

Legend

- GTSO Manholes
- ◆ Pump Stations
- GTSO Sewerlines
- ▨ Projects in Planning
- ▨ Possible Future Capacity



Appendix D

FlowTech, LLC

P.O. Box 304
Flourtown, PA 19031

Phone 484 685-6676
Fax 215 836-2710

SERVICE REPORT

Concord Township Sewer Authority
664 Concord Road
Glen Mills, PA 19342

Contact Person: Chris Mariani

Contract: Annual
Date of service: 12/13/2016
Location: Riviera WWTP
Meter: Effluent
Manufacturer: Badger/Partlow
Serial#: 8693/940531-0005
Transmitter: 2200
Recorder: MRC5000
Primary: 90 degree V notch
Maximum Capacity: 69.4 GPM

Completed Work

Calibration of Transmitter

Tested: Flow Measurements
Error: -1%
Tolerance: $\pm 1\%$

Calibration of Totalizer

Tested at: 0, 50 & 100%
Multiplier: X 100
Error: 0%
Tolerance: $\pm 1\%$

Calibration of Recorder

Tested at: 0, 50 & 100%
Multiplier: X 1
Error: 0%
Tolerance: $\pm 1\%$

Notes: Cleaned primary and left equipment in working order.

Technician: kg

Appendix E



PADEP Chapter 94 Spreadsheet
Sewage Treatment Plants

Reporting Year: 2016

Facility Name: Concord Township Riviera Sewage Treatment Plant

Permit No.: PA0054780

Persons/EDU: 3.5

Existing Hydraulic Design Capacity: 0.064 MGD
Upgrade Planned in Next 5 Years? NO
Future Hydraulic Design Capacity: MGD Year:

Existing Organic Design Capacity: 127 lbs BOD5/day
Upgrade Planned in Next 5 Years? NO
Future Organic Design Capacity: lbs BOD5/day

Monthly Average Flows for Past Five Years (MGD)

Month	2012	2013	2014	2015	2016
January	0.022	0.027	0.03	0.029	0.029
February	0.019	0.027	0.026	0.026	0.028
March	0.022	0.029	0.028	0.03	0.029
April	0.022	0.029	0.03	0.031	0.031
May	0.021	0.025	0.03	0.029	0.03
June	0.021	0.025	0.03	0.031	0.028
July	0.02	0.027	0.028	0.027	0.025
August	0.022	0.025	0.027	0.027	0.025
September	0.023	0.025	0.03	0.029	0.03
October	0.024	0.031	0.032	0.031	0.032
November	0.025	0.032	0.032	0.032	0.034
December	0.031	0.032	0.032	0.034	0.034
Annual Avg	0.023	0.028	0.03	0.03	0.03
Max 3-Mo Avg	0.027	0.032	0.032	0.032	0.033
Max : Avg Ratio	1.17	1.10	1.07	1.07	1.10
Existing EDUs					
Flow/EDU (GPD)					
Flow/Capita (GPD)					
Exist. Overload?	NO	NO	NO	NO	NO

Projected Flows for Next Five Years (MGD)

	2017	2018	2019	2020	2021
New EDUs	3.0	0.0	0.0	0.0	0.0
New EDU Flow	0.000693	0	0	0	0
Proj. Annual Avg	0.028	0.029	0.029	0.029	0.029
Proj. Max 3-Mo Avg	0.032	0.032	0.032	0.032	0.032
Proj. Overload?	NO	NO	NO	NO	NO

Show Precipitation Data on Hydraulic Graph?

Total Monthly Precipitation for Past Five Years (Inches)

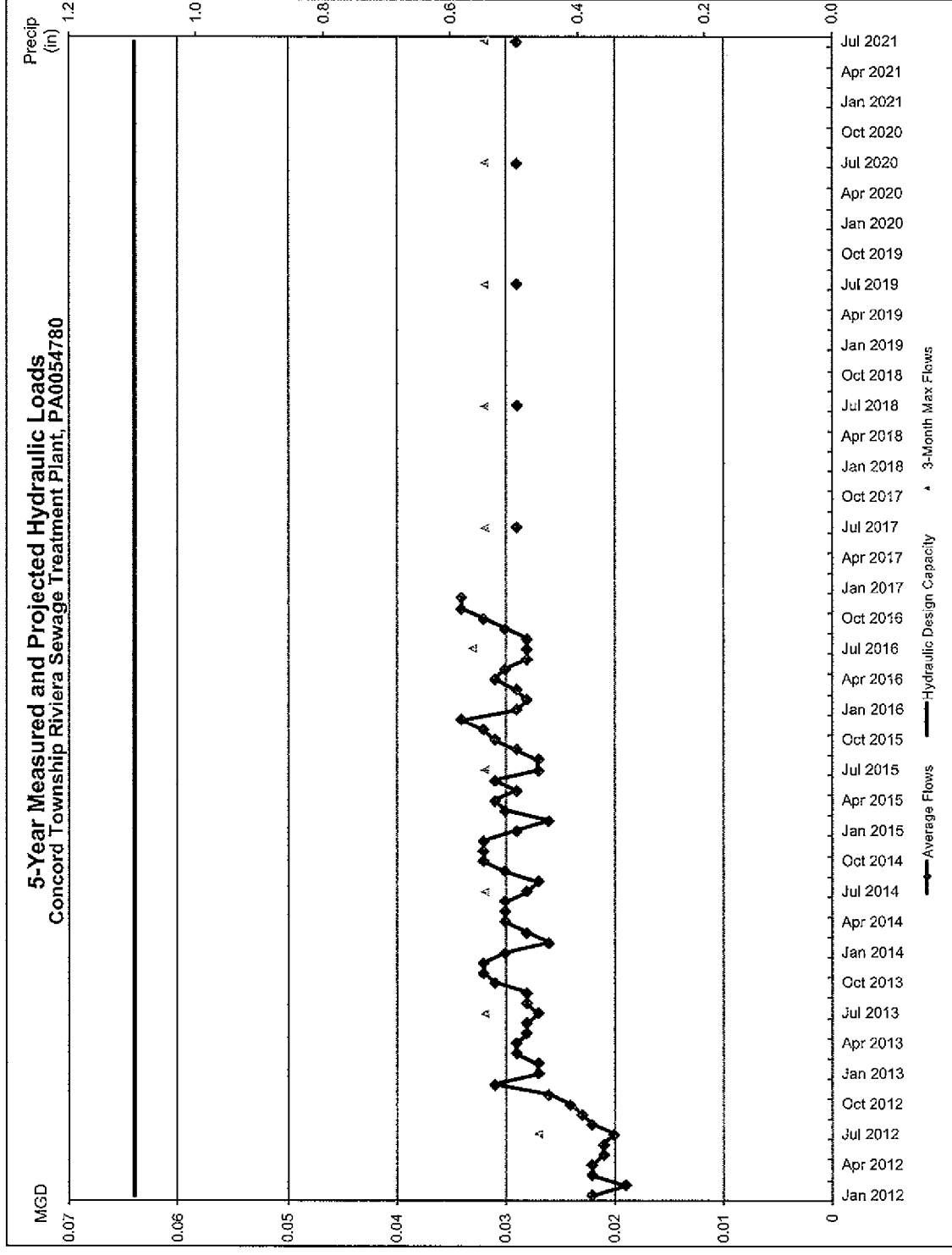
Month	2012	2013	2014	2015	2016
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December					

Monthly Average BOD5 Loads for Past Five Years (lbs/day)

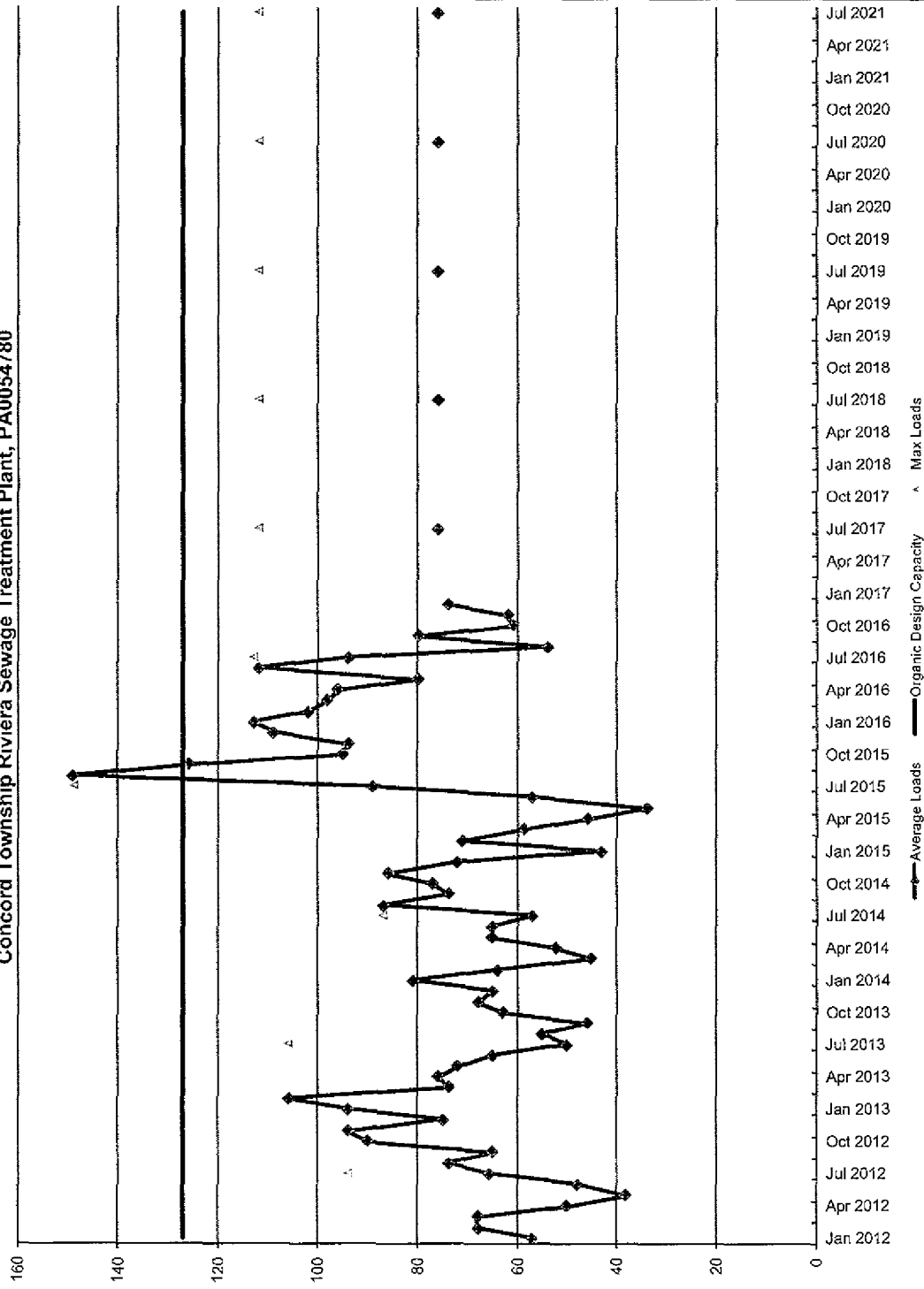
Month	2012	2013	2014	2015	2016
January	57	94	81	43	113
February	68	106	64	71	102
March	68	74	45	69	98
April	50	76	52	46	96
May	38	72	65	34	80
June	48	55	65	57	112
July	66	50	57	99	94
August	74	55	87	149	54
September	65	46	74	126	80
October	90	63	77	95	61
November	94	68	96	94	62
December	75	65	72	109	74
Annual Avg	66	70	69	81	86
Max Mo Avg	94	106	87	149	113
Max : Avg Ratio	1.42	1.53	1.27	1.84	1.32
Existing EDUs					
Load/EDU					
Load/Capita					
Exist. Overload?	NO	NO	NO	YES	NO

Projected BOD5 Loads for Next Five Years (lbs/day)

	2017	2018	2019	2020	2021
New EDUs	3	0	0	0	0
New EDU Load	1.792	0.000	0.000	0.000	0.000
Proj. Annual Avg	76	76	76	76	76
Proj. Max Avg	112	112	112	112	112
Proj. Overload?	NO	NO	NO	NO	NO



5-Year Measured and Projected Organic Loads Concord Township Riviera Sewage Treatment Plant, PA0054780



APPENDIX M

CHAPTER VI
PERMIT REQUIREMENTS
FOR
INDIVIDUAL SEWERAGE SYSTEM
(On Lot Stream Discharge)¹

BACKGROUND:

(1) DEP defines "Individual Sewerage System" as "an individual sewage system [single lot and serving one equivalent dwelling unit] which uses a method of sewage collection, conveyance, treatment and disposal other than renovation in a subsurface absorption area, or retention in a retaining tank."

(Title 25, Chapter 71, Subchapter A, §71.1 - 25 Pa.
Code Chapter 71)

(2) Concord Township Ordinance 166, enacted December 6, 1988, provides in Article VIII, section 2 thereof that "All owners of individual on-site sewer systems with a stream discharge, now in existence or hereafter installed, shall register with the Concord Township and secure a permit for continued sewer operation prior to December 31, 1989."

(3) DEP requires a sewage management program to assure proper operation and maintenance of sewage facilities, pursuant to the provisions of Subchapter E, Chapter 71, Title 25.

(4) DEP requires that Individual Sewerage Systems be designed, installed, operated and maintained pursuant to section 71.65, Subchapter D, Chapter 71, Title 25 of the Pennsylvania Code.

SECTION 1. DEFINITIONS

Unless the context specifically indicates otherwise, the meaning of terms used in this Chapter shall be as follows:

A. Individual sewage system - A sewage facility, whether publicly or privately owned, located on a single lot and serving one equivalent dwelling unit and collecting, treating and disposing of sewage in whole or in part into the soil or into

¹ Adopted 6/12/90
Version: 3-5-2010

waters of this Commonwealth or by means of conveyance of retaining tank wastes to another site for final disposal.

B. Individual on-lot sewage system - An individual sewage system which uses a system of piping, tanks or other facilities for collecting, treating and disposing of sewage into a subsurface absorption area or a retaining tank.

C. Individual sewerage system - An individual sewage system which uses a method of sewage collection, conveyance, treatment and disposal other than renovation in a subsurface absorption area, or retention in a retaining tank.

D. Sewage management program - A program authorized by the official action of a municipality for the administration, management and regulation of the disposal of sewage.

E. Township - Shall mean the Township of Concord and any of its appointed representatives, including the Concord Township Sewer Department.

F. Other Definitions - All other words and terms, when used in this Chapter, shall have the meanings set forth in Title 25, Chapter 71, Administration of Sewage, of the Pennsylvania Department of Environmental Protection (DEP) unless the context clearly indicates otherwise.

SECTION 2. PURPOSE

The purpose of this Chapter is to provide for the management, and/or ownership and operation, maintenance, inspection, permitting and rehabilitation of every Individual Sewerage System, and establish penalties and appeal procedures necessary for the proper administration of such facilities.

SECTION 3. SCOPE

A. This Chapter applies to any person, partnership, or corporation who or which is or intends to become the owner or agent of the owner of an Individual Sewerage System.

B. This Chapter shall apply to the design, permitting and/or installation of every Individual Sewerage System as governed by the Department of Environmental Protection, and the administration and management of each such facility.

C. *THERE MUST BE AN AMENDED C. SOMEWHERE THAT SAYS: THIS CHAPTER VI SHALL NOT APPLY TO SYSTEMS WHICH ARE PERMITTED BY THE TOWNSHIP'S SEWAGE ENFORCEMENT OFFICER PURSUANT TO CHAPTER 73*

Version: 3-5-2010

OF DEP RULES AND REGULATIONS.

SECTION 4. APPLICABILITY

A. Any person who is the owner of any building and/or an Individual Sewerage System serving as means of sewage disposal within Concord Township is subject to all requirements in this Chapter.

B. The owner shall be responsible for obtaining all required permits from the Township, DEP and any other agencies requiring permits for an installation of an Individual Sewerage System, and its operation and maintenance.

SECTION 5. EXISTING INDIVIDUAL SEWERAGE SYSTEMS - PERMIT

A. The owners of all Individual Sewerage Systems existing and permitted by DEP as of January 1, 1990, shall secure from the Concord Township a Permit For Continued Operation, on or before July 1, 1990.

B. No Permit For Continued Operation of an Individual Sewerage System shall be issued unless and until the Township shall determine that:

1. the system and its appurtenances have been designed and installed pursuant to plans and specifications prepared by a licensed professional engineer, and approved by DEP,

2. the system has been and is currently being operated pursuant to a Clean Streams Law permit and a national pollutant discharge elimination system permit (NPDES) approved by DEP,

3. the system will be operated and maintained in the future pursuant to the DEP requirements of a Sewage Management Program, Title 25, Chapter 71, Subchapter "E",

4. the system is permitted pursuant to the Concord Township Official Act 537 Plan or an approved Revision to that Official Plan,

5. the owner of the system has entered into a written agreement with the Concord Township, with appropriate bond or escrow account, respecting operation and maintenance activities and requirements, sewage management program requirements, and method for integrating the system into the comprehensive sewage program of the Township of Concord,

6. the owner shall have filed with Concord Township a full and

complete Permit Application form, and paid the required Permit Fee.

C. All Permits for Continued Operations shall expire each year on December 31 of each year.

D. The Permit application shall be on a form provided by the Township and shall include, but not be limited to, the following information:

1. type of sewage facility, including collection, treatment and disposal method,
2. anticipated raw waste characteristics of the sewage,
3. identification and mapping of the location of the system on a site plan, and with a recorded deed reference,
4. description of operation and maintenance requirements of the system,
5. designation of person responsible for operation and maintenance activities and the legal and financial arrangements necessary for assumption of this responsibility,
6. a copy of the plans and specifications of the system meeting the applicable standards established by DEP and approved by DEP,
7. documented evidence that the system was installed pursuant to the plans and specifications approved by DEP,
8. a copy of all discharge permits issued by DEP pursuant to either the Clean Streams Law or the national pollutant discharge elimination system permit,
9. documented evidence that the system has been and is currently being operated in accordance with the provisions of the discharge permit,
10. a copy of all reports, test results, and plant operator's reports submitted to DEP since the system went into operation,
11. a copy of all reports, notices of violations and correspondence received from DEP since the system went into operation,
12. a copy of any and all contracts entered into between the owner and any other person, firm or legal entity respecting operations and/or maintenance of the system and for sludge removal,

Version: 3-5-2010

13. written permission of the owner, permitting Concord Township, its authorized servants, agents and employees, to enter upon the property to inspect the system, observe its operation, and secure such test samples as deemed appropriate by the Concord Township Sewer Department, and to permit such inspections and test sampling at least quarterly thereafter,

14. any and all additional information required to demonstrate the owner's compliance with DEP regulations, Title 25, Chapter 71, Subchapter D, section 71.65,

15. the owner's agreement and plan to integrate his sewage needs into the comprehensive sewage program in the area,

16. any and all additional information deemed necessary by the Township for adequate review of the proposal.

SECTION 6. NEW INDIVIDUAL SEWERAGE SYSTEMS - PERMIT

A. No Individual Sewerage System shall be installed, operated or maintained in Concord Township after January 1, 1990, unless and until the owner shall secure from the Township:

1. a Permit for Installation, and
2. a Permit for Operation.

B. No Permit for Installation shall be issued unless and until the Concord Township Sewer Department shall determine that:

1. the proposed system is permitted pursuant to the Concord Township Official Act 537 Plan or an approved Revision to that Official Plan,
2. the proposed system and its appurtenances meet the applicable design and other standards established by DEP under Sections 202 and 207 of the Clean Streams Law (35 P.S. §691.202 and 691.207,) and DEP issues a Clean Streams Law permit,
3. if the proposed system proposes a discharge to surface water, DEP shall have issued a national pollutant discharge elimination system permit,
4. the owner of the system has entered into a written agreement with the Township, with appropriate bond or escrow account, respecting operation and maintenance activities and requirements, sewage management program requirements, and method for integrating the system into the comprehensive sewage program of the

Township,

5. the owner shall have filed with the Concord Township a full and complete Permit Application form, and paid the required Permit Fee.

C. The Permit application for Permit for Installation shall be on a form provided by the Township and shall include, but not be limited to, the following information:

1. type and manufacturer of sewage facility, including collection, treatment and disposal methods, including model numbers of all components,

2. anticipated raw waste characteristics of the sewage,

3. identification and mapping of the location of the system, on a site plan and with a recorded deed reference,

4. description of operation and maintenance requirements of the system,

5. designation of person responsible for installation and the legal and financial arrangements entered into to assure installation,

6. a copy of the plans and specifications of the system meeting the applicable standards established by DEP and approved by DEP,

7. a copy of all discharge permits issued by DEP pursuant to either the Clean Streams Law or the national pollutant discharge elimination system permit,

8. a copy of any and all contracts entered into between the owner and any other person, firm or legal entity respecting operations and/or maintenance of the system and sludge removal,

9. written permission of the owner, permitting the Township Sewer, its authorized servants, agents and employees, to enter upon the property to inspect the system, observe its operation, and secure such test samples as deemed appropriate by the Concord Township Sewer Department, and to permit such inspections and test sampling at least quarterly thereafter,

10. any and all additional information required to demonstrate the owner's compliance with DEP regulations, Title 25, Chapter 71, Subchapter D, section 71.65,

11. the owner's agreement and plan to integrate his sewage needs

into the comprehensive sewage program in the area,

12. any and all additional information deemed necessary by the Township for adequate review of the proposal.

D. The permit application for a Permit for Operation shall be on a form provided by the Township and shall include, but not be limited to the following information:

1. certification that the system and its appurtenances have been installed in accordance with the issued Permit for Installation tested and is ready to be placed in operation,

2. designation of person responsible for operation and maintenance activities and the legal and financial arrangements necessary for assumption of this responsibility,

3. a copy of any and all contracts entered into between the owner and any other person, firm or legal entity respecting operations and/or maintenance of the system and sludge removal,

4. written plan for regular and periodic sampling and testing of the system to determine that it is being operated in accordance with the discharge permit, and submission of copies of the results to DEP and the Concord Township Sewer Department,

5. written plan for regular and periodic inspections and maintenance of the system and its appurtenances.

E. All Permits for Operations shall expire each year on December 31 of each year.

SECTION 7. PERMIT FEES

The Concord Township establishes the following required fees, serving the right to hereafter periodically revise, amend and change any or all of the required fees:

A. Existing Individual Sewerage Systems -

1. initial Permit for Continued Operation, to cover application review and inspection of system, a permit fee of \$600.00, plus reimbursement to the Township of all expenses, including engineering and legal, actually incurred in negotiating and preparing the written agreement required pursuant to Section 5.B.5. hereof,

2. an annual Permit and Inspection fee, payable in advance upon application for initial permit or for annual renewal, to cover annual inspections and testing by the Township to assure the system's compliance with the discharge permit, a fee of \$175,

3. reimbursement to the Township for any and all required emergency responses, the actual expenses incurred by the Township.

B. New Individual Sewerage Systems -

1. fee for Permit for Installation to cover application review and inspections during installation, a permit fee of \$600.00 plus reimbursement to Concord Township of all expenses, including engineering and legal, actually incurred in negotiating and preparing the written agreement required pursuant to Section 6.B.4.,

2. an annual Permit and Inspection fee, payable in advance upon application for initial operation permit or for annual renewal, to cover annual inspections and testing by the Concord Township Sewer Department to assure the system's compliance with the discharge permit, a fee of \$175,

3. reimbursement to the Township for any and all required emergency responses, the actual expenses incurred by the Township.

SECTION 8. INSPECTION, TESTING AND CERTIFICATION

A. 1. During the first or initial year of operation of the System, the Owner shall cause to be made, at least quarterly, an inspection by an authorized factory representative of the manufacturer of the System or by a registered professional engineer retained by the Owner and approved by the Township.

The inspection shall include, among other things, the sampling and testing of the discharge effluent. Sampling shall occur at the discharge point.

The testing shall be for ph., suspended solids, BOD and fecal coliform and for any other substance for which testing is required by DEP or the Township, and all testing shall be conducted by an EPA approved laboratory.

2. After the first year of operation and thereafter for so long as the System shall remain in operation, the inspection, sampling and testing, as specified in "1" above, shall be conducted each six (6) months, or more frequently if required by DEP.

3. The results and/or reports of each inspection and the certifications of each laboratory testing shall be submitted by the Owner to the Township at the Township's monthly public meeting following the Owner's receipt of the

report and/or certification.

4. In the event that any report and/or any certification shall indicate that the System is not operating in compliance with DEP regulations and/or permits or with sewer department regulations and/or permits, the Owner shall:

(a) advise the Township in writing what measures will be taken to correct the System,

(b) undertake and complete any and all required maintenance and repairs necessary to correct the System within thirty (30) days of the report or certification, and

(c) obtain and submit to the Township a certification from a registered professional engineer that the required maintenance and repairs have been completed and that the System is functioning in accordance with DEP and sewer department regulations and permits.

B. The Township shall have the right to inspect and test the System as often as deemed necessary to verify that the System is designed, installed, operated and maintained in compliance with DEP and Township requirements and permits, including without limitation:

1. inspections prior to start of construction of the System, during construction and upon completion of construction to determine that installation has been in accordance with all Permits issued.

2. inspection at the time the System is "started-up" and placed in operation to determine that it is operating in accordance with all Permits issued,

3. inspection at least annually to determine that the System is being maintained and operated in accordance with all Permits issued,

4. inspection following required maintenance and repairs to the System by the Owner to correct deficiencies in the System referred to in "A-4" above to determine that the required maintenance and repairs have been made and that the System is functioning in accordance with DEP and sewer department regulations and permits,

5. inspection at any time that the Owner fails or refuses to conduct the inspections and/or testing required by paragraph "A" above, and/or fails or refuses to submit to the Township the reports or certifications required by paragraph "A" above.

C. The inspections to be made by the Township shall be of the entire System
Version: 3-5-2010

and its appurtenances (collection, treatment and disposal), including electrical, mechanical and chemical components; collection conveyance piping, pressure lines and manholes; alarm and flow recorder devices; pumps; disinfection equipment and related safety items.

Inspections may include inspection of surface contouring and other measures (consistent with DEP regulations at Chapter 73 - relating to standards for sewage disposal facilities) to divert storm water away from the treatment facilities.

Inspections shall include sampling and testing of the discharge effluent, at the discharge point, to determine that the discharge meets or exceeds the required levels of treatment.

D. During the period of time when the System is inoperable and/or incapable of treating the discharge effluent so as to meet or exceed the requirements of the discharge permit, Owner shall make the necessary arrangements to remove said effluent and arrange for its appropriate disposition by a licensed hauler at a properly certified and licensed sewage disposal facility.

SECTION 9. PENALTIES

A. Any person being the owner(s) or agent of the owner of an Individual Sewerage System found to be violating any provision of this Chapter shall be served by the Township with written notice stating the nature of the violation and providing a reasonable time limit for the satisfactory correction thereof. The offender shall, within a period of time stated in such notice, permanently cease all violations.

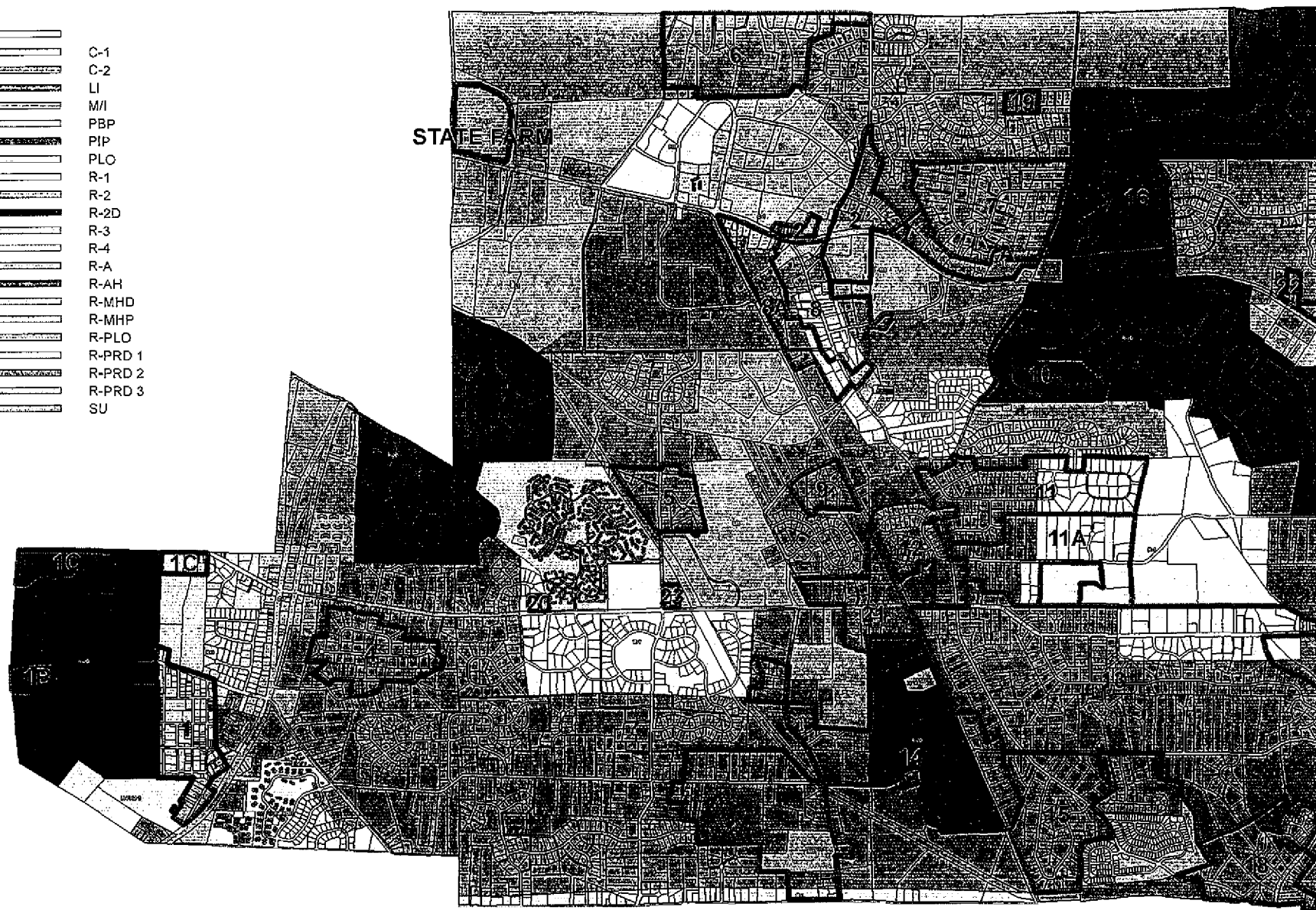
B. Any offender who shall continue any violation beyond the time limit provided for in Section 9(a) shall be guilty of a summary offense, and on conviction, thereof, shall be fined in the amount not exceeding \$250.00 for each violation. Each day on which any such violation shall continue shall be deemed a separate offense. Fines shall be paid to the treasury of the Township. Such fines and penalties may be collected by suit or summary proceedings brought in the name of the Township.

APPENDIX N

APPENDIX O

Legend

[Pattern]	C-1
[Pattern]	C-2
[Pattern]	LI
[Pattern]	M/I
[Pattern]	PBP
[Pattern]	PIP
[Pattern]	PLO
[Pattern]	R-1
[Pattern]	R-2
[Pattern]	R-2D
[Pattern]	R-3
[Pattern]	R-4
[Pattern]	R-A
[Pattern]	R-AH
[Pattern]	R-MHD
[Pattern]	R-MHP
[Pattern]	R-PLO
[Pattern]	R-PRD 1
[Pattern]	R-PRD 2
[Pattern]	R-PRD 3
[Pattern]	SU



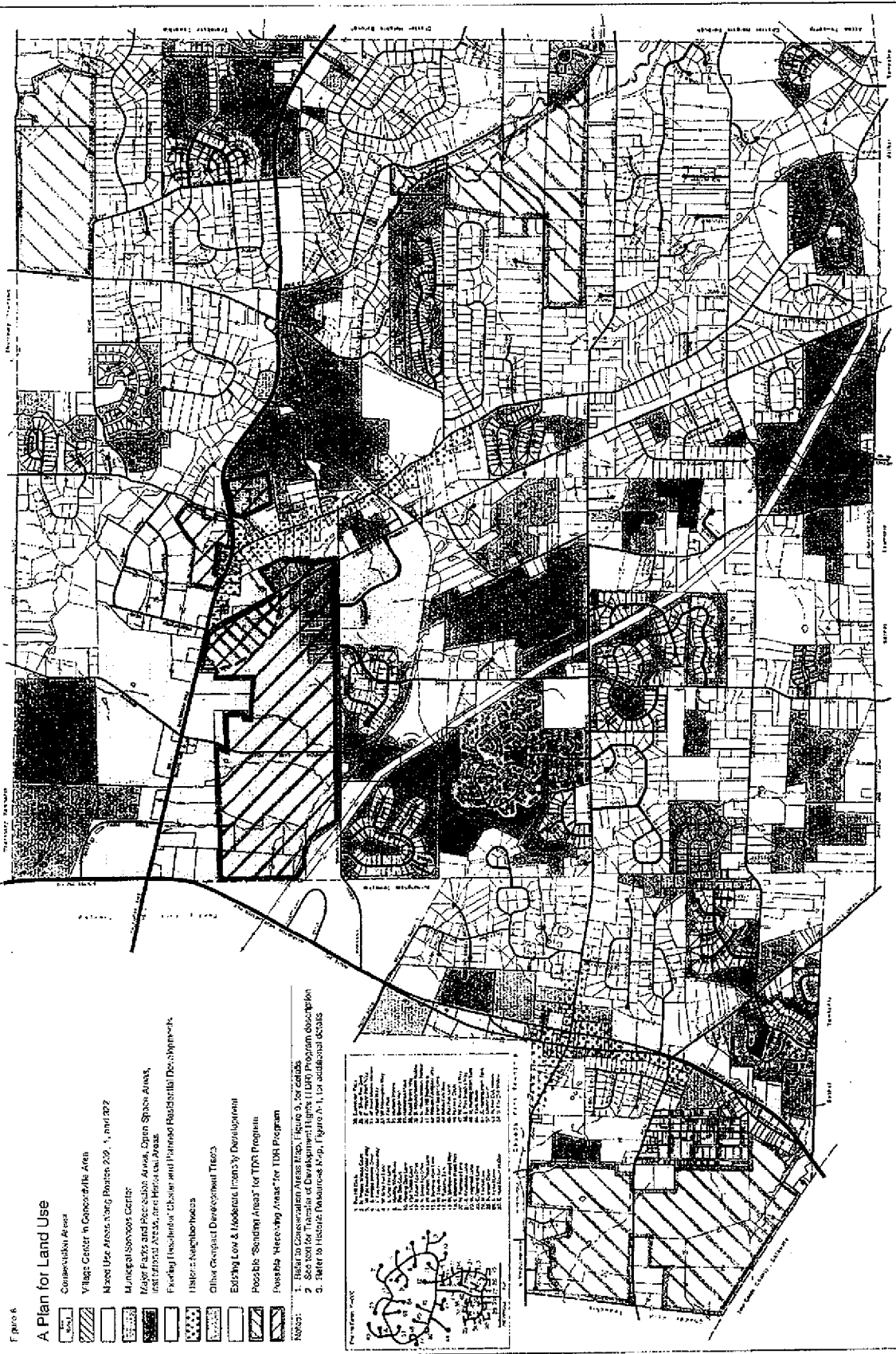
Concord Township Sewer Department
43 Thornton Road
Glen Mills, PA 19342

Act 537 Revision
Zoning Map
March 2017

Bradford Engineering Associates, Inc.
2710 Concord Road, Suite 3
Aston, Pa 19014
(610) 497-6200



APPENDIX P



Comprehensive Plan

Concord Township

Delaware County, Pennsylvania

Thomas Comitella Associates, Inc.
 Town Planning & Landscaping Architect
 8001 Concordville Road
 Concordville, Pennsylvania 19381
 Phone: (610) 396-1234
 Fax: (610) 396-1235
 Email: tcomitella@tca-llc.com

DATE: January 24, 2000
REVISION: February 9, 2000

APPENDIX Q

	STUDY DISTRICT OPTIONS	EDU'S	GRAVITY (LF)	PUMP STA.	LP SEWER (LF)	GRAVITY	PUMP STA.	FM/LP	Engineering	25% Contingency	EST. TOT. COST	Cost per EDU
1	BRANDYWINE SUMMIT	107	9,907			\$1,684,190		\$0	\$252,629	\$421,048	\$2,357,866	\$22,036
2	Thronton Rd North	33		Developer Driven		\$0		\$0	\$0	\$0	\$0	\$0
4	RUNNING BROOK	54	7,158			\$1,216,860		\$0	\$182,529	\$304,215	\$1,703,604	\$31,548
5	TEMPLE ROAD	18	918		624	\$156,060		\$56,160	\$31,833	\$53,055	\$297,108	\$16,506
6	Mill Road	32			5723	\$0		\$515,070	\$77,261	\$128,768	\$721,098	\$22,534
7	GOVERNOR MARKHAM	76	6,336			\$1,077,120		\$0	\$161,568	\$269,280	\$1,507,968	\$19,842
8	Concord Rd North	61	2,973		1648	\$505,410		\$148,320	\$98,060	\$163,433	\$915,222	\$15,004
9	PARTRIDGE	16	1,723			\$292,910		\$0	\$43,937	\$73,228	\$410,074	\$25,630
10	MILL RACE	60			6157	\$0		\$554,130	\$83,120	\$138,533	\$775,782	\$12,930
11	PENN'S GRANT	102				\$1,150,000		\$298,000	\$217,200	\$362,000	\$2,027,200	\$19,875
12	PENN'S GRANT II	52	3,946	1	2355	\$670,820	\$350,000	\$211,950	\$184,916	\$308,193	\$1,725,878	\$33,190
13	WILLITS	309	34,859	1	6151	\$5,926,030	\$850,000	\$553,590	\$1,099,443	\$1,832,405	\$10,261,468	\$33,209
14	HALL TRACT AND EXTENDED AREA	217	22,107	1	8890	\$3,758,190	\$650,000	\$800,100	\$781,244	\$1,302,073	\$7,291,606	\$33,602
15	VERNON/CROSS KEYS EXTENDED	71	1,728		4151	\$293,760		\$373,590	\$100,103	\$166,838	\$934,290	\$13,159
16	GLENVIEW/HEMLOCK	61	7,016			\$1,192,720		\$0	\$178,908	\$298,180	\$1,669,808	\$27,374
18	Valleybrook	51			6282	\$0		\$565,380	\$84,807	\$141,345	\$791,532	\$15,520
19	TRIMBLE ROAD	4	700			\$119,000		\$0	\$17,850	\$29,750	\$166,600	\$41,650
20	SMITHBRIDGE ROAD	2	480			\$81,600		\$0	\$12,240	\$20,400	\$114,240	\$57,120
21	SMITHBRIDGE (Conchester)	31	3,713		645	\$631,210		\$58,050	\$103,389	\$172,315	\$964,964	\$31,128
22	Baltimore Pike east	5			1070	\$0		\$96,300	\$14,445	\$24,075	\$134,820	\$26,964
23	Smithbridge (Temple)	4	599			\$101,830		\$0	\$15,275	\$25,458	\$142,562	\$35,641
11A	Ivy Mills	43			3698	\$0		\$332,820	\$49,923	\$83,205	\$465,948	\$10,836
1B	Beaver Valley Rd West	4			2,710	\$0		\$243,900	\$36,585	\$60,975	\$341,460	\$85,365
1C	Smithbridge West	24			5,068	\$0		\$456,120	\$68,418	\$114,030	\$638,568	\$26,607
7A	Baltimore Pike (Cheyney)	12	1,881		1435	\$319,770		\$129,150	\$67,338	\$112,230	\$628,488	\$52,374
8A	Upper Conchester	75				\$650,820		\$0	\$97,623	\$162,705	\$911,148	\$12,149

APPENDIX R

TOWNSHIP OF CONCORD
AUDITED FINANCIAL STATEMENTS
DECEMBER 31, 2015



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

TOWNSHIP OF CONCORD

TABLE OF CONTENTS

	<u>Pages</u>
INDEPENDENT AUDITOR'S REPORT.....	1-2
MANAGEMENT'S DISCUSSION AND ANALYSIS.....	3-10
STATEMENT OF NET POSITION.....	11
STATEMENT OF ACTIVITIES.....	12
BALANCE SHEET – GOVERNMENTAL FUNDS.....	13
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION.....	14
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – GOVERNMENTAL FUNDS.....	15
RECONCILIATION OF THE CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES.....	16
STATEMENT OF NET POSITION – SEWER FUND.....	17
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION – SEWER FUND.....	18
STATEMENT OF CASH FLOWS – SEWER FUND.....	19



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

Pages

STATEMENT OF FIDUCIARY NET ASSETS – ESCROW FUNDS.....	20
STATEMENT OF REVENUES AND EXPENDITURES – ESCROW FUNDS.....	21
NOTES TO FINANCIAL STATEMENTS.....	22-44
 REQUIRED SUPPLEMENTAL INFORMATION	
NET PENSION LIABILITY AND RELATED RATIOS.....	45
SCHEUDLE OF EMPLOYER CONTRIBUTIONS AND RELATED INFORMATION.....	46
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES BUDGET AND ACTUAL - GENERAL FUND.....	47
OPEN SPACE FUND.....	48
CAPITAL RESERVE FUND.....	49
RESERVE FUND OPEN SPACE.....	50
GENERAL OBLIGATION BOND FUND.....	51
FIRE HYDRANT FUND.....	52
LIBRARY TAX FUND.....	53
HIGHWAY AID FUND.....	54
TREE FUND.....	55
SINKING FUND.....	56
 SUPPLEMENTAL INFORMATION	
OTHER GOVERNMENTAL FUNDS – BALANCE SHEET.....	57



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

Pages

OTHER GOVERNMENTAL FUNDS – STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE.....	58
DETAIL SCHEDULE OF PLANT OPERATIONS AND GENERAL AND ADMINISTRATIVE EXPENSES – SEWER FUND.....	59



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of Supervisors
Township of Concord
Concord, Pennsylvania

Report on the Financial Statements

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 the Township of Concord, Pennsylvania as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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.

Auditor's 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we 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.

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 the Township of Concord, Pennsylvania 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.

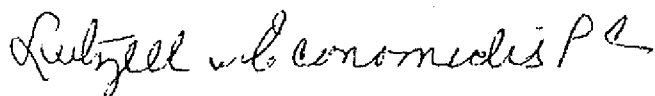
Other-Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 47 through 56, as well as pension information on pages 45 through 46 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 sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Township of Concord, Pennsylvania's financial statements as a whole. The other governmental funds financial statements and schedule of detailed expenses for the sewer fund are presented for purposes of additional analysis and are not a required part of the financial statements. The other governmental fund financial statements and the schedule of detailed expenses for the sewer fund are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

May 6, 2016

**TOWNSHIP OF CONCORD
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED DECEMBER 31, 2015**

(UNAUDITED)

This Management's Discussion and Analysis (MD&A) is intended to provide a narrative overview and analysis of the financial activities of Concord Township for the year ended December 31, 2015. The Township's financial performance is discussed and analyzed within the context of the financial statements and the disclosures that follow. This discussion focuses on the township's primary government.

FINANCIAL HIGHLIGHTS

The Board of Supervisors and Management believe the Township's financial condition is strong. Performance exceeded budgetary and other expectations.

- The Township's assets and deferred outflows on the government-wide basis exceeded its liabilities and deferred inflows (net position) by \$61,254,592. This was an increase in net assets from 2014 to 2015 of \$3,743,571 (including a \$693,693 capital contribution) in the governmental activities, and \$1,234,058 within the business type activity (inclusive of contributed capital in the amount of \$53,000). The Sewer Fund under Township management continues to show operational improvement, positive cash flows and increasing economies of scale.
- The governmental funds reported a total of revenues in excess of expenditures of \$1,279,136. That included \$1,352,266 in capital expenditures; and debt service of \$694,810.
- During the year, the Township's operating revenue for governmental activities on the government-wide statements totaled \$7,408,524 representing an increase of \$1,020,344 (or about 16%). The increase primarily was represented by increased charges for services relative to development including revenue relative to street and curb repair as well as an increase in intergovernmental revenues relative to public works and highway construction and maintenance. Operating expenses, not including allocated and non-allocated depreciation, in the government-wide statements increased by \$58,282 or less than 1%. General government expense and public safety increased slightly while other functional areas decreased accordingly. Net position further increased this period as a result of capital contributions by developers in the amount of \$693,693.
- The Sewer Fund operating revenues increased slightly (less than 1%) during the period. Operating expenses increased slightly by less than 1% as well, resulting in an operational surplus of \$164,591. As a result of the Township's management of sewer related activities, the sewer fund activities continue to result in surpluses (even without regard for capacity charges and non-operating income). Net position this period increased \$1,234,058 primarily the result of capacity purchases and capital contributions.

- Revenues for the Township's governmental fund activities were \$7,435,148, representing an increase of approximately 16% from the prior year. Real estate tax revenue remained relatively stable from the prior year reflecting a slight increase. Intergovernmental grants increased significantly with a grant flowing through the Capital Reserve fund for street and highway improvements. Expenditures, including debt service payments, increased to \$6,174,448, a 20 percent increase over the prior year. Capital expenditures did increase substantially (approximately \$990,000).
- The Township continued to receive in 2015 a fee from a developer as a result of land use development and an agreement to receive \$2,125,000 over a ten year period. The balance of the remaining payments is shown both as receivables and as deferred inflow of resources in these statements.
- At the close of this fiscal year, unassigned fund balance for the General Fund was \$6,257,619 or 161% percent of total General Fund expenditures or 118 percent of total General Fund revenues. The General Fund activities resulted in a surplus of \$1,398,994 without regard for interfund transfers (\$177,539 transfer to the Sinking Fund for debt service purposes, \$505,000 transfer to the Capital Reserve Fund for impending capital projects, and a \$40,000 transfer to the Open Space fund for debt service assistance).

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Township's basic financial statements. The Township's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. The report also contains other supplementary information in addition to the basic financial statements themselves. This MD&A represents management's analysis of the Township's financial condition and performance. Summary financial statement data and other management tools were utilized for analysis.

Government-Wide Financial Statements

The Township's report includes two government-wide financial statements. These statements provide both long-term and short-term information about the Township's overall status. These statements are intended to provide the reader with a broad overview of the Township's finances, similar to the perspective found in the private sector with its basis in full accrual accounting and elimination or reclassification of internal activities.

The *Statement of Net Position* includes all of the Township's assets and liabilities, as well as its deferred outflows and inflows of resources. The difference between net assets plus deferred outflows of resources less liabilities and deferred inflows of resources is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township as a whole is improving or deteriorating.

The second statement, the *Statement of Activities*, presents information on how the Township's net assets have changed during the most recent fiscal year. All of the

current year revenue and expenses are included regardless of when cash is received or paid. Revenues and expenses are reported in this statement for some items that will result in cash flows in subsequent fiscal periods, such as uncollected taxes. An important purpose of this statement is to show the financial reliance of the Township's distinct functions on revenues provided by various sources.

Both government-wide financial statements distinguish governmental activities of the Township that are principally supported by taxes and intergovernmental revenue, such as grants, from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business type activities of the sewer fund). Governmental activities include general government, public safety, public works, highways and streets, sewers and culture and recreation. Business type activities represent the function of the Sewer Fund.

Fund Financial Statements

The fund financial statements provide more detailed information about the Township's most significant *funds* – not the Township as a whole. The funds are an accountability unit used to maintain control over resources segregated for specific activities or objectives. The Township, like other state and local governments, used fund accounting to ensure and demonstrate compliance with finance-related laws and regulations. Major funds are separately reported, while all others are combined into a single, aggregated presentation. The Township has only governmental funds. The Township has one proprietary fund—Sewer Fund. A proprietary fund is a fund in which customers are charged fees for specific services.

Governmental Funds – Almost all of the Township's basic services are included in the governmental funds, which are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, the governmental fund statements focus on a detailed short-term view that helps determine whether there are sufficient financial resources that are available at the end of the fiscal year or that can be spent in the near future to finance the programs and commitments of the Township. Because this information does not encompass the additional long-term focus of the government-wide statements, additional information is provided subsequent to the governmental funds statement to reconcile the differences between the two statements. The Township maintains ten individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balance for the General Fund, Open Space, Capital Reserve Fund, Reserve Fund Open Space and General Obligation Bond Fund, all of which are considered to be major funds. Information relative to the other governmental funds is combined into a single, aggregated presentation titled "Other Governmental Funds."

Fiduciary Funds – The Township includes two fiduciary funds (its general escrow fund and its sewer escrow) in its reporting entity.

Proprietary Fund—As noted above, the Township includes a proprietary fund (the Sewer Fund). Along with a statement of net assets and statement of revenue, expenses and changes in net assets, the Township also presents for the sewer fund a statement of cash flows.

Notes to Financial Statements – The notes to financial statements provide required disclosures and other information essential to a full understanding of the material data provided in the government-wide and fund financial statements. The notes present information about the Township's accounting policies, significant accounts and activities, obligations, commitments and subsequent events, if any.

Budgetary Highlights

The Township adopted an annual appropriated budget for all of its governmental funds as presented in Required Supplementary Information. There were no amendments to the 2015 budgets. A budgetary comparison statement has been provided for those funds with legally adopted budgets to demonstrate budgetary compliance.

FINANCIAL ANALYSIS OF THE TOWNSHIP

The following comparative condensed financial data serve as indicators of the Township's financial health or financial position. Table 1 below shows a condensed version of the Township's net assets. The component change in net assets is shown below in Table 2 as a condensed summary of changes in net assets. Table 3 provides a comparative of the components of the capital assets from 2014 to 2015 for both the governmental activities and the sewer fund activities. Table 4 shows changes in outstanding debt from 2014 to 2015.

**TABLE 1
NET POSITION - GOVERNMENTAL ACTIVITIES
DECEMBER 31,**

	2015	2014
Current assets	\$ 16,932,299	\$ 16,383,694
Capital assets, net	21,441,448	19,845,766
Other non-current assets	254,692	275,827
Total assets	38,628,439	36,505,287
Deferred outflows of resources	138,056	-
Current liabilities	918,019	1,440,960
Noncurrent liabilities	9,417,616	9,355,434
Total liabilities	10,335,635	10,796,394
Deferred inflows of resources	456,540	664,229
Net position invested in capital assets	12,054,816	10,096,123
Unrestricted	15,928,504	14,948,541
Total net position	<u>\$ 27,983,320</u>	<u>\$ 25,044,664</u>

**NET POSITION - BUSINESS TYPE ACTIVITIES SEWER FUND
DECEMBER 31,**

	2015	2014
Current assets	\$ 11,119,580	\$ 7,816,123
Other assets	7,300	-
Capital assets, net	26,230,924	26,876,020
Total assets	<u>34,692,143</u>	<u>34,692,143</u>
Deferred outflows of resources	202,971	117,377
Current liabilities	631,546	483,449
Noncurrent liabilities	3,637,633	2,050,000
Total liabilities	<u>4,269,179</u>	<u>2,533,449</u>
Deferred inflows of resources	20,324	18,186
Net position invested in capital assets	22,662,924	24,671,020
Unrestricted	10,608,348	7,586,865
Total net position	<u>\$ 33,271,272</u>	<u>\$ 32,257,885</u>

TABLE 2

**SUMMARY OF CHANGES IN NET POSITION - GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31,**

	2015	2014
Revenues		
Property taxes	\$1,422,567	\$1,434,249
Local enabling taxes and other taxes	1,245,453	1,150,196
Charges for services	2,702,287	2,272,885
Grants and contributions	1,138,937	929,137
Franchise fee – cable	379,478	361,323
Investment earnings	28,646	25,534
Reimbursements	99,313	45,416
Miscellaneous	391,843	169,440
Total revenues	<u>7,408,524</u>	<u>6,388,180</u>
Operating expenses		
General government	1,709,161	1,692,220
Public safety	953,478	856,115
Highway and streets	958,668	1,121,961
Culture and recreation	207,005	95,466
Library	186,237	171,601
Pension	97,469	124,865
Interest	304,587	314,662
Unallocated depreciation	429,406	410,839
Total program/function	<u>4,846,011</u>	<u>4,787,729</u>
Change in net position	<u>\$2,562,513</u>	<u>\$1,600,451</u>

**SUMMARY OF CHANGES IN NET POSITION -
BUSINESS TYPE ACTIVITIES SEWER FUND
FOR THE YEARS ENDED DECEMBER 31,**

	2015	2014
Revenue		
Operating revenues	\$ 2,938,056	\$2,941,968
Capacity purchases	1,020,090	323,900
Interest income	25,273	15,285
Other	29,661	26,836
Total revenue	<u>4,013,080</u>	<u>3,307,989</u>
Expenses		
Plant operations	1,254,020	1,208,552
General and administrative	513,027	537,201
Bad debt expense	-	2,827
Depreciation and amortization	1,014,707	998,005
Interest expense	80,398	66,904
Total program/function	<u>2,862,152</u>	<u>2,813,489</u>
Gain on sale of assets	30,130	-
Capital contributions	53,000	763,215
Change in net position	<u><u>\$ 1,234,058</u></u>	<u><u>\$1,257,715</u></u>

**TABLE 3
CHANGES IN CAPITAL ASSETS - GOVERNMENTAL
YEAR-TO-YEAR COMPARISON
FOR THE YEARS ENDED DECEMBER 31,**

<u>CAPITAL INVESTMENT</u>	<u>2015</u>	<u>2014</u>	<u>%Inc/Decr</u>
Land	\$12,124,153	\$12,124,153	0.00%
Buildings and equipment	9,860,632	9,184,467	7.36%
Infrastructure	4,647,257	3,310,640	40.37%
Capital lease	125,028	125,028	0.00%
TOTALS	<u><u>\$26,757,070</u></u>	<u><u>\$24,744,288</u></u>	

**CHANGES IN CAPITAL ASSETS - BUSINESS TYPE ACTIVITY
YEAR-TO-YEAR COMPARISON
FOR THE YEARS ENDED DECEMBER 31,**

<u>CAPITAL INVESTMENT</u>	<u>2015</u>	<u>2014</u>	<u>%Inc/Decr</u>
Construction in progress	\$ 73,710	\$ 87,947	-16.19%
Land	117,793	117,793	0.00%
Buildings and equipment	15,785,887	15,594,723	1.23%
Infrastructure	20,982,705	20,800,363	0.88%
TOTALS	<u><u>\$36,960,095</u></u>	<u><u>\$36,600,826</u></u>	

TABLE 4
CHANGES IN OUTSTANDING DEBT
FOR THE YEARS ENDED DECEMBER 31,

SERIES	2015	2014	INC/DEC
Construction Note of 2008	\$ -	\$ 3,086,538	\$(3,086,538)
General Obligation Bond Series of 2011	8,345,000	8,785,000	(440,000)
General Obligation Bond Series of 2015	4,518,000	-	4,518,000
Capital lease	2,078	6,139	(4,061)
	<u>\$12,865,078</u>	<u>\$11,877,677</u>	<u>\$ (539,065)</u>

ECONOMIC DEVELOPMENT

This was the fifth consecutive year with no township real estate tax increase. This is a reflection of the Township's commitment to run a strong and effective township government that is also lean and efficient. Considered planning for commercial developments by the Township has increased the tax base with as little impact on residents as possible. The commercial development also increases a variety of local employment opportunities for a better future for the Township.

In order to continue to keep the residents informed of the utilization of their hard earned taxes and in the interest of transparency, the approved budget is posted on the Township website. To summarize, approximately 28 percent of township real estate taxes is utilized for open space preservation, 14 percent is restricted for our fire department and emergency medical services, 14 percent is allocated for fire hydrant services, 13 percent is dedicated to our township library, and 31 percent is allocated for general township operations and services.

The Board also notes some of the major highlights from the past year:

- The new, highly anticipated Wegmans opened its doors in November. Leading up to the opening, the Board of Supervisors took several actions to help mitigate traffic issues. Specifically, we ensured that the project included the extension of the loop road from Route 1 (Baltimore Pike) to Route 202 (Wilmington-West Chester Pike).
- The Board also moved forward with the installation of a state-of-the-art adaptive traffic signal system at nine (9) intersections along Route 202, funded largely by a state grant that the township successfully received through a competitive process. This adaptive traffic system constantly adjusts signal timings based on actual traffic demand to help speed traffic flow. It complements a similar system that the Township installed along Baltimore Pike last year.
- Concord Township is becoming a hub for prestigious medical services for the area. The Children's Hospital of Philadelphia (CHOP) opened a state-of-the-art pediatric medical facility at the intersection of Baltimore Pike and Route 322. Main Line Health broke ground on a new outpatient health care center consisting of urgent care, Nemours Pediatrics, Bryn Mawr Rehabilitation physical medicine/concussion program, and a wellness center. This will be located at Baltimore Pike and Brinton Lake Road. In addition, Lot 5 of the Brinton Lake

Corporate Center will house Rothman Institute. Nemours Pediatric Orthopedics Outpatient will occupy space in the building across from Wegmans.

- In 2015, the Board of Supervisors developed a comprehensive Greenways & Open Space Plan, which will serve as a vital tool for the Township to organize and prioritize its effort to develop a local trail network that serves the needs of residents, while at the same time capitalizing on the potential to connect into the broader regional trail network. If the recommendations of the Plan are fully realized, Township residents will be able to walk out their front door and walk or bicycle safely to parks, schools, and stores. And someday, these local trails may connect to a larger system that allows a cyclist to travel all the way to Philadelphia and virtually anywhere else in the region and beyond. We anticipate that the Board of Supervisors will take action on adopting the plan in early 2016.
- On the topic of trails, in 2015 Concord Township and Chester Heights Borough were awarded a \$40,000 grant from the Pennsylvania Department of Conservation and Natural Resources towards a rails-to-trails feasibility study of the former Octoraro Railroad Line through the township (approximately six miles). An additional grant application has been submitted to study the feasibility of the PECO right-of-way for additional trails. In the meantime, a hiking trail at 43 Thornton Road was opened in November. This trail connects to the Newlin Grist Mill property.

Keeping residents informed about Township government actions and activities is a high priority of The Board of Supervisors. Residents may register to receive emails from Concord Township with emergency alerts, community activities, and other "goings on" of the Township. In addition, Concord Township can also be found on both Facebook (www.facebook.com/ConcordTwp) and Twitter (twitter.com/ConcordTwpPA).

TO CONTACT TOWNSHIP MANAGEMENT AND 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 demonstrate the Township's accountability for its funds. If you have questions regarding this report or would like additional information, contact the Township Manager, Concord Township, 43 Thornton Road, Glen Mills, PA, 19342-1325.

TOWNSHIP OF CONCORD
STATEMENT OF NET POSITION
DECEMBER 31, 2015

	<u>Governmental Activities</u>	<u>Sewer Fund Activities</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 13,352,297	\$ 10,161,730	\$23,514,027
Investments	2,347,666	513,094	2,860,760
Taxes receivables (net of allowance for uncollectibles)	143,108	-	143,108
Sewer rents receivable (net of allowance for uncollectibles)	-	396,499	396,499
Other receivables	974,984	15,600	990,584
Prepaid expense	114,244	32,657	146,901
Total current assets	<u>16,932,299</u>	<u>11,119,580</u>	<u>28,051,879</u>
Non-current assets			
Mortgage receivable	254,692	-	254,692
Other asset	-	7,300	7,300
Capital assets:			
Land	12,124,153	117,793	12,241,946
Plant, buildings, equipment	9,860,632	15,785,887	25,646,519
Infrastructure and related improvements	4,647,257	20,982,705	25,629,962
Construction in progress	-	73,710	73,710
Capital leases	125,028	-	125,028
Less accumulated depreciation	(5,315,622)	(10,729,171)	(16,044,793)
Net property, plant and equipment	<u>21,441,448</u>	<u>26,230,924</u>	<u>47,672,372</u>
Total assets	<u>38,628,439</u>	<u>37,357,804</u>	<u>75,986,243</u>
DEFERRED OUTFLOWS OF RESOURCES			
Pension related differences and contributions post measurement date	138,056	95,938	233,994
Unamortized bond refunding charges (net)	-	107,033	107,033
	<u>138,056</u>	<u>202,971</u>	<u>341,027</u>
LIABILITIES			
Current liabilities:			
Accounts payable	148,536	303,990	452,526
Accrued interest	9,101	2,556	11,657
Resources received in advance	351,924	100,000	451,924
Security deposit	2,483	-	-
Escheated funds	3,975	-	3,975
Current portion of long-term liabilities	402,000	225,000	627,000
Long-term liabilities:			
Net pension obligation	423,984	294,633	718,617
Debt due in more than one year	8,984,632	3,343,000	12,327,632
Total liabilities	<u>10,326,635</u>	<u>4,269,179</u>	<u>14,593,331</u>
DEFERRED INFLOWS OF RESOURCES			
Pension related differences on earnings	5,304	3,686	8,990
Builder road repair installment agreement	442,000	-	442,000
Unamortized bond discount	9,236	16,638	25,874
	<u>456,540</u>	<u>20,324</u>	<u>476,864</u>
NET POSITION			
Invested in capital assets, net of related debt	12,054,816	22,662,924	34,717,740
Unrestricted	15,928,504	10,608,348	26,536,852
Total net position	<u>\$ 27,983,320</u>	<u>\$ 33,271,272</u>	<u>\$61,254,592</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2015

Functions/programs	Program Revenues				Net (Expenses), Revenue and Changes in Net Position		Total
	Expenses	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business Type Activities	
Primary government:							
General governmental	\$1,709,161	\$ 314,710	\$ 36,000	\$ -	\$ (1,358,451)	\$ -	\$ (1,358,451)
Public safety	953,478	1,601,157	168,262	-	815,941	-	815,941
Recreation	207,005	73,831	-	-	(133,174)	-	(133,174)
Public works - highway	958,668	712,589	869,586	-	623,507	-	623,507
Pension	97,469	-	54,892	-	(42,577)	-	(42,577)
Library	186,237	-	-	-	(186,237)	-	(186,237)
Interest	304,587	-	-	-	(304,587)	-	(304,587)
Unallocated depreciation and amortization	429,406	-	-	-	(429,406)	-	(429,406)
Total governmental activities	4,846,011	2,702,287	1,128,740	-	(1,014,984)	-	(1,014,984)
Business Type Activities							
Sewer Fund	2,781,754	2,938,056	23,525	-	-	179,827	179,827
Interest	(80,398)	-	-	-	-	(80,398)	(80,398)
Unallocated depreciation and amortization	1,547	-	-	-	-	1,547	1,547
Total business type activities	2,702,903	2,938,056	23,525	-	-	100,976	100,976
Total primary government	\$7,548,914	\$ 5,640,343	\$ 1,152,265	\$ -	(1,014,984)	100,976	(914,008)
General revenues:							
Taxes					2,668,020	-	2,668,020
Grants and contributions not restricted to a specific program/ open space					10,197	-	10,197
Cable television					379,478	-	379,478
Interest and investment earnings					28,646	25,273	53,919
Gain (loss) on sale of assets					5,364	30,130	35,494
Rental income					43,996	3,600	47,596
Bad debt recovery					-	989	989
Capacity purchases					-	1,020,090	1,020,090
Miscellaneous income					441,796	-	441,796
Total general revenues					3,577,497	1,080,082	4,657,579
Change in net position					2,562,513	1,181,058	3,743,571
Net position - beginning restated for pension liability					24,727,114	32,037,214	56,764,328
Capital contribution					693,693	53,000	746,693
Net position - ending					\$ 27,983,320	\$ 33,271,272	\$61,254,592

TOWNSHIP OF CONCORD

BALANCE SHEET
GOVERNMENTAL FUNDS

DECEMBER 31, 2015

	General Fund	Open Space Fund	Capital Reserve Fund	Reserve Fund Open Space	General Obligation Bond Fund	Other Governmental Funds	Total Governmental Funds
ASSETS							
Cash and cash equivalents	\$ 4,804,623	\$ 2,234,276	\$ 4,043,382	\$ 590,899	\$ 219,954	\$ 1,359,163	\$ 13,352,297
Investments	2,347,666	-	-	-	-	-	2,347,666
Tax receivables (net of allowance for uncollectibles)	120,170	-	-	12,163	-	10,775	143,108
Other receivables	396,930	-	578,054	-	-	-	974,984
Due from other funds	-	-	-	3,013	-	4,782	7,795
Prepaid expenses	114,244	-	-	-	-	-	114,244
Total assets	7,883,633	2,234,276	4,621,436	606,075	219,954	1,374,720	16,940,094
DEFERRED OUTFLOW OF RESOURCES							
Total assets and deferred outflows of resources	\$ 7,883,633	\$ 2,234,276	\$ 4,621,436	\$ 606,075	\$ 219,954	\$ 1,374,720	\$ 16,940,094
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable and accrued expenditures	\$ 131,695	\$ 1,268	\$ 1,187	\$ -	\$ -	\$ 14,286	\$ 148,536
Security deposit	2,483	-	-	-	-	-	2,483
Due to other funds	7,795	-	-	-	-	-	7,795
Escheated funds	3,975	-	-	-	-	-	3,975
Resources received in advance in an exchange transaction	351,924	-	-	-	-	-	351,924
Total liabilities	497,872	1,368	1,187	-	-	14,286	514,713
DEFERRED INFLOWS OF RESOURCES							
Unavailable taxes	13,898	-	-	8,585	-	7,716	30,199
Builder road repair installment agreement	-	-	442,000	-	-	-	442,000
Total deferred inflows of resources	13,898	-	442,000	8,585	-	7,716	472,199
Fund balances:							
Non-spendable	114,244	-	-	-	-	-	114,244
Restricted	-	-	-	-	-	-	-
Committed for:							
Debt service	-	-	-	-	-	348	348
Capital projects and open space	-	-	-	-	219,954	-	219,954
Assigned to capital projects	1,000,000	2,232,908	1,800,000	597,490	-	-	5,630,398
Unassigned	6,257,619	-	2,378,249	-	-	1,362,370	9,988,238
Total fund balance	7,371,863	2,232,908	4,178,249	597,490	219,954	1,362,718	15,953,182
Total liabilities, deferred inflows of resources and fund balances	\$ 7,883,633	\$ 2,234,276	\$ 4,621,436	\$ 606,075	\$ 219,954	\$ 1,374,720	\$ 16,940,094

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD

RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2015

Total fund balances - governmental funds

\$ 15,953,182

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. These assets consist of:

Land	\$ 12,124,153	
Plant, buildings, equipment	9,880,632	
Capital lease	125,028	
Infrastructure and related improvements	4,647,257	
Net property, plant and equipment	<u>26,757,070</u>	
Accumulated depreciation and amortization	<u>(5,315,622)</u>	
Total capital assets		21,441,448

Mortgage receivable is not due and payable in the current period and is therefore not reported in the funds

254,692

Bond discounts and premiums are amortized within the government-wide statements over the life of the bond issuance.

128,820

Net change in deferred inflows relative to net pension calculation

(5,304)

Some revenues may be collected after year-end but are not available soon enough for the current period expenditures and therefore are deferred in the funds.

30,199

Some liabilities are not due and payable in the current period and therefore are not reported in the funds. Those liabilities consist of:

Net pension liability	(423,984)	
Compensated absences	(89,553)	
Capital lease payable	(2,079)	
Bonds payable	<u>(9,295,000)</u>	
		(9,810,616)
Accrued interest		(9,101)
Net position		<u>\$ 27,983,320</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund	Open Space Fund	Capital Reserve Fund	Reserve Fund Open Space	General Obligation Bond Fund	Other Governmental Funds	Total Governmental Funds
Revenues							
Real estate taxes	\$ 652,570	\$ -	\$ -	\$ 413,980	\$ -	\$ 361,506	\$ 1,428,056
Other taxes	1,245,453	-	-	-	-	-	1,245,453
Licenses - permits	1,596,547	-	-	-	-	-	1,596,547
Fines and forfeits	4,610	-	-	-	-	-	4,610
Investment earnings	19,241	2,066	3,677	872	220	2,580	28,646
Intergovernmental revenue and grants	282,357	36,000	365,554	-	-	400,133	1,084,044
Rents	43,996	-	-	-	-	-	43,996
Charges for services	862,110	-	-	-	-	27,000	889,110
Franchise fee - cable television	379,478	-	-	-	-	-	379,478
Reimbursements	99,313	-	-	-	-	-	99,313
Act 205 pension	54,892	-	-	-	-	-	54,892
Other income	56,902	311,601	212,500	-	-	-	581,003
Total revenues	5,297,469	349,657	581,731	414,852	220	791,219	7,435,148
Expenditures							
Current:							
General governmental	1,659,610	384	15,490	576	-	5,833	1,681,893
Public safety	788,645	-	-	-	-	164,833	953,478
Culture and recreation	92,655	114,350	-	-	-	-	207,005
Public works - highway	576,097	-	-	-	-	382,571	958,668
Pension	123,787	-	-	-	-	-	123,787
Library	-	-	-	-	-	186,237	186,237
Debt service:							
Principal	-	-	-	285,000	-	104,973	389,973
Interest	-	-	-	213,883	-	90,954	304,837
Issuance costs	-	-	-	-	-	16,304	16,304
Capital outlay:							
Streets and highways	642,924	-	691,175	-	-	-	1,334,099
General government	14,757	3,410	-	-	-	-	18,167
Total expenditures	3,898,475	118,144	706,665	499,459	-	951,705	6,174,448
Excess of revenue over (under) expenditures	1,398,994	231,513	(124,934)	(84,607)	220	(160,486)	1,260,700
Other financing sources (uses)							
Proceeds of debt	-	-	-	-	-	3,042,000	3,042,000
Refunding of debt	-	-	-	-	-	(3,023,564)	(3,023,564)
Operating transfer in	-	-	505,000	40,000	-	177,539	722,539
Operating transfer out	(722,539)	-	-	-	-	-	(722,539)
	(722,539)	-	505,000	40,000	-	195,975	18,436
Excess of revenues and other sources over (under) expenditures and other (uses)	676,455	231,513	380,066	(44,607)	220	35,489	1,279,136
Fund balance - beginning	6,695,408	2,001,395	3,798,183	642,097	219,734	1,317,229	14,674,046
Fund balance - ending	\$ 7,371,863	\$ 2,232,908	\$ 4,178,249	\$ 597,490	\$ 219,954	\$ 1,352,718	\$ 15,953,182

TOWNSHIP OF CONCORD

**RECONCILIATION OF THE CHANGE IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2015

Change in fund balances - total governmental funds	\$1,279,136
--	-------------

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported as expenditures in governmental funds. However, in the statement of activities, the cost of capital assets is allocated over their estimated useful lives as depreciation expense. In the current period these amounts were:

Capital outlay (not inclusive of the contributed capital of \$693,693)	1,352,266
Depreciation expenses	(429,406)
Amortization	(135)

Compensated absences are not reported as expenditures in the governmental funds, but increases or decreases the long-term liabilities in the Statement of Net Position (net change)	(12,590)
---	----------

Repayment of long term debt and capital lease obligations are reported as expenditures in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. In the current year, these amounts consisted of:

Bond and note principal	389,973
Principal payments on capital lease	4,061

Pension expense is adjusted to reflect the impact of net pension liability and related expense	26,318
--	--------

Mortgage payments on the government wide statements and reduction of principal payment shown as revenue in the governmental funds; difference in revenue received and gain on sale or disposal of assets	(41,871)
--	----------

Accrued interest is not reported in the governmental funds, but is shown as an expenditure for the period on the government-wide basis-net of change	250
--	-----

Some revenues are not collected for several months or longer after the Township's year-end, they are not considered "available" revenues and are deferred in the governmental funds. Those amounts were for real estate taxes and reflected prior years' revenues collected in the current period and are shown here as the net differential:	<u>(5,489)</u>
---	----------------

Changes in net position of governmental activities	<u>\$2,562,513</u>
--	--------------------

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD
STATEMENT OF NET POSITION
SEWER FUND

DECEMBER 31, 2015

ASSETS

Current:	
Cash and cash equivalents	\$ 10,161,730
Investments	513,094
Receivables:	
Sewer rents receivable (net of allowance for doubtful accounts of \$13,148)	396,499
Other receivables	15,600
Prepaid expense	32,657
Total current assets	<u>11,119,580</u>
Property, plant and equipment:	
Land	117,793
Plant, building, equipment and infrastructure	36,768,592
Construction in progress	73,710
Less: Accumulated depreciation	<u>(10,729,171)</u>
Net property, plant and equipment	<u>26,230,924</u>
Other asset	7,300
Total assets	<u>37,357,804</u>

DEFERRED OUTFLOWS OF RESOURCES

Pension related differences and contributions post measurement date	95,938
Unamortized bond refunding charges (net)	107,033
Total deferred outflows of resources	<u>202,971</u>

LIABILITIES

Current liabilities:	
Accounts payable and accrued expenses	303,990
Accrued interest	2,556
Advance payments	100,000
Current portion of long-term debt	225,000
Total current liabilities	<u>631,546</u>
Long term liabilities	
Net pension liability	294,633
Long-term debt net of current portion	3,343,000
Total long term liabilities	<u>3,637,633</u>
Total liabilities	<u>4,269,179</u>

DEFERRED INFLOWS OF RESOURCES

Pension related differences on earnings	3,686
Unamortized bond discount	16,638
Total deferred inflows of resources	<u>20,324</u>

NET POSITION

Invested in capital assets, net of related debt	22,662,924
Unrestricted	10,608,348
Total net position	<u>\$ 33,271,272</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD

**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
SEWER FUND**

FOR THE YEAR ENDED DECEMBER 31, 2015

OPERATING REVENUES

Sewer rental fees	\$ 2,864,426
Lien charges, penalties and miscellaneous	73,630
Total operating revenues	<u>2,938,056</u>

OPERATING EXPENSES

Plant operations	1,254,020
General and administrative	504,738
Depreciation and amortization	1,014,707
Total operating expenses	<u>2,773,465</u>

Operating income	<u>164,591</u>
------------------	----------------

Nonoperating income(expense)

Rental income	3,600
Gain on disposal of fixed asset	30,130
Bond issuance costs	(8,289)
Bad debt recovery	989
Interest income	25,273
Pension plan state aid	23,525
Capacity purchases	1,020,090
Amortization bond premium	1,547
Interest expense - sewer revenue bonds	(80,398)
Nonoperating income (expense)	<u>1,016,467</u>

Net income before capital contributions	1,181,058
---	-----------

Capital contributions:	53,000
Increase in net assets	<u>1,234,058</u>

Net position - beginning restated for net pension liability	32,037,214
Net position - ending	<u><u>\$33,271,272</u></u>

TOWNSHIP OF CONCORD
STATEMENT OF CASH FLOWS
SEWER FUND
FOR YEAR ENDED DECEMBER 31, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Cash receipts received from customers	\$ 2,787,709
Cash payments for employees compensation and benefits	(759,691)
Cash payments to vendors for goods and services	(949,982)
Other operating cash receipts	73,630
<i>Net Cash Provided By Operating Activities</i>	<u>1,151,666</u>

CAPITAL AND RELATED FINANCING ACTIVITIES

Dedicated sewer lines and capacity purchases	1,020,090
Note proceeds net of note issuance costs	1,509,711
Additions to property, plant and equipment net of dedicated sewer lines	(330,869)
Insurance claim on property	30,130
Rental	3,600
Principal payments on debt	(155,000)
Interest paid	(80,533)
<i>Net Cash Provided By Capital and Related Financing Activities</i>	<u>1,997,129</u>

CASH FROM NON-OPERATING ACTIVITIES

Pension plan state aid	23,525
<i>Net Cash Provided by Non-Operating Activities</i>	<u>23,525</u>

INVESTING ACTIVITIES

Purchase of certificate of deposit	(513,094)
Investment earnings	25,273
<i>Net Cash Used By Investing Activities</i>	<u>(487,821)</u>

Net increase in cash	2,684,499
Cash and cash equivalents - beginning of year	7,477,231
Cash and cash equivalents - end of year	<u>\$ 10,161,730</u>

Reconciliation of operating income to net cash provided by operating activities:

Operating income	\$ 164,591
Adjustment for noncash charges to operations:	
Depreciation and amortization expense	1,014,707

Changes in assets and liabilities:

(Increase) decrease in deposit (other assets)	
(Increase) decrease sewer rents receivable	(68,524)
(Increase) decrease in other receivables	(7,204)
(Increase) decrease in prepaid assets	(30,136)
Increase (decrease) in accounts payable	78,232
<i>Net Cash Provided by Operating Activities</i>	<u>\$ 1,151,666</u>

TOWNSHIP OF CONCORD

**STATEMENT OF FIDUCIARY NET ASSETS
ESCROW FUNDS**

DECEMBER 31, 2015

	GOVERNMENTAL ESCROW FUND	SEWER ESCROW FUND	TOTAL
ASSETS			
Cash	\$ 1,217,093	\$ 374,212	\$ 1,591,305
Accounts receivable	29,065	3,975	33,040
Total assets	<u>1,246,158</u>	<u>378,187</u>	<u>1,624,345</u>
LIABILITIES			
Escrow liability	1,066,073	365,624	1,431,697
Accounts payable	31,468	8,961	40,429
Deferred revenue	148,617	3,602	152,219
Total liabilities	<u>1,246,158</u>	<u>378,187</u>	<u>1,624,345</u>
NET ASSETS			
Unreserved	-	-	-
Total net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

TOWNSHIP OF CONCORD
STATEMENT OF REVENUE AND EXPENDITURES
ESCROW FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2015

	GOVERNMENTAL ESCROW FUND	SEWER ESCROW FUND	TOTAL
REVENUE			
Escrow fees	\$ 68,205	\$ 19,376	\$ 87,581
Total revenue	<u>68,205</u>	<u>19,376</u>	<u>87,581</u>
EXPENDITURES			
Township administration fees	68,205	19,376	87,581
Total expenditures	<u>68,205</u>	<u>19,376</u>	<u>87,581</u>
Other financing sources and uses of funds			
Operating transfer out	-	-	-
Operating transfer in	-	-	-
Total other financing sources and uses of funds	<u>-</u>	<u>-</u>	<u>-</u>
Revenue in excess (deficit) of expenditures	-	-	-
Net assets - beginning of year	-	-	-
Net assets - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes to the basic financial statements are an integral part of this statement

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

Concord Township is a second class Township within the Commonwealth of Pennsylvania and is governed by an elected Board of Supervisors. The Township's financial statements are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

Following is a summary of the Township's significant accounting policies:

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Presentation

Government Wide Financial Statements

The Statement of Net Position and Statement of Activities display information about the government of Concord Township as a whole. These statements include all funds of the reporting entity except for the fiduciary fund (the Escrow Funds). The statements distinguish between governmental and business type activities. The Township has established an Enterprise Fund to provide for the maintenance and operations of the Township's wastewater collection and treatment system. Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues. The Business Type activities (the Enterprise Fund) are generally financed through user fees. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund Financial Statements

The accounts of the Township are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund equity, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The emphasis is placed on major funds within the governmental categories. A fund for the purposes of these financial statements is considered major if it is the primary operating fund (General Fund) or it meets the following criteria:

1. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures of the fund are at least ten percent of the total for all funds of that category or type; and
2. Total assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues or expenditures of the fund are at least five percent of the total for all funds combined.
3. Other funds not necessarily meeting the above criteria are shown in these financial statements as major per the Township's discretion.

The funds of the financial reporting entity are described as follows:

Governmental Funds

General Fund: 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.

Special Revenue Funds: The Special Revenue Funds account for revenue derived from specifically earmarked revenue sources. For the purposes of this report, the Special Revenue Funds are as follows: The Fire Hydrant Fund, the Library Tax Fund, the Highway Aid Fund, and the Tree Fund.

Debt Service Funds: The Sinking Fund and General Obligation Bond Fund are used to account for accumulation of resources from general long-term debt.

Capital Project Funds: Capital Project Funds are used to account for acquisition or construction of capital items, open space and special projects. The Capital Reserve Fund is used to account for financial resources to be used for the acquisition or construction of major capital assets. The Reserve Fund Open Space is used to account for financial resources to be used for the acquisition of open space as well as the repayment of existing debt service. The Open Space Fund is used to account for financial resources accumulated from contributions from developers to be used by the Township for open space and recreation.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements. For the purposes of these statements the following funds are to be considered major funds: General Fund, Open Space Fund, Capital Reserve Fund, Reserve Fund Open Space and the General Obligation Bond Fund.

TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Enterprise Fund

Sewer Fund: The Sewer Fund is a business type activity. Activities in this fund account for the improvements, maintenance and operation of the wastewater treatment and collection system.

Fiduciary Funds

Fiduciary Funds: The Township maintains two fiduciary funds. These Escrow Funds are utilized to account for assets held by the Township as trustee or agent for individual, private organizations or other governmental unit. The Governmental Escrow Fund is principally comprised of funds being held by the Township relative to real estate development; the Sewer Escrow Fund is comprised of those funds being held by the Township relative to sewer development and construction.

B. Measurement Focus

The accounting and reporting treatment applied to a fund is determined by its measurement focus. Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied. On the government-wide Statement of Net Position and Statement of Activities, governmental and business like activities (as applicable) are presented using the economic resources measurement focus. The objective of the economic resources measurement focus is the determination of operating income, changes in net assets, financial position and cash flows (if applicable). All assets and liabilities, whether current or non-current, are reported. All Governmental Fund Types are accounted for on a current financial resources measurement focus. Only current assets and current liabilities are generally included on their balance sheets. Operating statements of such funds present increases (i.e. revenues and other financing sources) and decreases (i.e. expenditures and other financing uses) in net current assets. These funds use fund balance as their measure of available spendable financial resources at the end of the period. The Sewer Fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting as are the government-wide financial statements as noted above.

C. Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, the governmental activities as well as the business type activities are presented using the accrual basis of accounting. The Sewer Fund (the business type activity) is also presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when "measurable and available". Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days of the year-end. Expenditures, including capital outlay, are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are reported when due. Penalties and interest are recorded when received in cash because they are generally not measurable until actually received. Interest is accrued when its receipt occurs soon enough after the end of the accounting period so as to be both measurable and available.

D. Assets, Liabilities, Net Position and Fund Balances

Deposits and Investments

The Township is permitted under state law to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, or (c) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts or time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law therefore shall be pledged by the depository.

Cash and cash equivalents

The Township considers money market funds, Treasury bills and all highly liquid investments with an original maturity date of ninety days or less to be cash equivalents.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e. the current portion of interfund loans) or "advances to/from other funds" (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds".

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

Deferred Inflows and Outflows of Resources

Deferred outflows of resources include such items as:

- Grants paid in advance to a grantee
- Deferred amounts from refunding of debt
- Decrease in value of derivative instruments
- Payments made to a pension fund after the actuarial year but before the end of the fiscal year

Deferred inflows of resources include such items as:

- Grants received in advance when time requirements are the only eligibility requirement that has not been met
- Resources received in advance that are related to an imposed nonexchange transaction such as prepaid taxes
- Assets recorded in governmental fund financial statements for which revenue is not available such as taxes receivable, previously reported as "deferred" revenue in the fund financial statements
- Current and advance refunding related items
- Increase in fair value of derivative instruments
- Service concession arrangements for up front payments.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capital Assets and Capital Contributions

Capital assets, which include property, plant and equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items) are reported in the governmental or sewer fund activity columns as applicable in the government-wide financial statements. The costs of normal maintenance and repairs that do not add to the value of the asset or, materially extend assets' lives are not capitalized. Capital additions are stated at cost or if cost is not determinable, at estimated fair market value at the date of purchase or donation. Capital assets are defined by the Township as assets with an estimated useful life in excess of one year and an initial, individual cost of more than \$2,000 for other than infrastructure assets and \$5,000 for infrastructure assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and building improvements	20-40 years
Infrastructure	20-40 years
Furniture and equipment	3-10 years
Non-utility property	5 years
Utility equipment	5-35 years
Utility plant in service	10-50 years

Amounts received by the Township that are used to finance the construction costs of the sewer fund utility property, and the utility property that is dedicated to the Township by developers at no cost, which represent an addition to utility property are classified as capital contributions.

Compensated Absences

The Township allows employees to accrue vacation and sick time. Township employees may accrue a maximum of one year of vacation time. Township employees may accrue a maximum of sixty calendar days worth of sick time.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities.

TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-Wide Statements

Equity is classified as net position and displayed in three components:

Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted net position – consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.

Unrestricted net position – All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

Fund Balance

In the fund financial statements, governmental fund balance is presented in five possible categories:

Nonspendable—resources which cannot be spent because they are either a) not in spendable form) or; b) legally or contractually required to be maintained intact.

Restricted—resources with constraints placed on the use of resources are either a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; b) imposed by law through constitutional provisions or enabling legislation

Committed—resources which are subject to limitations the government imposes upon itself at its highest level of decision making (the Board of Supervisors), and that remain binding unless removed in the same manner.

Assigned—resources neither restricted nor committed for which a government has a stated intended use as established by the Board or an official to which the Board has delegated the authority to assign amounts for specific purposes.

Unassigned—resources which cannot be properly classified in one of the other four categories. The General fund is the only fund that reports a positive unassigned fund balance amount. Unassigned balances also include negative balances in the governmental funds reporting resources restricted for specific programs.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Although these estimates are based on management's knowledge of current events and actions it may undertake in the future, they may ultimately differ from actual results.

New Accounting Pronouncement

During this period the Plan adopted the Government Accounting Standards Board (GASB) Statement 68, *Accounting and Reporting for Pensions* relative to state and local governments. This standard amended Statement 27 relative to the financial reporting and footnote disclosure for pension plans of state and local governments. The standard enhances both note disclosures and Required Supplementary Information (RSI) for both defined benefit and defined contribution pension plans.

This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, and deferred inflows of resources, and expense/expenditures. For defined benefit pensions, this Statement identifies the methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. This Statement requires that most changes in the net pension liability be included in pension expense in the period of the change. For example, changes in the total pension liability resulting from current-period service cost, interest on the total pension liability, and changes of benefit terms are required to be included in pension expense. Projected earnings on the pension plan's investments also are required to be included in the determination of pension expense.

NOTE 2. BUDGETARY INFORMATION

Budgets are adopted on a basis consistent with U.S. generally accepted accounting principles. An annual appropriated budget is adopted for all the funds. All annual appropriations lapse at fiscal year-end.

The Township follows these procedures in establishing the budgetary data reflected in the financial statements:

Prior to October 31, a proposed operating budget is submitted to the Township Board of Supervisors for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 2. BUDGETARY INFORMATION (continued)

Public hearings are conducted at the Township offices to obtain taxpayer comments. Prior to January 1, the budget is legally enacted through motion and vote by the Township Board of Supervisors.

Formal budgetary integration is employed as a management control device during the year for all funds.

Budgeted amounts as of December 31 are as originally adopted, or as amended by the Township Board of Supervisors.

In certain funds the Township expenditures exceeded the budget. They are as follows:

Library Tax Fund	\$ 8,618
Sinking Fund	\$ 16,252

However there were sufficient revenues and available fund balance to compensate for the overages.

NOTE 3. CASH, CASH EQUIVALENTS AND INVESTMENTS

The Township maintains separate cash checking accounts for use by each of the funds. Cash and cash equivalents at December 31, 2015 consist of:

	Cash- Checking	Pennsylvania Local Government Investment Trust PLGIT	Certificate of Deposit	Total
General Fund	\$ 4,901,284	\$ 3,339	\$2,347,666	\$ 7,252,289
Open Space Fund	2,195,344	38,932	-	2,234,276
Capital Reserve Fund	4,043,382	-	-	4,043,382
Reserve Fund Open Space	590,899	-	-	590,899
General Obligation Bond Fund	219,954	-	-	219,954
Other Governmental Funds	1,359,163	-	-	1,359,163
Sewer Fund	8,988,590	1,173,140	513,094	10,674,824
Sewer Escrow Fund	374,212	-	-	374,212
Escrow Fund	1,217,093	-	-	1,217,093
	<u>\$23,889,920</u>	<u>\$ 1,215,411</u>	<u>\$2,860,761</u>	<u>\$27,966,092</u>

By State statute, the Township may appoint one or more depositories for Township funds and approve security to be furnished by any such depository. This security may be in the form of collateral consisting of obligations of the United States or the Commonwealth of Pennsylvania, or any political subdivision thereof, deposited with the bank or trust company. Pennsylvania Act 72 of 1971, as amended, allows depositories to satisfy the collateralization requirement by pooling eligible investments to cover total

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

public funds on deposit in excess of federal insurance. Such pooled collateral is pledged with the financial institution's trust department. Concord Township primarily maintains deposits either with financial institutions which, pursuant to Act No. 72 of Pennsylvania, pool assets required to be pledged to secure public deposits, the total value of the pool to equal not less than the sum of all the pledges required for each separate deposit, or in amounts insured by the Federal Deposit Insurance Corporation. Deposits for all funds are either fully insured or collateralized pursuant with Commonwealth of Pennsylvania statutes.

The Township has an arrangement to invest its excess cash with the Pennsylvania Local Government Investment Trust (PLGIT). The market value of the investments approximates cost. The amount invested in PLGIT represents ownership of shares in a trust, which invests solely in allowable investment securities. The PLGIT investment portfolios are invested in full faith and credit obligations of the Commonwealth of Pennsylvania and its agencies, instrumentalities and political subdivisions.

Collateralization requirements of Act No. 72, when required for deposits in excess of insurance limits, are followed with respect to pooling, custody and type of collateral.

Custodial credit risk relative to deposits is the risk that in the event of bank failure, the entity's deposits may not be returned to it. The Township follows policies relative to custodial credit risk pursuant to the Commonwealth of Pennsylvania Second Class Township Code. As of December 31, 2015, the aggregate bank balance of bank deposits included in cash and cash equivalents and investments in certificates of deposit was \$27,966,092 of which \$1,250,000 is insured by the federal depository insurance (FDIC).

The Township considers all highly liquid investments purchased with original maturities of less than three months to be cash equivalents. Investments shown on these financial statements are certificates of deposit with original maturities in excess of three months. Custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the entity will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The entity does not have investments subject to custodial credit risk. In addition, the Township has no investment policy that would limit its investment choices to those with certain credit ratings. The Township further 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 other than that imposed by the Second Class Township Code.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 3. CASH, CASH EQUIVALENTS AND INVESTMENTS (continued)

As noted above, a portion of the Township's deposits are within PLGIT. Although not registered with the Securities and Exchange Commission and not subject to regulatory oversight, PLGIT acts like a money market mutual fund in that its objective is to maintain a stable net asset value of \$1 per share, is rated by a nationally recognized statistical rating organization, is subject to an independent annual audit, and is compliant with collateralization requirements of Act No. 72.

NOTE 4. TAXES RECEIVABLE

Taxes receivable as of year end for the Township's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Real Estate taxes	\$ 44,840
Transfer taxes	100,511
	<u>145,350</u>
Less: allowance for uncollectibles	(2,242)
Total taxes receivable	<u>\$ 143,108</u>

Management estimates its allowance for doubtful accounts at 5% of real estate taxes based on a conservative estimate of collection history on delinquent accounts.

NOTE 5. SEWER RENTS RECEIVABLE

Receivable for the sewer fund are recognized as revenue when earned, including services provided but not billed, including the allowance for uncollectible accounts are as follows:

Sewer receivables	\$409,647
Less: allowance for uncollectibles	(13,148)
	<u>\$396,499</u>

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 6. OTHER RECEIVABLES

Other receivables in the governmental funds at December 31, 2015 consisted of:

Franchise fee	\$ 96,434
Grants	459,395
Amusement tax distribution	11,625
Permits and fees and licenses	2,300
Miscellaneous	1,968
Reimbursements	2,164
Commonwealth of Pennsylvania Right of Way	99,000
County of Delaware	10,058
Local services tax	79,540
Road improvements	212,500
	<u>\$974,984</u>

Other receivables for the Sewer Fund are as follows:

Installment sale	\$ 7,548
Stecker Lane	428
Pretreatment and EDU user fee	7,624
	<u>\$ 15,600</u>

NOTE 7. MORTGAGE RECEIVABLE

The Township sold a property to the Rachel Kohl Library for \$363,000 with a tax back mortgage to be paid over fifteen years at a rate of 5% per annum. The balance of the mortgage at year end is \$254,692.

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Interfund receivables and payables arise from interfund transactions. Principally, these amounts result from operating subsidies or loans. Interfund receivables and payables are eliminated within the government-wide financial statements but are shown on the governmental fund statements. These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and payments between the funds are made.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS
(continued)

The composition of interfund balances as of December 31, 2015 is as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General fund	\$ -	\$ 7,795
Capital reserve fund	-	-
Reserve fund open space	3,013	-
Library tax fund	1,901	-
Fire hydrant fund	2,881	-
	<u>\$ 7,795</u>	<u>\$ 7,795</u>

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts from the funds collecting the receipts as debt service payments become due, and (3) use unreserved revenues collected to finance various programs accounted for in other funds pursuant to authorizations.

There were no interfund residual equity transfers this period. Interfund operating transfers were as follows:

	<u>Transfers to other funds</u>	<u>Transfer from other funds</u>
General fund	\$ 722,539	\$ -
Capital reserve	-	505,000
Reserve fund open space	-	40,000
Sinking fund	-	177,539
	<u>\$ 722,539</u>	<u>\$ 722,539</u>

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 9. CAPITAL ASSETS

Capital activity in the governmental funds for 2015 was as follows:

Capital assets not being depreciated				
Land	\$ 12,124,153	\$ -	\$ -	\$ 12,124,153
Total capital assets not being depreciated	<u>12,124,153</u>	<u>-</u>	<u>-</u>	<u>12,124,153</u>
Capital assets being depreciated				
Building and building improvements	5,964,162	16,349	-	5,980,511
Streets/ Roads	3,310,640	1,336,617	-	4,647,257
Street Lights	145,000	-	-	145,000
Traffic Lights	2,144,417	365,554	-	2,509,971
Vehicles	399,810	217,659	(33,177)	584,292
Equipment	531,078	109,780	-	640,858
Capital leases	125,028	-	-	125,028
Total capital assets being depreciated	<u>12,620,135</u>	<u>2,045,959</u>	<u>(33,177)</u>	<u>14,632,917</u>
Total capital assets	<u>24,744,288</u>	<u>2,045,959</u>	<u>(33,177)</u>	<u>26,757,070</u>
Accumulated depreciation				
Building and building improvements	1,434,843	154,117	-	1,588,960
Streets/ Roads	797,840	100,940	-	898,780
Street Lights	143,250	500	-	143,750
Traffic Lights	1,709,851	108,481	-	1,818,342
Vehicles	322,872	18,977	(12,441)	329,408
Equipment	370,967	42,465	-	413,432
Capital leases	118,889	4,061	-	122,950
Total accumulated depreciation	<u>4,898,522</u>	<u>429,541</u>	<u>(12,441)</u>	<u>5,315,622</u>
Capital assets, net of depreciation	<u>\$ 19,845,766</u>	<u>\$ 1,616,418</u>	<u>\$ (20,736)</u>	<u>\$ 21,441,448</u>

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 9. CAPITAL ASSETS (continued)

Capital activity in the sewer fund for 2015 was as follows:

	Beginning Balance 01/01/15	Increases	Decreases	Ending Balance 12/31/15
Nondepreciable assets:				
Land	\$ 117,793	\$ -	\$ -	\$ 117,793
Construction in progress	87,947	36,867	51,104	73,710
	<u>205,740</u>	<u>36,867</u>	<u>51,104</u>	<u>191,503</u>
Depreciable assets:				
Utility plant in service				
Sewer utility plant	12,504,390	-	-	12,504,390
Plant improvements	2,501,682	78,641	-	2,580,323
Sewer lines	20,800,363	182,342	-	20,982,705
	<u>35,806,435</u>	<u>260,983</u>	<u>-</u>	<u>36,067,418</u>
Utility equipment	397,085	112,523	-	509,608
Private residence	191,566	-	-	191,566
Subtotal - depreciable assets	<u>36,395,086</u>	<u>373,506</u>	<u>-</u>	<u>36,768,592</u>
Depreciation:				
Utility plant in service:				
Plant	3,796,174	350,865	-	4,147,039
Plant improvements	585,182	161,818	-	747,000
Sewer lines	4,926,490	467,575	-	5,394,065
	<u>9,307,846</u>	<u>980,258</u>	<u>-</u>	<u>10,288,104</u>
Utility equipment	344,558	16,388	-	360,946
Private residence	72,402	7,719	-	80,121
Subtotal - depreciation	<u>9,724,806</u>	<u>1,004,365</u>	<u>-</u>	<u>10,729,171</u>
Total assets being depreciated - net	<u>26,670,280</u>	<u>(630,859)</u>	<u>-</u>	<u>26,039,421</u>
Total property, plant and equipment	<u>\$26,876,020</u>	<u>\$(593,992)</u>	<u>\$ 51,104</u>	<u>\$26,230,924</u>

There were no construction contract commitments outstanding for the construction in progress at year end within neither the governmental funds nor the proprietary fund.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 10. PROPERTY TAX

For 2015, the following tax was levied on assessed value of real estate:

- .944 mills for general purposes
- Real estate bills: mailed February 1
- Discount period – February 1 to March 31 – 2% of gross levy
- Flat period – April 1 to May 31
- Penalty period – June 1 to collection – 10% of gross levy
- Delinquent taxes are returned to the County and lienied as of February 28 of the subsequent year.

Other taxes levied in 2015:

- Real estate transfer – ½% of sales price
- Admissions taxes – 2.5% of gross sales
- LST - \$52 per person

NOTE 11. RESOURCES RECEIVED IN ADVANCED/DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

In the governmental statements, real estate taxes collected within 60 days of the fiscal year-end are recorded as current revenues. The noncurrent portion of real estate taxes is recorded as deferred inflows of resources until such time as it becomes available. Further, resources received in advance both on the governmental statements as well as the government wide statement includes fees or contributions received in the current period applicable to future period.

Deferred fees other	\$ 11,209
Deferred builder contribution for traffic lights	241,715
Deferred revenue right of way	99,000
Total deferred revenue	<u>\$ 351,924</u>

Deferred outflows of resources on the government wide statements include unamortized bond refunding charges. Deferred inflows of resources on the government wide statements include builder road repair anticipated payments as part of an installment agreement as well as unamortized bond discounts. The governmental funds reflect the builder road repair anticipated payments as well as taxes not currently available.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 12. COMPENSATED ABSENCES

Compensated absences include vacation and sick leave benefits as follows:

Paid vacation time is to be paid at the employee's base pay rate at the time of vacation and does not include overtime or any special forms of compensation. Unused vacation time at the end of the calendar year may be carried forward for a maximum of one year.

Sick leave benefits accrue at the rate of 12 days per year, calculated on a "benefit year", the twelve month period that begins when the employee starts to earn sick leave benefits. Sick leave benefits will be calculated based on the employee's base rate at the time of absence. Unused sick leave benefits will be allowed to accumulate until the employee has accrued a total of 60 calendar days worth of sick leave benefits.

Compensated absences, as noted in Note 12, are shown as a long-term liability in these financial statements (government wide). They include:

Sick leave accrual	\$ 61,540
Vacation accrual	28,015
	<u>\$ 89,555</u>

NOTE 13. LONG-TERM DEBT

A summary of long-term debt transactions for the year ended December 31, 2015 is as follows:

	Principal Outstanding 1/1/2015	Additions	Refunding/ Maturities	Principal Outstanding 12/31/2015	Amount Due In One Year Governmental	Amount Due In One Year Sewer Fund
2008 Note for construction	\$ 3,086,538	\$ -	\$ 3,086,538	\$ -	\$ -	\$ -
General Obligation Bond Series 2011	8,785,000	-	440,000	8,345,000	285,000	165,000
General Obligation Bond Series 2015	-	4,560,000	42,000	4,518,000	117,000	60,000
	<u>\$ 11,871,538</u>	<u>\$ 4,560,000</u>	<u>\$ 3,568,538</u>	<u>12,863,000</u>	<u>\$ 11,871,538</u>	<u>\$ 225,000</u>
Compensated absences				89,555		
Lease				2,077		
				<u>\$ 12,954,632</u>		

The Township issued the General Obligation Bond Series 2011 to finance: (1) the refunding of the Township's outstanding Guaranteed Open Space Tax Levy Bonds, Series of 2005 in the amount of \$5,775,000; (2) the refunding of the Township's outstanding General Obligation Bonds, Series A of 2006 in the amount of \$2,445,000; the refunding of the Township's outstanding General Obligation Bonds, Series B of 2006

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 13. LONG-TERM DEBT (continued)

in the amount \$1,225,000; and the costs of bond issuance. The \$9,445,000 issuance carries an interest rate of 1 to 4.125% per annum, maturing in 2034. In 2008 the Township incurred a \$3,500,000 construction loan for the purpose of providing finance costs of constructing, renovating and equipping the Township's new administrative building. The loan carried an interest rate of 3.51% per annum, maturing in 2036. This note was refunded in the amount of \$3,023,564 this period with the General Obligation Note Series 2015. The balance of the \$4,560,000 2015 Note (\$1,536,036) was utilized to fund the cost of issuance as well as an anticipated sewer expansion project. The 2015 Series A note was issued in the total amount of \$1,518,000 for the sewer project; The 2015 Series B note was issued in the amount of \$3,042,000 to cover the refunding and associated costs. The refunding of the 2008 note is anticipated to save the Township \$145,863 over the life of the loan. The General Obligation Notes Series 2015 carry a fixed interest rate of 2.726% and extend through 2035.

Scheduled future maturities are as follows:

	Principal	Interest	Total Debt Service
2016	\$ 627,000	\$ 389,809	\$ 1,016,809
2017	656,000	366,986	1,022,986
2018	665,000	352,552	1,017,552
2019	686,000	337,909	1,023,909
2020	691,000	321,564	1,012,564
2021 to 2025	3,792,000	1,309,471	5,101,471
2026 to 2030	2,995,000	752,784	3,747,784
2031 to 2035	2,751,000	258,340	3,009,340
	<u>\$ 12,863,000</u>	<u>\$ 4,089,415</u>	<u>\$ 16,952,415</u>

NOTE 14. CAPITAL LEASE OBLIGATION

In June 2004, the Township entered into a capital lease agreement for computer equipment. The payment schedule was seventy-two monthly payments, including interest of \$1,341 starting in July 2004 and ending June 2010. During 2010, an additional capital lease extending through 2016 was entered into for an upgrade to the equipment. Depreciation is computed by the straight-line method over the length of the lease.

Assets recorded under capital lease are as follows:

Equipment	\$ 125,028
Less: accumulated depreciation	(122,950)
Total	<u>\$ 2,078</u>

The following is a schedule of future minimum lease payments:

2016 \$ 2,078

TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 15. NON-UNIFORMED PENSION PLAN

Concord Township pension plan is a single-employer defined benefit pension plan controlled by the provisions of Ordinance No. 269 adopted pursuant to Act 15 of 1974. Many Townships in the Commonwealth of Pennsylvania participate in the Pennsylvania Municipal Retirement System (PMRS). Under this program, contributions are made by three parties; the Township, the state and the employee. Financial Statements pursuant to the plan are available through the Township or through PMRS directly in Harrisburg, Pennsylvania.

A. The PMRS is an agent multiple defined benefit pension plan.

B. Retirement and Vesting

Normal retirement – permitted upon the attainment of age sixty

Early retirement – available after 8 years of service for an involuntary termination or 20 years for a voluntary termination.

Vesting – 100% after 5 years of service regardless of the type of termination.

C. Benefits payable upon retirement

The benefit is calculated by multiplying the basic accrual rate of .0175 times the employee's final average salary times the number of years of credited service earned. The final average salary is based upon the final 3 consecutive years of credited service earned. There is a maximum benefit of 80% of the member's final average salary.

Disability benefits – Payable to any member who becomes physically or mentally incapacitated to such a degree that he or she is not able to engage in any gainful employment. A service connected disability requires no minimum service period, pays 50% of final salary and is reduced by any payments that an employee can receive from the Pennsylvania Workmen's Compensation Act or the Pennsylvania Occupational Disease Act. A non-service connected disability pays 30% of final salary and requires a 10-year service requirement with the municipality.

TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE 15. NON-UNIFORMED PENSION PLAN (continued)

Disability benefits – Payable to any member who becomes physically or mentally incapacitated to such a degree that he or she is not able to engage in any gainful employment. A service connected disability requires no minimum service period, pays 50% of final salary and is reduced by any payments that an employee can receive from the Pennsylvania Workmen's Compensation Act or the Pennsylvania Occupational Disease Act. A non-service connected disability pays 30% of final salary and requires a 10-year service requirement with the municipality.

Death benefits – Other than a refund of employee contributions plus interest, death benefits are not provided prior to early retirement. Once a member has reached the required service for a voluntary early retirement or the normal retirement age and dies prior to retiring, the beneficiary will be entitled to lump sum distribution of the total accrued benefit.

Employee contributions – Equal to 3.5% of compensation.

D. Funding status

The pension benefit obligation, which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and may step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the retirement system's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public municipality retirement systems and among employers.

Annual contributions are based upon the plan's Minimum Municipal Obligation (MMO), which is based upon the plan's biennial actuarial valuation. The Plan receives an allocation of state aid from the General Municipal Pension System State Aid program to be utilized for pension funding. Funding requirements in excess of employee contributions and Commonwealth aid is the obligation of the Township. The MMO for 2015 was \$178,975, consisting of \$78,417 in state aid and the balance of \$100,558 from The Township of Concord contribution. The Township this period contributed an additional \$30,000 above its minimum municipal obligation to increase its funding goals. During the period, employee contributions were \$48,433.

The measurement date for the net pension liability as presented in these financial statements is December 31, 2014 (adjusted for certain current year activity), which is no earlier than the end of the Township's fiscal year as allowed by GASB 68. The fiduciary

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 15. NON-UNIFORMED PENSION PLAN (continued)

net position as of December 31, 2014 (the measurement date) totaled \$4,121,209 pursuant to actuarial determination.

Pursuant to the Governmental Accounting Standards Board, PMRS is required to allocate/distribute all funds to the respective participating employers for financial reporting purposes. Consequently, PMRS has allocated net investment income or loss and administrative expenses accordingly.

Changes in the discount rate affect the measurement of the total pension liability. Lower discount rates produce a higher total pension liability, and higher discount rate produce a lower liability accordingly. The discount rate applied in determining the net pension liability as presented in these statements was 5.50%. Following shows the impact of the net pension liability to the discount rate applied pursuant to the measurement date.

	<u>1% Decrease 4.50%</u>	<u>Current Discount Rate 5.50%</u>	<u>1% Increase 6.50%</u>
	\$ 1,090,284	\$ 554,249	\$ 94,776
Plan Fiduciary net position as a			
Percentage of total pension liability	79.10%	88.10%	97.80%

The net pension liability for these financial statements has been adjusted as a result of 2015 activity for a total net pension liability of \$719,617.

For the year ended December 31, 2015, the Township recognized pension expense in its government wide statements in the amount of \$97,469. At December 31, 2015, the Township reported deferred outflows of resources and deferred inflows of resources related to pension as follows:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Difference between expected and actual experience	\$ 14,761	\$ -
Changes in assumptions	-	-
Net difference between projected and actual investment earnings	-	5,304
Changes in proportions	-	
Difference between employer contributions and proportionate share of total contributions	-	-
Contributions subsequent to measurement date	123,295	
	<u>\$ 138,056</u>	<u>\$ 5,304</u>

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 15. NON-UNIFORMED PENSION PLAN (continued)

Certain amounts reported as deferred outflows and deferred inflows of resources will be recognized in pension expense in future years as follows:

Year ended June 30:		
2016	\$	1,923
2017	\$	1,923
2018	\$	1,921
2019	\$	4,170
2020	\$	4,169

Membership in the plan is as follows:

Inactive employees or beneficiaries currently receiving benefits	6
Inactive employees entitled to but not yet receiving benefits	1
Active employees	20
Total plan participants	<u>27</u>

The total pension liability at December 31, 2014 was determined by an actuarial valuation date of January 1, 2015 using the following actuarial assumptions applied to all periods in the measurement:

Inflation	3 percent
Salary increases	5 percent per annum, including inflation
Investment rate of return	5.5 percent compounded annually
Actuarial cost method	Entry age
Amortization method	Level dollar
Amortization period	Pursuant to Act 2015 amortization periods
Asset valuation method	Based upon municipal reserves

Mortality rates for post-retirement were based on the RP-2000 Sex Distinct Mortality Table Pre-retirement mortality is passed on RP-2000 Mortality Table with a one year set-back for males and a five year set-back for females.

The long-term expected rate of return on pension plan investments is determined by a building block method in which best-estimates of expected future real rates of return are developed for each major asset class for the PMRS portfolio as a whole and at different levels of probability or confidence. The long term expected system rate of return as reported by PMRS is 7.5%. The Long term expected rate of return for individual participating municipalities is referred to as the regular interest rate and at December 31, 2014 is equal to the discount rate of 5.5%.

**TOWNSHIP OF CONCORD
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015**

NOTE 16. POST EMPLOYMENT BENEFITS

The Township does not provide post employment benefits for its employees.

NOTE 17. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Township expects such amounts, if any, to be immaterial.

The Township is involved in various claims and lawsuits arising in the normal course of business. In the opinion of management, the unrecorded potential claims against the Township, not covered by insurance, resulting from such claims and lawsuits, would not have a material adverse effect on the Township's financial position as of December 31, 2015.

NOTE 18. OTHER SUBSEQUENT EVENTS

Subsequent to the balance sheet date, the residents of Concord Township voted to adopt a Home Rule Charter type of government structure. Effective January 1, 2017, governance will change from a five person Board of Supervisors to a seven member Township Council. All members shall be elected at large and will serve a four year term.

Management of the Township has evaluated subsequent events through May 6, 2016, the date on which the financial statements were available to be issued.

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION

TOWNSHIP OF CONCORD (UNAUDITED)

NET PENSION LIABILITY AND RELATED RATIOS

(As reported by PMRS and Adjusted for 2015 activity)

Total Pension Liability	
Service cost	\$ 165,432
Interest	246,015
Changes in benefit terms	-
Differences between expected and actual experience	29,189
Changes in assumptions	-
Benefit payments	(143,584)
Net change in total pension liability	297,052
Total pension liability - beginning	4,378,406
Total pension liability - ending	<u>\$ 4,675,458</u>
 Plan Fiduciary Net Position	
Contributions-employer	\$ 202,112
Contributions-members	47,405
PMRS investment income	210,220
Market value investment income	11,237
Benefit payments including refunds	(143,584)
PMRS administrative expense	(560)
Other administrative expense	(8,062)
Net change in plan fiduciary net position	<u>318,768</u>
Plan fiduciary net position - beginning	3,802,441
Plan fiduciary net position - ending	<u>\$ 4,121,209</u>
Net Pension liability as of 12/31/14	\$ 554,249
Adjustment for 2015 activity	164,368
Net pension liability as of 12/31/15	<u>\$ 718,617</u>

REQUIRED SUPPLEMENTARY INFORMATION

TOWNSHIP OF CONCORD (UNAUDITED)

SCHEDULE OF EMPLOYER CONTRIBUTIONS AND RELATED INFORMATION

DECEMBER 31, 2015

	Schedule of Employer Contributions	Covered Employee Payroll	Contribution as a Percentage of Covered Payroll
12/31/2006	\$ 68,593	\$ 549,544	12.48%
12/31/2007	\$ 114,751	*	*
12/31/2008	\$ 115,483	\$ 594,737	19.42%
12/31/2009	\$ 114,526	\$ 728,631	15.72%
12/31/2010	\$ 122,994	\$ 774,239	15.89%
12/31/2011	\$ 128,972	\$ 808,514	15.95%
12/31/2012	\$ 170,123	\$ 867,367	19.61%
12/31/2013	\$ 143,622	\$ 1,277,534	11.24%
12/31/2014	\$ 202,112	\$ 1,331,190	15.18%
12/31/2015	\$ 208,975	\$ 1,383,797	15.10%

*--not available

ACTUARIAL ASSUMPTIONS

Measurement Date	12/31/2014
Actuarial Cost Method	Entry Age
Amortization Period	Level dollar based on Act 205 Amortization Periods
Discount Rate	5.50%
Asset Valuation Method	Municipal Reserves
Inflation	3.00%
Salary Increase	Age related scale with merit and inflation component

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	General Fund			Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Real estate taxes	\$ 678,300	\$ 678,300	\$ 652,570	\$ (25,730)
Other taxes	990,000	990,000	1,245,453	255,453
Licenses and permits	969,059	969,059	1,598,547	627,488
Fines and forfeits	8,000	8,000	4,610	(3,390)
Investment earnings/rents and royalties	17,241	17,241	19,241	2,000
Intergovernmental revenue	297,758	297,758	282,357	(15,401)
Rents	37,196	37,196	43,996	6,800
Charges for services	228,400	228,400	862,110	633,710
Franchise fee - cable television	340,000	340,000	379,478	39,478
Act 205 pension	54,221	54,221	54,892	671
Other income	104,847	104,847	156,215	51,368
Total revenues	<u>3,725,022</u>	<u>3,725,022</u>	<u>5,297,469</u>	<u>1,572,447</u>
EXPENDITURES				
General governmental	2,191,508	2,191,508	1,674,367	517,141
Public Safety	749,988	749,988	788,645	(38,657)
Cultural and recreation	97,443	97,443	92,655	4,788
Public works - highway	782,920	782,920	1,219,021	(436,101)
Pension	133,100	133,100	123,787	9,313
Library	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>3,954,959</u>	<u>3,954,959</u>	<u>3,898,475</u>	<u>56,484</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(229,937)</u>	<u>(229,937)</u>	<u>1,398,994</u>	<u>1,628,931</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	(270,063)	(270,063)	(722,539)	(452,476)
Total other financing sources (uses) of funds, net	<u>(270,063)</u>	<u>(270,063)</u>	<u>(722,539)</u>	<u>(452,476)</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	<u>\$ (500,000)</u>	<u>\$ (500,000)</u>	<u>676,455</u>	<u>\$ 1,176,455</u>
FUND BALANCE - BEGINNING			<u>6,695,408</u>	
FUND BALANCE - ENDING			<u>\$ 7,371,863</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - OPEN SPACE FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Open Space Fund			Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Investment earnings	\$ 2,009	\$ 2,009	\$ 2,056	\$ 47
Other income	280,000	280,000	347,601	67,601
Total revenues	282,009	282,009	349,657	67,648
EXPENDITURES				
Open space acquisition and development and maintenance	232,000	232,000	117,760	114,240
Debt service				
Principal	-	-	-	-
Interest	600	600	384	216
General government	232,600	232,600	118,144	114,456
Total expenditures				
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	49,409	49,409	231,513	182,104
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ 49,409	\$ 49,409	231,513	\$ 182,104
FUND BALANCE - BEGINNING			2,001,395	
FUND BALANCE - ENDING			<u>\$ 2,232,908</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - CAPITAL RESERVE FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Capital Reserve Fund			Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Investment earnings	\$ 3,500	\$ 3,500	\$ 3,677	\$ 177
Intergovernmental revenue and grants	400,000	400,000	365,554	(34,446)
Other income	212,500	212,500	212,500	-
Total revenues	616,000	616,000	581,731	(34,269)
EXPENDITURES				
Capital outlay:				
Streets and highway	830,000	830,000	691,175	138,825
General government	-	-	15,490	(15,490)
Total expenditures	830,000	830,000	706,665	123,335
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(214,000)	(214,000)	(124,934)	89,066
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	55,000	55,000	505,000	450,000
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	55,000	55,000	505,000	450,000
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	<u>\$ (159,000)</u>	<u>\$ (159,000)</u>	380,066	<u>\$ 539,066</u>
FUND BALANCE - BEGINNING			3,798,183	
FUND BALANCE - ENDING			<u>\$ 4,178,249</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - RESERVE FUND OPEN SPACE

FOR THE YEAR ENDED DECEMBER 31, 2015

	Reserve Fund			Variance with
	Original Budget	Final Budget	Actual	Final Budget - Favorable (Unfavorable)
REVENUES				
Real estate taxes	\$ 412,900	\$ 412,900	\$ 413,980	\$ 1,080
Investment earnings	600	600	872	272
Total revenues	413,500	413,500	414,852	1,352
EXPENDITURES				
General government	2,500	2,500	576	1,924
Debt service:				
Principal	285,000	285,000	285,000	-
Interest	213,883	213,883	213,883	-
Bond issuance costs	-	-	-	-
Capital outlay:				
Open space acquisition and development	-	-	-	-
Streets and highway	-	-	-	-
General government	-	-	-	-
Total expenditures	501,383	501,383	499,459	1,924
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(87,883)	(87,883)	(84,607)	3,276
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers out	-	-	-	-
Operating transfers in	20,000	20,000	40,000	20,000
Total other financing sources (uses) of funds, net	20,000	20,000	40,000	20,000
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ (67,883)	\$ (67,883)	(44,607)	\$ 23,276
FUND BALANCE - BEGINNING			642,097	
FUND BALANCE - ENDING			<u>\$ 597,490</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - GENERAL OBLIGATION BOND FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	General Obligation Bond Fund			Variance with
	Original Budget	Final Budget	Actual	Final Budget - Favorable (Unfavorable)
REVENUES				
Investment earnings	\$ 2	\$ 2	\$ 220	\$ 218
Other income	-	-	-	-
Proceeds of general obligation bond	-	-	-	-
Total revenues	<u>2</u>	<u>2</u>	<u>220</u>	<u>218</u>
EXPENDITURES				
Capital outlay:				
Maintenance of open space	39,659	39,659	-	39,659
Capital construction	180,000	180,000	-	180,000
Total expenditures	<u>219,659</u>	<u>219,659</u>	<u>-</u>	<u>219,659</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(219,657)</u>	<u>(219,657)</u>	<u>220</u>	<u>219,877</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	<u>\$ (219,657)</u>	<u>\$ (219,657)</u>	<u>220</u>	<u>\$ 219,877</u>
FUND BALANCE - BEGINNING			219,734	
FUND BALANCE - ENDING			<u>\$ 219,954</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - FIRE HYDRANT FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Fire Hydrant Fund			Variance with
	Original Budget	Final Budget	Actual	Final Budget - Favorable (Unfavorable)
REVENUES				
Real estate taxes	\$ 183,200	\$ 183,200	\$ 178,158	\$ (5,042)
Investment earnings	186	186	198	12
Intergovernmental revenues	-	-	-	-
Total revenues	183,386	183,386	178,356	(5,030)
EXPENDITURES				
Public safety	-	-	39	(39)
Public safety	183,386	183,386	164,833	18,553
Public works - highway	-	-	-	-
Total expenditures	183,386	183,386	164,872	18,514
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	13,484	13,484
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ -	\$ -	13,484	\$ 13,484
FUND BALANCE - BEGINNING			142,445	
FUND BALANCE - ENDING			<u>\$ 155,929</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - LIBRARY TAX FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Library Tax Fund			Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Real estate taxes	\$ 176,600	\$ 176,600	\$ 183,348	\$ 6,748
Investment earnings	100	100	96	(4)
Other income	-	-	-	-
Intergovernmental revenues	-	-	-	-
Total revenues	176,700	176,700	183,444	6,744
EXPENDITURES				
General government	6,700	6,700	5,794	906
Public safety	-	-	-	-
Public works - highway	-	-	-	-
Library	170,000	170,000	186,237	(16,237)
Total expenditures	176,700	176,700	192,031	(15,331)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	(8,587)	(8,587)
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	<u>\$ -</u>	<u>\$ -</u>	(8,587)	<u>\$ (8,587)</u>
FUND BALANCE - BEGINNING			15,202	
FUND BALANCE - ENDING			<u>\$ 6,615</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - HIGHWAY AID FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Highway Aid Fund			Variance with
	Original Budget	Final Budget	Actual	Final Budget - Favorable (Unfavorable)
REVENUES				
Real estate taxes	\$ -	\$ -	\$ -	\$ -
Investment earnings	1,200	1,200	1,824	624
Other income	-	-	-	-
Intergovernmental revenues	386,771	386,771	400,133	13,362
Total revenues	387,971	387,971	401,957	13,986
EXPENDITURES				
Capital outlay:				
Open space acquisition and development	-	-	-	-
Streets and highway	387,971	387,971	382,571	5,400
Total expenditures	387,971	387,971	382,571	5,400
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	19,386	19,386
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ -	\$ -	19,386	\$ 19,386
FUND BALANCE - BEGINNING			694,733	
FUND BALANCE - ENDING			<u>\$ 714,119</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - TREE FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Tree Fund			Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget	Actual	
REVENUES				
Real estate taxes	\$ -	\$ -	\$ -	\$ -
Investment earnings	400	400	458	58
Other income	3,000	3,000	27,000	24,000
Intergovernmental revenues	-	-	-	-
Total revenues	3,400	3,400	27,458	24,058
EXPENDITURES				
General government	-	-	-	-
Public safety	-	-	-	-
Public works - highway	-	-	-	-
Library	-	-	-	-
Recreation	3,400	3,400	-	3,400
Total expenditures	3,400	3,400	-	3,400
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	27,458	27,458
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Operating transfers in	-	-	-	-
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	-	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ -	\$ -	27,458	\$ 27,458
FUND BALANCE - BEGINNING			448,249	
FUND BALANCE - ENDING			<u>\$ 475,707</u>	

The accompanying notes to the basic financial statements are an integral part of this statement.

REQUIRED SUPPLEMENTAL INFORMATION
TOWNSHIP OF CONCORD

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL - SINKING FUND

FOR THE YEAR ENDED DECEMBER 31, 2015

	Sinking Fund		Actual	Variance with Final Budget - Favorable (Unfavorable)
	Original Budget	Final Budget		
REVENUES				
Investment earnings	\$ 2	\$ 2	\$ 4	\$ 2
Other income	-	-	-	-
Total revenues	2	2	4	2
EXPENDITURES				
Debt service:				
Principal	105,181	105,181	104,973	208
Interest	89,884	89,884	90,954	(1,070)
Bond issuance costs	-	-	16,304	(16,304)
Total expenditures	195,065	195,065	212,231	(17,166)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(195,063)	(195,063)	(212,227)	(17,164)
OTHER FINANCING SOURCES (USES) OF FUNDS:				
Proceeds from debt	-	-	3,042,000	3,042,000
Refunding of debt	-	-	(3,023,564)	(3,023,564)
Operating transfers in	195,063	195,063	177,539	(17,524)
Operating transfers out	-	-	-	-
Total other financing sources (uses) of funds, net	195,063	195,063	195,975	912
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES OF FUNDS	\$ -	\$ -	(16,252)	\$ (16,252)
FUND BALANCE - BEGINNING			16,600	
FUND BALANCE - ENDING			\$ 348	

The accompanying notes to the basic financial statements are an integral part of this statement.

SUPPLEMENTAL INFORMATION

THE TOWNSHIP OF CONCORD

**OTHER GOVERNMENTAL FUNDS
BALANCE SHEET**

DECEMBER 31, 2015

	<u>Fire Hydrant Fund</u>	<u>Library Tax Fund</u>	<u>Highway Aid Fund</u>	<u>Tree Fund</u>	<u>Sinking Fund</u>	<u>Total Governmental Funds</u>
Assets						
Cash and investments	\$ 165,886	\$ 3,103	\$ 714,119	\$ 475,707	\$ 348	\$ 1,359,163
Tax receivable - net of allowance	5,374	5,401	-	-	-	10,775
Other receivable	-	-	-	-	-	-
Due from other funds	2,881	1,901	-	-	-	4,782
Total assets	<u>174,141</u>	<u>10,405</u>	<u>714,119</u>	<u>475,707</u>	<u>348</u>	<u>1,374,720</u>
DEFERRED OUTFLOW OF RESOURCES	-	-	-	-	-	-
Total assets and deferred outflows of resources	<u>\$ 174,141</u>	<u>\$ 10,405</u>	<u>\$ 714,119</u>	<u>\$ 475,707</u>	<u>\$ 348</u>	<u>\$ 1,374,720</u>
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable and accrued expenditures	\$ 14,286	\$ -	\$ -	\$ -	\$ -	\$ 14,286
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>14,286</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,286</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable taxes	<u>3,926</u>	<u>3,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,716</u>
Fund Balance						
Non-spendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed for:						
Debt service	-	-	-	-	348	348
Capital projects	-	-	-	-	-	-
Assigned to capital projects	-	-	-	-	-	-
Unassigned	155,929	6,615	714,119	475,707	-	1,352,370
Total fund balance	<u>155,929</u>	<u>6,615</u>	<u>714,119</u>	<u>475,707</u>	<u>348</u>	<u>1,352,718</u>
Total liabilities, deferred inflows of resources and fund balance	<u>\$ 174,141</u>	<u>\$ 10,405</u>	<u>\$ 714,119</u>	<u>\$ 475,707</u>	<u>\$ 348</u>	<u>\$ 1,374,720</u>

SUPPLEMENTAL INFORMATION
THE TOWNSHIP OF CONCORD
OTHER GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2015

	Fire Hydrant Fund	Library Tax Fund	Highway Aid Fund	Tree Fund	Sinking Fund	Total Governmental Funds
Revenues						
Taxes	\$ 178,158	\$ 183,348	\$ -	\$ -	\$ -	\$ 361,506
Charges for services	-	-	-	27,000	-	27,000
Interest	198	96	1,824	458	4	2,580
Intergovernmental revenues	-	-	400,133	-	-	400,133
Other income	-	-	-	-	-	-
Total revenues	178,356	183,444	401,957	27,458	4	791,219
Expenditures						
General government	39	5,794	-	-	-	5,833
Public safety	164,833	-	-	-	-	164,833
Public works - highway	-	-	382,571	-	-	382,571
Library	-	186,237	-	-	-	186,237
Recreation	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	104,973	104,973
Interest	-	-	-	-	90,954	90,954
Bond issuance costs	-	-	-	-	16,304	16,304
Capital outlay:						
Building construction	-	-	-	-	-	-
Open space acquisition and development	-	-	-	-	-	-
Streets and highways	-	-	-	-	-	-
Total expenditures	164,872	192,031	382,571	-	212,231	951,705
Excess revenues over (under) expenditures	13,484	(8,587)	19,386	27,458	(212,227)	(160,486)
Other financing sources and uses of funds						
Proceeds of debt	-	-	-	-	3,042,000	3,042,000
Refunding of debt	-	-	-	-	(3,023,564)	(3,023,564)
Operating transfer out	-	-	-	-	-	-
Operating transfer in	-	-	-	-	177,539	177,539
Total other financing sources and uses of funds	-	-	-	-	195,975	195,975
Excess of revenues and other sources over (under) expenditures and other uses	13,484	(8,587)	19,386	27,458	(16,252)	35,489
Fund balance - beginning	142,445	15,202	694,733	448,249	16,600	1,317,229
Fund balance - ending	\$ 155,929	\$ 6,615	\$ 714,119	\$ 475,707	\$ 348	\$ 1,352,718

SUPPLEMENTAL INFORMATION

TOWNSHIP OF CONCORD

SEWER FUND

DETAIL SCHEDULE OF PLANT OPERATIONS AND
GENERAL AND ADMINISTRATIVE EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2015

PLANT OPERATIONS

Chemicals	\$ 128,034
Communications plant operations	8,439
Gasoline, fuel and diesel	10,638
Laboratory testing	27,702
Maintenance, materials, supplies	242,550
Miscellaneous	14,902
Payroll	394,871
Rate and regulatory services	4,265
Security	3,838
Sludge removal	116,552
Training and development	1,815
Trash removal	3,960
Utilities	280,674
Vehicle expense	15,780
TOTAL PLANT OPERATIONS	<u>\$ 1,254,020</u>

ADMINISTRATIVE EXPENSES

Accounting and auditing	\$ 6,700
Consulting	-
Engineering and permitting	31,373
Insurance	59,189
Legal fees	2,349
Office expense	43,236
Payroll, payroll taxes and benefits	361,891
TOTAL GENERAL AND ADMINISTRATIVE EXPENSES	<u>\$ 504,738</u>

APPENDIX S

Walt,

My initial review of the 537 plan and other documents. I just wanted to bring the following items to your attention which may or may not have an impact on the pending 537 plan as drafted.

1. In the Capacity rate calculations approved by resolution 10-2017 by the Council on January 3, 2017, they used an EDU calculation of 237 gallons per EDU because they had adjusted the demographics to reflect 2.63 people per household x 90 gallons per person. You continue to use the 231 gallons per day in both the Chapter 94 report and the 537 plan? I would assume that these planning tools should all coordinate in using the same gpd per EDU?
2. In both the Chapter 94 report and in the 537 plan, Colonial Village is indicated as a 5 year plus project, but when you met with the homeowners on February 28, 2016 you indicated a full build out completion date of June 2018 under the premise it would be a special study project. Again, I have a hard time following the reasoning to make it a special study area and not itemize it in the 537 plan as one?
3. You seem to have the Concord Township Laterals committed capacity on Table 5A twice for the same values at 42,735 gpd?
4. While Springhill Farms in on the committed capacity Table 5A for 73,000 gpd, it does not appear anywhere on the graphic plans. Actually, I find it hard to follow table 5A to any graphic maps, maybe DEP doesn't require it, but it would be nice to see the "Areas" of the township with approved planning in place? I realize that you have the sewer areas in blue, but I don't see any map indicating the future areas of sewer where planning is approved but not yet constructed? Terri has informed me that there is NO agreement with Springhill Farms and I can not find evidence of any planning module approval, I have to question how they can already have committed capacity? Verbal agreement of understanding?
5. Of course, that brings me to Smithbridge estates, The planning module approved for the Ridge Road Shops in August of 2007 clearly indicated to me that DEP was approving the discharge from the Smithbridge residential area into the same low pressure line? I am attaching a copy of that approval for your ease of reference. (While I may not agree with the intended low pressure system as proposed, I have to wonder why the Smithbridge Estates "capacity" is not already on the committed capacity Table 5A for these houses. I am of the belief that we have planning approval and will NOT need any additional special study to service these houses as you seem to suggest in the 537 plan? Yes the Planning module was only submitted for the 30,000 gpd but you had included Smithbridge Estates as a Special Study Area as an exhibit and DEP approved the discharge?
6. Section 2.4 of the 537 Plan (pages 11-14) do NOT seem to include the Shops at Ridge Road?
7. Lastly, I would very much like to request the opportunity to meet with you prior to the upcoming informational meeting to express some of my concerns with the proposed low pressure system. Irregardless of how The Shops at Ridge Road discharges into the system, I feel very strongly that the best option for the Sunset View circle area would be a gravity collection system to the intersection of Sunset View and Sunset View. The installation of gravity should only need one private easement acquisition to service these 20 or so lots. Yes, if a 6 or 8" low pressure force main were to connect at the Sunset x Sunset intersection, the gravity main likely would need to be up-sized to 10 or 12 inches?
8. The Spring Hill Farm Sewer Treatment plant is NOT listed in Table 3. This plant partially treats waste from Concord Township, Glen Eagle Square and also discharges into the Concord Creek within Concord Township.
9. Completed Checklist?

I submit these comments/questions to you directly and hope that you will have the courtesy to acknowledge with a response and arrange a private meeting with me? I am sure that some people in the Township may think I am a real pain in the ass, but as you can see, I am passionate about this shit. I really only want what I believe to be the best collection method for ALL of the homeowners. If I do not hear from you within the next five days, I will submit these and additional comments directly to the Township for their review and consideration prior to approving the 537 plan to be submitted to DEP.

Bradford Engineering Associates, Inc.

2710 Concord Road, Suite 3
Aston, PA 19014
info@bea-inc.com

Tel: 610.497.6200
Fax: 610.500.5677

May 23, 2017

Mr. Mark S. Elser
12 Ward Creek Drive
Glen Mills, Pa 19342

Re: Concord Township Act 537 Plan Revision

PN 104-114

Dear Mr. Elser,

I am writing to you in response to your email dated May 10, 2017 to Walter Fazler concerning the above referenced project. The following is a reiteration of your comments in bold type along with our response:

1. **In the Capacity rate calculations approved by resolution 10-2017 by the Council on January 3, 2017, they used an EDU calculation of 237 gallons per EDU because they had adjusted the demographics to reflect 2.63 people per household x 90 gallons per person. You continue to use the 231 gallons per day in both the Chapter 94 report and the 537 plan? I would assume that these planning tools should all coordinate in using the same gpd per EDU?**

According to the Commonwealth of Pennsylvania Act 57 of 2003, "If an authority service area is not entirely within a municipal boundary but is entirely within a county or other geographic area within Pennsylvania for which the United States Census Bureau has provided the average number of persons per household, then that average for the county or geographic area shall be used."

Concord Township is governed by the Act as far as calculation of tapping fees are concerned. According to the US Census Bureau (v2015), the average persons per household in Delaware County was 2.63. Using 90 gallons per capita per day, this equates to 237 gpd per EDU. Table 5A has been corrected along with Section 6.3.2 Summary of Required Capacity at the POTW. Additionally upon adoption of the Plan, all future Planning Modules and Chapter 94 reports will use this number.

2. **In both the Chapter 94 report and in the 537 plan, Colonial Village is indicated as a 5 year plus project, but when you met with the homeowners on February 28, 2016 you indicated a full build out completion date of June 2018 under the premise it would be a special study project. Again, I have a hard time following the reasoning to make it a special study area and not itemize it in the 537 plan as one?**

Council is treating this section as a special study to aid in the timely creation and approval of an Act 537 Plan. Additionally, since the base plan does not contemplate installation of sewers, this section would need a special study in order to proceed with the project. The Colonial Village Special Study

Bradford Engineering Associates, Inc.

2710 Concord Road, Suite 3
Aston, PA 19014
info@bea-inc.com

Tel: 610.497.6200
Fax: 610.500.5677

will hopefully be approved before the Base Plan which will allow the project to move forward in a timely manner.

3. **You seem to have the Concord Township Laterals committed capacity on Table 5A twice for the same values at 42,735 gpd?**

Noted. Table 5A has been corrected along with Section 6.3.2 Summary of Required Capacity at the POTW.

4. **While Springhill Farms in on the committed capacity Table 5A for 73,000 gpd, it does not appear anywhere on the graphic plans, Actually, I find it hard to follow table 5A to any graphic maps, maybe DEP doesn't require it, but it would be nice to see the "Areas" of the township with approved planning in place? I realize that you have the sewer areas in blue, but I don't see any map indicating the future areas of sewer where planning is approved but not yet constructed? Terri has informed me that there is NO agreement with Springhill Farms and I can not find evidence of any planning module approval, I have to question how they can already have committed capacity? Verbal agreement of understanding?**

Concord Township, Chadds Ford Township and Chadds Ford Sewer Authority are in the process of drafting an inter-municipal agreement to provide additional sewer capacity at the request of Chadds Ford to treat sewage from the Springhill Farms Community.

5. **Of course, that brings me to Smithbridge estates, The planning module approved for the Ridge Road Shops in August of 2007 clearly indicated to me that DEP was approving the discharge from the Smithbridge residential area into the same low pressure line? I am attaching a copy of that approval for your ease of reference. (While I may not agree with the intended low pressure system as proposed, I have to wonder why the Smithbridge Estates "capacity" is not already on the committed capacity Table 5A for these houses. I am of the belief that we have planning approval and will NOT need any additional special study to service these houses as you seem to suggest in the 537 plan? Yes the Planning module was only submitted for the 30,000 gpd but you had included Smithbridge Estates as a Special Study Area as an exhibit and DEP approved the discharge?**

Your comments are correct. The Act 537 Planning was completed for the Smithbridge Estates as part of the Shops at Ridge Road Planning Module Submission. No additional planning is contemplated at this time based upon the PaDEP approval letter dated August 15, 2017. This is why it is not shown in the Base Plan as a Special Study District. Table 5A has been corrected along with Section 6.3.2 Summary of Required Capacity at the POTW.

6. **Section 2.4 of the 537 Plan (pages 11-14) do NOT seem to include the Shops at Ridge Road?**

The Shops at Ridge Road and Smithbridge Estates has been added to the Table.

Bradford Engineering Associates, Inc.

2710 Concord Road, Suite 3
Aston, PA 19014
info@bea-inc.com

Tel: 610.497.6200
Fax: 610.500.5677

7. Lastly, I would very much like to request the opportunity to meet with you prior to the upcoming informational meeting to express some of my concerns with the proposed low pressure system. Irregardless of how The Shops at Ridge Road discharges into the system, I feel very strongly that the best option for the Sunset View circle area would be a gravity collection system to the intersection of Sunset View and Sunset View. The installation of gravity should only need one private easement acquisition to service these 20 or so lots. Yes, if a 6 or 8" low pressure force main were to connect at the Sunset x Sunset intersection, the gravity main likely would need to be up-sized to 10 or 12 inches?

This has been reviewed with the Sewer Department Committee. All feasible options are reviewed and comments solicited from Stakeholders prior to making a decision on how the area will be sewered. Once the decision is made to proceed with sewerage Smithbridge Estates, this gravity option will be reviewed.

8. The Spring Hill Farm Sewer Treatment plant is NOT listed in Table 3. This plant partially treats waste from Concord Township, Glen Eagle Square and also discharges into the Concord Creek within Concord Township.

The Springhill Farms Wastewater Treatment Plant has been added to Table 3.

9. **Completed Checklist?**

The Completeness checklist will be filled out and submitted once the Plan is officially adopted by Township Council.

If there are any questions concerning this matter, please don't hesitate to contact me.

Very truly yours,



Walter A. Fazler, P.E.

APPENDIX T



Township of Concord

DELAWARE COUNTY

*COUNCIL: Dominic A. Pileggi, John J. Gillespie,
Elizabeth A. Salvucci, Gail M. Ryan, Thomas J. Mahoney*

**Concord Township,
Delaware County, PA**

Resolution 38-2017

**RESOLUTION OF THE COUNCIL OF CONCORD TOWNSHIP, DELAWARE COUNTY,
PENNSYLVANIA (hereinafter "the Township").**

WHEREAS, Section 5 of the Act of January 24, 1966, P.L. 1535, No. 537, known as the "Pennsylvania Sewage Facilities Act," as amended, and the Rules and Regulations of the Department of Environmental Protection (Department) adopted thereunder, Chapter 71 of Title 25 of the **Pennsylvania Code**, require the Township of Concord to, among other things, adopt an Official Sewage Facilities Plan providing for sewage services adequate to prevent contamination of waters and/or environmental health hazards with sewage wastes, and to revise said plan whenever it is necessary to meet the sewage disposal needs of the municipality, and

WHEREAS, Bradford Engineering Associates, Inc. has prepared a Sewage Facilities Plan under Pennsylvania Act 537, dated March 2017 that updates and amends the Township's Act 537 Plan; and

The Concord Township Act 537 Plan "Plan" provides for the establishment of individual Sewer Planning Districts (District) to be used as a basis for evaluating sections of the Township for public sewer service projects or continued individual on-site disposal systems. On a regular basis, as determined by the Sewer Department's Township Council Committee, the Planning Districts will be evaluated to see if public sewers are feasible. The selection of such sections will be based on public health issues, the availability of public/private project partnerships, increased or abnormal failure of on-site systems in the District, or any other reasons deemed appropriate by the Committee.

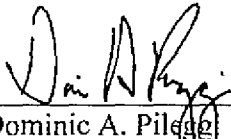
WHEREAS, Concord Township finds that the Facility Plan described above conforms to applicable zoning, subdivision, other municipal ordinances and plans and to a comprehensive program of pollution control and water quality management.

NOW, THEREFORE, BE IT RESOLVED that the Council of the Township of Concord hereby adopt and submit to the Department of Environmental Protection for its approval as a revision to the "Official Plan" of the municipality, the above referenced Facility Plan. The municipality hereby assures the Department of the complete and timely implementation of the said plan as required by law. (Section 5, Pennsylvania Sewage Facilities Act as amended).

Resolution No. 38-2017
June 6, 2017
Page 2 of 2

I, Brenda L. Lamanna, Secretary, Concord Township Council, hereby certify that the foregoing is a true copy of the Township's Resolution No. 38-2017, adopted June 6, 2017.

AUTHORIZED SIGNATURE



Dominic A. Pileggi
President, Concord Township Council


TOWNSHIP SEAL

APPENDIX U



INSTRUCTIONS FOR COMPLETING ACT 537 PLAN CONTENT AND ENVIRONMENTAL ASSESSMENT CHECKLIST

Remove and recycle these instructions prior to submission.

CHECKLIST INSTRUCTIONS

These instructions are designed to assist the applicant in completing the *Act 537 Plan Content and Environmental Assessment Checklist*.

This checklist is composed of three parts: one for "General Information," one for "Administrative Completeness," and one for "General Plan Content". A plan must be **administratively complete** in order to be formally reviewed by the Department of Environmental Protection (DEP). The "General Plan Content" portion of the checklist identifies each of the issues that must be addressed in your Act 537 Plan Update based on the pre-planning meeting between you and/or your consultant and DEP.

Use the right-hand column blanks in the checklist to identify the page in the plan on which each planning issue is found or to reference a previously approved update or special study (title and page number).

If you determine a planning issue is not applicable even though it was previously thought to be needed, please explain your decision within the text of the plan (or as a footnote) and indicate the page number where this documentation is found.

When information required as part of an official plan update revision has been developed separately or in a previous update revision, incorporate the information by reference to the planning document and page.

For specific details covering the Act 537 planning requirements, refer to 25 Pa. Code Chapters 71 and 73 of DEP's regulations.

Wastewater projects proposing funding through the following sources must prepare an "Environmental Report" as described in the Uniform Environmental Review (UER) process and include it with the plan submission designated as "Plan-Appendix A". The following funding programs use the UER process.

- The Clean Water State Revolving Loan Fund (PENNVEST, DEP, EPA)
- The RUS Water and Waste Disposal Grant and Loan Program (USDA-RD)
- The Community Development Block Grant Program (DCED, HUG)
- Other Federal Funding Efforts (EPA)

The checklist items or portions of checklist items required in the Act 537 Plan Update revision and that are also included in the UER process are indicated by shading. Most of the "Environmental Report" document may be constructed from the Act 537 Official Plan Update revision by using "copy & paste" techniques. The technical guidance document *Guidelines for the Uniform Environmental Review Process in Pennsylvania* (381-5511-111) is available electronically in DEP's eLibrary online at www.dep.pa.gov.

After Municipal Adoption by Resolution, submit 3 copies of the plan, any attachments or addenda and this checklist to DEP.

A copy of this completed checklist must be included with your Act 537 plan. DEP will use the "DEP USE ONLY" column during the completeness evaluation of the plan. This column may also be used by DEP during the pre-planning meeting with the municipality to identify planning elements that are not required to be included in the plan.



pennsylvania
DEPARTMENT OF ENVIRONMENTAL
PROTECTION

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF ENVIRONMENTAL PROTECTION
BUREAU OF CLEAN WATER

ACT 537 PLAN CONTENT AND ENVIRONMENTAL ASSESSMENT CHECKLIST

PART 1 GENERAL INFORMATION

A. Project Information

1. Project Name Concord Township, Delaware County Act 537 Plan Revision
2. Brief Project Description Study of future capacity requirements and the establishment of Sewer Districts to aid the various Township Planning Departments for future sewage facilities.

B. Client (Municipality) Information

Municipality Name	County	City	Boro	Twp
Concord Township	Delaware	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Municipality Contact Individual - Last Name	First Name	MI	Suffix	Title
Lamanna	Brenda			Manager
Additional Individual Last Name	First Name	MI	Suffix	Title
Municipality Mailing Address Line 1	Mailing Address Line 2			
43 Thornton Road				
Address Last Line -- City	State	ZIP+4		
Glen Mills	PA	19342		
Phone + Ext.	FAX (optional)	Email (optional)		
610.459.8911		blamanna@concordtownship.org		

C. Site Information

Site (or Project) Name	(Municipal Name) Act 537 Plan
Concord Township Act 537 Plan	
Site Location Line 1	Site Location Line 2
Concord Township	

D. Project Consultant Information

Last Name	First Name	MI	Suffix
Fazler	Walter		
Title	Consulting Firm Name		
Engineer	Bradford Engineering Associates, Inc.		
Mailing Address Line 1	Mailing Address Line 2		
2710 Concord Road	Suite 3		
Address Last Line -- City	State	ZIP+4	Country
Aston	Pa	19014	USA
Email	Phone + Ext.	FAX	
wfazler@bea-inc.com	610.497.6200 x111		

PART 2 ADMINISTRATIVE COMPLETENESS CHECKLIST

DEP Use Only	Indicate Page #(s) in Plan	In addition to the main body of the plan, the plan must include items one through eight listed below to be accepted for formal review by DEP. Incomplete plans may be denied unless the municipality is clearly requesting an advisory review.
_____	<u>1</u>	1. Table of Contents
_____		2. Plan Summary
_____	<u>5</u>	A. Identify the proposed service areas and major problems evaluated in the plan. (Reference - 25 Pa. Code §71.21(a)(7)(i)).
_____	<u>5</u>	B. Identify the alternative(s) chosen to solve the problems and serve the areas of need identified in the plan. Also, include any institutional arrangements necessary to implement the chosen alternative(s). (Reference - 25 Pa. Code §71.21(a)(7)(ii)).
_____	<u>8</u>	C. Present the estimated cost of implementing the proposed alternative (including the user fees) and the proposed funding method to be used. (Reference - 25 Pa. Code §71.21(a)(7)(iii)).
_____	<u>8</u>	D. Identify the municipal commitments necessary to implement the Plan. (Reference - 25 Pa. Code §71.21(a)(7)(iv)).
_____	<u>9</u>	E. Provide a schedule of implementation for the project that identifies the major milestones with dates necessary to accomplish the project to the point of operational status. (Reference - 25 Pa. Code §71.21(a)(7)(v)).
_____	<u>App T</u>	3. Municipal Adoption: Original , signed and sealed Resolution of Adoption by the municipality which contains, at a minimum, alternatives chosen and a commitment to implement the Plan in accordance with the implementation schedule. (Reference - 25 Pa. Code §71.31(f)) Section V.F. of the Planning Guide.
_____	<u>App C, D</u>	4. Planning Commission / County Health Department Comments: Evidence that the municipality has requested, reviewed and considered comments by appropriate official planning agencies of the municipality, planning agencies of the county, planning agencies with area wide jurisdiction (where applicable), and any existing county or joint county departments of health. (Reference - 25 Pa. Code §71.31(b)) Section V.E.1 of the Planning Guide.
_____	<u>App B</u>	5. Publication: Proof of Public Notice which documents the proposed plan adoption, plan summary, and the establishment and conduct of a 30-day comment period. (Reference - 25 Pa. Code §71.31(c)) Section V.E.2 of the Planning Guide.
_____	<u>App S</u>	6. Comments and Responses: Copies of all written comments received and municipal response to each comment in relation to the proposed plan. (Reference - 25 Pa. Code §71.31(c)) Section V.E.2 of the Planning Guide.
_____	<u>49</u>	7. Implementation Schedule: A complete project implementation schedule with milestone dates specific for each existing and future area of need. Other activities in the project implementation schedule should be indicated as occurring a finite number of days from a major milestone. (Reference - 25 Pa. Code §71.31(d)) Section V.F. of the Planning Guide. Include dates for the future initiation of feasibility evaluations in the project's implementation schedule for areas proposing completion of sewage facilities for planning periods in excess of five years. (Reference - 25 Pa. Code §71.21(c)).
_____	<u>App C, D</u>	8. Consistency Documentation: Documentation indicating that the appropriate agencies have received, reviewed and concurred with the method proposed to resolve identified inconsistencies within the proposed alternative and consistency requirements in 25 Pa. Code §71.21(a)(5)(i-iii). (Reference - 25 Pa. Code §71.31(e)). Appendix B of the Planning Guide.

PART 3 GENERAL PLAN CONTENT CHECKLIST

DEP Use Only	Indicate Page #(s) in Plan	Item Required
_____	<u>10</u>	I. Previous Wastewater Planning
_____	<u>10</u>	A. Identify, describe and briefly analyze all past wastewater planning for its impact on the current planning effort:
_____	<u>10</u>	1. Previously undertaken under the Pennsylvania Sewage Facilities Act (Act). (Reference - Act 537, 35 P.S. §750.5(d)(1)).
_____	<u>10</u>	2. Has not been carried out according to an approved implementation schedule contained in the plans. (Reference - 25 Pa. Code §71.21(a)(5)(i)(A-D)). Section V.F of the Planning Guide.
_____	<u>n/a</u>	3. Is anticipated or planned by applicable sewer authorities or approved under a Chapter 94 Corrective Action Plan. (Reference - 25 Pa. Code §71.21(a)(5)(i)(A&B)). Section V.D. of the Planning Guide.
_____	<u>11</u>	4. Through planning modules for new land development, planning "exemptions" and addenda. (Reference - 25 Pa. Code §71.21(a)(5)(i)(A)).
_____	<u>15</u>	II. Physical and Demographic Analysis utilizing written description and mapping (All items listed below require maps, and all maps should show all current lots and structures and be of appropriate scale to clearly show significant information).
_____	<u>15</u>	A. Identification of planning area(s), municipal boundaries, Sewer Authority/Management Agency service area boundaries. (Reference - 25 Pa. Code §71.21(a)(1)(i)).
_____	<u>15</u>	B. Identification of physical characteristics (streams, lakes, impoundments, natural conveyance, channels, drainage basins in the planning area). (Reference - 25 Pa. Code §71.21(a)(1)(ii)).
_____	<u>16</u>	C. Soils - Analysis with description by soil type and soils mapping for areas not presently served by sanitary sewer service. Show areas suitable for in-ground onlot systems, elevated sand mounds, individual residential spray irrigation systems (IRSIS), and areas unsuitable for soil dependent systems. (Reference - 25 Pa. Code §71.21(a)(1)(iii)). Show Prime Agricultural Soils and any locally protected agricultural soils. (Reference - 25 Pa. Code §71.21(a)(1)(iii)).
_____	<u>17</u>	D. Geologic Features - (1) Identification through analysis, (2) mapping and (3) their relation to existing or potential nitrate-nitrogen pollution and drinking water sources. Include areas where existing nitrate-nitrogen levels are in excess of 5 mg/L. (Reference - 25 Pa. Code §71.21(a)(1)(iii)).
_____	<u>17</u>	E. Topography - Depict areas with slopes that are suitable for conventional systems; slopes that are suitable for elevated sand mounds and slopes that are unsuitable for onlot systems. (Reference - 25 Pa. Code §71.21(a)(1)(ii)).
_____	<u>17</u>	F. Potable Water Supplies - Identification through mapping, description and analysis. Include public water supply service areas and available public water supply capacity and aquifer yield for groundwater supplies. (Reference - 25 Pa. Code §71.21(a)(1)(vi)). Section V.C. of the Planning Guide.
_____	<u>18</u>	G. Wetlands-Identify wetlands as defined in 25 Pa. Code Chapter 105 by description, analysis and mapping. Include National Wetland Inventory mapping and potential wetland areas per the United States Department of Agricultural (USDA) Natural Resources Conservation Service (NRCS) mapped hydric soils. Proposed collection, conveyance and treatment facilities and lines must be located and labeled, along with the identified wetlands, on the map. (Reference - 25 Pa. Code §71.21(a)(1)(v)). Appendix B, Section II.I of the Planning Guide.

_____	<u>18</u>	III. Existing Sewage Facilities in the Planning Area - Identifying the Existing Needs
		A. Identify, map and describe municipal and non-municipal, individual and community sewerage systems in the planning area including:
_____	<u>19</u>	1. Location, size and ownership of treatment facilities, main intercepting lines, pumping stations and force mains including their size, capacity, point of discharge. Also include the name of the receiving stream, drainage basin, and the facility's effluent discharge requirements. (Reference - 25 Pa. Code §71.21(a)(2)(i)(A)).
_____	<u>19</u>	2. A narrative and schematic diagram of the facility's basic treatment processes including the facility's National Pollutant Discharge Elimination System (NPDES) permitted capacity, and the Clean Streams Law permit number. (Reference - 25 Pa. Code §71.21(a)(2)(i)(A)).
_____	<u>27</u>	3. A description of problems with existing facilities (collection, conveyance and/or treatment), including existing or projected overload under 25 Pa. Code Chapter 94 (relating to municipal wasteload management) or violations of the NPDES permit, Clean Streams Law permit, or other permit, rule or regulation of DEP. (Reference - 25 Pa. Code §71.21(a)(2)(i)(B)).
_____	<u>n/a</u>	4. Details of scheduled or in-progress upgrading or expansion of treatment facilities and the anticipated completion date of the improvements. Discuss any remaining reserve capacity and the policy concerning the allocation of reserve capacity. Also discuss the compatibility of the rate of growth to existing and proposed wastewater treatment facilities. (Reference - 25 Pa. Code §71.21(a)(4)(i & ii)).
_____	<u>27</u>	5. A detailed description of the municipality's operation and maintenance (O & M) requirements for small flow treatment facility systems, including the status of past and present compliance with these requirements and any other requirements relating to sewage management programs (SMPs). (Reference - 25 Pa. Code §71.21(a)(2)(i)(C)).
_____	<u>n/a</u>	6. Disposal areas, if other than stream discharge, and any applicable groundwater limitations. (Reference - 25 Pa. Code §71.21(a)(4)(i & ii)).
_____	<u>27</u>	B. Using DEP's publication titled <i>Act 537 Sewage Disposal Needs Identification</i> (3800-BK-DEP1949), identify, map and describe areas that utilize individual and community onlot sewage disposal and, unpermitted collection and disposal systems ("wildcat" sewers, borehole disposal, etc.) and retaining tank systems in the planning area including:
_____	<u>n/a</u>	1. The types of onlot systems in use. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(A)).
_____	<u>n/a</u>	2. A sanitary survey complete with description, map and tabulation of documented and potential public health, pollution, and operational problems (including malfunctioning systems) with the systems, including violations of local ordinances, the Act, the Clean Stream Law or regulations promulgated thereunder. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(B)).
_____	<u>n/a</u>	3. A comparison of the types of onlot sewage systems installed in an area with the types of systems which are appropriate for the area according to soil, geologic conditions, topographic limitations sewage flows, and 25 Pa. Code Chapter 73 (relating to standards for sewage disposal facilities). (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)).
_____	<u>n/a</u>	4. An individual water supply survey to identify possible contamination by malfunctioning onlot sewage disposal systems consistent with DEP's <i>Act 537 Sewage Disposal Needs Identification</i> publication. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(B)).

_____	<u>n/a</u>	5. Detailed description of O & M requirements of the municipality for individual and small volume community onlot systems, including the status of past and present compliance with these requirements and any other requirements relating to SMPs. (Reference - 25 Pa. Code §71.21(a)(2)(i)(C)).
_____	<u>n/a</u>	C. Identify wastewater sludge and septage generation, transport and disposal methods. Include this information in the sewage facilities alternative analysis including:
_____	<u>n/a</u>	1. Location of sources of wastewater sludge or septage (Septic tanks, holding tanks, wastewater treatment facilities). (Reference - 25 Pa. Code §71.71).
_____	<u>n/a</u>	2. Quantities of the types of sludges or septage generated. (Reference - 25 Pa. Code §71.71).
_____	<u>n/a</u>	3. Present disposal methods, locations, capacities and transportation methods. (Reference - 25 Pa. Code §71.71).
_____	<u>28</u>	IV. Future Growth and Land Development
_____		A. Identify and briefly summarize all municipal and county planning documents adopted pursuant to the Pennsylvania Municipalities Planning Code (Act 247) including:
_____	<u>28</u>	1. All land use plans and zoning maps that identify residential, commercial, industrial, agricultural, recreational and open space areas. (Reference - 25 Pa. Code §71.21(a)(3)(iv)).
_____	<u>29</u>	2. Zoning or subdivision regulations that establish lot sizes predicated on sewage disposal methods. (Reference - 25 Pa. Code §71.21(a)(3)(iv)).
_____	<u>29</u>	3. All limitations and plans related to floodplain and stormwater management and special protection (25 Pa. Code Chapter 93) areas. (Reference - 25 Pa. Code §71.21(a)(3)(iv)) Appendix B, Section II.F of the Planning Guide.
_____	<u>30</u>	B. Delineate and describe the following through map, text and analysis.
_____	<u>30</u>	1. Areas with existing development or plotted subdivisions. Include the name, location, description, total number of equivalent dwelling units (EDUs) in development, total number of EDUs currently developed and total number of EDUs remaining to be developed (include time schedule for EDUs remaining to be developed). (Reference - 25 Pa. Code §71.21(a)(3)(i)).
_____	<u>30</u>	2. Land use designations established under the Pennsylvania Municipalities Planning Code (35 P.S. 10101-11202), including residential, commercial and industrial areas. (Reference - 25 Pa. Code §71.21(a)(3)(ii)). Include a comparison of proposed land use as allowed by zoning and existing sewage facility planning. (Reference - 25 Pa. Code §71.21(a)(3)(iv)).
_____	<u>30</u>	3. Future growth areas with population and EDU projections for these areas using historical, current and future population figures and projections of the municipality. Discuss and evaluate discrepancies between local, county, state and federal projections as they relate to sewage facilities. (Reference - 25 Pa. Code §71.21(a)(1)(iv) and (a)(3)(iii)).
_____	<u>App O, P</u>	4. Zoning, and/or subdivision regulations; local, county or regional comprehensive plans; and existing plans of any other agency relating to the development, use and protection of land and water resources with special attention to: (Reference - 25 Pa. Code §71.21(a)(3)(iv)). --public ground/surface water supplies --recreational water use areas --groundwater recharge areas --industrial water use --wetlands

- | | | |
|------------|--|---|
| <u>30</u> | | 5. Sewage planning necessary to provide adequate wastewater treatment for 5 and 10-year future planning periods based on projected growth of existing and proposed wastewater collection and treatment facilities. (Reference - 25 Pa. Code §71.21(a)(3)(v)). |
| <u>30</u> | V. Identify Alternatives to Provide New or Improved Wastewater Disposal Facilities | |
| | A. Conventional collection, conveyance, treatment and discharge alternatives including: | |
| <u>30</u> | | 1. The potential for regional wastewater treatment. (Reference - 25 Pa. Code §71.21(a)(4)). |
| <u>30</u> | | 2. The potential for extension of existing municipal or non-municipal sewage facilities to areas in need of new or improved sewage facilities. (Reference - 25 Pa. Code §71.21(a)(4)(i)). |
| <u>38</u> | | 3. The potential for the continued use of existing municipal or non-municipal sewage facilities through one or more of the following: (Reference - 25 Pa. Code §71.21(a)(4)(ii)). |
| <u>38</u> | | a. Repair. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(A)). |
| <u>38</u> | | b. Upgrading. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(B)). |
| <u>38</u> | | c. Reduction of hydraulic or organic loading to existing facilities. (Reference - 25 Pa. Code §71.71). |
| <u>38</u> | | d. Improved O & M. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(C)). |
| <u>38</u> | | e. Other applicable actions that will resolve or abate the identified problems. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(D)). |
| <u>38</u> | | 4. Repair or replacement of existing collection and conveyance system components. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(A)). |
| <u>38</u> | | 5. The need for construction of new community sewage systems including sewer systems and/or treatment facilities. (Reference - 25 Pa. Code §71.21(a)(4)(iii)). |
| <u>42</u> | | 6. Use of innovative/alternative methods of collection/conveyance to serve needs areas using existing wastewater treatment facilities. (Reference - 25 Pa. Code §71.21(a)(4)(ii)(B)). |
| <u>43</u> | B. The use of individual sewage disposal systems including IRSIS systems based on: | |
| <u>n/a</u> | | 1. Soil and slope suitability. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)). |
| <u>n/a</u> | | 2. Preliminary hydrogeologic evaluation. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)). |
| <u>n/a</u> | | 3. The establishment of a SMP. (Reference - 25 Pa. Code §71.21(a)(4)(iv)). See also Part "F" below. |
| <u>n/a</u> | | 4. The repair, replacement or upgrading of existing malfunctioning systems in areas suitable for onlot disposal considering: (Reference - 25 Pa. Code §71.21(a)(4)). |
| <u>n/a</u> | | a. Existing technology and sizing requirements of 25 Pa. Code Chapter 73. (Reference - 25 Pa. Code §73.31-§73.72). |
| <u>n/a</u> | | b. Use of expanded absorption areas or alternating absorption areas. (Reference - 25 Pa. Code §73.16). |
| <u>n/a</u> | | c. Use of water conservation devices. (Reference - 25 Pa. Code §71.73(b)(2)(iii)). |

- | | | |
|-------|------------|---|
| _____ | <u>n/a</u> | C. The use of small flow sewage treatment facilities or package treatment facilities to serve individual homes or clusters of homes with consideration of: (Reference - 25 Pa. Code §71.64(d)). |
| _____ | <u>n/a</u> | 1. Treatment and discharge requirements. (Reference - 25 Pa. Code §71.64(d)). |
| _____ | <u>n/a</u> | 2. Soil suitability. (Reference - 25 Pa. Code §71.64(c)(1)). |
| _____ | <u>n/a</u> | 3. Preliminary hydrogeologic evaluation. (Reference - 25 Pa. Code §71.64(c)(2)). |
| _____ | <u>n/a</u> | 4. Municipal, Local Agency or other controls over O & M requirements through a SMP. (Reference - 25 Pa. Code §71.64(d)). See Part "F" below. |
| _____ | <u>n/a</u> | D. The use of community land disposal alternatives including: |
| _____ | <u>n/a</u> | 1. Soil and site suitability. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)). |
| _____ | <u>n/a</u> | 2. Preliminary hydrogeologic evaluation. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)). |
| _____ | <u>n/a</u> | 3. Municipality, Local Agency or other controls over O & M requirements through a SMP. (Reference - 25 Pa. Code §71.21(a)(2)(ii)(C)). See Part "F" below. |
| _____ | <u>n/a</u> | 4. The rehabilitation or replacement of existing malfunctioning community land disposal systems. (See Part "V", B, 4, a, b, c above). See also Part "F" below. |
| _____ | <u>n/a</u> | E. The use of retaining tank alternatives on a temporary or permanent basis including: (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 1. Commercial, residential and industrial use. (Reference - 25 Pa. Code §71.63(e)). |
| _____ | <u>n/a</u> | 2. Designated conveyance facilities (pumper trucks). (Reference - 25 Pa. Code §71.63(b)(2)). |
| _____ | <u>n/a</u> | 3. Designated treatment facilities or disposal site. (Reference - 25 Pa. Code §71.63(b)(2)). |
| _____ | <u>n/a</u> | 4. Implementation of a retaining tank ordinance by the municipality. (Reference - 25 Pa. Code §71.63(c)(3)). See Part "F" below. |
| _____ | <u>n/a</u> | 5. Financial guarantees when retaining tanks are used as an interim sewage disposal measure. (Reference - 25 Pa. Code §71.63(c)(2)). |
| _____ | <u>n/a</u> | F. SMPs to assure the future O & M of existing and proposed sewage facilities through: |
| _____ | <u>n/a</u> | 1. Municipal ownership or control over the O & M of individual onlot sewage disposal systems, small flow treatment facilities, or other traditionally non-municipal treatment facilities. (Reference - 25 Pa. Code §71.21(a)(4)(iv)). |
| _____ | <u>n/a</u> | 2. Required inspection of sewage disposal systems on a schedule established by the municipality. (Reference - 25 Pa. Code §71.73(b)(1)). |
| _____ | <u>n/a</u> | 3. Required maintenance of sewage disposal systems including septic and aerobic treatment tanks and other system components on a schedule established by the municipality. (Reference - 25 Pa. Code §71.73(b)(2)). |
| _____ | <u>n/a</u> | 4. Repair, replacement or upgrading of malfunctioning onlot sewage systems. (Reference - 25 Pa. Code §71.21(a)(4)(iv) and §71.73(b)(5)) through: |
| _____ | <u>n/a</u> | a. Aggressive pro-active enforcement of ordinances that require O & M and prohibit malfunctioning systems. (Reference - 25 Pa. Code §71.73(b)(5)). |
| _____ | <u>n/a</u> | b. Public education programs to encourage proper O & M and repair of sewage disposal systems. |
| _____ | <u>n/a</u> | 5. Establishment of joint municipal SMPs. (Reference - 25 Pa. Code |

§71.73(b)(8)).

- | | | |
|-------|------------|--|
| _____ | <u>n/a</u> | 6. Requirements for bonding, escrow accounts, management agencies or associations to assure O & M for non-municipal facilities. (Reference - 25 Pa. Code §71.71). |
| _____ | <u>n/a</u> | G. Non-structural comprehensive planning alternatives that can be undertaken to assist in meeting existing and future sewage disposal needs including: (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 1. Modification of existing comprehensive plans involving: |
| _____ | <u>n/a</u> | a. Land use designations. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | b. Densities. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | c. Municipal ordinances and regulations. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | d. Improved enforcement. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | e. Protection of drinking water sources. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 2. Consideration of a local comprehensive plan to assist in producing sound economic and consistent land development. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 3. Alternatives for creating or changing municipal subdivision regulations to assure long-term use of on-site sewage disposal that consider lot sizes and protection of replacement areas. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 4. Evaluation of existing local agency programs and the need for technical or administrative training. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | H. A no-action alternative which includes discussion of both short-term and long-term impacts on: (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 1. Water quality/public health. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 2. Growth potential (residential, commercial, industrial). (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 3. Community economic conditions. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 4. Recreational opportunities. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 5. Drinking water sources. (Reference - 25 Pa. Code §71.21(a)(4)). |
| _____ | <u>n/a</u> | 6. Other environmental concerns. (Reference - 25 Pa. Code §71.21(a)(4)). |

43 VI. Evaluation of Alternatives

- | | | |
|-------|------------|---|
| _____ | <u>43</u> | A. Technically feasible alternatives identified in Section V of this checklist must be evaluated for consistency with respect to the following: (Reference - 25 Pa. Code §71.21(a)(5)(i)). |
| _____ | <u>43</u> | 1. Applicable plans developed and approved under Sections 4 and 5 of the Clean Streams Law or Section 208 of the Clean Water Act (33 U.S.C.A. 1288). (Reference - 25 Pa. Code §71.21(a)(5)(i)(A)). Appendix B, Section II.A of the Planning Guide. |
| _____ | <u>43</u> | 2. Municipal wasteload management Corrective Action Plans or Annual Reports developed under 25 Pa. Code Chapter 94. (Reference - 25 Pa. Code §71.21(a)(5)(i)(B)). The municipality's recent Wasteload Management (25 Pa. Code Chapter 94) Reports should be examined to determine if the proposed alternative is consistent with the recommendations and findings of the report. Appendix B, Section II.B of the Planning Guide. |
| _____ | <u>43v</u> | 3. Plans developed under Title II of the Clean Water Act (33 U.S.C.A. |

1281-1299) or **Titles II and VI of the Water Quality Act of 1987** (33 U.S.C.A. 1251-1376). (Reference - 25 Pa. Code §71.21(a)(5)(i)(C)). Appendix B, Section II.E of the Planning Guide.

- | | | |
|-------|-----------|---|
| _____ | <u>43</u> | 4. Comprehensive plans developed under the Pennsylvania Municipalities Planning Code. (Reference - 25 Pa. Code §71.21(a)(5)(i)(D)). The municipality's comprehensive plan must be examined to assure that the proposed wastewater disposal alternative is consistent with land use and all other requirements stated in the comprehensive plan. Appendix B, Section II.D of the Planning Guide. |
| _____ | <u>43</u> | 5. Antidegradation requirements as contained in 25 Pa. Code Chapters 93, 95 and 102 (relating to water quality standards, wastewater treatment requirements and erosion control) and the Clean Water Act. (Reference - 25 Pa. Code §71.21(a)(5)(i)(E)). Appendix B, Section II.F of the Planning Guide. |
| _____ | <u>43</u> | 6. State Water Plans developed under the Water Resources Planning Act (42 U.S.C.A. 1962-1962 d-18). (Reference - 25 Pa. Code §71.21(a)(5)(i)(F)). Appendix B, Section II.C of the Planning Guide. |
| _____ | <u>43</u> | 7. Pennsylvania Prime Agricultural Land Policy contained in Title 4 of the Pennsylvania Code, Chapter 7, Subchapter W. Provide narrative on local municipal policy and an overlay map on prime agricultural soils. (Reference - 25 Pa. Code §71.21(a)(5)(i)(G)). Appendix B, Section II.G of the Planning Guide. |
| _____ | <u>43</u> | 8. County Stormwater Management Plans approved by DEP under the Storm Water Management Act (32 P.S. 680.1-680.17). (Reference - 25 Pa. Code §71.21(a)(5)(i)(H)). Conflicts created by the implementation of the proposed wastewater alternative and the existing recommendations for the management of stormwater in the county Stormwater Management Plan must be evaluated and mitigated. If no plan exists, no conflict exists. Appendix B, Section II.H of the Planning Guide. |
| _____ | <u>43</u> | 9. Wetland Protection. Using wetland mapping developed under Checklist Section II.G, identify and discuss mitigative measures including the need to obtain permits for any encroachments on wetlands from the construction or operation of any proposed wastewater facilities. (Reference - 25 Pa. Code §71.21(a)(5)(i)(I)) Appendix B, Section II.I of the Planning Guide. |
| _____ | <u>43</u> | 10. Protection of rare, endangered or threatened plant and animal species as identified by the Pennsylvania Natural Diversity Inventory (PNDI). (Reference - 25 Pa. Code §71.21(a)(5)(i)(J)). Provide DEP with a copy of the completed <i>PNDI Manual Project Submission Form</i> . Also provide a copy of the response letters from the 4 jurisdictional agencies regarding the findings of the PNDI search. Appendix B, Section II.J of the Planning Guide. |
| _____ | <u>43</u> | 11. Historical and archaeological resource protection under P.C.S. Title 37, Section 507 relating to cooperation by public officials with the Pennsylvania Historical and Museum Commission (PHMC). (Reference - 25 Pa. Code §71.21(a)(5)(i)(K)). Provide DEP with a completed copy of a <i>Cultural Resource Notice</i> and a return receipt for its submission to PHMC. Provide a copy of the response letter or review stamp from the Bureau of Historic Preservation (BHP) indicating the project will have no effect on, or that there may be potential impacts on, known archaeological and historical sites and any avoidance and mitigation measures required. Appendix B, Section II.K of the Planning Guide. |

- | | | |
|---------------|------------|---|
| <u> </u> | <u>44</u> | B. Provide for the resolution of any inconsistencies in any of the points identified in Section VI.A. of this checklist by submitting a letter from the appropriate agency stating that the agency has received, reviewed and concurred with the resolution of identified inconsistencies. (Reference - 25 Pa. Code §71.21(a)(5)(ii)). Appendix B of the Planning Guide. |
| <u> </u> | <u>44</u> | C. Evaluate alternatives identified in Section V of this checklist with respect to applicable water quality standards, effluent limitations or other technical, legislative or legal requirements. (Reference - 25 Pa. Code §71.21(a)(5)(iii)). |
| <u> </u> | <u>44</u> | D. Provide cost estimates using present worth analysis for construction, financing, ongoing administration, O & M and user fees for alternatives identified in Section V of this checklist. Estimates shall be limited to areas identified in the plan as needing improved sewage facilities within 5 years from the date of plan submission. (Reference - 25 Pa. Code §71.21(a)(5)(iv)). |
| <u> </u> | <u>45</u> | E. Provide an analysis of the funding methods available to finance the proposed alternatives evaluated in Section V of this checklist. Also provide documentation to demonstrate which alternative and financing scheme combination is the most cost-effective; and a contingency financial plan to be used if the preferred method of financing cannot be implemented. The funding analysis shall be limited to areas identified in the plan as needing improved sewage facilities within 5 years from the date of the plan submission. (Reference - 25 Pa. Code §71.21(a)(5)(v)). |
| <u> </u> | <u>46</u> | F. Analyze the need for immediate or phased implementation of each alternative proposed in Section V of this checklist including: (Reference - 25 Pa. Code §71.21(a)(5)(vi)). |
| <u> </u> | <u>n/a</u> | 1. A description of any activities necessary to abate critical public health hazards pending completion of sewage facilities or implementation of SMPs. (Reference - 25 Pa. Code §71.21(a)(5)(vi)(A)). |
| <u> </u> | <u>n/a</u> | 2. A description of the advantages, if any, in phasing construction of the facilities or implementation of a SMP justifying time schedules for each phase. (Reference - 25 Pa. Code §71.21(a)(5)(vi)(B)). |
| <u> </u> | <u>46</u> | G. Evaluate administrative organizations and legal authority necessary for plan implementation. (Reference - 25 Pa. Code §71.21(a)(5)(vi)(D)). |
| <u> </u> | <u>46</u> | VII. Institutional Evaluation |
| <u> </u> | | A. Provide an analysis of all existing wastewater treatment authorities, their past actions and present performance including: |
| <u> </u> | <u>46</u> | 1. Financial and debt status. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | 2. Available staff and administrative resources. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | 3. Existing legal authority to: |
| <u> </u> | <u>46</u> | a. Implement wastewater planning recommendations. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | b. Implement system-wide O & M activities. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | c. Set user fees and take purchasing actions. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | d. Take enforcement actions against ordinance violators. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u> </u> | <u>46</u> | e. Negotiate agreements with other parties. (Reference - 25 Pa. Code §71.61(d)(2)). |

- | | | |
|------------|--|---|
| <u>46</u> | | f. Raise capital for construction and O & M of facilities. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | B. Provide an analysis and description of the various institutional alternatives necessary to implement the proposed technical alternatives including: |
| <u>n/a</u> | | 1. Need for new municipal departments or municipal authorities. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 2. Functions of existing and proposed organizations (sewer authorities, onlot maintenance agencies, etc.). (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 3. Cost of administration, implementability, and the capability of the authority/agency to react to future needs. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | C. Describe all necessary administrative and legal activities to be completed and adopted to ensure the implementation of the recommended alternative including: |
| <u>n/a</u> | | 1. Incorporation of authorities or agencies. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 2. Development of all required ordinances, regulations, standards and inter-municipal agreements. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 3. Description of activities to provide rights-of-way, easements and land transfers. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 4. Adoption of other municipal sewage facilities plans. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 5. Any other legal documents. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>n/a</u> | | 6. Dates or timeframes for items 1-5 above on the project's implementation schedule. |
| <u>n/a</u> | | D. Identify the proposed institutional alternative for implementing the chosen technical wastewater disposal alternative. Provide justification for choosing the specific institutional alternative considering administrative issues, organizational needs and enabling legal authority. (Reference - 25 Pa. Code §71.61(d)(2)). |
| <u>47</u> | | VIII. Implementation Schedule and Justification for Selected Technical & Institutional Alternatives |
| | | A. Identify the technical wastewater disposal alternative which best meets the wastewater treatment needs of each study area of the municipality. Justify the choice by providing documentation which shows that it is the best alternative based on: |
| <u>47</u> | | 1. Existing wastewater disposal needs. (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>47</u> | | 2. Future wastewater disposal needs. (5 and 10 year growth areas). (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>48</u> | | 3. O & M considerations. (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>48</u> | | 4. Cost-effectiveness. (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>48</u> | | 5. Available management and administrative systems. (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>48</u> | | 6. Available financing methods. (Reference - 25 Pa. Code §71.21(a)(6)). |
| <u>49</u> | | 7. Environmental soundness and compliance with natural resource planning and preservation programs. (Reference - 25 Pa. Code §71.21(a)(6)). |

- | | | |
|-------|------------|---|
| _____ | <u>49</u> | B. Designate and describe the capital financing plan chosen to implement the selected alternative(s). Designate and describe the chosen back-up financing plan. (Reference - 25 Pa. Code §71.21(a)(6)) |
| _____ | <u>49</u> | C. Designate and describe the implementation schedule for the recommended alternative, including justification for any proposed phasing of construction or implementation of a SMP. (Reference – 25 Pa. Code §71.31(d)) |
| _____ | <u>n/a</u> | IX. Environmental Report (ER) generated from the UER Process |
| _____ | <u>n/a</u> | A. Complete an ER as required by the UER process and as described in the DEP Technical Guidance (381-5511-111). Include this document as "Appendix A" to the Act 537 Plan Update Revision. <i>Note: An ER is required only for Wastewater projects proposing funding through any of the funding sources identified in the UER.</i> |

ADDITIONAL REQUIREMENTS FOR PENNVEST PROJECTS

Municipalities that propose to implement their official sewage facilities plan updates with PENNVEST funds must meet 6 additional requirements to be eligible for such funds. See *A Guide for Preparing Act 537 Update Revisions* (362-0300-003), Appendix N for greater detail or contact the DEP regional office serving your county listed in Appendix J of the same publication.

DEP Use Only	Indicate Page #(s) in Plan	Item Required
_____	<u>n/a</u>	1. Environmental Impact Assessment. (Planning Phase) The UER replaces the Environmental Impact Assessment that was a previous requirement for PENNVEST projects.
_____	<u>n/a</u>	2. Cost Effectiveness (Planning Phase) The cost-effectiveness analysis should be a present-worth (or equivalent uniform annual) cost evaluation of the principle alternatives using the interest rate that is published annually by the Water Resources Council. Normally, for PENNVEST projects the applicant should select the most cost-effective alternative based upon the above analysis. Once the alternative has been selected the user fee estimates should be developed based upon interest rates and loan terms of the selected funding method.
_____		3. Second Opinion Project Review. (Design Phase)
_____		4. Minority Business Enterprise/Women's Business Enterprise (Construction Phase)
_____		5. Civil Rights. (Construction Phase)
_____		6. Initiation of Operation/Performance Certification. (Post-construction Phase)

I/A TECHNOLOGIES

PARTIAL LISTING OF INNOVATIVE AND ALTERNATIVE TECHNOLOGIES

TREATMENT TECHNOLOGIES

Aquaculture
Aquifer Recharge
Biological Aerated Filters
Constructed Wetlands
Direct Reuse (NON-POTABLE)
Horticulture
Overland Flow
Rapid Infiltration
Silviculture
Microscreens
Controlled Release Lagoons
Swirl Concentrator

SLUDGE TREATMENT TECHNOLOGIES

Aerated Static Pile Composting
Enclosed Mechanical Composting (In vessel)
Revegetation of Disturbed Land
Aerated Windrow Composting

ENERGY RECOVERY TECHNOLOGIES

Anaerobic Digestion with more than 90 percent
Methane Recovery
Cogeneration of Electricity
Self-Sustaining Incineration

INDIVIDUAL & SYSTEM-WIDE COLLECTION TECHNOLOGIES

Cluster Systems
Septage Treatment
Small Diameter Gravity Sewers
Step Pressure Sewers
Vacuum Sewers
Variable Grade Sewers
Septic Tank Effluent Pump with
Pressure Sewers