

**BOROUGH OF MYERSTOWN
WASTE WATER TREATMENT REVENUE ACCOUNT**

**TREATMENT REPORT, CALCULATION OF
SHARED EXPENDITURES AND CALCULATION OF
AMOUNTS DUE TO/FROM MYERSTOWN**

DECEMBER 31, 2015

**BOROUGH OF MYERSTOWN
WASTE WATER TREATMENT REVENUE ACCOUNT
TREATMENT REPORT, CALCULATION OF SHARED EXPENDITURES, AND
CALCULATION OF AMOUNTS DUE TO/FROM MYERSTOWN
December 31, 2015**

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INDEPENDENT ACCOUNTANT'S REPORT

Members of Borough Council
BOROUGH OF MYERSTOWN
Myerstown, Pennsylvania

We have examined the accompanying Borough of Myerstown's Waste Water Treatment Revenue Account Treatment Report, Calculation of Shared Expenditures, and Calculation of Amounts Due To/From Myerstown as of and for the year ended **December 31, 2015**. The Borough of Myerstown's management is responsible for the Calculation of Shared Expenditures and Calculation of Amounts Due To/From Myerstown and Waste Water Treatment Revenue Account Treatment Report. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Calculation of Shared Expenditures and Calculation of Amounts Due To/From Myerstown and the Waste Water Treatment Revenue Account Treatment Report, and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

The accompanying calculations were prepared to present the shared expenditures and amounts payable by Myerstown pursuant to the inter-municipal agreements described in Note 1.

In our opinion, the accompanying Treatment Report, Calculation of Shared Expenditures, and Calculation of Amounts Due To/From Myerstown referred to above presents, in all material respects, the shared expenditures and amounts due from Myerstown as of December 31, 2015, and for the year then ended in conformity with the inter-municipal agreements described in Note 1.

The report is intended solely for the information and use of the parties to the inter-municipal agreements detailed in Note 1 and should not be used for any other purpose.

Stanilla, Siegel and Maser LLC

April 4, 2016

**BOROUGH OF MYERSTOWN
WASTE WATER TREATMENT REVENUE ACCOUNT
TREATMENT REPORT
For the Year Ended December 31, 2015**

	<u>Total</u>	<u>Myerstown</u>	<u>Jackson</u>	<u>Richland Millcreek</u>
Sewage Treated				
Gallons used (thousands)	412,766	233,756	105,623	73,387
Gallons per day (365 days)	1,130.87	640.43	289.38	201.06
Percent usage	100.00%	56.63%	25.59%	17.78%

**BOROUGH OF MYERSTOWN
WASTE WATER TREATMENT REVENUE ACCOUNT
CALCULATION OF SHARED EXPENDITURES
For the Year Ended December 31, 2015**

Total shared expenditures per financial statements	\$ 594,764
Less: Pension Reimbursement	(14,115)
Act 339	(4,303)
Health Insurance Surplus Reimbursement	(10,385)
Industrial Surcharge	(1,096)
Sludge Disposal Rebates	(4,522)
Prepaid insurance adjustment	(21,037)
Accrued wages and vacation adjustment	(791)
Assets capitalized for financial statements	<u>-0-</u>
Net total shared expenditures	<u><u>\$ 538,515</u></u>
Gallons treated (thousands)	412,766
Cost per thousand gallons treated (cents)	1.30465
Myerstown's share	
(Thousand gallons)	233,756
(Dollars)	\$ 304,970
Jackson's share	
(Thousand gallons)	105,623
(Dollars)	\$ 137,801
Richland-Millcreek's share	
(Thousand gallons)	73,387
(Dollars)	\$ 95,744

BOROUGH OF MYERSTOWN
WASTE WATER TREATMENT REVENUE ACCOUNT
CALCULATION OF AMOUNTS DUE TO/FROM MYERSTOWN
For the Year Ended December 31, 2015

	<u>Jackson</u>	<u>Richland- Millcreek</u>
Net shared expenditures	\$ 137,801	\$ 95,744
Repairs		531
Jackson transmission (\$.02 per thousand gallons)	<u>2,112</u>	
Total Due Myerstown	\$ 139,913	\$ 96,275
Less: Payments to Myerstown for 2015 operating expenses	<u>150,623</u>	<u>93,684</u>
Balance due to (from) Myerstown	<u><u>\$ (10,710)</u></u>	<u><u>\$ 2,591</u></u>

See Accompanying Notes to Financial Statements

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WASTE WATER TREATMENT REVENUE ACCOUNT
TREATMENT REPORT, CALCULATION OF SHARED EXPENDITURES, AND CALCULATION
OF AMOUNTS DUE TO/FROM MYERSTOWN
December 31, 2015**

NOTE 1 - INTER-MUNICIPAL AGREEMENTS

The Borough of Myerstown maintains its Waste Water Treatment Revenue Account in accordance with the terms of two inter-municipal agreements. These agreements which govern the treatment report, calculation of shared expenditures and calculation of amounts due Myerstown are with the Township of Millcreek, the Borough of Richland, and the Richland Millcreek Joint Sewer Authority, and with Jackson Township and the Jackson Township Authority. The purpose of these agreements is to have the municipalities share the costs of the wastewater treatment facility and to specify the cost sharing of operations and future expansion.