule D			
Towamencin Township			
Development of the Original Costs of the Sanitary Sewer System			
Current Value of Sanitary Sewer System (G&A Analysis)			
	Asset Description	Total Original Costs (Maillie)	Total Original Costs (G&A)
1	Collection System Costs ¹	\$ 3,995,449	\$ 21,139,309
2	Total Original Costs (1991 to 2022) ²	\$ 21,236,340	\$ 13,569,795
3	Total Original Costs (Pre 1991) ³	\$ 27,767,817	\$ 25,758,583
4	Pump Stations & Associated Force mains ⁴	\$ 2,851,484	\$ 2,588,646
Current Value of Complete System		\$ 55,851,090	\$ 63,056,332
Difference		\$ (7,205,242)	
Notes:			
1. Collection System Costs: The G&A number is taken from Schedule B for Interceptors and Main. This number compiles information in Schedule A which utilized Capital Vouchers as well as Sewer Construction Costs by Year Installed. That last document utilized a significant length of pipe cost data based on developer escrow cost or municipal construction cost and where no cost backup was available, the cost data available generated a yearly per linear foot cost which was applied to estimate construction costs. The year constructed was from developer or municipal contracts or, where not available, was based on the year the North Penn Water Authority constructed water mains in the streets since they were built at the same time as the sewer mains for most developments. The Maillie number is taken from Ledger 1620 & 1630. 2. Total Original Costs (1991 to June 2022) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, & 1645 from 1991 to 2017 which includes some dedicated sewer mains from developers. The \$4,000,000 Upper Gwynedd Withdrawl is NOT included in either amount. 3. Total Original Costs (Pre 1991) include Sewer plant and additions, Other maintenance equipment, and Office equipment. The G&A number is taken from Schedule B for Treatment Plant, Equipment, Vehicles, Property. The Maillie number is taken from Ledgers 1610, 1640, & 1645 for years prior to 1991. 4. Pump Stations & Associated Pipelines: The G&A number is taken from Schedule B for Pump Stations. The Maillie number is taken from Audit Note 4/D: PROPERTY, PLANT AND EQUIPMENT: Sewer System Pump station and interceptor. 6. Total Original Costs (Maillie) are through 2020.			

Appendices

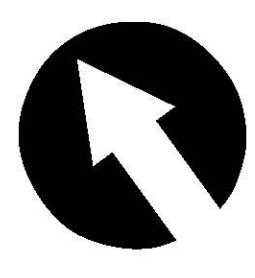
Appendix A – Sewer System Map

Appendix B – WWTP Site Schematic, Process Flow Diagrams for Liquid Handling and Solids Handling



Legend

- Sanitary Manholes
- Collector Laterals (Private)
- Force Main
- Sanitary Sewers (Private)
- Sanitary Sewers
- Bustard_Road_Interceptor_Basin
- Towamencin Creek Interceptor Basin
- Kriebel Road Interceptor Basin



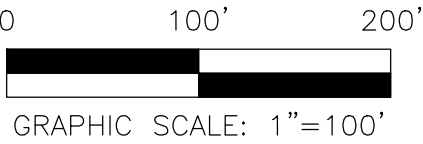
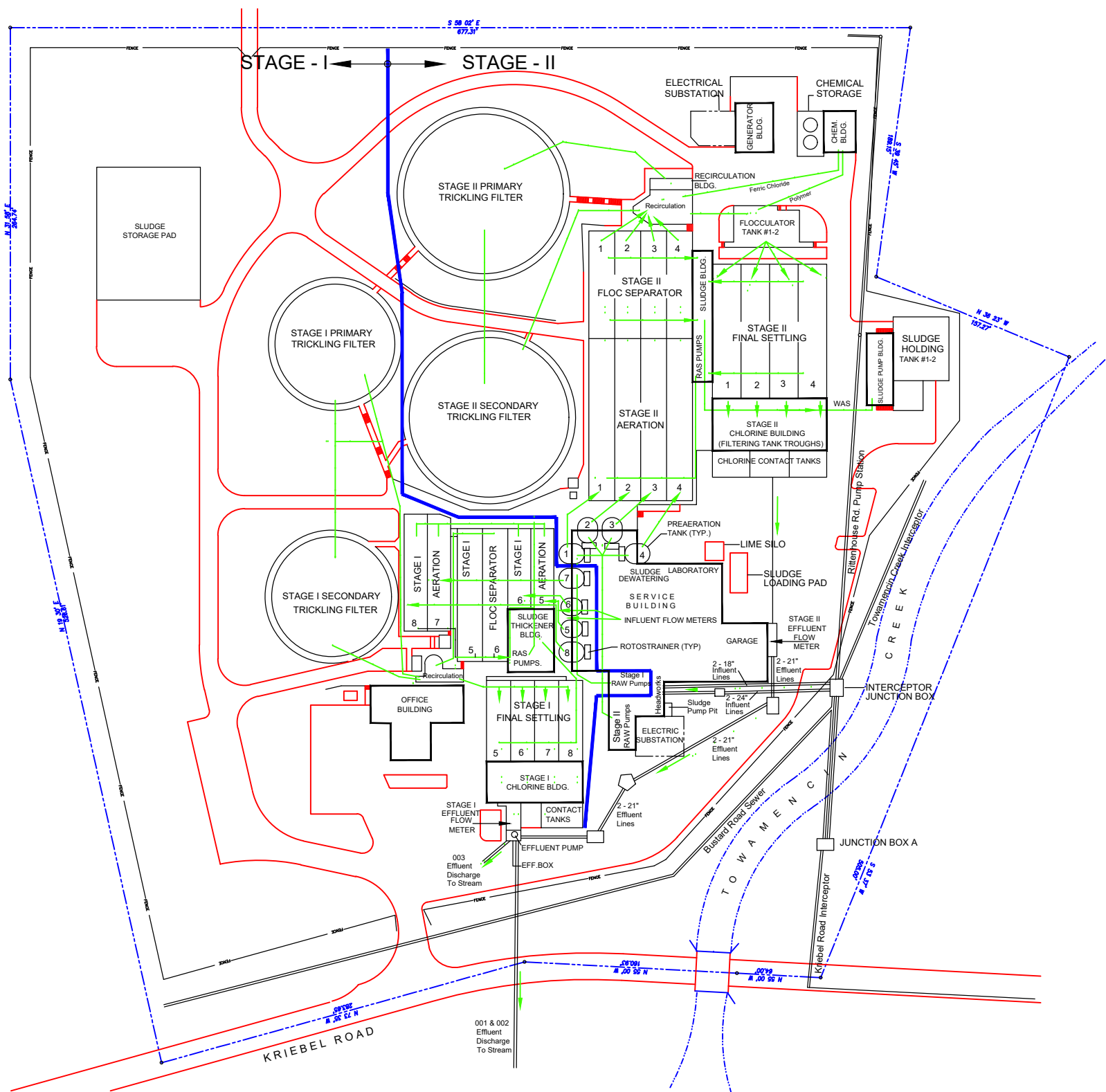
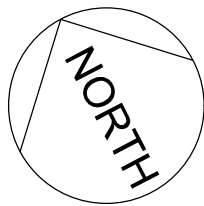
TOWAMENCIN TOWNSHIP
SEWER SYSTEM ASSET COST STUDY MAP
JULY, 2022
TOWAMENCIN TOWNSHIP, MONTGOMERY COUNTY, PENNSYLVANIA

GILMORE & ASSOCIATES, INC.
ENGINEERING & CONSULTING SERVICES
65 EAST BUTLER AVENUE NEW BRITAIN, PA 18901-5106 • (215) 345-4330 • www.gilmore-assoc.com

JOB NO: 22-01077 DATE: JULY 2022

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

FIGURE 2



TOWAMENCIN MUNICIPAL AUTHORITY
WASTEWATER TREATMENT FACILITY SCHEMATIC
MARCH 2021

