

**TOWNSHIP OF LOWER MERION,
PENNSYLVANIA**

**SCHEDULES OF REAL ESTATE TAXES,
SOLID WASTE CHARGES, AND SEWER CHARGES**

YEAR ENDED DECEMBER 31, 2017

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



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**INDEPENDENT AUDITORS' REPORT ON
SUPPLEMENTARY INFORMATION**

Board of Commissioners
Township of Lower Merion, Pennsylvania

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Township of Lower Merion, Pennsylvania (the Township) as of and for the year ended December 31, 2017, and have issued our report thereon dated June 28, 2018, which contained unmodified opinions on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The supplementary information included in the accompanying schedules of real estate taxes, solid waste charges, and sewer charges of the Township for the year ended December 31, 2017 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
June 28, 2018

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
 SCHEDULE OF REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2017**

	Regular
Original Duplicate	\$ 31,710,607
Additions and Deductions	184,763
Penalties Collected	68,649
Discounts Allowed	(556,152)
Total	\$ 31,407,867

	Cash Payments
Cash Payment Flat in Discount	\$ 28,217,426
Discount	(556,152)
Cash Payment with Flat	2,342,500
Cash Payment Flat in Penalty	929,675
Penalty	68,649
Flat to be Collected	24,494
Liens	381,275
Total	\$ 31,407,867

	Assessment
Original Assessment	\$ 7,568,106,739
Additions and Deductions	-
Final Assessment	\$ 7,568,106,739

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
 SCHEDULE OF SOLID WASTE CHARGES
 YEAR ENDED DECEMBER 31, 2017**

	Regular
Original Duplicate	\$ 6,349,538
Additions and Deductions	(3,412)
Penalties Collected	14,992
Discounts Allowed	(108,815)
Total	\$ 6,252,303

	Cash Payments
Cash Payment Flat in Discount	\$ 5,578,595
Discount	(108,815)
Cash Payment with Flat	494,505
Cash Payment Flat in Penalty	191,116
Penalty	14,992
Liens	81,910
Total	\$ 6,252,303

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
SCHEDULE OF SEWER CHARGES
YEAR ENDED DECEMBER 31, 2017**

	Regular
Original Duplicate	\$ 7,397,771
Revisions	(32,409)
10% Penalty Collected	40,275
20% Penalty Collected	14,442
Discounts Allowed	(116,896)
Total	\$ 7,303,183

	Cash Payments
Cash Payments Flat in Discount	\$ 5,976,014
Discount	(116,896)
Cash Payments in Flat	514,290
Cash Payments Flat in 10% Penalty	402,750
10% Penalty	40,275
Cash Payments Flat in 20% Penalty	99,676
20% Penalty	14,442
Adjustments	(18,632)
Liens	391,264
Total	\$ 7,303,183



Investment advisory services are offered through CliftonLarsonAllen
Wealth Advisors, LLC, an SEC-registered investment advisor.