

AGENDA
EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS

Tuesday, July 5, 2016
7:00 PM

Executive Session
Legal Matter
6:00 PM

1. Call to Order
2. Pledge of Allegiance
3. Moment of Silence – Supervisor Carmen Battavio
4. Ask if anyone is recording the meeting
5. Chairman’s Report
6. Public Hearing - none
7. Emergency Services Reports
 - WEGO – none
 - Goshen Fire Co. - none
 - Malvern Fire Co – none
 - Fire Marshal – Carmen Battavio
8. [Financial Report – June 27, 2016 letter and Annual Financial Report for the year ending December 31, 2016](#)
9. Old Business
 - [a. Consider contribution to Goshen Fire Company](#)
10. New Business
 - [a. Consider awarding bid from a Milling Machine](#)
 - [b. Consider awarding bid for Tree Removal Services](#)
 - [c. Consider recommendation from Deer Committee and Resolution 2016-24](#)
 - [d. Consider execution of agreement for West Chester Pike Green Light-Go Project.](#)
 - [e. Consider Development Agreements for 6 Properties](#)
 - [f. Consider Land Planner for Hershey Mill Dam](#)
 - [g. Consider changes for Refuse and Recycling Bid](#)
11. Any Other Matter
12. [Approval of Minutes – June 21, 2016](#)
13. [Treasurer’s Report – June 30, 2016](#)
14. Correspondence, Reports of Interest
 - [a. June 17, 2016 letter from Verizon](#)
 - [b. 2nd Quarter Right to Know Report](#)
15. Public Comment – Hearing of Residents
16. Adjournment

The Chairperson, in his or her sole discretion, shall have the authority to rearrange the agenda in order to accommodate the needs of other board members, the public or an applicant.

Dates of Importance

Jul 05, 2016	Board of Supervisors	7:00 pm
Jul 06, 2016	Planning Commission	7:00 pm
Jul 07, 2016	Farmers Market at Park	3:00 pm
Jul 07, 2016	Chester County Band (Amphitheater)	6:00 pm
Jul 11, 2016	Municipal Authority	7:00 pm
Jul 12, 2016	ABC's of Science at Park	10:00am
Jul 13, 2016	Conservancy Board	7:00 pm
Jul 14, 2016	Farmers Market at Park	3:00 pm
Jul 19, 2016	Peter Pan at Park	10:00am
Jul 19, 2016	Board of Supervisors	7:00 pm
Jul 20, 2016	Moliere's Tartuffe at Amphitheater	6:300pm
Jul 20, 2016	Futurist Committee	7:00 pm
Jul 21, 2016	Farmers Market/Car Cruise at Park	3:00 pm (Market)/5:00 pm (Car Cruise)
Jul 24, 2016	A Midsummer's Night's Dream at Amphitheater	4:00pm
Jul 26, 2016	Magical Illusions at Park at Park	10:00am
Jul 28, 2016	Farmers Market/Nutrition Class/ Trail Walk with Doc	3:00pm/ 6:00pm

Newsletter Deadlines for Fall of 2016: August 1st



GOSHEN FIRE COMPANY

1320 Park Avenue • West Chester, Pennsylvania 19380

June 7, 2016

Jon Altshul
Rick Smith
East Goshen Township
1580 Paoli Pike
West Chester, PA 19380

\$268,016 IN BUDGETED 2016

Dear Jon and Rick,

We hope that East Goshen Township will again be able to make their annual contribution to Goshen Fire Company in late June or the beginning of July. We would anticipate using it to pay the major expense due in July of approximately:

Career staff expenses for the second quarter \$290,000

Our budgeted expenses for just the month of July are \$365,379. This is actually the month with the highest budgeted expenses because of the timing of quarterly and annual expenses, in addition to the regular monthly expenses. We very much appreciate the Township being able to make their contribution at this time of year,

Sincerely,

Tom Stalnaker
Treasurer

TABLED ON 6-21

SEE NEXT PAGE

Fire Company Funding Worksheet

1-Jul-16

Municipality	Fire Company	2016 Funding	2016 Percentage	2015 Fire Calls	2015 EMS Calls	2015 Total	2015 Percentage
East Goshen	Goshen Fire Company	\$268,016	52.33%	338	2108	2446	55.44%
Westtown	Goshen Fire Company	\$83,500	16.30%				
West Goshen	Goshen Fire Company	\$126,000	24.60%				
Willistown	Goshen Fire Company	\$34,628	6.76%	378	1588	1966	44.56%
Total		\$512,144	100.00%	716	3696	4412	100.00%
East Goshen	Malvern Fire Company	\$12,931	7.35%				
East Whiteland	Malvern Fire Company	\$6,300	3.58%				
Malvern	Malvern Fire Company	\$65,000	36.95%				
Willistown	Malvern Fire Company	\$91,670	52.11%				
Total		\$175,901	100.00%				

June 27, 2016

To the Board of Supervisors
East Goshen Township
West Chester, Pennsylvania

Partners

Robert L. Caruso
James M. Powers
D. Scott Detar
Edward J. Furman
Robert L. Boland
Donald J. Pierce
Richard A. Flanagan IV
Craig S. Springer
Robert C. Hershey, Jr.
Gregory J. Shank
Laurie E. Harvey
William Breslawski, Jr.
Edward Fronczkowski

We have audited the financial statements of East Goshen Township as of and for the year ended December 31, 2015, and have issued our report thereon dated June 21, 2016. Professional standards require that we advise you of the following matters relating to our audit.

OUR RESPONSIBILITY IN RELATION TO THE FINANCIAL STATEMENT AUDIT

As communicated in our engagement letter dated October 30, 2015, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing 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 over financial reporting. Accordingly, as part of our audit, we considered the internal control of East Goshen Township solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

PLANNED SCOPE AND TIMING OF THE AUDIT

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

COMPLIANCE WITH ALL ETHICS REQUIREMENTS REGARDING INDEPENDENCE

The engagement team, others in our firm, as appropriate, our firm and our network firms have complied with all relevant ethical requirements regarding independence.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by East Goshen Township is included in Note A to the financial statements. During the year, the entity changed its method of accounting for a change in financial reporting by adopting Government Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions-An Amendment of GASB Statement No. 27* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-An Amendment of GASB Statement No. 68*. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

- Management's estimate of accumulated depreciation and depreciation expense is based on original cost and estimated useful lives.
- Management's estimate of the fair value of investments is based on quoted market prices and other information provided by the custodian.
- Management's estimate of the net pension asset and related deferred inflows and outflows of resources is based on actuarial estimates.

We evaluated the key factors and assumptions used to develop the above estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.



To the Board of Supervisors
East Goshen Township

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June 27, 2016

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent and clear.

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

UNCORRECTED AND CORRECTED MISSTATEMENTS

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures and the financial statements as a whole and each applicable opinion unit. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The attached schedule of material misstatements that we identified as a result of our audit procedures was brought to the attention of, and corrected by, management.

DISAGREEMENTS WITH MANAGEMENT

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to East Goshen Township's financial statements or the auditors' report. No such disagreements arose during the course of the audit.

REPRESENTATIONS REQUESTED FROM MANAGEMENT

We have requested certain written representations from management, which are included in the management representation letter dated June 21, 2016.

MANAGEMENT'S CONSULTATIONS WITH OTHER ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

To the Board of Supervisors
East Goshen Township

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June 27, 2016

OTHER SIGNIFICANT MATTERS, FINDINGS OR ISSUES

In the normal course of our professional association with East Goshen Township, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as East Goshen Township's auditors.

MODIFICATION OF THE AUDITORS' REPORT

We have made the following modification to our auditors' report:

For the year ended December 31, 2015, East Goshen Township adopted new accounting guidance, implementing Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions-An Amendment of GASB Statement No. 27* and Governmental Accounting Standards Board (GASB) Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-An Amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the Board of Supervisors and management of East Goshen Township and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MAILLIE LLP
*Certified Public Accountants and
Business Consultants*



Client: 21473 - East Goshen Township
 Engagement: 2015 - East Goshen Township
 Period Ending: 12/31/2015
 Trial Balance: TB
 Workpaper: 3510.01 - AJE Report

5/17/2016
 11:38

Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1001			
To adjust Fund 01 Fund balance for prior year accrual entries			
01-130-0000	PREPAID EXPENDITURES	90,253.00	
01-145-0000	MISCELLANEOUS RECEIVABLES	28,659.00	
01-149-0000	EIT RECEIVABLE	22,892.00	
01-150-0000	LST RECEIVABLE	359.00	
01-151-0000	REAL ESTATE TAX RECEIVABLE	3,757.00	
01-155-0000	REAL ESTATE TRANSFER TAX RECEIVABLE	483,519.00	
01-401-3000	GENERAL EXPENSE	149.00	
01-210-0000	ACCOUNTS PAYABLE		114,798.00
01-213-1000	DENTAL INSURANCE W/H		971.00
01-213-1010	VOL. LIFE INSURANCE W/H		102.00
01-220-0000	ACCRUED LIABILITIES		3,360.00
01-220-0000	ACCRUED LIABILITIES		22,553.00
01-230-0000	ACCRUED INTEREST		2,979.00
01-260-0000	DEFERRED REVENUE		3,757.00
01-279-1000	FUND BALANCE		481,068.00
Total		629,588.00	629,588.00
Adjusting Journal Entries JE # 1002			
To adjust Fund 03 Fund Balance for prior year accrual entries			
03-279-1000	FUND BALANCE	17,805.00	
03-150-1000	ACCOUNTS PAYABLE		17,805.00
Total		17,805.00	17,805.00
Adjusting Journal Entries JE # 1003			
To adjust Fund 06 Fund Balance for prior year accrual entries			
06-145-5000	A/R - REFUSE	142,063.00	
06-145-5006	ALLOWANCE FOR DOUBTFUL ACCOUNTS-REFUSE		31,254.00
06-200-2000	ACCOUNTS PAYABLE		7,136.00
06-279-1000	FUND BALANCE		103,673.00
Total		142,063.00	142,063.00
Adjusting Journal Entries JE # 1004			
To adjust Fund 05 Fund balance for prior year accrual entries			
05-145-8000	A/R - SEWER FEES	489,398.00	
05-150-0000	PREPAID EXPENSES	3,657.00	
05-160-0000	CAPITAL ASSETS	13,781,284.00	
05-161-0000	CONSTRUCTION IN PROGRESS	82,537.00	
05-200-4002	RESERVE FOR FUTURE CAPITAL EXPENDITURES	1,453,232.00	
05-145-8500	ALLOWANCE FOR DOUBTFUL ACCOUNTS		92,292.00
05-160-1000	ACCUMULATED DEPRECIATION		1,596,102.00
05-200-2000	ACCOUNTS PAYABLE		190,983.00
05-200-4001	TO/FROM MUNICIPAL AUTHORITY-LEASE		10,662,000.00
05-279-1000	FUND BALANCE		3,268,731.00
Total		15,810,108.00	15,810,108.00
Adjusting Journal Entries JE # 1005			



Client: 21473 - East Goshen Township
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Account	Description	Debit	Credit
To adjust Fund 09 Fund Balance for prior year accrual entries			
09-279-1000	Fund Balance	2,983.00	
09-200-2000	Accounts Payable		2,983.00
Total		2,983.00	2,983.00

Adjusting Journal Entries JE # 1006

To reverse PY Accounts Payable

01-210-0000	ACCOUNTS PAYABLE	114,798.00	
03-150-1000	ACCOUNTS PAYABLE	17,805.00	
05-200-2000	ACCOUNTS PAYABLE	190,983.00	
06-200-2000	ACCOUNTS PAYABLE	7,136.00	
09-200-2000	Accounts Payable	2,983.00	
03-407-7450	CAPITAL PURCHASE - SOFTWARE		17,720.00
03-409-7450	CAPITAL PURCHASE - TWP BLDG		85.00
06-427-3000	GENERAL EXPENSE		6,824.00
06-427-3140	LEGAL SERVICES		309.00
09-409-7400	MACHINERY/EQUIPMENT - REPLACEMENT		2,983.00
A01-401-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)		15,052.00
A01-404-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)		2,668.00
A01-408-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)		14,079.00
A01-409-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)		10,331.00
A01-410-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)		400.00
A01-411-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)		11,665.00
A01-413-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)		1,886.00
A01-414-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)		1,361.00
A01-430-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		17,109.00
A01-432-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		8,919.00
A01-433-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		2,821.00
A01-434-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		945.00
A01-436-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		13,366.00
A01-437-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		500.00
A01-438-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)		8,242.00
A01-452-7000	ACCRUAL - EXPENSE (CULTURE & RECREATION)		261.00
A01-454-7000	ACCRUAL - EXPENSE (CULTURE & RECREATION)		4,033.00
A01-487-5810	ACCRUAL - EXPENSE (EMPLOYEE BENEFITS)		1,160.00
A05-420-1000	ACCRUAL - EXPENSE (OPERATIONS)		190,986.00
Total		333,705.00	333,705.00

Adjusting Journal Entries JE # 1007

To reverse PY prepaid expenses

01-213-1000	DENTAL INSURANCE W/H	971.00	
01-213-1010	VOL. LIFE INSURANCE W/H	102.00	
01-401-3000	GENERAL EXPENSE	305.00	
01-401-3740	MAINTENANCE & REPAIRS	1,524.00	
01-407-2130	COMPUTER EXPENSE	598.00	
01-409-3840	DISTRICT COURT EXPENSES	834.00	
01-410-5400	S.P.C.A. CONTRACT	1,500.00	
01-411-3000	FIRE MARSHAL - EXPENSES	262.00	
01-411-6000	VOLUNTEER FIREFIGHTER WORKERS COMP	13,566.00	
01-413-3000	GENERAL EXPENSE	180.00	



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Account	Description	Debit	Credit
01-430-2330	VEHICLE MAINT AND REPAIR	108.00	
01-452-3210	FARMERS MARKET EXPENSE	159.00	
01-462-3000	MEMBERSHIPS/SUBS	85.00	
01-486-1560	HEALTH, ACCID. & LIFE	44,708.00	
01-486-3500	INSURANCE COVERAGE -PREM.	25,351.00	
05-420-3702	C.C. COLLEC.-MAINT.& REPR.	1,210.00	
05-422-3601	R.C. COLLEC.-UTILITIES	46.00	
05-422-3700	R.C. STP-MAINT.& REPAIRS	1,233.00	
05-422-3701	R.C. COLLEC.-MAINT.& REPR	1,168.00	
01-130-0000	PREPAID EXPENDITURES		90,253.00
05-150-0000	PREPAID EXPENSES		3,657.00
Total		93,910.00	93,910.00

Adjusting Journal Entries JE # 1008

To reverse PY Sewer and Refuse Receivables

05-145-8500	ALLOWANCE FOR DOUBTFUL ACCOUNTS	92,292.00	
05-364-1000	REVENUE - SEWER FEES	397,109.00	
06-145-5006	ALLOWANCE FOR DOUBTFUL ACCOUNTS-REFUSE	31,254.00	
06-364-2000	REVENUE - REFUSE FEES	110,806.00	
05-145-8000	A/R - SEWER FEES		489,398.00
06-145-5000	A/R - REFUSE		142,063.00
Total		631,461.00	631,461.00

Adjusting Journal Entries JE # 1009

To reverse PY accrued wages & expenses

01-220-0000	ACCRUED LIABILITIES	3,360.00	
01-220-0000	ACCRUED LIABILITIES	22,553.00	
01-400-1120	SALARIES - MANAGEMENT		1,498.00
01-400-1140	SALARIES - FINANCE		2,611.00
01-400-1210	SALARIES - ADMINISTRATION		2,240.00
01-411-1300	FIREFIGHTERS - WAGE EXPENSE		6,594.00
01-413-1400	SALARIES - BUILDING INSPECTOR		2,759.00
01-429-1400	SEWER WAGES		713.00
01-436-3000	STORMWATER MGMT.EXPENSE MS4		254.00
01-438-1400	HWY - SALARIES & WAGES		4,263.00
01-438-1500	SALARIES - ADMIN/FINANCE STAFF		132.00
01-452-1200	P&R DIRECTORS WAGES		612.00
01-452-1400	PARK & REC WAGES		877.00
01-487-1630	ER PAYROLL TAXES - OFFICE		954.00
01-487-1645	ER PAYROLL TAXES - PERMITS		408.00
01-487-1650	ER PAYROLL TAXES - PW		910.00
01-487-1660	FIRE CO. PAYROLL TAX - EXPENSE		999.00
01-487-1670	ER PAYROLL TAXES - PARK/REC		89.00
Total		25,913.00	25,913.00

Adjusting Journal Entries JE # 1010

To reverse PY credit receivable for unspent police funding

01-410-5300	POLICE GEN.EXPENSE	28,659.00	
01-145-0000	MISCELLANEOUS RECEIVABLES		28,659.00
Total		28,659.00	28,659.00



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Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1011			
To reverse PY EIT & LST receivable			
01-310-2000	EARNED INCOME TAXES	22,892.00	
01-310-9000	LOCAL SERVICES TAX REVENUE	359.00	
01-149-0000	EIT RECEIVABLE		22,892.00
01-150-0000	LST RECEIVABLE		359.00
Total		23,251.00	23,251.00
Adjusting Journal Entries JE # 1012			
To reverse PY Real Estate Tax and Transfer Tax receivables			
01-260-0000	DEFERRED REVENUE	3,757.00	
01-310-1000	REAL ESTATE TRANSFER TAX	483,519.00	
01-151-0000	REAL ESTATE TAX RECEIVABLE		3,757.00
01-155-0000	REAL ESTATE TRANSFER TAX RECEIVABLE		483,519.00
Total		487,276.00	487,276.00
Adjusting Journal Entries JE # 1013			
To reclass Sewer Transfers to Municipal Authority for principal and interest payments on debt			
05-200-4001	TO/FROM MUNICIPAL AUTHORITY-LEASE	485,000.00	
05-392-0700	TRANSFER FROM MUNIC.AUTH.		485,000.00
Total		485,000.00	485,000.00
Adjusting Journal Entries JE # 1014			
To record CY prepaid expenses			
01-130-0000	PREPAID EXPENDITURES	92,076.00	
05-150-0000	PREPAID EXPENSES	96.00	
01-213-1000	DENTAL INSURANCE W/H		1,002.00
01-401-3120	CONSULTING SERVICES		846.00
01-401-3210	COMMUNICATION EXPENSE		963.00
01-401-3840	RENTAL OF EQUIP. -OFFICE		64.00
01-407-2130	COMPUTER EXPENSE		137.00
01-409-3740	TWP. BLDG. - MAINT & REPAIRS		149.00
01-409-3840	DISTRICT COURT EXPENSES		834.00
01-411-3000	FIRE MARSHAL - EXPENSES		25.00
01-411-6000	VOLUNTEER FIREFIGHTER WORKERS COMP		12,768.00
01-413-3000	GENERAL EXPENSE		190.00
01-438-2450	MATERIALS & SUPPLIES-HIGHWAYS		465.00
01-452-3210	FARMERS MARKET EXPENSE		118.00
01-486-1560	HEALTH, ACCID. & LIFE		43,059.00
01-486-3500	INSURANCE COVERAGE -PREM.		31,378.00
01-487-1500	MISC. EMPLOYEE BENEFITS		78.00
05-420-3702	C.C. COLLEC.-MAINT. & REPR.		38.00
05-422-3700	R.C. STP-MAINT. & REPAIRS		58.00
Total		92,172.00	92,172.00
Adjusting Journal Entries JE # 1015			
To record change in Accrued Interest			



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5/17/2016
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Account	Description	Debit	Credit
01-230-0000	ACCRUED INTEREST	347.00	
01-472-7300	GEN.OBLIG.-T/B INTEREST		347.00
Total		347.00	347.00

Adjusting Journal Entries JE # 1016

To record CY Real Estate Tax and Transfer Tax Receivables

01-151-0000	REAL ESTATE TAX RECEIVABLE	5,531.00	
01-155-0000	REAL ESTATE TRANSFER TAX RECEIVABLE	39,501.00	
01-260-0000	DEFERRED REVENUE		5,531.00
01-310-1000	REAL ESTATE TRANSFER TAX		39,501.00
Total		45,032.00	45,032.00

Adjusting Journal Entries JE # 1017

To record CY EIT & LST Receivables

01-149-0000	EIT RECEIVABLE	27,916.00	
01-150-0000	LST RECEIVABLE	397.00	
01-310-2000	EARNED INCOME TAXES		27,916.00
01-310-9000	LOCAL SERVICES TAX REVENUE		397.00
Total		28,313.00	28,313.00

Adjusting Journal Entries JE # 1018

To record credit receivable for unspent police funding - to be credited to Township's February 2016 contribution to the WEGO Police Commission

01-145-0000	MISCELLANEOUS RECEIVABLES	115,070.00	
01-410-5300	POLICE GEN.EXPENSE		115,070.00
Total		115,070.00	115,070.00

Adjusting Journal Entries JE # 1019

To record CY Accounts Payable

03-459-7450	CAPITAL - E. BOOT RD BRIDGE	1,385.00	
06-427-3000	GENERAL EXPENSE	6,347.00	
A01-401-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)	16,687.00	
A01-408-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)	7,853.00	
A01-409-1000	ACCRUAL - EXPENSE (GENERAL GOVERNMENT)	13,229.00	
A01-410-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)	290.00	
A01-411-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)	10,855.00	
A01-413-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)	612.00	
A01-414-2000	ACCRUAL - EXPENSE (PUBLIC SAFETY)	9,828.00	
A01-430-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	11,876.00	
A01-432-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	3,387.00	
A01-433-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	8,189.00	
A01-434-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	886.00	
A01-436-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	11,923.00	
A01-437-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	1,989.00	
A01-438-3000	ACCRUAL - EXPENSE (HIGHWAYS & STREETS)	47,061.00	
A01-452-7000	ACCRUAL - EXPENSE (CULTURE & RECREATION)	332.00	
A01-454-7000	ACCRUAL - EXPENSE (CULTURE & RECREATION)	36,501.00	
A01-487-5810	ACCRUAL - EXPENSE (EMPLOYEE BENEFITS)	1,829.00	
A05-420-1000	ACCRUAL - EXPENSE (OPERATIONS)	238,828.00	
01-210-0000	ACCOUNTS PAYABLE		183,327.00



Client: 21473 - East Goshen Township
 Engagement: 2015 - East Goshen Township
 Period Ending: 12/31/2015
 Trial Balance: TB
 Workpaper: 3510.01 - AJE Report

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Account	Description	Debit	Credit
03-150-1000	ACCOUNTS PAYABLE		1,385.00
05-200-2000	ACCOUNTS PAYABLE		238,828.00
06-200-2000	ACCOUNTS PAYABLE		6,347.00
Total		429,887.00	429,887.00

Adjusting Journal Entries JE # 1020

To record CY accrued Wages & Expenses

01-400-1120	SALARIES - MANAGEMENT	1,886.00	
01-400-1140	SALARIES - FINANCE	3,329.00	
01-400-1210	SALARIES - ADMINISTRATION	2,245.00	
01-411-1300	FIREFIGHTERS - WAGE EXPENSE	14,198.00	
01-413-1400	SALARIES - BUILDING INSPECTOR	3,507.00	
01-429-1400	SEWER WAGES	543.00	
01-436-3000	STORMWATER MGMT. EXPENSE MS4	52.00	
01-438-1400	HWY - SALARIES & WAGES	7,256.00	
01-438-1500	SALARIES - ADMIN/FINANCE STAFF	243.00	
01-452-1200	P&R DIRECTORS WAGES	806.00	
01-452-1400	PARK & REC WAGES	473.00	
01-487-1630	ER PAYROLL TAXES - OFFICE	859.00	
01-487-1645	ER PAYROLL TAXES - PERMITS	394.00	
01-487-1650	ER PAYROLL TAXES - PW	941.00	
01-487-1660	FIRE CO. PAYROLL TAX - EXPENSE	1,639.00	
01-487-1670	ER PAYROLL TAXES - PARK/REC	86.00	
01-220-0000	ACCRUED LIABILITIES		3,920.00
01-220-0000	ACCRUED LIABILITIES		34,537.00
Total		38,457.00	38,457.00

Adjusting Journal Entries JE # 1021

To adjust for expense being accrued to the incorrect fund in the PY

01-492-0300	TRANSF. TO CAPITAL RESERVE	2,983.00	
09-409-7400	MACHINERY/EQUIPMENT - REPLACEMENT	2,983.00	
01-430-2330	VEHICLE MAINT AND REPAIR		2,983.00
09-392-0500	TRANSFER FROM SEWER OPERATING FUND		2,983.00
Total		5,966.00	5,966.00

Adjusting Journal Entries JE # 1022

To capitalize sewer additions paid for by Sewer Capital Reserve and transferred to be capitalized in Sewer Operating

05-160-0000	CAPITAL ASSETS	13,777.00	
09-342-0800	WEST GOSHEN COST SHARING	4,060.00	
09-492-5000	TRANSFER TO SEWER OPERATING	13,777.00	
05-392-0900	TRANSFER FROM SEWER CAPITAL RESERVE		13,777.00
09-409-7400	MACHINERY/EQUIPMENT - REPLACEMENT		9,717.00
09-409-7450	MACHINERY/EQUIPMENT - NEW		8,120.00
Total		31,614.00	31,614.00

Adjusting Journal Entries JE # 1023

To record Capital Assets and CIP transferred from Municipal Authority and capitalized in Sewer Operating

05-160-0000	CAPITAL ASSETS	393,890.00	
05-161-0000	CONSTRUCTION IN PROGRESS	6,378.00	



Client: **21473 - East Goshen Township**
 Engagement: **2015 - East Goshen Township**
 Period Ending: **12/31/2015**
 Trial Balance: **TB**
 Workpaper: **3510.01 - AJE Report**

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Account	Description	Debit	Credit
05-161-0000	CONSTRUCTION IN PROGRESS	6,688.00	
05-161-0000	CONSTRUCTION IN PROGRESS	143,461.00	
05-160-0000	CAPITAL ASSETS		6,688.00
05-161-0000	CONSTRUCTION IN PROGRESS		6,688.00
05-200-4002	RESERVE FOR FUTURE CAPITAL EXPENDITURES		537,041.00
Total		550,417.00	550,417.00

Adjusting Journal Entries JE # 1024

To record CY Sewer and Refuse accounts receivable and allowances

05-145-8000	A/R - SEWER FEES	513,341.00	
06-145-5000	A/R - REFUSE	143,318.00	
05-145-8500	ALLOWANCE FOR DOUBTFUL ACCOUNTS		97,215.00
05-364-1000	REVENUE - SEWER FEES		416,126.00
06-145-5006	ALLOWANCE FOR DOUBTFUL ACCOUNTS-REFUSE		30,913.00
06-364-2000	REVENUE - REFUSE FEES		112,405.00
Total		656,659.00	656,659.00

Adjusting Journal Entries JE # 1025

To record CY Depreciation on Sewer Fund

05-500-0000	DEPRECIATION	371,944.00	
05-160-1000	ACCUMULATED DEPRECIATION		371,944.00
Total		371,944.00	371,944.00

EAST GOSHEN TOWNSHIP

ANNUAL FINANCIAL REPORT

Year Ended December 31, 2015



Certified Public Accountants and Business Consultants

INTRODUCTORY SECTION

EAST GOSHEN TOWNSHIP
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YEAR ENDED DECEMBER 31, 2015

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FINANCIAL SECTION

Independent Auditors' Report

To the Board of Supervisors
East Goshen Township
West Chester, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of East Goshen Township as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise East Goshen Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

East Goshen Township's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted 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 the financial statements are free from 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 auditors' 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 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Supervisors
East Goshen Township
West Chester, Pennsylvania

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of East Goshen Township as of December 31, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Emphasis of Matter

For the year ended December 31, 2015, East Goshen Township adopted new accounting guidance, implementing Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27* and Governmental Accounting Standards Board Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 5 through 15, budgetary comparison information on pages 56 through 58 and pension plan information on pages 59 through 64 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Maillic LLP

West Chester, Pennsylvania
June 21, 2016

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) YEAR ENDED DECEMBER 31, 2015

Our discussion and analysis of the East Goshen Township (Township) financial performance provides an overview of the Township's financial activities for the fiscal year ended *December 31, 2015*. We encourage readers to consider the information presented here in conjunction with the Township's financial statements, which begin with the statement of net position.

FINANCIAL HIGHLIGHTS

- The Governmental Accounting Standards Board (GASB) has required all state and local governments to implement a governmental financial reporting model known as GASB 34. The Township's audited financial statements for fiscal year 2015 are compliant with GASB 34.
- The net position of the Township at the close of the 2015 fiscal year was \$28,521,929. Because retroactive reporting of general infrastructure assets is not required for the Township as a Phase 3 government under GASB 34 requirements, capital assets include only general infrastructure assets acquired from 2004 forward.
- The total net position of the governmental activities (General, Capital Reserve, Road Improvements and State Liquid Fuels (Highway Aid) Funds) is \$21,126,104. The comparable total as of December 31, 2014, was \$20,737,112.
- The net position of the business-type activities (Refuse, Sewer Revenue, Sewer Capital Reserve and Municipal Authority Funds) is \$7,395,825. The unrestricted net position for the business-type activities as of December 31, 2015, is \$5,126,232, while \$2,269,593 is invested in capital assets.
- The Township implemented a local real estate tax of 1.25 mills in fiscal year 2004. The local tax rate remained the same for 2005 through 2015.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Township's fiscal year 2015 financial statements. The Township's fiscal year 2015 financial statements are comprised of five components: (1) independent auditors' report, (2) management's discussion and analysis, (3) government-wide financial statements, (4) fund financial statements and (5) notes to the basic financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Independent Auditors' Report

The *Independent Auditors' Report* briefly describes the audit engagement and also renders an opinion as to the material components of the Township's financial statements.

EAST GOSHEN TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

Management's Discussion and Analysis (MD&A)

Management's Discussion and Analysis, prepared by Township staff, provides a narrative introduction and overview that users of the financial statements need to interpret the basic financial statements. The *MD&A* also provides analysis of some key data that is presented in the basic financial statements. It also addresses any other currently known facts, decisions, or conditions that are expected to have a significant effect on financial position or results of operations.

Government-Wide Financial Statements

The *Government-wide Financial Statements* are designed to provide readers with a broad overview of the Township's finances in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Township's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *Statement of Activities* presents information showing how the Township's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

The *Government-wide Financial Statements*, which can be found on pages 16 and 17 of this report, distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The *governmental activities* of the Township include general government, public safety (police, fire and codes), highways and streets, economic development and culture and recreation. The *business-type activities* include the sewer, refuse and Municipal Authority operations.

Fund Financial Statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Township can be divided into three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds.

Governmental Funds - *Governmental Funds* are used to account for essentially the same functions reported as *governmental activities* in the Government-wide Financial Statements. However, unlike the Government-wide Financial Statements, Governmental Funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information is useful in evaluating the Township's near-term financing requirements.

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

Because the focus of Governmental Funds is more narrow than that of the Government-wide Financial Statements, it is useful to compare the information presented for *Governmental Funds* with similar information presented for *governmental activities* in the Government-wide Financial Statements. By doing so, readers may better understand the long-term impact of the Township's near-term financing decisions. Both the Governmental Funds balance sheet and the Governmental Funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between *Governmental Funds* and *governmental activities*.

The Township maintains four individual Governmental Funds. Information is presented separately in the Governmental Funds balance sheet and in the Governmental Funds statement of revenues, expenditures and changes in fund balances for the General Fund, which is considered to be a major fund. The Township has chosen not to report data for the one non-major Governmental Fund separately. The Township's four Governmental Funds are the General Fund, the Road Improvements Fund, the Capital Reserve Fund and the State Liquid Fuels (Highway Aid) Fund. The basic Governmental Funds financial statements can be found on pages 18 through 21 of this report.

Proprietary Funds - There are two different types of Proprietary Funds: Enterprise Funds and Internal Service Funds. The Township uses *Enterprise Funds* to report the same functions presented as *business-type activities* in the Government-wide Financial Statements. The Township uses Enterprise Funds to account for its Refuse Fund, Sewer Revenue Fund, Sewer Capital Reserve Fund and Municipal Authority Fund. The Township has no Internal Service Funds.

Proprietary Funds provide the same type of information as the Government-wide Financial Statements, only in more detail. The Proprietary Funds financial statements provide separate information for the individual Enterprise Funds, all of which are considered to be major funds of the Township.

The Proprietary Funds financial statements can be found on pages 22 through 24 of this report.

Fiduciary Funds - Fiduciary Funds are used to account for resources held for the benefit of parties outside the government. Fiduciary Funds are *not* reflected in the Government-wide Financial Statements because the resources of those funds are *not* available to support the Township's own programs. The accounting used for Fiduciary Funds is much like that used for Proprietary Funds. The Township has five Fiduciary Funds: the Non-Uniformed Pension Fund, the Non-Uniformed Defined Contribution Pension Fund, the Fire Pension Fund, the Other Post-Employment Benefits Trust and the Police Pension Trust.

The Fiduciary Funds financial statements can be found on pages 25 and 26 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-wide and Fund Financial Statements.

The notes to the financial statements can be found on pages 27 through 55 of this report.

EAST GOSHEN TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

Other Information

In addition to the financial statements and accompanying notes, this report also presents certain *required supplementary information* for the Township. The Township's budget policy and budgetary comparison statement for the General Fund can be found under required supplementary information. The budgetary comparison statement for the General Fund demonstrates compliance of the budget.

Required supplementary information can be found on pages 56 through 64 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, the statement of net position (as shown below) may serve over time as a useful indicator of the Township's financial position. The Township's total net position was \$28,521,929 at the close of December 31, 2015. This represents an increase of \$995,641, or 3.6%, over the total net position of \$27,526,288 as of the close of fiscal year 2014.

The Township's investment in capital assets reflects the investment in land, building, machinery and equipment, etc., less any related debt used to acquire those assets that is still outstanding. The Township uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. The debt outstanding is currently more than the reported investment in capital assets because retroactive reporting of general infrastructure assets is not required for the Township as a Phase 3 government under GASB 34 requirements. The Township has elected to include only general infrastructure assets acquired subsequent to December 31, 2003. Although the Township's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Of the remaining Township net position, \$1,061,413 represents resources that are subject to external restrictions on how they may be used. This is the net position of the Road Improvements Fund and the State Liquid Fuels (Highway Aid) Fund.

The majority of the Township's net position, \$20,422,716 or 71.6%, is unrestricted and may be used to meet the Township's ongoing obligations to citizens and creditors and to fund future capital asset replacement needs.

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

YEAR ENDED DECEMBER 31, 2015

Statement of Net Position

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Current and other assets	\$ 16,393,205	\$ 5,377,949	\$ 21,771,154
Capital assets	9,420,985	12,446,593	21,867,578
TOTAL ASSETS	<u>25,814,190</u>	<u>17,824,542</u>	<u>43,638,732</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources, pension activity	<u>554,357</u>	<u>-</u>	<u>554,357</u>
LIABILITIES			
Other liabilities	232,277	245,339	477,616
Long-term liabilities	4,910,832	10,183,378	15,094,210
TOTAL LIABILITIES	<u>5,143,109</u>	<u>10,428,717</u>	<u>15,571,826</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources, pension activity	<u>99,334</u>	<u>-</u>	<u>99,334</u>
NET POSITION			
Net investment in capital assets	4,768,207	2,269,593	7,037,800
Restricted	1,068,058	-	1,068,058
Unrestricted	<u>15,289,839</u>	<u>5,126,232</u>	<u>20,416,071</u>
TOTAL NET POSITION	<u>\$ 21,126,104</u>	<u>\$ 7,395,825</u>	<u>\$ 28,521,929</u>

The Township's Statement of Activities shows how the net position changed during the fiscal year 2015. The Statement of Activities can be found on page 17 of this report.

As shown on the Statement of Activities, the Township's net position increased by \$995,641 from January 1, 2015; of this amount, 39.1% or \$388,992 came from governmental activities (General, Capital Reserve, Road Improvements and State Liquid Fuels (Highway Aid) Funds) and 60.9% or \$606,649 came from business-type activities (Refuse, Sewer Revenue, Sewer Capital Reserve and Municipal Authority Funds).

Governmental Activities

To understand how the net position changed in the governmental activities, you must look at the "Statement of Revenues, Expenditures and Changes in Fund Balances" (page 20) along with the "Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities" (page 21).

Fund Financial Statements

On page 20, the Governmental Funds are broken down individually to show the "Net Change in Fund Balances" for each fund. The total of these individual changes is \$24,474, and it decreases the fund balances from January 1, 2015 to December 31, 2015. The total fund balances at December 31, 2015, are \$14,700,007.

EAST GOSHEN TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

The reconciliation on page 21 explains how the Township arrived at the \$388,992 increase in net position of the governmental activities from the Governmental Funds given the decrease in fund balances of \$24,474. Most of the change is due to the repayment of note principal in the amount of \$599,000 during 2015, which reduces long-term liabilities in the Statement of Net Position.

The *General Fund* reflects a decrease of \$64,275 in fund balance for the year. The fund balance at December 31, 2015, is \$7,372,518 and is unrestricted.

The *Road Improvements Fund* reflects a decrease in its fund balance of \$6,641.

The *Capital Reserve Fund* reflects an increase in its fund balance of \$46,446 for fiscal year 2015. Provisions are made to fund future capital asset replacement needs based on a detailed lapsing schedule which takes into consideration estimated useful lives of assets as well as inflationary cost increases.

The *Nonmajor Fund's* decrease in fund balance was \$4 for the year 2015. The fund balance at December 31, 2015, for the *State Liquid Fuels (Highway Aid) Fund* is \$200.

The table below shows the percent of program revenues to expenditures for all the governmental activities.

Expenses - Governmental Funds

	<u>2015</u>	<u>2014</u>	<u>Increase (Decrease)</u>
General government	\$ 1,368,260	\$ 1,542,036	\$ (173,776)
Public safety	4,682,581	4,477,180	205,401
Health and welfare	6,000	6,000	-
Sanitation	29,865	50,246	(20,381)
Highways and streets	2,234,917	2,000,828	234,089
Culture and recreation	541,510	477,230	64,280
Conservation and development	3,908	5,475	(1,567)
Principal and interest on long-term debt	768,472	773,351	(4,879)
Capital outlay and miscellaneous	329,742	786,572	(456,830)
	<u>\$ 9,965,255</u>	<u>\$ 10,118,918</u>	<u>\$ (153,663)</u>

Expenses in Governmental Funds decreased by \$153,663, or 1.5%, between the years 2014 and 2015, due to fewer large one-time expenses in 2015 than in 2014.

The Township's governmental revenues are generated from a variety of sources. Total revenues for Governmental Funds shown on the "Statement of Revenues, Expenditures and Changes in Fund Balances" (page 20) for fiscal year 2015 were \$9,943,764.

EAST GOSHEN TOWNSHIP
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

The percent of these revenues by source was as follows:

	<u>Revenues by Source</u>	<u>% of Total</u>
Taxes	\$ 7,580,852	76.2%
Fees, licenses and permits	464,029	4.7%
Fines and forfeits	43,698	0.3%
Interest and rents	215,705	2.2%
Intergovernmental	920,631	9.3%
Charges for services	554,484	5.6%
Miscellaneous	<u>164,365</u>	<u>1.7%</u>
	<u>\$ 9,943,764</u>	<u>100.0%</u>

Business-Type Activities

As noted previously in this MD&A, the increase in net position for business-type activities (Refuse, Sewer Revenue, Sewer Capital Reserve and Municipal Authority Funds) was \$606,649 (page 23).

The business-type activities referred to in the Government-wide Financial Statements (pages 16 and 17) are reported as Proprietary (or Enterprise) Funds in the Fund Financial Statements (pages 22 through 24).

The *Sewer Revenue Fund's* share of the \$606,649 increase in net position was an increase of \$129,943 for 2015, as compared to an increase of \$58,107 for 2014.

***Sewer Revenue Fund Statements of Revenues, Expenses and Changes in Net Position
2015 Comparison to 2014***

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES	\$ 2,429,952	\$ 2,296,940
OPERATING EXPENSES	<u>2,522,612</u>	<u>2,464,121</u>
OPERATING LOSS	(92,660)	(167,181)
NONOPERATING REVENUES, net Interest income, less interest expenses plus settlement revenue	<u>(72,114)</u>	<u>(74,705)</u>
INCOME (LOSS) BEFORE INTERFUND TRANSFERS	(164,774)	(241,886)
INTERFUND TRANSFERS	<u>294,717</u>	<u>299,993</u>
CHANGE IN NET POSITION	<u>\$ 129,943</u>	<u>\$ 58,107</u>

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) YEAR ENDED DECEMBER 31, 2015

Quarterly sewage usage charges billed to residential and commercial customers were changed from flat rate to metered billing rate in the second quarter of 2010. The rate increased in April 2015 from \$7.68/thousand gallons and \$26.56 fixed/quarter to \$7.90/thousand gallons and \$30.07 fixed/quarter.

The *Refuse Fund's* share of the increase in net position was a decrease of \$90,830 for 2015, due to contractual increases with the Township's hauler. The Refuse Fund's net position increased by \$4,672 in 2014.

Refuse Fund Statements of Revenues, Expenses and Changes in Net Position 2015 Comparison to 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES	\$ 964,949	\$ 987,277
OPERATING EXPENSES	<u>1,056,771</u>	<u>983,820</u>
OPERATING INCOME (LOSS)	(91,822)	3,457
NONOPERATING REVENUES, net		
Interest income, less interest expenses	<u>992</u>	<u>1,215</u>
CHANGE IN NET POSITION	\$ <u><u>(90,830)</u></u>	\$ <u><u>4,672</u></u>

The current refuse rate, unchanged since 2011, is \$69.88/quarter.

The *Municipal Authority* experienced an increase in net position of \$411,540 for the year 2015. The Municipal Authority's net position increased by \$443,376 during fiscal year 2014.

Municipal Authority Statements of Revenues, Expenses and Changes in Net Position 2015 Comparison to 2014

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES	\$ 878,890	\$ 878,024
OPERATING EXPENSES	<u>106,605</u>	<u>118,713</u>
OPERATING INCOME	772,285	759,311
NONOPERATING REVENUES, net		
Interest income, less interest expenses plus tapping fees	<u>84,255</u>	<u>127,775</u>
INCOME BEFORE INTERFUND TRANSFERS	856,540	887,086
INTERFUND TRANSFERS	<u>(445,000)</u>	<u>(443,710)</u>
CHANGE IN NET POSITION	\$ <u><u>411,540</u></u>	\$ <u><u>443,376</u></u>

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited) YEAR ENDED DECEMBER 31, 2015

The East Goshen Municipal Authority is a component unit of East Goshen Township, which was established in 1967 to finance construction of the Township's sewage collection and treatment facilities. The major function of the Authority is to provide financing for capital construction, expansion and upgrades to the Township's sewer plants and other facilities. The Township has the responsibility for daily operations of the sewer system through a leaseback arrangement with the Authority which expires in 2033.

The lease agreement requires that the Township pay rents to the Authority equal to the amount of the Authority's monthly debt service on long-term guaranteed notes payable to the Delaware Valley Regional Finance Authority. The Authority has agreed to rebate 28% of its debt service rental collections on its Series 1998 notes to the Township through 2018.

GENERAL FUND BUDGETARY HIGHLIGHTS

Revenues

During the year, General Fund revenues exceeded budgetary estimates by \$452,135.

Total tax revenues were over budget by \$300,597. Real estate property tax collections were over budget by \$5,221 or about 0.3%. Earned Income Tax ran under budget by \$122,383 due to overly optimistic projections. Real Estate Transfer Tax was over budget by \$403,058 or about 63.0% due to the sale of a large assisted living center early in the year. Other positive variances included Local Services Tax of \$14,701 or 4.7% due to higher employment rates among businesses in the Township.

Fees, licenses and permits were over budget by \$7,213 or 1.6% due to growth in franchise fees from Verizon.

Fines and forfeits were under budget by \$5,945. The majority of this amount was collections from the County for fines collected from township residents for parole violations, as well as fines for vehicle violations.

Interest earnings and rents were \$17,548 over budget.

Intergovernmental revenues were \$33,621 under budget.

Charges for services were over budget by \$104,517 due to stronger than expected residential building permit activity.

Firefighter reimbursement was over budget by \$36,069 due to higher than expected overtime activity, but this line item is a pass-through revenue.

Miscellaneous revenues were over budget by \$119,511 from insurance proceeds and dividends.

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)
YEAR ENDED DECEMBER 31, 2015

Transfers to the General Fund from other Township funds was under-budget by \$93,754 due lower than expected transfers from the sewer and refuse funds for administrative overhead expenses and Public Works labor costs.

Expenses

General Fund expenses were under budget by \$214,784 for 2015.

General government expenditures (administration, finance, tax collection, legal and municipal building costs accounted for under general government) were under budget by \$137,004, due to savings across a number of smaller line items.

Public safety (police, fire and codes expenses) and health and welfare ran \$99,849 under budget due to a credit from Police savings carried over from 2014.

Public works - sanitation was under budget by \$45,838 mostly due to less identified need for preventive maintenance over the past year on township sewer lines, which has resulted in sewer pumps not being overworked. New infiltration and inflow technology that limits the amount of open excavation on sewer lines has also helped control costs. Note that these costs are charged back quarterly to the Sewer Fund.

Public works - highways and streets was over budget by \$112,332 for 2015. A number of major storm events in 2015 resulted in substantial overruns for equipment rental and salt. In addition, the roads budget was also faced with unanticipated expenses for bridge repair work on Westtown Way.

Culture and recreation was under budget by \$38,302 due to savings in park maintenance labor costs.

Community development (conservation and development) costs were \$6,956 under budget due to fewer than expected tree plantings.

Debt Service was on budget.

Insurance premiums were under budget by \$20,779.

Employee benefits costs were over budget by \$21,612.

Transfers expenses were on budget.

EAST GOSHEN TOWNSHIP

MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)

YEAR ENDED DECEMBER 31, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Township's total capital assets for its governmental and business-type activities as of December 31, 2015, were \$21,867,578. This includes land, buildings and improvements, furniture and equipment, automobiles and trucks, land improvements and infrastructure. Infrastructure includes roads, bridges, stormwater and sewer lines and traffic signals.

Long-Term Debt

At the end of the fiscal year, the Township had total long-term debt outstanding of \$15,085,200. This debt consists of three general obligation notes and three guaranteed notes, all payable to the Delaware Valley Regional Finance Authority (DVRFA) and backed by the full faith and credit of the government. Details of the Township's debt holdings and related long-term debt service requirements can be found in Note F to these financial statements on pages 40 through 42.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

Economic Factors

Goshen was part of the "Welsh Tract" that was granted by William Penn in 1684. In 1799, the Borough of West Chester was chartered and split off from Goshen Township. In 1817, East Goshen Township was incorporated when the Township of Goshen was further divided into two Townships--East and West Goshen. East Goshen Township encompasses an area of 10 square miles and services a community of 18,026 residents. The Township owns and maintains 62.50 miles of road and 434 acres of parkland and/or open space.

The major function of the Township is to provide local government services to its residents as specified in the Second Class Township Code. A five-member Board of Supervisors, elected by the voters, governs the Township. The Board establishes the policies which determine services provided, the amount of taxes levied and regulation of public safety, land use control, land subdivision, road construction and road maintenance. The Township is a charter member of the Westtown-East Goshen Regional Police Department, and the Department provides police and detective services to Township residents.

Next Year's Budget

The 2016 budget was adopted with a deficit of \$323,184 to be paid from the unrestricted fund balance of the General Fund. Revenues projected in the 2016 budget are of a conservative nature based on the previous three years of actual collections. There are no increases in tax rates reflected in the 2016 budget.

REQUESTS FOR INFORMATION

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Township's finances and to show the Township's accountability for the funds it receives and disburses. If you have questions about this report or to request additional financial information, please contact the Director of Finance at 1580 Paoli Pike, West Chester, PA 19380.

EAST GOSHEN TOWNSHIP
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
ASSETS			
Cash and cash equivalents	\$ 9,347,844	\$ 4,849,322	\$ 14,197,166
Investments	5,312,112	-	5,312,112
Receivables, net	1,386,816	528,531	1,915,347
Prepaid expenses	92,076	96	92,172
Net pension asset	254,357	-	254,357
Capital assets not being depreciated	99,990	232,376	332,366
Capital assets being depreciated, net	<u>9,320,995</u>	<u>12,214,217</u>	<u>21,535,212</u>
TOTAL ASSETS	<u>25,814,190</u>	<u>17,824,542</u>	<u>43,638,732</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources, pension activity	<u>554,357</u>	<u>-</u>	<u>554,357</u>
LIABILITIES			
Accounts payable and accrued expenses	232,277	245,339	477,616
Accrued interest	2,632	6,378	9,010
Long-term liabilities			
Portion due or payable within one year			
Notes payable	626,000	506,000	1,132,000
Compensated absences	255,422	-	255,422
Portion due or payable after one year			
Notes payable	<u>4,026,778</u>	<u>9,671,000</u>	<u>13,697,778</u>
TOTAL LIABILITIES	<u>5,143,109</u>	<u>10,428,717</u>	<u>15,571,826</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources, pension activity	<u>99,334</u>	<u>-</u>	<u>99,334</u>
NET POSITION			
Net investment in capital assets	4,768,207	2,269,593	7,037,800
Restricted for			
Road improvements	1,061,213	-	1,061,213
Other projects	200	-	200
Unrestricted	<u>15,296,484</u>	<u>5,126,232</u>	<u>20,422,716</u>
TOTAL NET POSITION	<u>\$ 21,126,104</u>	<u>\$ 7,395,825</u>	<u>\$ 28,521,929</u>

See accompanying notes to the basic financial statements.

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-Type Activities	Totals
\$ (1,222,415)	\$ -	\$ (1,222,415)
(3,950,723)	-	(3,950,723)
(6,000)	-	(6,000)
(38,591)	-	(38,591)
(1,848,495)	-	(1,848,495)
(398,000)	-	(398,000)
22,661	-	22,661
(175,562)	-	(175,562)
(537,968)	-	(537,968)
<u>(8,155,093)</u>	<u>-</u>	<u>(8,155,093)</u>
-	(91,822)	(91,822)
-	616,907	616,907
-	525,085	525,085
<u>(8,155,093)</u>	<u>525,085</u>	<u>(7,630,008)</u>
2,001,206	-	2,001,206
599,040	-	599,040
4,703,371	-	4,703,371
324,739	-	324,739
462,319	-	462,319
8,684	-	8,684
1,710	-	1,710
43,698	-	43,698
43,122	5,847	48,969
359,179	72,734	431,913
<u>8,547,068</u>	<u>78,581</u>	<u>8,625,649</u>
391,975	603,666	995,641
<u>(2,983)</u>	<u>2,983</u>	<u>-</u>
388,992	606,649	995,641
<u>20,737,112</u>	<u>6,789,176</u>	<u>27,526,288</u>
<u>\$ 21,126,104</u>	<u>\$ 7,395,825</u>	<u>\$ 28,521,929</u>

EAST GOSHEN TOWNSHIP
BALANCE SHEET
GOVERNMENTAL FUNDS
DECEMBER 31, 2015

	<u>General Fund</u>	<u>Road Improvements Fund</u>	<u>Capital Reserve Fund</u>	<u>Nonmajor Fund State Liquid Fuels (Highway Aid) Fund</u>	<u>Total Governmental Funds</u>
ASSETS					
Cash and cash equivalents	\$ 5,557,799	\$ 1,061,213	\$ 2,728,632	\$ 200	\$ 9,347,844
Investments	1,773,283	-	3,538,829	-	5,312,112
Taxes receivable, net	73,345	-	-	-	73,345
Other receivables	115,070	-	-	-	115,070
Prepaid expenses	92,076	-	-	-	92,076
TOTAL ASSETS	<u>\$ 7,611,573</u>	<u>\$ 1,061,213</u>	<u>\$ 6,267,461</u>	<u>\$ 200</u>	<u>\$ 14,940,447</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Accounts payable	\$ 183,327	\$ -	\$ 1,385	\$ -	\$ 184,712
Accrued interest	2,632	-	-	-	2,632
Accrued salaries and benefits	47,565	-	-	-	47,565
TOTAL LIABILITIES	<u>233,524</u>	<u>-</u>	<u>1,385</u>	<u>-</u>	<u>234,909</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues, real estate taxes	5,531	-	-	-	5,531
FUND BALANCES					
Nonspendable, prepaid expenses	92,076	-	-	-	92,076
Restricted					
Road improvements	-	1,061,213	-	-	1,061,213
Special revenue	-	-	-	200	200
Assigned					
Capital projects	-	-	6,266,076	-	6,266,076
Operating reserve	2,482,535	-	-	-	2,482,535
Special events	45,015	-	-	-	45,015
Unassigned	4,752,892	-	-	-	4,752,892
TOTAL FUND BALANCES	<u>7,372,518</u>	<u>1,061,213</u>	<u>6,266,076</u>	<u>200</u>	<u>14,700,007</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 7,611,573</u>	<u>\$ 1,061,213</u>	<u>\$ 6,267,461</u>	<u>\$ 200</u>	<u>\$ 14,940,447</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP

RECONCILIATION OF TOTAL GOVERNMENTAL FUNDS BALANCES TO NET POSITION OF GOVERNMENTAL ACTIVITIES DECEMBER 31, 2015

TOTAL GOVERNMENTAL FUNDS BALANCES	\$ 14,700,007
<p>Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds. These assets consist of:</p>	
Historical treasures	24,267
Construction in progress	75,723
Infrastructure	1,890,769
Vehicles	2,077,370
Buildings and improvements	9,552,890
Machinery, equipment and furniture	2,429,520
Accumulated depreciation	(6,629,554)
<p>Pension assets resulting from contributions in excess of the annual required contribution are not financial resources and, therefore, are not reported in the funds.</p>	254,357
<p>Deferred inflows and outflows of resources related to pension activities are not financial resources and therefore not reported in the governmental funds</p>	455,023
<p>Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:</p>	
Compensated absences	(255,422)
Notes payable	(4,652,778)
<p>Some of the Township's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and therefore are not recorded as receivables or are deferred in the funds.</p>	<u>1,203,932</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 21,126,104</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
YEAR ENDED DECEMBER 31, 2015

	<u>General Fund</u>	<u>Road Improvements Fund</u>	<u>Capital Reserve Fund</u>	<u>Nonmajor Fund State Liquid Fuels (Highway Aid) Fund</u>	<u>Total Governmental Funds</u>
REVENUES					
Taxes					
Real estate	\$ 1,999,432	\$ -	\$ -	\$ -	\$ 1,999,432
Real estate transfer	599,040	-	-	-	599,040
Local services tax	324,739	-	-	-	324,739
Earned income	4,657,641	-	-	-	4,657,641
Fees, licenses and permits	464,029	-	-	-	464,029
Fines and forfeits	43,698	-	-	-	43,698
Intergovernmental	484,609	1,585	3,726	430,711	920,631
Charges for services	554,484	-	-	-	554,484
Interest and rents	190,290	2,422	22,495	498	215,705
Miscellaneous	159,442	-	4,923	-	164,365
	<u>9,477,404</u>	<u>4,007</u>	<u>31,144</u>	<u>431,209</u>	<u>9,943,764</u>
TOTAL REVENUES					
EXPENDITURES					
Current					
General government	1,368,260	-	-	-	1,368,260
Public safety	4,682,581	-	-	-	4,682,581
Health and welfare	6,000	-	-	-	6,000
Public works					
Sanitation	29,865	-	-	-	29,865
Highways and streets	1,793,056	10,648	-	431,213	2,234,917
Culture and recreation	541,510	-	-	-	541,510
Conservation and development	3,908	-	-	-	3,908
Debt service					
Principal	599,000	-	-	-	599,000
Interest and other charges	169,472	-	-	-	169,472
Capital outlay	-	-	329,742	-	329,742
	<u>9,193,652</u>	<u>10,648</u>	<u>329,742</u>	<u>431,213</u>	<u>9,965,255</u>
TOTAL EXPENDITURES					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
	<u>283,752</u>	<u>(6,641)</u>	<u>(298,598)</u>	<u>(4)</u>	<u>(21,491)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	345,044	-	345,044
Transfers out	<u>(348,027)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(348,027)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(348,027)</u>	<u>-</u>	<u>345,044</u>	<u>-</u>	<u>(2,983)</u>
NET CHANGE IN FUND BALANCES					
	(64,275)	(6,641)	46,446	(4)	(24,474)
FUND BALANCES AT BEGINNING OF YEAR					
	<u>7,436,793</u>	<u>1,067,854</u>	<u>6,219,630</u>	<u>204</u>	<u>14,724,481</u>
FUND BALANCES AT END OF YEAR					
	<u>\$ 7,372,518</u>	<u>\$ 1,061,213</u>	<u>\$ 6,266,076</u>	<u>\$ 200</u>	<u>\$ 14,700,007</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES YEAR ENDED DECEMBER 31, 2015

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ (24,474)
Capital outlays are reported in Governmental Funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the current period.	(181,157)
Net pension asset and related deferrals are reported in the statement of activities, however they do not require the use of current financial resources, and therefore, are not reported as expenditures in the Governmental Funds.	(93,890)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
Real estate taxes	1,774
Earned income taxes	45,730
Repayment of note principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the statement of net position.	599,000
Compensated absences reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the Governmental Funds until paid.	<u>42,009</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 388,992</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
DECEMBER 31, 2015

	Enterprise Funds				Total Proprietary Funds
	Refuse Fund	Sewer Revenue Fund	Sewer Capital Reserve Fund	Municipal Authority	
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 655,683	\$ 629,037	\$ 2,103,325	\$ 1,461,277	\$ 4,849,322
Receivables, net	112,405	416,126	-	-	528,531
Prepaid expenses	-	96	-	-	96
TOTAL CURRENT ASSETS	768,088	1,045,259	2,103,325	1,461,277	5,377,949
NONCURRENT ASSETS					
Due from other funds	-	-	-	9,260,809	9,260,809
Capital assets					
Construction in progress	-	232,376	-	-	232,376
Sewer treatment plant and improvements	-	14,182,263	-	-	14,182,263
Accumulated depreciation	-	(1,968,046)	-	-	(1,968,046)
TOTAL CAPITAL ASSETS, net of accumulated depreciation	-	12,446,593	-	-	12,446,593
TOTAL NONCURRENT ASSETS	-	12,446,593	-	9,260,809	21,707,402
TOTAL ASSETS	\$ 768,088	\$ 13,491,852	\$ 2,103,325	\$ 10,722,086	\$ 27,085,351
LIABILITIES AND NET POSITION					
CURRENT LIABILITIES					
Accounts payable	\$ 6,347	\$ 238,828	\$ -	\$ 164	\$ 245,339
Accrued interest	-	-	-	6,378	6,378
Notes payable, current	-	-	-	506,000	506,000
TOTAL CURRENT LIABILITIES	6,347	238,828	-	512,542	757,717
NONCURRENT LIABILITIES					
Due to other funds	-	9,260,809	-	-	9,260,809
Notes payable	-	-	-	9,671,000	9,671,000
TOTAL NONCURRENT LIABILITIES	-	9,260,809	-	9,671,000	18,931,809
TOTAL LIABILITIES	6,347	9,499,637	-	10,183,542	19,689,526
NET POSITION					
Net investment in capital assets	-	2,269,593	-	-	2,269,593
Unrestricted	761,741	1,722,622	2,103,325	538,544	5,126,232
TOTAL NET POSITION	761,741	3,992,215	2,103,325	538,544	7,395,825
TOTAL LIABILITIES AND NET POSITION	\$ 768,088	\$ 13,491,852	\$ 2,103,325	\$ 10,722,086	\$ 27,085,351

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2015

	Enterprise Funds				Total Proprietary Funds
	Refuse Fund	Sewer Revenue Fund	Sewer Capital Reserve Fund	Municipal Authority	
OPERATING REVENUES					
Charges for services	\$ 964,949	\$ 3,236,108	\$ -	\$ -	\$ 4,201,057
Lease rentals, net	-	(806,156)	-	878,890	72,734
TOTAL OPERATING REVENUES	964,949	2,429,952	-	878,890	4,273,791
OPERATING EXPENSES					
Operations	1,056,771	2,150,668	-	106,605	3,314,044
Depreciation	-	371,944	-	-	371,944
TOTAL OPERATING EXPENSES	1,056,771	2,522,612	-	106,605	3,685,988
OPERATING INCOME (LOSS)	(91,822)	(92,660)	-	772,285	587,803
NONOPERATING REVENUES (EXPENSES)					
Interest and investment revenue	992	620	2,730	1,505	5,847
Grant revenue	-	-	-	37,162	37,162
Tapping fees	-	-	-	45,588	45,588
Interest expense	-	(72,734)	-	-	(72,734)
TOTAL NONOPERATING REVENUES (EXPENSES)	992	(72,114)	2,730	84,255	15,863
INCOME (LOSS) BEFORE TRANSFERS	(90,830)	(164,774)	2,730	856,540	603,666
TRANSFERS IN	-	498,777	167,043	40,000	705,820
TRANSFERS OUT	-	(204,060)	(13,777)	(485,000)	(702,837)
CHANGE IN NET POSITION	(90,830)	129,943	155,996	411,540	606,649
NET POSITION AT BEGINNING OF YEAR	852,571	3,862,272	1,947,329	127,004	6,789,176
NET POSITION AT END OF YEAR	\$ 761,741	\$ 3,992,215	\$ 2,103,325	\$ 538,544	\$ 7,395,825

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
YEAR ENDED DECEMBER 31, 2015

	Enterprise Funds				Total Proprietary Funds
	Refuse Fund	Sewer Revenue Fund	Sewer Capital Reserve Fund	Municipal Authority	
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	\$ 963,353	\$ 3,217,088	\$ -	\$ -	\$ 4,180,441
Lease rental payments	-	(806,156)	-	878,890	72,734
Payments to suppliers	<u>(1,057,560)</u>	<u>(2,099,262)</u>	<u>(2,983)</u>	<u>(107,703)</u>	<u>(3,267,508)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(94,207)</u>	<u>311,670</u>	<u>(2,983)</u>	<u>771,187</u>	<u>985,667</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	498,777	167,043	40,000	705,820
Transfers to other funds	-	(204,060)	(13,777)	(485,000)	(702,837)
Due to (from) other funds	<u>-</u>	<u>52,041</u>	<u>-</u>	<u>(53,341)</u>	<u>(1,300)</u>
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>-</u>	<u>346,758</u>	<u>153,266</u>	<u>(498,341)</u>	<u>1,683</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Tapping fees received	-	-	-	45,588	45,588
Principal payments on debt	-	-	-	(485,000)	(485,000)
Interest paid	-	(72,734)	-	-	(72,734)
Grants	-	-	-	37,162	37,162
Acquisition, construction and improve- ments of capital assets	<u>-</u>	<u>(550,818)</u>	<u>-</u>	<u>-</u>	<u>(550,818)</u>
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>-</u>	<u>(623,552)</u>	<u>-</u>	<u>(402,250)</u>	<u>(1,025,802)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest received	<u>992</u>	<u>620</u>	<u>2,730</u>	<u>1,505</u>	<u>5,847</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(93,215)	35,496	153,013	(127,899)	(32,605)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>748,898</u>	<u>593,541</u>	<u>1,950,312</u>	<u>1,589,176</u>	<u>4,881,927</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 655,683</u>	<u>\$ 629,037</u>	<u>\$ 2,103,325</u>	<u>\$ 1,461,277</u>	<u>\$ 4,849,322</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES					
Operating income (loss)	\$ (91,822)	\$ (92,660)	\$ -	\$ 772,285	\$ 587,803
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities					
Depreciation	-	371,944	-	-	371,944
(Increase) decrease in					
Accounts receivable	(1,596)	(19,020)	-	-	(20,616)
Prepaid expenses	-	3,561	-	-	3,561
Increase (decrease) in accounts payable	<u>(789)</u>	<u>47,845</u>	<u>(2,983)</u>	<u>(1,098)</u>	<u>42,975</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (94,207)</u>	<u>\$ 311,670</u>	<u>\$ (2,983)</u>	<u>\$ 771,187</u>	<u>\$ 985,667</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
DECEMBER 31, 2015

	Pension Trust Funds			Private-Purpose Trust Funds		Total Fiduciary Funds
	Fire Pension Fund	Non- Uniformed Pension Fund	Non- Uniformed Defined Contribution Pension Fund	Other Post- Employment Benefits Trust Fund	Police Pension Trust Fund	
ASSETS						
Cash and cash equivalents	\$ 29,251	\$ 81,727	\$ 5,110	\$ 12,755	\$ 23,902	\$ 152,745
Receivables						
Members' contributions	210	-	-	-	-	210
Prepaid pension payment	-	400	-	-	-	400
State aid	-	-	448	-	-	448
Investments						
Certificates of deposit	-	10,131	-	-	-	10,131
U.S. Government obligations	50,014	56,539	-	59,195	-	165,748
Corporate bonds	-	-	-	48,955	-	48,955
Municipal bonds	234,722	147,615	-	159,613	-	541,950
Bond funds	26,178	485,613	187,196	39,227	140,217	878,431
Equity funds	775,687	1,738,977	308,988	689,509	341,245	3,854,406
TOTAL ASSETS	\$ 1,116,062	\$ 2,521,002	\$ 501,742	\$ 1,009,254	\$ 505,364	\$ 5,653,424
LIABILITIES AND NET POSITION						
LIABILITIES						
Non-Uniformed Plan	\$ 448	\$ -	\$ -	\$ -	\$ -	\$ 448
NET POSITION						
Held in trust for pension benefits	1,115,614	2,521,002	501,742	1,009,254	505,364	5,652,976
TOTAL LIABILITIES AND NET POSITION	\$ 1,116,062	\$ 2,521,002	\$ 501,742	\$ 1,009,254	\$ 505,364	\$ 5,653,424

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
YEAR ENDED DECEMBER 31, 2015

	Pension Trust Funds			Private-Purpose Trust Funds		Total Fiduciary Funds
	Fire Pension Fund	Non- Uniformed Pension Fund	Non- Uniformed Defined Contribution Pension Fund	Other Post- Employment Benefits Trust Fund	Police Pension Trust Fund	
ADDITIONS						
Contributions						
Members	\$ 10,858	\$ -	\$ -	\$ -	\$ -	\$ 10,858
State	63,013	-	92,985	-	-	155,998
Employer	-	-	-	80,619	255,272	335,891
TOTAL CONTRIBUTIONS	<u>73,871</u>	<u>-</u>	<u>92,985</u>	<u>80,619</u>	<u>255,272</u>	<u>502,747</u>
Investment income (loss)						
Net depreciation in fair value of investments	(30,679)	(65,896)	(11,418)	(27,685)	(21,579)	(157,257)
Interest and dividends	12,959	54,192	10,705	14,976	10,749	103,581
TOTAL INVESTMENT LOSS	<u>(17,720)</u>	<u>(11,704)</u>	<u>(713)</u>	<u>(12,709)</u>	<u>(10,830)</u>	<u>(53,676)</u>
Investment expense	(5,425)	(14,270)	(2,792)	(5,023)	(2,118)	(29,628)
INVESTMENT LOSS, net	<u>(23,145)</u>	<u>(25,974)</u>	<u>(3,505)</u>	<u>(17,732)</u>	<u>(12,948)</u>	<u>(83,304)</u>
TOTAL ADDITIONS	<u>50,726</u>	<u>(25,974)</u>	<u>89,480</u>	<u>62,887</u>	<u>242,324</u>	<u>419,443</u>
DEDUCTIONS						
Pension payments	17,807	9,863	-	-	-	27,670
Administrative expenses	6,600	7,975	5,250	-	-	19,825
Lump sum distributions	-	172,391	51,914	-	-	224,305
TOTAL DEDUCTIONS	<u>24,407</u>	<u>190,229</u>	<u>57,164</u>	<u>-</u>	<u>-</u>	<u>271,800</u>
CHANGE IN NET POSITION	26,319	(216,203)	32,316	62,887	242,324	147,643
NET POSITION AT BEGINNING OF YEAR	<u>1,089,295</u>	<u>2,737,205</u>	<u>469,426</u>	<u>946,367</u>	<u>263,040</u>	<u>5,505,333</u>
NET POSITION AT END OF YEAR	<u>\$ 1,115,614</u>	<u>\$ 2,521,002</u>	<u>\$ 501,742</u>	<u>\$ 1,009,254</u>	<u>\$ 505,364</u>	<u>\$ 5,652,976</u>

See accompanying notes to the basic financial statements.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

East Goshen Township (the "Township") operates under a Board of Supervisors and provides public safety, health and welfare, public works, culture and recreation, conservation and development, public improvements, planning and zoning and general administrative services.

The accounting policies of the Township conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the more significant policies.

Reporting Entity

The Township, for financial purposes, includes all of the funds relevant to the operation of the Township, except as noted.

The accompanying basic financial statements comply with the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*, in that the financial statements include all organizations, activities and functions for which the Township is financially accountable. Financial accountability is defined as the appointment of a voting majority of a component unit's board and either (1) the Township's ability to impose its will over a component unit, or (2) the possibility that the component unit will provide a financial benefit or impose a financial burden on the Township. In addition, component units can be other organizations for which the nature and significance of their relationship with the Township are such that exclusion would cause the Township's financial statements to be misleading.

The financial statements of the Township include the East Goshen Municipal Authority (the "Municipal Authority"), a body corporate and politic, incorporated under the Municipal Authorities Act of 1945, P. L. 382, as amended, pursuant to ordinances enacted by the Township, which is blended in these financial statements under the governing criteria of governmental accounting and financial reporting standards. A copy of the component unit's financial statements can be obtained at the Township's office located at 1580 Paoli Pike, West Chester, Pennsylvania.

The Municipal Authority is a "lease-back authority," the purpose of which is to borrow money to finance the construction or acquisition of needed facilities. These facilities are leased back to the Township, which operates them and is responsible for their proper management.

Fund Accounting

The Township uses fund accounting to maintain its financial records during the fiscal year. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain Township functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The various funds of the Township are grouped into the categories governmental, proprietary and fiduciary.

The Township reports the following major Governmental Funds:

The *General Fund* is the general operating fund of the Township. It is used to account for all financial resources, except those required to be accounted for in another fund.

The *Road Improvements Fund* and *Capital Reserve Fund* are used to account for financial resources to be used for the acquisition or construction and maintenance of major capital assets (other than those financed by Proprietary Funds).

The Township reports the following Nonmajor Fund:

The *State Liquid Fuels (Highway Aid) Fund*, as required by state law, accounts for revenue from the State Motor License Fund (gasoline tax distribution, etc.) and the approved expenditures of such monies for highway purposes.

The Township reports the following major Proprietary Funds:

The *Refuse Fund* and *Sewer Revenue Fund* are used to account for refuse and sewer operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

The *Sewer Capital Reserve Fund* is used to account for financial resources to be used for the acquisition or construction and maintenance of major sewer capital assets.

The *Municipal Authority* is a blended component unit of the Township. It was established in 1967 to finance construction of the Township's sewage collection and treatment facilities. The major function of the Municipal Authority is to provide financing for capital construction, expansion and upgrades to the Township's sewer plants and other facilities. The Township has the responsibility for daily operations of the sewer system through a leaseback arrangement with the Authority which expires in 2018.

Additionally, the Township reports the following Fiduciary Fund types:

The *Pension Trust Funds* account for the activities of the Fire and Non-Uniformed Pension Plans, which accumulate resources for pension benefit payments to qualified employees. The *OPEB Trust Fund* and *Police Pension Trust Fund* (private-purpose trust funds) account for monies set aside by the Township to be used to satisfy the Township's contractual obligation to contribute its pro-rata share of the Westtown East Goshen Regional Police Commission's OPEB and Pension obligations, respectively.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation and Accounting

Government-Wide Financial Statements - The statement of net position and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government, except for Fiduciary Funds. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type activities.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. This is the same approach used in the preparation of the Proprietary Funds' financial statements but differs from the manner in which Governmental Funds' financial statements are prepared. Governmental Funds' financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for Governmental Funds. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The government-wide statement of activities presents a comparison between direct expenses and program revenues for each segment of the business-type activities of the Township and for each function or program of the Township's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues, which are not classified as program revenues, are presented as general revenues of the Township, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the Township.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Fund Financial Statements - Fund financial statements report detailed information about the Township. The focus of Governmental and Proprietary Funds' financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column. Nonmajor Governmental Funds are aggregated and presented in a single column (Nonmajor Fund). Fiduciary Funds are reported by fund type.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All Governmental Funds are accounted for using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Township considers revenues to be available if they are collected within 60 days of the end of the fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments are recorded only when payment is due. The financial statements for Governmental Funds are a balance sheet, which generally includes only current assets and current liabilities, and a statement of revenues, expenditures and changes in fund balances, which reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources.

All Proprietary Funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the statement of net position. The statement of revenues, expenses and changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net position. The statement of cash flows provides information about how the Township finances and meets the cash flow needs of its proprietary activities.

Proprietary Funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with the Proprietary Funds' ongoing operations. The principal operating revenues of the Township's Enterprise Funds are sewer and refuse charges. Operating expenses of the Township's Enterprise Funds include operating and administrative costs and depreciation on capital assets. All revenues or expenses not meeting this definition are reported as nonoperating revenues and expenses.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and Proprietary Funds' financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for their business-type activities and Enterprise Funds, subject to this same limitation. The Township has elected not to follow subsequent private-sector guidance.

Cash and Cash Equivalents

For purposes of the statement of cash flows, all highly liquid investments purchased with an original maturity of one year or less are considered cash equivalents.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g., roads, bridges, curbs, sidewalks, drainage systems and lighting systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Township defines capital assets as assets with an initial, individual cost equal to or greater than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Property, plant and equipment of the Township are depreciated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Automobiles	5-12
Building and improvements	10-50
Equipment, furniture and fixtures	3-12

Under GASB Statement No. 34, the Township is a Phase 3 government. Prospective reporting of general infrastructure assets is required upon implementation of GASB Statement No. 34, according to the GASB 34 Cod. Sec. 1400.125. Retroactive reporting of general infrastructure assets is required for Phase 1 and Phase 2 governments but not for Phase 3 governments. The Township has elected not to retroactively report general infrastructure assets at this time; therefore, capital assets only include general infrastructure assets acquired since the implementation of GASB Statement No. 34 in 2004.

Long-Term Obligations

In the government-wide and Proprietary Funds' financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or Proprietary Funds' statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, Governmental Fund Types recognize bond premiums and discounts during the period incurred. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accrued Compensated Absences

Employees, upon termination, will receive compensation for unused sick and vacation days accumulated. Eligible non-uniform employees receive 72 sick leave hours per year and are allowed to accumulate up to 480 hours. Firefighters receive 80 sick leave hours per year and are allowed to accumulate up to 480 hours. Employees may carry over a maximum of 80 vacation hours to the following year. Any unused vacation in excess of 80 hours is forfeited.

Real Estate Tax Calendar and Reserve

The original tax duplicate is received by the Township and given to the tax collector for mailing by February 1. The discount period extends through April 30, followed by the flat period through June 30 and ends with the penalty period after July 1. The penalty is 10%. Any unpaid taxes at the end of the year are required to be lienied by January 15 with the county.

Receivables and Payables

External transactions are accounted for as revenues, expenditures, or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as due to/from other funds. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectibles.

Allowance for Uncollectible Accounts

The Township calculates its allowance for uncollectible accounts using historical collection data and, in certain cases, specific account analysis. As of December 31, 2015, the allowance for uncollectible sewer and refuse accounts receivable are \$97,215 and \$30,913, respectively.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance

Township has implemented GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. This statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on the Township's fund balances more transparent. The following classifications describe the relative strength of the spending constraints:

- ***Nonspendable Fund Balance*** - Amounts that are not in spendable form (such as inventory) or are required to be maintained intact.
- ***Restricted Fund Balance*** - Amounts constrained to specific purposes by their providers (such as grantors, bondholders and higher levels of government) through constitutional provisions or by enabling legislation.
- ***Committed Fund Balance*** - Amounts constrained to specific purposes by the Township itself, using its highest level of decision-making authority (the Board of Supervisors). To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest level action to remove or change the constraint.
- ***Assigned Fund Balance*** - Amounts the Township intends to use for a specific purpose. Intent can be expressed by the Board of Supervisors or by an official or body to which the Board of Supervisors delegates the authority.
- ***Unassigned Fund Balance*** - Amounts available for any purpose. Positive amounts are reported only in the General Fund.

The Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. This is typically done through adoption and amendment of the budget. A fund balance commitment is further indicated in the budget document as a commitment of the fund. Assigned fund balance is intended to be used by the Township for specific purposes but does not meet the criteria to be classified as restricted or committed.

The Township will typically use restricted fund balances first, followed by committed resources and then assigned resources, as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first to defer the use of these other classified funds.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources

The Township has implemented Government Accounting Standards Board Statement No. 63, *Financial Reporting and Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Township has one item that qualifies for reporting in this category. The deferred outflow of resources related to pensions is reported in the government-wide statement of net position and is the result of changes in plan assumptions and the net difference between projected and actual earnings on pension plan investments.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has two items that qualify for reporting in this category. Unavailable revenues, which arise only under a modified accrual basis of accounting, are reported only in the Governmental Funds balance sheet. The Governmental Funds report unavailable revenues from real estate taxes. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The deferred inflow of resources related to pensions is reported in the government-wide statement of net position and is the result of differences between expected and actual experience of the pension plan.

NOTE B - DEPOSITS AND INVESTMENTS

Deposits

The Township's deposits with financial institutions at December 31, 2015, consisted of checking and savings accounts as well as certificates of deposit with an original maturity ranging from three to 18 months, as follows:

	<u>Carrying Amount</u>
CASH AND CASH EQUIVALENTS	
Government-wide	
Cash	\$ 14,197,166
Certificates of deposit	5,312,112
	<u>19,509,278</u>
 Fiduciary Funds	 <u>152,745</u>
	 <u>\$ 19,662,023</u>

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

Custodial Credit Risk - The Township utilizes both insurance provided by the Federal Deposit Insurance Corporation (FDIC) and collateralization to guard against custodial credit risk. Under the Township's current procedures, deposits in excess of FDIC insurance are fully collateralized. The Township has adopted a deposit policy which, in accordance with state law, requires all its banking partners to pledge collateral held by an independent third-party institution, not in the Township's name, in the amount of at least 102% of the deposit value. As of December 31, 2015, \$2,402,745 of the Township's bank balance of \$19,943,831 was covered under FDIC insurance, and the remaining \$17,541,086 was collateralized as described.

Credit Risk - Pennsylvania statutes authorize the Township to invest in U.S. Treasury bills, short-term obligations of the U.S. Government, obligations of the U.S. Government or Commonwealth of Pennsylvania or political subdivisions of the Commonwealth that are backed by the full faith and credit of the issuing government and shares of authorized investment companies provided that all of the company investments are authorized investments for a township.

In addition, the Township may invest in time deposits, savings accounts, or share accounts of institutions insured by the FDIC, FSLIC, or NCUSIF to the extent that such investments are insured and, where amounts exceed the insured maximums, that the depository pledge collateral as provided by Pennsylvania law.

The state also imposes limitations with respect to the amount of investment in certificates of deposit to the extent that such deposits may not exceed 20% of a bank's total capital surplus or 20% of a savings and loan's or savings bank's assets, net of its liabilities. The Township may also invest in shares of registered investment companies provided that investments of the company are authorized investments, as noted above.

Investments

Interest Rate Risk - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment or a deposit. The Township does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Investments with interest rate risk are selected so that the risk of interest decline below area savings accounts rates is minimal.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

As of December 31, 2015, investment balances exposed to interest rate risk were as follows:

Investment Type	Fair Value	Investment Maturities			
		Less Than 1 Year	1 to 5 Years	6 to 10 Years	Over 10 Years
Certificates of deposit	\$ 5,322,243	\$ 5,322,243	\$ -	\$ -	\$ -
U.S. Government obligations	165,748	-	122,437	43,311	-
Bond funds	878,431	-	-	878,431	-
Corporate bonds	48,955	-	33,722	15,233	-
Municipal bonds	541,950	-	217,601	304,571	19,778
	<u>\$ 6,957,327</u>	<u>\$ 5,322,243</u>	<u>\$ 373,760</u>	<u>\$ 1,241,546</u>	<u>\$ 19,778</u>

Interest Rate Risk - The Township recognizes interest rate risk and extension risk with some of the obligations. The Township has stratified its portfolio so that the investments with extension risk are comprised of monies needed on a long-term basis. Investments with interest rate risk are selected so that the risk of interest decline below area savings accounts rates is minimal.

Credit Risk - The law provides that the Township's Pension and OPEB Trust Funds may invest in any form or type of investment, financial instrument, or financial transaction if determined by the Township to be prudent.

The credit risk of a debt instrument as measured by a Nationally Recognized Statistical Rating Organization (NRSRO) (Morningstar, Inc. for bond mutual funds or Moody's Investor Services for bonds and mortgages) is as follows:

INVESTMENT TYPE	Fair Value	Credit Quality
Bond mutual funds	\$ 17,698	AAA
Municipal bonds	27,042	AAA
Bond mutual funds	344,845	AA
Municipal bonds	430,159	AA
Corporate bonds	48,955	A
Municipal bonds	84,749	A
Bond mutual funds	336,444	BBB
Bond mutual funds	179,444	Various
U.S. Government securities	165,748	Not Rated
Equity funds	3,854,406	Not Rated
Certificates of deposit		
Fiduciary Funds	10,131	Not Rated
Governmental Funds	5,312,112	Not Rated
	<u>\$ 10,811,733</u>	

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE B - DEPOSITS AND INVESTMENTS (Continued)

U.S. Government obligations are not considered to have credit risk and do not require disclosure of credit quality. Pooled investments within Nationwide Life Insurance Company are not rated by an NRSRO, such as Morningstar, Inc. or Moody's Investor Services. Nationwide Life Insurance Company is rated Aa for long-term insurance financial strength according to Moody's Investor Services.

Custodial Credit Risk - Custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, the pension and OPEB plans will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The plans do not have a formal investment policy that addresses custodial credit risk.

Investments in external investment pools or in open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book entry form. Securities underlying reverse repurchase agreements are not exposed to custodial credit risk because they are held by the buyer-lender. The term securities, as used in this paragraph, includes securities underlying repurchase agreements and investment securities.

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributable to the magnitude of a pension plan's investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are excluded from this requirement. The plans do not have a formal investment policy that addresses concentration of credit risk; however, as of December 31, 2015, no investment in any one organization represented five percent (5%) or more of total investments.

Foreign Currency Risk - Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. The pension and OPEB plans do not have a formal investment policy that addresses foreign currency risk; however, the plans held no investments that were exposed to foreign currency risk as of December 31, 2015.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE C - RECEIVABLES

Receivables in the government-wide financial statements are comprised of the following:

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Totals</u>
RECEIVABLES			
Earned income tax	\$ 1,226,317	\$ -	\$ 1,226,317
Local services tax	397	-	397
Real estate taxes	45,032	-	45,032
Other receivables	115,070	-	115,070
Sewer and refuse charges	-	528,531	528,531
	<u>\$ 1,386,816</u>	<u>\$ 528,531</u>	<u>\$ 1,915,347</u>

NOTE D - INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivable and payable balances as of December 31, 2015, were as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
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Interfund transfers at December 31, 2015, are as follows:

<u>Transfers Out</u>	<u>Transfers In</u>				<u>Totals</u>
	<u>Capital Reserve Fund</u>	<u>Sewer Revenue Fund</u>	<u>Sewer Capital Reserve Fund</u>	<u>Municipal Authority</u>	
General Fund	\$ 345,044	\$ -	\$ 2,983	\$ -	\$ 348,027
Municipal Authority	-	485,000	-	-	485,000
Sewer Capital Reserve Fund	-	13,777	-	-	13,777
Sewer Revenue Fund	-	-	164,060	40,000	204,060
	<u>\$ 345,044</u>	<u>\$ 498,777</u>	<u>\$ 167,043</u>	<u>\$ 40,000</u>	<u>\$ 1,050,864</u>

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE E - CAPITAL ASSETS

A summary of changes in capital assets is as follows:

	Balance January 1, 2015	Additions	Deletions	Balance December 31, 2015
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated				
Historical treasures	\$ 24,267	\$ -	\$ -	\$ 24,267
Construction in progress	542,765	37,906	(504,948)	75,723
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	567,032	37,906	(504,948)	99,990
Capital assets being depreciated				
Infrastructure	1,890,769	-	-	1,890,769
Vehicles	1,875,451	232,174	(30,255)	2,077,370
Buildings and improvements	9,106,522	446,368	-	9,552,890
Machinery, equipment and furniture	2,284,209	145,311	-	2,429,520
TOTAL CAPITAL ASSETS BEING DEPRECIATED	15,156,951	823,853	(30,255)	15,950,549
Accumulated depreciation				
Infrastructure	(387,965)	(42,362)	-	(430,327)
Vehicles	(1,258,842)	(168,069)	30,255	(1,396,656)
Buildings and improvements	(2,667,516)	(231,359)	-	(2,898,875)
Machinery, equipment and furniture	(1,807,518)	(96,178)	-	(1,903,696)
TOTAL ACCUMULATED DEPRECIATION	(6,121,841)	(537,968)	30,255	(6,629,554)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	9,035,110	285,885	-	9,320,995
GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, net	9,602,142	323,791	(504,948)	9,420,985
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated				
Construction in progress	82,537	149,839	-	232,376
Capital assets being depreciated				
Sewer treatment plant and improvements	13,781,284	400,979	-	14,182,263
Accumulated depreciation	(1,596,102)	(371,944)	-	(1,968,046)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, net	12,185,182	29,035	-	12,214,217
BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, net	12,267,719	178,874	-	12,446,593
CAPITAL ASSETS, net	\$ 21,869,861	\$ 502,665	\$ (504,948)	\$ 21,867,578

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE F - GENERAL LONG-TERM DEBT

The following is a summary of changes in long-term liability activity of the Township:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
GOVERNMENTAL ACTIVITIES					
Notes					
Series A of 1999	\$ 1,071,000	\$ -	\$ (192,000)	\$ 879,000	\$ 203,000
Series A of 2000	144,000	-	(18,000)	126,000	18,000
Series A of 2003	2,999,000	-	(284,000)	2,715,000	295,000
Westtown Township	<u>1,037,778</u>	<u>-</u>	<u>(105,000)</u>	<u>932,778</u>	<u>110,000</u>
TOTAL NOTES	5,251,778	-	(599,000)	4,652,778	626,000
Compensated absences	<u>297,431</u>	<u>-</u>	<u>(42,009)</u>	<u>255,422</u>	<u>255,422</u>
TOTAL GOVERNMENTAL ACTIVITIES	<u>5,549,209</u>	<u>-</u>	<u>(641,009)</u>	<u>4,908,200</u>	<u>881,422</u>
BUSINESS-TYPE ACTIVITIES					
Guaranteed Notes					
Series of 1998	365,000	-	(83,000)	282,000	89,000
Series of 2008	7,888,000	-	(308,000)	7,580,000	320,000
Series of 2013	<u>2,409,000</u>	<u>-</u>	<u>(94,000)</u>	<u>2,315,000</u>	<u>97,000</u>
TOTAL BUSINESS-TYPE ACTIVITIES	<u>10,662,000</u>	<u>-</u>	<u>(485,000)</u>	<u>10,177,000</u>	<u>506,000</u>
TOTAL LONG-TERM LIABILITIES	<u>\$ 16,211,209</u>	<u>\$ -</u>	<u>\$ (1,126,009)</u>	<u>\$ 15,085,200</u>	<u>\$ 1,387,422</u>

Notes payable consisted of:

General Obligation Note, Series A of 1999, payable to the Delaware Valley Regional Finance Authority (DVRFA); in 2003, the note was converted from a variable rate to a fixed rate of 3.66% with maturity scheduled for 2019; interest is payable monthly, principal is payable annually and is subject to a swap agreement	\$ 879,000
Guaranteed Revenue Note, Series A of 2000, payable to the DVRFA; in 2003, the note was converted from a variable rate to a fixed rate of 3.76% with maturity scheduled for 2021; interest is payable monthly, principal is payable annually and is subject to a swap agreement	<u>126,000</u>
SUBTOTAL FORWARD	<u>\$ 1,005,000</u>

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE F - GENERAL LONG-TERM DEBT (Continued)

SUBTOTAL FORWARDED	\$ 1,005,000
General Obligation Note, Series A of 2003, payable to the DVRFA; in 2003, the note was converted from a variable rate to a fixed rate of 3.91% with maturity scheduled for 2023; interest is payable monthly, principal is payable annually and is subject to a swap agreement	2,715,000
East Goshen Township's portion of the General Obligation Bonds of Westtown Township, Series of 2012; the bonds mature in 2023 with interest rates ranging up to 2.30% (see Note H for further details on the agreement with Westtown Township)	932,778
The Municipal Authority issued a Guaranteed Note, Series of 1998, to the DVRFA; in 2003, the note was converted from a variable rate to a fixed rate of 3.84% with maturity scheduled for 2018; interest is payable monthly, principal is payable annually and is subject to a swap agreement	282,000
The Municipal Authority issued a Guaranteed Note, Series of 2008, to the DVRFA; in 2008, the note was converted from a variable rate to a fixed rate of 3.96% with maturity scheduled for 2032; interest is payable monthly, principal is payable annually and is subject to a swap agreement	7,580,000
The Municipal Authority issued a Guaranteed Note, Series of 2013, to the DVRFA; in 2013, the note was converted from a variable rate to a fixed rate of 3.049% with maturity scheduled for 2033; interest is payable monthly, principal is payable annually and is subject to a swap agreement	<u>2,315,000</u>
	<u>\$ 14,829,778</u>

Funds to repay outstanding notes will be provided from future taxes, other general revenues and charges for services. Total interest expense paid during the year ended December 31, 2015, was \$588,120. Interest costs incurred for the year ended December 31, 2015, were \$194,230 in the General Fund. This includes \$169,472 recorded as a direct expenditure and \$24,758 directly netted with an equal reimbursement per an agreement with an unrelated third party. Total interest capitalized and charged to the Sewer Revenue Fund was \$393,890 in 2015.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE F - GENERAL LONG-TERM DEBT (Continued)

Debt Service Requirements

A summary of long-term debt service requirements to maturity, including principal and interest, other than compensated absences is as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2016	\$ 1,132,000	\$ 230,218	\$ 1,362,218
2017	1,177,000	205,420	1,382,420
2018	1,227,000	180,719	1,407,719
2019	1,173,000	154,623	1,327,623
2020	967,000	127,154	1,094,154
2021 to 2025	4,222,778	344,241	4,567,019
2026 to 2030	3,273,000	139,858	3,412,858
2031 to 2034	1,658,000	29,758	1,687,758
	<u>\$ 14,829,778</u>	<u>\$ 1,411,991</u>	<u>\$ 16,241,769</u>

Swap Agreements

The Township financed all outstanding notes through the DVRFA. The DVRFA has, in turn, entered into interest rate swap agreements with various counterparties to provide fixed interest rates to borrowers. These agreements may be terminated under the following circumstances: (1) The DVRFA and the counterparty mutually consent to termination; (2) the borrower defaults on its loan; or (3) the DVRFA or the counterparty default or their financial conditions deteriorate to make a default imminent. Upon termination, the DVRFA would receive or make a payment depending on the market value of the related interest rate swap. If the DVRFA were obligated to make such a payment and sufficient funds were not available, the DVRFA could assess each borrower its allocable share of the termination payment.

At December 31, 2015, the market value of the Township's interest rate swap agreements for fixed rate loans was (\$1,824,231) and \$2,537,454 for the DVRFA bonds. As of December 31, 2015, the DVRFA would have received a payment of nearly \$160 million if all the swap agreements were terminated. None of these amounts are reflected in the Township's statements of net position or activities at December 31, 2015.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS

Fire Pension Plan

Summary of Significant Accounting Policies

Basis of Accounting - The plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

Method Used to Value Investments - Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms.

Plan Membership - As of December 31, 2015, membership consisted of:

Inactive plan members currently receiving benefits	2
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	<u>8</u>
	<u>11</u>

Plan Description - The plan is a single-employer defined benefit plan that covers the East Goshen Fire Company full-time paid employees. The plan provides retirement, death and disability benefits to plan members and their beneficiaries. Benefits and contribution provisions are established by Pennsylvania law. All benefits are vested after five years of credited service.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Benefits Provided - The following is a summary of the plan benefit provisions:

Eligibility Requirements

Normal retirement - Later of age 55 or 5 years of service, whichever occurs later

Early retirement - Age 52

Vesting - Full vesting after five years of service

Retirement Benefit

1.25% of final 60 month average salary multiplied by years and completed months of service. Offset by 0% social security; length of service increment - none

Survivor Benefit

50% of participants' vested pension amount

Disability Benefit Service and Non-Service Related

50% of final average salary, starting 90 days after the disability occurred

Post Retirement Adjustments

None

Members Contributions

Amount or rate - 2.25 of compensation

Interest rate credited to member contributions - 2%

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Contributions - Act 205 of 1984, the Municipal Pension Plan Funding Standard and Recovery Act, initiated actuarial funding requirements for municipal pension plans. Under Act 205 provisions, a municipal budget must provide for the full payment of the minimum municipal obligation (MMO) to each employee pension fund of the municipality. Act 189 of 1990 amended Act 205 and redefined the calculation used to determine the MMO to employee pension funds. The MMO is now defined as the total financial requirements to the pension fund, less funding adjustments and estimated member contributions. The net pension obligation is the difference between the annual pension cost and the contributions made on a cumulative basis.

The plan is funded by the Township through Act 205 Pension Funds from the Commonwealth. If deemed necessary, the Township must contribute any additional funding to the plan. Member contributions are currently required at a rate of 2.25% of compensation. In accordance with Act 205, the Township was not required to contribute to the plan for the year 2015.

Financial Reporting - The plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at the Township's office located at 1580 Paoli Pike, West Chester, Pennsylvania.

Investment Policy Summary - The plan's investment policy in regard to the allocation of invested assets is established and may be amended by the Board of Township Supervisors. The objective of the investment strategy is to reduce risk while maximizing returns through the prudent diversification of the portfolio in order to maintain a fully funded status and meet the benefit and expense obligations when due. The plan's formal investment policy statement which is revised periodically provides more comprehensive details on investment strategy and authorized investments.

The plan's investment policy establishes the following target allocation across asset classes:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
S&P 500 Composite (Large Caps)	25.00%	9.00%
Russell 200 (Small Cap)	11.50%	10.00%
International (EAFE)	12.00%	8.75%
Emerging Markets	2.50%	11.00%
REITs/Equity	6.00%	8.75%
Bonds/Fixed Income	30.00%	4.00%
Treasury Inflation Protected	10.00%	4.50%
GS Commodities Index	3.00%	5.00%
	100.00%	

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

The long-term expected rate of return on the plan's investments was determined as stated in the plan's investment policy statement in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributable to the magnitude of a plan's investment in a single issue. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The plan does have a formal investment policy that addresses concentration of credit risk. As of December 31, 2015, no investment in any one organization represented five percent (5%) or more of the plan's fiduciary net position.

Rate of Return – For the year ended December 31, 2015, the annual money-weighted rate of return on pension investments, net of pension plan investment expense, was (2.16%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Township

The components of the net pension liability of the Township at December 31, 2015, were as follows:

Total pension liability	\$ 1,152,012
Plan fiduciary net position	<u>1,115,614</u>
NET PENSION LIABILITY	\$ <u>36,398</u>
 Plan fiduciary net position as a percentage of the total pension liability	 <u>96.8%</u>

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	5.00%
Investment rate of return	7.00%

Mortality rates were based on the Blue Collar RP-2000 Mortality Table projected to 2015 using Scale AA.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that municipal contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Based upon the plan’s current target investment allocation and the associated long-term expected investment returns for its asset classes, the plan’s long-term returns may be less than its actuarial discount rate assumption used to determine its pension liability. This may result in future increased total and net pension liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
BALANCE AT DECEMBER 31, 2014	\$ 1,101,922	\$ 1,089,295	\$ 12,627
Changes for the year			
Service cost	50,055	-	50,055
Interest	75,949	-	75,949
Differences between expected and actual experience	(79,060)	-	(79,060)
Changes of assumptions	20,953	-	20,953
Contributions			
Employer	-	-	-
State aid	-	63,013	(63,013)
Member	-	10,858	(10,858)
Net investment income	-	(23,145)	23,145
Benefit payments	(17,807)	(17,807)	-
Administrative expense	-	(6,600)	6,600
BALANCE AT DECEMBER 31, 2015	<u>\$ 1,152,012</u>	<u>\$ 1,115,614</u>	<u>\$ 36,398</u>

Net Pension Liability Sensitivity – The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Net pension liability	<u>\$ 208,157</u>	<u>\$ 36,398</u>	<u>\$ (106,501)</u>

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2015, the Township recognized pension expense of \$59,755. At December 31, 2015, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 72,100
Changes in assumptions	19,109	-
Net difference between projected and actual earnings on pension plan investments	<u>80,020</u>	<u>-</u>
	<u>\$ 99,129</u>	<u>\$ 72,100</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	
2016	\$ 14,889
2017	14,889
2018	14,889
2019	14,889
2020	(5,116)
Thereafter	(27,411)

Non-Uniformed Employees Pension Plan

Summary of Significant Accounting Policies

Basis of Accounting - The plan's financial statements are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Method Used to Value Investments - Investments are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

Plan Description and Contribution Information - Membership of the plan consisted of the following at December 31, 2015, the date of the last actuarial valuation:

Inactive plan members currently receiving benefits	2
Inactive plan members entitled to but not yet receiving benefits	30
Active plan members	<u>0</u>
TOTAL MEMBERSHIP	<u><u>32</u></u>

Benefits Provided - The following is a summary of the plan benefit provisions:

Eligibility Requirements

Normal retirement - Age 65 and 10 years of service
 Early retirement - Age 55 with 10 or more years of service
 Vesting - As of January 1, 2011, all members are 100% vested; plan is now frozen

Retirement Benefit

1.25% times final average earnings times years and fractions of years. Final average is based on highest five calendar years out of the last ten calendar years.
 Unmarried - life income; Married - life income, 50% to surviving spouse offset by 0% social security.

Survivor Benefit

Benefit to surviving spouse is automatic after participant is eligible for early retirement. Benefit is equal to 50% of the pension which would have been paid to the participant if he had retired.

Disability Benefit Service and Non-Service Related

10 years of service and receiving social security disability benefits. No reduction if benefit starts before age 65; same benefit as B.

Post Retirement Adjustments

None

Members Contributions

Amount or rate - None
 Interest rate credited to member contributions - None

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Plan Description - The plan is a single-employer defined benefit plan that covers all full-time non-uniform employees. The plan provides retirement benefits to plan members and their beneficiaries. Benefits and contribution provisions are established by Pennsylvania law. All benefits are vested after five years of credited service.

Contributions - Act 205 of 1984, the Municipal Pension Plan Funding Standard and Recovery Act, initiated actuarial funding requirements for municipal pension plans. Under Act 205 provisions, a municipal budget must provide for the full payment of the minimum municipal obligation (MMO) to each employee pension fund of the municipality. Act 189 of 1990 amended Act 205 and redefined the calculation used to determine the MMO to employee pension funds. The MMO is now defined as the total financial requirements to the pension fund, less funding adjustments and estimated member contributions. The net pension obligation is the difference between the annual pension cost and the contributions made on a cumulative basis.

The plan is funded by the Township through Act 205 Pension Funds from the Commonwealth. If deemed necessary, the Township must contribute any additional funding to the plan. Members do not contribute to the plan. In accordance with Act 205, the Township was required to contribute to the plan for the year 2015.

Financial Reporting - The plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained at the Township's office located at 1580 Paoli Pike, West Chester, Pennsylvania.

Investment Policy Summary - The plan's investment policy in regard to the allocation of invested assets is established and may be amended by the Board of Township Supervisors. The objective of the investment strategy is to reduce risk while maximizing returns through the prudent diversification of the portfolio in order to maintain a fully funded status and meet the benefit and expense obligations when due. The plan's formal investment policy statement which is revised periodically provides more comprehensive details on investment strategy and authorized investments.

The plan's investment policy establishes the following target allocation across asset classes:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equities	70.00%	7.85%
Fixed income	27.00%	1.02%
Cash	<u>3.00%</u>	(1.37%)
	<u>100.00%</u>	

The long-term expected rate of return on the plan's investments was determined as stated in the plan's investment policy statement in which best-estimate ranges of expected future real rates of return (net of pension plan investment expense and inflation) were developed for each major asset class. These ranges were combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributable to the magnitude of a plan’s investment in a single issue. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this requirement. The plan does have a formal investment policy that addresses concentration of credit risk. As of December 31, 2015, no investment in any one organization represented five percent (5%) or more of the plan’s fiduciary net position.

Rate of Return – For the year ended December 31, 2015, the annual money-weighted rate of return on pension investments, net of pension plan investment expense, was (0.97%). The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Net Pension Liability of the Township

The components of the net pension liability of the Township at December 31, 2015, were as follows:

Total pension liability	\$ 2,230,247
Plan fiduciary net position	<u>2,521,002</u>
NET PENSION ASSET	<u>\$ (290,755)</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>113.0%</u>

Actuarial Assumptions – The total pension liability was determined by an actuarial valuation as of December 31, 2015, using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.25%
Salary increases	0.00%
Investment rate of return	7.00%

Mortality rates were based on the RP-2000 Mortality Table projected to 2015 using Scale AA.

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that municipal contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Based upon the plan’s current target investment allocation and the associated long-term expected investment returns for its asset classes, the plan’s long-term returns may be less than its actuarial discount rate assumption used to determine its pension liability. This may result in future increased total and net pension liability.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Changes in Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
	<u>(a)</u>	<u>(b)</u>	<u>(a) - (b)</u>
BALANCE AT DECEMBER 31, 2014	\$ 1,967,487	\$ 2,737,205	\$ (769,718)
Changes for the year			
Service cost	-	-	-
Interest	151,865	-	151,865
Differences between expected and actual experience	(30,794)	-	(30,794)
Changes of assumptions	323,943	-	323,943
Contributions			
Employer	-	-	-
State Aid	-	-	-
Member	-	-	-
Net investment income	-	(25,974)	25,974
Benefit payments	(182,254)	(182,254)	-
Administrative expense	-	(7,975)	7,975
	<u> </u>	<u> </u>	<u> </u>
BALANCE AT DECEMBER 31, 2015	\$ <u>2,230,247</u>	\$ <u>2,521,002</u>	\$ <u>(290,755)</u>

Net Pension Liability Sensitivity – The following is a sensitivity analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability calculated using the discount rate of 7.0% as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) than the current rate.

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
	<u>(6.0%)</u>	<u>Rate (7.0%)</u>	<u>(8.0%)</u>
Net pension (asset) liability	\$ <u>48,793</u>	\$ <u>(290,755)</u>	\$ <u>(571,181)</u>

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2015, the Township recognized pension expense of \$50,969. At December 31, 2015, the Township reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 27,234
Changes in assumptions	286,493	-
Net difference between projected and actual earnings on pension plan investments	<u>168,735</u>	<u>-</u>
	<u>\$ 455,228</u>	<u>\$ 27,234</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	
2016	\$ 76,074
2017	76,074
2018	76,074
2019	76,073
2020	33,890
Thereafter	89,809

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE G - EMPLOYEE RETIREMENT PLANS (Continued)

Non-Uniformed Employees Defined Contribution Pension Plan

The Township offers its non-uniformed employees and non-uniformed employees of the Westtown East Goshen Regional Police Department a deferred compensation plan created in accordance with Internal Revenue Code Section 457. For the plan year 2015, the Township contributed an allocation equal to 5.0% of the eligible participant's compensation on behalf of the participating non-uniformed employees. Participants may not contribute to this plan, and the plan does not accept rollovers or direct transfers. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Additions to an employee's account in this plan and to his or her accounts in any other defined contribution plans maintained by the Township in any year are limited to the lesser of \$40,000 or 100% of the employee's compensation. Control over plan investments is held by a committee appointed by the Board of Supervisors.

NOTE H - JOINT AGREEMENTS

Police

The Township, along with Westtown Township, established the Westtown East Goshen Regional Police Commission (the Commission), a separate legal entity, whose function is to provide comprehensive, quality police protection for the participating municipalities. The Commission consists of three voting members: one Supervisor from Westtown Township, one Supervisor from East Goshen Township and one citizen-at-large. Each Township pays the Commission its proportionate share of the Commission's annual budget allocation. For 2015, the Township's share of these costs was \$3,106,480.

The Township entered into an Intergovernmental Subsidy Agreement with Westtown Township to jointly cooperate in the development and construction of the regional police building. The Township has agreed to pay to Westtown Township an amount equal to approximately 46% of the debt service on Westtown Township's General Obligation Bonds, Series of 2004, which was used to construct the police building. The Township received an equity interest in the building equal to its contribution of approximately 46% of the costs. The Township's interest in the building is included in capital assets and its share of the debt is likewise included in long-term debt on the statement of net position.

In 2012, Westtown Township's General Obligation Bonds, Series of 2004, were refunded through the issuance of Westtown Township's General Obligation Bonds, Series of 2012. The Intergovernmental Subsidy Agreement with Westtown Township remains in effect. The Township's principal obligation for the new note was \$1,360,000, an increase from the beginning balance on the Township's books of \$55,000. As of December 31, 2015, the Township's unpaid principal obligation was \$932,778.

EAST GOSHEN TOWNSHIP
NOTES TO THE BASIC FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE H - JOINT AGREEMENTS (Continued)

The Township has established a Police Pension Trust Fund and Other Post-Employment Benefits Trust Fund. The Township was not required to establish the trusts, however, they did so to set aside funds to meet future obligations. The respective plans are not in the name of the Township and the individuals enrolled in each retirement plan are not employees of the Township, therefore the Township is not required to record a net pension liability and net OPEB obligation.

A separate audit report is available by contacting the Westtown East Goshen Regional Police Commission at 1041 Wilmington Pike, West Chester, PA 19382.

NOTE I - RISK MANAGEMENT

The Township is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. It is the policy of the Township to purchase commercial insurance for the risks of loss to which it is exposed, including workers' compensation and employee health and accident insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

NOTE J - CONTINGENCIES

The Township is party to litigation involving various matters that have arisen in the normal course of business. Management believes the outcome of these matters will not have a material effect on the Township's financial condition.

NOTE K – PRIOR PERIOD ADJUSTMENT

The Township implemented GASB Statement No. 68, Accounting and Financial Reporting for Pension – An Amendment of GASB Statement No. 27, effective January 1, 2015.

The objective of GASB Statement No. 68 is to improve accounting and financial reporting be state and local governments for pension plans. GASB Statement No. 68 states that local governments have to record any unfunded liability of their pension plans.

For the government-wide governmental activities, the Township has treated the beginning of year net pension asset of \$757,091 as having been recognized in the period incurred. The Township has adjusted beginning net position for the governmental activities from \$19,980,021 to \$20,737,112.

REQUIRED SUPPLEMENTARY INFORMATION

EAST GOSHEN TOWNSHIP
BUDGETARY COMPARISON SCHEDULE (Budgetary Basis)
GENERAL FUND
YEAR ENDED DECEMBER 31, 2015

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
RESOURCES (INFLOWS)				
Taxes				
Real estate	\$ 1,994,211	\$ 1,994,211	\$ 1,999,432	\$ 5,221
Real estate transfer	640,000	640,000	1,043,058	403,058
Local services tax	310,000	310,000	324,701	14,701
Earned income	4,775,000	4,775,000	4,652,617	(122,383)
Fees, licenses and permits	456,816	456,816	464,029	7,213
Fines and forfeits	49,643	49,643	43,698	(5,945)
Intergovernmental	518,230	518,230	484,609	(33,621)
Charges for services	449,967	449,967	554,484	104,517
Interest and rents	172,742	172,742	190,290	17,548
Paid firefighter reimbursement	928,000	928,000	964,069	36,069
Spray irrigation loan revenue	24,758	24,758	24,758	-
Miscellaneous	91,673	91,673	211,184	119,511
Transfers	865,029	865,029	771,275	(93,754)
	<u>11,276,069</u>	<u>11,276,069</u>	<u>11,728,204</u>	<u>452,135</u>
AMOUNT AVAILABLE FOR APPROPRIATION				
CHANGES TO APPROPRIATIONS (OUTFLOWS)				
Current				
General government	1,388,611	1,388,611	1,251,607	137,004
Public safety	5,865,943	5,865,943	5,766,094	99,849
Health and welfare	6,000	6,000	6,000	-
Public works				
Sanitation	134,813	134,813	88,975	45,838
Highways and streets	2,219,951	2,219,951	2,332,283	(112,332)
Culture and recreation	538,227	538,227	499,925	38,302
Conservation and development	10,663	10,663	3,707	6,956
Debt service				
Principal	494,000	494,000	494,000	-
Interest and other charges	175,909	175,909	175,909	-
Insurance premiums	299,013	299,013	278,234	20,779
Employee benefits	427,607	427,607	449,219	(21,612)
Transfers	15,000	15,000	15,000	-
	<u>11,575,737</u>	<u>11,575,737</u>	<u>11,360,953</u>	<u>214,784</u>
TOTAL CHANGES TO APPROPRIATIONS (OUTFLOWS)				
EXCESS OF RESOURCES (INFLOWS) OVER CHANGES TO APPROPRIATIONS (OUTFLOWS)				
	<u>\$ (299,668)</u>	<u>\$ (299,668)</u>	<u>\$ 367,251</u>	<u>\$ 666,919</u>

See accompanying note to the budgetary comparison schedule.

EAST GOSHEN TOWNSHIP
NOTE TO THE BUDGETARY COMPARISON SCHEDULE
YEAR ENDED DECEMBER 31, 2015

NOTE A - BUDGETARY INFORMATION

The Township's process for establishing its annual operating budget involves submission of the budget by the Township Manager to the Board of Supervisors for its approval and adoption. The Township Manager, Finance Director and the Budget Review Committee are responsible for the preparation of the annual budget.

The budgetary process consists of the evaluation and review of appropriation requests of the operating directors of the various Township departments. Revenue estimates are made throughout the process to determine the amount of Township property taxes and other revenue required to balance the budget.

The Board of Supervisors is required to introduce the budget for the following year by 20 days prior to the end of the fiscal year, after which it is advertised and reviewed at public hearings held by the Board of Supervisors of the Township. After the close of the public hearings, the Board of Supervisors approves and adopts the budget on or before December 31, the close of the Township's fiscal year.

The Township Supervisors may authorize supplemental appropriations for any lawful purpose via resolution. In addition, the Supervisors are permitted to transfer funds from one Township account to another; however, such transfers are not permitted during the first three months of the fiscal year. Appropriations lapse at the close of the fiscal year to the extent they have not been expended. It is the Township's policy to maintain budgetary control at the fund level.

The Township prepares budgets for Governmental Funds on the cash basis of accounting, which is a comprehensive basis other than accounting principles generally accepted in the United States of America.

EAST GOSHEN TOWNSHIP
SCHEDULE OF CHANGES IN THE NET FIRE
PENSION PLAN LIABILITY AND RELATED RATIOS
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
TOTAL PENSION LIABILITY		
Service cost	\$ 50,055	\$ 49,337
Interest	75,948	72,308
Changes of benefit terms	-	-
Differences between expected and actual experience	(79,060)	-
Changes of assumptions	20,953	-
Benefit payments, including refunds of member contributions	(17,807)	(6,727)
NET CHANGE IN TOTAL PENSION LIABILITY	<u>50,089</u>	<u>114,918</u>
Total pension liability, beginning	<u>1,101,923</u>	<u>987,004</u>
TOTAL PENSION LIABILITY, ENDING (a)	<u>\$ 1,152,012</u>	<u>\$ 1,101,922</u>
PLAN FIDUCIARY NET POSITION		
Contributions		
State aid	\$ 63,013	\$ 64,957
Member	10,858	10,984
Net investment income	(23,145)	37,095
Benefit payments, including refunds of member contributions	(17,807)	(6,727)
Administrative expense	(6,600)	(2,975)
NET CHANGE IN PLAN FIDUCIARY NET POSITION	<u>26,319</u>	<u>103,334</u>
Plan fiduciary net position, beginning	<u>1,089,295</u>	<u>985,961</u>
PLAN FIDUCIARY NET POSITION, ENDING (b)	<u>\$ 1,115,614</u>	<u>\$ 1,089,295</u>
NET PENSION LIABILITY, ENDING (a)-(b)	<u>\$ 36,398</u>	<u>\$ 12,627</u>
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>96.8%</u>	<u>98.9%</u>
COVERED-EMPLOYEE PAYROLL	<u>\$ 555,812</u>	<u>\$ 587,288</u>
NET PENSION LIABILITY AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u>6.5%</u>	<u>2.2%</u>

EAST GOSHEN TOWNSHIP
SCHEDULE OF FIRE PENSION PLAN CONTRIBUTIONS
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
ACTUARIALLY DETERMINED CONTRIBUTION	\$ 53,364	\$ 55,591
CONTRIBUTIONS IN RELATION TO THE ACTUARIALLY DETERMINED CONTRIBUTION	<u>63,013</u>	<u>64,957</u>
CONTRIBUTION DEFICIENCY (EXCESS)	\$ <u>(9,649)</u>	\$ <u>(9,366)</u>
COVERED-EMPLOYEE PAYROLL	\$ <u>555,812</u>	\$ <u>587,288</u>
CONTRIBUTION AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u>11.34%</u>	<u>11.06%</u>

NOTES TO SCHEDULE

Valuation date: January 1, 2015

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	N/A
Asset valuation method	Market value
Inflation	2.25%
Salary increases	5.00%
Investment rate of return	7.00% (Net of pension plan investment expense including inflation)
Retirement age	55
Mortality	Assumed life expectancies are based on the RP-2000 Mortality Table projected to 2015 using Scale AA.

EAST GOSHEN TOWNSHIP
SCHEDULE OF FIRE PENSION PLAN
INVESTMENT RETURNS
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
ANNUAL MONEY-WEIGHTED RATE OF RETURN, NET OF INVESTMENT EXPENSE	<u>(2.16%)</u>	<u>2.50%</u>

EAST GOSHEN TOWNSHIP

SCHEDULE OF CHANGES IN THE NET NON-UNIFORMED EMPLOYEES PENSION PLAN LIABILITY AND RELATED RATIOS LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
TOTAL PENSION LIABILITY		
Interest	\$ 151,866	\$ 146,061
Differences between expected and actual experience	(30,794)	-
Changes of assumptions	323,943	-
Benefit payments, including refunds of member contributions	<u>(182,254)</u>	<u>(8,664)</u>
NET CHANGE IN TOTAL PENSION LIABILITY	262,761	137,397
Total pension liability, beginning	<u>1,967,486</u>	<u>1,830,090</u>
TOTAL PENSION LIABILITY, ENDING (a)	<u>\$ 2,230,247</u>	<u>\$ 1,967,487</u>
PLAN FIDUCIARY NET POSITION		
Net investment income	\$ (25,974)	\$ 106,960
Benefit payments, including refunds of member contributions	(182,254)	(8,664)
Administrative expense	<u>(7,975)</u>	<u>(3,575)</u>
NET CHANGE IN PLAN FIDUCIARY NET POSITION	(216,203)	94,721
Plan fiduciary net position, beginning	<u>2,737,205</u>	<u>2,642,484</u>
PLAN FIDUCIARY NET POSITION, ENDING (b)	<u>\$ 2,521,002</u>	<u>\$ 2,737,205</u>
NET PENSION LIABILITY, ENDING (a)-(b)	<u>\$ (290,755)</u>	<u>\$ (769,718)</u>
PLAN FIDUCIARY NET POSITION AS A PERCENTAGE OF THE TOTAL PENSION LIABILITY	<u>113.0%</u>	<u>139.1%</u>
COVERED-EMPLOYEE PAYROLL	<u>\$ N/A</u>	<u>\$ N/A</u>
NET PENSION LIABILITY AS A PERCENTAGE OF EMPLOYEE PAYROLL	<u>N/A</u>	<u>N/A</u>

EAST GOSHEN TOWNSHIP
SCHEDULE OF NON-UNIFORMED EMPLOYEES
PENSION PLAN CONTRIBUTIONS
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
ACTUARIALLY DETERMINED CONTRIBUTION	\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTIONS IN RELATION TO THE ACTUARIALLY DETERMINED CONTRIBUTION	\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTION DEFICIENCY (EXCESS)	\$ <u>-</u>	\$ <u>-</u>
COVERED-EMPLOYEE PAYROLL	\$ <u>-</u>	\$ <u>-</u>
CONTRIBUTION AS A PERCENTAGE OF COVERED-EMPLOYEE PAYROLL	<u>N/A</u>	<u>N/A</u>

NOTES TO SCHEDULE

Valuation date: January 1, 2015

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age
Amortization method	Level dollar
Remaining amortization period	N/A
Asset valuation method	Market value
Inflation	2.25%
Salary increases	0.00%
Investment rate of return	7.00% (Net of pension plan investment expense including inflation)
Retirement age	65
Mortality	Assumed life expectancies are based on the RP-2000 Mortality Table projected to 2015 using Scale AA.

EAST GOSHEN TOWNSHIP
SCHEDULE OF NON-UNIFORMED EMPLOYEES
PENSION PLAN INVESTMENT RETURNS
LAST TWO FISCAL YEARS

	<u>2015</u>	<u>2014</u>
ANNUAL MONEY-WEIGHTED RATE OF RETURN, NET OF INVESTMENT EXPENSE	<u>(0.97%)</u>	<u>4.59%</u>

BOARD OF SUPERVISORS
EAST GOSHEN TOWNSHIP
CHESTER COUNTY
1580 PAOLI PIKE, WEST CHESTER, PA 19380-6199

Date: June 17, 2016

To: Board of Supervisors
From: Mark Miller, Director of Public Works
RE: Milling Machine Rental Bid Results

We opened bids on June 7, 2016 for Milling Machine Rental. We sent out many bid packages. One proposal was received. The results are as follows:

<u>Company</u>	<u>Daily Rental (8 Hours)</u>	<u>Weekly Cost</u>	<u>10 Day Cost</u>
CC & T, Inc	\$2,500	\$7,000	\$14,000

Recommendation:

We recommend that the Board accept the bid from CC&T, Inc. in the amount of \$14,000 for (two weeks).

BOARD OF SUPERVISORS
EAST GOSHEN TOWNSHIP

CHESTER COUNTY
1580 PAOLI PIKE, WEST CHESTER, PA 19380-6199

June 27, 2016

To: Board of Supervisors

From: Mark Miller

Re: Tree Removal with Labor and Equipment

On 6/27/2016 bids were opened for labor and equipment for the removal of trees for the East Goshen Township. Jimmy's Tree & Landscape Contractors, LLC submitted the lowest bid. I recommend the bid be awarded to Jimmy's Tree & Landscape Contractors, LLC.

The bid results are as follows:

Jimmy's Tree & Landscape Contractors, LLC
Philadelphia, PA

Brush Chipper	\$35.00 Hour
Climber	\$35.00 Hour
Bucket Truck	\$48.00 Hour
Log Truck	\$48.00 Hour
Ground Laborers	\$25.00 Hour
Stump Grinder	\$35.00 Hour
Tree Pruning Crew	\$120.00 Hour
Emergency Work	\$55.00 Hour
Total	\$23,920.00

Greenscape Tree Services, LLC

Glenside, PA

Brush Chipper	\$5.00 Hour
Climber	\$85.00 Hour
Bucket Truck	\$10.00 Hour
Log Truck	\$25.00 Hour
Ground Laborers -	\$65.00 Hour
Stump Grinder -	\$10.00 Hour
Tree Pruning Crew	\$125.00 Hour
Emergency Work	\$50.00
Total	\$25,500.00

Knight Bros. Inc.

Aston, PA

Brush Chipper	\$46.50 Hour
Climber	\$36.50 Hour
Bucket Truck	\$52.50 Hour
Log Truck	\$68.50 Hour
Ground Laborers	\$32.50 Hour
Stump Grinder	\$62.50 Hour
Tree Pruning Crew	\$232.00 Hour
Emergency Work	\$68.50 Hour
Total	\$40,278.00

**EAST GOSHEN TOWNSHIP
DEER COMMITTEE**

June 30, 2016

East Goshen Township
Board of Supervisors
1580 Paoli Pike
West Chester, Pa. 19380

Re: 2016 Archery Hunting Program Recommendation

Dear Board Members:

At their meeting on May 10, 2016 the Deer Committee voted unanimously in favor of the following motion:

Mr. Chairman, I move that we recommend that the Board of Supervisors approve the following Deer Management Groups to participate in the 2016 Township Archery Hunting program:

Chester County trackers will manage the Grand Oak & Mill Creek openspace area
Main Line Whitetail Managers will manage the Supplee openspace area
Keystone Archers will manage the Bow Tree & Clocktower openspace
Tri County Whitetail Management will manage the Wentworth openspace area.

I have prepared and enclosed a resolution for the Township Deer Management Archery Hunting Program your review and approval.

Thank you for your consideration.

Sincerely,



Mark A. Gordon
Township Zoning Officer

**EAST GOSHEN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2016 – 24
A RESOLUTION ADOPTING SPECIFIC PROVISIONS
OF THE
DEER MANAGEMENT PROGRAM
FOR THE 2016-2017 SEASON**

WHEREAS, Section 163-4B of the Code of the Township of East Goshen requires the Board of Supervisors to designate the areas of Township land to be utilized for hunting as part of the Deer Management Program; and

WHEREAS, Section 163-4D of the Code of the Township of East Goshen authorizes the Board of Supervisors to identify Deer Management Groups to participate in the program; and

WHEREAS, Section 163-4F of the Code of the Township of East Goshen requires the Board of Supervisors to designate the days and times when deer management activities may occur; and

WHEREAS, Section 163-4G of the Code of the Township of East Goshen requires the Board of Supervisors to designate the procedure for reporting harvested deer; and

WHEREAS, Section 163-4H of the Code of the Township of East Goshen requires the Board of Supervisors to designate the procedure for reporting complaints; and

WHEREAS, Section 163-4I of the Code of the Township of East Goshen allows the Board of Supervisors to designate by resolution additional guidelines and procedures.

BE IT RESOLVED THAT the Board of Supervisors of the Township of East Goshen hereby adopts the following specific provisions for the 2016-2017 Deer Management Program:

Pursuant to Section 163-4B, the Board of Supervisors designates the open space in Bowtree/Clocktower, Supplee Valley East & West, Grand Oak/Millcreek and Wentworth for hunting as part of the Deer Management Program.

Pursuant to Section 163-4D, the Board of Supervisors authorizes the following Deer Management Groups to participate in the program: Keystone Archers, Main Line Whitetail Managers, Tri-County Deer Management and Chester County Trackers.

Pursuant to Section 163-4F, the Board of Supervisors authorizes the following dates and times: September 17, 2016 until January 28, 2017 as permitted by Pennsylvania Game Laws, except that no hunting shall be permitted on November 24, & 25, December 26, 27, 28, 29, 30 & 31, 2016. No Deer Hunting December 12 – 24.

Pursuant to Section 163-4G, the Board of Supervisors authorizes the following procedure for reporting harvested deer: Each hunter shall complete the Deer Management Program

Harvest Report form for each harvested deer and forward it to the Township electronically within 48 hours of harvesting a deer.

Pursuant to Section 163-4H, the Board of Supervisors authorizes the following procedure for reporting complaints: Complaints shall be filed in writing and hand delivered or emailed to the Township using the following email address: egtadmin@eastgoshen.org. Complaints may also be made by dialing 911.

Pursuant to Section 163-4I, the Board of Supervisors has no additional guidelines or procedures to designate at this time.

RESOLVED AND ADOPTED, this 5th day of July, 2016.

ATTEST:

**EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS**

Secretary

Memo

East Goshen Township

Date: July 1, 2016
To: Board of Supervisors
From: Rick Smith, Township Manager
Re: West Chester Pike Green Light-Go Program

The Township has been awarded a grant to install and adaptive signal technology at traffic signals on West Chester Pike in East Goshen, West Goshen and Westtown Township. Since we took the lead with the grant application the agreement is with East Goshen.

Penn DOT will do all of the work (hire the engineer to design the system, bid the contract and oversee the installation) and invoice us for our share of the cost (50%) as the project moves forward. The project must be completed by June 30, 2017.

There is a provision in the agreement that allows for a maximum of 10% of preauthorized change orders (see section 7). The Project Cost is \$1,028,334 so 10% is \$102,833 so East Goshen's additional cost could be \$51,417 assuming 10% in change orders and no additional grant money.

I reached out to West Goshen and Westtown to be sure that they are still willing to proceed given the possibility of a cost increase as a result of change orders. West Goshen has advised they want to proceed in and Westtown will consider this on July 5.

In order to move the project forward I would suggest authorizing the Chairman to execute the agreement upon confirmation that Westtown they still want to proceed. They also require a resolution.

Motion – I move that we authorize the Chairman to execute the agreement and resolution for the Green Light-Go Project upon confirmation that Westtown that they want to proceed.

West Chester Pike Signal Project

Cost Estimate

February 25, 2015

Update June 13, 2016

Item	Unit cost per signal	Number of signals	Cost
Adaptive Control	\$46,750	10	\$467,500
Interconnection (Fiber Optics)	\$13,500	10	\$135,000
Misc (20%)	\$12,083	10	\$120,833
Contingency (20%)	\$14,500	10	\$145,000
Design (10%)	\$7,250	10	\$72,500
Inspection (12%)	\$8,750	10	\$87,500
	\$102,833	10	\$1,028,333

	Project cost	50% Grant	50% Municipal Match
Preliminary engineering	\$0	\$0	\$0
Final Design	\$72,500	\$36,250	\$36,250
Utilities	\$0	\$0	\$0
Right of Way	\$0	\$0	\$0
Construction	\$955,833	\$477,917	\$477,917
Total Cost	\$1,028,333	\$514,167	\$514,167

Change Orders

Municipal Match per signal

\$51,417

	# of Signals	Pre Authorized Change Orders	Pre Authorized Worst Case
East Goshen	5	\$51,417	\$308,500
West Goshen	2	\$20,567	\$123,400
Westtown	3	\$30,850	\$185,100
Totals	10	\$102,833	\$617,000



May 31, 2016

Rick Smith, Township Manager
East Goshen Township
1580 Paoli Pike
West Chester, PA 19380

Dear Mr. Smith:

I am pleased to inform you that your application for Pennsylvania's 2015 Green Light-Go Program was approved. The West Chester Pike Signal Project will be awarded the requested amount of \$514,167.00, once the following steps have been completed and submitted in one package back to the Department:

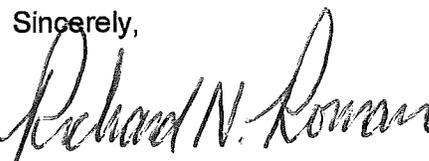
- (1) **Acceptance Letter.** Provide a municipal letter stating acceptance of the grant award. If you wish to decline this grant, please notify the Department as soon as possible.
- (2) **Grant Agreement.** An Authorized Official, (as per your appropriate municipal code), must sign, date, and complete the attached Grant Agreement.
 - (a) **Resolution.** Provide a signature resolution that identifies the signature authority of the individual signing the Grant Agreement.
- (3) **Funding Match.** Identify the source of the funding match and indicate how the funding can be obtained.

This Grant Agreement must be completed and the original copy returned no later than August 10, 2016 (sixty (60) days after the date of this grant offer). Once the original copy is received and processed, the Department will provide a grant award letter along with the fully executed grant agreement. By accepting the grant, the municipality agrees to the Terms and Conditions outlined in the Grant Application and on the Traffic Signal Portal: (<http://www.penndot.gov/signals>).

Your application is considered a PennDOT Project Element, which has the following project expectations:

- Project will be a Department Managed Project through the Engineering and Construction Management System (ECMS).
- 50% match commitment from local and/or private funds.

Thank you for your interest in the Commonwealth's transportation system and advancing the Green Light-Go Program. We look forward to seeing your project implemented. Should you have any questions, please contact Daniel Farley, Chief, Traffic Operations Deployment and Maintenance Section, at (717) 783-0333 or dfarley@pa.gov.

Sincerely,


Richard N. Roman, P.E., Director
Bureau of Maintenance and Operations

Effective Date:	EALA #:
Date of Offer: May 16, 2016	Funds Commitment #:
Internal Order Number: 89975	Agreement #: 2015GLG043
Grantee: East Goshen Township	SAP Vendor#: 139277
Project Title: West Chester Pike Signal	MPMS#: 105649
Total Grant Amount Not to Exceed: \$514,167	ECMS#
PennDOT Fiscal Year: 15/16	<input type="checkbox"/> Local Grant Element <input checked="" type="checkbox"/> PennDOT Project Element

GRANT/REIMBURSEMENT AGREEMENT

Green Light-Go Program

This Grant/Reimbursement Agreement is made by and between the Commonwealth of Pennsylvania, Department of Transportation (PENNDOT)

and

_____ East Goshen Township _____ (GRANTEE).

WITNESSETH:

WHEREAS, 74 Pa.C.S. Chapter 92, added by Act 89 of 2013, provides for the establishment and implementation of a program to allocate funds to municipalities for traffic signals, provided that the municipality match PENNDOT funding in an amount not less than 50% of the amount of the financial assistance being provided; and,

WHEREAS, Under 74 Pa.C.S. Chapter 92 (relating to traffic signals) and 75 Pa.C.S. § 9511(e.1) (relating to allocation of proceeds), the PENNDOT established the Green Light-Go: Pennsylvania's Municipal Partnership Program, also known as the "Green Light-Go Program." The Green Light-Go Program is a competitive application requiring a 50% municipal or private cash match for municipalities to request financial assistance for existing traffic signal maintenance and operations activities identified in 75 Pa.C.S. § 9511(e.1), and,

WHEREAS, PENNDOT invited municipalities to submit grant applications, and GRANTEE's application was selected for participation in the Green Light-Go program; and,

WHEREAS, GRANTEE has signified its willingness to participate in the Green Light-Go program and the PENNDOT agrees to partially fund the GRANTEE's project to the grant amount, in accordance with the terms, conditions and provisions set forth below.

N O W, T H E R E F O R E:

For and in consideration of the foregoing premises, the mutual covenants hereinafter contained and with the intent to be legally bound hereby, the parties agree as follows:

1. Incorporation by reference. The foregoing recitals are incorporated by reference as if fully set forth among the terms and conditions of this Grant/Reimbursement Agreement.

2. Scope of Work. The Project consists of installation of adaptive signal control technology (ASCT) at 10 intersections, as more particularly described in the attached Grant/Reimbursement Application(s) (Exhibit D). The Project was competitively selected, and therefore PENNDOT will not allow substantial scope changes or substitute projects after an award is made.

3. Scope of this Agreement.

(a) This Grant/Reimbursement Agreement comprises:

- (i) this document, including its exhibits (Exhibits E, F, G, H, I and J);
- (ii) the Project Estimated Costs (Exhibit A);
- (iii) the Grant Terms and Conditions (Exhibit B);
- (iv) the Grant Offer Letter (Exhibit C);
- (v) the Grant Application (Exhibit D); and,
- (ix) any other document referenced or incorporated in the Grant Application.

(b) Each Grant/Reimbursement Agreement, including its exhibits and referenced documents, applies to only the particular Grant and Project covered by that Grant/Reimbursement Agreement. If there is any ambiguity or inconsistency between the documents constituting this Grant/Reimbursement Agreement in relation to a Grant, the document appearing higher in the list will have precedence to the extent of the ambiguity or inconsistency.

(c) This Grant/Reimbursement Agreement represents the Parties' entire agreement in relation to each Grant provided under it and the relevant Project and supersedes all prior representations, communications, agreements, statements and understandings, whether oral or in writing.

4. Scope of Funding. The total amount of the Grant is \$514,167. Funding by activity will be as follows:

	<u>Grant Amount</u>	<u>Municipal Match</u>	<u>Total Amount</u>
Preliminary Engineering	\$0	\$0	\$0
Final Design	\$36,250	\$36,250	\$72,500
Utilities	\$0	\$0	\$0
Right-of-Way	\$0	\$0	\$0
Construction	\$477,917	\$477,917	\$955,834
Total Cost	\$514,167	\$514,167	\$1,028,334

5. Term of Grant. The Project funding begins on Grant/Reimbursement Agreement Execution and ends on October 31, 2017, the Expiration Date.

(a) Project activities for which this Grant Agreement is written must be completed by the following deadlines:

Grant Offer/Agreement Returned to Department (Within 60 days of offer)	August 10, 2016
Kick-Off Meeting and Field View (Within 60 days of Department receiving signed agreement)	November 7 – November 11, 2016
Completion of Construction	June 30, 2017
Submission of Final Invoice to Department	October 31, 2017
Agreement Expiration	October 31, 2017

Project deadlines may be extended at PENNDOT's discretion. If not extended, then if a deadline is not met, PENNDOT may:

- (i) suspend payment of the Grant funds until the Project schedule is made current; or
- (ii) terminate this Grant/Reimbursement Agreement in accordance with the Grant Terms and Conditions regarding liability, forfeiture of funds, and repayment.

(b) If the Project is not completed and final invoice submitted by the Expiration Date, no additional payments will be made to the GRANTEE, and the remaining funds will revert back to the Green Light-Go program.

6. Local Project Element – Payment of Grant Funds.

(a) If the Project is within a designated corridor, it will be considered a local project element. selected, GRANTEE shall have management responsibility for the Project. GRANTEE shall administer all aspects of the performance of the Project.

- (i) The work shall be performed by the GRANTEE's employees, contractors and/or consultants.
- (ii) GRANTEE shall be responsible for preparing final design plans, specifications and estimates, environmental documents, and right-of-way plans, as necessary, and to perform any required utility relocation.

(b) PENNDOT will make payments to the GRANTEE through the Automated Clearing House ("ACH"). Within 10 days of the contract execution date, the recipient of the funding must submit or must have already submitted its ACH and electronic addenda information, if desired, to the PennDOT's Payable Service Center, Vendor Data Management Unit at 717-214-0140 (FAX) or by mail to the Office of Comptroller Operations, Bureau of Payable Service Center, Payable Service Center, Vendor Data Management Unit, 555 Walnut Street – 9th Floor, Harrisburg, PA 17101. A copy of the ACH enrollment form can be obtained online at www.vendorregistration.state.pa.us/cvmu/paper/Forms/ACH-EFTenrollmentform.pdf

- i) The GRANTEE must submit a unique invoice number with each invoice submitted. The unique invoice number will be listed on the Commonwealth's ACH remittance advice to enable the GRANTEE to properly apply the DEPARTMENT's payment to the respective invoice or program.
- ii) It is the responsibility of the GRANTEE to ensure that the ACH information contained in the Commonwealth's Central Vendor Master File is accurate and complete. Failure to maintain accurate and complete information may result in delays in payments.

(c) GRANTEE shall maintain full and complete records of all receipts and disbursements of all Project funds for three (3) years from the date of final payment of grant funds under this Grant/Reimbursement Agreement to GRANTEE for inspection and/or audit. PENNDOT, or any of its authorized officers, agents or employees, shall have full and complete access to the records to inspect, copy, or carry them away, at any reasonable time during the term of this Grant/Reimbursement Agreement or the three (3) year retention period. The account and records shall comply with generally accepted accounting practices.

(d) Each payment will be made following submission by the GRANTEE of an itemized invoice. To be correctly itemized, the invoice must be in the form of Exhibit (E).

7. PENNDOT Project Element – Use of Grant Funds.

(a) If the Project is within a critical corridor, it will be considered a PENNDOT project element. PENNDOT shall have management responsibility for the Project. PENNDOT shall administer all aspects of the performance of the Project.

- (i) The work shall be performed by PENNDOT employees, contractors and/or consultants, except as may be otherwise provided in this Grant/Reimbursement Agreement.
- (ii) PENNDOT shall be responsible for preparing final design plans, specifications and estimates, environmental documents, and right-of-way plans, as necessary, and to perform any required utility relocation.
- (iii) PENNDOT shall be responsible for the bidding and award of any necessary contracts for construction and construction inspection. If the amounts bid exceed the Project estimated costs, the parties agree to meet within seven business days to discuss project funding. The parties may agree to re-bid, reduce or alter the Project scope, terminate the Project, or proceed with the Project at the higher cost.
- (iv) During the conduct of the work, PENNDOT is authorized to proceed with and approve any change order provided that the aggregate cost associated with all change orders does not exceed 10% of the total project estimated costs. If the change order cost exceeds 10% of the total project estimated costs, the GRANTEE shall be presented with a change order request for each subsequent change order request. If GRANTEE does not approve any proposed change order, GRANTEE shall notify PENNDOT, in writing, of its disapproval within three business days and the parties shall meet within one business day after the notice is given in an effort to resolve the objection. If no notice of

disapproval is given within three business days, the change order shall be deemed approved. The parties shall use their respective best efforts to resolve any objection to a change order raised by GRANTEE. Additionally, once the aggregate of change orders exceeds 10% of the total Project estimated costs, the parties shall promptly meet within seven business days to discuss the change order needs.

(b) The GRANTEE shall reimburse PENNDOT for the municipal match. In any instance where Project costs are incurred in excess of the grant amount, including but not limited to instances where change orders are approved, GRANTEE shall reimburse PENNDOT the excess amount within 30 days after receipt of an invoice from PENNDOT which itemizes the costs and expenses to be reimbursed.

(c) The GRANTEE authorizes PENNDOT to withhold as much of the grant amount and municipal match as may be needed to complete any necessary work and to reimburse PENNDOT in full for all costs incurred, and authorizes PENNDOT to apply those funds to perform and complete the Project.

(d) The scope of funding and Project estimated costs are based on information supplied by the GRANTEE in its application, and PENNDOT relied upon that information to offer the Grant. The grant amount will not be increased, and GRANTEE bears all risk for costs exceeding the project estimates.

(e) PENNDOT shall acquire all rights-of-way necessary to perform the Project in accordance with all applicable federal and state laws, policies and procedures. PENNDOT shall be responsible for all negotiations, defense of all claims and initial payment of all property damages or right-of-way costs resulting from any acquisition and/or condemnation. Acquisition cost shall include, but shall not be limited to, payment of claims of affected property owners, photographic, appraisal and engineering services; title reports; counsel fees; expert witness fees required for the adjudication of all property damage claims; transcripts of testimony before the board of view; and all record costs, including printing costs, in case of appeal to an appellate court. In the event that PENNDOT exercises its power of eminent domain over any real property owned by GRANTEE, GRANTEE agrees to waive just compensation for right-of-way necessary for the Project.

(f) PENNDOT may perform multiple projects for different grants and/or GRANTEES together through a bundled procurement, in order to perform similar projects in the most cost-effective manner. Projects awarded under the PENNDOT Project Element will be evaluated to determine the most fiscally responsible manner of project delivery, considering cost and project management requirements.

(g) GRANTEE shall have the right at all reasonable times and upon reasonable notice to PENNDOT to review PENNDOT's records addressing the bidding, letting, contracting, invoicing and payment for work done on the Project.

8. Reporting. GRANTEE agrees to comply with the reporting requirements contained in PENNDOT Publication 191. GRANTEE also agrees to create and provide a report to the PENNDOT representative at the completion of the Project showing that the work was completed in accordance with this Grant/Reimbursement Agreement, and this report shall include an accounting summary of all funds expended toward the Project.

9. Effective date. This Grant/Reimbursement Agreement will not be effective until it has been executed by all necessary PENNDOT officials as required by law. Following full execution, PENNDOT will insert the effective date at the top of Page 1. This Grant/Reimbursement Agreement shall remain in effect until the Project is abandoned or the Expiration Date, whichever occurs first.

10. Availability of funds. The GRANTEE, by executing this Grant/Reimbursement Agreement, certifies that it has on hand sufficient funds to meet all of its obligations under the terms of this Grant/Reimbursement Agreement, and that the GRANTEE, and not PENNDOT, shall bear and provide for all costs incurred in excess of the grant amount.

11. Points of Contact. All notices or other communications that are required or any to be given under this Grant/Reimbursement Agreement shall be addressed as follows:

If to PENNDOT:

Daniel Farley
 Traffic Operations Deployment and Maintenance Section
 Bureau of Maintenance and Operations, Department of Transportation
 403 North Street, 6th Floor
 Harrisburg, PA 17120
 RA-PDSIGNALFUNDING@pa.gov

If to GRANTEE:

Rick Smith
 Township Manager, East Goshen Township
 1580 Paoli Pike
 West Chester, PA 19380
 rsmith@eastgoshen.org

or to such other person or address as the parties may provide to each other in writing.

12. Other Contributions. “Other Contributions” means the financial or in-kind contributions other than the Grant set out below:

Contributor	Nature of Contribution	Amount	Timing
N/A	N/A	N/A	N/A
		\$	

GRANTEE agrees to provide, or to ensure the provision of, the Other Contributions and to use them to undertake the Project. If the Other Contributions are not provided in accordance with this clause, then PENNDOT may:

- (a) suspend payment of the Grant until the Other Contributions are provided; or
- (b) terminate this Grant/Reimbursement Agreement in accordance with the General Grant Terms and Conditions regarding liability, forfeiture of funds, and repayment.

13. Equipment and assets.

(a) GRANTEE agrees to obtain PENNDOT's prior written approval to use the Grant to purchase any equipment or asset for more than \$5,000, apart from those listed in the Grant Application and/or detailed below:

[insert list of approved equipment and assets]

(b) GRANTEE agrees to use the equipment and assets for the purposes of the Project.

(c) GRANTEE agrees that the proceeds of any equipment and assets purchased with the Grant disposed of during the Project must be treated as part of the Grant and used for the purposes of the Project.

14. Relevant qualifications or skills.

(a) GRANTEE agrees to ensure that personnel performing work in relation to the Project are appropriately qualified to perform the tasks indicated. In order to properly maintain the traffic signal equipment covered by this applicant, the GRANTEE agrees to provide, as minimum, the following staff throughout the useful life of equipment.

(i) Traffic Engineer - The administrative position which has prime responsibility for the proper operation of traffic signal equipment. The principal function of this position is the supervision and control of subordinate personnel and the planning of their activities to ensure adequate preventive and response maintenance programs. The Traffic Engineer must possess, at a minimum:

- (1) A thorough understanding of traffic signal design, installation and maintenance.
- (2) A working knowledge of the interaction between the following traffic characteristics: Intersection geometry, traffic flow theory, control type (fixed time, actuated, etc.), signal phasing and timing, and interconnection.
- (3) An ability to supervise subordinate personnel effectively in the assignment of their work.
- (4) A college degree in engineering, which includes course work in traffic engineering.
- (5) Either four years of experience in the field of traffic engineering or its equivalent in graduate college work.

(ii) Signal Specialist - The individual responsible for the diagnostics and repair of all traffic signal equipment including solid state equipment. The Signal Specialist must possess, at a minimum:

- (1) Extensive training and troubleshooting skills in electronics and software.
- (2) Ability to repair modules in the shop and to design test equipment needed to diagnose and repair a problem.
- (3) Ability to make design and modifications to implement or omit special functions.
- (4) Ability to implement a recordkeeping system to include maintenance activities, inventory control and identification of recurring problems.
- (5) Ability to perform all tasks required of a signal technician.

(iii) Signal Technician - Individual responsible for the operation and maintenance of traffic signals and electromechanical equipment. The Signal Technician must possess, at a minimum:

- (1) Ability to perform response maintenance on solid state equipment up to the device exchange level.
- (2) Capability to diagnose a vehicle loop failure and initiate corrective action.
- (3) Ability to tune detector amplifiers.
- (4) Ability to follow wiring schematics, check and set timings from plan sheet and check all field connections.
- (5) Ability to perform preventive maintenance on all equipment and to maintain accurate records of all work perform.

(b) The staffing requirements may not be altered by the GRANTEE except by request to PENNDOT and receipt of PENNDOT's written approval, or as superseded by specific staffing requirements provided in PENNDOT's Publication 191.

15. Compliance with law, policies and industry standards. GRANTEE agrees to comply with the requirements of the following legislation, policies and industry standards when undertaking the Project:

- The Manual on Uniform Traffic Control Devices (MUTCD) is approved by the Federal Highway Administrator as the National Standard in accordance with Title 23 U.S. Code, Sections 109(d), 114(a), 217, 315, and 402(a), 23 CFR 655, and 49 CFR 1.48(b)(8), 1.48(b)(33), and 1.48(c)(2).
- Transportation Research Boards Highway Capacity Manual 2010
- Pa Vehicle Code (75 Pa. C.S. §§3111 – 3115 and §§6101 – 6129)
- PA Regulations (67 Pa. Code §§205 and 212)
- PennDOT Publication 13M (Design Manual 2: Highway Design.
- PennDOT Publication 35 (Bulletin 15) Approved Construction Materials
- PennDOT Publication 46 (Traffic Engineering Manual)
- PennDOT Publication 72M (Roadway Construction Standards)
- PennDOT Publication 111 (Traffic Control Pavement marking and Signing Standards)
- PennDOT Publication 148 (Traffic Standards (TC-8800 Series) Signals)
- PennDOT Publication 191 (Guidelines for the Maintenance and Operation of Traffic Signals)
- PennDOT Publication 213 (Temporary Traffic Control Guidelines)
- PennDOT Publication 236 (Handbook of Approved Signs)
- PennDOT Publication 408 (Highway Specifications)
- PennDOT Publication 669 (Traffic Signal Inspection Pocket Guide)
- PennDOT Traffic Engineering Forms
- All active Department Strike-Off Letters

16. Diverse Business Participation for Non-Federal-Funded Projects. Local transportation organizations, including municipalities that function as transit providers, shall comply with the

provisions of Section 303 of Title 74 of Purdon's Statutes. 74 Pa. C.S. §303 (Diverse business participation).

17. Jurisdiction. This Grant/Reimbursement Agreement shall be governed by, interpreted and enforced in accordance with the laws of the Commonwealth of Pennsylvania and the decisions of the Pennsylvania courts. The GRANTEE consents to the jurisdiction of any court of the Commonwealth of Pennsylvania and any federal courts in Pennsylvania, waiving any claim or defense that such forum is not convenient or proper. The GRANTEE agrees that any such court shall have in personam jurisdiction over it, and consents to service of process in any manner authorized by Pennsylvania law.

18. No attachment by creditors; no cause of action. The parties do not intend the benefits of this Grant/Reimbursement Agreement to inure to any third party. No portion of PENNDOT's commitment to make the Grant will be subject to attachment or levy by any creditor of the GRANTEE or by any contractor, subcontractor, materialman, or supplier, or any creditor of any contractor, subcontractor, materialman, or supplier. Notwithstanding anything contained in any document executed in connection with this transaction, or any conduct or course of conduct by any of the parties hereto, before or after signing this Grant Agreement, this Grant/Reimbursement Agreement shall not be construed as creating any rights, claims, or causes of action against the Commonwealth, or any agency, officer, agent, or employee thereof, in favor of any contractor, subcontractor, supplier of labor or materials, or any of their respective creditors, or any other person or entity other than as specifically provided in this Grant/Reimbursement Agreement.

19. Save harmless. During the term of this Agreement, the GRANTEE shall indemnify and save the DEPARTMENT harmless from and against any damages recoverable under the Political Subdivision Tort Claims Act, 42 Pa. C.S. §§8541-8564, up to the limitations on damages under said law arising out of any personal injury or damage to property which is finally determined by a court to be caused by or result from acts or omissions of GRANTEE and for which a court has held GRANTEE, its officials or employees to be liable under said law. This provision shall not be construed to limit the GRANTEE in asserting any rights or defense. Maintenance of a traffic signal under this or any other agreement or permit is a maintenance obligation under 42 Pa. C.S. §8542(b)(6)(ii).

20. Required contract provisions. The parties agree, and the GRANTEE shall also provide in its contracts for the Project, that all designs, plans, specifications, estimates of cost, construction, utility relocation work, right-of-way acquisition procedures, acceptance of the work and procedures in general, shall at all times conform to all applicable laws, rules, regulations, orders and approvals, including specifically the procedures and requirements relating to labor standards, equal employment opportunity, non-discrimination, antisolicitation, information and reporting provisions. The GRANTEE shall comply, and shall cause its consultant(s) and contractor(s) to comply, with the conditions set forth in the current version of the Commonwealth Non-discrimination/Sexual Harassment Clause, which is attached as Exhibit "F" and made a part of this Grant/Reimbursement Agreement. As used in this clause, the term "Contractor" means the GRANTEE.

21. Contractor Integrity Provisions. The GRANTEE shall comply, and shall cause its consultant(s) and contractor(s) to comply, with the current version of the Contractor Integrity Provisions, which are attached as Exhibit "G" and made a part of this Grant Agreement. As used in these provisions, the term "Contractor" means the GRANTEE.

22. Offset Provision. The GRANTEE agrees that the Commonwealth of Pennsylvania (“Commonwealth”) may set off the amount of any state tax liability or other obligation of the GRANTEE or its subsidiaries to the Commonwealth against any payments due the GRANTEE under any contract with the Commonwealth.

23. Provisions Concerning the Americans with Disabilities Act. GRANTEE shall comply, and shall cause its consultant(s) and contractor(s) to comply, with the current version of the Provisions Concerning the Americans with Disabilities Act, which are attached as Exhibit “H” and made a part of this Grant/Reimbursement Agreement. As used in these provisions, the term "Contractor" means the GRANTEE.

25. Contractor Responsibility Provisions. GRANTEE shall comply, and shall cause its consultant(s) and contractor(s) to comply, with the current version of the Contractor Responsibility Provisions, which are attached as Exhibit “I” and made a part of this Agreement. As used in these provisions, the term “Contractor” means the GRANTEE.

26. Right-to-Know Law. The Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101—3104, applies to this Grant/Reimbursement Agreement. Therefore, this Grant/Reimbursement Agreement is subject to, and the GRANTEE shall comply with, the clause entitled Contract Provisions – Right to Know Law, attached as Exhibit “J” and made a part of this Grant/Reimbursement Agreement. As used in this exhibit, the term “Contractor” refers to the GRANTEE.

IN WITNESS WHEREOF, the parties have executed this Grant/Reimbursement Agreement on the date first above written.

ATTEST:

GRANTEE

Title: DATE

BY _____
Title: DATE

DO NOT WRITE BELOW THIS LINE--FOR COMMONWEALTH USE ONLY

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF TRANSPORTATION

BY _____
Deputy Secretary of Transportation . DATE

APPROVED AS TO LEGALITY
AND FORM

FUNDS COMMITMENT DOC. NO. _____
CERTIFIED FUNDS AVAILABLE UNDER
SAP NO. _____
SAP COST CENTER _____
GL. ACCOUNT _____
AMOUNT _____

BY _____
for Chief Counsel Date

BY _____
Deputy General Counsel Date

BY _____
for Comptroller Date

BY _____
Deputy General Counsel Date

Contract No. 2015GLG043, is split 100%, expenditure amount of 0% for federal funds and 100%, expenditure amount of \$514,167.00 for state funds. The related federal assistance program name and number is _____; _____. The state assistance program name and SAP Fund is 1107300113; _____.

RESOLUTION

BE IT RESOLVED, by authority of the _____
(Name of governing body)
of the _____, _____ County, and it
(Name of Municipality)
is hereby resolved by authority of the same, that the _____ of
(designate official title)
said Municipality be authorized and directed to sign the attached Agreement on its behalf.

ATTEST:

(Signature and designation of official title)
By: _____
(Name of Municipality)
(Signature and designation of official title)

I, _____,
(Name) (Official title)
of the _____, do hereby certify that the foregoing
(Name of governing body and Municipality)
is a true and correct copy of the Resolution adopted at a regular meeting of the
_____, held the _____ day of _____, 20____.
(Name of governing body)

DATE: _____
(Signature and designation of official title)

NOTE: Signature on the Department signature page of this Agreement must conform to the signature on this Resolution.

Memorandum

East Goshen Township
1580 Paoli Pike
West Chester, PA 19380
Voice: 610-692-7171
Fax: 610-692-8950
E-mail: mgordon@eastgoshen.org

Date: 6/30/2016
To: Board of Supervisors
From: Mark Gordon, Township Zoning Officer *mg*
Re: Development Agreements

Dear Board Members:

The Township has received a number of plans and agreements for the Board to authorize:

Draft Motion:

Mr. Chairman, I move that we sign the plans and execute the following development agreements as recommended by staff for the following properties:

1. 943 and 943A Cornwallis Dr.:
 - a. Approved SD/LD Plan to be signed by the Board
 - b. SD & LD Agreement to be signed by the Board
 - c. Financial Security Agreement to be signed by the Board
 - d. SWM O&M Agreements to be signed by the Chairman
2. 946 Cornwallis Dr.: (942 Cornwallis Dr. Lot 2)
 - a. SD & LD Agreement to be signed by the Board
 - b. Financial Security Agreement to be signed by the Board
3. 947 Cornwallis Drive
 - a. SWM O&M Agreement to be signed by the Chairman
4. 957 Cornwallis Dr.
 - a. SWM O&M Agreement to be signed by the Chairman
5. 1668 E. Boot Rd.: (1662 E. Boot Rd. Lot 1)
 - a. SD & LD Agreement to be signed by the Board
 - b. Financial Security Agreement to be signed by the Board
6. 724 Peach Tree Dr.
 - a. SWM Agreement for construction of a new swimming pool

Memo

East Goshen Township

Date: July 1, 2016
To: Board of Supervisors
From: Rick Smith, Township Manager
Re: Hershey Mill Dam – Land Planner

At your meeting on June 28th you asked me to develop and issue a RFP for a land planner to develop a plan on how the area above the Milltown Dam could be utilized. While the area above the Hershey Mill Dam is considerably smaller, I would suggest expanding the RFP to include the Hershey Mill Dam as well.

F:\Data\Shared Data\Public Works Dept\Parks\HME Dam\2016\Memo to BoS 070116.docx

Memo

East Goshen Township

Date: July 1, 2016
To: Board of Supervisors
From: Rick Smith, Township Manager
Re: Refuse and Recycling Bids

We will be going out to bid for refuse and recycling in the near future. Historically, we have gone with a three year contract and with a fixed price for each year.

Refuse and recycling collection directly impacts our residents on a regular basis, and the quality of this service is a big factor in resident satisfaction. While we receive very few complaints with the current hauler, we have had haulers in the past that resulted in a lot of complaints from residents. Accordingly, for this bid I intend to go with a one year contract and with the Township having the option to renew the contract annually for an additional four years. This would allow us to terminate the contract if we receive complaints.

If the contract is renewed the hauler would be permitted to increase their price for the following year by a percentage equal to the Consumer Price Index US City Average for all Urban Consumers for the twelve month period ending in November of the preceding year.

A summary of our current collection program is as follows:

- Municipal waste is collected twice a week. *Monday/Thursday or Tuesday/Friday*
- Single stream (co-mingled) recyclables are collected once a week. *Monday or Tuesday*
- Yard waste which includes Christmas trees and/or leaf waste are collected every other week, except there are weekly collections in November. *Wednesday*
- Bulk Trash, two items will be collected once a month. *Thursday or Friday during second full week of the month.*
- If the landfill is closed on a scheduled collection day the collection is not made up.

The landfill is closed on the following days.

New Year's Day (Day varies)
Memorial Day (Always Monday)
Labor Day (Always Monday)
Independence Day (Day Varies)
Thanksgiving Day (Always Thursday)
Christmas Day (Day Varies)

I would recommend that we do not make any changes to the current collection program, however, if the Board wants to make and additions or deletions let me know.

1
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**EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS MEETING
1580 PAOLI PIKE
JUNE 21, 2016 – 7:00 pm
DRAFT MINUTES**

Present: Chairman Senya D. Isayeff, Vice-Chairman Marty Shane, Carmen Battavio, Township Manager Rick Smith, Brian McCool (Township Finance Department), ABC Member Erich Meyer (Conservancy Board), Jason Lang (Director, Park & Recreation), Kristen Camp (Township Solicitor).

Call to order & Pledge of Allegiance:

Senya called the meeting to order at 7:00 pm and asked Kristen Camp to lead the assembly in the Pledge of Allegiance.

Moment of Silence:

Carmen called for a moment of silence to honor the members of the military who keep us safe both locally and abroad, and to extend prayers to all those affected in the recent Orlando shootings tragedy.

Recording of Meeting: *None, Senya acknowledged Michaela Bond, Philadelphia Inquirer reporter in the audience.*

Chairman's Report:

- a. Senya announced that on June 28, 2016 at 7:00 p.m., the Board will hold a special meeting at the Goshen Fire House, 1320 Park Avenue, to review and discuss the various options and make a decision for the Hershey Mill Dam and the Milltown Reservoir Dam.
- b. Senya reviewed an update on a letter of intent to DCED.
- c. Senya acknowledged that Board Supervisors Chuck Proctor and Janet Emanuel, and Township CFO Jon Altshul were not be present at the meeting.

Public Hearing: Consider adoption of an Ordinance to remove the weight limit for the bridge on East Boot Road: Kristen Camp reviewed this item. A court recorder was present and will provide a full transcript for the record. Carmen motioned to adopt this Ordinance. Marty seconded. The Board voted unanimously in favor of the motion.

Emergency Services Report:

WEGO: Chief Brenda Bernot presented the Police Report with the following highlights:

- Local scams continue to persist with most targeting senior citizens.
- Petty crimes are currently on the rise, specifically thefts from cars. The Chief urges residents to stow away any personal belongings and lock your unoccupied vehicles.
- There are currently 15 traffic complaints, mostly speeding related. The Chief commented that local enforcement agents are prohibited from using radars to enforce speed restrictions. She urged the assembly to contact their government representatives to support House Bill #71 and Senate Bill #535 to allow radar use by local Police Officers.

1
2 **Financial Report ~ May 2016 Report:** Brian McCool, on behalf of Jon Altshul, reported with
3 the following areas of highlight.

- 4 • Net of pass-through accounts, as of May 31st, the general fund has a year to date surplus
5 of \$1,107,817.
- 6 • The Park and Recreation Department was \$76,233 over budget due to invoices paid to
7 Gannett Fleming for the Milltown Dam study.
- 8 • Earned Income Tax is \$86,066 under budget, Real Estate Property Tax is \$23,783 over
9 budget.

10
11 **Old Business:**

12 **Presentation by Gannett Fleming on Milltown Reservoir Sediment Report:** Eric Neast of
13 Gannett Fleming, opened the discussion by referencing his March 2016 presentation on possible
14 alternatives for the future of the Milltown Reservoir and Dam, noting that some of the
15 alternatives dealt with sediment disturbance and the need for sediment testing. Eric then turned
16 the floor over to Mr. David Graff, Lead Environmentalist for Gannett Fleming, to discuss the
17 Sediment Report and Analysis. Mr. Graff discussed the sampling methods, laboratory analytical
18 results and comparison of detections to their respective PADEP clean fill concentration limits
19 and Residential Statewide Human Health Standards. It was concluded that the sediment material
20 of Milltown Reservoir was classified as “clean fill”. Mr. Graff also commented that the full
21 report is available on the Township website for reference.

22 *Rich Pramm, 1477 Glenbrook Lane*, asked why the sediment was not analyzed using ecological
23 standards. Mr. Graff explained that this was not necessary as their results concluded the
24 sediment not to be contaminated.

25 *Mike Lemekhe, 4 Reservoir Road*, referenced Table 1 of the report, and asked if there was
26 enough sampling done—stating his understanding of 6 samples taken from 3 locations. Mr.
27 Lemekhe expressed concern for the findings of arsenic in the sampling results and whether the
28 sampling sources were deep enough into the sediment. Mr. Graff explained that for each of the 6
29 samples there were 4 “grabs” taken, thus producing a total of 24 samples. Mr. Graff further
30 explained that arsenic and lead are naturally occurring substances, ones that they were expecting
31 to find in the Reservoir based on the area’s past agricultural usage, and that their levels were well
32 under the acceptable PADEP levels. Mr. Graff also explained consulting PADEP with regard to
33 the cobalt levels found. PADEP informed Mr. Graff that these levels were acceptable.

34 *Chuck Heppler, 12A Reservoir Road*, asked for confirmation that the arsenic levels increased the
35 closer the samples were taken to the Dam, and if under a full breach scenario, would all this
36 sediment need to be removed. Mr. Graff commented that the arsenic levels did in fact increase
37 the closer the samples were taken to the Dam, but since the levels were still under the State
38 standards, that sediment would not need to be removed. Marty expressed confidence, upon the
39 findings of the sediment analysis report, that the Reservoir sediment is “clean fill” and that there
40 are no issues with the sediment.

41 *Rich Pramm, 1477 Glenbrook Lane*, asked again, if sampling was going to be taken addressing
42 ecological concerns. Mr. Pramm expressed his opinion that the study needs to go further. Mr.
43 Graff commented that this was not part of the initial scope of their study. Senya commented that
44 the need to go further has not been justified as a solution for the Dam has not been chosen.

1 **New Business:**

- 2 1. **Consider Recommendation for Bid Award for the Forest Lane Culvert:** Rick
3 discussed the bids to line the metal culvert on Forest Lane. The bids received were:
4 a. Abel Recon \$ 66,775.00
5 b. Swerp Incorporated \$ 95,550.00
6 c. Fast Pipe Lining East, Inc. \$283,000.00

7 Carmen asked about the large range of pricing estimates. Rick explained that Abel
8 Recon wants to develop this new technology within their firm. Carmen motioned to
9 award the bid to Abel Recon in the amount of \$66,775 for this project. Marty seconded.
10 The Board voted unanimously in favor of the motion.

- 11 2. **Consider Resolution Acknowledging Lieutenant Guy Rosato:** Marty motioned to
12 acknowledge and thank Guy Rosato for his 28 years of dedicated service to the Westtown
13 East Goshen Regional Police Department and wish him the best of luck in his retirement.
14 Carmen seconded. The Board voted unanimously in favor of the motion.

- 15 3. **Consider Recommendation to Proclaim 2016 as a “Fit and Fun in the Park”**
16 **Summer:** Jason discussed this initiative and the events planned for the summer to
17 promote healthy and fit family activities in East Goshen. Marty motioned to proclaim
18 2016 as a “Fit and Fun in the Park” summer. Carmen seconded. The Board voted
19 unanimously in favor of the motion.

- 20 4. **Consider “No Trucks, Local Deliveries Only” signs on Hibberd Lane and Grist Mill**
21 **Lane:** Rick discussed that pursuant to meeting with the Preserve at Applebrook residents
22 last May, and upon the Board’s recommendation, he searched for and acquired official
23 PennDOT signs, as mentioned above, to be installed at the entrances to the Preserve at
24 Applebrook community. Carmen motioned for installation of these signs. Marty
25 seconded. The Board voted unanimously in favor of the motion.

- 26 5. **Consider Continuing E-Waste Event:** Brian discussed the sharp drop off of e-waste
27 materials in the past two pickup events. Brian also noted that eForce Compliance is no
28 longer willing to waive the \$2,500 service fee for this event. Marty suggested that this
29 event be limited to once a year, and that a shredding event would be greatly useful.
30 Senya suggested a collaborative event with other municipalities, and that due to cost
31 considerations, this topic should be tabled for another meeting when all Board members
32 are present.

- 33 6. **Consider Resolution to Amend the 1932 Sterling Act:** Rick discussed the need to
34 amend the 1932 Sterling Act to allow municipalities to tax non-residents for income
35 earned with the municipality. Marty motioned to move forward with these amendment
36 efforts. Carmen seconded. The Board voted unanimously in favor of the motion.

- 37 7. **Consider Contribution to Goshen Fire Company:** Senya concluded that this item
38 should be tabled to allow full Board consideration. Carmen motioned in agreement.
39 Marty seconded. The Board voted unanimously in favor of the motion.

- 40 8. **Consider Recommendation to Use Trail Camera to Determine Tennis Court Usage:**
41 The Board discussed Jason’s recommendation to install surveillance cameras at the park
42 tennis courts to determine the level of usage in an effort to choose the most appropriate
43 rehabilitation to the courts in the future. The Board agreed that this is a very good idea.

- 44 9. **Consider Executing Stormwater Operation and Maintenance Agreement for 1630**
45 **Highland Avenue:** Marty motioned to execute storm water management operation and

1 maintenance agreements for 1630 Highland Avenue. Carmen seconded. The Board
2 voted unanimously in favor of the motion.

3 **10. Consider Revision to Goshen Friends Land Development Plan:** Carmen motioned
4 that the Board sign the Land Development plan revisions to the approved Goshen Friends
5 School Land Development plan from December 21, 2004 as depicted on the Goshen
6 Friends School Phase 2 Revised Plan dated 3/28/2016 pursuant to the conditions outlined
7 in the Planning Commission Recommendation dated 3/10/2016. Marty seconded. The
8 Board voted unanimously in favor of the motion.

9
10 **Approval of Minutes:** The Board tabled the review of the June 7, 2016 Minutes for a meeting
11 when all members of the Board would be present.

12
13 **Treasurer's Report:**

14 *See attached Treasurer's Report for June 16, 2016.* The Board reviewed the Treasurer's Report
15 and the current invoices. Carmen moved to graciously accept the Treasurer's Report and the
16 Expenditure Register Report as recommended by the Treasurer, to accept the receipts and to
17 authorize payment of the invoices just reviewed. Marty seconded. The Board voted
18 unanimously to approve the motion.

19
20 **Correspondence, Reports of Interest:** The Board acknowledged receipt of the following:

- 21 • The June 1, 2016 letter from Sunoco Pipeline advising that construction activities for
22 Mariner East 2 Project are expected to commence in late summer/early fall.

23
24 **Public Comment:**

25 *Chuck Heppler, 12A Reservoir Road,* commented that he has plans to appeal for corporate and
26 benefactor funding, approximately \$2.5 – 3 million dollars, as it relates to the preservation of
27 Milltown Dam. In light of this factor, Mr. Heppler asked the Board to delay, for 2 to 3 months,
28 the June 28, 2016 vote on the future of the Dam. Marty and Senya answered that the Board
29 would need to see a full fundraising plan, in writing, by Friday, June 24, 2016, submitted to Rick
30 Smith, including a "case for support" with exact dollar numbers intended to raise, and that Mr.
31 Heppler would need to present it to the public at the Special Meeting on June 28, 2016. Mr.
32 Heppler asked the Board if they would consider "naming" options as part of the fundraising
33 efforts. Senya answered that it could be possible as long as it was done tastefully.

34 *Melissa McGinnis, 32 Lochwood Lane,* asked for this information to be put on the Township
35 Facebook page, and that it was her understanding, from Marty's previous comments, that a
36 decision was not going to be made during the summer months. Rick commented that this
37 information is on the website and they will put it back up on the Facebook page. Marty
38 commented that what he said was that if a decision was not made by the end of June, that a
39 decision should not be made until after the summer.

40 *Paul Knox, 40 Lochwood Lane,* asked for a postponement of this decision. He feels that the
41 Board is moving towards a decision to breach the Dam, and that it was his understanding that a
42 decision would not be made during the summer. Mr. Knox said he didn't have all the
43 information to carry out fundraising efforts, and that many more residents enjoy the Milltown
44 Dam than Hershey's Mill Dam. Both Marty and Senya reiterated the need to see a full
45 fundraising plan, and they directed Mr. Knox to Beth Briglia, VP Donor Services and

1 Grantmaking, at the Chester County Community Foundation, as someone who could possibly
2 help them in this situation.

3 *Mr. McGinnis, 32 Lochwood Lane*, shared his opinion that the Board is not seeing the value of
4 the Milltown Reservoir and are disregarding the 1300 signers of the petition to save the Dam.

5 Mr. McGinnis also commented that more time is needed to inform these signers of the costs
6 involved.

7 *Chuck Heppler, 12A Reservoir Road*, commented that he talked to Mark Gordon about cleaning
8 the graffiti from the Dam, as he feels it would not “show” well in his fundraising efforts. Rick
9 said he would speak to Mark about this.

10

11 **Adjournment:**

12 There being no further business, Marty motioned to adjourn the meeting at 9:24 pm. Carmen
13 seconded. The Board voted unanimously to adjourn.

14

15 Respectfully submitted,

16 *Christina Rossetti Hartnett*

17 *Recording Secretary*

18

19 Attachment: *Treasurer’s Report for June 16, 2016*

20

June 30, 2016

**TREASURER'S REPORT
2016 RECEIPTS AND BILLS**

GENERAL FUND

Real Estate Tax	\$32,767.23
Earned Income Tax	\$24,100.00
Local Service Tax	\$1,100.00
Transfer Tax	\$0.00
<i>General Fund Interest Earned</i>	\$0.00
Total Other Revenue	\$52,814.71
Total Receipts:	\$110,781.94

Accounts Payable	\$98,604.77
<u>Electronic Pmts:</u>	
Credit Card	\$1,991.73
Postage	\$0.00
Debt Service	\$0.00
Payroll	\$106,203.95
Total Expenditures:	\$206,800.45

STATE LIQUID FUELS FUND

Receipts	\$0.00
<i>Interest Earned</i>	\$0.00
Total State Liquid Fuels:	\$0.00

Expenditures:	\$0.00
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SINKING FUND

Receipts	\$0.00
<i>Interest Earned</i>	\$0.00
Total Sinking Fund:	\$0.00

Accounts Payable	\$38,178.26
<i>Credit Card</i>	\$0.00
Total Expenditures:	\$38,178.26

TRANSPORTATION FUND

Receipts	\$7,755.00
<i>Interest Earned</i>	\$0.00
Total Sinking Fund:	\$7,755.00

Expenditures:	\$0.00
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SEWER OPERATING FUND

Receipts	\$56,476.21
<i>Interest Earned</i>	\$0.00
Total Sewer:	\$56,476.21

Accounts Payable	\$86,777.34
<i>Debt Service</i>	\$0.00
<i>Credit Card</i>	\$0.00
Total Expenditures:	\$86,777.34

REFUSE FUND

Receipts	\$21,275.25
<i>Interest Earned</i>	\$0.00
Total Refuse:	\$21,275.25

Expenditures:	\$31,535.78
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SEWER SINKING FUND

Receipts	\$0.00
<i>Interest Earned</i>	\$0.00
Total Sewer Sinking Fund:	\$0.00

Expenditures:	\$0.00
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OPERATING RESERVE FUND

Receipts	\$0.00
<i>Interest Earned</i>	\$0.00
Total Operating Reserve Fund:	\$0.00

Expenditures:	\$0.00
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Events Fund

Receipts	\$0.00
<i>Interest Earned</i>	\$0.00
Total Events Fund:	\$0.00

Expenditures:	\$0.00
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**EAST GOSHEN TOWNSHIP
MEMORANDUM**

TO: BOARD OF SUPERVISORS
FROM: BRIAN MCCOOL
SUBJECT: PROPOSED PAYMENTS OF BILLS
DATE: 06-30-2016

Please accept the attached Treasurer's Report and Expenditure Register Report for consideration by the Board of Supervisors. I recommend the Treasurer's Report and each register item be approved for payment.

The attached report contains a number of quarterly reimbursements to the General Fund; \$75,631 from the Sewer Fund, \$18,042 from the Refuse Fund and \$7,705.49 from the Municipal Authority. The expenses, excluding the Municipal Authority, are included in the attached report and the revenue will be reported on the report for your next meeting.

General Fund expenses include a pass-through payment to Applebrook for the golf outing in the amount of \$12,860. Also included is \$35,698 for asphalt and equipment rental for road resurfacing.

Sinking Fund expenses include expenses for the repair of the E. Boot Road Bridge totaling \$32,669 and \$5,509 for professional services for the Paoli Pike trail.

Please advise if the Board decides to make any changes or if the reports are acceptable as drafted.

Report Date 06/24/16

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MARP05 run by BARBARA 1 : 39 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
67				APPLEBROOK GOLF CLUB						
47789	1	01452	3505	GOLF DAY - APPLEBROOK	062416	06/24/16		06/24/16		9,360.00
				GOLF 6/28 72 GOLFERS W/CADDIES						
47789	2	01452	3505	GOLF DAY - APPLEBROOK	062416	06/24/16		06/24/16		3,500.00
				GOLF 6/28 35 GOLFERS W/O CADDIES						
										12,860.00
										12,860.00
										0 Printed, totaling 12,860.00

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	12,860.00	GENERAL FUND
		12,860.00	

PERIOD SUMMARY

Period	Amount
1606	12,860.00
	12,860.00

Report Date 06/29/16

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MARP05 run by BARBARA 3 : 17 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
2226				21ST CENT.MEDIA-PHILLY #884433						
47802	1	01401	3400	ADVERTISING - PRINTING	1029510	06/29/16		06/29/16		304.18
				NOTICE - PRUNING REMOVAL						
47802	2	01401	3400	ADVERTISING - PRINTING	1031420	06/29/16		06/29/16		200.58
				NOTICE - BOARD PUBLIC HEARING						
47803	1	01401	3400	ADVERTISING - PRINTING	1035457	06/29/16		06/29/16		86.62
				NOTICE - MUNICIPAL AUTHORITY						
										591.38
6				ABC PAPER & CHEMICAL INC						
47804	1	01409	3740	TWP. BLDG. - MAINT & REPAIRS	072658	06/29/16		06/29/16		108.83
				CLEANER BLEACH & SIMPLE GREEN						
47805	1	01454	3740	EQUIPMENT MAINT. & REPAIR	072591A	06/29/16		06/29/16		107.39
				JUMBO TOILET TISSUE						
										216.22
2713				ANDERSON, HOWARD						
47811	1	01454	3708	BUTTERFLY GARDEN	061616-2	06/29/16		06/29/16		235.00
				INSTALL BENCH & FLOWER POSTS						
										235.00
1657				AQUA PA						
47812	1	01409	3600	TWP. BLDG. - FUEL, LIGHT, WATER	062116 TB	06/29/16		06/29/16		119.90
				000309828 0309828 5/18-6/17/16 TB						
47814	1	01409	3600	TWP. BLDG. - FUEL, LIGHT, WATER	062116 FR	06/29/16		06/29/16		192.00
				000309820 0309820 5/18-6/17/16 FR						
47815	1	01409	3605	PW BLDG - FUEL,LIGHT,SEWER & WATER	062116 PW	06/29/16		06/29/16		159.90
				000496917 0309798 5/18-6/17/16 PW						
										471.80
82				ASSOCIATED TRUCK PARTS						
47817	1	01430	2330	VEHICLE MAINT AND REPAIR	66147	06/29/16		06/29/16		286.96
				TAIL LIGHTS						
										286.96
119				BEE.NET INTERNET SERVICES						
47818	1	01401	3210	COMMUNICATION EXPENSE	201607006	06/29/16		06/29/16		315.00
				JULY 2016 BEE MAIL ACCOUNTS						
										315.00

Report Date 06/29/16

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MARP05 run by BARBARA 3 : 17 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
3708				BOOZ, CAROL						
	47821	1	01367 3504	GOLF APPLEBROOK/HMV REFUND - UNABLE TO ATTEND 6/28 GOLF	062116	06/29/16		06/29/16		130.00
										130.00
2085				CARMODY, ELLEN						
	47825	1	01462 2490	MATERIALS & SUPPLIES NAME HOLDERS FOR ARTISAN'S FAIR	060616	06/29/16		06/29/16		13.54
	47825	2	01462 5000	EVENTS FOOD FOR ARTISAN'S FAIR	060616	06/29/16		06/29/16		64.54
										78.08
3488				CINTAS CORPORATION #287						
	47827	1	01487 1910	UNIFORMS WEEK END 6/1/16 CLEAN UNIFORMS	287566129	06/29/16		06/29/16		325.61
	47827	2	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/1/16 CLEAN MATS	287566129	06/29/16		06/29/16		74.75
	47828	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/22/16 CLEAN MATS	287576418	06/29/16		06/29/16		74.75
	47828	2	01487 1910	UNIFORMS WEEK END 6/22/16 CLEAN UNIFORMS	287576418	06/29/16		06/29/16		325.61
	47829	1	01487 1910	UNIFORMS WEEK END 6/15/16 CLEAN UNIFORMS	287572933	06/29/16		06/29/16		325.61
	47829	2	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/15/16 CLEAN UNIFORMS	287572933	06/29/16		06/29/16		74.75
										1,201.08
296				COMCAST 8499-10-109-0028306						
	47830	1	01401 3210	COMMUNICATION EXPENSE 0028306 JULY 2016	062016	06/29/16		06/29/16		70.00
										70.00
3250				COMCAST 8499-10-109-0107704						
	47831	1	01401 3210	COMMUNICATION EXPENSE 0107704 6/23-7/22/16 P&BOOT LED	061316	06/29/16		06/29/16		105.75
										105.75
317				CONTRACTOR'S CHOICE						
	47832	1	01430 2330	VEHICLE MAINT AND REPAIR DIAPHRAME ASSEMBLIES & GASKETS	00202277	06/29/16		06/29/16		52.40
	47833	1	01437 2460	GENERAL EXPENSE - SHOP SAW BLADES & CAUTION TAPE	00202499	06/29/16		06/29/16		104.63
										157.03

Report Date 06/29/16

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MARP05 run by BARBARA 3 : 17 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
3709				FRIEL, LOIS						
	47843	1	01367 3504	GOLF APPLEBROOK/HMV REFUND -UNABLE TO ATTEND 6/28 GOLF	062116	06/29/16		06/29/16		130.00
										130.00
553				GORDON, MARK A.						
	47844	1	01413 3000	GENERAL EXPENSE EGT ZHB HEARING COPIES	061716	06/29/16		06/29/16		16.50
										16.50
563				GRAINGER						
	47845	1	01437 2460	GENERAL EXPENSE - SHOP IR THERMOMETER	9140892713	06/29/16		06/29/16		93.15
	47846	1	01437 2460	GENERAL EXPENSE - SHOP PIPE THREAD DIE	9145532884	06/29/16		06/29/16		104.45
	47847	1	01437 2460	GENERAL EXPENSE - SHOP AIR SAFETY VALVE, HEX KEY SETS & PIECES	9147167473	06/29/16		06/29/16		148.44
										346.04
2631				GRAPHIC IMPRESSIONS OF AMERICA INC.						
	47848	1	01452 3204	COMMUNITY DAY SILENT DISCO BANNER	16-6467	06/29/16		06/29/16		205.00
	47849	1	01413 3000	GENERAL EXPENSE FIELD REPORTS - 2 PART	16-6452	06/29/16		06/29/16		158.00
	47850	1	01401 2110	STATIONERY BOS ENVELOPES 4 BOXES	16-6460	06/29/16		06/29/16		264.00
	47850	2	01401 2110	STATIONERY BOS ENVELOPES WITH WINDOWS 4 BOXES	16-6460	06/29/16		06/29/16		272.00
										899.00
627				HIGHWAY MATERIALS INC.						
	47853	1	01438 2455	MATER. & SUPPLY-RESURFAC. 90.70 TONS 25C .3<3	1639962MB	06/29/16		06/29/16		3,618.93
	47853	2	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS 158.92 TONS 9.5H .3<3	1639962MB	06/29/16		06/29/16		7,540.75
	47854	1	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS 5.01 TONS 9.5H .3<3	1640047MB	06/29/16		06/29/16		237.72
	47855	1	01438 2455	MATER. & SUPPLY-RESURFAC. 90.97 TONS 9.5H .3<3	1639976MB	06/29/16		06/29/16		4,316.53
										15,713.93

Report Date 06/29/16

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MARP05 run by BARBARA 3 : 17 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
638				HOME DEPOT CREDIT SERVICES						
	47856	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	061316	06/29/16		06/29/16		55.36
				SCREWS, PAINT & SCRAPERS -ELEV.PIT						
	47856	2	01430 2600	MINOR EQUIP. PURCHASE	061316	06/29/16		06/29/16		399.00
				21" HONDA MOWER						
	47856	3	01437 2460	GENERAL EXPENSE - SHOP	061316	06/29/16		06/29/16		303.40
				2X12 LUMBER, FOAM TAPE, SCREWS, GLUE						
				WOOD FILLER, PAPER HOLDERS, SAW						
				BLADES, HANGALLS, SCREW EYES & HOOKS						
										757.76
679				INTERCON TRUCK EQUIPMENT						
	47857	1	01430 2600	MINOR EQUIP. PURCHASE	1052050-IN	06/29/16		06/29/16		1,418.00
				BIG TEX TRAILER						
	47858	1	01430 2330	VEHICLE MAINT AND REPAIR	1051899-IN	06/29/16		06/29/16		406.88
				UPPER ARM WITH CAST ELBOX & REAR						
				CROSS BAR						
										1,824.88
3707				JUST TENNIS LLC.						
	47859	1	01452 3701	LADIES & YOUTH TENNIS	125	06/29/16		06/29/16		1,087.50
				MORNING CAMP INSTRUCTION						
										1,087.50
739				KNOX EQUIPMENT RENTALS INC.						
	47860	1	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS	01-357474-02	06/29/16		06/29/16		40.15
				DRILL AND ACCESS. RENTAL 6/13/16						
										40.15
765				LENNI ELECTRIC CORPORATION						
	47863	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	160563	06/29/16		06/29/16		484.29
				REPAIR GROUND LIGHT - BLKSMTH SHOP						
	47864	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	160562	06/29/16		06/29/16		152.50
				REPAIR LIGHTING WIRE - PLANK HOUSE						
	47866	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	160555	06/29/16		06/29/16		2,059.92
				SUMP PUMP WIRING						
	47867	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	160556	06/29/16		06/29/16		240.00
				SHOE BOX FIXTURE TO LED						
	47868	1	01454 3740	EQUIPMENT MAINT. & REPAIR	160561	06/29/16		06/29/16		310.72
				WIRE HEATER -PARK OLD RESTROOM						
										3,247.43

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
3712				RISING, GLORIA						
	47892	1	01367 3504	GOLF APPLEBROOK/HMV REFUND - UNABLE TO ATTEND 6/28 GOLF	062116	06/29/16		06/29/16		130.00
										130.00
1201				SAFETY SOLUTIONS INC.						
	47894	1	01437 2460	GENERAL EXPENSE - SHOP MEDICAL SUPPLIES - PW	46617	06/29/16		06/29/16		1,106.50
	47895	1	01452 2000	SUMMER PROGRAM SUPPLIES MEDICAL SUPPLIES - SUMMER CAMP	46643	06/29/16		06/29/16		87.45
										1,193.95
1282				SOMERSET STUDIOS						
	47896	1	01401 3000	GENERAL EXPENSE FRAMED PRINT - RUTH'S RETIREMENT	1-4670	06/29/16		06/29/16		240.20
										240.20
3604				SUPERIOR PLUS ENERGY SERVICES						
	47897	1	01430 2320	VEHICLE OPERATION - FUEL 150.1 GALLONS GASOLINE	439980	06/29/16		06/29/16		265.90
	47898	1	01430 2320	VEHICLE OPERATION - FUEL 517.7 GALLONS DIESEL	441996	06/29/16		06/29/16		868.18
	47899	1	01430 2320	VEHICLE OPERATION - FUEL 234.7 GALLONS GASOLINE	747555	06/29/16		06/29/16		430.65
	47900	1	01430 2320	VEHICLE OPERATION - FUEL 383.8 GALLONS DIESEL	728733	06/29/16		06/29/16		659.18
										2,223.91
2273				VERIZON - 0527						
	47903	1	01409 3605	PW BLDG - FUEL, LIGHT, SEWER & WATER JUNE 15 - JULY 14, 2016	061516-0527	06/29/16		06/29/16		185.64
										185.64
2868				VERIZON-1420						
	47902	1	01409 3840	DISTRICT COURT EXPENSES JUNE 16 - JULY 15, 2016	061616-1420	06/29/16		06/29/16		80.47
										80.47
1576				WEIGAND INC., H.A.						
	47905	1	01433 2450	MATERIALS & SUPPLIES - SIGNS STREET SIGNS	11700	06/29/16		06/29/16		241.50
										241.50

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
1470				WESTTOWN TOWNSHIP						
	47906	1	01410 5310	REGIONAL POLICE BLDG INTEREST JUNE 2016 INTEREST	063016	06/29/16		06/29/16		1,380.63
	47906	2	01410 5320	REGIONAL POLICE BLDG PRINCIPAL JUNE 2016 PRINCIPAL	063016	06/29/16		06/29/16		9,166.66
										10,547.29
2380				WIGGINS SHREDDING						
	47907	1	01401 3000	GENERAL EXPENSE DOCUMENT SHREDDING 6/22/16	20921	06/29/16		06/29/16		120.00
										120.00
2815				WOODCRAFT 537						
	47908	1	01437 2460	GENERAL EXPENSE - SHOP GLIDECOTE & T-GLIDE	192453	06/29/16		06/29/16		108.99
	47909	1	01437 2460	GENERAL EXPENSE - SHOP SANDING DRUM SET	191983	06/29/16		06/29/16		18.99
										127.98

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
03		SINKING FUND								
3521				CARROLL ENGINEERING CORPORATION						
	47826	1	03459 7450	CAPITAL - E. BOOT RD BRIDGE	200954	06/29/16		06/29/16		9,829.94
				PROF.SERVICE 6/1-6/30/16 E.BOOT RD. BRIDGE						
										9,829.94
3551				MCMAHON ASSOCIATES INC.						
	47872	1	03460 7408	PAOLI PK.TRAIL - ALL SEGMENTS	149149	06/29/16		06/29/16		5,508.82
				PROF.SERVICE 4/30-5/27/16 PAOLI PK. TRAIL SURVEY						
										5,508.82

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount

05	SEWER OPERATING									
3140	ACE DISPOSAL CORP									
47806	1	05422	3701	R.C. COLLEC.-MAINT.& REPR PORTABLE TOILETS STAND BY 5/3-5/31	104262	06/29/16		06/29/16		687.50
										687.50

40	ALLIED CONTROL SERVICES									
47807	1	05422	3700	R.C. STP-MAINT.& REPAIRS ON-SITE DIGESTER & EQ TANK	309339	06/29/16		06/29/16		774.00
										774.00

2918	ALS ENVIRONMENTAL									
47808	1	05422	4500	R.C. STP-CONTRACTED SERV. LAB TESTING RCSTP 6/7-6/16/16	40-2069303	06/29/16		06/29/16		132.00
47809	1	05422	4500	R.C. STP-CONTRACTED SERV. LAB TESTING RCSTP 5/24 - 5/31/16	40-2065933	06/29/16		06/29/16		183.00
47810	1	05422	4500	R.C. STP-CONTRACTED SERV. LAB TESTING RCSTP 5/14 - 6/2/16	40-2067467	06/29/16		06/29/16		132.00
										447.00

1658	AQUA PA									
47813	1	05420	3602	C.C. COLLECTION -UTILITIES 00300141 0300141 5/18-6/17/16 GH	062116 GH	06/29/16		06/29/16		16.00
47816	1	05420	3602	C.C. COLLECTION -UTILITIES 000363541 0357724 5/18-6/17/16 BK	062116 BK	06/29/16		06/29/16		16.00
										32.00

151	BLOSENSKI DISPOSAL CO, CHARLES									
47819	1	05422	4502	R.C. SLUDGE-LAND CHESTER SWITCH 20 YDS WITH LINER 6/6/16	7893	06/29/16		06/29/16		181.00
47820	1	05422	4502	R.C. SLUDGE-LAND CHESTER SWITCH 20 YDS WITH LINER 6/20/16	7895	06/29/16		06/29/16		181.00
47822	1	05422	4502	R.C. SLUDGE-LAND CHESTER SWITCH 20 YDS WITH LINER 6/13	7894	06/29/16		06/29/16		181.00
										543.00

241	C.C. SOLID WASTE AUTHORITY									
47823	2	05422	4502	R.C. SLUDGE-LAND CHESTER WEEK 6/8/16 - 6/14/16	44140	06/29/16		06/29/16		552.08
47824	2	05422	4502	R.C. SLUDGE-LAND CHESTER WEEK 6/16/16 - 6/22/16	44217	06/29/16		06/29/16		461.63
										1,013.71

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
05				SEWER OPERATING						
569				GREAT VALLEY LOCKSHOP						
47851	1	05420	3702	C.C. COLLEC.-MAINT.& REPR. MASTER #3 PADLOCKS	CO20160948	06/29/16		06/29/16		32.80
47851	2	05422	3700	R.C. STP-MAINT.& REPAIRS MASTER #3 PADLOCKS	CO20160948	06/29/16		06/29/16		32.80
47851	3	05422	3701	R.C. COLLEC.-MAINT.& REPR MASTER #3 PADLOCKS	CO20160948	06/29/16		06/29/16		32.80
										98.40
583				HACH COMPANY						
47852	1	05422	3700	R.C. STP-MAINT.& REPAIRS TNT NITRITE	9958030	06/29/16		06/29/16		212.70
										212.70
638				HOME DEPOT CREDIT SERVICES						
47856	4	05422	3700	R.C. STP-MAINT.& REPAIRS TOILET SEAT - RCSTP	061316	06/29/16		06/29/16		13.98
										13.98
765				LENNI ELECTRIC CORPORATION						
47861	1	05422	3700	R.C. STP-MAINT.& REPAIRS REPLACE CONTROL TRANSFORMER RCSTP	160566	06/29/16		06/29/16		105.00
47862	1	05422	3700	R.C. STP-MAINT.& REPAIRS LED INSTALLATION - RCSTP	160564	06/29/16		06/29/16		513.50
47865	1	05422	3700	R.C. STP-MAINT.& REPAIRS REPLACE BAD UPS IN UV CONTROLLER RCSTP	160554	06/29/16		06/29/16		305.00
										923.50
3043				MAIN POOL & CHEMICAL COMP. INC.						
47870	1	05422	2440	R.C. STP- CHEMICALS 2200 GALLONS ALUM. SULFATE SOLUTION	1654026	06/29/16		06/29/16		2,508.00
47870	2	05422	2440	R.C. STP- CHEMICALS 245 50LB BAGS SODIUM CARBONATE LITE	1654026	06/29/16		06/29/16		3,638.25
										6,146.25
1201				SAFETY SOLUTIONS INC.						
47893	1	05420	3702	C.C. COLLEC.-MAINT.& REPR. MEDICAL SUPPLIES - OFFICE	46644	06/29/16		06/29/16		59.20
										59.20

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
2439				VERIZON -7041						
	47904	1	05422 3601	R.C. COLLEC.-UTILITIES	060716-7041	06/29/16		06/29/16		194.94
				JUNE 7 - JULY 6, 2016						
										194.94

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
06		REFUSE								
241				C.C. SOLID WASTE AUTHORITY						
	47823	1	06427 4502	LANDFILL FEES WEEK 6/8/16 - 6/14/16	44140	06/29/16		06/29/16		6,766.60
	47824	1	06427 4502	LANDFILL FEES WEEK 6/16/16 - 6/22/16	44217	06/29/16		06/29/16		6,713.43
										13,480.03
3713				TURNER, NANCY						
	47901	1	06427 4500	CONTRACTED SERV. REIMBURSEMENT FOR TRASH CAN	062216	06/29/16		06/29/16		13.75
										13.75
										125,723.49
										0 Printed, totaling 125,723.49

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	85,744.77	GENERAL FUND
03	03	15,338.76	SINKING FUND
05	05	11,146.18	SEWER OPERATING
06	06	13,493.78	REFUSE
		125,723.49	

PERIOD SUMMARY

Period	Amount
1606	125,723.49
	125,723.49

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MARP05 run by BRIAN

4 : 20 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
05		SEWER OPERATING								
425		EAST GOSHEN TOWNSHIP - GENERAL								
47910	1	05420	1400	C.C. METERS -WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,108.18
47910	2	05420	2510	C.C. METERS -VEHICLE OPER. 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,248.01
47910	3	05420	1402	C.C. COLLECTION - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	8,538.48
47910	4	05420	2512	C.C. COLLEC.-VEHICLE OPER. 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	8,260.20
47910	5	05420	1401	C.C. INTERCEPTOR - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	320.30
47910	6	05420	2511	C.C. INTERCPT-VEHICLE OPER 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	435.88
47910	7	05420	1405	ASHBRIDGE WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,067.96
47910	8	05420	2515	ASHBRIDGE - VEHICLE OPER 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	1,171.84
47910	9	05420	1406	MILL VALLEY - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,470.85
47910	10	05420	2516	MILL VALLEY - VEHICLE OPER 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	1,267.50
47910	11	05422	1401	R.C. COLLEC. - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	6,315.50
47910	12	05422	2511	R.C. COLLEC-VEHICLE OPER. 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	3,370.83
47910	13	05422	1400	R.C. STP- WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,674.33
47910	14	05422	2510	R.C. STP-VEHICLE OPER. 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	2,542.86
47910	15	05429	1401	PA ONE CALL - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	217.60
47910	16	05429	1400	ADMIN. - WAGES 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	17,508.82
47910	17	05429	3500	ADMIN. - INSURANCE 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	7,045.16
47910	18	05429	3730	ADMIN.-BLDG.OVERHEAD 2ND QTR. 2016 REIMBURSE - GEN. FUND	063016-2	06/30/16	06/30/16	06/30/16	2464	7,066.86

75,631.16										

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
06				REFUSE						
425				EAST GOSHEN TOWNSHIP - GENERAL						
	47911	1	06427 1400	REFUSE - WAGES	063016-2	06/30/16	06/30/16	06/30/16	453	14,298.00
				2ND QTR. 2016 REIMBURSE - GEN. FUND						
	47911	2	06427 3730	ADMIN.BLDG.OVERHEAD	063016-2	06/30/16	06/30/16	06/30/16	453	3,744.00
				2ND QTR. 2016 REIMBURSE - GEN. FUND						
										18,042.00

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MARP05 run by BRIAN

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
07				MUNICIPAL AUTHORITY						
425				EAST GOSHEN TOWNSHIP - GENERAL						
	47912	1	07424 1400	ADMINISTRATIVE WAGES	063016-2	06/30/16	06/30/16	06/30/16	3021	7,705.49
				2ND QTR. 2016 REIMBURSE - GEN. FUND						
										7,705.49
										101,378.65
3 Printed, totaling										101,378.65

FUND SUMMARY

Fund	Bank Account	Amount	Description
05	05	75,631.16	SEWER OPERATING
06	06	18,042.00	REFUSE
07	07	7,705.49	MUNICIPAL AUTHORITY
		101,378.65	

PERIOD SUMMARY

Period	Amount
1606	101,378.65
	101,378.65

PLGIT 1107.1010																
DATE	DESCRIPTION	TOTAL	1401.3000	1407.2130	1409.3740	1413.3000	1430.2330	1437.2460	1438.2450	1452.2025	1452.3020	1452.3210	1454.3708	1454.3710	1487.4600	
	RICK SMITH															
4/27/2016	WPENGINE	29.00		29.00												
4/29/2016	WEB NETWORK SOLUTIONS (Domain name renewal)	184.95		184.95												
5/2/2016	AT&T DATA - Ipad (Janet)	14.99		14.99												
5/10/2016	AMAZON - Powered beverage mix	63.86					63.86									
5/10/2016	AT&T DATA - Ipad (Chuck)	14.99		14.99												
5/13/2016	AMAZON - Powered beverage mix	126.98					126.98									
5/17/2016	AT&T DATA - upgrade for Chuck	30.00		30.00												
5/20/2016	ZAPCO - Tri fold cards - codes	37.00				37.00										
5/19/2016	STUDENT SERVICES - Brian's school books	84.00													84.00	
5/25/2016	DUNKIN DONUTS - BOS MEETING	17.98		17.98												
5/27/2016	WP ENGINE	29.00		29.00												
5/27/2016	FENCEWORKS - fencing - Plank House	378.77			378.77											
		\$1,011.52														
	MARK MILLER															
5/3/2016	AT&T DATA IPAD - S. Walker	30.00		30.00												
5/3/2016	U-HAUL - Propane for paver	29.93				29.93										
5/3/2016	HOME DEPOT - tank exchange	59.91					59.91									
5/6/2016	STAPLES - Memory cards - trail cameras	203.39						203.39								
5/6/2016	PEPBOYS - Truck cleaning supplies	148.21				148.21										
5/12/2016	DELVACCHIO - Landscaping	149.98												149.98		
5/19/2016	SAM'S CLUB - Candy & snacks \$ to be reimbursed	126.96		126.96												
5/25/2016	JOEY'S PIZZA - pizza for PW	110.00						110.00								
		\$858.38														
	JASON LANG															
4/28/2016	PA CHILDBABUSE CLEARANCE - McDonald	16.00								16.00						
4/27/2016	HOME DEPOT	59.29										17.32	41.97			
5/20/2016	Giant - NYC trip snacks	22.54									22.54					
5/20/2016	PA CHILDBABUSE CLEARANCE - Hartnett	8.00								8.00						
5/24/2016	PA CHILDBABUSE CLEARANCE - Davies	16.00								16.00						
		\$121.83														
	GRAND TOTAL	1,991.73	144.94	332.93	378.77	37.00	178.14	250.75	313.39	40.00	22.54	17.32	41.97	149.98	84.00	

/E's made

Add to Master Credit Card List



777 East Park Drive
2nd Floor
Harrisburg, PA 17111
Phone (717) 562-5052
janet.miller@verizon.com

June 17, 2016

Louis F. Smith, Jr.
Township Manager
East Goshen Township
1580 Paoli Pike
West Chester, PA 19380

Re: Verizon Fios TV Service Interruptions

Dear Municipal Official:

This letter serves as notice required by the Customer Service Standards set forth in the Cable Franchise Agreement entered into between Verizon Pennsylvania LLC ("Verizon") and East Goshen Township.

Due to problems experienced by the provider, content was unavailable to Verizon video subscribers on WYBE Channel 35 (MIND TV) between 5:30 a.m. and 10:30 a.m. on May 31, 2016 and between 9:34 p.m. on June 5, 2016 and 2:37a.m. on June 6, 2016. Content also was unavailable on WYBE Channels 475/477/478 (NHK World News/France24 News/Russian RT News) between 12:48 p.m. and 7:00 p.m. on June 5, 2016.

Please call me if you have questions regarding this notice or any other Fios TV service matter.

Sincerely,

Janet Miller
Verizon Fios TV
Franchise Service Manager

cc: Kristin S. Camp, Esquire

Memo

To: Board of Supervisors
From: Joanne Morgan
RE: Right-to-know Quarterly Report
Date: April 2016

April-May-June 2016

The following requests were received this quarter:

Jenn Reynolds
930 Bedford Road
York, PA 17404
Sent by Fax only 717-650-2114
Request for in-ground pool permits from 03/01/2016 thru 03/31/2016

Kim Brown
Tague Lumber Building Materials Distribution
325 Media Station Road
Media, PA 19063
Submitted a request for commercial and residential building and construction permits records for the month of March 2016.
Request information sent by e-mail.

John McGillian
1622 Williams Way
West Chester, PA 19380
Request for a plot plan for 1622 Williams Way
Message was e-mailed and faxed.

Kevin & Sharon Rafferty
36 Sherman Drive
Malvern, PA 19355
Request for financial fund to assist Homeowners in the Spring Meadow Development (East Goshen Township)
Message mailed.

Barbara Harkness
1782 Jefferson Downs
West Chester, PA 19380
Plans for house; 1782 Jefferson Downs.
Plans left at front desk in the lobby.

Lisa Dyer
555 Lancaster Avenue
Berwyn, PA 19312
Requested a monthly summary of residential building permits for all new construction; houses, renovations or additions issued in March 2016.
E-mailed: Building Permits are available on Township website.

Trisha Frassetto
Signature Information Solutions, LLC
P.O. Box 8488
Trenton, NJ 08650
Letter sent in requesting a copy of the database where the Township maintains the agencies for real estate tax collections payments as of the request fulfillment date for 2016 tax year.
Brian McCool forwards the tax information to Signature Solutions, LLC.

Tague Lumber
325 Media Station Road
Media, PA 19063
Request for commercial and residential building/construction permits for the month of March 2016.
Information e-mailed that the report is on the Township website.

Katherine Kerr
CIS
170 Kinnelon Road
Kinnelon, NJ 07405
Requested information on the HVAC System Plank House Bid due 4/26/2016
Information e-mailed

Jen Reynolds
930 Bedford Road
York, PA 17404
Requesting copies of all in ground pool permits issued between 04/01/2016 thru 04/30/2016.
Information faxed to Jen Reynolds

Virginia B. Berger
707 W. Spring Garden Street
Palmyra, NJ 08065

Penn Liberty Bank is requesting to obtain any sign information at 1301 Paoli Pike. They are changing their name.

Responded by e-mail.

Trisha Frassetto
Signature Information Solutions, LLC
P.O. Box 848
Trenton, NJ 08050-0488
sisdatagroup@signatureinfo.com

Requested a copy of the database where we maintain the agencies real estate tax collection payments as of the request fulfillment date for the 2016 tax year

Responded by e-mail.

Lisa Dyer
555 Lancaster Avenue
Berwyn, PA 19312

Please provide a monthly summary of residential building permits for all new construction such as houses, renovations or additions issued in April 2016.

Responded by email.

James C. Dalton, Eq.
17 West Gay Street
West Chester, PA 19380

Please provide building permits issued to QVC for 1365 Enterprise Drive from January 1, 2012 through the present date. The plans are available at the Township Building for viewing.

Mr. Frank Wiley
11067 Lincoln Drive
West Chester, PA 19380

Requested a plot plan for 1107 Lincoln Drive

Paper copy at the Township Building Office. There was an electronic copy sent of Lincoln Village.

Jennifer Masiko
Keller Williams Real Estate, Brandywine Valley
276B Dilworthtown Road, West Chester, PA 19382
Requested building permit information for 1518 Greenhill Road
Copy of Building Permit Information sent.

Jim Seeley
47 Lochwood Lane
West Chester, PA 19380
Request for Brakman property subdivision plan, post construction storm water narrative (electronic format)
Sent e-mail

Nicole Mijares
American Transparency
P.O. Box 970999
Boca Raton, FL 33497

Requested an electronic copy of any and all employees for the years of 2015. This would include salaries, date of hire, and overtime wages.
Information was e-mailed.

Trisha Frassetto
Signature Information Solutions, LLC
sisdatagroup@signatureinfo.com
P.O. Box 8488
Trenton, NJ 08650-0488
Requesting a copy of the database where you maintain the agencies real estate tax collection payments as of the fulfillment date for the 2016 tax year.

Jenn Reynolds
930 Bedford Road
York, PA 17404
Letter requesting copies of all in-ground pool permits issued between 05/01/2016 thru 5/30/2016.
Information needed is job address, homeowners name contractors name and job cost.

Greenscape Tree Services
115 Glenside Avenue, Suite 9
Glenside, PA 19038
Requesting information on 2015 Tree Pruning and Tree Removal or 2014 & 2013 Tree Pruning and Removal.

Lisa Dyer
555 Lancaster Avenue
Berwyn, PA 19312

Requesting monthly building permit information for all new construction for houses, renovations or additions permitted.

Ken Deloian
Smart Procure
700 W. Hillsboro
Blvd Suite 4-100
Deerfield Beach, FL 33313

Requested invoice information for the record keeping system: Unique identifier number such as PO#, check invoice number, date description and price.