

**TOWNSHIP OF LOWER MERION,
PENNSYLVANIA**

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

YEAR ENDED DECEMBER 31, 2018



CLAconnect.com

**WEALTH ADVISORY
OUTSOURCING
AUDIT, TAX, AND
CONSULTING**

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2018**

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION	1
SCHEDULE OF REAL ESTATE TAXES	2
SCHEDULE OF SOLID WASTE CHARGES	3
SCHEDULE OF SEWER CHARGES	4



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, 2018, and have issued our report thereon dated September 11, 2019, 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, 2018 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
September 11, 2019

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
 SCHEDULE OF REAL ESTATE TAXES
 YEAR ENDED DECEMBER 31, 2018**

	Regular
Original Duplicate	\$ 31,903,435
Additions and Deductions	144,491
Penalties Collected	68,148
Discounts Allowed	(561,034)
Total	\$ 31,555,040

	Cash Payments
Cash Payment Flat in Discount	\$ 28,503,315
Discount	(561,034)
Cash Payment with Flat	2,272,195
Cash Payment Flat in Penalty	900,398
Penalty	68,148
Flat to be Collected	40,071
Liens	331,947
Total	\$ 31,555,040

	Assessment
Original Assessment	\$ 7,614,127,299
Additions and Deductions	-
Final Assessment	\$ 7,614,127,299

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
 SCHEDULE OF SOLID WASTE CHARGES
 YEAR ENDED DECEMBER 31, 2018**

	Regular
Original Duplicate	\$ 6,324,340
Additions and Deductions	6,132
Penalties Collected	8,924
Discounts Allowed	(108,677)
Total	\$ 6,230,719

	Cash Payments
Cash Payment Flat in Discount	\$ 5,605,567
Discount	(108,677)
Cash Payment with Flat	501,513
Cash Payment Flat in Penalty	94,341
Penalty	8,924
Liens	129,051
Total	\$ 6,230,719

**TOWNSHIP OF LOWER MERION, PENNSYLVANIA
SCHEDULE OF SEWER CHARGES
YEAR ENDED DECEMBER 31, 2018**

	Regular
Original Duplicate	\$ 7,265,700
Revisions	(14,236)
10% Penalty Collected	27,801
20% Penalty Collected	30,307
Discounts Allowed	(118,637)
Total	\$ 7,190,935

	Cash Payments
Cash Payments Flat in Discount	\$ 5,919,746
Discount	(118,637)
Cash Payments in Flat	506,847
Cash Payments Flat in 10% Penalty	274,874
10% Penalty	27,801
Cash Payments Flat in 20% Penalty	192,224
20% Penalty	30,307
Adjustments	658
Liens	357,115
Total	\$ 7,190,935

