

WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY

73 S. ZINNS MILL ROAD

LEBANON, PA 17042

AUTHORITY BOARD MEETING

December 2, 2025 6:00 PM

**AGENDA**

- 1) Convene meeting and Pledge of Allegiance
- 2) Attendance
- 3) Comment on Agenda only / changes or additions to Agenda
- 4) Approve meeting minutes of previous meeting(s) – November 4, 2025
- 5) Authority Manager report
  - a. Review and approve financial reports
  - b. 2024 audit received from Maxine Maser. Ms. Maser informed us she is retiring from being an auditor. I am consulting with Angela Shea at Garcia, Garman and Shea to provide a proposal to be her replacement.
  - c. Stoberdale sewer rate increase from Mt. Gretna Authority.
  - d. Draft budgets for 2026 – Quentin Sewer, Stoberdale Sewer, Quentin Water
- 6) Engineer report
  - a. SRBC permitting – no activity until new well site identified
  - b. Cavalry at Quentin – Developers Agreement ready for signature, letter of credit received
  - c. Alden Place West – plan still under review by county engineer
  - d. Iron Mill Townes – 8 permits issued, tapping fees received, and individual service laterals for water and sewer have been installed, inspected and tested.
- 7) Operator report – MASS LLC for sewer, and David Bradley for water
- 8) Solicitor report
  - a. Developer Agreement for Cavalry at Quentin – action item
  - b. Approve meeting dates for calendar year 2026
- 9) Old Business –
  - a. Cornwall Borough – Update to 1991 and 1999 partnership agreement
  - b. Cornwall emergency connection of water systems – Cornwall Associates approved location for the connection vault – Cornwall's water engineer Entech has agreed to location - see sketch plan
  - c. New well site:
    - i. The school granted approval for Authority to drill test well with compensation of one free water tap
    - ii. Myers Brothers is scheduled to drill test well on January 5<sup>th</sup>.
- 10) New Business
  - a. Stoberdale sewer treatment options
- 11) Public comment
- 12) Pay the bills
- 13) Adjourn

Register: PSBT Quentin Sewer

@ Sewer

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2025	3788	Four Girls, LLC	Accounts Payable	Req 2989 - Mg...	2,400.00	X		1,143,972.58
11/07/2025	3784	Cornwall Borough	Accounts Payable	Req 3985 - Sh...	947.00	X		1,143,025.58
11/07/2025	3785	NORTH CORNWA...	Accounts Payable	Req 3986 - Dai...	1,124.10	X		1,141,901.48
11/10/2025	Zip Pay	MET-ED	Accounts Payable	Req 3990 - PS ...	218.26	X		1,141,683.22
11/10/2025	3786	SESI, Inc.	Accounts Payable	Req 3987 - En...	8,252.70	X		1,133,430.52
11/12/2025	3787	MASS LLC	Accounts Payable	Req 3988 - Op...	1,745.00	X		1,131,685.52
11/18/2025			INCOME:01 Quentin:...	Deposit		X	2,070.76	1,133,756.28
11/21/2025	Zip Pay	VERIZON	Accounts Payable	REq 3991 - Ph...	78.91	X		1,133,677.37
11/25/2025	3789	U. S. Postal Service	Accounts Payable	Req 3992 - Bo...	78.00	X		1,133,599.37
11/30/2025			INCOME:01 Quentin:...	Interest		X	2,526.84	1,136,126.21

Register: PSBT Stoberdale Sewer

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2025	1676	Four Girls, LLC	Accounts Payable	Req 3984 - Mg...	560.00	X		40,557.56
11/10/2025	1675	SESI	Accounts Payable	REq 3983 - Le...	130.40	X		40,427.16
11/12/2025	1674	MT. GRETNA AU...	Accounts Payable	REq 3982 - W...	7,942.52	X		32,484.64
11/30/2025			INCOME:02 Stoberda...	Interest		X	78.16	32,562.80

Register: PSBT WATER ACCT.

From 11/01/2025 through 11/30/2025

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
11/06/2025	1205	Henry & Beaver LLP	Accounts Payable	REq W240 - L...	157.50	X		445,164.72
11/06/2025	1209	David Bradley	Accounts Payable	REq W244 - P...	78.00	X		445,086.72
11/06/2025	1212	Four Girls LLC	Accounts Payable	REq W247 - ...	400.00	X		444,686.72
11/10/2025			EXPENSES:01 Bank ...	Service Charge	18.10	X		444,668.62
11/10/2025	Zip Pay	Met-Ed	Accounts Payable	100 014 421 471	603.96	X		444,064.66
11/10/2025	1204	Dennis Bonalle	Accounts Payable	Req W239 - G...	1,000.00	X		443,064.66
11/10/2025	1210	Steckbeck Engineeri...	Accounts Payable	Req W245 - E...	2,579.55	X		440,485.11
11/12/2025	1207	Kohl Bros., Inc.	Accounts Payable	Req W242 - C...	1,550.00	X		438,935.11
11/12/2025	1208	RIO Supply	Accounts Payable	Req W243 - M...	100.00	X		438,835.11
11/12/2025	1214	Encova	Accounts Payable	REq W248 - In...	1,623.00	X		437,212.11
11/13/2025	1206	Pure Test Laboratory	Accounts Payable	Req W241 - L...	952.00	X		436,260.11
11/14/2025	1211	S. A. Way	Accounts Payable	REq W246 - R...	5,693.91	X		430,566.20
11/18/2025			Cost of Goods Sold	Deposit		X	1,883.84	432,450.04
11/20/2025	1216	David Bradley	Accounts Payable	REq W250 - O...	2,130.60	X		430,319.44
11/26/2025	1215	Frank Tomecek	Accounts Payable	REq W249 - A...	500.00	X		429,819.44
11/28/2025	Zip Pay	Verizon	Accounts Payable	450-293-544-0...	225.31	X		429,594.13
11/30/2025			INCOME:02 Interest I...	Interest		X	968.25	430,562.38

**WEST CORNWALL TOWNSHIP AUTHORITY  
LEBANON COUNTY, PENNSYLVANIA  
Proposal for Auditing Services**

Provided by: **GARCIA GARMAN & SHEA, PC**  
Certified Public Accountants  
216 South Eighth Street  
Lebanon, PA 17042

Contact: **Angela K. Shea, CPA**  
(717) 274-5600  
[AShea@G2Scpa.com](mailto:AShea@G2Scpa.com)

FIRST, the undersigned agrees to furnish and perform the specified audit services for the West Cornwall Township Authority (the "Authority") within the time limits specified in the proposal.

SECOND, the undersigned agrees to enter into a written contract to furnish such materials and services as indicated below.

THIRD, the following quotation prices are listed as firm for a period of sixty (60) days after the date of this Proposal.

FOURTH, the audit firm agrees to maintain a record of their percent of audit time by Federal Program as a percent of total audit time, so that the cost of the audit can be allocated to various Federal Programs, **when applicable**.

FIFTH, if the audit firm performs other services in addition to the specified audit services, the audit firm will supply time records and service descriptions to validate any invoiced charges.

SIXTH, no plea of mistake for this proposal shall be made available to the undersigned audit firm.

SEVENTH, the audit firm agrees to do the auditing services for the amounts quoted as follows based upon anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit and an estimated time to complete of 45 hours for an audit in accordance with auditing standards established by the Audit Standards Board of the United States of America (GAAS Audit).

<b>Auditing Services for December 31, 2025</b>	<b>\$10,100</b>
<b>Auditing Services for December 31, 2026</b>	<b>\$10,500</b>

EIGHTH, the audit firm's staffing fee structure, hourly rates and other costs will be as follows:

*Commensurate with the level of expertise involved in this particular project, our hourly rates currently range from \$90 to \$250 per hour.*

  
\_\_\_\_\_  
Vincent M. Garcia – Managing Partner

12/02/2025

\_\_\_\_\_  
Date

**AUTHORIZED INDIVIDUALS**

The following staff will be the firm's authorized representatives for the purposes of this engagement:

**Angela K. Shea, CPA**  
Partner  
[AShea@G2Scpa.com](mailto:AShea@G2Scpa.com)

**Kelly A. Miller, CPA**  
Partner  
[KMiller@G2Scpa.com](mailto:KMiller@G2Scpa.com)

**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

STATEMENT OF UNDERSTANDING

We will audit the financial statements of the business-type activities of the West Cornwall Township Authority, as of and for the year ended December 31, 2025 and 2026, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting standards generally accepted in the United States of America. Management is also responsible for the design implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to express opinions on the financial statements based on our audit. We will conduct our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we will express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

We will also prepare the annual DCED report, the required published reports, and update the assets depreciation schedule based on information provided by you.



**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

**FIRM STRUCTURE**

We are a reputable local organization. Our firm has been in Lebanon since 1956 to be specific. Our main office is located at 216 South Eighth Street, Lebanon, Pennsylvania 17042. We also maintain an office at 1725B Oregon Pike, Lancaster, PA 17601.

We have three partners and several staff persons available in our office to handle this audit. The audit personnel, along with the partners, have completed numerous governmental audits.

The accounting firm of **GARCIA GARMAN & SHEA, PC** has been performing governmental audits for decades. Municipalities from time to time come under the *Government Auditing Standards* requirements and Single Audit Act and with our broad experience and continued study in the single audit concept, we know exactly what areas of emphasis and corresponding reports are required by the Auditor General's office.

We carefully plan how we are going to staff and complete our audits so that timely and accurate reports can be filed by the appropriate due dates. We anticipate meeting the state deadline for the Pennsylvania Department of Community and Economic Development reporting if we are given the information within a reasonable time after your year end.

We have survived and grown for half a century by having long-term relationships with our clients as well as our employees. Our turnover is low for both clients and personnel while we continue to invest in hardware, software and technical education. We are currently into our third generation of ownership.

We believe that the following characteristics set us apart from our competition:

- **Expertise** – We have extensive experience in the arena of Borough financial audits and in complying with Governmental Accounting Standards.
- **Price** – We offer larger firm experience at a smaller firm price.
- **Quality** – We stay up to date on emerging Government Accounting Standards Board (GASB) pronouncements to assist clients in addressing major issues well in advance of the pronouncements' effective dates.
- **Knowledge** – We are committed to devoting over 200 hours annually to external continuing education, which keeps us fully prepared to help clients in a variety of business situations.
- **Longevity** – We have a successful track record of over 50 years as a community-involved CPA firm.
- **Resources** – We maintain active membership in industry organizations, including the AICPA and PICPA.
- **Technology** – Our use and understanding of technology helps us simplify the financial reporting and audit processes.

**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

**PERSONS CONDUCTING THE AUDIT**

The primary decision maker for the audit is Angela K. Shea, CPA. Her insight and experience is supplemented and complemented by her partners: Vincent M. Garcia, CPA, Audit Quality Control Partner; and Kelly A. Miller, CPA. All of the partners have extensive experience performing, managing, and reviewing audits. Together the partners designate assistants to aid in the performance of the audit. We are proud of and confident in these decision makers and of all our staff.



**Angela K. Shea, CPA  
Partner**

September 12, 1991 – Certificate No. CA-042038-L Pennsylvania.

Angela K. Shea, CPA is a primary member of the firm's governmental, non-profit practice, performing a majority of the firm's governmental, non-profit and retirement plan audits. She holds the position of Partner and has a wealth of experience with over thirty years in public accounting. Among the numerous audits she has managed in her career are Township, Non-Profit and EBP audits. We believe that this understanding, along with her experience with retirement plans, tax, non-profit and small business clients gives her the well-rounded skills necessary to be one of the leading auditors in the field. We believe this experience is crucial in helping to identify opportunities for strengthening the internal controls of the firm's audit clients.

She is currently a member of the American Institute for Certified Public Accountants.

Mrs. Shea is also dedicated to continuing professional education (CPE) in order to stay abreast of issues of particular concern to her clients. She is currently focused on CPE relating to Governmental Accounting and Auditing, Non-Profit Accounting and Auditing, EBP Auditing and Tax.

Mrs. Shea lives in Mt. Gretna, PA, with her husband and three small dogs, and has three grown daughters and one grandson.



**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

PERSONS CONDUCTING THE AUDIT (continued)



**Kelly A. Miller, CPA  
Partner**

April 12, 1995 – Certificate No. CA-033950L Pennsylvania.

Kelly A. Miller, CPA will be a primary member of the firm's audit team. Mrs. Miller brings with her over 25 years of experience in accounting, tax and auditing. After starting her career in public accounting upon graduation from Pennsylvania State University, she spent many years in the private sector in the roles of Accounting Manager and Controller where she was responsible for the day-to-day fiscal operations, financial reporting and audit liaison.

Mrs. Miller shows our clients that auditing, when done correctly, is a value-added service. Her passion for her work sets her apart from our competitors. She strives to be on the cutting edge of technology. Her expertise with Data Extraction Software and Excel help her simplify the audit process. Consulting has been an important part of her career, as she has been able to assist clients with enhancing the use of their accounting programs. Because of her extensive background she can provide valuable recommendations in improving controls and accounting systems.

She is also committed to assisting her clients in staying knowledgeable and compliant with the ever-changing accounting and tax rules and attends continuing education courses in order to stay current on such changes. Her current educational focus is on governmental and non-profit organizations.

Mrs. Miller is a member of the American Institute of Certified Public Accountants and a member of the Annville-Palmyra Sertoma Club.

Mrs. Miller lives in North Cornwall, PA, with her husband and they have a grown son.

**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

PERSONS CONDUCTING THE AUDIT (continued)



**Vincent M. Garcia, CPA  
Audit Quality Control Partner**

March 30, 1995 – Certificate No. CA-033883-L Pennsylvania.

Vincent M. Garcia, CPA has been committed to serving Lebanon organizations since he became a staff accountant at the firm in 1992 after graduating from Millersville University of Pennsylvania. His enthusiasm is self-evident, and his belief in the future of the firm resulted in his return to the firm as an owner in 2002. He currently resides in Lebanon, PA, after moving from Lancaster, PA in 2003. He has been instrumental in the growth of the firm, and is dedicated to providing quality, timely, and personal service to his clients. As the current Audit Quality Control Partner, he has reviewed and conducted numerous non-profit and governmental audits.

In addition, as Managing Partner, he oversees and coordinates our staff in two locations to ensure that our clients receive the time, attention, and skill they require. He considers the quality of the services the firm provides as paramount.

Mr. Garcia also led the firm through its most recent peer review/quality control process which resulted in an unqualified report with no matters for comment. He is a member of the Pennsylvania Institute of Certified Public Accountants and the American Institute of Certified Public Accountants. In 2012, he achieved the CGMA – Chartered Global Management Accountant designation, which recognizes those who combine accounting and financial expertise with strategic insight to guide better business decisions.

Mr. Garcia is also committed to continuing professional education and has successfully completed numerous non-profit and governmental continuing professional education courses.

Currently, Mr. Garcia serves on the board and is past Treasurer of the Community of Lebanon Association (CLA). CLA's mission is to make Lebanon a more enjoyable place to live, work, shop, learn, and do business. CLA is now a part of Lebanon Foundation, Inc., which was the manager of the Lebanon City Downtown Business Investment District during its existence.

Mr. Garcia lives in South Lebanon, PA, with his wife and their two children.

**AUDIT PROPOSAL  
WEST CORNWALL TOWNSHIP AUTHORITY  
DECEMBER 31, 2025 AND 2026**

REFERENCES

Our clients represent many facets of the economic spectrum. Since professional ethics permit us to list only publicly owned companies and civic authorities, a partial list of these clients, which may be of interest to you, includes the following:

Bethel Township	Pine Grove Township
Bethel Township Municipal Authority (Berks County)	South Annville Township
South Londonderry Township	South Annville Township Authority
Union Township	Jonestown Borough
West Lebanon Township	Millcreek Township

The following is a contact list of some long-term audits along with a contact person, telephone number and years we have performed these audits for selected clients:

South Londonderry Township  
(717) 838-5556  
John Eberly, Township Manager  
Over 10 years

Union Township  
(717)865-4039  
Brent McFeaters, Township Manager  
Over 10 years

South Annville Township Authority  
(717) 867-0933  
Fred Weaver, Bookkeeper  
Over 10 years



# WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY

## QUENTIN & MINE ROAD BUDGET 2026 DRAFT

EXPENSE CATEGORY	BUDGET	ACTUAL	BUDGET
	2025	2025	2026
1 BANK ACCT COSTS	180	300	180
2 LEGAL NOTICES, PO BOX FEES	400	400	400
3 LEGAL	6,000	5,600	7,000
4 ENGINEER	15,000	27,950 (7)	15,000
5 CoLA TREATMENT COSTS		0	
6 CoLA BILLING COSTS		0	
7 TELEPHONE	1,000	925	1,000
8 INSURANCE	4,000	4100	4,500
9 MAINT / METERS / MTR RDGS	7,500	2,612	5,000
11 AUDIT	6,300	5,000	6,000
12 DONATIONS	500	500	500
13 N CORN DAIRY RD P.S. DEBT SERIVCE	0	34,600	36,000
14 BANK LOAN	61,000	61,000	61,000
15 CORNWALL (TRANSPORTATION)	5,000	3,408	4,000
16 N.CORNWALL (SHARED PUMP STA MAINT)	10,000	4,500	8,120
18 ADMIN COSTS	30,000	28,865	31,200
19 AUTH MEETING EXPENSE	3,000	2,500	3,000
20 PUMP STATION SUPPLIES	6,000	5,623	6,000
21 PUMP STATION O & M	15,000	13,822	15,000
22 PUMP STATION COMMUNICATIONS	500	455	500
23 PUMP STATION ELECTRIC	4,500	3,600	4,200
24 PUMP STATION CONTINGENCY	3,000	0	6,000
25 REFUND TAPPING FEES TO DEVELOPER	3,000	1,600	-
26 COLL OF ACCTS FEES (ATTY)		0	
TOTALS	181,880	207,360	214,600

ESTIMATED ANN. REVENUE	2025	ACTUAL	2026
	2025	2025	2026
1 QUENTIN SERVICE COST BILLING	131,000	138,000	148,500
3 CoLA TREATMENT BILLED			
4 DEVELOPER REIMBURSED EXPENSES	10,000	18,000 (7)	10,000
5 ACCT CARRY OVER			
6 BANK INTEREST	32,000	32,000	32,000
7 BOND CONDUIT INCOME	0	0	0
8 TAPPING FEE & PERMIT INCOME	809,000	242,000	433,780
TOTALS >	982,000	430,000	624,280
Surplus or shortfall to fund reserve account		222,640	409,680

- NOTES**
- 1 2026 QUENTIN EDU'S 567 MINE RD EDU'S 125
  - 2 2026 QUENTIN ACCTS 419 MINE RD ACCT'S 117
  - 3 Quentin rates in 2025 = \$35.65 O&M + \$12.85 admin **KEEP SAME for 2026**
  - 4 Mine Rd rates in 2025 = \$90.00 O&M + \$12.85 admin **LOWER BY \$10 PER QUARTER FOR 2026**
  - 5 Quentin revenue: (567 x 35.65 x 4 = \$80,854) + (419 x 12.85 x 4 = \$21,537) = \$102,391
  - 6 Mine Road revenue: (125 x \$80.00 x 4 = \$40,000) + (117 x 12.85 x 4 = \$6,014) = \$46,014
  - 7 Plan reviews, shop drawing reviews and construction inspections at Apartments and Iron Mill Townes.
  - 8 Tapping fee income estimate for 8 EDUs from Iron Mill Townes & 74 EDUs from Cavalry at Quentin projects

CHECKING ACCT RESERVE BALANCE AT END OF 2025 = \$1,100,000

# COMBINED QUENTIN/MINE RD SEWER

West Cornwall Twp. Municipal Authority

## Profit & Loss

January 1 through December 2, 2025

10:51 AM

12/02/25

Cash Basis

	Jan 1 - Dec 2, 25
Ordinary Income/Expense	
Income	
INCOME	
01 Quentin	
COLA Billing Receipts	114,294.04
Interest Credit	29,643.63
Conn Permits/Mtrs/Pumps	1,700.00
Tapping Fee Income	239,950.00
Total 01 Quentin	385,587.67
Total INCOME	385,587.67
Total Income	385,587.67
Gross Profit	385,587.67
Expense	
EXPENSES	
01 Bank Fees	297.30
02 Notices, PO Box Fees	163.08
03 Legal	
Henry and Beaver LLP	3,117.25
Total 03 Legal	3,117.25
04 Engineer	
Engineer #1	27,950.55
Total 04 Engineer	27,950.55
07 Telephone	856.25
08 Insurances	
Insurance #1	4,058.50
Total 08 Insurances	4,058.50
09 Maint/Meters/Rdgs	
Miscellaneous Maintenance	927.80
Joe Foltz reading efforts	1,684.00
Total 09 Maint/Meters/Rdgs	2,611.80
11 Audit	133.00
14 BANK Loan - PSBT	30,500.00
15 CBMA (Effluent Transport)	3,408.00
16 N. Corn (Pump Sta. Costs)	37,972.30
18 Admin Costs	
PA Permits and Licenses	65.00
Administration and Bookkeeping	26,400.00
Total 18 Admin Costs	26,465.00
19 Auth Meeting Comp	2,500.00
21 Pump Station O&M	13,121.95
22 Pump Station Comm.	455.00
23 Pump Station Electric	3,304.62
28 MISC	1,600.00
Total EXPENSES	158,514.60
Total Expense	158,514.60
Net Ordinary Income	227,073.07
Net Income	227,073.07



# WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY

## WATER SYSTEM BUDGET 2026 DRAFT

<u>EXPENSE CATEGORY</u>	<u>BUDGET 2025</u>	<u>ACTUAL 2025</u>	<u>BUDGET 2026</u>
1 BANK ACCT COSTS	150	200	200
2 LEGAL NOTICES,PO BOX FEES	200	0	200
3 BOARD MEMBER COMPENSATION	1,000	0	1,000
4 LEGAL	6,000	2700	6,000
5 ENGINEER	6,000	16649 (3)	12,000 (3)
7 AUDIT	4,500	4500	4,500
8 MANAGEMENT	5,000	6500	6,500
9 PAYROLL - operators, billing clerk, meter reader	32,000	27500	30,000
10 PAYROLL TAXES	10,300	9040	10,000
11 OPERATIONS CONSULTANTS, LEAK DETECTION	1500	1515	1500
12 RENT	-	30	-
13 TELEPHONE	3,000	2700	3,000
14 INSURANCE	3,500	5651	6,000
15 DUES & SUBSCRIPTIONS	2,000	2766	3,000
16 SEMINARS	2,000	1477	2,000
17 OFFICE EXPENSES	3,000	3867	4,000
18 POSTAGE	100	200	200
19 AUTO EXPENSES	-	0	-
20 REPAIRS, MAINTENANCE, ASSOC EXPENES	12,000	24515	15,000
21 ELECTRIC	12,000	11200	12,000
22 CHEMICALS	11,500	12170	12,200
23 SUPPLIES AND SMALL EQUIPMENT	1,000	16406	12,000
24 SAMPLING, TESTING, REPORTING	7,000	6400	7,000
25 UTILITY SERVICE CO.- ASSET MGMT CONTRACT	-	0	-
26 CAPITAL RESERVE FUND	-	0	-
<b>TOTAL:</b>	<b>\$ 123,750</b>	<b>\$ 155,986</b>	<b>\$ 148,300</b>

### DEBT SERVICE

DEBT SERVICE FOR LOAN TO PURCHASE	<b>\$ 63,000</b>	<b>\$ 63,000</b>	<b>\$ 63,000</b>
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**TOTAL WCTMA EXPENSES FOR BUDGET YEAR:    \$ 186,750                    \$ 218,986                    \$ 211,300**

### ESTIMATED ANNUAL COST PER EDU

	<u>2025</u>	<u>2025</u>	<u>2026</u>
1 DEBT SERVICE (PER EDU)	\$ 160	\$ 160	\$ 160
2 EXPENSES (PER EDU)	\$ 303	\$ 381	\$ 289
<b>TOTAL:</b>	<b>\$ 463</b>	<b>\$ 541</b>	<b>\$ 449</b>

### NOTES

- 1 **2026** EDUs Estimated **513** (Increase from 409 EDUs in 2025 by adding apartmen
- 2 **2026** CUSTOMERS **349** (QWC billing list from 09-30-25, plus 4 apt buildings and 4 townes)
- COST PER THOUSAND RATE IN 2026 WILL REMAIN THE SAME AS IN 2025 - NO INCREASE
- 3 Engineer expenses include reimbursables by developers for plan review, shop drawings, construction inspection

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Cash Basis

**WCTMA Water System**  
**Profit & Loss**  
January through December 2025

	Jan - Dec 25
Ordinary Income/Expense	
Income	
Tapping Fees and Permit Fees	179,150.00
04 - Developer Escrow Fund	10,000.00
03 - Fire Hydrant Rental Income	4,530.50
INCOME	
Glenn Krall land rent	1,400.00
02 Interest Income	9,945.61
Total INCOME	11,345.61
Total Income	205,026.11
Cost of Goods Sold	
Cost of Goods Sold	-130,407.33
Total COGS	-130,407.33
Gross Profit	335,433.44
Expense	
EXPENSES	
COLA - Transfer customer pmts.	197.97
01 Bank Fees	177.28
04 Legal	2,138.50
05 Engineer	16,649.25
06 Licensed Operators	1,100.00
08 Management - Multiple People	
08-A - Bulk Pay Direct Dep	27,475.51
08 Management - Multiple People - Other	5,377.61
Total 08 Management - Multiple People	32,853.12
11 Payroll Taxes	9,037.14
12 Rent	26.54
13 Telephone	2,452.18
14 Insurance	5,651.50
15 Dues & Subscriptions	1,266.60
16 Seminars	429.57
17 Office Expenses	3,867.93
18 Postage	78.00
20 Repairs, Maint, Assoc Exp	24,514.95
21 Electric	10,488.68
22 Chemicals	12,170.00
23 Supples & Small Equipment	16,406.50
24 Sampling, Testing, Reporting	5,380.00
26 Capital Reserve Fund	500.00
Debt Serv for Loan to Purchase	31,234.11
Total EXPENSES	176,619.82
Total Expense	176,619.82
Net Ordinary Income	158,813.62
Net Income	158,813.62

# WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY

## STOBERDALE BUDGET PROPOSAL FOR YEAR

2026

**DRAFT**

EXPENSE CATEGORY	BUDGET 2025	ACTUAL 2025	BUDGET 2026	Impact of Mt. Gretna hike
1 TREATMENT	29,800	31,050	34,150	10% increase
2 TREATMENT OVERAGE		0		
3 BUILD RESERVE	200	200	200	
4 ADMIN COSTS	2,170	3,205	3,000	
5 MAINTENANCE	800	0	800	
<b>TOTALS</b>	<b>32,970</b>	<b>34,455</b>	<b>38,150</b>	<b>3,100</b>

  

ESTIMATED ANN REVENUE	2025	ACTUAL 2025	2026	
1 BILLING INCOME	31,600	33,800	33,800	at current rate
2 BOND INCOME	0	0	0	
3 PEOPLES FIRST BANK INTEREST	1,200	1200	1,200	
<b>TOTALS</b>	<b>32,800</b>	<b>35,000</b>	<b>35,000</b>	3150 short need to increase SEE BELOW

  

TYPICAL QTLY BILL PER EDU	2025	2026 CHANGE	2026	Quarterly Income	Annual Income
1 Admin Cost / ACCT	17.50	1.00	18.50	573.50	2,294.00
2 O&M Cost/EDU	6.10	0.00	6.10	250.00	1,000.00
2 TREATMENT / EDU	186.40	26.00	212.40	8,708.40	34,833.60
<b>QTLY BILL AMOUNT</b>	<b>210.00</b>	<b>27.00</b>	<b>237.00</b>	<b>9,531.90</b>	<b>38,127.60</b>

### NOTES

- 1 2025 STOBERDALE EDU'S 41 SAME NUMBER AS LAST YEAR
- 2 2025 STOBERDALE ACCT'S 31 Increase of 1 account from Hickey Architect
- 3 1 EDU HELD IN RESERVE FOR THOMAS CHURCH PROP - ACCT # ST-18 (VACANT LOT)
- 4 YR END BANK BAL - \$39,000 (ESTIMATED)
- 5 TREATMENT RATES HAVE BEEN INCREASED BY MT. GRETNAL AUTHORITY EVERY YEAR FOR PAST 5 YRS.
- 6 NEW RATE IN 2026 SET AT \$237 PER QUARTER TO COVER MT. GRETNAL AUTHORITY'S 10% RATE INCREASE

**WEST CORNWALL TOWNSHIP MUNICIPAL AUTHORITY**  
**STOBERDALE BUDGET PROPOSAL FOR YEAR 2026**

**DRAFT**

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12/02/25

Cash Basis

# West Cornwall Twp. Municipal Authority STOBBERDALE

## Profit & Loss

January 1 through December 2, 2025

	Jan 1 - Dec 2, 25
Ordinary Income/Expense	
Income	
INCOME	
02 Stoberdale	
Billing Income	25,483.50
Bank Interest	1,072.08
Total 02 Stoberdale	26,555.58
Total INCOME	26,555.58
Total Income	26,555.58
Expense	
EXPENSES	
Pump Station Expenses	62.29
Legal Services	259.00
31 Stoberdale Expenses	
Treatment	23,105.55
Admin Costs	3,205.00
Total 31 Stoberdale Expenses	26,310.55
Total EXPENSES	26,631.84
Total Expense	26,631.84
Net Ordinary Income	-76.26
Net Income	-76.26