

AGENDA
EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS
 Tuesday, July 3, 2018
 7:00 PM

6:00 PM Executive Session – Legal Matter

1. Call to Order (7:00 PM)
2. Pledge of Allegiance
3. Moment of Silence – Supervisor Carmen Battavio
4. Announce that the meeting is being livestreamed
5. Chairman’s Report - none
6. Public Comment on non-agenda items (7:05 PM to 7:35 PM)
7. Emergency Services Reports
 - a. WEGO – none
 - b. Goshen Fire Co – none
 - c. Malvern Fire Co – none
 - d. Good Fellowship – none
 - e. Fire Marshal - none
8. Financial Report – none
9. Approval of Minutes and Treasurer’s Report (7:35 PM to 7:40 PM)
 - a. [Minutes – June 19, 2018](#)
 - b. [Treasurers Report – June 28, 2018](#)
10. Public Hearing – none
11. Old Business - none
12. New Business
 - a. [Consider amendment to Noise Ordinance](#) (7:40 PM to 7:50 PM)
 - b. [Consider Carpet proposals](#) (7:50 PM to 8:00 PM)
 - c. [Consider EIT Collection letter](#) (8:00 PM to 8:10 PM)
 - d. [Consider DEP Growing Greener Plus Grant Application](#) (8:10 PM to 8:20 PM)
13. Any Other Matter
14. Liaison Reports - none
15. Correspondence, Reports of Interest (8:20 PM to 8:30 PM)
 - a. [June 2018 Compliance Audit for Firemen’s Pension Plan](#)
16. Adjournment (8:30 PM)

Meetings & Dates of Importance

July 04, 2018	Office Closed	-----
July 05, 2018	Farmers Market	03:00pm
July 09, 2018	Municipal Authority	07:00pm
July 11, 2018	Conservancy Board/Marydell Pond	07:00pm
July 11, 2018	Planning Commission	07:00pm
July 12, 2018	Farmers Market	03:00pm
July 12, 2018	Historical Commission	07:00pm

July 16, 2018	Futurist Committee	07:00pm
July 17, 2018	Board of Supervisors	07:00pm
July 18, 2018	Planning Commission	07:00pm
July 19, 2018	Farmers Market	03:00pm
July 26, 2018	Farmers Market	03:00pm

Newsletter Deadlines for Fall of 2018: August 1st

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

Public Comment – Pursuant to Section 710.1 of the Sunshine Act the Township is required to include an opportunity for public comment agenda which is intended to allow residents and/or taxpayers to comment on matters of concern, official action or deliberation which are or may be before the Board of Supervisors. Matters of concern which merit additional research will be placed on the agenda for the next meeting.

Constant Contact - Want more information about the latest news in the Township and surrounding area? East Goshen Township and Chester County offer two valuable resources to stay informed about important local issues. East Goshen communicates information by email about all Township news through Constant Contact. To sign up, go to www.eastgoshen.org, and click the “E-notification & Emergency Alert” button on the left side of the homepage. Chester County offers an emergency notification system called ReadyChesco, which notifies residents about public safety emergencies in the area via text, email and cell phone call. Signing up is a great way to keep you and your loved ones safe when disaster strikes. Visit www.readychesco.org to sign up today!

Smart 911 - Smart911 is a new service in Chester County that allows you to create a Safety Profile at www.smart911.com that includes details you want the 9-1-1 center and public safety response teams to know about your household in an emergency. When you dial 9-1-1, from a phone associated with your Safety Profile that information automatically displays to the 9-1-1 call taker allowing them to send responders based on up-to-date location and emergency information. With your Safety Profile, responders can arrive aware of many details they would not otherwise know. Fire crews can arrive knowing exactly how many people live in your home and where the bedrooms are located. EMS personnel can know family members’ allergies or specific medical conditions. And police can access a photo of a missing family member in seconds rather than minutes or hours, helping the search start faster.

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**EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS MEETING
1580 PAOLI PIKE
TUESDAY, JUNE 19, 2018
DRAFT MINUTES**

7 **Present:** Chairman Marty Shane; Vice-Chair Carmen Battavio; Members David
8 Shuey and Mike Lynch; Assistant Township Manager & Finance Director Jon Altshul;
9 Township Solicitor Ryan Jennings and Erich Meyer (Conservancy Board).

10
11 **Call to Order & Pledge of Allegiance**

12 Marty called the meeting to order at 7:00 p.m. and asked Christina Boylan, the
13 Township's new staff accountant, to lead the pledge of allegiance.

14
15 **Moment of Silence**

16 Carmen called for a moment of silence to honor our troops and the victims of recent
17 mass shootings

18
19 **Recording**

20 The Township livestreamed the meeting on the Township's [YouTube page](#). The
21 meeting will be available for re-viewing on Wednesday, June 20th.

22
23 **Chairman's Report**

24 Marty made the following announcements:

- 25 • The Board met in Executive Session prior to tonight's meeting to discuss a
26 personnel matter.
- 27 • PennDOT will be making repairs to the bridge on Morstein Road that
28 crosses over Route 202. The bridge will be closed and a detour will be
29 posted. The work is expected to begin on June 25th and be completed by
30 the time school opens in the fall.
- 31 • Community Day is scheduled for June 30, 2018.

32
33 **Public Comments**

34 None

35
36 **WEGO Police Report**

37 Chief Bernot reported that WEGO has a new website called CRIMEWATCH that
38 allows residents to track crimes and report tips. She stated that WEGO's Community
39 Service Officer will be at Community Day on June 30th and encouraged residents and
40 their children to visit WEGO's station at the event. She stated that WEGO will hold
41 another Citizens' Police Academy this year and encouraged residents to sign up.
42 Finally, she reported that there's been an uptick in road rage incidents recently.

43
44 **Malvern Fire Company-May Report**

1 Carmen reported that Malvern responded to 37 calls from East Goshen in May, all
2 for Advanced Life Support.

3
4 **Good Fellowship Ambulance-May Report**

5 Carmen reported that Good Fellowship responded to 54 ALS calls from East Goshen
6 in May.

7
8 **May Financial Report**

9 Jon reported that the Township had a positive budget variance in the General Fund
10 of \$222,672 through May. He noted that Public Works is well under-budget due to
11 the timing of planned storm water and road improvements. He also observed that
12 Earned Income Tax was somewhat under-budget through May, but that it
13 rebounded in early June and is now on target again. He added that Real Estate
14 Transfer Tax is doing well due largely to the sale of a mid-sized commercial building
15 in May. Finally, he observed that he over budgeted the principal payment this year
16 for the 2008 Municipal Authority Notes due to an error in a spreadsheet.
17 Accordingly, the Sewer Fund is in strong shape.

18
19 **Public Hearing—Consider Amendment to Park Ordinance**

20 The Board of Supervisors held a Public Hearing on an Amendment to the Park
21 Ordinance to allow for the possession, use or sale of alcoholic beverages in the Park
22 as specifically authorized by resolution and to prohibit pets on the Destination
23 Playground. Carmen made a motion to add language to clarify that alcoholic
24 beverages be specifically authorized “for Township functions only” in Section 163-
25 3.P in the proposed Park Ordinance amendment and to approve the proposed
26 changes to Chapter 163 of the East Goshen Township Code, as amended. Mike
27 seconded the motion. The motion passed 4-0.

28
29 A court reporter was present and will provide a full transcript of the hearing. A
30 copy of the transcript of the public hearing will be appended to the minutes of this
31 meeting once the decision becomes “final, binding and nonappealable”.

32
33 **Approval of Minutes, June 5, 2018 & Treasurer’s Report, June 14, 2018**

34 Mike made a motion to approve the minutes of June 5, 2018 and the Treasurer’s
35 Report of June 14, 2018. David seconded the motion. The motion passed 4-0.

36
37 **Consider Temporary Speed Bumps for Charter Chase**

38 Marty reported that 53 of the 98 homes in Charter Chase responded in favor of
39 installing temporary speed humps on Waterford Road while the Morstein Road
40 bridge is under repair this summer. Mike asked how many residents voted against
41 the temporary speed humps. Carmen made a motion to install temporary speed
42 humps at the following locations: on Waterford Road just north of Wexford Circle,
43 between 1216 and 1218 Waterford Road, between 1226 and 1228 Waterford Road,
44 and between 1238 and 1240 Waterford Road. David seconded the motion. The
45 motion passed 4-0.

1 **Consider Recommendation on May 16th Action Items**

2 David summarized Rick's memo on proposed follow-up steps from the May 16th
3 pipeline meeting. He stated that a committee of Rick, Mike, John Snyder, Nate Cline
4 and him would meet in July to prioritize, analyze and cost out the various
5 recommendations made and report back to the Board at the August 7th meeting.
6 Mike stated that John and Nate would provide an important perspective on some of
7 the technical recommendations. Mike added that a new pipeline task force could be
8 created after the August 7th meeting that may include a broad representation of
9 interested residents.

10
11 Lex Pavlo, 611 S. Speakman Lane, expressed concern about the fact that the Board is
12 waiting until August to take action on the recommendations from the May meeting.
13

14 David stated that the Board's work opposing the pipeline continues on multiple
15 tracks simultaneously and noted that he is currently communicating with elected
16 officials from 87 other municipalities about collaborating on pipeline initiatives and
17 that action on the risk assessment is likely to be forthcoming.
18

19 Mike added that it's important to have people like Nate and John on the committee
20 to ensure that technical matters, such as valve siting and air quality, can be properly
21 analyzed. He stated that many of the costs to be analyzed will need authorization
22 from the full Board of Supervisors.
23

24 Bernie Greenberg, 894 Jefferson Way, stated that the Township needs to move
25 aggressively, particularly about safety valves, as Sunoco will resume drilling soon.
26 Marty observed that Senator Dinniman had introduced legislation about safety
27 valves. Marty and Carmen indicated that the legislation would apply to Mariner East
28 2 & 2X.
29

30 Bill Wegeman, 629 N. Speakman Lane, raised concerns about the timing of the
31 group's work and emphasized that air quality needs to be the group's first priority.
32 David reiterated that having Nate and John on the committee would be helpful in
33 addressing technical concerns around air quality. Mike observed that the Clean Air
34 Act delegates authority for air quality matters to the DEP and not municipalities. He
35 asked Jon to follow up with Nate and DEP about what steps the Township can legally
36 take around air quality.
37

38 Judy DiFonzo, 462 Gateswood Drive, stated that the Township needs to measure the
39 baseline air quality and that DEP has specifications and approved labs for air quality
40 testing.
41

42 **Consider New Residential Development Regulations**

43 Carmen made a motion to authorize Thomas Comitta Associates Inc to work with
44 staff and the Planning Commission to conduct the planning exercise outlined by TCA
45 and present their findings to the Board for consideration on the best course of
46 action moving forward.

1 Mike asked for the motion to be amended to cap the expense in an amount not to
2 exceed \$8,500, which Carmen agreed to. David seconded the motion.

3
4 The motion passed 4-0.

5
6 **Consider Chickens on Residential Parcels**

7 Mike highlighted a number of concerns raised in an email from Janet, who was
8 unable to attend tonight's meeting, including that she is opposed to chickens on
9 parcels less than an acre and that 20 chickens is an agricultural and commercial use,
10 not a private use. Mike agreed with Janet's position. He noted that East Bradford
11 Township recently amended its chicken ordinance and that residents with chickens
12 frequently have more eggs than they can reasonably eat. He also observed that it is
13 difficult to determine the sex of newborn chicks and that chicken owners may
14 inadvertently end up with roosters. He added that chickens can also raise noise and
15 odor issues and are vulnerable to predators, such as foxes. Mike suggested that the
16 ordinance be clear about what the permit fee would be. He suggested that the
17 Planning Commission and staff review East Bradford's chicken ordinance.

18
19 David reiterated Mike's concern about residents having 20 chickens.

20
21 The matter was tabled pending further review by the Planning Commission.

22
23 **Consider Resolution 2018-181 concerning Paoli Pike Trail Segment B Grant**

24 Carmen made a motion to adopt Resolution 2018-181 authorizing submission of a
25 Commonwealth Financing Authority Multimodal Transportation Fund Grant
26 Application in the amount of \$1,866,000 for construction and inspection of Segment
27 B of the Paoli Pike Trail. David seconded the motion. The motion passed 4-0.

28
29 **Consider Sale of Sweeper**

30 Carmen made a motion to purchase a Tymco street sweeper for \$223,400 from
31 Golden Equipment and list the old Tymco street sweeper on Municibid. David
32 seconded. The motion passed 4-0.

33
34 **Consider Recommendation for Ponds**

35 Jon recommended that Rick, Mike and David meet to identify a second pond to
36 rehabilitate now, so that the Township can begin the permitting process for this
37 second pond and ensure that the plan to dredge one pond per year stays on track.
38 Mike and David were receptive to this recommendation.

39
40 **Consider Recommendation for Roadside Litter Service**

41 Mike outlined the rationale for a monthly roadside litter service that would collect
42 rubbish in right-of-ways. Carmen stated that the Township should start an "Adopt-a-
43 Road" targeting area businesses. Marty raised concerns about how sustainable an
44 Adopt-a-Road program would be. Mike noted that the \$120 per hour figure in the
45 memo did not match the \$150 per hour figure in the contract. He observed that East

1 Bradford pays \$120 per hour for this service. David observed that the math for the
2 total cost of \$10,900 did not add up.

3
4 David made a motion to accept the proposal to provide road side litter collection
5 service from AJ Blosenski at a cost not to exceed \$120 per hour. Carmen seconded
6 the motion.

7
8 The motion passed 4-0.

9
10 **Consider Letter of Support for West Goshen Sewer Authority's Grant**
11 **Application**

12 Mike made a motion to authorize the Chairman to sign a letter of support to the
13 Secretary of the PA Department of Environmental Protection for West Goshen
14 Sewer Authority's Goose Creek Riparian Buffer project. Carmen seconded. The
15 motion passed 4-0.

16
17 **Consider Storm Water Operation and Maintenance Agreement for 1326 E.**
18 **Strasburg Road**

19 Carmen made a motion to authorize the Chairman to execute a storm water
20 operation and maintenance agreement for 1326 E. Strasburg Road. David seconded.
21 The motion passed 4-0.

22
23 **Any Other Matter**

24 Marty described a conversation he had with Mark Freed at a recent CCATO meeting
25 about whether the PUC's decision in response to Senator Dinniman's petition for
26 emergency relief applied only to West Whiteland Township or to all municipalities
27 affected by Mariner East. Mr. Freed did not know, but suggested that the Township
28 either file a complaint with the PUC separately or as part of a group of municipalities
29 or write a letter directly to the Secretary of the PUC asking for clarification. Marty
30 indicated that writing a letter to the PUC Secretary was probably the easiest way to
31 get resolution on this matter.

32
33 David made a motion to direct staff to draft a letter to the Secretary of the PUC and
34 authorize the Chairman to sign it after legal review. Mike seconded. The motion
35 passed 4-0.

36
37 Marty asked the Board to review the list of pending items that Rick prepared.

38
39 Marty reported that he attended the Futurists Committee meeting last night and
40 that there was considerable discussion around implementing the Paoli Pike Corridor
41 Master Plan. He asked Jon to discuss the thinking around whether the final selection
42 of the new Township logo should be made by popular vote of residents or by the
43 Board. Jon suggested a hybrid solution whereby the three final designs could be
44 posted for a couple consecutive weeks at the Farmers Market to solicit public
45 opinion that would be compiled and shared with the Board, but that the final
46 decision be made by the Board. Once the Board makes its decision, the winning

1 design could still be publicly unveiled at a Township event at the Park in late
2 summer. The Board was agreeable to this approach.

3

4 **Adjournment**

5 Carmen made a motion to adjourn at 9:20. Mike seconded the motion. The motion
6 passed 4-0.

7

8 Respectfully submitted,

9 *Jon Altshul*

10 *Recording Secretary*

11

12 Attachments: June 14, 2018 Treasurer's Report

13

June 14, 2018

**TREASURER'S REPORT
2018 RECEIPTS AND BILLS**

GENERAL FUND

Real Estate Tax	\$27,086.42	Accounts Payable	\$497,668.54
Earned Income Tax	\$377,066.30	<u>Electronic Pmts:</u>	
Local Service Tax	\$14,530.72	Credit Card	\$0.00
Transfer Tax	\$0.00	Postage	\$1,000.00
<i>General Fund Interest Earned</i>	\$7,311.79	Debt Service	\$0.00
Total Other Revenue	<u>\$29,710.68</u>	Payroll	<u>\$139,064.81</u>
Total Receipts:	<u>\$455,705.91</u>	Total Expenditures:	<u>\$637,733.35</u>

STATE LIQUID FUELS FUND

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

CAPITAL RESERVE FUND

Receipts	\$0.00	Accounts Payable	\$161,931.88
<i>Interest Earned</i>	13,985.85	<u>Credit Card</u>	
Total Sinking Fund:	<u>\$13,985.85</u>	Total Expenditures:	<u>\$161,931.88</u>

TRANSPORTATION FUND

Receipts	\$0.00		
<i>Interest Earned</i>	858.31	Expenditures:	<u>\$0.00</u>
Total Sinking Fund:	<u>\$858.31</u>		

SEWER OPERATING FUND

Receipts	87,926.65	Accounts Payable	\$202,521.54
<i>Interest Earned</i>	1,094.49	Debt Service	\$0.00
Total Sewer:	<u>\$89,021.14</u>	<u>Credit Card</u>	\$0.00
		Total Expenditures:	<u>\$202,521.54</u>

REFUSE FUND

Receipts	31,740.85		
<i>Interest Earned</i>	<u>\$2,485.35</u>	Expenditures:	<u>\$70,559.09</u>
Total Refuse:	<u>\$34,226.20</u>		

BOND FUND

Receipts	\$0.00	Accounts Payable	\$0.00
<i>Interest Earned</i>	9,830.35	<u>Credit Card</u>	\$0.00
Total Sewer Sinking Fund:	<u>\$9,830.35</u>	Total Expenditures:	<u>\$0.00</u>

SEWER CAPITAL RESERVE FUND

Receipts	\$0.00		
<i>Interest Earned</i>	872.60	Expenditures:	<u>\$0.00</u>
Total Sewer Sinking Fund:	<u>\$872.60</u>		

OPERATING RESERVE FUND

Receipts	\$0.00		
<i>Interest Earned</i>	799.14	Expenditures:	<u>\$0.00</u>
Total Operating Reserve Fund:	<u>\$799.14</u>		

1

June 28, 2018

**TREASURER'S REPORT
2018 RECEIPTS AND BILLS**

GENERAL FUND

Real Estate Tax	\$24,798.63	Accounts Payable	\$47,899.43
Earned Income Tax	\$25,000.00	<u>Electronic Pmts:</u>	
Local Service Tax	\$500.00	Credit Card	\$3,312.85
Transfer Tax	\$60,275.67	Postage	\$0.00
General Fund Interest Earned	\$0.00	Debt Service	\$9,391.49
Total Other Revenue	\$109,642.85	Payroll	\$125,686.80
Total Receipts:	<u>\$220,217.15</u>	Total Expenditures:	<u>\$431,207.91</u>

STATE LIQUID FUELS FUND

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

CAPITAL RESERVE FUND

Receipts	\$0.00	Accounts Payable	\$449,460.07
Interest Earned	11,642.92	Credit Card	\$191.45
Total Sinking Fund:	<u>\$11,642.92</u>	Total Expenditures:	<u>\$449,651.52</u>

TRANSPORTATION FUND

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

SEWER OPERATING FUND

Receipts	56,648.07	Accounts Payable	\$59,253.80
Interest Earned		Debt Service	\$374,240.59
Total Sewer:	<u>\$56,648.07</u>	Credit Card	\$1,204.00
		Total Expenditures:	<u>\$434,698.39</u>

REFUSE FUND

Receipts	10,306.33		
Interest Earned			
Total Refuse:	<u>\$10,306.33</u>	Expenditures:	<u>\$70,931.59</u>

BOND FUND

Receipts	\$0.00	Accounts Payable	\$38,505.99
Interest Earned		Credit Card	\$0.00
Total Sewer Sinking Fund:	<u>\$0.00</u>	Total Expenditures:	<u>\$38,505.99</u>

SEWER CAPITAL RESERVE FUND

Receipts	\$0.00		
Interest Earned			
Total Sewer Sinking Fund:	<u>\$0.00</u>	Expenditures:	<u>\$15.00</u>

OPERATING RESERVE FUND

Receipts	\$0.00		
Interest Earned			
Total Operating Reserve Fund:	<u>\$0.00</u>	Expenditures:	<u>\$15.00</u>

**EAST GOSHEN TOWNSHIP
MEMORANDUM**

TO: BOARD OF SUPERVISORS
FROM: JON ALTSHUL
SUBJECT: PROPOSED PAYMENTS OF BILLS
DATE: JUNE 28, 2018

Please accept the attached Treasurer's Report and Expenditure Register Report for consideration by the Board of Supervisors.

Recommended motion: Mr. Chairman, I move that we approve the expenditures as presented in the Expenditure Register and as summarized in the Treasurer's Report.

EAST GOSHEN TOWNSHIP
MONTHLY DEBT PAYMENT BREAKDOWN
June 25, 2018

GENERAL FUND:

Interest payment	Principal payment	Year of Issuance	Loan Description	Original loan amount	Remaining Principal	Retirement Date
\$7,589.19	\$0	2003	Multi purpose 9 projects	\$5,500,000	\$2,113,000	2023
\$1,563.10	\$0	1999	Applebrook Park	\$3,000,000	\$462,000	2019
\$239.20	\$0	2000	Spray Irrigation	\$287,000	\$69,000	2021

SEWER FUND:

Interest payment	Principal payment		Loan Description	Original loan amount	Remaining Principal	Retirement Date
\$22,859.10	\$346,000.00	2008	RCSTP Expansion	\$9,500,000	\$6,581,000	2032
\$5,381.49	\$0.00	2013	Diversion Projects	\$2,500,000	\$2,118,000	2033

Monthly DVRFA loan payments
 June 2018

Account #	Sub #	Description	DR	CR
01472	7310	BOND INTEREST	1,563.10	
01100	1030	GENERAL FUND FNB		1,563.10
		To record DVRFA loan pmt June 25, 2018		
01472	7330	PUBLIC WORKS BLDG INTEREST	3,447.13	
01472	7340	REFURBISH T/B INTEREST	689.43	
01472	7345	WILLISTOWN CONSERVANCY	413.65	
01472	7350	PAOLI PIKE AND 352	1,966.24	
01472	7355	WESTTOWN RD BRIDGE	601.18	
01472	7360	PARK BRIDGE OVER RIDLEY	172.36	
01472	7365	PARK WARNING APPLEBROOK	57.91	
01472	7370	PURCHASE LOT WESTTOWN WAY	68.94	
01472	7375	PAOLI PIKE LEFT TURN	172.36	
01100	1030	GENERAL FUND FNB		7,589.19
		To record DVRFA loan pmt June 25, 2018		
01472	7320	SPRAY IRRIGATION INTEREST	239.20	
01100	1030	GENERAL FUND FNB		239.20
		To record DVRFA loan pmt June 25, 2018		
05472	7240	DIVERSION LOAN - INTEREST	5,381.49	
05100	1030	SEWER CHECKING ACCOUNT FNB		5,381.49
		To record DVRFA loan pmt June 25, 2018		
05471	7220	DVRFA Principal on \$9,500,000 Loan	346,000.00	
05472	7220	DVRFA Interest on \$9,500,000 Loan	22,589.10	
05100	1030	Sewer Checking - FNB		368,589.10
		To record DVRFA loan pmt June 25, 2018		

383,362.08 383,362.08

Invoice

Delaware Valley Regional Finance Authority



<u>Billing Date</u>	<u>Due Date</u>
6/7/2018	6/25/2018

<u>Amount Due</u>
\$9,391.49
Please do not send a check! Auto Debit to occur on payment date.

East Goshen Township
 Mr. Jon Altshul, Chief Financial Officer
 1580 Paoli Pike
 West Chester PA 19380

Please retain this portion for your records

Loan Description: East Goshen Township

Interest Calculation Detail:

Period	Amount of Principal Repaid	Amount Disbursed	Loan Outstanding	Rate	Number of Days	Interest Due	Principal Due	Note Description	
5/25/2018 6/25/2018	\$0.00	\$0.00	\$462,000.00	4.0600%	30	\$1,563.10	\$0.00	1999 Note	
Totals		\$0.00	\$0.00						
5/25/2018 6/25/2018	\$0.00	\$0.00	\$69,000.00	4.1600%	30	\$239.20	\$0.00	2000 Note	
Totals		\$0.00	\$0.00						
5/25/2018 6/25/2018	\$0.00	\$0.00	\$2,113,000.00	4.3100%	30	\$7,589.19	\$0.00	2003 Note	
Totals		\$0.00	\$0.00						

Interest Amount Due: \$9,391.49
 Principal Amount Due: \$0.00

Total Amount Due: \$9,391.49

Payment will be debited from your bank account on the above referenced due date per the ACH instructions that we have on file.

Contact DAPS - Participant Accounting at DAPSParticipantAccounting@wellsfargo.com with questions regarding to this invoice.

Invoice

**Delaware Valley Regional
Finance Authority**



<u>Billing Date</u>	<u>Due Date</u>
6/7/2018	6/25/2018

<u>Amount Due</u>
\$368,859.10
Please do not send a check! Auto Debit to occur on payment date.

East Goshen Municipal Authority
 Mr. Jon Altshul, Chief Financial Officer
 1580 Paoli Pike
 West Chester PA 19380

Please retain this portion for your records

Loan Description: East Goshen Municipal Authority

Interest Calculation Detail:

Period	Amount of Principal Repaid	Amount Disbursed	Loan Outstanding	Rate	Number of Days	Interest Due	Principal Due	Note Description
5/25/2018 6/25/2018	\$0.00	\$0.00	\$6,927,000.00	3.9600%	30	\$22,859.10	\$346,000.00	2008 A-1 Note
Totals		\$0.00	\$0.00					

Interest Amount Due: \$22,859.10
 Principal Amount Due: \$346,000.00

Total Amount Due: \$368,859.10

Payment will be debited from your bank account on the above referenced due date per the ACH instructions that we have on file.
 Contact DAPS - Participant Accounting at DAPSParticipantAccounting@wellsfargo.com with questions regarding to this invoice.

Invoice

Delaware Valley Regional Finance Authority



<u>Billing Date</u>	<u>Due Date</u>
6/7/2018	6/25/2018

<u>Amount Due</u>
\$5,381.49
Please do not send a check! Auto Debit to occur on payment date.

East Goshen Municipal Authority
Mr. Jon Altshul, Chief Financial Officer
1580 Paoli Pike
West Chester PA 19380

Please retain this portion for your records

Loan Description:

East Goshen Municipal Authority

Interest Calculation Detail:

Period	Amount of Principal Repaid	Amount Disbursed	Loan Outstanding	Rate	Number of Days	Interest Due	Principal Due	Note Description
5/25/2018 6/25/2018	\$0.00	\$0.00	\$2,118,000.00	3.0490%	30	\$5,381.49	\$0.00	2013 A Note

Totals	\$0.00	\$0.00						

Interest Amount Due: \$5,381.49
Principal Amount Due: \$0.00

Total Amount Due: \$5,381.49

Payment will be debited from your bank account on the above referenced due date per the ACH instructions that we have on file.
Contact DAPS - Participant Accounting at DAPSParticipantAccounting@wellsfargo.com with questions regarding to this invoice.

Report Date 06/19/18

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MARP05 run by BARBARA 9 : 18 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
05				SEWER OPERATING						
1397				UTILITY & MUNICIPAL SERVICES						
	55389	1	05429 3100	ADMIN.- PROFESSIONAL SERV	ET-1907303	06/19/18	06/19/18	06/19/18	3445	59.15
				SEWER BILLING INFO. RENTALS 10/1 - 12/31/17 RENTALS						
	55390	1	05429 3100	ADMIN.- PROFESSIONAL SERV	49-1896470	06/19/18	06/19/18	06/19/18	3445	33.95
				SEWER BILLING INFO. RENTALS 9/30 - 12/31/17						

93.10

93.10

1 Printed, totaling

93.10

FUND SUMMARY

Fund	Bank Account	Amount	Description
05	05	93.10	SEWER OPERATING
		93.10	

PERIOD SUMMARY

Period	Amount
1806	93.10
	93.10

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MARP05 run by BARBARA 9 : 41 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
4021				A-JON CONSTRUCTION INC.						
	55392	1	01436 2450	STORMWATER MATERIALS & SUPPLIES 2 TONS CONCRETE 4000 PSI	038365	06/21/18		06/21/18		384.00
	55393	1	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS 4 TONS CONCRETE 4000 PSI	38457	06/21/18		06/21/18		633.00
										1,017.00
6				ABC PAPER & CHEMICAL INC						
	55391	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS GO RAG TASKMATE WIPERS	090690A	06/21/18		06/21/18		116.54
										116.54
67				APPLEBROOK GOLF CLUB						
	55394	1	01452 3505	GOLF DAY - APPLEBROOK GOLF OUTING 6/26/18 34 W/CADDIES	062018	06/21/18		06/21/18		4,590.00
	55394	2	01452 3505	GOLF DAY - APPLEBROOK GOLF OUTING 6/26/18 17 W/O CADDIES	062018	06/21/18		06/21/18		1,785.00
										6,375.00
4022				BAUSINGER, SARA						
	55395	1	01367 3240	PARK FEES REFUND - CANCELLED PAVILION RENTAL	061818	06/21/18		06/21/18		200.00
										200.00
2695				BRICKHOUSE ENVIRONMENTAL						
	55396	1	01454 3100	PROFESSIONAL SERVICES PARK WATER QUALITY TESTING 1/1/18- 5/31/18	1393	06/21/18		06/21/18		351.50
										351.50
2491				COMCAST 8499-10-109-0107472						
	55399	1	01401 3210	COMMUNICATION EXPENSE 0107472 6/17-7/16/18 PW TV	061018	06/21/18		06/21/18		10.52
										10.52
3249				COMCAST 8499-10-109-0107712						
	55398	1	01401 3210	COMMUNICATION EXPENSE 0107712 6/5-7/4/18 EGT PARK LED	060418	06/21/18		06/21/18		105.75
										105.75

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MARP05 run by BARBARA 9 : 41 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
1990	55400	1	01401 2100	CRYSTAL SPRINGS MATERIALS & SUPPLIES COFFEE	3154612 060818	06/21/18		06/21/18		158.43
										158.43
3999	55401	1	01452 3210	DBC - DELMARVA BROADCASTING CO. FARMERS MARKET EXPENSE FARMER'S MARKET AD 5/1-6/30/18	IN-1180554707	06/21/18		06/21/18		1,800.00
										1,800.00
569	55403	1	01409 3740	GREAT VALLEY LOCKSHOP TWP. BLDG. - MAINT & REPAIRS REPAIR PANIC BAR - PW BUILDING	2018001652	06/21/18		06/21/18		145.00
										145.00
2717	55404	1	01433 2500	HIGGINS & SONS INC., CHARLES A. MAINT. REPAIRS.TRAFF.SIG. TRAFFIC LIGHT REPAIR - PAOLI PIKE & GOSHEN VILLAGE	47109	06/21/18		06/21/18		65.00
										65.00
627	55405	1	01438 2450	HIGHWAY MATERIALS INC. MATERIALS & SUPPLIES-HIGHWAYS 6.14 TONS 9.5mm .03<3	70726	06/21/18		06/21/18		291.34
										291.34
1640	55406	1	01401 2100	JACKSON-HIRSH INC. MATERIALS & SUPPLIES BUS CARD STRAPS, LANYARDS - GREEN & BLUE	0990083	06/21/18		06/21/18		150.26
										150.26
3838	55408	1	01438 2460	KNIGHT BROS. INC. TREE REMOVAL REMOVAL TREE STUMP - WATERFORD RD.	12598	06/21/18		06/21/18		1,987.50
										1,987.50
765	55409	1	01409 3840	LENNI ELECTRIC CORPORATION DISTRICT COURT EXPENSES COMPUTER RUNS - POLICE SUBSTATION	180569	06/21/18		06/21/18		615.00
	55410	1	01454 3740	EQUIPMENT MAINT. & REPAIR E.GOSHEN PARK CONDUIT PLANNING	180565	06/21/18		06/21/18		273.00
										888.00

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MARP05 run by BARBARA 9 : 41 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
03		SINKING FUND								
3987		DUNRITE SAND & GRAVEL								
	55402	1	03454 7450	CAPITAL PURCHASE - PARK & REC SAND FOR PLAYGROUND SANDBOX	25715	06/21/18		06/21/18		303.90
										303.90
1154		RECREATION RESOURCE INC								
	55416	1	03454 7450	CAPITAL PURCHASE - PARK & REC BALANCE DUE - NEW PLAYGROUND EQUIP.	17-172	06/21/18		06/21/18		223,895.50
										223,895.50
4011		REMINGTON & VERNICK ENGINEERS INC.								
	55415	1	03409 7450	CAPITAL PURCHASE - TWP BLDG ENGINEERING - NEW WASH BAY	PCEGT001-2	06/21/18		06/21/18		1,579.00
										1,579.00

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MARP05 run by BARBARA 9 : 41 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
05		SEWER OPERATING								
2695	55397	1	05422 3701	BRICKHOUSE ENVIRONMENTAL R.C. COLLEC.-MAINT.& REPR PROF.SERV. E.G./APPLEBROOK CC/GW MAY 2018	1372	06/21/18		06/21/18		2,273.49
										2,273.49

0 Printed, totaling 254,916.88

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	26,864.99	GENERAL FUND
03	03	225,778.40	SINKING FUND
05	05	2,273.49	SEWER OPERATING
		254,916.88	

PERIOD SUMMARY

Period	Amount
1806	254,916.88
	254,916.88

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MARP06 run by BARBARA 10 : 13 AM

Vendor	Vendor Name	Budget#	Sub#	Description	Invoice	Due Date	Req #	Check#	Amount
05	SEWER OPERATING								
425	EAST GOSHEN TOWNSHIP - GENERA	05420	1400	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	96.61
		05420	2510	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	119.58
		05420	1402	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	4,885.31
		05420	2512	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	3,119.77
		05420	1401	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	164.57
		05420	2511	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	215.24
		05420	1405	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	2,591.32
		05420	2515	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	1,841.46
		05420	1406	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	2,377.36
		05420	2516	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	1,650.14
		05422	1401	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	3,577.99
		05422	2511	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	2,270.16
		05422	1400	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	531.42
		05422	2510	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	502.22
		05429	1401	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	251.38
		05429	1400	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	19,399.23
		05429	3500	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	-2,636.29
		05429	3730	2ND QTR.2018 REIMBURSEMENT - SEWER	062118-S			55420	6,636.71
									47,594.18
									47,594.18
06	REFUSE								
425		06427	1400	2ND QTR.2018 REIMBURSEMENT - REFUS	062118			55419	15,870.00
		06427	3730	2ND QTR.2018 REIMBURSEMENT - REFUS	062118			55419	765.00
									16,635.00
									16,635.00
07	MUNICIPAL AUTHORITY								
425		07424	1400	2ND QTR.2018 REIMBURSEMENT - MA	062118-M			55421	8,160.33
									8,160.33
									72,389.51

21 Printed, totaling 72,389.51

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MARP06 run by BARBARA 10 : 13 AM

Vendor	Vendor Name	Budget#	Sub#	Description	Invoice	Due Date	Req #	Check#	Amount
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FUND SUMMARY

Fund	Bank Account	Amount	Description
05	05	47,594.18	SEWER OPERATING
06	06	16,635.00	REFUSE
07	07	8,160.33	MUNICIPAL AUTHORITY

		72,389.51	

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MARP05 run by BARBARA 1 : 11 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
03				SINKING FUND						
551				GOLDEN EQUIPMENT COMPANY						
	55426	1	03430 7400	CAPITAL REPLACEMENT - HWY EQUIP TYMCO MODEL 600 SWEEPER	18-42801	06/21/18		06/21/18		223,400.00
										223,400.00
										223,400.00
										0 Printed, totaling 223,400.00

FUND SUMMARY

Fund	Bank Account	Amount	Description
03	03	223,400.00	SINKING FUND
		223,400.00	

PERIOD SUMMARY

Period	Amount	
1806	223,400.00	
		223,400.00

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MARP05 run by BARBARA 2 : 13 PM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
67				APPLEBROOK GOLF CLUB						
55427	1	01452	3505	GOLF DAY - APPLEBROOK	062118	06/21/18		06/21/18		540.00
				ADDL' GOLFERS 6/26/18 4 W/CADDIES						
										540.00
										540.00
										540.00
										0 Printed, totaling 540.00

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	540.00	GENERAL FUND
		540.00	

PERIOD SUMMARY

Period	Amount	
1806	540.00	
		540.00

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MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
2226	55429	1	01401 3400	21ST CENT.MEDIA NEWS #884433 ADVERTISING - PRINTING NOTICE - BOS HEARING	1603287	06/28/18		06/28/18		203.17
										203.17
1903	55431	1	01401 3000	ALTHOUSE, GARY GENERAL EXPENSE REIMBURSEMENT FOR TOLLS -PENNBC	061418	06/28/18		06/28/18		5.20
										5.20
82	55430	1	01430 2330	ASSOCIATED TRUCK PARTS VEHICLE MAINT AND REPAIR EMERGENCY GLADHAND	241985	06/28/18		06/28/18		24.78
										24.78
119	55432	1	01401 3210	BEE.NET INTERNET SERVICES COMMUNICATION EXPENSE BEE MAIL ACCTS. - JULY 2018	201807006	06/28/18		06/28/18		315.00
										315.00
3488	55436	1	01487 1910	CINTAS CORPORATION #287 UNIFORMS	287184999	06/28/18		06/28/18		156.90
	55437	1	01487 1910	CARGO SHORTS (5) UNIFORMS	287195885	06/28/18		06/28/18		212.88
	55438	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 5/30/18 CLEAN MATS	287184998	06/28/18		06/28/18		131.24
	55438	2	01487 1910	UNIFORMS WEEK END 5/30/18 CLEAN UNIFORMS	287184998	06/28/18		06/28/18		430.37
	55439	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/13/18 CLEAN MATS	287192288	06/28/18		06/28/18		139.06
	55439	2	01487 1910	UNIFORMS WEEK END 6/13/18 CLEAN UNIFORMS	287192288	06/28/18		06/28/18		456.06
	55440	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/27/18 CLEAN MATS	287199393	06/28/18		06/28/18		131.24
	55440	2	01487 1910	UNIFORMS WEEK END 6/27/18 CLEAN UNIFORMS	287199393	06/28/18		06/28/18		405.28
	55441	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS WEEK END 6/20/18 CLEAN MATS	287195884	06/28/18		06/28/18		131.24
	55441	2	01487 1910	UNIFORMS WEEK END 6/20/18 CLEAN UNIFORMS	287195884	06/28/18		06/28/18		405.28
										2,599.55

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MARP05 run by BARBARA

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Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
2631				GRAPHIC IMPRESSIONS OF AMERICA INC.						
	55453	1	01401 2110	STATIONERY	18-9964	06/28/18		06/28/18		261.80
				BOS ENVELOPES & LETTERHEAD						
	55454	1	01401 2100	MATERIALS & SUPPLIES	18-9958	06/28/18		06/28/18		40.00
				BUSINESS CARDS - KEVIN MILLER						
										301.80
569				GREAT VALLEY LOCKSHOP						
	55455	1	01409 3740	TWP. BLDG. - MAINT & REPAIRS	CO18000589	06/28/18		06/28/18		28.30
				KEYS & KEY RINGS						
										28.30
638				HOME DEPOT CREDIT SERVICES						
	55456	1	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS	061318	06/28/18		06/28/18		413.69
				ROUNDUP & FORMS FOR CURVING						
	55456	2	01409 3840	DISTRICT COURT EXPENSES	061318	06/28/18		06/28/18		99.98
				STEP LADDER - DIST.COURT						
	55456	3	01454 3740	EQUIPMENT MAINT. & REPAIR	061318	06/28/18		06/28/18		79.41
				SWIVELS-FLAG POLES, WATERPROOF PARK						
				SIGN POSTS						
	55456	4	01437 2460	GENERAL EXPENSE - SHOP	061318	06/28/18		06/28/18		245.87
				TRASH CANS, TOOLBOX,SCRAPERS, TAPES						
				LEVEL & FOLDING RULE						
										838.95
1640				JACKSON-HIRSH INC.						
	55457	1	01401 2100	MATERIALS & SUPPLIES	0990410	06/28/18		06/28/18		99.99
				FILE CARDS						
										99.99
1817				LOWES BUSINESS ACCOUNT/GECF						
	55459	1	01454 3740	EQUIPMENT MAINT. & REPAIR	071318	06/28/18		06/28/18		197.92
				POSTS FOR PARK SIGNS & BOOK CASE						
										197.92
2913				LUBRICATING & LIFTS EQUIPMENT LLC						
	55458	1	01430 2330	VEHICLE MAINT AND REPAIR	15494	06/28/18		06/28/18		475.00
				REBUILT GRACO PUMP						
										475.00

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MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
1641				NAPA AUTO PARTS						
	55463	1	01430 2330	VEHICLE MAINT AND REPAIR BATTERIES (2)	2-743167	06/28/18		06/28/18		63.38
	55464	1	01430 2330	VEHICLE MAINT AND REPAIR HYDROLIC, OIL & AIR FILTERS	2-742646	06/28/18		06/28/18		303.08
	55465	1	01430 2330	VEHICLE MAINT AND REPAIR BATTERY CORE RETURNS	2-742378	06/28/18		06/28/18		-108.00
										258.46
3823				NEOPOST USA INC.						
	55466	1	01401 3840	RENTAL OF EQUIP. -OFFICE POSTAGE MACHINE RENTAL 4/20-7/19/18	N7197887	06/28/18		06/28/18		497.82
										497.82
2759				NEW HOLLAND GROUP						
	55468	1	01430 2330	VEHICLE MAINT AND REPAIR GLASS ASSEMBLY	1302440	06/28/18		06/28/18		29.41
										29.41
967				O'MALLEY TOPSOIL LLC						
	55469	1	01438 2450	MATERIALS & SUPPLIES-HIGHWAYS 18 YDS. SCREENED TOPSOIL	3931	06/28/18		06/28/18		324.00
										324.00
2952				ONE STOP PARTY SHOP						
	55470	1	01452 3210	FARMERS MARKET EXPENSE DUNK TANK - FARMER'S MKT. 7/12/18	052918	06/28/18		06/28/18		300.00
										300.00
2592				PECO - 45951-30004						
	55471	1	01454 3600	UTILITIES 45951-30004 5/18-6/19/18 RESTROOMS	062018	06/28/18		06/28/18		41.20
										41.20
1065				PETTY CASH						
	55472	1	01116 1000	CLEARING ACCOUNT REIMBURSEMENT FROM M.MILLER	062618	06/28/18		06/28/18		-16.98
	55472	2	01380 0100	MISCELLANEOUS EG BOOK PURCHASE	062618	06/28/18		06/28/18		-23.00
	55472	3	01401 3000	GENERAL EXPENSE SODA- RICK'S MTG. 4/27, GIANT, WAWA PARTY CITY, VANO'S PIZZA, DOLLAR STORE - BRIAN & GEORGE'S PARTIES	062618	06/28/18		06/28/18		243.88
	55472	4	01401 3250	POSTAGE WC POST OFFICE - POSTAGE	062618	06/28/18		06/28/18		15.75

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MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
01		GENERAL FUND								
1065				PETTY CASH						
	55472	5	01452 3601	MISCELLANEOUS EVENTS	062618	06/28/18		06/28/18		7.00
				ACME - KEEP E.G.BEAUTIFUL DAY						
										226.65
1161				REILLY & SONS INC						
	55474	1	01430 2320	VEHICLE OPERATION - FUEL	144424	06/28/18		06/28/18		1,128.36
				475.7 GALLONS DIESEL						
	55475	1	01430 2320	VEHICLE OPERATION - FUEL	144171	06/28/18		06/28/18		691.33
				289.5 GALLONS GASOLINE						
	55476	1	01430 2320	VEHICLE OPERATION - FUEL	144172	06/28/18		06/28/18		830.13
				351.6 GALLONS DIESEL						
										2,649.82
1203				SAFETY-KLEEN CORPORATION						
	55477	1	01430 2330	VEHICLE MAINT AND REPAIR	76956169	06/28/18		06/28/18		424.00
				PARTS WASHING SOLVENT						
	55477	2	01430 2330	VEHICLE MAINT AND REPAIR	76956169	06/28/18		06/28/18		90.00
				REMOVE 55 GAL.DRUM USED OIL FILTERS						
										514.00
3834				STANDARD INSURANCE CO., THE						
	55479	1	01486 1560	HEALTH, ACCID. & LIFE	070118	06/28/18		06/28/18		3,192.05
				JULY 2018 PREMIUM						
	55479	2	01213 1010	VOL. LIFE INSURANCE W/H	070118	06/28/18		06/28/18		166.73
				JULY 2018 PREMIUM						
										3,358.78
3120				STTC SERVICE TIRE TRUCK CTRS INC.						
	55480	1	01430 2330	VEHICLE MAINT AND REPAIR	Z71161-17	06/28/18		06/28/18		480.00
				TIRES, VALVES & TIRE DISPOSAL						
										480.00
1280				TAYLOR, BRAD						
	55482	1	01437 2600	SHOP - TOOLS	06111855944	06/28/18		06/28/18		244.99
				CIRCUIT TESTER & BALL PEEN HAMMER						
										244.99

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MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
3883				TRI-STATE TRAINING & SAFETY CONSULTING						
	55481	1	01452 2025	SUMMER PROGRAM GENERAL EXPENSE CPR/FA CERTIFICATION - CAMP STAFF	7377	06/28/18		06/28/18		715.00
-----										715.00
2273				VERIZON - 0527						
	55484	1	01409 3605	PW BLDG - FUEL,LIGHT,SEWER & WATER JUNE 15 - JULY 14, 2018	061518-0527	06/28/18		06/28/18		205.51
-----										205.51
2868				VERIZON-1420						
	55483	1	01409 3840	DISTRICT COURT EXPENSES JUNE 16 - JULY 15, 2018	061618-1420	06/28/18		06/28/18		84.49
-----										84.49
1983				YALE ELECTRIC SUPPLY CO						
	55485	1	01454 3740	EQUIPMENT MAINT. & REPAIR FLEXI-GUARD INSERTS, GFCI RECPTACLE CONDUIT & LOCKNUT	S110707115.001	06/28/18		06/28/18		31.28
-----										31.28

Report Date 06/28/18

Expenditures Register
GL-1806-63765

PAGE 9

MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
06				REFUSE						
241				C.C. SOLID WASTE AUTHORITY						
55434	1	06427	4502	LANDFILL FEES	50917	06/28/18		06/28/18		8,558.07
				WEEK 6/8/18 - 6/15/18						
55435	1	06427	4502	LANDFILL FEES	50987	06/28/18		06/28/18		4,231.08
				WEEK 6/18/18 - 6/22/18						
										12,789.15

Report Date 06/28/18

Expenditures Register
GL-1806-63765

PAGE 10

MARP05 run by BARBARA 11 : 48 AM

Vendor	Req #	Budget#	Sub#	Description	Invoice Number	Req Date	Check Dte	Recpt Dte	Check#	Amount
08		BOND FUNDS (CAPITAL PROJECTS)								
3551				MCMAHON ASSOCIATES INC.						
	55462	1	08459 6003	SEGMENT C ENGINEERING	159157	06/28/18		06/28/18		38,505.99
				PROF.SERVICE 4/2018 - PAOLI TR."C"						
										38,505.99
										80,603.18
										0 Printed, totaling 80,603.18

FUND SUMMARY

Fund	Bank Account	Amount	Description
01	01	20,170.84	GENERAL FUND
03	03	241.67	SINKING FUND
05	05	8,895.53	SEWER OPERATING
06	06	12,789.15	REFUSE
08	08	38,505.99	BOND FUNDS (CAPITAL PROJECTS)
		80,603.18	

PERIOD SUMMARY

Period	Amount
1806	80,603.18
	80,603.18

PLGIT 1307-0010

DATE	DESCRIPTION	TOTAL	1401.3070	1407.2130	1409.3840	1413.3000	1430.2330	1437.2460	1452.2025	1452.3210	1452.3601	1454.2600	1487.1910	1116.1000	1116.1000
														3454.7450	5422.3700
	RICK SMITH														

4/24/2018	Hotel Hershey - Incidental Charges	258.80	258.80												
5/12/2018	Amazon - Two cameras for Dist.Court	169.58		169.58											
5/17/2018	B&H Photo - Monitor & cables - Dist.Court	362.34		362.34											
5/18/2018	Zapco - Tri-fold green mailers - codes	39.70			39.70										
5/18/2018	Amazon - Canned Smoke - Codes	122.28			122.28										
		\$952.70													
	MARK MILLER														

5/4/2018	Red Wing Shoes - Boots	153.99											153.99		
5/5/2018	Target - Water Coolers	52.98					52.98								
5/7/2018	Siteone Landscapes - Edge Steel stakes	72.44												72.44	
5/7/2018	Siteone Landscapes - Track spikes	119.01												119.01	
5/7/2018	Safety Products Division - Sweatshirts - Vinny	139.98											139.98		
5/8/2018	The Hardware Center - Sprinklers & hose	114.62					114.62								
5/10/2018	J&R Wireless -Ipad cover - M.Miller	309.79					309.79								
5/11/2018	Synagro - Bearings for Sewer Plant	1,204.00													1,204.00
5/11/2018	Summit Sign & Safety - Rain Coats	548.73											548.73		
5/13/2018	Ethernet Cords - per Burt	124.99	124.99												
5/13/2018	Pep Boys - Speed Shine & vehicle cleaners	56.71				56.71									
5/17/2018	Dival Safety Equipment - public works	223.40					223.40								
5/18/2018	Summit Sign & Safety - Rain Coats	109.07											109.07		
5/23/2018	Giant - PW Kitchen supplies	60.02					60.02								
5/23/2018	AT&T Data - IPAD Steve Walker	30.00	30.00												
5/26/2018	Lands End - Polo Shirts	318.05											318.05		
		\$3,637.78													
	JASON LANG														

4/30/2018	Facebook - Farmer's Market Ads	35.97								35.97					
5/17/2018	Etsy.com - Tree Plaques	58.25									58.25				
5/21/2018	Identogo - Fingerprints - Camp	23.60						23.60							
		\$117.82													
	GRAND TOTAL	4,708.30	258.80	154.99	531.92	161.98	56.71	760.81	23.60	35.97	58.25	0.00	1,269.82	191.45	1,204.00

4,708.30

J/E's made x
 Add to Master Cred.Card List x

01 Fund to be reimbursement by 03 fund x
 01 Fund to be reimbursement by 05 fund x

Meeting Date

7/3/2018

6/1/18 - 6/29/18

01 TRX#	Amount Charged	Date	Name	Description
63453	\$95.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
63484	\$29.90	6/7/2018	AUTHNET FEES - MAY 2018	CRED.CARD BANK CHARGES
63485	\$198.70	6/7/2018	BANKCARD FEES -MAY 2018	CRED.CARD BANK CHARGES
	323.60			
03 TRX#				
63454	\$40.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
	40.00			
05 TRX#				
63456	\$47.50	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
63455	\$350.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	LOCK BOX FEE
	397.50			
06 TRX#				
63458	\$22.50	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
63457	\$350.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	LOCK BOX FEE
	372.50			
09 TRX#				
63460	\$15.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
	15.00			
10 TRX#				
63461	\$15.00	6/1/2018	REIMBURSMT- 5/2018 BANK FEES	POSITIVE PAY & ACH MONITOR FEES
	15.00			

Memo

East Goshen Township

Date: June 29, 2018

To: Board of Supervisors

From: Rick Smith, Township Manager

Re: Noise Ordinance

Attached is the first draft of an amendment to the Noise Ordinance that would address situations in which the background noise level is above 60 dBA.

We should have some comment from Pennoni by Tuesday and what the “right” number is for the allowable increase.

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DRAFT

EAST GOSHEN TOWNSHIP
CHESTER COUNTY, PENNSYLVANIA

ORDINANCE NO. _____

AN ORDINANCE AMENDING CHAPTER 156 OF THE EAST GOSHEN TOWNSHIP CODE, TITLED, "NOISE", SECTION 156-3 TO ADD DEFINITIONS FOR "EXTRANEOUS SOUND" AND "BACKGROUND SOUND LEVEL" AND SECTION 156-5.A(6) TO ACCOUNT FOR BACKGROUND SOUND LEVELS THROUGHOUT THE TOWNSHIP.

BE IT ENACTED AND ORDAINED by the Board of Supervisors of East Goshen Township, that Chapter 156 of the East Goshen Township Code, titled, "Noise", shall be amended as follows:

SECTION 1. Section 156-3, "Definitions," shall be amended to ADD the following definitions:

BACKGROUND SOUND LEVEL

The measured sound level in an area, exclusive of extraneous sounds and the sound contribution of the specific source in question.

EXTRANEOUS SOUND

A sound which is neither part of the neighborhood residual sound nor comes from the source under investigation.

NEIGHBORHOOD RESIDUAL SOUND LEVEL

That measured value which represents the summation of the sound from all of the discrete sources affecting a given site at a given time, exclusive of extraneous and transient sounds and the sound from the source of interest.

TRANSIENT SOUND

A sound whose level does not remain constant during measurement.

SECTION 2. Section 156-5.A(6), "Noise disturbances prohibited – Construction/demolition" shall be DELETED and REPLACED with the following:

"(6) Construction/demolition. Operating or permitting the operation of any tools or equipment used in construction, drilling or demolition work:

(a) At any time such that the sound level at or across a real property boundary exceeds the noise levels specified in Table A, below, except for emergency work of public service utilities or by special permit issued pursuant to § **156-7**:

Daytime: 7:00 a.m. – 10:00 p.m.	An LEQ of 60 dBA for the Daytime period or ??? <u>dBA</u> above background sound level, whichever is greater
Nighttime: 10:00 p.m. – 7:00 a.m.	An LEQ of 55 dBA for the Nighttime period or ??? <u>dBA</u> above background sound level, whichever is greater

(b) This section shall not apply to the use of domestic power tools subject to Subsection **A(15)**.”

SECTION 3. Severability. If any sentence, clause, section or part of this Ordinance is for any reason found to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts hereof. It is hereby declared as the intent of the Board of Supervisors that this Ordinance would have been adopted had such unconstitutional, illegal or invalid sentence, clause, section or part thereof not been included herein.

SECTION 4. Repealer. All ordinances or parts of ordinances conflicting with any provision of this Ordinance are hereby repealed insofar as the same affects this Ordinance.

SECTION 5. Effective Date. This Ordinance shall become effective in five (5) days from the date of adoption.

ENACTED AND ORDAINED this _____ day of _____, 2018.

ATTEST:

**EAST GOSHEN TOWNSHIP
BOARD OF SUPERVISORS**

Louis F. Smith, Secretary

E. Martin Shane, Chairman

Carmen Battavio, Vice-Chairman

Janet L. Emanuel, Member

Michael P. Lynch, Member

David E. Shuey, Member

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

June 27, 2018

To: Board of Supervisors
From: Mark Miller
RE: Carpeting the District Court, Police Entrance Area

I received five prices from the Carpet Companies for the District Court Building, I had three back out and say they could not handle the job at this time.

Bob Wagners Flooring America -	\$18,750.00
Floor Covering International -	\$20,400.11
Community Floor, Inc.	Co. was unable to do the job
Fred Callahan – Franklin Flooring -	Co. was unable to do the job
Chester Co. Carpet and Flooring -	Co. was unable to do the job

We recommend that Bob Wagners install the carpet for the District Court. They have always done a professional job for the Twp.

Memo

East Goshen Township

Date: June 29, 2018

To: Committee Member

From: Rick Smith, Township Manager

Re: EIT Collection

The state is conducting a study concerning the collection of the ETI. Suggested response is attached.

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Chester Tax Collection Committee
455 Boot Road,
Downingtown, PA 19335

Dear Chester Tax Collection Committee:

House Resolution No. 291 of 2017 requires the Department of Revenue to conduct a study regarding the possibility of a statewide collection of local earned income tax replacing the current method, which was revised via Act 32 of 2008. The study is to determine the feasibility and potential cost savings involved with a statewide collection process.

The collection of local earned income tax is a complicated and detailed process with numerous participants and stakeholders. Chester Tax Collection Committee has been identified as a key stakeholder in the local income tax collection process. As a key stakeholder, we value your opinion and insight. As part of this study, we have invited all Tax Officers to attend a meeting at the Department of Revenue of July 11, 2018 to discuss the pros and cons of the current process and ideas on statewide collection. We encourage you to reach out to your Tax Officer prior to this meeting and provide them with any thoughts, questions, and concerns that you feel should be addressed at the meeting.

To reiterate, House Resolution No. 291 of 2017 requires the Department of Revenue to conduct a study and does not require any changes to the current local earned income tax system.

We encourage you to reach out by email or phone with any concerns you may have. Please feel free to reach out directly to me at (717) 772-9231 or via email at mmorabito@pa.gov. We value your opinion in this matter and wish to consider and incorporate your thoughts as we conduct this study.

Best Regards,

A handwritten signature in black ink, appearing to read 'Mark Morabito'.

Mark Morabito
Special Assistant to the Deputy Secretary for Compliance and Collections
PA Department of Revenue

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE RESOLUTION

No. 291 Session of 2017

INTRODUCED BY PEIFER, MAHER, MILLARD, DUNBAR, WARD, HEFFLEY, STAATS, DOWLING, PICKETT, WATSON AND BARBIN, APRIL 26, 2017

AS AMENDED, HOUSE OF REPRESENTATIVES, MARCH 14, 2018

A RESOLUTION

1 Directing the Department of Revenue, in consultation with the
2 Department of Community and Economic Development and the
3 Independent Fiscal Office WITH INPUT FROM COUNTIES,
4 MUNICIPALITIES AND SCHOOL DISTRICTS IN THIS COMMONWEALTH, to
5 commence a study to investigate the feasibility and potential
6 cost savings associated with the replacement of local earned
7 income tax collection methods by local taxing committees with
8 a Statewide collection method domiciled in the Department of
9 Revenue.

<--

10 WHEREAS, Act 32 of 2008 was signed into law on July 2, 2008,
11 to restructure the collection of local earned income taxes in
12 this Commonwealth by reducing the number of local earned income
13 tax collection districts from approximately 560 to 69; and

14 WHEREAS, The act, which took effect on a Statewide basis on
15 January 1, 2012, resulted in the establishment of a single tax
16 collection district in each county, with the exception of
17 Allegheny County, which established four tax collection
18 districts, and Philadelphia County, which was exempt from the
19 requirements of the act; and

20 WHEREAS, The Department of Community and Economic Development
21 was charged with developing uniform forms, notices, reports,

1 returns, schedules and codes for school districts,
2 municipalities and tax collection districts and maintaining
3 regulatory oversight of the act, but was not provided the time
4 nor the resources to support the multitude of issues that came
5 with the enactment of tax collection under the act; and

6 WHEREAS, The Pennsylvania Legislative Budget and Finance
7 Committee's report to the General Assembly in December 2016
8 indicated that: <--

9 ~~(1)~~ the act increased earned income tax collections by
10 an estimated \$173 million annually; and

11 ~~(2) inefficiencies continue to plague the local tax <--~~
12 ~~collection process to the detriment of school districts and~~
13 ~~municipalities in this Commonwealth;~~

14 and

15 WHEREAS, INEFFICIENCIES CONTINUE TO PLAGUE THE LOCAL TAX <--
16 COLLECTION PROCESS TO THE DETRIMENT OF SCHOOL DISTRICTS AND
17 MUNICIPALITIES IN THIS COMMONWEALTH; AND

18 WHEREAS, Streamlining the current system with a State method
19 of collection of the local earned income tax could eliminate
20 problems with coordination and inconsistency among local tax
21 collectors; and

22 WHEREAS, State collection of local earned income taxes could
23 maximize the simplicity of collection and increase the
24 efficiency and fairness of the system while providing
25 significant relief to school districts, municipalities,
26 employers and tax preparers; and

27 WHEREAS, The cost of centralized tax administration could be
28 more than offset by the elimination of the cost of income tax
29 administration and collection at the local level; and

30 WHEREAS, The State collection of the earned income tax could

1 create the fairest and most efficient system for the taxpayers
2 in this Commonwealth; and

3 WHEREAS, The central administration of State and local income
4 taxes could provide for a more uniform tax administration and
5 customer service that results in the taxpayers in this
6 Commonwealth filing one income tax return; therefore be it

7 RESOLVED, That the House of Representatives direct the
8 Department of Revenue, in consultation with the Department of
9 Community and Economic Development and the Independent Fiscal
10 Office WITH INPUT FROM COUNTIES, MUNICIPALITIES AND SCHOOL <--
11 DISTRICTS IN THIS COMMONWEALTH, to commence a study to
12 investigate the feasibility and potential cost savings
13 associated with the replacement of local earned income tax
14 collection methods by local taxing committees with a Statewide
15 collection method domiciled in the Department of Revenue; and be
16 it further

17 RESOLVED, That the Department of Revenue furnish a report of
18 its findings and recommendations resulting from the study to the
19 chairperson and minority chairperson of the Finance Committee of
20 the Senate and the chairperson and minority chairperson of the
21 Finance Committee of the House of Representatives no later than
22 December 31, 2018; and be it further

23 RESOLVED, That copies of this resolution be transmitted to
24 the Department of Revenue, the Independent Fiscal Office, the
25 President pro tempore of the Senate and the Speaker of the House
26 of Representatives.

DRAFT

July 3, 2018

Mark Morabito
Special Assistant to the Deputy Secretary for Compliance and Collections
Harrisburg PA

Re: House Resolution No. 291 of 2017

Dear Mr. Morabito:

The Chester Tax Collection Committee has advised us that the Department of Revenue in consultation with the Department of Community and Economic Development has been directed to determine feasibility of having the Department of Revenue collect the earned income tax.

Pursuant to Act 32 of 2008, the municipalities in Chester County created the Chester Tax Collection Committee (Committee). The Committee solicited proposals for collection of the earned income tax and local services tax and they ultimately selected Keystone Collections Group to collect these taxes.

Keystone does a good job of collecting these taxes; however, in the event that their level of service declines, the Committee can cancel the contract and solicit proposals from a new vendor. In addition the Committee also has the ability to negotiate the cost for collection services.

Obviously, a major concern is how much would the Department charge for these services. This initiative would require the Department to invest in additional staffing, equipment and facilities.

In the alternative we would suggest that municipalities be allowed to contract with the Department for these collections services. A municipality could solicit proposals from both the private sector and the Department for collection services. If it was more cost effective to have the Department collect these taxes, I would expect that municipalities would use the Department.

Sincerely,

E. Martin Shane
Chairman

Memo

East Goshen Township

Date: June 29, 2018
To: Board of Supervisors
From: Rick Smith, Township Manager
Re: DEP Growing Greener Plus Grant Application

DEP recently announced a new grant program that could provide funding for the improvements at Hershey Mill Dam and Milltown Dam.

Grant applications are due July 13, 2018.

Since it is a DEP grant Jason can essentially utilize the application he submitted for the DEP Pipeline Grant.

Suggest Motion: I move we authorize the submission of grant application for the Hershey Mill Dam and Milltown Dam Projects.

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COMPLIANCE AUDIT

East Goshen Township Firemen's Pension Plan Chester County, Pennsylvania For the Period January 1, 2014 to December 31, 2017

June 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov**

**EUGENE A. DEPASQUALE
AUDITOR GENERAL**

Board of Township Supervisors
East Goshen Township
Chester County
West Chester, PA 19380

We have conducted a compliance audit of the East Goshen Township Firemen's Pension Plan for the period January 1, 2014 to December 31, 2017. We also evaluated compliance with some requirements subsequent to that period when possible. The audit was conducted pursuant to authority derived from Section 402(j) of Act 205 and in accordance with the standards applicable to performance audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusions based on our audit objective.

The objective of the audit was to determine if the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies.

Our audit was limited to the areas related to the objective identified above. To determine whether the pension plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies, our methodology included the following:

- We determined whether state aid was properly determined and deposited in accordance with Act 205 requirements by verifying the annual deposit date of state aid and determining whether deposits were made within 30 days of receipt for all years within the period under audit.
- We determined whether annual employer contributions were calculated and deposited in accordance with the plan's governing document and applicable laws and regulations by examining the municipality's calculation of the plan's annual financial requirements and minimum municipal obligation (MMO) and comparing these calculated amounts to amounts actually budgeted and deposited into the pension plan as evidenced by supporting documentation.

- We determined whether annual employee contributions were calculated, deducted, and deposited into the pension plan in accordance with the plan's governing document and applicable laws and regulations by testing total members' contributions on an annual basis using the rates obtained from the plan's governing document in effect for all years within the period under audit and examining documents evidencing the deposit of these employee contributions into the pension plan.
- We determined whether retirement benefits calculated for the plan member who retired during the current audit period represent payments to all (and only) those entitled to receive them and were properly determined and disbursed in accordance with the plan's governing document, applicable laws and regulations by recalculating the amount of the monthly pension benefit due to the retired individual and comparing these amounts to supporting documentation evidencing amounts determined and actually paid to the recipient.
- We determined whether the January 1, 2013, January 1, 2015 and January 1, 2017 actuarial valuation reports were prepared and submitted to the former Public Employee Retirement Commission (PERC) by March 31, 2014, 2016 and 2018, respectively, in accordance with Act 205 and whether selected information provided on these reports is accurate, complete, and in accordance with plan provisions to ensure compliance for participation in the state aid program by comparing selected information to supporting source documentation.

East Goshen Township contracted with an independent certified public accounting firm for annual audits of its basic financial statements for the years ending December 31, 2016, 2015, and 2014 which are available at the township's offices. Those financial statements were not audited by us and, accordingly, we express no opinion or other form of assurance on them.


Township officials are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the East Goshen Township Firemen's Pension Plan is administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies. In conducting our audit, we obtained an understanding of the township's internal controls as they relate to the township's compliance with those requirements and that we considered to be significant within the context of our audit objective, and assessed whether those significant controls were properly designed and implemented. Additionally and as previously described, we tested transactions, assessed official actions, performed analytical procedures, and interviewed selected officials to provide reasonable assurance of detecting instances of noncompliance with legal and regulatory requirements or noncompliance with provisions of contracts, administrative procedures, and local ordinances and policies that are significant within the context of the audit objective.

The results of our procedures indicated that, in all significant respects, the East Goshen Township Firemen's Pension Plan was administered in compliance with applicable state laws, regulations, contracts, administrative procedures, and local ordinances and policies.

The accompanying supplementary information is presented for purposes of additional analysis. We did not audit the information or conclude on it and, accordingly, express no form of assurance on it.

The contents of this report were discussed with officials of East Goshen Township and, where appropriate, their responses have been included in the report. We would like to thank township officials for the cooperation extended to us during the conduct of the audit.

June 12, 2018

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE
Auditor General

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BACKGROUND

On December 18, 1984, the Pennsylvania Legislature adopted the Municipal Pension Plan Funding Standard and Recovery Act (P.L. 1005, No. 205, as amended, 53 P.S. § 895.101 et seq.). The Act established mandatory actuarial reporting and funding requirements and a uniform basis for the distribution of state aid to Pennsylvania's public pension plans. Section 402(j) of Act 205 specifically requires the Auditor General, as deemed necessary, to make an audit of every municipality which receives general municipal pension system state aid and of every municipal pension plan and fund in which general municipal pension system state aid is deposited.

Annual state aid allocations are provided from a 2 percent foreign (out-of-state) casualty insurance premium tax, a portion of the foreign (out-of-state) fire insurance tax designated for paid firefighters and any investment income earned on the collection of these taxes. Generally, municipal pension plans established prior to December 18, 1984, are eligible for state aid. For municipal pension plans established after that date, the sponsoring municipality must fund the plan for three plan years before it becomes eligible for state aid. In accordance with Act 205, a municipality's annual state aid allocation cannot exceed its actual pension costs.

In addition to Act 205, the East Goshen Township Firemen's Pension Plan is also governed by implementing regulations adopted by the former Public Employee Retirement Commission published at Title 16, Part IV of the Pennsylvania Code and applicable provisions of various other state statutes.

The East Goshen Township Firemen's Pension Plan is a single-employer defined benefit pension plan locally controlled by the provisions of Ordinance No. 78, as amended. The plan is also affected by the provisions of collective bargaining agreements between the township and its firefighters. The plan was established January 1, 1987. Active members are required to contribute 2.25 percent of compensation to the plan. As of December 31, 2017, the plan had 8 active members, 1 terminated member eligible for vested benefits in the future, and 2 retirees receiving pension benefits from the plan.

BACKGROUND – (Continued)

As of December 31, 2017, selected plan benefit provisions are as follows:

Eligibility Requirements:

Normal Retirement	Later of age 55 or 5 years of service, whichever occurs later.
Early Retirement	Age 52
Vesting	Full vesting after 5 years of service.

Retirement Benefit:

A monthly benefit equal to 1.25% of final 60 months average salary multiplied by years and completed months of service.

Survivor Benefit:

Before Retirement Eligibility	Refund of member contributions plus interest.
After Retirement Eligibility	A monthly benefit equal to 50% of the pension the member was receiving or was entitled to receive on the day of the member's death.

Service Related Disability Benefit:

A monthly benefit equal to 50% of the member's final average salary starting 90 days after the disability occurred.

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

The supplementary information contained on Pages 3 and 4 reflects the implementation of GASB Statement No. 67, *Financial Reporting for Pension Plans*. The objective of this statement is to improve financial reporting by state and local governmental pension plans.

SCHEDULE OF CHANGES IN THE NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEARS ENDED DECEMBER 31, 2014, 2015, 2016, AND 2017

	2014	2015	2016	2017
Total Pension Liability				
Service cost	\$ 49,337	\$ 50,055	\$ 52,558	\$ 54,854
Interest	72,308	75,948	83,697	90,803
Difference between expected and actual experience	-	(79,060)	-	(22,361)
Changes of assumptions	-	20,953	-	3,143
Benefit payments, including refunds of member contributions	(6,727)	(17,807)	(17,807)	(17,807)
Net Change in Total Pension Liability	114,918	50,089	118,448	108,632
Total Pension Liability – Beginning	987,005	1,101,923	1,152,012	1,270,460
Total Pension Liability - Ending (a)	<u>\$ 1,101,923</u>	<u>\$ 1,152,012</u>	<u>\$ 1,270,460</u>	<u>\$ 1,379,092</u>
Plan Fiduciary Net Position				
Contributions – State Aid	\$ 64,957	\$ 63,013	\$ 79,410	\$ 72,764
Contributions – Member	10,984	10,858	11,281	12,697
Net investment income	37,095	(23,146)	72,041	197,512
Benefit payments, including refunds of member contributions	(6,727)	(17,807)	(17,807)	(17,807)
Administrative expense	(2,975)	(6,600)	(4,300)	(7,500)
Net Change in Plan Fiduciary Net Position	103,334	26,318	140,625	257,666
Plan Fiduciary Net Position – Beginning	985,962	1,089,296	1,115,614	1,256,239
Plan Fiduciary Net Position - Ending (b)	<u>\$ 1,089,296</u>	<u>\$ 1,115,614</u>	<u>\$ 1,256,239</u>	<u>\$ 1,513,905</u>
Net Pension Liability - Ending (a-b)	<u>\$ 12,627</u>	<u>\$ 36,398</u>	<u>\$ 14,221</u>	<u>\$ (134,813)</u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	98.9%	96.8%	98.9%	109.8%
Estimated Covered Employee Payroll	\$ 587,288	\$ 555,812	\$ 570,000	\$ 700,000
Net Pension Liability as a Percentage of Covered Employee Payroll	2.2%	6.5%	2.5%	(19.3%)

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the township as of December 31, 2014, 2015, 2016 and 2017, calculated using the discount rate of 7.0%, as well as what the township's net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower or 1 percentage-point higher than the current rate:

	1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
Net Pension Liability - 12/31/14	\$ 169,547	\$ 12,627	\$ (118,980)
Net Pension Liability – 12/31/15	\$ 208,157	\$ 36,398	\$ (106,501)
Net Pension Liability – 12/31/16	\$ 199,113	\$ 14,221	\$ (139,889)
Net Pension Liability - 12/31/17	\$ 61,265	\$ (134,813)	\$ (298,398)

SCHEDULE OF INVESTMENT RETURNS

Annual Money-Weighted Rate of Return, Net of Investment Expense:

2017	15.67%
2016	6.46%
2015	(2.16%)
2014	2.50%

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
 SUPPLEMENTARY INFORMATION
 (UNAUDITED)

SCHEDULE OF FUNDING PROGRESS

Historical trend information about the plan is presented herewith as supplementary information. It is intended to help users assess the plan's funding status on a going-concern basis, assess progress made in accumulating assets to pay benefits when due, and make comparisons with other state and local government retirement systems.

The actuarial information is required by Act 205 biennially. The historical information, beginning as of January 1, 2013, is as follows:

	(1)	(2)	(3)	(4)
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded (Assets in Excess of) Actuarial Accrued Liability (b) - (a)	Funded Ratio (a)/(b)
01-01-13	\$ 801,227	\$ 878,625	\$ 77,398	91.2%
01-01-15	1,089,296	1,043,816	(45,480)	104.4%
01-01-17	1,256,239	1,251,242	(4,997)	100.4%

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

The comparability of trend information is affected by changes in actuarial assumptions, benefit provisions, actuarial funding methods, accounting policies, and other changes. Those changes usually affect trends in contribution requirements and in ratios that use the actuarial accrued liability as a factor.

Analysis of the dollar amount of the actuarial value of assets, actuarial accrued liability, and unfunded (assets in excess of) actuarial accrued liability in isolation can be misleading. Expressing the actuarial value of assets as a percentage of the actuarial accrued liability (Column 4) provides one indication of the plan's funding status on a going-concern basis. Analysis of this percentage, over time, indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan.

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
SUPPLEMENTARY INFORMATION
(UNAUDITED)

SCHEDULE OF CONTRIBUTIONS FROM EMPLOYER
AND OTHER CONTRIBUTING ENTITIES

Year Ended December 31	Annual Required Contribution	Percentage Contributed
2012	\$ 51,412	106.7%
2013	55,396	104.3%
2014	55,591	116.8%
2015	53,364	118.1%
2016	48,617	163.3%
2017	59,720	121.8%

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
SUPPLEMENTARY INFORMATION
NOTES TO SUPPLEMENTARY SCHEDULES
(UNAUDITED)

The information presented in the supplementary schedules was determined as part of the actuarial valuation at the date indicated. Additional information as of the latest actuarial valuation date follows:

Actuarial valuation date	January 1, 2017
Actuarial cost method	Entry age normal
Amortization method	N/A
Remaining amortization period	N/A
Asset valuation method	Fair value
Actuarial assumptions:	
Investment rate of return	7.0%
Projected salary increases	5.0%
Cost-of-living adjustments	None assumed

EAST GOSHEN TOWNSHIP FIREMEN'S PENSION PLAN
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

Mr. E. Martin Shane
Chairman, Board of Township Supervisors

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