

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes In Fund Balances--
Governmental Funds
For the Year Ended December 31, 2015

	General Fund	Capital Projects Fund	Act 209 Fund	Liquid Fuels Fund	Total Governmental Funds
REVENUES					
Taxes - real estate	\$ 215,572	\$ 0	\$ 0	\$ 0	\$ 215,572
Act 511 taxes	860,992				860,992
Licenses and permits	78,968				78,968
Fees and fines	18,934				18,934
Interest income	978	674	561	371	2,584
Rental income	23,805				23,805
Intergovernmental revenues	28,800			107,095	135,895
Charges for services	441,076		36,210		477,286
Contributions from private sector	59,136				59,136
Miscellaneous revenue	13,836				13,836
Total revenues	1,742,097	674	36,771	107,466	1,887,008
EXPENDITURES					
General government	474,478	0	0	0	474,478
Public safety	477,774				477,774
Public works, solid waste collection	242,083				242,083
Public works, highways and streets	148,723			92,640	241,363
Culture and recreation	5,614				5,614
Special Project	3,600				3,600
Miscellaneous (payroll taxes, employee benefits)	88,449				88,449
Total Expenditures	1,440,721	0	0	92,640	1,533,361
Excess (deficiency) of revenues over expenditures	301,376	674	36,771	14,826	353,647
OTHER FINANCING SOURCES (USES)					
Interfund Transfers	49,729				49,729
Net Change In Fund Balances	351,105	674	36,771	14,826	403,376
Fund balance--January 1, 2015	904,922	689,077	301,893	123,698	2,019,590
Fund balance--December 31, 2015	<u>\$ 1,256,027</u>	<u>\$ 689,751</u>	<u>\$ 338,664</u>	<u>\$ 138,524</u>	<u>\$ 2,422,966</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balances to the Statement of Activities
For the Year Ended December 31, 2015

Total net change in fund balances - governmental funds	\$ 403,376
Governmental Funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation (\$324,969) exceeds capital outlay (\$134,437) in the current period (Note 4).	(190,532)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the	<u>(16,244)</u>
Change in net position of governmental activities	<u>\$ 196,600</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Statement of Net Position—Proprietary Fund
December 31, 2015

	<u>Sewer System Fund</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 292,134
Accounts receivable	974,805
Prepaid expenses	<u>75,580</u>
Total current assets	<u>1,342,519</u>
Noncurrent assets	
Capital assets	
Land	10,000
Right-of-way easements	39,112
Construction in progress	93,914
Other capital assets, net of accumulated depreciation	<u>6,773,549</u>
Total noncurrent assets	<u>6,916,575</u>
Total assets	<u>\$ 8,259,094</u>
LIABILITIES	
Current liabilities	
Accounts payable	\$ 42,184
Other current liabilities	2,225
Unearned revenues	301,643
Due to other funds	1,107
Notes payable, current	<u>244,000</u>
Total current liabilities	<u>591,159</u>
Noncurrent liabilities	
Portion due or payable in more than one year	
Notes payable	<u>2,745,000</u>
Total liabilities	<u>3,336,159</u>
Net position	
Net investment in capital assets	3,927,575
Unrestricted	<u>995,360</u>
Total net position	<u>4,922,935</u>
Total liabilities and net position	<u>\$ 8,259,094</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Statement of Revenues, Expenses and
Changes in Net Position—Proprietary Fund
For the Year Ended December 31, 2015

	<u>Sewer System Fund</u>
OPERATING REVENUES	
Charges for services	\$ <u>1,216,303</u>
OPERATING EXPENSES	
Wastewater and sewage collection	645,552
Depreciation	<u>188,114</u>
Total Operating expenses	<u>833,666</u>
Operating Income	<u>382,637</u>
NONOPERATING REVENUES (EXPENSES)	
Interest income	599
Interest expense	<u>(120,617)</u>
Total non-operating revenues (expenses)	<u>(120,018)</u>
Income before transfers	262,619
TRANSFERS OUT	<u>(49,729)</u>
Change in net positions	212,890
Total net position - January 1, 2015	<u>4,710,045</u>
Total net position - December 31, 2015	\$ <u>4,922,935</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Statement of Cash Flows—Proprietary Fund
For the Year Ended December 31, 2015

	<u>Sewer System Fund</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 1,306,248
Payments to suppliers	<u>(646,771)</u>
Net cash provided by (used in) operating activities	<u>659,477</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Transfers to other funds	<u>(148,622)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(32,789)
Principal payments on debt	(235,000)
Interest paid on long-term debt	<u>(120,790)</u>
Net cash provided by (used in) capital and related financing activities	<u>(388,579)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest received	<u>599</u>
Net increase in cash and cash equivalents	122,875
Cash and cash equivalents at beginning of year	<u>169,259</u>
Cash and cash equivalents at end of year	<u>\$ 292,134</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES	
Operating Income	\$ 382,637
Adjustments to reconcile operating loss to net cash provided by operating activities	
Depreciation	188,114
Change in assets and liabilities	
Decrease in accounts receivable	72,130
Decrease in prepaid expenses	2,311
Decrease in accounts payable	(3,530)
Increase in unearned revenue	<u>17,815</u>
Net cash provided by operating activities	<u>\$ 659,477</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Statement of Fiduciary Net Position
December 31, 2015

	<u>Agency Funds</u>
ASSETS	
Cash and cash equivalents	\$ <u>397,596</u>
LIABILITIES	
Other current liabilities	\$ <u>397,596</u>

See accompanying notes to the financial statements.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015

1. ORGANIZATION

Sadsbury Township is located in western Chester County, Pennsylvania. The Township was incorporated in 1717 and follows the provisions of Act P. L. 1481, No. 567, as amended, the Second Class Township Code. It operates under the supervisor form of government and provides the following services:

Public Safety (Police, Fire)
Planning and Zoning
Highways and Streets
Culture - Recreation
Public Improvements
General Administrative
Sewer

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Sadsbury Township (the Township) conform to United States generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant accounting policies:

A. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities provide information about the Township as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type activities.

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

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

FUND FINANCIAL STATEMENTS

During the fiscal year, the Township segregates transactions related to certain Township functions or activities into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

REPORTING ENTITY

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision whether to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. No component units are included in the reporting entity of Sadsbury Township.

B. FUND ACCOUNTING

The Township uses funds to report its assets, liabilities, and fund balances and revenues and expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements into three broad fund categories, which include five generic fund types.

GOVERNMENTAL FUNDS

Governmental Funds are those through which most governmental functions of the Township are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they will be used. The difference between governmental fund assets and liabilities is reported as fund balance.

• **General Fund**

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

• **Special Revenue Funds**

Special Revenue Funds are generally used to account for the expenditure of revenues that have been restricted to specific program or projects. They may be separately accounted for because of specific legal or regulatory provisions or by administrative action. The Township has one special revenue fund:

Liquid Fuels Fund

The Liquid Fuels Fund is used to account for the Liquid Fuels Grant received from the Pennsylvania Department of Transportation.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

- **Capital Projects Funds**

- **Capital Reserve Fund**

- The Capital Reserve Fund is used to account for financial resources used in the acquisition, construction, or improvements of major capital facilities within the Township.

- **Act 209 Fund**

- The Act 209 Fund is used to account for transportation impact fees charged to new developments based on the effect each development will have on the township roadways. These monies are to fund future roadway improvements.

PROPRIETARY FUNDS

- **Sewer Fund**

- The Sewer Fund is used to account for the operations of the sewer system. The sewer system is financed and operated in a manner similar to a private business operation, whereby the costs of providing goods or services to the general public on a continuing basis are recovered primarily through user charges.

FIDUCIARY FUNDS

- **Trust and Agency Funds**

- Trust and Agency Funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals and private organizations. This fund consists of an escrow fund.

C. BUDGET AND BUDGETARY ACCOUNTING

The Township follows these procedures in establishing the budget:

- 1) Prior to December 1st, the Township Treasurer submits to the Board of Supervisors a proposed operating budget for the fiscal year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) Prior to December 31st, the budget is legally enacted through passage of an ordinance by the Board of Supervisors.
- 4) The Board of Supervisors may, by resolution, transfer unencumbered budgeted amounts between departments within any fund.
- 5) Budgets for all funds are adopted on a cash basis.

D. MEASUREMENT FOCUS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are prepared using a flow of economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. All assets and all liabilities associated with the operation of the Township are included on the statement of net position while excluding fiduciary activities.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

FUND FINANCIAL STATEMENTS

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included in the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of net position.

The statement of changes in revenues, expenses, and changes in net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the Township finances and meets the cash flow needs of its proprietary fund.

E. BASIS OF ACCOUNTING

The basis of accounting that is used determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred revenue, and in the presentation of expenses versus expenditures.

F. REVENUES - EXCHANGE AND NON-EXCHANGE TRANSACTIONS

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Township, available means expected to be received within sixty days of fiscal year end.

Non-exchange transactions, in which the Township receives value without directly giving equal in return, include property taxes, income taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year that the taxes are levied. Revenue from income taxes is recognized in the period in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Township must provide local

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Township on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

G. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In additions to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Township has three items, which arise only under a modified basis of accounting, which qualify for reporting in this category. Accordingly, unavailable revenues for property taxes, other taxes and trash services, are reported only in the Governmental Funds balance sheet. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

H. EXPENSES/EXPENDITURES

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

I. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Investments with an original maturity of three months or less at the time they are issued are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

The Township maintains separate cash accounts for each fund. Under the Second Class Township Code of the Commonwealth of Pennsylvania, the Township is authorized to invest in the following types of investments:

United States Treasury Bills, Obligations of the United States Government or Commonwealth of Pennsylvania or its agencies or instrumentalities backed by their full faith and credit.

Deposits in savings accounts or certificates of deposit in institutions secured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation, or the Pennsylvania Savings Association Insurance Corporation to the extent that such accounts are so insured. Amounts above the insured maximum are permitted, provided that approved collateral, as provided by law, shall be pledged by the depository.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the only investments of that company are in the authorized investments for Township funds listed above.

During 2015, the Township invested its funds as authorized by the Second Class Township Code.

J. Accounts Receivable and Allowance for Doubtful Accounts

The Township provides sewer and trash services to its residents and extends credit to them in the process. The Township has provided an allowance for uncollectible accounts of \$29,000 on trash service receivables and \$81,000 on sewer service receivables at December 31, 2015. In reviewing aged receivables, management considers their knowledge of the customers, historical activity, and current economic and other activity in establishing the allowance for doubtful accounts. A receivable is charged to bad debt expense when management determines the receivable is uncollectible.

K. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2015, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year which the services are consumed.

L. INTERFUND RECEIVABLES/PAYABLES

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as Interfund Receivables/Payables. Interfund balances within the governmental activities and within the business-types activities are eliminated on the government-wide statement of net assets.

M. PROPERTY TAX

The Township is permitted by the Second Class Township Code to levy taxes as follows:

General purposes (5 additional mills may be levied with court approval)	14 mills
Lighting—highways, roads, & public places	5 mills
Fire	3 mills
Fire hydrant	2 mills
Ambulance and rescue squads	0.5 mills
Parks and recreation	unlimited
Principal and interest payments	unlimited

Property taxes are levied on January 1st of each year. The elected tax collector bills and collects all taxes and then remits them to the Township.

The taxes are subject to discount and penalty per the following schedule:

Discount Period	March 1 to April 30 - 2% of Gross Levy
Flat Period	May 1 to June 30
Penalty Period	July 1 to Collection - 10% of Gross Levy

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Delinquent property taxes are liened in January of the following year and collected by Chester County.

N. CAPITAL ASSETS

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column on the government-wide statement of net assets but are not reported on the fund financial statements. Capital assets used by the proprietary fund are reported in both the business-type activities column on the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated fixed assets are recorded at their fair market value on the date donated. The Township maintains a capitalization threshold of \$1,000.

All capital assets, except land, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	15-40 years
Buildings and building improvements	15-40 years
Furniture and fixtures	5-10 years
Vehicles	5-15 years
Equipment	5-20 years
Highways and streets	15 years
Lighting	25 years
Sewer system	50 years
Storm system	50 years

O. ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary fund are reported on the business-type financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds.

P. NET POSITION

Net position represents the difference between assets and liabilities. Net position invested in capital assets represents the cost of fixed assets net of related debt and net of accumulated depreciation. Net position are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Township or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Township's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Q. NET POSITION/FUND BALANCES

The government-wide and business-type activities financial statements utilize a net position presentation. Net position is categorized as Invested in capital assets (net of related debt), restricted and unrestricted.

- o **Net Investment in Capital Assets** - This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance of this category.
- o **Restricted Net Position** - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- o **Unrestricted Net Position** - This category represents net position of the Township not restricted for any project or other purpose.

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

- o **Nonspendable Fund Balance** includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints.
- o **Restricted Fund Balance** includes fund balance amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation.
- o **Committed Fund Balance** includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Township through formal action of the Board of Directors and do not lapse at year-end. To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest level action to remove or change the constraint.
- o **Assigned Fund Balance** includes fund balance amounts that are intended to be used for specific purposes that are neither considered restricted or committed, as expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- o **Unassigned Fund Balance** includes the residual classifications for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

The details of the fund balances are included in the Governmental Funds balance sheet (page 5). Restricted funds are used first as appropriate, followed by committed resources and then assigned resources, to the extent that expenditure authority has been budgeted by the Board of Supervisors. The Township Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the Township for specific purposes but does not meet the criteria to be classified as restricted or committed.

R. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Township, these revenues are charges for sewer service. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund.

S. INTERFUND TRANSACTIONS

On fund financial statements, receivables and payables resulting from short-term Interfund loans or Interfund services provided and used are classified as "due to/from other funds". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "internal balances" in the financial statements.

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 restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in enterprise funds.

T. ESTIMATES

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

U. PROGRAM REVENUES

Program revenues are allocated to specific departments and consist of charges for services for solid waste collection and building permits, cable franchise fees, citation income, and grants and subsidies.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

3. INTERFUND RECEIVABLE/PAYABLE AND TRANSFER

The balances of short-term Interfund receivables and payables at December 31, 2015, are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$ 3,077	\$
Capital Project Fund		
Act 209 Fund		
Liquid Fuels Fund		1,970
Sewer System Fund		<u>1,107</u>
Totals	<u>\$ 3,077</u>	<u>\$ 3,077</u>

Interfund transfers for the year ending December 31, 2015, are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 49,729	\$
Sewer Fund		<u>49,729</u>
Totals	<u>\$ 49,729</u>	<u>\$ 49,729</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2015, was as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated:				
Land	\$ 407,868	\$ 0	\$ 0	\$ 407,868
Construction in progress	<u>335,264</u>	<u>75,798</u>		<u>411,062</u>
Total capital assets not being depreciated	<u>743,132</u>	<u>75,798</u>	<u>0</u>	<u>818,930</u>
Capital assets being depreciated:				
Building	1,607,012			1,607,012
Highways & streets	3,246,507			3,246,507
Machinery & equipment	402,751	28,262		431,013
Storm sewers	1,158,838	30,377		1,189,215
Vehicles	<u>440,262</u>			<u>440,262</u>
Total capital assets being depreciated	<u>6,855,370</u>	<u>58,639</u>	<u>0</u>	<u>6,914,009</u>
Total capital assets	<u>7,598,502</u>	<u>134,437</u>	<u>0</u>	<u>7,732,939</u>
Less accumulated depreciation:				
Building	(344,403)	(43,441)		(387,844)
Highways & streets	(1,435,568)	(187,536)		(1,623,104)
Machinery & equipment	(337,312)	(26,676)		(363,988)
Storm sewers	(180,215)	(23,481)		(203,696)
Vehicles	<u>(278,319)</u>	<u>(43,835)</u>		<u>(322,154)</u>
Total accumulated depreciation	<u>(2,575,817)</u>	<u>(324,969)</u>	<u>0</u>	<u>(2,900,786)</u>
Governmental Activities Capital Assets, Net	<u>\$ 5,022,685</u>	<u>\$ (190,532)</u>	<u>\$ 0</u>	<u>\$ 4,832,153</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated:				
Land	\$ 10,000	\$ 0	\$ 0	\$ 10,000
Right-of-way easements	39,112			39,112
Construction in progress	<u>93,914</u>			<u>93,914</u>
 Total capital assets not being depreciated	 <u>143,026</u>	 <u>0</u>	 <u>0</u>	 <u>143,026</u>
Capital assets being depreciated:				
Building	140,000			140,000
Machinery & equipment	110,863	32,789		143,652
Sewer collection system	<u>8,521,323</u>			<u>8,521,323</u>
 Total capital assets being depreciated	 <u>8,772,186</u>	 <u>32,789</u>	 <u>0</u>	 <u>8,804,975</u>
 Total capital assets	 <u>8,915,212</u>	 <u>32,789</u>	 <u>0</u>	 <u>8,948,001</u>
Less accumulated depreciation:				
Building	(39,433)	(2,800)		(42,233)
Machinery & equipment	(60,896)	(14,919)		(75,815)
Sewer collection system	<u>(1,742,983)</u>	<u>(170,395)</u>		<u>(1,913,378)</u>
 Total accumulated depreciation	 <u>(1,843,312)</u>	 <u>(188,114)</u>	 <u>0</u>	 <u>(2,031,426)</u>
 Business Type Activities Capital Assets, Net	 <u>\$ 7,071,900</u>	 <u>\$ (155,325)</u>	 <u>\$ 0</u>	 <u>\$ 6,916,575</u>

Depreciation expense was charged to the functions/programs of the Township as follows:

Governmental activities	
General government	\$ 41,089
Public safety	34,471
Public works - highways and streets	241,601
Culture and recreation	<u>7,808</u>
 Total governmental activities	 324,969
 Business-type activities	 <u>188,114</u>
 Total depreciation	 <u>\$ 513,083</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

5. OPERATING LEASES

The Township is the lessor of land under an operating lease expiring in 2019.

Minimum future rentals to be received on non-cancelable leases as of

Year ending December 31:	
2016	\$ 23,805
2017	23,805
2018	23,805
2019	<u>11,902</u>
Total	\$ <u>83,317</u>

Minimum future rentals do not include contingent rentals that may be received by the Township if the lessee subleases the property.

There were no contingent rentals received by the Township in 2015.

The lessee has the option to renew the lease for three additional five year periods at the following annual rent:

Period 1	\$ 23,805 per year
Period 2	\$ 27,376 per year
Period 3	\$ 31,482 per year

6. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk – Custodial credit risk is the risk that in the event of a bank failure, the Township’s deposits may not be returned to it. At year end, the total carrying amount of the Township’s checking, savings, and money market deposits was \$2,586,799 and the corresponding bank balance was \$2,692,178. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$2,442,178 was collateralized through pools of securities held by the respective depository institutions. There is no custodial credit risk.

Investments

Statutes authorize the Township to invest in U.S. Treasury bills, U.S. Government Agency bonds, time, or share accounts or institutions insured by the Federal Deposit Insurance Corporation or Federal Savings and Loan Insurance Corporation or in certificates of deposit when they are secured by proper bond or collateral, repurchase agreements, State Treasurer’s Investment pools, and mutual funds.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Interest Rate Risk

The Township has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Township has no interest rate risk.

Credit Risk

The Township has no investment policy that would limit its investment choices to certain credit ratings.

Concentration of Credit Risk

The Township places no limit on the amount that the Township may invest in any one issuer.

7. DEBT OBLIGATIONS

Following is a summary of changes in debt obligations for the year ended December 31, 2015:

(See next page)

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Description	Amount Outstanding 1/1/2015	Additions Current Year	Retired Current Year	Amount Outstanding 12/31/2015
<u>1998 Guaranteed Sewer Revenue Note</u> The original issue amount of \$975,000 had a fixed interest rate of 4.584%. Beginning September 2006, the note bears interest at a fixed rate of 4.25%.	\$ 480,000	\$ 0	\$ 31,000	\$ 449,000
<u>1998 Guaranteed Sewer Revenue Note</u> The original issue amount of \$405,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 25% per annum. The average rate was 3.35%. Beginning September 2006, the note bears interest at a fixed rate of 4.045%.	239,000		16,000	223,000
<u>2003 Guaranteed Sewer Revenue Notes Series A</u> The original issue amount of \$2,123,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 15% per annum. The average rate was 3.37%. Beginning September 2006, the note bears interest at a fixed rate of 3.979%.	583,000		187,000	396,000
<u>2003 Guaranteed Sewer Revenue Notes Series B</u> The original issue amount of \$1,377,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 15% per annum. The average rate was 3.37%. Beginning September 2006, the note bears interest at a fixed rate of 3.979%.	1,377,000			1,377,000
<u>2009 Guaranteed Sewer Revenue Notes Series A-1</u> The original issue amount of \$8,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Securities Industry and Financial Market Association. This rate cannot exceed 15% per annum. The average rate was .9529%.	3,000		1,000	2,000
<u>2009 Guaranteed Sewer Revenue Notes Series A-2</u> The original issue amount of \$542,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Securities Industry and Financial Market Association. This rate cannot exceed 15% per annum. The average rate was .9529%.	542,000			542,000
Total Debt Obligations	\$ 3,224,000	\$ 0	\$ 235,000	\$ 2,989,000

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

The Township can prepay the Guaranteed Sewer Revenue Notes—the Series of 1998, and both Series A and B of 2003, and both Series A-1 and A-2 of 2009 subject to paying the costs associated with the liquidation of the notes.

The Guaranteed Sewer Revenue Notes—Series of 1998, both Series A and B of 2003, and both Series A-1 and A-2 of 2009—are secured by the revenue base of the sewer system and by the full faith, credit, and taxing powers of the Township.

Interest expense was \$120,617 for the year ended December 31, 2015

The amounts of future annual principal and interest payments on debt outstanding, assuming a variable rate of 4% for the 2009 notes, as of December 31, 2015, for each of the next five years and in the aggregate are as follows:

Year Ending December 31,	Principal	Interest	Total
2016	\$ 244,000	\$ 117,483	\$ 361,483
2017	254,000	107,383	361,383
2018	263,000	96,899	359,899
2019	273,000	86,029	359,029
2020	284,000	74,798	358,798
2021-2025	1,263,000	200,783	1,463,783
2026-2028	408,000	21,795	429,795
	<u>\$ 2,989,000</u>	<u>\$ 705,170</u>	<u>\$ 3,694,170</u>

Proceeds from tax-exempt bonds issued after September 1, 1986, are subject to the 1986 Tax Reform Act. The Township invests, records, and reports these proceeds in the manner set forth by the U.S. Treasury and Internal Revenue Service to maintain the tax-exempt status of the bonds at December 31, 2015. There are no arbitrage liabilities. The Township is in compliance with provisions of all note agreements.

The Township issued the Guaranteed Sewer Revenue Notes, 1998 A and B Series, the Guaranteed Sewer Revenue Notes, 2003 A and B Series, and the Guaranteed Sewer Revenue Notes, 2009 Series to the Delaware Valley Regional Finance Authority ("DelVal") to evidence its obligations for loans from DelVal. Under the terms of the Loan Agreements, the Township pays interest on the loans sufficient to pay its allocable share of DelVal's bond debt service, interest rate swaps (including termination costs), and administrative costs.

DelVal has entered into interest rate swap transactions to hedge its exposure to changing market conditions, to minimize the costs to provide loans, and to minimize fixed and variable loan rates. All DelVal loans are initially variable rate, and all loans are allocated a notional amount, equal to the outstanding principal of the loans, of DelVal interest rate swaps under which DelVal pays a variable rate to its Counterparty. These are programmatic swap agreements that would only be terminated if the DelVal Loan Program were being collapsed. DelVal provides a fixed rate loan if requested by a borrower by entering into an offsetting swap transaction under which DelVal pays a fixed rate. This offsetting transaction is entirely allocable to the fixed rate borrower. The offsetting transaction would only be terminated if the fixed rate borrower requested the termination (to prepay its loan or to reset the interest rate), the fixed rate borrower defaulted on its payment obligations, or the DelVal Loan Program were collapsed.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

INTEREST RATE SWAP - SERIES OF 1998 GUARANTEED SEWER REVENUE NOTES A

Objective of the interest rate swap - The Township issued the \$975,000 Series of 1998. Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on September 25, 2026. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 4.25% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$81,983 at December 31, 2015. The fixed rate swap allocable to the Township had a negative fair value of \$83,604 at December 31, 2015. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

Credit risk - As of December 31, 2015, the Township was exposed to credit risk because the swaps had a combined negative fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2015.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

INTEREST RATE SWAP SERIES OF 1998 GUARANTEED SEWER REVENUE NOTES B

Objective of the interest rate swap - The Township issued the \$405,000 Series of 1998. Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on September 25, 2026. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 4.045% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$40,718 at December 31, 2015. The fixed rate swap allocable to the Township had a negative fair value of \$34,733 at December 31, 2015. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

**SADSBURY TOWNSHIP -
Notes to Financial Statements
December 31, 2015
(Continued)**

Credit risk - As of December 31, 2015, the Township was not exposed to credit risk because the swaps had a combined positive fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2015.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

INTEREST RATE SWAP - SERIES OF 2003 GUARANTEED SEWER REVENUE NOTES A AND B

Objective of the interest rate swap - The Township issued the \$3,500,000 Series of 2003. Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on June 25, 2023. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 3.979% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$323,732 at December 31, 2015. The fixed rate swap allocable to the Township had a negative fair value of \$205,743 at December 31, 2015. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

Credit risk - As of December 31, 2015, the Township was not exposed to credit risk because the swaps had a combined positive fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2015.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

INTEREST RATE SWAP - SERIES OF 2009 GUARANTEED SEWER REVENUE NOTES

Objective of the interest rate swap - The Township issued the \$550,000 Series of 2009. Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were issued at a variable rate.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on June 25, 2023. The allocable notional amount equals the Notes balance outstanding. At December 31, 2015, the variable interest rate was 0.91%.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

Fair value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$99,329 at December 31, 2015. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

Credit risk - As of December 31, 2015, the Township had no credit risk because the variable rate swap had a positive fair value. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2015.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

8. JOINT SEWER AGREEMENTS

PENNSYLVANIA-AMERICAN WATER COMPANY (FORMERLY CITY OF COATESVILLE AUTHORITY)

Under an agreement dated July 7, 1997, the Pennsylvania-American Water Company (formerly City of Coatesville Authority) agreed to provide sewage conveyance and treatment capacity of 410,750 gallons per day to Sadsbury Township. The Pennsylvania-American Water Company constructed facilities needed for the additional sewage conveyance and financed this project by issuing bonds. This agreement expires thirty years from the effective date. Either party may terminate this agreement upon giving five years written notice. The Township is responsible for the design, financing, and construction of the sewer lines and pumping stations located within the Township.

For this service, the Township is paying the Pennsylvania-American Water Company's standard, published rates for sewage conveyance on a monthly basis.

In addition, the Township has reimbursed the Pennsylvania-American Water Company its pro rata share of capacity fees and conveyance costs associated with the Township's connection to the system. The Township will also reimburse the Pennsylvania-American Water Company for the pro rata share of the Pennsylvania-American Water Company's bond interest directly attributable to the construction of facilities related to the additional system. These charges are being paid on a per connection basis. At December 31, 2015, prepaid expense was \$43,205 for conveyance costs and \$28,875 for capacity fees.

Under an agreement dated September 16, 2003, two developments located in West Cain Township agreed to connect to the Sadsbury Township system to have their sewage conveyed to the facility owned by the Pennsylvania-American Water Company. Pennsylvania-American Water Company has agreed to construct a force main to carry flows of 110,000 gallons per day from these two developments to the Township's sewage conveyance system. For this service, the two developments agree to pay to the Township connection fees of \$2,319 per equivalent dwelling unit of which the Township will reimburse \$1,178 per equivalent dwelling unit to Sadsbury Sewer Corporation, as discussed below. In addition, the two developments agreed to pay in advance \$26,000 as a sewage conveyance fee for the period beginning September 16, 2003, and ending December 31, 2006. Beginning January 1, 2007, the Township will charge for sewage conveyance on a quarterly basis on a formula contained in the agreement. Sewage fees were \$10,997 for the year ended December 31, 2015. The two developments and Pennsylvania-American Water Company agreed to reimburse the Township for all expenses incurred relating to this agreement.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

On August 3, 2013, the Township entered in a second agreement with a third development located in West Cain Township that agreed to connect to the Sadsbury Township system to have their sewage conveyed to the facility owned by the Pennsylvania-American Water Company. For this service, the third development agrees to pay to the Township the prevailing connection fees at the time of connection per equivalent dwelling unit. The current connection fee is \$2,938 per equivalent dwelling. In addition, the Township will charge for sewage conveyance on a quarterly basis based on a formula contained in the agreement. Also, Pennsylvania-American Water Company agreed to a proportionate share of future capital costs of the commonly used wastewater facilities and the developer agreed to pay the total capital costs for the upgrades and/or expansion of the pump station as necessary to correct any overload conditions caused by treatment of sewage from this development. Finally, the third developments and Pennsylvania-American Water Company agreed to reimburse the Township for all expenses incurred relating to this agreement.

SADSBURY SEWER CORPORATION

Under an agreement dated July 7, 1997, the Sadsbury Sewer Corporation (SSC), a private third-party, constructed the sewage facilities needed to connect the Sadsbury Township system to the Pennsylvania-American Water Company (the interconnector) and a portion of the conveyance system in the SSC development. The Township is obligated to construct all other conveyance systems to be located in the Township. For building the interconnector, Sadsbury Sewer Corporation is entitled to 270,000 gallons per day of the Township's 410,750 gallons per day to be provided by the Pennsylvania-American Water Company. In addition, the Township has agreed to reimburse the Sadsbury Sewer Corporation for any connection to the SSC system by a property owner within the Township (but not in the SSC development) during the ten-year period commencing on the date of dedication of the SSC facilities, subject to extensions agreed upon by both parties. This rebate will be an amount equal to the collection component of the tapping fee (subject to a five-percent administrative fee).

During the same ten-year period, SSC shall also be entitled to reimbursement of a pro rata share of its capital costs incurred in the construction of its facilities when any connection to the system is made from outside the Township.

9. COMMITMENTS AND CONTINGENCIES

LEGAL PROCEEDINGS

The Township was named, along with other municipalities (Municipal Group) and Industrial companies (Industrial Group), as a potentially responsible party by the United States Environmental Protection Agency (EPA) for serious environmental contamination to a landfill operation previously used to dispose of trash under a contract with the Township. EPA has given indications of preliminary approval of an alternative cap remedy proposed by the Industrial Group that would cost several million dollars. In negotiation, EPA is now giving indications that they would accept a proposal from the Municipal Group in which this group agrees to assume discrete tasks in effectuating the cleanup, for example the cost of inspection and maintenance of the remediation area for the next thirty years. The total costs to the Municipal Group is estimated to be approximately \$78,000 annually for years one through five and \$58,500 annually for years six through thirty. The Township will be responsible for a fraction of these total

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

amounts depending on the final number of contributing municipalities. In any event, both EPA and the Municipal Group are concerned that the Industrial Group might challenge the Municipal Group settlement based on the theory that the proposed contribution by the Municipal Group is disproportionately small compared to their contribution. At this time, the settlement discussions with both EPA and the Industrial Group continue. The potential liability of the Township could substantially exceed its share of the cost for inspection and maintenance if the Industrial Group were to pursue contribution claims against the Municipal Group or the Municipal Group settlement is not accepted by EPA. The potential liability to the Township cannot be reasonably estimated at this time.

SELF-INSURANCE

The Township is a member of the Pennsylvania Intergovernmental Risk Management Association (PIRMA), a public entity self-insurance pool. PIRMA is comprised of various townships, boroughs, cities, counties, and authorities in the Commonwealth of Pennsylvania. The Township pays an annual premium to PIRMA for its general liability, automobile, police professional liability, and public officials' errors and omissions insurance coverage. The agreement for formation of PIRMA provides that PIRMA will be self-sustaining through member premiums and will return the first \$250,000 of loss, will reinsure through the American Public Entity Excess Pool losses in an amount not to exceed \$1.75 million per claim and \$5 million in the aggregate per year, and will purchase \$5,000,000 annual aggregate excess coverage through a commercial reinsurance company.

If the Township were to withdraw from PIRMA, it would receive its vested interest in the cumulative reserve fund and become responsible for the Township's claims. At December 31, 2015, the vested interest is \$43,243.

UNION CONTRACT

The police union contract was negotiated for a two-year term beginning January 1, 2014, through December 31, 2015, and covers two full time employees and several part-time employees

The highway department union contract was negotiated for a three-year, two and one-half months term beginning October 19, 2012, through December 31, 2015, and covers two full-time employees.

As of December 31, 2015, the Township is negotiating a new highway department union contract for periods after December 31, 2015.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2015
(Continued)

10. CURRENT YEAR REAL ESTATE TAXES

Assessed valuation, adjusted by authorized revisions	\$ 210,159,215
Approved tax rate in mills	<u>0.00105</u>
Gross levy	220,679
Plus penalties applied	<u>730</u>
	221,409
Deductions: Discounts	(3,956)
Abatements	(36)
Taxes lited with county	<u>(5,845)</u>
Net current year real estate taxes collected	<u>\$ 211,572</u>

11. RETIREMENT PLAN

The Township established a defined contribution plan (SIMPLE IRA) effective February 2006. The plan is available to all eligible employees. For purposes of Township's matching and other discretionary contributions, all employees are eligible who are reasonably expected to receive \$5,000 in compensation in the calendar year and who have received at least \$5,000 in compensation during any two calendar years preceding the calendar year. The Township's contribution consists of a matching contribution equal to up to 3% of each employee's salary.

Retirement plan expense for the year ended December 31, 2015, was \$7,601.

12. SUBSEQUENT EVENTS

The Township has evaluated all events subsequent to the financial statement date of December 31, 2015, through October 18, 2016, which is the date these financial statements were available to be issued, and has determined that except for the following item there are no subsequent events that require recognition or disclosure.

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - General Fund
For the Year Ended December 31, 2015

	Original Budget	Final Budget	Actual	Variance With Final Budget Favorable (Unfavorable)
Revenues				
Taxes - real estate	\$ 215,300	\$ 215,300	\$ 215,572	\$ 272
Act 511 taxes	848,300	848,300	860,992	12,692
Licenses and permits	73,400	73,400	78,968	5,568
Fees and fines	27,700	27,700	18,934	(8,766)
Interest income	740	740	978	238
Rental income	23,800	23,800	23,805	5
Intergovernmental revenues	473,500	473,500	28,800	(444,700)
Charges for services	398,200	398,200	441,076	42,876
Contributions from private sector	46,600	46,600	59,136	12,536
Miscellaneous revenue	3,800	3,800	13,836	10,036
Total revenues	<u>2,111,340</u>	<u>2,111,340</u>	<u>1,742,097</u>	<u>(369,243)</u>
Expenditures				
General government	706,200	726,200	474,478	251,722
Public safety	545,300	545,300	477,774	67,526
Public works, solid waste collection	244,600	244,600	242,083	2,517
Public works, highways and streets	140,600	140,600	148,723	(8,123)
Culture and recreation	40,400	40,400	5,614	34,786
Special Project	440,000	420,000	3,600	416,400
Miscellaneous	114,300	114,300	88,449	25,851
Total expenditures	<u>2,231,400</u>	<u>2,231,400</u>	<u>1,440,721</u>	<u>790,679</u>
Excess (deficiency) of revenues over expenditures	<u>(120,060)</u>	<u>(120,060)</u>	<u>301,376</u>	<u>421,436</u>
Other finances sources (uses) transfers in	<u>46,100</u>	<u>46,100</u>	<u>49,729</u>	<u>3,629</u>
Net change in fund balances	<u>\$ (73,960)</u>	<u>\$ (73,960)</u>	<u>\$ 351,105</u>	<u>\$ 425,065</u>
Fund balance -- January 1, 2015			<u>904,922</u>	
Fund balance -- December 31, 2015			<u>\$ 1,256,027</u>	

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Capital Projects Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
Revenues				
Interest income	\$ 1,600	\$ 1,600	\$ 674	\$ (926)
Expenditures				
General government	9,600	9,600		9,600
Public safety	2,500	2,500		2,500
Public works, highways and streets	<u>39,500</u>	<u>39,500</u>		<u>39,500</u>
Total Expenditures	<u>51,600</u>	<u>51,600</u>		<u>51,600</u>
Excess of revenues over expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>674</u>	<u>50,674</u>
Other financing sources (uses) transfers in	<u>16,300</u>	<u>16,300</u>		<u>(16,300)</u>
Net change in fund balances	<u>\$ (33,700)</u>	<u>\$ (33,700)</u>	<u>\$ 674</u>	<u>\$ 34,374</u>
Fund balance -- January 1, 2015			<u>689,077</u>	
Fund balance -- December 31, 2015			<u>\$ 689,751</u>	

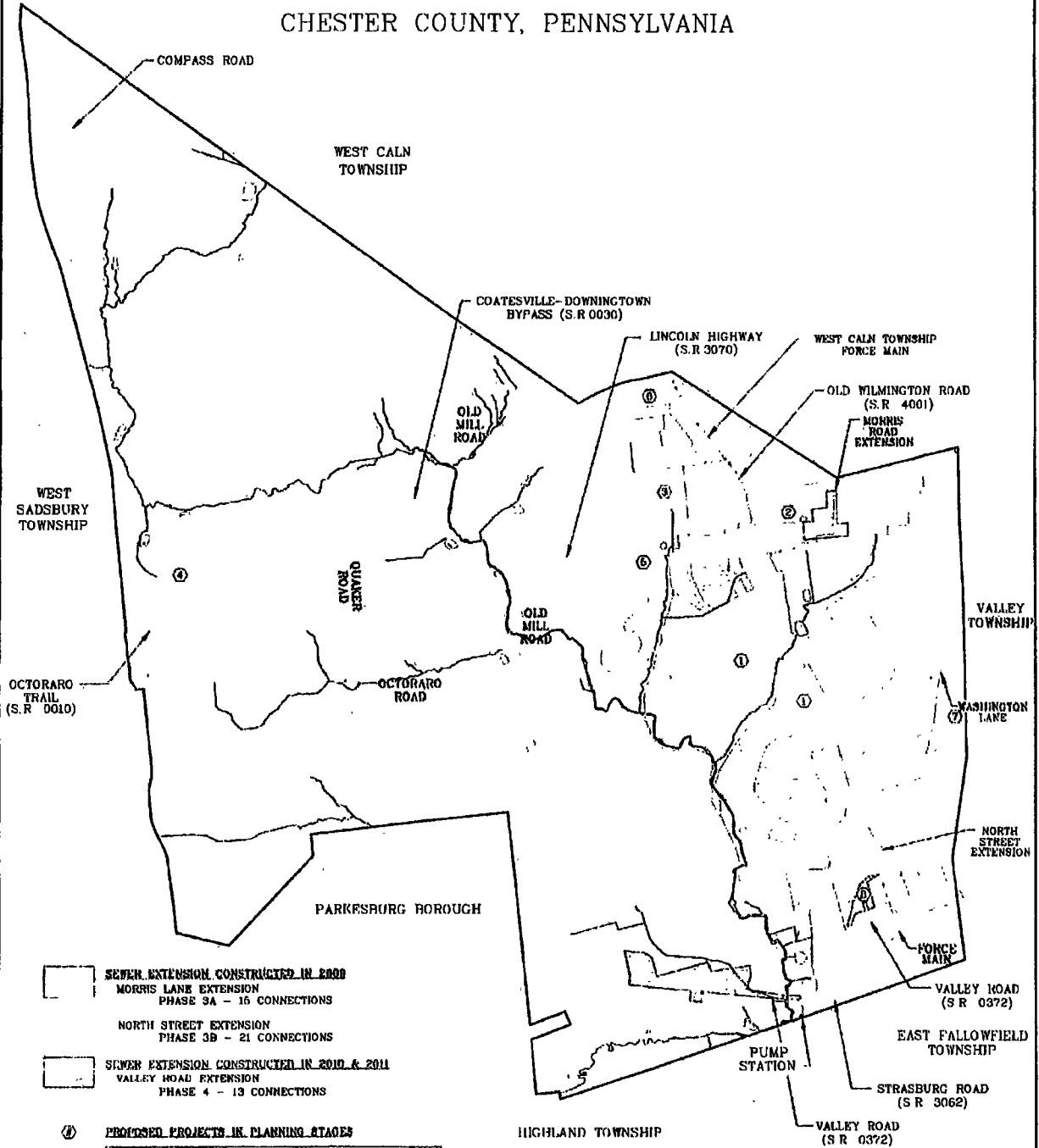
SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Act 209 Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Favorable (Unfavorable)
Revenues				
Interest Income	\$ 480	\$ 480	\$ 561	\$ 81
Charges for services	<u>115,000</u>	<u>115,000</u>	<u>36,210</u>	<u>(78,790)</u>
Net change in fund balances	\$ <u>115,480</u>	\$ <u>115,480</u>	\$ <u>36,771</u>	\$ <u>(78,709)</u>
Fund balance --January 1, 2015			<u>301,893</u>	
Fund balance -- December 31, 2015			\$ <u>338,664</u>	

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Liquid Fuels Fund
For the Year Ended December 31, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
Revenues				
Interest income	\$ 280	\$ 280	\$ 371	\$ 91
Intergovernmental revenues	<u>104,400</u>	<u>104,400</u>	<u>107,095</u>	<u>2,695</u>
Total revenues	<u>104,680</u>	<u>104,680</u>	<u>107,466</u>	<u>2,786</u>
Expenditures				
Public works, highways and streets	<u>136,800</u>	<u>136,800</u>	<u>92,640</u>	<u>44,160</u>
Net change in fund balances	<u>\$ (32,120)</u>	<u>\$ (32,120)</u>	<u>\$ 14,826</u>	<u>\$ 46,946</u>
Fund balance -- January 1, 2015			<u>123,698</u>	
Fund balance -- December 31, 2015			<u>\$ 138,524</u>	

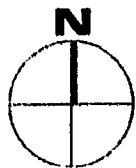
SANITARY SEWER EXTENSION MAP FOR SADSBURY TOWNSHIP CHESTER COUNTY, PENNSYLVANIA



- SEWER EXTENSION CONSTRUCTED IN 2000
MORRIS LANE EXTENSION
PHASE 3A - 16 CONNECTIONS
- NORTH STREET EXTENSION
PHASE 3B - 21 CONNECTIONS
- SEWER EXTENSION CONSTRUCTED IN 2010 & 2011
VALLEY ROAD EXTENSION
PHASE 4 - 13 CONNECTIONS

① PROPOSED PROJECTS IN PLANNING STAGES

NO.	DESCRIPTION	STATUS	DATE
1
2
3
4
5
6
7



ALL DIMENSIONS REFERENCED TO CHESTER COUNTY CO. DEPARTMENT
ENGINEERING DIVISION DATE: 03/23/2011
PLANNING CONSULTANT: [Name]
DATE: 03/23/2011

LEGEND	
	EXISTING SANITARY SEWER
	EXISTING FORCE MAIN

**SANITARY SEWER EXTENSION MAP
FOR
SADSBURY TOWNSHIP**

SADSBURY TOWNSHIP CHESTER COUNTY, PA

SCALE 1"=800' MARCH 2, 2011

HERBERT E. McCOMB, JR., P.E.
CONSULTING ENGINEERS AND SURVEYORS, INC.
P.O. BOX 118
BROOMFIELD, PA 19008

V/a 12-2-11

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**SADBURY TOWNSHIP
FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2014**

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Maulo & Company, Ltd.

Certified Public Accountants

27 South High Street
West Chester, PA 19382-3224

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fax: 610.692.7260
e-mail: mcl@maulo.com

Independent Auditor's Report

To the Board of Supervisors
Sadsbury Township
Chester County, Pennsylvania

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Sadsbury Township, Chester County, Pennsylvania, as of and for the year ended December 31, 2014, and the related notes to the financial statements, which collectively comprise Sadsbury Township's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Sadsbury Township's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 opinion.

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 Sadsbury Township as of December 31, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages MD&A 1 through MD&A 18 and budgetary comparison information on pages 35 through 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Sadsbury Township's basic financial statements. The introductory section, combining and individual non-major fund financial statements, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves; and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and, accordingly, we do not express an opinion or provide any assurance on them.

Maulo & Company, Ltd.

West Chester, Pennsylvania
October 28, 2015

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014

The Management Discussion and Analysis of Sadsbury Township's financial performance provides an overview of the Township's financial activities for the fiscal year ended December 31, 2014. The intent of this discussion and analysis is to look at the Township's financial performance as a whole. Readers should also review the financial statements and related notes.

Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in Statement Number 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, presented in the MD&A.

FINANCIAL HIGHLIGHTS

- The Township's assets exceeded its liabilities by \$11,989,093 (net position) for the fiscal year. The 2014 increase was \$834,050.
- Total net assets are comprised of the following:
 - 1) Capital assets, net of related debt, of \$8,870,585 include property and equipment, net of accumulated depreciation, and are reduced by outstanding debt related to the purchase or construction of capital assets. The 2014 increase was \$411,762.
 - 2) Net assets of \$123,698 are restricted by constraints imposed from outside the Township such as grantors, laws, or regulations. The 2014 decrease was \$40,668.
 - 3) Net assets of \$990,970 are designated by the Board of Supervisors for future capital additions or replacements. The 2014 decrease was \$13,349.
 - 4) Unrestricted net assets of \$2,001,840 represent the portion available to maintain the Township's continuing obligations to citizens and creditors. The 2014 increase was \$476,305.
- The Township's governmental funds reported a total ending net assets of \$7,279,048 this year. The 2014 increase was \$466,788.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$904,922 or 56.80% of total General Fund expenditures, including transfers, and 49.15% of total General Fund revenues, including transfers. The 2014 increase was \$248,194.
- This increase in fund balance relates to increased real estate transfer tax revenue because of the improving housing market, payroll-related tax revenue such as earned income taxes and local service taxes, and a reduction in highway road project costs compared to 2013.

OVERVIEW OF THE FINANCIAL STATEMENTS

The accompanying financial statements have been prepared in accordance with GASB Statement Number 34 and present both government-wide and fund level financial statements using both the accrual and modified accrual basis of accounting, respectively.

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Government-Wide Financial Statements

- The first two statements are government-wide financial statements - the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the Township's overall financial status.
- The government-wide statements report information about the Township as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the Statement of Activities regardless of when cash is received or paid.
- The two government-wide statements report the Township's net position and how it has changed. Net position, the difference between the Township's assets and liabilities, is one way to measure the Township's financial health or position.
- Over time, increases or decreases in the Township's net position are an indication of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the Township, a reader needs to consider additional non-financial factors, such as changes in the Township's property tax base and increases in development in the Township.
- The government-wide financial statements of the Township are divided into two categories:
 - Governmental Activities** - All of the Township's basic services are included here, such as administration and community services. Taxes, charges for services, and state grants finance most of these activities.
 - Business-Type Activities** - The Township runs a sewer system and charges fees to residents for conveyance of waste through the Township's sewer system.

FUND LEVEL FINANCIAL STATEMENTS

The remaining statements are fund financial statements that focus on individual parts of the Township's operations in more detail than the government-wide statements. The governmental fund statements tell how the Township's general services were financed in the short-term, as well as, what remains for future spending. Proprietary fund statements offer short-term and long-term financial information about the activities that the Township operates like a business. For this Township, this is the Sewer Fund. Fiduciary fund statements provide information about financial relationships in which the Township acts solely as a trustee or agent for the benefit of others.

- **Governmental Funds** - Most of the Township's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. Governmental funds are reported using an accounting basis called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the Township's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the Township's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

- **Proprietary Funds** - These funds are used to account for Township activities that are similar to business operations in the private sector, where the reporting focus is on determining net income, financial position, changes in financial position, and a significant portion of funding through user charges. When the Township charges customers for services it provides—whether to outside customers or to other units in the Township—these services are generally reported in proprietary funds. The Sewer Fund is the Township’s proprietary fund and is the same as the business-type activities reported in the government-wide statements.
- **Fiduciary Funds** - The Township is the trustee, or fiduciary, for some escrow funds. All of the Township’s fiduciary activities are reported in a separate Statement of Fiduciary Net Position. We exclude these activities from the Township’s other financial statements because the Township cannot use these assets to finance its operations.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

FINANCIAL ANALYSIS OF THE TOWNSHIP—GOVERNMENT—WIDE STATEMENTS

The Township’s total net position was \$11,989,093 at December 31, 2014. The Township’s total net position was \$11,155,043 at December 31, 2013. This represents an increase of \$834,050 which is a 7.48% increase. The following tables present condensed financial information for the net position of the Township as of December 31, 2014 and 2013.

Schedule of Net Position
Year Ended December 31, 2014

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Current and other assets	\$ 2,317,192	\$ 1,194,085	\$ 3,511,277
Capital assets, net	<u>5,022,685</u>	<u>7,071,900</u>	<u>12,094,585</u>
Total Assets	<u>\$ 7,339,877</u>	<u>\$ 8,265,985</u>	<u>\$ 15,605,862</u>
LIABILITIES			
Current liabilities	\$ 60,829	\$ 566,940	\$ 627,769
Non-current liabilities		<u>2,989,000</u>	<u>2,989,000</u>
Total Liabilities	<u>\$ 60,829</u>	<u>\$ 3,555,940</u>	<u>\$ 3,616,769</u>
NET POSITION			
Invested in capital assets, net of related debt	5,022,685	3,847,900	8,870,585
Restricted	1,116,668		1,116,668
Unrestricted	<u>1,139,695</u>	<u>862,145</u>	<u>2,001,840</u>
Total Net Position	<u>7,279,048</u>	<u>4,710,045</u>	<u>11,989,093</u>
Total Liabilities and Net Position	<u>\$ 7,339,877</u>	<u>\$ 8,265,985</u>	<u>\$ 15,605,862</u>

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Schedule of Net Position
Year Ended December 31, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
Current and other assets	\$ 2,101,656	\$ 956,301	\$ 3,057,957
Capital assets, net	<u>4,742,351</u>	<u>7,167,472</u>	<u>11,909,823</u>
Total Assets	<u>\$ 6,844,007</u>	<u>\$ 8,123,773</u>	<u>\$ 14,967,780</u>
LIABILITIES			
Current liabilities	\$ 31,747	\$ 556,990	\$ 588,737
Non-current liabilities	<u>31,747</u>	<u>3,224,000</u>	<u>3,224,000</u>
Total Liabilities	<u>31,747</u>	<u>3,780,990</u>	<u>3,812,737</u>
NET POSITION			
Invested in capital assets, net of related debt	4,742,351	3,716,472	8,458,823
Restricted	1,170,685		1,170,685
Unrestricted	<u>899,224</u>	<u>626,311</u>	<u>1,525,535</u>
Total Net Position	<u>6,812,260</u>	<u>4,342,783</u>	<u>11,155,043</u>
Total Liabilities and Net Position	<u>\$ 6,844,007</u>	<u>\$ 8,123,773</u>	<u>\$ 14,967,780</u>

The results of this year's operations as a whole are reported in the Statement of Activities. All expenses are reported in the first column. Specific charges, grants, and revenues that directly relate to specific expense categories are presented to determine the final amount of the Township's activities that are supported by other general revenues. The largest revenues are property taxes, other taxes, charges for services and state grants.

SADBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

The following tables present condensed financial information for the Statement of Activities in a different format, in order to present total revenues for the years ended December 31, 2014 and 2013.

Changes in Net Position
For The Year Ended December 31, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
REVENUES			
Program Services			
Charges for services	\$ 416,251	\$ 1,276,730	\$ 1,692,981
Fines and forfeits	21,908		21,908
Licenses	75,328		75,328
General Revenues			
Property taxes	214,293		214,293
Other taxes-Act 511	960,646		960,646
Intergovernmental revenue	489,765		489,765
Contributions from private sector	7,980	93,372	101,352
Other revenue	95,490	388	95,878
Total Revenues	<u>2,281,661</u>	<u>1,370,490</u>	<u>3,652,151</u>
EXPENSES			
General government	\$ 523,237	\$ 0	523,237
Public safety	523,456		523,456
Solid waste collection	242,062		242,062
Sewer system		1,003,228	1,003,228
Highways and streets	390,210		390,210
Culture and recreation	18,228		18,228
Special Projects			
Miscellaneous expenditures	117,680		117,680
Total Expenses	<u>1,814,873</u>	<u>1,003,228</u>	<u>2,818,101</u>
Change in Net Position	<u>\$ 466,788</u>	<u>\$ 367,262</u>	<u>\$ 834,050</u>

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Changes in Net Position
For The Year Ended December 31, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
REVENUES			
Program Services			
Charges for services	\$ 457,780	\$ 1,063,581	\$ 1,521,361
Fines and forfeits	36,423		36,423
Licenses	77,685		77,685
General Revenues			
Property taxes	146,940		146,940
Other taxes-Act 511	695,570		695,570
Intergovernmental revenue	157,076		157,076
Contributions from private sector	7,980		7,980
Other revenue	72,697	683	73,380
Total Revenues	<u>1,652,151</u>	<u>1,064,264</u>	<u>2,716,415</u>
EXPENSES			
General government	\$ 507,261	\$ 0	\$ 507,261
Public safety	553,413		553,413
Solid waste collection	250,823		250,823
Sewer system		974,401	974,401
Highways and streets	354,091		354,091
Culture and recreation	11,294		11,294
Special Projects	7,100		7,100
Miscellaneous expenditures	90,102		90,102
Total Expenses	<u>1,774,084</u>	<u>974,401</u>	<u>2,748,485</u>
Change in Net Position	<u>\$ (121,933)</u>	<u>\$ 89,863</u>	<u>\$ (32,070)</u>

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

EXPENSES

The following tables present condensed financial information on the expenses of the Township by function.

Expense Analyses

Expenses - Governmental Activities

The following table illustrates both the gross and net costs of services. Unrestricted grants and contributions are deducted to reflect the amount needed to be funded by other revenue sources. Capital contributions from developers are not included in the analysis.

	<u>For the year ended December 31, 2014</u>		<u>For the year ended December 31, 2013</u>	
	<u>Total Cost of Services</u>	<u>Net Cost (Benefit) of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost (Benefit) of Services</u>
General government	\$ 523,237	\$ 518,412	\$ 507,261	\$ 502,639
Public safety	523,456	316,567	553,413	264,613
Solid waste collection	242,062	(93,258)	250,823	(67,373)
Highways and streets	390,210	(73,038)	354,091	229,490
Culture and recreation	18,228	17,278	11,294	10,569
Special projects			7,100	7,100
Miscellaneous (payroll taxes, employee benefits)	117,680	117,680	90,102	90,102
Total Expenses	\$ 1,814,873	\$ 803,641	\$ 1,774,084	\$ 1,037,140
Less: Grants, subsidies, and contributions not restricted Amount funded by other revenue sources		0		0
		\$ 803,641		\$ 1,037,140

Expenses - Business Type Activities

The following table reflects condensed financial activities of the sewer system, the only business-type activity of the Township.

	<u>For the year ended December 31, 2014</u>		<u>For the year ended December 31, 2013</u>	
	<u>Total Cost of Services</u>	<u>Net Cost (Benefit) of Services</u>	<u>Total Cost of Services</u>	<u>Net Cost (Benefit) of Services</u>
Sewer system	\$ 961,937	\$ (408,165)	\$ 942,538	\$ (121,043)

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

THE TOWNSHIP FUNDS

General Fund

- At December 31, 2014 and 2013, the Township reported fund balances of \$904,922 and \$656,728, respectively, which represents 56.80% and 33.47% of total expenses. Fund balance as a percent of total expenses increased because of higher taxes, as explained below, and a reduction in highway road project expenses, as compared to 2013. The fund balance is allocated as follows:

Assigned to 2015 budget	\$ 325,400
Non-spendable – prepaid expenses	45,068
Restricted for fire services	2,000
Unassigned	<u>532,454</u>
	<u>\$ 904,922</u>

REVENUE

General fund revenues totaled \$1,841,310 for the year ended December 31, 2014. The following table reflects a comparison of current year revenues with the revenues reflected in the 2014 budget year:

	<u>Actual 2014</u>	<u>% of Total</u>	<u>Budget 2014</u>	<u>Inc / (Dec) from Budget</u>
Taxes	\$ 1,180,309	64.1%	\$ 949,500	\$ 230,809
Charges for services	511,210	27.8%	507,400	3,810
Contributions from private sector	10,480	0.6%	55,780	(45,300)
Intergovernmental revenues	28,647	1.5%	184,600	(155,953)
Other financing sources	<u>110,664</u>	<u>6.0%</u>	<u>176,200</u>	<u>(65,536)</u>
	<u>\$ 1,841,310</u>	<u>100.0%</u>	<u>\$1,873,480</u>	<u>\$ (32,170)</u>

The Township balanced the budget utilizing the fund balance from the previous year and increased the tax rate to 1.05 mills from .75 mills. The collection rate for current real estate taxes was 97.62%. The Township continued to receive higher earned income taxes than expected in 2014. Real estate transfer taxes were higher than expected because of the improving housing market. Contributions from the private sector were lower than budget because a developer did not start a building project in 2014. In addition, intergovernmental revenue was lower than budget because a highway project to be funded by federal and state grants did not start in 2014 as planned. Finally, other financing sources were lower because the Township did not transfer monies from the Capital Reserve Fund to finance capital improvement projects or capital purchases that did not occur but were included in the 2014 budget.

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

EXPENDITURES

General fund expenditures totaled \$1,593,116. These expenditures were segregated into various programs depending on the functions of the activity. These programs and the costs associated with each, as well as comparison to the original 2014 budget, are as follows:

	<u>Actual 2014</u>	<u>% of Total</u>	<u>Revised Budget 2014</u>	<u>Inc / (Dec) From Budget</u>
General government	\$ 548,915	34.5%	\$ 706,250	\$ (157,335)
Public safety	501,927	31.5%	593,950	(92,023)
Solid waste collection	242,062	15.2%	244,600	(2,538)
Highways and streets	148,895	9.3%	154,212	(5,317)
Culture and recreation	14,321	0.9%	30,000	(15,679)
Special project	19,316	1.2%	159,000	(139,684)
Miscellaneous expenditures	<u>117,680</u>	<u>7.4%</u>	<u>117,700</u>	<u>(20)</u>
	<u>\$ 1,593,116</u>	<u>100.0%</u>	<u>\$2,005,712</u>	<u>\$ (412,596)</u>

General government was lower than budget because of lower legal fees and administration costs such as payroll and insurance costs. Public safety was lower than budget because of lower payroll costs and gasoline costs by the police department. Culture and recreation were lower because a project that was budgeted was completed at lower cost. Special project costs were lower than budget because a highway project funded by federal and state grants was delayed until 2015.

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

CONDENSED STATEMENT OF ACTIVITIES

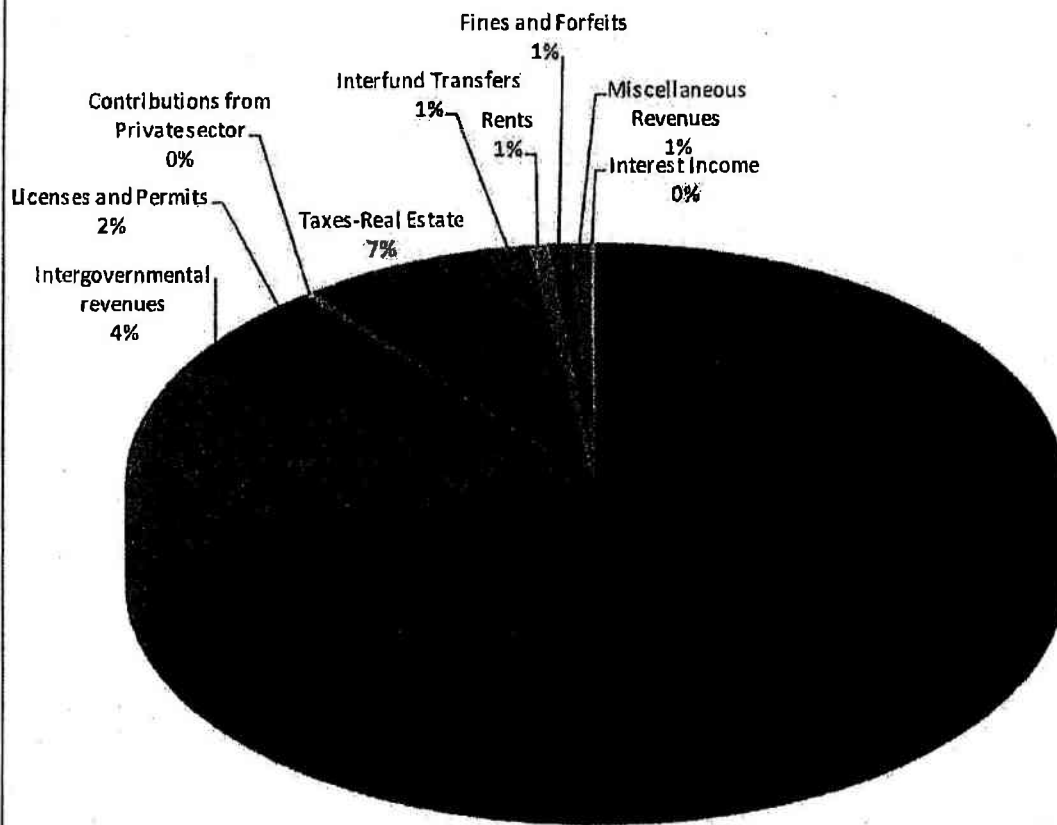
Governmental and Proprietary (Sewer) Funds

A comparison, including graphs of the Township's Governmental and Proprietary (Sewer) Funds revenue and expenditures/expenses for 2014 and 2013 by category (as used for budgeting purposes), is shown below:

	<u>2014</u>	<u>2013</u>
<u>Revenues</u>		
Taxes-real estate	\$ 211,909	\$ 144,562
Taxes levied under Act 511	968,400	810,492
Licenses and permits	75,328	77,685
Fines and forfeits	21,908	36,423
Interest income	4,214	5,202
Rents	22,252	20,700
Intergovernmental revenues	126,205	157,076
Charges for service	416,104	456,241
Contributions from private sector	10,480	8,813
Miscellaneous revenues	24,260	8,368
Interfund transfers	44,764	38,427
Sewer system revenues	<u>1,277,118</u>	<u>1,064,264</u>
Total Revenues	\$ <u>3,202,942</u>	\$ <u>2,828,253</u>
<u>Expenditures/Expenses</u>		
General Government	\$ 548,915	\$ 590,642
Public Safety	501,927	614,619
Public works-solid waste collection	242,062	250,823
Public works-highways and streets	287,426	433,610
Culture and recreation	14,321	4,251
Special project	19,316	42,437
Miscellaneous (payroll taxes, employee benefits)	117,680	90,102
Sewer system expenses	<u>1,003,228</u>	<u>974,401</u>
Total Expenditures/Expenses	\$ <u>2,734,875</u>	\$ <u>3,000,885</u>

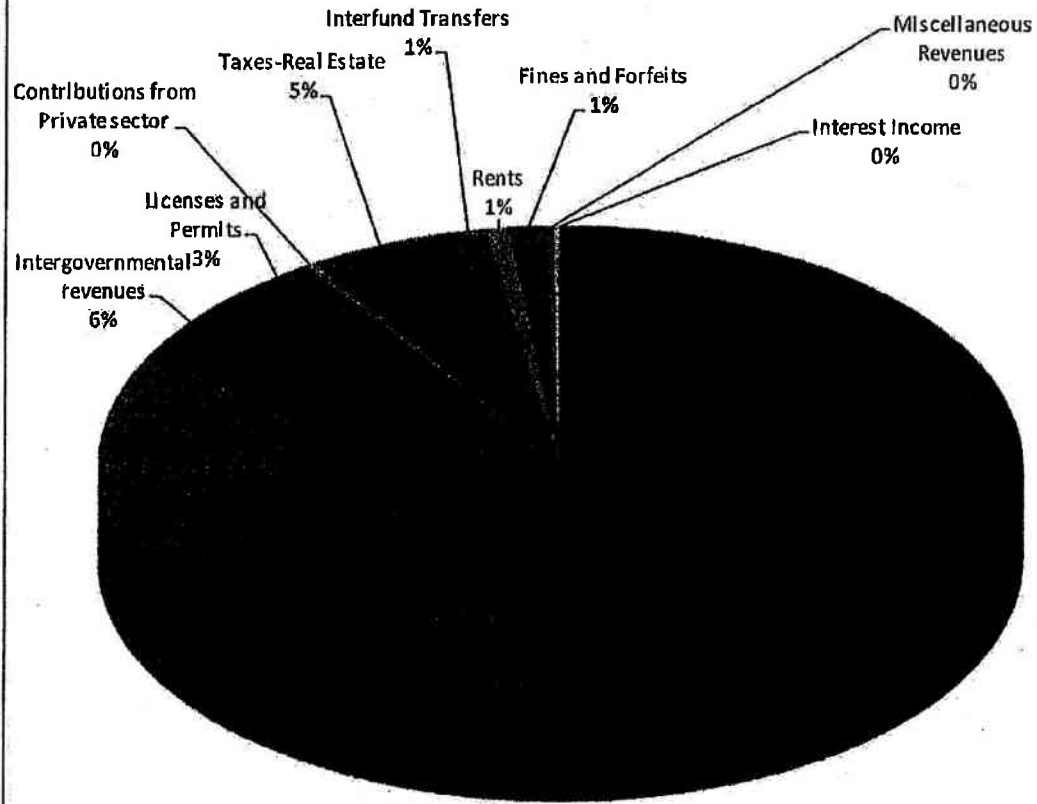
SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Revenues Year Ended December 31, 2014



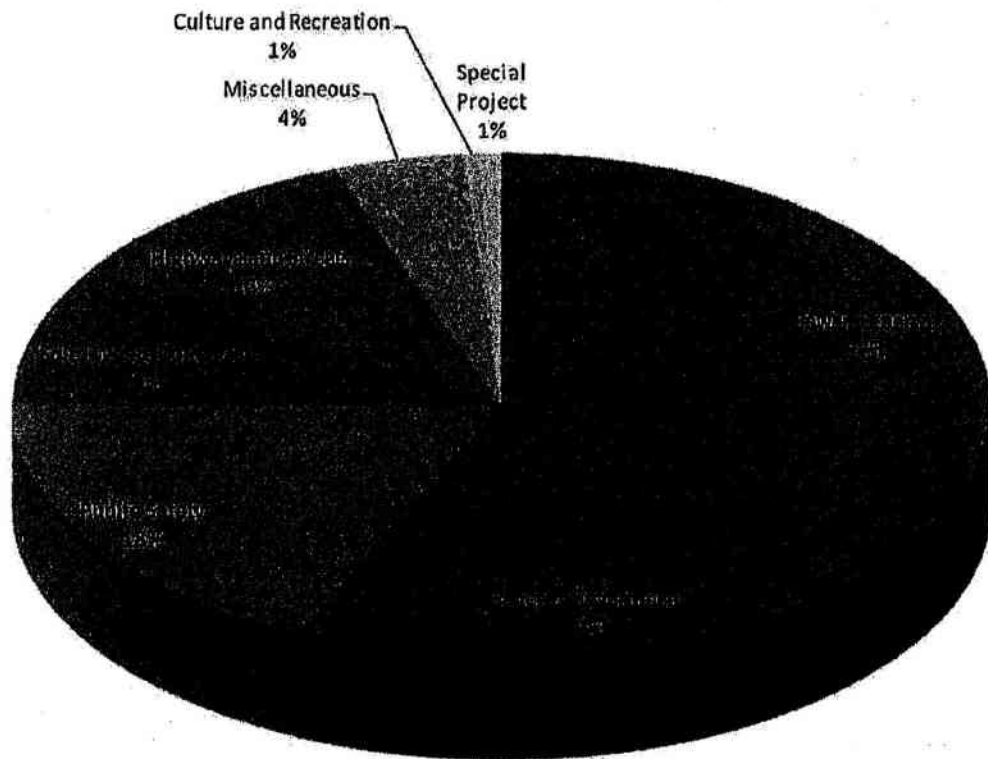
SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Revenues Year ended December 31, 2013



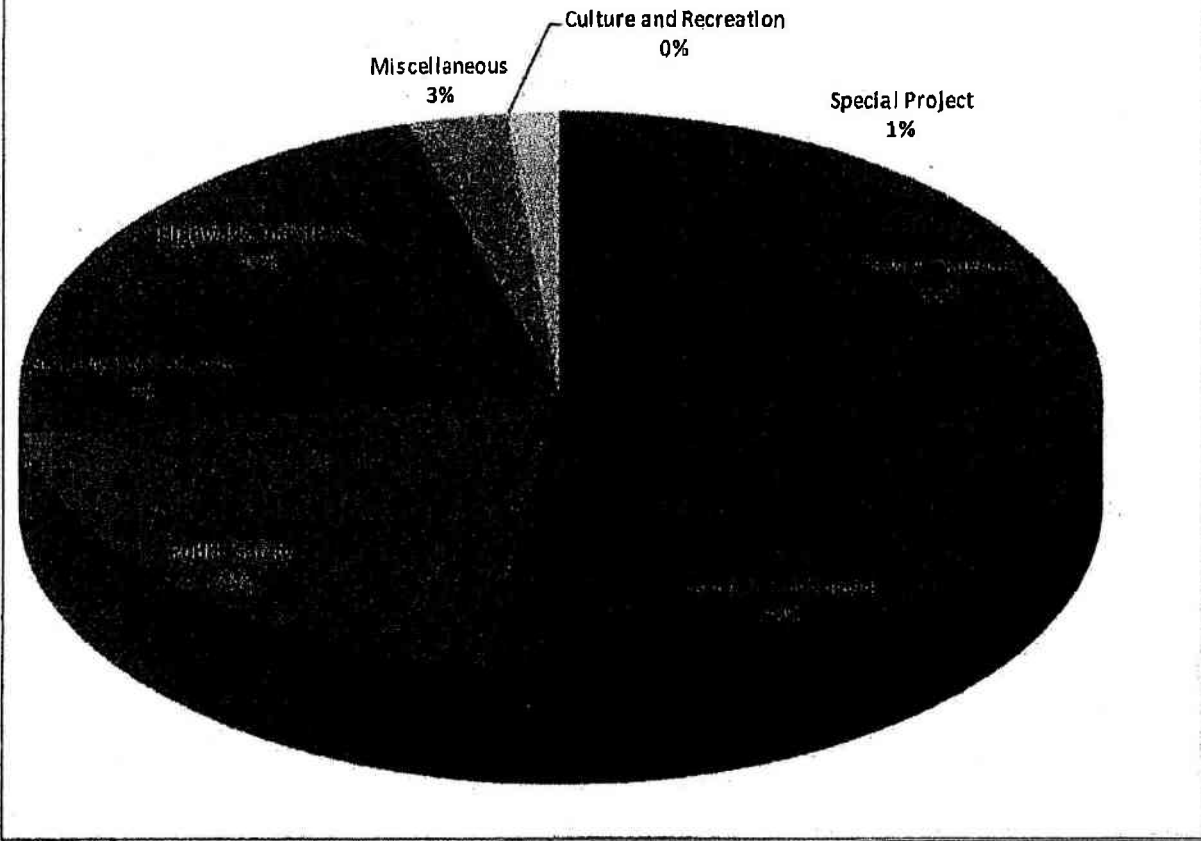
SADBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Expenses/Expenditures Year Ended December 31, 2014



SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Expenses/Expenditures Year ended December 31, 2013



SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

CAPITAL PROJECTS FUND

At December 31, 2014 and 2013, the Township reported a fund balance of \$689,077 and \$705,134, which is a decrease of \$16,057 and a decrease of \$191, respectively. During 2014 and 2013, this fund received no transfers from the general fund and transferred \$18,556 and \$2,412 respectively, to pay for capital assets.

GENERAL FUND BUDGET

During the fiscal year, the Board of Township Supervisors authorizes revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the Township. Those adjustments are again confirmed at the time the annual audit is accepted. This is done after the end of the fiscal year in accordance with state law. A schedule showing the Township's original and final budget amounts compared with amounts actually paid and received is provided in the financial statements.

The Township applies for federal, state, and local grants and these grants cannot always be anticipated in the budgeting process. Budgeted revenues are adjusted to reflect actual revenues received for all approved grants.

Budgeted expenditures are also adjusted to reflect the actual expenditures made for all approved grants. Transfers between specific categories of expenditures/financing uses occur during the year.

CAPITAL ASSETS

At December 31, 2014 and 2013, the Township had \$12,094,585 and \$11,909,823, respectively, invested in a broad range of capital assets, including land, buildings, sewer collection system, vehicles, and machinery and equipment. This amount represents a net increase (including additions, deletions, and depreciation) of \$184,762 and a net increase (including additional deletion and depreciation) of \$89,716, or 1.55% increase and .7% increase, from the previous year. \$456,932 of the increase in 2014 related to roads, storm sewers and sanitary sewers contributed by a developer.

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

The following schedules present the changes in capital assets for the years ended December 31, 2014 and 2013. During this period, the Township had significant additions in capital assets.

Schedule of Capital Assets
For The Year Ended December 31, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
CAPITAL ASSETS			
Land	\$ 407,868	\$ 49,112	\$ 456,980
Buildings	1,607,012	140,000	1,747,012
Machinery and equipment	402,751	110,863	513,614
Vehicles	440,262		440,262
Highways and streets	3,246,507		3,246,507
Storm sewers	1,158,838		1,158,838
Sewer collection system		8,521,323	8,521,323
Construction in progress	<u>335,264</u>	<u>93,914</u>	<u>429,178</u>
Total Capital Assets	<u>7,598,502</u>	<u>8,915,212</u>	<u>16,513,714</u>
ACCUMULATED DEPRECIATION			
Buildings	\$ 344,403	\$ 39,433	\$ 383,836
Machinery and equipment	337,312	60,896	398,208
Vehicles	278,319		278,319
Highways and streets	1,435,568		1,435,568
Storm sewers	180,215		180,215
Sewer collection system		<u>1,742,983</u>	<u>1,742,983</u>
Total Accumulated Depreciation	<u>2,575,817</u>	<u>1,843,312</u>	<u>4,419,129</u>
Capital Assets, Net	<u>\$ 5,022,685</u>	<u>\$ 7,071,900</u>	<u>\$ 12,094,585</u>

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

Schedule of Capital Assets
For The Year Ended December 31, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
CAPITAL ASSETS			
Land	\$ 407,868	\$ 49,112	\$ 456,980
Buildings	1,601,010	140,000	1,741,010
Machinery and equipment	381,908	110,863	492,771
Vehicles	394,452		394,452
Highways and streets	3,013,728		3,013,728
Storm sewers	1,028,056		1,028,056
Sewer collection system		8,521,323	8,521,323
Construction in progress	<u>252,493</u>	<u>2,980</u>	<u>255,473</u>
Total Capital Assets	<u>7,079,515</u>	<u>8,824,278</u>	<u>15,903,793</u>
ACCUMULATED DEPRECIATION			
Buildings	\$ 302,117	\$ 36,633	\$ 338,750
Machinery and equipment	313,970	47,617	361,587
Vehicles	307,068		307,068
Highways and streets	1,254,791		1,254,791
Storm sewers	159,218		159,218
Sewer collection system		<u>1,572,556</u>	<u>1,572,556</u>
Total Accumulated Depreciation	<u>2,337,164</u>	<u>1,656,806</u>	<u>3,993,970</u>
Capital Assets, Net	<u>\$ 4,742,351</u>	<u>\$ 7,167,472</u>	<u>\$ 11,909,823</u>

SADSBURY TOWNSHIP
Management Discussion and Analysis
December 31, 2014
(Continued)

DEBT ADMINISTRATION

As of January 1, 2014, the Township had total outstanding bond principal of \$3,451,000. During the year, the Township made payments against principal in the amount of \$227,000, resulting in ending outstanding debt, as of December 31, 2014, of \$3,224,000.

Debt Service Schedule
December 31, 2014

	Principal Outstanding <u>Jan. 1, 2014</u>	<u>Additions</u>	<u>Payments</u>	Bonds Payable <u>Dec. 31, 2014</u>
Guaranteed Sewer Revenue Note Series 1998	\$ 764,000	\$ 0	\$ 45,000	\$ 719,000
Guaranteed Sewer Revenue Note Series 2003	\$ 2,141,000		\$ 181,000	\$ 1,960,000
Guaranteed Sewer Revenue Note Series 2009	<u>546,000</u>	<u>0</u>	<u>1,000</u>	<u>545,000</u>
	<u>\$ 3,451,000</u>	<u>\$ 0</u>	<u>\$ 227,000</u>	<u>\$ 3,224,000</u>

More detailed information about our long-term liabilities is included in the Notes to the Financial Statements.

THE TOWNSHIP'S FUTURE

The Township expects to experience growth in the next five years as the economy improves.

FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, investors, and creditors with a general overview of the Township's finances and to show the Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Linda Shank, Assistant Secretary/Assistant Treasurer at the Township office.

SADSBURY TOWNSHIP
Statement of Net Position
December 31, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,174,798	\$ 169,259	\$ 1,344,057
Investments	350,874		350,874
Accounts receivable	302,350	1,046,935	1,349,285
Taxes receivable, net	300,859		300,859
Internal balances	100,000	(100,000)	
Prepaid expenses	45,068	77,891	122,959
Other current assets	43,243		43,243
Total current assets	<u>2,317,192</u>	<u>1,194,085</u>	<u>3,511,277</u>
NON-CURRENT ASSETS			
Land	407,868	49,112	456,980
Construction in progress	335,264	93,914	429,178
Other capital assets, net of accumulated depreciation	<u>4,279,553</u>	<u>6,928,874</u>	<u>11,208,427</u>
Total non-current assets	<u>5,022,685</u>	<u>7,071,900</u>	<u>12,094,585</u>
Total Assets	<u>\$ 7,339,877</u>	<u>\$ 8,265,985</u>	<u>\$ 15,605,862</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable	\$ 53,815	\$ 45,714	\$ 99,529
Other current liabilities		2,398	2,398
Current portion of debt obligations		235,000	235,000
Unearned revenues	<u>7,014</u>	<u>283,828</u>	<u>290,842</u>
Total current liabilities	<u>60,829</u>	<u>566,940</u>	<u>627,769</u>
NON-CURRENT LIABILITIES			
Debt obligations		<u>2,989,000</u>	<u>2,989,000</u>
Total liabilities	<u>60,829</u>	<u>3,555,940</u>	<u>3,616,769</u>
NET POSITION			
Invested in capital assets, net of related debt	5,022,685	3,847,900	8,870,585
Restricted for highways and streets	123,698		123,698
Restricted for capital	990,970		990,970
Restricted for fire services	2,000		2,000
Unrestricted	<u>1,139,695</u>	<u>862,145</u>	<u>2,001,840</u>
Total net position	<u>7,279,048</u>	<u>4,710,045</u>	<u>11,989,093</u>
Total liabilities and net position	<u>\$ 7,339,877</u>	<u>\$ 8,265,985</u>	<u>\$ 15,605,862</u>

SADSBURY TOWNSHIP
Statement of Activities
For the year ended December 31, 2014

Functions/Programs	Expenses	Program Services			Net (Expense) Revenue and Changes in Net Assets		Total
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	
Governmental activities:							
General government	\$ 523,237	\$ 439	\$ 4,386	\$ 0	\$ (518,412)	\$ 0	\$ (518,412)
Public safety	523,456	175,236	31,653		(316,567)		(316,567)
Solid waste collection	242,062	334,732	588		93,258		93,258
Highways and streets	390,210	2,130	97,558	363,560	73,038		73,038
Culture and recreation	18,228	950			(17,278)		(17,278)
Miscellaneous (payroll taxes & employee benefits)	<u>117,680</u>				<u>(117,680)</u>		<u>(117,680)</u>
Total governmental activities	<u>1,814,873</u>	<u>513,487</u>	<u>134,185</u>	<u>363,560</u>	<u>(803,641)</u>	<u>0</u>	<u>(803,641)</u>
Business activities:							
Sewer system	<u>961,937</u>	<u>1,276,730</u>		<u>93,372</u>		<u>408,165</u>	<u>408,165</u>
Total primary government	<u>\$ 2,776,810</u>	<u>\$ 1,790,217</u>	<u>\$ 134,185</u>	<u>\$ 456,932</u>	<u>\$ (803,641)</u>	<u>\$ 408,165</u>	<u>\$ (395,476)</u>
General revenues							
Taxes							
Property taxes, levied for general purposes (net)					214,293	0	214,293
Taxes levied under Act 511					960,646		960,646
Investment earnings					4,214	388	4,602
Rent					22,252		22,252
Miscellaneous income					24,260		24,260
Interfund transfers					<u>44,764</u>	<u>(41,291)</u>	<u>3,473</u>
Total general revenues, special items, extraordinary items, and transfers					<u>1,270,429</u>	<u>(40,903)</u>	<u>1,229,526</u>
Change in net position					466,788	367,262	834,050
Net position - beginning					<u>6,812,260</u>	<u>4,342,783</u>	<u>11,155,043</u>
Net position - ending					<u>\$ 7,279,048</u>	<u>\$ 4,710,045</u>	<u>\$ 11,989,093</u>

See accompanying notes to financial statements

SADSBURY TOWNSHIP
Balance Sheet—Governmental Funds
December 31, 2014

	General Fund	Capital Projects Fund	Act 209 Fund	Special Revenue Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 428,202	\$ 320,970	\$ 301,893	\$ 123,733	\$ 1,174,798
Investments		350,874			350,874
Taxes receivable	300,859				300,859
Other receivables	301,541	663		146	302,350
Due from other funds	100,000	16,570			116,570
Prepaid expenses/ expenditures	45,068				45,068
Other current assets	<u>43,243</u>				<u>43,243</u>
Total assets	<u>\$ 1,218,913</u>	<u>\$ 689,077</u>	<u>\$ 301,893</u>	<u>\$ 123,879</u>	<u>\$ 2,333,762</u>
LIABILITIES					
Accounts payable	\$ 53,634	\$ 0	\$ 0	\$ 181	\$ 53,815
Due to other funds	<u>16,570</u>				<u>16,570</u>
Total liabilities	<u>70,204</u>	<u>0</u>	<u>0</u>	<u>181</u>	<u>70,385</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenues, property and other taxes	<u>243,787</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>243,787</u>
FUND BALANCES					
Non-spendable – Prepaid expenses	45,068				45,068
Restricted for highways and streets				123,698	123,698
Restricted for Act 209 capital projects			301,893		301,893
Restricted for fire services	2,000				2,000
Assigned to subsequent years' budget	325,400				325,400
Assigned for Capital Projects		689,077			689,077
Unassigned	<u>532,454</u>				<u>532,454</u>
Total fund balances	<u>904,922</u>	<u>689,077</u>	<u>301,893</u>	<u>123,698</u>	<u>2,019,590</u>
Total liabilities and fund balances	<u>\$ 1,218,913</u>	<u>\$ 689,077</u>	<u>\$ 301,893</u>	<u>\$ 123,879</u>	<u>\$ 2,333,762</u>

See accompanying notes to financial statements

SADSBURY TOWNSHIP
Reconciliation of Total Governmental Fund Balances
to Net Position of Governmental Funds
December 31, 2014

Total Fund Balances - Governmental Funds \$ 2,019,590

Amounts reported for governmental activities in the statements of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of assets is \$7,598,502 and the accumulated depreciation is \$2,575,817. 5,022,685

Property taxes, earned income taxes, per capita taxes, local services taxes, trash, and other fees receivable will be collected in this year, but are not available soon enough to pay for the current year's expenditures and, therefore, are deferred in the funds. 236,773

Total Net Position - Governmental Activities \$ 7,279,048

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances--
Governmental Funds
For the Year Ended December 31, 2014

	General Fund	Capital Projects Fund	Act 209 Funds	Special Revenue Fund	Total Governmental Funds
REVENUES					
Taxes - real estate	\$ 211,909	\$ 0	\$ 0	\$ 0	\$ 211,909
Taxes levied under Act 511	968,400				968,400
Licenses and permits	75,328				75,328
Fines and forfeits	21,908				21,908
Interest income	832	2,499	578	305	4,214
Rents	22,252				22,252
Intergovernmental revenues	28,647			97,558	126,205
Charges for services	413,974		2,130		416,104
Contributions from private sector	10,480				10,480
Miscellaneous revenues	24,260				24,260
Total revenues	1,777,990	2,499	2,708	97,863	1,881,060
EXPENDITURES					
General government	548,915	0	0	0	548,915
Public safety	501,927				501,927
Public works - solid waste collection	242,062				242,062
Public works - highways and streets	148,895			138,531	287,426
Culture and recreation	14,321				14,321
Special project	19,316				19,316
Miscellaneous (payroll taxes, employee benefits)	117,680				117,680
Total expenditures	1,593,116	0	0	138,531	1,731,647
Excess (deficiency) of revenues over expenditures	184,874	2,499	2,708	(40,668)	149,413
OTHER FINANCING SOURCES					
Interfund transfers	63,320	(18,556)	0	0	44,764
Net change in fund balances	248,194	(16,057)	2,708	(40,668)	194,177
Fund balance--January 1, 2014	656,728	705,134	299,185	164,366	1,825,413
Fund balance--December 31, 2014	\$ 904,922	\$ 689,077	\$ 301,893	\$ 123,698	\$ 2,019,590

See accompanying notes to financial statements

SADSBURY TOWNSHIP
Reconciliation of Statement of Revenues, Expenditures, and Changes in
Fund Balances of Governmental Funds to the Statement of Activities
For The Year Ended December 31, 2014

TOTAL NET CHANGE IN FUND BALANCES—GOVERNMENTAL FUNDS \$ 194,177

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period:

Capital outlays	\$ 589,824	
Depreciation expense	(309,490)	280,334

Because some property taxes will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Also, delinquent taxes will not go through the statement of activities because the amount is booked into the prior year. This amount represents all outstanding real estate taxes net of delinquent taxes collected. 2,384

Because some earned income taxes will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in governmental funds. Amounts collected in the first two months of the next fiscal year need to be included and amounts from the first two months of the current year need to be deducted. This amount represents the combination of those two entries. (3,740)

Because some per capita and local services' taxes will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in governmental funds. Amounts collected in the first two months of the next fiscal year need to be included and amounts from the first two months of the current year need to be deducted. This amount represents the combination of those two entries. (4,014)

Because some trash fees will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in governmental funds. Amounts collected in the first two months of the next fiscal year need to be included and amounts from the first two months of the current year need to be deducted. This amount represents the combination of those two entries. 147

Because some trash fees will not be collected for several months after the Township's fiscal year ends, they are not considered as "available" revenues in governmental funds. Amounts collected in the first two months of the next fiscal year need to be included and amounts from the first two months of the current year need to be deducted. This amount represents the combination of those two entries. (2,500)

Change in net position of governmental activities \$ 466,788

SADSBURY TOWNSHIP
Statement of Net Position—Proprietary Fund
December 31, 2014

	<u>Sewer System</u>
ASSETS	
CURRENT ASSETS	
Cash and cash equivalents	\$ 169,259
Accounts receivable	1,046,935
Prepaid expenses	<u>77,891</u>
Total current assets	<u>1,294,085</u>
NON-CURRENT ASSETS	
Land	49,112
Other capital assets, net of accumulated depreciation	6,928,874
Construction in progress	<u>93,914</u>
Total non-current assets	<u>7,071,900</u>
Total assets	<u>\$ 8,365,985</u>
LIABILITIES	
Current Liabilities	
Accounts payable	\$ 45,714
Other current liabilities	2,398
Due to other funds	100,000
Debt obligations, current portion	235,000
Unearned revenues	<u>283,828</u>
Total current liabilities	<u>666,940</u>
Non-current Liabilities	
Debt obligations	<u>2,989,000</u>
Total liabilities	<u>3,655,940</u>
NET POSITION	
Invested in capital assets, net of related debt	3,847,900
Unrestricted	<u>862,145</u>
Total net position	<u>4,710,045</u>
Total liabilities and net position	<u>\$ 8,365,985</u>

SADSBURY TOWNSHIP
Statement of Revenues, Expenses, and
Changes in Net Position—Proprietary Fund
For the Year Ended December 31, 2014

	<u>Sewer System</u>
OPERATING REVENUES	
Sewer system	\$ <u>1,276,730</u>
Total operating revenues	<u>1,276,730</u>
OPERATING EXPENSES	
Waste water / sewage collection	644,459
Interfund transfer	41,291
Depreciation	<u>186,506</u>
Total operating expenses	<u>872,256</u>
Operating Income (loss)	<u>404,474</u>
NONOPERATING REVENUES (EXPENSES)	
Earnings and investments	388
Interest on long-term debt	<u>(130,972)</u>
Total non-operating revenue (expenses)	<u>(130,584)</u>
Change in net assets before contribution	273,890
Capital contribution - developers	<u>93,372</u>
Change in net position	367,262
Total net position - January 1, 2014	<u>4,342,783</u>
Total net position - December 31, 2014	<u>\$ 4,710,045</u>

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SADSBURY TOWNSHIP
Statement of Cash Flows—Proprietary Fund
For the Year Ended December 31, 2014

	<u>Sewer System</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from users	\$ 1,060,594
Cash payments to suppliers for goods and services	<u>(691,768)</u>
Net cash provided by (used in) operating activities	<u>368,826</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES	
	<u>0</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Facilities acquisition/construction	2,438
Principal paid on debt obligation	(227,000)
Interest paid on debt obligation	<u>(131,135)</u>
Net cash provided by (used in) capital and related financing activities	<u>(355,697)</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Redemption of investments	0
Earnings on investments	<u>388</u>
Net cash provided by (used in) investing activities	<u>388</u>
Net increase (decrease) in cash and cash flows	<u>13,517</u>
Cash and cash equivalents, beginning of year	<u>155,742</u>
Cash and cash equivalents, end of year	<u>\$ 169,259</u>
<hr/>	
CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ <u>404,474</u>
Adjustments to reconcile operating income to net cash provided by (used in):	
Depreciation	186,506
(Increase) decrease in accounts receivable	(212,673)
(Increase) decrease in prepaid expenses	2,310
(Increase) decrease in due from other fund	(13,904)
Increase (decrease) in accounts payable	5,576
Increase (decrease) in unearned revenue	<u>(3,463)</u>
Total adjustments	<u>(35,648)</u>
Net cash provided by (used in) operating activities	<u>\$ 368,826</u>
NON-CASH INVESTING, CAPITAL AND FINANCING ACTIVITIES	
Capital assets contributed by developers	<u>\$ 93,372</u>

See accompanying notes to financial statements

SADSBURY TOWNSHIP
Statement of Fiduciary Net Position
December 31, 2014

	<u>Agency</u>
ASSETS	
Cash and cash equivalents	\$ <u>513,881</u>
Total assets	\$ <u>513,881</u>
LIABILITIES	
Other current liabilities	\$ <u>513,881</u>
Total liabilities	\$ <u>513,881</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014

1. ORGANIZATION

Sadsbury Township is located in western Chester County, Pennsylvania. The Township was incorporated in 1717 and follows the provisions of Act P. L. 1481, No. 567, as amended, the Second Class Township Code. It operates under the supervisor form of government and provides the following services:

Public Safety (Police, Fire)
Planning and Zoning
Highways and Streets
Culture - Recreation
Public Improvements
General Administrative
Sewer

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Sadsbury Township (the Township) conform to United States generally accepted accounting principles as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Township also applies the Financial Township Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary fund provided they do not conflict with or contradict GASB pronouncements. The following is a summary of the more significant accounting policies:

A. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The statement of net position and the statement of activities provide information about the Township as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the Township that are governmental and those that are considered business-type activities.

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

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

FUND FINANCIAL STATEMENTS

During the fiscal year, the Township segregates transactions related to certain Township functions or activities into separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Township at this more detailed level. The focus of governmental and proprietary fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

REPORTING ENTITY

In evaluating how to define the government for financial reporting purposes, management has considered all potential component units. The decision whether to include a potential component unit in the reporting entity was made by applying the criteria set forth in generally accepted accounting principles. No additional component units are included in the reporting entity of Sadsbury Township.

B. FUND ACCOUNTING

The Township uses funds to report its assets, liabilities, and fund balances and revenues and expenses. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements into three broad fund categories, which include five generic fund types.

GOVERNMENTAL FUNDS

Governmental Funds are those through which most governmental functions of the Township are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they will be used. The difference between governmental fund assets and liabilities is reported as fund balance.

- **General Fund**

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

- **Special Revenue Funds**

Special Revenue Funds are generally used to account for the expenditure of revenues that have been restricted to specific program or projects. They may be separately accounted for because of specific legal or regulatory provisions or by administrative action. The Township has one special revenue fund:

Liquid Fuels Fund

The Liquid Fuels Fund is used to account for the Liquid Fuels Grant received from the Pennsylvania Department of Transportation.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

- **Capital Projects Funds**

- **Capital Project Fund**

- The Capital Project Fund is used to account for financial resources used in the acquisition, construction, or improvements of major capital facilities within the Township.

- **Act 209 Fund**

- The Act 209 Fund is used to account for transportation impact fees charged to new developments based on the effect each development will have on the Township roadways. These monies are to fund future roadway improvements.

PROPRIETARY FUNDS

- **Sewer Fund**

- The Sewer Fund is used to account for the operations of the sewer system. The sewer system is financed and operated in a manner similar to a private business operation, whereby the costs of providing goods or services to the general public on a continuing basis are recovered primarily through user charges.

FIDUCIARY FUNDS

- **Trust and Agency Funds**

- Trust and Agency Funds are used to account for assets held by the Township in a trustee capacity or as an agent for individuals and private organizations. This fund consists of an escrow fund.

C. BUDGET AND BUDGETARY ACCOUNTING

The Township follows these procedures in establishing the budget:

- 1) Prior to December 1st, the Township Treasurer submits to the Board of Supervisors a proposed operating budget for the fiscal year commencing the following January 1st. The operating budget includes proposed expenditures and the means of financing them.
- 2) Public hearings are conducted to obtain taxpayer comments.
- 3) Prior to December 31st, the budget is legally enacted through passage of an ordinance by the Board of Supervisors.
- 4) The Board of Supervisors may, by resolution, transfer unencumbered budgeted amounts between departments within any fund.
- 5) Budgets for all funds are adopted on a cash basis.

D. MEASUREMENT FOCUS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are prepared using a flow of economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when the liability is incurred, regardless of the timing of the related cash flows. All assets and all liabilities associated with the operation of the Township are included on the statement of net position while excluding fiduciary activities.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

FUND FINANCIAL STATEMENTS

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included in the balance sheet. The statement of revenues, expenditures, and changes in fund balances reflects the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the fund financial statements for governmental funds.

Like the government-wide financial statements, the proprietary fund is accounted for using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of this fund are included on the statement of net position.

The statement of changes in revenues, expenses, and changes in net position presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position. The statement of cash flows reflects how the Township finances and meets the cash flow needs of its proprietary fund.

E. BASIS OF ACCOUNTING

The basis of accounting that is used determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, in the recording of deferred revenue, and in the presentation of expenses versus expenditures.

F. REVENUES - EXCHANGE AND NON-EXCHANGE TRANSACTIONS

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the Township, available means expected to be received within sixty days of fiscal year-end.

Non-exchange transactions, in which the Township receives value without directly giving equal in return, include property taxes, income taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year that the taxes are levied. Revenue from income taxes is recognized in the period in which the income is earned. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the fiscal year when use is first permitted; matching requirements, in which the Township must provide local resources to be used for a specified purpose; and expenditure requirements, in which

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

the resources are provided to the Township on a reimbursement basis. On the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at fiscal year-end: property taxes, income taxes, grants, and interest.

G. UNEARNED REVENUES

Unearned revenues arise when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2014, but which were levied to finance fiscal year 2015 operations, are recorded as unearned revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as unearned revenue.

On governmental fund financial statements, receivables that will not be collected within the available period are reported as unearned revenue.

H. EXPENSES/EXPENDITURES

On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

I. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Investments with an original maturity of three months or less at the time they are issued are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

The Township maintains separate cash accounts for each fund. Under the Second Class Township Code of the Commonwealth of Pennsylvania, the Township is authorized to invest in the following types of investments:

United States Treasury Bills and Obligations of the United States Government or Commonwealth of Pennsylvania or their agencies or instrumentalities backed by their full faith and credit.

Deposits in savings accounts or certificates of deposit in institutions secured by the Federal Deposit Insurance Corporation, the Federal Savings and Loan Insurance Corporation, the National Credit Union Share Insurance Fund, the Pennsylvania Deposit Insurance Corporation, or the Pennsylvania Savings Association Insurance Corporation to the extent that such accounts are so insured. Amounts above the insured maximum are permitted, provided that approved collateral, as provided by law, shall be pledged by the depository.

Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

that the only investments of that company are in the authorized investments for Township funds listed above.

During 2014, the Township Invested its funds as authorized by the Second Class Township Code.

J. Accounts Receivable and Allowance for Doubtful Accounts

The Township provides sewer and trash services to its residents and extends credit to them in the process. The Township has provided an allowance for uncollectible accounts of \$113,200 at December 31, 2014. In reviewing aged receivables, management considers their knowledge of the customers, historical activity, and current economic and other activity in establishing the allowance for doubtful accounts. A receivable is charged to bad debt expense when management determines the receivable is uncollectible.

K. PREPAID ITEMS

Payments made to vendors for services that will benefit periods beyond December 31, 2014, are recorded as prepaid items using the consumption method. A current asset for the prepaid amount is recorded at the time of purchase and an expenditure/expense is reported in the year which the services are consumed.

L. INTERFUND RECEIVABLES/PAYABLES

On the fund financial statements, receivables and payables resulting from short-term interfund loans are classified as Interfund Receivables/Payables. Interfund balances within the governmental activities and within the business-types activities are eliminated on the government-wide statement of net position.

M. PROPERTY TAX

The Township is permitted by the Second Class Township Code to levy taxes as follows:

General purposes (5 additional mills may be levied with court approval)	14 mills
Lighting—highways, roads, & public places	5 mills
Fire	3 mills
Fire hydrant	2 mills
Ambulance and rescue squads	0.5 mills
Parks and recreation	unlimited
Principal and Interest payments	unlimited

Property taxes are levied on January 1st of each year. The appointed tax collector bills and collects all taxes and then remits them to the Township.

The taxes are subject to discount and penalty per the following schedule:

Discount Period	March 1 to April 30 - 2% of Gross Levy
Flat Period	May 1 to June 30
Penalty Period	July 1 to Collection - 10% of Gross Levy

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

Delinquent property taxes are liened in January of the following year and collected by Chester County.

N. CAPITAL ASSETS

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column on the government-wide statement of net position but are not reported on the fund financial statements. Capital assets used by the proprietary fund are reported in both the business-type activities column on the government-wide statement of net position and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. Donated fixed assets are recorded at their fair market value on the date donated. The Township maintains a capitalization threshold of \$1,000.

All capital assets, except land, are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following lives:

<u>Description</u>	<u>Estimated Lives</u>
Land improvements	15-40 years
Buildings and building improvements	15-40 years
Furniture and fixtures	5-10 years
Vehicles	5-15 years
Equipment	5-20 years
Highways and streets	15 years
Lighting	25 years
Sewer system	50 years
Storm system	50 years

O. ACCRUED LIABILITIES AND LONG-TERM OBLIGATIONS

All payables, accrued liabilities and long-term obligations are reported on the government-wide financial statements. All payables, accrued liabilities, and long-term obligations payable from the proprietary fund are reported on the business-type financial statements. In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. Bonds are recognized as a liability on the fund financial statements when due.

P. NET POSITION

Net position represents the difference between assets and liabilities. Net position invested in capital assets represents the cost of fixed assets net of related debt and net of accumulated depreciation. Net position is reported as restricted when there are limitations imposed on its use either through the enabling legislation adopted by the Township or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The Township's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

Q. NET POSITION/FUND BALANCES

The government-wide and business-type activities financial statements utilize a net position presentation. Net position is categorized as invested in capital assets (net of related debt), restricted and unrestricted.

- o **Net Investment in Capital Assets** - This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance of this category.
- o **Restricted Net Position** - This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.
- o **Unrestricted Net Position** - This category presents net position of the Township not restricted for any project or other purpose.

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

- o **Nonspendable Fund Balance** includes fund balance amounts that cannot be spent either because they are not in spendable form or because of legal or contractual constraints.
- o **Restricted Fund Balance** includes fund balance amounts that can be spent only for specific purposes stipulated by external resource providers or through enabling legislation.
- o **Committed Fund Balance** includes fund balance amounts that are constrained for specific purposes that are internally imposed by the Township through formal action of the Board of Supervisors and do not lapse at year end. To be reported as committed, amounts cannot be used for any other purpose unless the Township takes the same highest level action to remove or change the constraint.
- o **Assigned Fund Balance** includes fund balance amounts that are intended to be used for specific purposes that are considered neither restricted nor committed, as expressed by the Board of Supervisors or by an official or body to which the Board of Supervisors delegates the authority.
- o **Unassigned Fund Balance** includes the residual classifications for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

The details of the fund balances are included in the Balance Sheet - Governmental Funds (page 5). Restricted funds are used first, as appropriate, followed by committed resources, and then assigned resources, to the extent that expenditure authority has been budgeted by the Board of Supervisors. The Township Board of Supervisors establishes (and modifies or rescinds) fund balance commitments by passage of a resolution. Assigned fund balance is intended to be used by the Township for specific purposes, but does not meet the criteria to be classified as restricted or committed.

R. OPERATING REVENUES AND EXPENSES

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Township, these revenues are charges for sewer service. Operating expenses are necessary costs incurred to provide the service that is the primary activity of the proprietary fund.

S. INTERFUND TRANSACTIONS

On fund financial statements, receivables and payables resulting from short-term Interfund loans or Interfund services provided and used are classified as "due to/from other funds". Interfund balances within governmental activities and within business-type activities are eliminated on the government-wide statement of net position. The only interfund balances which remain on the government-wide statement of net position are those between governmental and business-type activities. These amounts are reflected as "internal balances" in the financial statements.

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 restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as Interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in enterprise funds.

T. ESTIMATES

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

U. PROGRAM REVENUES

Program revenues are allocated to specific departments and consist of charges for services for solid waste collection and building permits, cable franchise fees, citation income, and grants and subsidies.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

3. INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

The balances of short-term Interfund receivables and payables at December 31, 2014 are as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund	\$	\$ 83,430
Special Revenues Fund		16,570
Sewer Fund	<u>100,000</u>	
Totals	<u>\$ 100,000</u>	<u>\$ 100,000</u>

Interfund transfers for the year ending December 31, 2014 are as follows:

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund	\$ 59,847	\$ 0
Capital Project Fund		18,556
Sewer Fund		<u>41,291</u>
Totals	<u>\$ 59,847</u>	<u>\$ 59,847</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2014, was as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital assets not being depreciated:				
Land	\$ 407,868	\$ 0	\$ 0	\$ 407,868
Construction in progress	<u>252,493</u>	<u>82,771</u>		<u>335,264</u>
Total capital assets not being depreciated	<u>660,361</u>	<u>82,771</u>	<u>0</u>	<u>743,132</u>
Capital assets being depreciated:				
Building	1,601,010	6,002	0	1,607,012
Highways & streets	3,013,728	232,779		3,246,507
Machinery & equipment	381,908	21,680	(837)	402,751
Storm sewers	1,028,056	130,782		1,158,838
Vehicles	<u>394,452</u>	<u>115,810</u>	<u>(70,000)</u>	<u>440,262</u>
Total capital assets being depreciated	<u>6,419,154</u>	<u>507,053</u>	<u>(70,837)</u>	<u>6,855,370</u>
Total capital assets	<u>7,079,515</u>	<u>589,824</u>	<u>(70,837)</u>	<u>7,598,502</u>
Less accumulated depreciation:				
Building	302,117	42,286	0	344,403
Highways & streets	1,254,791	180,777		1,435,568
Machinery & equipment	313,970	24,179	(837)	337,312
Storm sewers	159,218	20,997		180,215
Vehicles	<u>307,068</u>	<u>41,251</u>	<u>(70,000)</u>	<u>278,319</u>
Total accumulated depreciation	<u>\$ 2,337,164</u>	<u>\$ 309,490</u>	<u>\$ (70,837)</u>	<u>\$ 2,575,817</u>
Governmental Activities Capital Assets, Net	<u>\$ 4,742,351</u>	<u>\$ 280,334</u>	<u>\$ 0</u>	<u>\$ 5,022,685</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
BUSINESS-TYPE ACTIVITIES				
Capital assets not being depreciated:				
Land	10,000	0	0	10,000
Right-of-way easements	39,112			39,112
Construction in progress	<u>2,980</u>	<u>99,025</u>	<u>(8,091)</u>	<u>93,914</u>
Total capital assets not being depreciated	<u>52,092</u>	<u>99,025</u>	<u>(8,091)</u>	<u>143,026</u>
Capital assets being depreciated:				
Building	140,000	0	0	140,000
Machinery & equipment	110,863			110,863
Sewer collection system	<u>8,521,323</u>			<u>8,521,323</u>
Total capital assets being depreciated	<u>8,772,186</u>	<u>0</u>	<u>0</u>	<u>8,772,186</u>
Total capital assets	<u>8,824,278</u>	<u>99,025</u>	<u>(8,091)</u>	<u>8,915,212</u>
Less accumulated depreciation:				
Building	36,633	2,800	0	39,433
Machinery & equipment	47,617	13,279		60,896
Sewer collection system	<u>1,572,556</u>	<u>170,427</u>		<u>1,742,983</u>
Total accumulated depreciation	<u>1,656,806</u>	<u>186,506</u>	<u>0</u>	<u>1,843,312</u>
Business-Type Activities Capital Assets, Net	<u>7,167,472</u>	<u>(87,481)</u>	<u>(8,091)</u>	<u>7,071,900</u>

Depreciation expense was charged to the functions/programs of the Township as follows:

Governmental activities	
General government	\$ 40,586
Public safety	33,021
Public works-highways and streets	228,783
Culture and recreation	<u>7,100</u>
Total governmental activities	309,490
Business-type activities	<u>186,506</u>
Total depreciation	<u>\$ 495,996</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

5. OPERATING LEASES

The Township is the lessor of land under an operating lease expiring in 2014. This operating lease was renewed on July, 1, 2014 for an additional five-year period.

Minimum future rentals to be received on non-cancelable leases as of:

YEAR ENDING DECEMBER 31,	
2015	\$ 23,805
2016	23,805
2017	23,805
2018	23,805
2019	<u>11,902</u>
	<u>\$ 107,122</u>

Minimum future rentals do not include contingent rentals that may be received by the Township if the lessee subleases the property.

There were no contingent rentals received by the Township in 2014.

The lessee has the option to renew the lease for three additional five-year periods at the following annual rent:

Period 1	\$ 23,805 per year
Period 2	\$ 27,376 per year
Period 3	\$ 31,482 per year

6. DEPOSITS AND INVESTMENTS

DEPOSITS

Custodial credit risk – Custodial credit risk is the risk that in the event of a bank failure, the Township's deposits may not be returned to it. At year-end, the total carrying amount of the Township's checking, savings, and money market deposits was \$1,855,305 and the corresponding bank balance was \$2,027,242. Of the bank balance, \$250,000 was covered by federal depository insurance, and \$1,777,242 was collateralized through pools of securities held by the respective depository institutions. There is no custodial credit risk.

INVESTMENTS

Statutes authorize the Township to invest in U.S. Treasury bills, U.S. Government Agency bonds, time or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) or in certificates of deposit when they are secured by proper bond or collateral, repurchase agreements, State Treasurer's Investment pools, and mutual funds.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

As of December 31, 2014, the Township had the following investments:

<u>Fund</u>	<u>Investment</u>	<u>Maturities</u>	<u>Fair Value</u>
Governmental	Certificate of Deposit	August 17, 2015	<u>\$350,874</u>

Of the certificate of deposit, \$250,000 was covered by federal depository insurance and \$100,874 was collateralized through pools of securities held by the respective depository institutions. There is no custodial credit risk.

Interest Rate Risk - The Township has a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The Township has no interest rate risk.

Credit Risk - The Township has no investment policy that would limit its investment choices to certain credit ratings.

Concentration of Credit Risk - The Township places no limit on the amount that the Township may invest in any one issuer.

7. DEBT OBLIGATIONS

Following is a summary of changes in debt obligations for the year ended December 31, 2014:

(See next page)

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

<u>Description</u>	<u>Amount Outstanding 1/1/2014</u>	<u>Retired Current Year</u>	<u>Amount Outstanding 12/31/2014</u>
1998 Guaranteed Sewer Revenue Note. The original issue amount of \$975,000 had a fixed interest rate of 4.584%. Beginning September 2006, the note bears interest at a fixed rate of 4.25%.	\$ 510,000	\$ 30,000	\$ 480,000
1998 Guaranteed Sewer Revenue Note. The original issue amount of \$405,000 had a variable weekly rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 25% per annum. The average rate was 3.35%. Beginning September 2006, the note bears interest at a fixed rate of 4.045%.	254,000	15,000	239,000
2003 Guaranteed Sewer Revenue Notes Series A. The original issue amount of \$2,123,000 had a variable weekly rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 15% per annum. The average rate was 3.37%. Beginning September 2006, the note bears interest at a fixed rate of 3.979%.	764,000	181,000	583,000
2003 Guaranteed Sewer Revenue Notes Series B. The original issue amount of \$1,377,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Bond Market Association. This rate cannot exceed 15% per annum. The average rate was 3.37%. Beginning September 2006, the note bears interest at a fixed rate of 3.979%.	1,377,000	-	1,377,000
2009 Guaranteed Sewer Revenue Notes Series A-1. The original issue amount of \$8,000 had a variable weekly rate based on the Municipal Swap Index as set by the Securities Industry and Financial Market Associates. This rate cannot exceed 15% per annum. The average rate was .953%.	4,000	1,000	3,000
2009 Guaranteed Sewer Revenue Notes Series A-2. The original issue amount of \$542,000 had a variable weekly interest rate based on the Municipal Swap Index as set by the Securities Industry and Financial Market Association. This rate cannot exceed 15% per annum. The average rate was .953%.	<u>542,000</u>	<u>-</u>	<u>542,000</u>
Total Debt Obligations	<u>\$ 3,451,000</u>	<u>\$ 227,000</u>	<u>\$ 3,224,000</u>

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

The Township can prepay the Guaranteed Sewer Revenue Notes—the Series of 1998, and both Series A and B of 2003, and both Series A-1 and A-2 of 2009, subject to paying the costs associated with the liquidation of the notes.

The Guaranteed Sewer Revenue Notes—Series of 1998, both Series A and B of 2003, and both Series A-1 and A-2 of 2009 are secured by the revenue base of the sewer system and by the full faith, credit, and taxing powers of the Township.

Interest expense was \$130,972 for the year-ended December 31, 2014.

The amounts of future annual principal and interest payments on debt outstanding assuming a variable rate of 4% for the 2009 notes, as of December 31, 2014, for each of the next five years and in the aggregate are as follows:

YEAR ENDING DECEMBER 31,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 235,000	\$ 127,192	\$ 362,192
2016	244,000	117,483	361,483
2017	254,000	107,383	361,383
2018	263,000	96,899	359,899
2019	273,000	86,029	359,029
2020-2028	<u>1,955,000</u>	<u>297,376</u>	<u>2,252,376</u>
	<u>\$ 3,224,000</u>	<u>\$ 832,362</u>	<u>\$ 4,056,362</u>

Proceeds from tax-exempt bonds issued after September 1, 1986, are subject to the 1986 Tax Reform Act. The Township invests, records, and reports these proceeds in the manner set forth by the U.S. Treasury and Internal Revenue Service to maintain the tax-exempt status of the bonds at December 31, 2014. There are no arbitrage liabilities.

The Township is in compliance with provisions of all note agreements.

The Township issued the Guaranteed Sewer Revenue Notes, 1998 A and B Series, the Guaranteed Sewer Revenue Notes, 2003 A and B Series, and the Guaranteed Sewer Revenue Notes, 2009 Series to the Delaware Valley Regional Finance Authority ("DeVal") to evidence its obligations for loans from DeVal. Under the terms of the Loan Agreements, the Township pays interest on the loans sufficient to pay its allocable share of DeVal's bond debt service, interest rate swaps (including termination costs), and administrative costs.

DeVal has entered into interest rate swap transactions to hedge its exposure to changing market conditions, to minimize the costs to provide loans, and to minimize fixed and variable loan rates. All DeVal loans are initially variable rate, and all loans are allocated a notional amount, equal to the outstanding principal of the loans, of DeVal interest rate swaps under which DeVal pays a variable rate to its Counterparty. These are programmatic swap agreements that would only be terminated if the DeVal Loan Program were being collapsed. DeVal provides a fixed rate loan if requested by a borrower by entering into an offsetting swap transaction under which DeVal pays a fixed rate. This offsetting transaction is entirely allocable to the fixed rate borrower. The offsetting transaction would only be terminated if the fixed rate borrower requested the termination (to prepay its loan or to reset the interest rate), the fixed rate borrower defaulted on its payment obligations, or the DeVal Loan Program were collapsed.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

Interest Rate Swap – Series of 1998 Guaranteed Sewer Revenue Notes A

Objective of the interest rate swap - The Township issued the \$975,000 Series of 1998 Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on September 25, 2026. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 4.25% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$39,212 at December 31, 2014. The fixed rate swap allocable to the Township had a positive fair value of \$24,760 at December 31, 2014. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

Credit risk - As of December 31, 2014, the Township was not exposed to credit risk because the fixed rate swap had a positive fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2014.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

Interest Rate Swap – Series of 1998 Guaranteed Sewer Revenue Notes B

Objective of the interest rate swap - The Township issued the \$405,000 Series of 1998 Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on September 25, 2026. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 4.045% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$19,524 at December 31, 2014. The fixed rate swap allocable to the Township had a positive fair value of \$19,116 at December 31, 2014. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

Credit risk - As of December 31, 2014, the Township was not exposed to credit risk because the fixed rate swap had a positive fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2014.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

Interest Rate Swap - Series of 2003 Guaranteed Sewer Revenue Notes A and B

Objective of the interest rate swap - The Township issued the \$3,500,000 Series of 2003 Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were converted to a fixed rate in 2006.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on June 25, 2023. The allocable notional amount equals the Notes balance outstanding. Currently, under the Loan Agreement, the Township pays DelVal a fixed rate of 3.979% plus a spread of 40 basis points.

Fair Value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$160,116 at December 31, 2014. The fixed rate swap allocable to the Township had a positive fair value of \$107,570 at December 31, 2014. The fair value was derived from proprietary models based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

Credit risk - As of December 31, 2014, the Township was not exposed to credit risk because the fixed rate swap had a positive fair value. The Township is exposed to credit risk in the amount of the derivatives fair value if the DelVal Loan Program is collapsed, the Township elects to prepay the Notes or to reset the interest rate on the Notes, or the Township defaults on its payment obligations. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2014.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

Interest Rate Swap - Series of 2009 Guaranteed Sewer Revenue Notes

Objective of the interest rate swap - The Township issued the \$550,000 Series of 2009 Guaranteed Sewer Revenue Notes to DelVal to minimize its costs of issuance and to take advantage of the ability to set the Notes at a variable rate or a fixed rate. The Notes were issued at a variable rate.

Terms - The Township's obligations for the allocable notional amounts of the DelVal swap agreements are scheduled to terminate on June 25, 2023. The allocable notional amount equals the Notes balance outstanding. At December 31, 2014 the variable interest rate was 0.946%.

Fair value - The allocable portion of DelVal's variable rate swap had a positive fair value of \$44,522 at December 31, 2014. The fair value was derived from proprietary model based upon well recognized financial principals and reasonable estimates about relevant future market conditions.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

Credit risk - As of December 31, 2014, the Township had no credit risk because the variable rate swap had a positive fair value. DelVal was rated A2 by Moody's Investors Service and A+ Standard and Poor's as of December 31, 2014.

Basis risk - The Township does not have any basis risk under the allocable DelVal swap agreements.

8. JOINT SEWER AGREEMENTS

PENNSYLVANIA-AMERICAN WATER COMPANY (FORMERLY CITY OF COATESVILLE AUTHORITY)

Under an agreement dated July 7, 1997, the Pennsylvania-American Water Company (formerly City of Coatesville Authority) agreed to provide sewage conveyance and treatment capacity of 410,750 gallons per day to Sadsbury Township. The Pennsylvania-American Water Company constructed facilities needed for the additional sewage conveyance and financed this project by issuing bonds. This agreement expires thirty years from the effective date. Either party may terminate this agreement upon giving five-years written notice. The Township is responsible for the design, financing, and construction of the sewer lines and pumping stations located within the Township.

For this service, the Township is paying the Pennsylvania-American Water Company's standard, published rates for sewage conveyance on a monthly basis.

In addition, the Township has reimbursed the Pennsylvania-American Water Company its pro rata share of capacity fees and conveyance costs associated with the Township's connection to the system. The Township will also reimburse the Pennsylvania-American Water Company for the pro rata share of the Pennsylvania-American Water Company's bond interest directly attributable to the construction of facilities related to the additional system. These charges are being paid on a per connection basis. At December 31, 2014, prepaid expense was \$43,991 for conveyance costs and \$29,400 for capacity fees.

Under an agreement dated September 16, 2003, two developments located in West Cain Township agreed to connect to the Sadsbury Township system to have their sewage conveyed to the facility owned by the Pennsylvania-American Water Company. Pennsylvania-American Water Company has agreed to construct a force main to carry flows of 110,000 gallons per day from these two developments to the Township's sewage conveyance system. For this service, the two developments agree to pay to the Township connection fees of \$2,319 per equivalent dwelling unit of which the Township will reimburse \$1,178 per equivalent dwelling unit to Sadsbury Sewer Corporation, as discussed below. In addition, the two developments agreed to pay in advance \$26,000 as a sewage conveyance fee for the period beginning September 16, 2003, and ending December 31, 2006. Beginning January 1, 2007, the Township will charge for sewage conveyance on a quarterly basis on a formula contained in the agreement. Sewage fees were \$17,785 for the year ended December 31, 2014. The two developments and Pennsylvania-American Water Company agreed to reimburse the Township for all expenses incurred relating to this agreement.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

On August 3, 2013, the Township entered into a second agreement with a third development located in West Cain Township that agreed to connect to the Sadsbury Township system to have their sewage conveyed to the facility owned by the Pennsylvania-American Water Company. For this service, the third development agrees to pay to the Township the prevailing connection fees at the time of connection per equivalent dwelling unit. The current connection fee is \$2,938 per equivalent dwelling. In addition, the Township will charge for sewage conveyance on a quarterly basis based on a formula contained in the agreement. Also, Pennsylvania-American Water Company agreed to a proportionate share of future capital costs of the commonly used wastewater facilities and the developer agreed to pay the total capital costs for the upgrades and/or expansion of the pump station as necessary to correct any overload conditions caused by treatment of sewage from this development. Finally, the third development and Pennsylvania-American Water Company agreed to reimburse the Township for all expenses incurred relating to this agreement.

SADSBURY SEWER CORPORATION

Under an agreement dated July 7, 1997, the Sadsbury Sewer Corporation (SSC), a private third-party, constructed the sewage facilities needed to connect the Sadsbury Township system to the Pennsylvania-American Water Company (the interconnector) and a portion of the conveyance system in the SSC development. The Township is obligated to construct all other conveyance systems to be located in the Township. For building the interconnector, Sadsbury Sewer Corporation is entitled to 270,000 gallons per day of the Township's 410,750 gallons per day to be provided by the Pennsylvania-American Water Company. In addition, the Township has agreed to reimburse the Sadsbury Sewer Corporation for any connection to the SSC system by a property owner within the Township (but not in the SSC development) during the ten-year period commencing on the date of dedication of the SSC facilities, subject to extensions agreed upon by both parties. This rebate will be an amount equal to the collection component of the tapping fee (subject to a five-percent administrative fee).

During the same ten-year period, SSC shall also be entitled to reimbursement of a pro rata share of its capital costs incurred in the construction of its facilities when any connection to the system is made from outside the Township.

9. COMMITMENTS AND CONTINGENCIES

Legal Proceedings

The Township was named, along with other municipalities (Municipal Group) and industrial companies (Industrial Group), as a potentially responsible party by the United States Environmental Protection Agency (EPA) for serious environmental contamination to a landfill operation previously used to dispose of trash under a contract with the Township. EPA has given indications of preliminary approval of an alternative cap remedy proposed by the Industrial Group that would cost several million dollars. In negotiation, EPA is now giving indications that they would accept a proposal from the Municipal Group in which this group agrees to assume discrete tasks in effectuating the cleanup, for example the cost of inspection and maintenance of the remediation area for the next thirty years. The total cost to the Municipal Group is estimated to be approximately \$78,000 annually for years one through five and \$58,500 annually for years six through thirty. The Township will be responsible for a fraction of these total amounts depending on the final number of contributing municipalities. In any event,

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

both EPA and the Municipal Group are concerned that the Industrial Group might challenge the Municipal Group settlement based on the theory that the proposed contribution by the Municipal Group is disproportionately small compared to their contribution. At this time, the settlement discussions with both EPA and the Industrial Group continue. The potential liability of the Township could substantially exceed its share of the cost for inspection and maintenance if the Industrial Group were to pursue contribution claims against the Municipal Group or the Municipal Group settlement is not accepted by EPA. The potential liability to the Township cannot be reasonably estimated at this time.

SELF-INSURANCE

The Township is a member of the Pennsylvania Intergovernmental Risk Management Association (PIRMA), a public entity self-insurance pool. PIRMA is comprised of various townships, boroughs, cities, counties, and authorities in the Commonwealth of Pennsylvania. The Township pays an annual premium to PIRMA for its general liability, automobile, police professional liability, and public officials' errors and omissions insurance coverages. The agreement for formation of PIRMA provides that PIRMA will be self-sustaining through member premiums and will return the first \$250,000 of loss, will reinsure through the American Public Entity Excess Pool losses in an amount not to exceed \$1.75 million per claim and \$5 million in the aggregate per year, and will purchase \$5,000,000 annual aggregate excess coverage through a commercial reinsurance company.

If the Township were to withdraw from PIRMA, it would receive its vested interest in the cumulative reserve fund and become responsible for the Township's claims. At December 31, 2014, the vested interest is \$43,243.

UNION CONTRACTS

The police union contract was negotiated for a two-year term beginning January 1, 2014 through December 31, 2015 and covers two full-time employees and several part-time employees.

The highway department union contract was negotiated for a three year, two and one-half months term beginning October 19, 2012 through December 31, 2015 and covers two full-time employees.

SADSBURY TOWNSHIP
Notes to Financial Statements
December 31, 2014
(Continued)

10. SUBSEQUENT EVENTS

In accordance with ASC 855, the Township has evaluated all events subsequent to the financial statement date of December 31, 2014, through October 6, 2015, which is the date these financial statements were available to be issued, and has determined that there are no subsequent events that require recognition or disclosure.

11. CURRENT YEAR REAL ESTATE TAXES

Assessed valuation, adjusted by authorized revisions	\$ 207,789,186
Approved tax rate in mills	<u>0.00105</u>
Gross levy	218,179
Plus penalties applied	<u>774</u>
	218,953
Deductions: Discount	(3,837)
Abatements	(3,474)
Taxes liened with county	<u>(5,189)</u>
Net current year real estate taxes collected	<u>\$ 206,453</u>

12. RETIREMENT PLAN

The Township established a defined contribution plan (SIMPLE IRA) effective February, 2006. The plan is available to all eligible employees. For purposes of Township matching and other discretionary contributions, all employees are eligible who are reasonably expected to receive \$5,000 in compensation in the calendar year and who have received at least \$5,000 in compensation during any two calendar years preceding the calendar year. The Township's contribution consists of a matching contribution equal to 3% of each employee's SIMPLE IRA elective deferral to the plan.

Retirement plan expense for the year ended December 31, 2014 was \$6,542.

REQUIRED SUPPLEMENTAL INFORMATION

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—General Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance from Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes - real estate	\$ 203,000	\$ 203,000	\$ 211,909	\$ 8,909
Taxes levied under Act 511	746,500	746,500	968,400	221,900
Licenses and permits	69,700	69,700	75,328	5,628
Fines and forfeits	32,100	32,100	21,908	(10,192)
Interest income	1,500	1,500	832	(668)
Rents	20,700	20,700	22,252	1,552
Intergovernmental revenues	184,600	184,600	28,647	(155,953)
Charges for services	405,600	405,600	413,974	8,374
Contributions from private sectors	55,780	55,780	10,480	(45,300)
Miscellaneous revenues	20,700	20,700	24,260	3,560
Total revenues	1,740,180	1,740,180	1,777,990	37,810
EXPENDITURES				
General government	706,250	706,250	548,915	157,335
Public safety	593,950	593,950	501,927	92,023
Solid waste collection	244,600	244,600	242,062	2,538
Highways and streets	159,212	154,212	148,895	5,317
Culture and recreation	30,000	30,000	14,321	15,679
Special project	159,000	159,000	19,316	139,684
Miscellaneous (payroll taxes and employee benefits)	117,700	117,700	117,680	20
Total expenditures	2,010,712	2,005,712	1,593,116	412,596
Excess (deficiency) of revenues over expenditures	(270,532)	(265,532)	184,874	450,406
Other financing sources (uses) interfund transfers	133,300	133,300	63,320	69,980
Net change in fund balances	(137,232)	(132,232)	248,194	380,426
Fund balance - January 1, 2014	204,000	204,000	656,728	452,728
Fund balance - December 31, 2014	\$ 66,768	\$ 71,768	\$ 904,922	\$ 833,154

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Capital Projects Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance from Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest income	\$ 2,400	\$ 2,450	\$ 2,499	\$ 49
EXPENDITURES				
General government	0	0	0	0
Excess (deficiency) of revenues over expenditures	2,450	2,450	2,499	49
Other financing sources (uses) Interfund transfers	(90,000)	(90,000)	(18,556)	71,444
Net change in fund balances	(87,550)	(87,550)	(16,057)	71,493
Fund balance - January 1, 2014	670,700	670,700	705,134	34,434
Fund balance - December 31, 2014	\$ 583,150	\$ 583,150	\$ 689,077	\$ 105,927

SADSBURY TOWNSHIP
Statement of Revenues, Expenditures, and Changes in Fund Balances—
Budget and Actual—Act 209 Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance from Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest income	\$ 700	\$ 700	\$ 578	\$ (122)
Charges for services	<u>0</u>	<u>0</u>	<u>2,130</u>	<u>2,130</u>
Total revenues	<u>700</u>	<u>700</u>	<u>2,708</u>	<u>2,008</u>
EXPENDITURES				
Public works – highways and streets	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	<u>700</u>	<u>700</u>	<u>2,708</u>	<u>2,008</u>
Fund balance - January 1, 2014	<u>288,400</u>	<u>288,400</u>	<u>299,185</u>	<u>10,785</u>
Fund balance - December 31, 2014	<u>\$ 289,100</u>	<u>\$ 289,100</u>	<u>\$ 301,893</u>	<u>\$ 12,793</u>

SUPPLEMENTAL INFORMATION

SADSBURY TOWNSHIP
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual - Special Revenue Fund
For the Year Ended December 31, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance from Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES				
Interest income	\$ 200	\$ 200	\$ 305	\$ 105
Intergovernmental revenues	<u>87,500</u>	<u>87,500</u>	<u>97,558</u>	<u>10,058</u>
Total revenues	<u>87,700</u>	<u>87,700</u>	<u>97,863</u>	<u>10,163</u>
Expenditures				
Public works - highways and streets	<u>133,800</u>	<u>138,800</u>	<u>138,531</u>	<u>269</u>
Total expenditures	<u>133,800</u>	<u>138,800</u>	<u>138,531</u>	<u>269</u>
Net change in fund balances	<u>(46,100)</u>	<u>(51,100)</u>	<u>(40,668)</u>	<u>10,432</u>
Fund balance - January 1, 2014	<u>164,200</u>	<u>164,200</u>	<u>164,366</u>	<u>166</u>
Fund balance - December 31, 2014	<u>\$ 118,100</u>	<u>\$ 113,100</u>	<u>\$ 123,698</u>	<u>\$ 10,598</u>

CHAPTER 94
MUNICIPAL WASTELOAD MANAGEMENT
2015 ANNUAL REPORT
SADSBURY TOWNSHIP, CHESTER COUNTY, PA
FOR THE
PENNSYLVANIA AMERICAN WATER COMPANY
COATESVILLE SEWERAGE SYSTEM

FEBRUARY 2016

Prepared By:

Herbert E. MacCombie, Jr., P.E.
Consulting Engineers and Surveyors, Inc.
P.O. Box 118
Broomall, PA 19008



CHAPTER 94 MUNICIPAL WASTELOAD MANAGEMENT ANNUAL REPORT

For Calendar Year: 2015

- Permittee is owner and/or operator of a POTW or other sewage treatment facility
 Permittee is owner and/or operator of a collection system tributary to a POTW not owned/operated by permittee

GENERAL INFORMATION			
Permittee Name:	Township of Sadsbury	Permit No.:	N/A
Mailing Address:	2920 Lincoln Highway	Effective Date:	N/A
City, State, Zip:	Sadsburyville, PA 19369	Expiration Date:	N/A
Contact Person:	Linda Shank	Renewal Due Date:	N/A
Title:	Township Secretary	Municipality:	Township of Sadsbury
Phone:	610-857-9503	County:	Chester
Email:	sadsburytownship@comcast.net	Consultant Name:	Herbert E. MacCombie, Jr, PE, Consulting Engineers & Surveyors, Inc.
CHAPTER 94 REPORT COMPONENTS			
<p>1. Attach to this report a line graph depicting the monthly average flows (expressed in MGD) for each month for the past 5 years and projecting the flows for the next 5 years. The graph must also include a line depicting the hydraulic design capacity per the WQM permit. (25 Pa. Code § 94.12(a)(1))</p> <p>Check the appropriate boxes:</p> <p><input type="checkbox"/> Line graph for flows attached (Attachment)</p> <p><input type="checkbox"/> DEP Chapter 94 Spreadsheet used (Attachment)</p> <p><input checked="" type="checkbox"/> Section 1 is not applicable (report is for a collection system).</p>			
<p>2. Attach to this report a line graph depicting the monthly average organic loads (express as lbs BOD5/day) for each month for the past 5 years and projecting the organic loads for the next 5 years. The graph must also include a line depicting the organic design capacity of the treatment plant per the WQM permit. (25 Pa. Code § 94.12(a)(2))</p> <p>Check the appropriate boxes:</p> <p><input type="checkbox"/> Line graph for organic loads attached (Attachment)</p> <p><input type="checkbox"/> DEP Chapter 94 Spreadsheet used (Attachment)</p> <p><input checked="" type="checkbox"/> Section 2 is not applicable (report is for a collection system).</p>			

3. If the DEP Chapter 94 Spreadsheet was not used to determine projections, discuss the basis for the hydraulic and organic projections. In all cases, include a description of the time needed to expand the plant to meet the load projections, if necessary, and data used to support the projections should be included in an appendix to this report. (25 Pa. Code § 94.12(a)(3))

Hydraulic loading to Stottsville Pump Station included in Attachment 1.

4. Attach a map showing all sewer extensions constructed within the past calendar year, sewer extensions approved or exempted in the past year in accordance with Act 537 and Chapter 71, but not yet constructed, and all known proposed projects which require public sewers but are in the preliminary planning stages. The map must be accompanied by a list summarizing each extension or project and the population to be served by the extension or project. If a sewer extension approval or proposed project includes schedules describing how the project will be completed over time, the listing should include that information and the effect this build-out-rate will have on populations served. (25 Pa. Code § 94.12(a)(4))

Check the appropriate boxes:

- Map showing sewer extensions constructed, approved/exempted but not yet constructed, and proposed projects attached (**Attachment 1**)
- List summarizing each extension or project attached (**Attachment**)
- Schedules describing how each project will be completed over time and effects attached (**Attachment**)

Comments:

5. Discuss the permittee's program for sewer system monitoring, maintenance, repair and rehabilitation, including routine and special activities, personnel and equipment used, sampling frequency, quality assurance, data analyses, infiltration/inflow monitoring, and, where applicable, maintenance and control of combined sewer regulators during the past year. Attach a separate sheet if necessary. (25 Pa. Code § 94.12(a)(5))

Sewer System Flow Monitoring:

Pennsylvania American Water Company (PAWC) was under contract with Sadsbury Township to monitor the Pump Station and Meters on a regular basis throughout 2015. The Township Engineer monitors flows on a regular basis. Currently, flow meter readings are obtained from a Mag Meter located along the force main discharge from the pumps at the Pump Station (effluent flow), as well as the newly installed Influent meter. It is required by Chapter 94 to report on influent flow to evaluate Pump Station hydraulic loading and for determining peaking factors for projected flows. The influent meter began recording flow in May of 2015. PAWC records flow data while performing regular station maintenance. There is the ability to record and monitor flow remotely. However, telecommunications have not been completed to allow this to occur in 2015. It is anticipated to be functional in 2016. Influent meter flows were compared to Mag Meter flows in this report. Assumptions were made for projected flows. Using the discharge flow readings would yield inaccurately high peaking factors and falsely indicate hydraulic overloading of the pump station, which is a fairly new station. As part of the construction contract for the influent meter, the Township made improvements to reduce I&I. The Township is in the process of evaluating possible Stottsville Pump Station upgrades to meet future demands while at the same time identifying sources of I&I.

Sewer System Maintenance:

For 2015 Sadsbury Township contracted with PAWC for Pump Station maintenance. The Township will contract out with local contractors for major repairs.

Sewer System I&I Program:

The Township and PAWC reviews flows on a regular basis in order to keep a watchful eye on potential I&I. The Township Road Crew is available on a continual basis for routine repairs. Major repairs will be performed by local contractors as the need arises.

Currently, the Lincoln Crest Mobile Home Park has been identified as a source of inflow as well as several manholes along Route 372 due to the relocation of a storm sewer line by PennDOT. Another source of inflow is from the manholes adjacent to Bucks Run along Greenbelt Drive. The Township is monitoring the flows from the Lincoln Crest Mobile Home Park on a regular basis and is working with the owner of the mobile home park to identify and remedy an apparent inflow issue. Flows from the mobile home park continue to spike during rainfall events greater than one (1) inch. Lincoln Crest has received Conditional Final Land Development approval from the Township to expand the park with additional 50 units. The park currently has 125 existing connections. Improvements associated with the expansion should curtail inflow issues. The timing of the mobile home expansion is uncertain at this juncture due to litigation. In addition, the Township is in the process of investigating another possible source of additional inflow that may be attributed to users within the Bellaire Business Park. The Township is in the process of monitoring their sewage flow and water usage to determine if there is an inflow issue.

The Township is making an effort to obtain portable flow meters to isolate and study areas of the Township Sewer System to determine potential sources of I&I. There were no reported Sanitary Sewer Overflows (SSO) during 2015.

6. Discuss the condition of the sewer system including portions of the system where conveyance capacity is being exceeded or will be exceeded in the next 5 years and portions where rehabilitation or cleaning is needed or is underway to maintain the integrity of the system and prevent or eliminate bypassing, CSOs, SSOs, excessive infiltration and other system problems. Attach a separate sheet if necessary. (25 Pa. Code § 94.12(a)(6))

Check the appropriate boxes:

- System experienced capacity-related bypassing, SSOs or surcharging during the report year. On a separate sheet, list the date, location, and reason for each bypass, SSO or surcharge event.
- System did not experience capacity-related bypassing, SSOs or surcharging during the report year.

Comments:

The Sanitary Sewer System is in Good Working Condition and no exceedances are anticipated in the next five years.

The Township is in the process of evaluating the possible need to upgrade the Stottsville Pump Station in order to provide for a capacity increase for flows from developments within West Caln Township.

7. Attach a discussion on the condition of sewage pumping (pump) stations. Include a comparison of the maximum pumping rate with present maximum flows and the projected 2-year maximum flows for each station. (25 Pa. Code § 94.12(a)(7))

Check the appropriate boxes:

- The collection system does not contain pump stations
- The collection system does contain pump stations (Number – 1)
- Discussion of condition of each pump station attached (**Attachment 1**)

8. If the sewage collection system receives industrial wastes (i.e., non-sanitary wastes), attach a report with the information listed below. (25 Pa. Code § 94.12(a)(8))

- a. A copy of any ordinance or regulation governing industrial waste discharges to the sewer system or a copy of amendments adopted since the initial submission of the ordinance or regulation under Chapter 94, if it has not previously been submitted.
- b. A discussion of the permittee's or municipality's program for surveillance and monitoring of industrial waste discharges into the sewer system during the past year.
- c. A discussion of specific problems in the sewer system or at the plant, known or suspected to be caused by industrial waste discharges and a summary of the steps being taken to alleviate or eliminate the problems. The discussion shall include a list of industries known to be discharging wastes which create problems in the plant or in the sewer system and action taken to eliminate the problem or prevent its recurrence. The report may describe pollution prevention techniques in the summary of steps taken to alleviate current problems caused by industrial waste dischargers and in actions taken to eliminate or prevent potential or recurring problems caused by industrial waste dischargers.

Check the appropriate boxes:

- Industrial waste report as described in 8 a., b. and c. attached (**Attachment**)
- Industrial pretreatment report as required in an NPDES permit attached (**Attachment**)

9. Existing or Projected Overload.

Check the appropriate boxes:

- This report demonstrates an existing hydraulic overload condition.
- This report demonstrates a projected hydraulic overload condition.
- This report demonstrates an existing organic overload condition.
- This report demonstrates a projected organic overload condition.

If one or more boxes above have been checked, attach a Corrective Action Plan (CAP) to reduce or eliminate present or projected overloaded conditions under §§ 94.21 and/or 94.22 (relating to existing overload and projected overload). (25 Pa. Code § 94.12(a)(9))

- Corrective Action Plan attached (**Attachment**)

10. Where required by the NPDES permit, attach a Sewage Sludge Management inventory that demonstrates a mass balance of solids coming in and leaving the facility over the previous calendar year.

- Sewage Sludge Management Inventory attached (**Attachment**)

11. For facilities with CSOs and where required by the NPDES permit, attach an Annual CSO Report (including satellite combined sewer systems).

- Annual CSO Report attached (**Attachment**)

12. For POTWs, attach a calibration report documenting that flow measuring, indicating and recording equipment has been calibrated annually. (25 Pa. Code § 94.13(b))

- Flow calibration report attached (**Attachment**)

RESPONSIBLE OFFICIAL CERTIFICATION

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. Based on my inquiry of the person or persons who manage the system or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowledge of violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).

Linda Shank, Township Secretary

Name of Responsible Official

Signature

610-857-9503

Telephone No.

Date

PREPARER CERTIFICATION

I certify under penalty of law that this document and all attachments were prepared by me or otherwise under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gathered and evaluated the information submitted. The information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and Imprisonment for knowledge of violations. See 18 Pa. C.S. § 4904 (relating to unsworn falsification).

James W. MacCombie, P.E., P.L.S.

Name of Preparer

Signature

610-356-9550

Telephone No.

Date

PENNSYLVANIA-AMERICAN WATER COMPANY
COATESVILLE DISTRICT
2015 WASTELOAD MANAGEMENT REPORT SURVEY

Municipality: **SADSBURY TOWNSHIP**

Information Furnished By:

Date: February 25, 2016

Municipality / Engineering Company: **Herbert E. MacCombie, Jr. P.E.
Consulting Engineers and Surveyors, Inc.**

Name: **James W. MacCombie, P.E., P.L.S.**

Address: **P.O. Box 118
Broomall, PA 19008**

Phone: **610-356-9550** Fax: **610-356-5032**

E-Mail Address: **hem.engineers@verizon.net**

1. Total Present Number of EDU's connected to PAWC system:

Residential	1,019
Commercial	92
Industrial	0

2. Total EDU's connected to PAWC system during 2015

Residential	11
Commercial	3
Industrial	0

3. Projections for future additional EDU's to be connected to PAWC system. These projections should reflect what is actually anticipated to be constructed and placed in service:

Year	Residential	Commercial	Industrial	Total EDU's
2015	19	0	0	19
2016	52	36	0	88
2017	56	70	0	126
2018	66	54	0	120
2019	48	33	0	81
Beyond 2019	167	26	5	198
Total	1,427	311	5	1,743

4. Sewer extensions constructed during 2015 that contributed flows to PAWC system:

Project / Development Name	Length & Diameter of Sewer Completed	Length and Diameter of Sewer Remaining	Total EDU's Completed	Total EDU's Remaining

5. Proposed Projects which shall require sewer extensions that will contribute flows to PAWC system but are not yet constructed.

Project / Development Name	Length & Diameter of Sewer Proposed	Total EDU's Proposed	Start of Construction (Year)
Sadsbury Commons	Combination Gravity & Forcemain	234	2017
Lafayette Square	Gravity	85	2016

6. Please provide discussion on the following:

a.) Sewer System Flow Monitoring:

Pennsylvania American Water Company (PAWC) was under contract with Sadsbury Township to monitor the Pump Station and Meters on a regular basis throughout 2015. The Township Engineer monitors flows on a regular basis. Currently, flow meter readings are obtained from a Mag Meter located along the force main discharge from the pumps at the Pump Station (effluent flow), as well as the newly installed influent meter. It is required by Chapter 94 to report on influent flow to evaluate Pump Station hydraulic loading and for determining peaking factors for projected flows. The influent meter began recording flow in May of 2015. PAWC records flow data while performing regular station maintenance. There is the ability to record and monitor flow remotely. However, telecommunications have not been completed to allow this to occur in 2015. It is anticipated to be functional in 2016. Influent meter flows were compared to Mag Meter flows in this report. Assumptions were made for projected flows. Using the discharge flow readings would yield inaccurately high peaking factors and falsely indicate hydraulic overloading of the pump station, which is a fairly new station. As part of the construction contract for the influent meter, the Township made improvements to reduce I&I. The Township is in the process of evaluating possible Stottsville Pump Station upgrades to meet future demands while at the same time identifying sources of I&I.

b.) Sewer System Maintenance:

For 2015 Sadsbury Township contracted with PAWC for Pump Station maintenance. The Township will contract out with local contractors for major repairs.

c.) Sewer System I&I Program:

The Township and PAWC reviews flows on a regular basis in order to keep a watchful eye on potential I&I. The Township Road Crew is available on a continual basis for routine repairs. Major repairs will be performed by local contractors as the need arises.

Currently, the Lincoln Crest Mobile Home Park has been identified as a source of inflow as well as several manholes along Route 372 due to the relocation of a storm sewer line by PennDOT. Another suspected sourced of inflow is from the manholes adjacent to Buck Run along Greenbelt Drive. The Township is monitoring the flows from the Lincoln Crest Mobile Home Park on a regular basis and is working with the owner of the mobile home park to identify and remedy an apparent inflow issue. Flows from the mobile home park continue to spike during rainfall events greater than one (1) inch. Lincoln Crest has received Conditional Final Land Development approval from the Township to expand the park with additional 50 units. The park currently has 125 existing connections. Improvements associated with the expansion should curtail inflow issues. The timing of the mobile home expansion is uncertain at this juncture due to litigation. In Addition, the Township is in the process of investigating another possible source of additional inflow that may be attributed to users within the Bellaire Business Park. The Township is in the process of monitoring their sewage flow and water usage to determine if there is an inflow issue.

The Township is making an effort to obtain portable flow meters to isolate and study areas of the Township Sewer System to determine potential sources of I&I. There were no reported Sanitary Sewer Overflows (SSO) during 2015.

7. Please provide discussion of the condition of your sewer system:

a.) Portions where conveyance capacity is being exceeded or will be exceeded in the next 5 years:

The Sanitary Sewer System is in Good Working Condition and no exceedances are anticipated in the next five years.

b.) Proposed projects to increase conveyance capacity, i.e. repair, rehabilitation, new construction:

As stated in 6(a), the Township is in the process of evaluating the possible need to upgrade the Stottsville Pump Station in order to provide for a capacity increase for flows from developments within West Caln Township.

8. Please provide data and discussion of your sewer flow:

Metering Point or Pump Station Name	Agreement or Rated Capacity ¹ (gpm)	2015 Average Daily Flow (gpm)*	2016 Projected Average Daily Flow (gpm)*	2020 Projected Average Daily Flow (gpm)*
Stottsville Pump Station	1,008,000 gpd (700 gpm)	174,801 gpd (121 gpm)	179,452 gpd (125 gpm)	230,126 gpd (160 gpm)

* Based on Average Annual Flow

1. Excluding Capacity of Backup Pump = Maximum Pump Rate

a.) Other discussion or information:

The existing Stottsville Pump Station has Two (2) alternating pumps with a rated capacity of 700 gpm each. The pump station is in good condition and is more than capable of handling the projected 5-year flow of 160 gpm. Comparison of rainfall events greater than one (1) inch and flow at the pump station seem to indicate a direct correlation at times, yet at other times the station appears to be unaffected by significant rainfall events.

The Township anticipates completing their "Act 537" update in Spring 2016. The Western Sewer District Component 3m Planning Module (DEP Code No. 1-15947-121-3m) is anticipated to be approved in Spring 2016 as well.

THIS SECTION IS NOT APPLICABLE TO SADBURY TOWNSHIP

9. Please provide a discussion of the industrial waste discharged into your system:

a.) Date of adoption of the ordinance or regulation governing industrial waste discharges into your system:

b.) Discussion of program for the surveillance and monitoring of the industrial waste discharges into your system:

c.) Discussion of specific problems in your sewer system, known or suspected to be caused by industrial waste discharges within the past 5 years:

Sadsbury Township 2015	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL	GPD/365
Pump Station	5,744,512	5,258,415	7,825,701	5,708,818	4,920,360	4,538,320	5,392,853	4,896,261	4,384,846	5,044,789	4,827,395	5,460,583	63,802,443	174,801
Sadsbury Crossing/Valley Rd.	185,900	122,700	140,700	143,600	159,300	131,100	137,100	146,900	134,600	145,800	139,600	138,200	1,725,500	4,727
Sandy Hill	(1,052,803)	(823,650)	(1,341,110)	(1,007,892)	(943,568)	(823,926)	(963,159)	(798,002)	(740,405)	(863,365)	(790,550)	(1,001,962)	(11,340,192)	
Total	4,877,609	4,457,465	6,425,291	4,844,526	4,136,082	3,745,494	4,576,794	4,245,159	3,778,841	4,327,224	4,176,445	4,596,821	54,187,751	
GPD	157,942	159,195	207,287	161,484	133,422	124,850	147,639	136,941	125,961	139,568	139,215	148,285		148,460
Pump Station GPD	185,307	187,801	245,990	190,287	158,721	151,277	173,963	157,944	146,155	162,735	160,813	176,148		

Stottsville Pump Station

	Volume (Gallons)	ADF (GPD)
Jan-15	5,744,512	185,307
Feb-15	5,258,415	187,801
Mar-15	7,625,701	245,990
Apr-15	5,708,618	190,287
May-15	4,920,350	158,721
Jun-15	4,538,320	151,277
Jul-15	5,392,853	173,963
Aug-15	4,896,261	157,944
Sep-15	4,384,646	146,155
Oct-15	5,044,789	162,735
Nov-15	4,827,395	160,913
Dec-15	5,460,583	176,148
TOTAL	63,802,443	174,801 GPD
		121.4 GPM

174,801	GPD - Annual Average Daily Flow (ADF)
7,283	GPH - Annual Average Hourly Flow (AHF)
121	GPM - Annual Average Flow per Minute (AFM)

468,922	GPD - Maximum Daily Flow (MDF) March 14, 2015
36,319	GPH - Peak Hourly Flow (PHF) June 27, 2015 between 8:45 PM and 9:45 PM
610	GPM - Peak Instantaneous Flow (PIF) June 27, 2015 @ 9:00 PM

2.68	Current MDF Peaking Factor = (MDF/ADF)
4.99	Current PHF Peaking Factor = (PHF/AHF)
5.03	Current Instantaneous Flow Peaking Factor = (PIF/AFM)

Sadsbury Township 2015 Chapter 94 Annual Report
 Projection of EDU Connections and Flows (gpd)

Project Name	Proposed Use	Location	Plan Status	Current EDUs	Remaining EDUs	TOTAL EDUs	Prior to 2015	2015	2016	2017	2018	2019	2020
Constable LD	4 SFDUs on lg. Lots - ON LOT Sewage Disposal	Limestone Road	Approved Mar. 2009	N.A.	N.A.	N.A.							
Sadsburyville Fire Company	Fire Station Expansion	Old Wilmington Rd	ON HOLD - MD EDUs	N.A.	N.A.	N.A.							
Chester County Airport		Rt 30 & Washington Ln	Pending Approval										
Art Herling	2 Existing Residential EDUs, 1 Proposed	Maple Avenue	Planning Module Approved - 2 Existing Connected 27 W. Maple Ave Connected 11/17/14	3	0	3	3						
Valley View Business Center Lots 2 & 3 (National Guard)	National Guard Armory	Wavesly Blvd. & Washington Ln.	Connected & Occupied	3	0	3	3						
Vietri (Lot 2 Independence Way)		107 Independence Way	Connected & Occupied 2015	3	0	3	0	3					
Witmer Fire Store (Lot 5 Independence Way)	30,000 s.f. Building Expansion	Independence Way	Approved Feb. 2009 - BUILT										
York Equity (Lot 6 Independence Way)	Office Building	Morris Farm/ Independence Way	Vacant - ON HOLD										
Lafayette Square - Phase 1		Old Wilmington Rd North of Rt 30	Approved Oct 2010 - Occupied 10/2010 2012 (Remaining 10 Bldgs 2015)	40	0	40	40						
Lafayette Square - Phase 2	7 Bldgs (65 Units) of Total 13 Bldgs (125 Units)	Old Wilmington Rd North of Rt 30	Approved Oct 2010 - Not Started	0	65	65	0			25	40		
Lafayette Square - Phase 3	2 Bldgs (20 Units) of Total 13 Bldgs (125 Units)	Old Wilmington Rd North of Rt 30	Approved Oct 2010 - Not Started	0	20	20	0					20	
Lincoln Crest Mobile Home Park*	50 Unit Expansion of 125 Existing Unit Park	Rt 30 & Sharon Ln	Conditional Final Approval - Awaiting Posting of Escrow*	0	50	50	0						
Sadsbury Park - Phase 2A		Old Wilmington Rd south of Rt 30	Not submitted	50	19	69	43	7	9	10			
Sadsbury Park - Phase 4C		Old Wilmington Rd south of Rt 30	Not submitted	31	17	48	31		6	6	5		
Sadsbury Park - Phase 1	41 EDUs (All SFD)	Old Wilmington Rd south of Rt 30	Not submitted	0	41	41	0					41	
Sadsbury Park - Phase 2B	132 EDUs (38 SFD, 88 SFA+ 6 SFA Accounted for in Ph 4C)	Old Wilmington Rd south of Rt 30	Not submitted	0	126	126	0						44
Sadsbury Park - Phase 3A	42 EDUs (All SFD)	Old Wilmington Rd south of Rt 30	Not submitted	0	42	42	0						
Sadsbury Park - Phase 3B	46 EDUs (14 SFD, 32 SFA)	Old Wilmington Rd south of Rt 30	Not submitted	0	46	46	0						
Sadsbury Park - Phase 4A	57 EDUs (All SFD)	Old Wilmington Rd south of Rt 30	Not submitted	0	57	57	0						
Sadsbury Park - Phase 4B	12 EDUs (All SFD)	Old Wilmington Rd south of Rt 30	Not submitted	0	12	12	0						
Sadsbury Township - Phase 1 Sewers	Existing Residence	28 Chestnut Street	Connected	1	0	1	1						
Sadsbury Township - Phase 1 Sewers	Existing Residence	32 Maple Street	Connected	1	0	1	0	1					
Sadsbury Township - Phase 3A Sewers	House and Apartment (2 EDUs)	31 Morris Lane	Connected	2	0	2	2						
Sadsbury Township - Phase 3A Sewers	Existing Residence	2907 Lincoln Highway	Connected	1	0	1	1						
Sadsbury Township - Phase 3A Sewers	Existing Residence	2907 Lincoln Highway	Connected	1	0	1	0	1					
Sadsbury Township - Phase 3A Sewers	Existing Residence	2907 Lincoln Highway	Connected	1	0	1	0	1					
Sadsbury Township - Phase 4 Sewers	Existing Residential EDUs	Valley Road	Phase 4 Sewer Construction Complete - Not all EDUs connected	13	67	80	13		4	4	4	4	4
Sadsbury Township Misc	Existing Residence	Renovated Farmhouse at Sads Park Development	Completed & Connected	1	0	1	1						
Sadsbury Township Misc	Existing Residence	2931 Lincoln Highway	Connected	1	0	1	1						
Sadsbury Township Misc	Existing Residence	413 Old Wilmington Rd	Connected 2015	1	0	1	0	1					
Sadsbury Township Misc (Zing Sushi Restaurant)	Existing Commercial	2952 Lincoln Highway	Existing Lateral retrofitted with Grease Trap	1	0	1	1						

**Sadsbury Township 2015 Chapter 94 Annual Report
Projection of EDU Connections and Flows (gpd)**

Project Name	Proposed Use	Location	Plan Status	Current EDUs	Remaining EDUs	TOTAL EDUs	Prior to 2015	2015	2016	2017	2018	2019	2020
Western Sewer District (WSD)	Total WSD Flow 57,110 gpd (244 EDUs)		Special Study Component 3m Sewerage Facilities Planning Module Module 1/ADDP Approval (DEP Code No. 1-1-547-223-3m)	0	234	234	0			43	77	55	33
WSD - Sadsbury Commons (43,407 gpd)	500,000 sq. Shopping Center	Rt 30 & Rt 10	Pending WSD Approval & Act 507 Plan Update	0	178	178	0			25	50	50	30
WSD - Sadsbury Commons Medical Office Building (736 gpd)	40,000 sq Medical Office Facility - ON LGT Sewage Disposal	Rt 10 Across from Wal-Mart	Approved & Occupied - Currently On/Off Lot post pending approval of WSD Special Study & Act 507 Plan Approval	0	3	3	0			3			
WSD - Sadsbury Commons Reserve (698 gpd)				0	3	3	0						
WSD - Sadsbury Commons Misc. Flow (6,272 gpd)	Existing and Future Residential, Light Commercial Uses	Tax Parcel #37-1-10 (610 gpd), Hershey Motors (400 gpd), Hershey Mahie's Ltd (120 gpd), Tractor Supply Store (500 gpd), Hershey Farm Market (1,450 gpd), Tax Parcel #37-3-1-1 (400 gpd), Hershey Lane Residences (14) (3,122 gpd)	Pending WSD Approval & Act 507 Plan Update	0	26	26	0			13	7	3	3
WSD - CVS Total Development (5,897 gpd)	CVS (400 gpd), Restaurant Rev (5,120 gpd), Building "A" Detail (614 gpd), Building "B" Detail (203 gpd)	NW Corner of Rt 10 & Rt 30	Pending WSD Approval & Act 507 Plan Update	0	24	24	0			2	20	2	
* - Improvements should curtail Inflow													
TOTAL EDUs				154	796	950	140	14	19	88	126	120	81
TOTAL FLOW (GPD) @ 244.8 GPD/EDU				37,699	194,861	232,560	34,272	3,427	4,651	21,542	30,845	29,376	19,829
TOTAL EDUs (To Stottsville PS)				154	562	716	140	14	19	45	49	65	48
TOTAL FLOW (GPD) @ 244.8 GPD/EDU (To Stottsville PS)				37,699	137,578	175,277	34,272	3,427	4,651	11,016	11,995	15,912	11,750
STOTTVILLE PUMP STATION 2-YR PROJECTION (GPD) - Note WSD Flow Not Tributary to Stottsville PS								174,801	179,452	190,468	202,463	218,375	230,126

	Sandy Hill (W Caln)		Sandy Hill Percentage	
	Volume (Gallons)	ADF (GPD)	of Stottsville PS Flow	
Jan-15	1,052,803	33,961	5,744,512	18.3%
Feb-15	923,650	32,988	5,258,415	17.6%
Mar-15	1,341,110	43,262	7,625,701	17.6%
Apr-15	1,007,692	33,590	5,708,618	17.7%
May-15	943,568	30,438	4,920,350	19.2%
Jun-15	923,926	30,798	4,538,320	20.4%
Jul-15	953,159	30,747	5,392,853	17.7%
Aug-15	798,002	25,742	4,896,261	16.3%
Sep-15	740,405	24,680	4,384,646	16.9%
Oct-15	863,365	27,850	5,044,789	17.1%
Nov-15	790,550	26,352	4,827,395	16.4%
Dec-15	1,001,962	32,321	5,460,583	18.3%
TOTAL	11,340,192	31,069 GPD	63,802,443	17.8%

21.6 GPM

31,069	GPD - Annual Average Daily Flow (ADF)
1,294.5	GPH - Annual Average Hourly Flow (AHF)
21.6	GPM - Annual Average Flow per Minute (AFM)

78,451	GPD - Maximum Daily Flow (MDF) March 14, 2015
4,982	GPH - Peak Hourly Flow (PHF) April 20, 2015 between 6:15 AM and 7:15 AM
148	GPM - Peak Instantaneous Flow (PIF) February 17, 2015 @ 9:15 AM

2.53	Current MDF Peaking Factor = (MDF/ADF)
3.85	Current PHF Peaking Factor = (PHF/AHF)
6.86	Current Instantaneous Flow Peaking Factor = (PIF/AFM)

JANUARY 2015						
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	Snowfall (in)
1/1/2015	121.4	174,766	23.5	33,826	0.00	
1/2/2015	123.0	177,072	22.0	31,687	0.00	
1/3/2015	122.7	176,669	24.7	35,607	0.72	
1/4/2015	151.5	218,089	33.8	48,689	0.37	
1/5/2015	123.7	178,078	22.4	32,261	0.00	
1/6/2015	118.1	170,049	21.8	31,423	0.12	1.5
1/7/2015	121.7	175,219	20.9	30,130	0.00	
1/8/2015	119.1	171,573	21.5	30,998	0.00	
1/9/2015	119.1	171,444	19.9	28,657	0.01	
1/10/2015	126.2	181,720	23.0	33,086	0.00	
1/11/2015	139.4	200,673	26.4	38,079	0.00	
1/12/2015	137.9	198,614	27.5	39,594	0.59	
1/13/2015	124.3	179,007	21.1	30,412	0.00	
1/14/2015	123.2	177,416	21.1	30,318	0.00	
1/15/2015	120.3	173,164	20.8	30,011	0.00	
1/16/2015	116.9	168,283	20.0	28,780	0.00	
1/17/2015	127.0	182,861	23.5	33,852	0.00	
1/18/2015	152.9	220,107	28.1	40,459	1.84	
1/19/2015	142.5	205,134	24.9	35,880	0.00	
1/20/2015	122.1	175,891	21.8	31,372	0.00	
1/21/2015	122.3	176,060	22.5	32,433	0.06	0.5
1/22/2015	119.9	172,695	21.1	30,444	0.03	
1/23/2015	114.8	165,368	21.4	30,843	0.16	0.6
1/24/2015	151.4	217,992	32.6	46,951	0.55	0.4
1/25/2015	154.2	222,066	30.1	43,388	0.00	
1/26/2015	134.2	193,220	23.6	34,040	0.00	0.4
1/27/2015	136.2	196,181	24.1	34,719	0.07	0.8
1/28/2015	126.9	182,695	22.1	31,860	0.00	
1/29/2015	126.0	181,435	21.2	30,553	0.00	
1/30/2015	122.0	175,702	20.8	29,980	0.00	0.1
1/31/2015	128.5	183,101	22.5	32,471	0.00	
Peak/Max		222,066		48,689	1.84	
1/18/2015 13:00	320.6					
1/4/2015 19:15			56.3			

= Water Equivalent of Snowfall

FEBRUARY 2015						
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	Snowfall (in)
2/1/2015	139.3	200,635	26.8	38,552	0.06	0.7
2/2/2015	158.4	228,110	29.7	42,735	0.93	0.1
2/3/2015	134.8	194,156	23.4	33,694	0.00	
2/4/2015	129.1	185,936	22.2	31,910	0.00	
2/5/2015	128.8	185,493	22.4	32,193	0.00	
2/6/2015	124.2	178,897	21.4	30,797	0.00	
2/7/2015	133.6	192,429	24.4	35,112	0.00	
2/8/2015	143.1	206,035	26.3	37,869	0.00	
2/9/2015	123.7	178,129	21.8	31,343	0.03	
2/10/2015	124.3	179,043	22.6	32,556	0.00	
2/11/2015	122.0	175,619	22.9	32,925	0.00	
2/12/2015	124.0	178,525	22.0	31,664	0.00	
2/13/2015	122.8	176,841	20.6	29,646	0.00	
2/14/2015	128.4	184,950	24.0	34,562	0.04	1.3
2/15/2015	137.0	197,212	24.8	35,698	0.00	
2/16/2015	142.1	204,670	23.4	33,755	0.02	0.3
2/17/2015	132.3	190,514	24.3	34,991	0.24	3.4
2/18/2015	123.6	178,004	21.9	31,525	0.00	
2/19/2015	126.8	182,600	20.8	29,947	0.00	
2/20/2015	127.6	183,695	19.4	27,982	0.00	
2/21/2015	133.2	191,823	23.4	33,719	0.76	4.8
2/22/2015	146.3	210,730	26.7	38,429	0.28	
2/23/2015	125.1	180,165	20.5	29,557	0.00	
2/24/2015	128.1	184,400	20.2	29,039	0.00	
2/25/2015	125.5	180,765	21.6	31,046	0.00	
2/26/2015	121.4	174,772	20.5	29,574	0.00	
2/27/2015	115.7	166,596	20.3	29,284	0.00	
2/28/2015	128.9	185,620	23.0	33,085	0.00	
Peak/Max		228,110		42,735	0.93	
2/1/2015 11:30	235.7					
2/17/2015 10:00			61.9			

= Water Equivalent of Snowfall

MARCH 2015						
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	Snowfall (in)
3/1/2015	139.6	201,069	25.2	36,334	0.52	0.4
3/2/2015	139.9	201,511	23.6	34,040	0.00	
3/3/2015	123.3	177,618	20.0	28,730	0.61	0.1
3/4/2015	188.2	270,993	29.7	42,698	0.49	
3/5/2015	182.9	263,392	31.0	44,582	0.78	7.5
3/6/2015	132.3	190,502	24.1	34,638	0.00	
3/7/2015	132.6	190,932	24.8	35,666	0.00	
3/8/2015	163.7	235,800	30.1	43,365	0.00	
3/9/2015	177.7	255,828	31.5	45,312	0.00	
3/10/2015	229.9	331,121	40.0	57,589	0.71	
3/11/2015	259.1	373,049	44.9	64,717	0.00	
3/12/2015	176.9	254,805	32.9	47,401	0.00	
3/13/2015	148.7	214,182	27.8	40,023	0.08	
3/14/2015	325.6	468,922	54.5	78,451	0.95	
3/15/2015	206.1	296,760	34.3	49,340	0.00	
3/16/2015	167.8	241,607	28.4	40,953	0.00	
3/17/2015	155.3	223,689	26.9	38,771	0.00	
3/18/2015	143.2	206,143	24.6	35,494	0.00	
3/19/2015	134.3	193,406	23.3	33,499	0.00	
3/20/2015	142.8	205,699	26.4	38,047	0.70	3.9
3/21/2015	150.3	216,467	28.0	40,261	0.00	
3/22/2015	156.6	225,565	28.9	41,575	0.00	
3/23/2015	140.0	201,644	22.4	32,272	0.00	
3/24/2015	134.3	193,460	22.4	32,247	0.00	
3/25/2015	137.9	198,615	21.5	30,964	0.05	0.4
3/26/2015	147.1	211,861	26.5	38,203	0.34	
3/27/2015	210.6	303,209	37.8	54,364	0.20	
3/28/2015	161.2	232,164	27.1	39,050	0.00	
3/29/2015	162.9	234,586	27.7	39,922	0.00	
3/30/2015	142.7	205,551	23.0	33,140	0.03	0.1
3/31/2015	134.0	192,894	22.2	31,943	0.06	
Peak/Max		468,922		78,451	0.95	
3/14/2015 11:30	541.5					
3/14/2015 9:45			89.9			

APRIL 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
4/1/2015	132.4	190,662	22.3	32,116	0.00
4/2/2015	138.2	199,055	22.6	32,531	0.00
4/3/2015	131.7	189,691	23.7	34,190	0.12
4/4/2015	143.3	206,310	25.8	37,191	0.00
4/5/2015	133.2	191,858	24.7	35,563	0.00
4/6/2015	140.2	201,903	23.3	33,493	0.00
4/7/2015	130.1	187,409	22.2	31,937	0.24
4/8/2015	128.3	184,749	21.8	31,400	0.03
4/9/2015	127.5	183,607	21.6	31,075	0.02
4/10/2015	126.9	182,786	20.8	29,980	0.07
4/11/2015	131.9	189,884	24.1	34,735	0.00
4/12/2015	141.2	203,365	26.8	38,604	0.00
4/13/2015	128.2	184,554	22.4	32,307	0.00
4/14/2015	127.6	183,722	21.1	30,318	0.12
4/15/2015	151.9	218,771	22.2	31,951	0.00
4/16/2015	139.6	201,091	20.8	29,911	0.00
4/17/2015	133.3	191,950	21.7	31,288	0.15
4/18/2015	132.4	190,717	24.0	34,568	0.00
4/19/2015	147.9	213,019	25.0	36,062	0.00
4/20/2015	151.6	218,364	31.9	45,938	2.01
4/21/2015	143.8	207,000	30.2	43,420	0.82
4/22/2015	126.4	182,007	22.9	32,957	0.00
4/23/2015	125.8	181,094	21.2	30,569	0.00
4/24/2015	120.9	174,057	21.1	30,336	0.00
4/25/2015	126.0	181,490	23.7	34,172	0.00
4/26/2015	138.5	199,434	26.0	37,509	0.00
4/27/2015	117.0	168,434	21.0	30,186	0.00
4/28/2015	120.4	173,419	21.3	30,660	0.00
4/29/2015	122.9	177,008	21.6	31,158	0.00
4/30/2015	115.5	166,348	21.9	31,569	0.00
Peak/Max		218,771		45,938	2.01
4/20/2015 8:00	298.8				
4/20/2015 7:15			83.0		

MAY 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
5/1/2015	114.2	164,434	22.1	31,850	0.00
5/2/2015	116.8	168,250	23.1	33,198	0.00
5/3/2015	127.8	183,989	26.1	37,544	0.00
5/4/2015	117.3	168,879	21.4	30,764	0.00
5/5/2015	116.5	167,713	20.3	29,952	0.00
5/6/2015	114.7	165,190	21.4	30,858	0.00
5/7/2015	115.5	166,384	22.3	32,105	0.00
5/8/2015	112.7	162,220	20.3	29,276	0.00
5/9/2015	122.6	176,501	24.5	35,331	0.03
5/10/2015	121.1	174,324	26.0	37,394	0.00
5/11/2015	113.1	162,819	21.8	31,341	0.00
5/12/2015	108.7	156,564	21.1	30,336	0.00
5/13/2015	111.4	160,396	21.3	30,725	0.00
5/14/2015	109.8	158,154	12.0	17,338	0.00
5/15/2015	110.1	158,543	18.2	26,153	0.00
5/16/2015	108.9	156,887	22.6	32,519	0.33
5/17/2015	121.4	174,874	24.7	35,568	0.01
5/18/2015	110.9	159,661	21.2	30,578	0.03
5/19/2015	107.1	154,240	20.5	29,577	0.01
5/20/2015	106.7	153,637	19.8	28,547	0.00
5/21/2015	102.5	147,554	19.6	28,234	0.18
5/22/2015	101.9	146,680	19.1	27,434	0.00
5/23/2015	100.0	143,982	21.6	31,080	0.00
5/24/2015	99.2	142,823	21.9	31,489	0.00
5/25/2015	108.5	156,195	23.5	33,871	0.00
5/26/2015	106.3	153,040	19.6	28,203	0.00
5/27/2015	100.8	145,210	18.2	26,242	0.60
5/28/2015	104.9	151,004	19.4	27,953	0.00
5/29/2015	96.0	138,265	18.1	26,115	0.00
5/30/2015	101.6	146,275	21.8	31,383	0.00
5/31/2015	107.8	155,199	21.7	31,310	0.00
Peak/Max		183,989		37,544	0.60
5/3/2015 21:45	219.7				
5/13/2015 21:45			56.9		

JUNE 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
6/1/2015	120.9	174,165	23.6	33,954	1.96
6/2/2015	107.4	154,626	23.2	33,383	0.30
6/3/2015	99.5	143,309	20.4	29,310	0.01
6/4/2015	96.8	139,332	19.1	27,522	0.00
6/5/2015	95.4	137,423	19.1	27,501	0.13
6/6/2015	101.0	145,427	22.4	32,217	0.05
6/7/2015	103.7	149,393	23.4	33,673	0.00
6/8/2015	101.3	145,912	21.3	30,663	0.88
6/9/2015	102.4	147,446	23.1	33,318	0.02
6/10/2015	95.0	136,816	19.5	28,089	0.00
6/11/2015	97.4	140,256	19.1	27,457	0.00
6/12/2015	95.4	137,407	19.3	27,852	0.00
6/13/2015	90.1	129,768	19.8	28,520	0.00
6/14/2015	99.0	142,576	22.1	31,796	0.09
6/15/2015	97.1	139,882	19.2	27,706	0.00
6/16/2015	91.1	131,195	19.0	27,341	0.00
6/17/2015	92.2	132,712	18.9	27,210	0.00
6/18/2015	111.9	161,143	25.1	36,118	0.65
6/19/2015	98.3	141,489	21.6	31,037	0.27
6/20/2015	96.0	138,219	21.4	30,873	0.48
6/21/2015	103.6	149,183	23.9	34,433	0.30
6/22/2015	99.6	143,483	19.7	28,303	0.00
6/23/2015	93.4	134,469	17.8	25,635	0.55
6/24/2015	66.6	95,900	15.4	22,167	0.00
6/25/2015	104.4	150,315	21.3	30,672	0.13
6/26/2015	101.1	145,521	19.9	28,698	0.00
6/27/2015	171.2	246,535	28.3	40,751	1.34
6/28/2015	165.4	238,113	32.0	46,132	0.22
6/29/2015	117.1	168,662	21.7	31,273	0.00
6/30/2015	136.1	196,017	21.1	30,324	1.50
Peak/Max		246,535		46,132	1.96
6/27/2015 21:45	605.3				
6/27/2015 21:45			58.3		

JULY 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
7/1/2015	156.2	224,917	26.0	37,461	0.08
7/2/2015	123.3	177,613	21.1	30,330	0.02
7/3/2015	117.5	169,191	21.8	31,330	0.00
7/4/2015	113.1	162,931	21.5	31,024	0.02
7/5/2015	116.1	167,243	22.2	31,948	0.00
7/6/2015	116.5	167,711	21.9	31,558	0.00
7/7/2015	124.0	178,525	21.4	30,865	0.00
7/8/2015	114.9	165,513	22.8	32,802	0.00
7/9/2015	127.7	183,824	22.4	32,218	0.76
7/10/2015	117.6	169,399	22.8	32,901	0.00
7/11/2015	121.9	175,500	22.8	32,771	0.00
7/12/2015	130.9	188,541	23.9	34,487	0.00
7/13/2015	119.8	172,536	20.5	29,504	0.00
7/14/2015	118.3	170,332	20.5	29,480	0.58
7/15/2015	125.6	180,805	22.1	31,769	0.69
7/16/2015	114.7	165,173	19.7	28,352	0.00
7/17/2015	112.0	161,287	21.0	30,275	0.00
7/18/2015	118.4	170,475	22.8	32,884	0.00
7/19/2015	121.8	175,345	25.5	36,717	0.00
7/20/2015	115.3	166,054	21.4	30,798	0.03
7/21/2015	118.5	170,689	19.8	28,458	0.00
7/22/2015	119.9	172,587	19.4	27,947	0.00
7/23/2015	117.1	168,668	19.7	28,320	0.00
7/24/2015	105.1	151,280	19.8	28,516	0.00
7/25/2015	106.9	153,980	21.5	30,932	0.00
7/26/2015	116.9	168,394	22.8	32,834	0.00
7/27/2015	125.5	180,697	19.8	28,459	0.47
7/28/2015	135.3	194,851	18.9	27,219	0.00
7/29/2015	130.0	187,154	18.5	26,592	0.00
7/30/2015	125.6	180,916	18.9	27,187	0.51
7/31/2015	116.6	167,965	18.6	26,787	0.00
Peak/Max		224,917		37,461	0.76
7/1/2015 13:00	334.7				
7/9/2015 20:45			48.6		

AUGUST 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
8/1/2015	114.8	165,345	19.6	28,272	0.00
8/2/2015	116.6	167,886	19.9	28,618	0.00
8/3/2015	111.0	159,828	17.8	25,675	0.00
8/4/2015	117.5	169,179	17.8	25,657	0.01
8/5/2015	117.2	168,797	17.2	24,699	0.00
8/6/2015	111.5	160,545	17.2	24,797	0.08
8/7/2015	108.4	156,113	17.0	24,422	0.00
8/8/2015	103.6	149,174	19.8	28,563	0.00
8/9/2015	116.2	167,323	21.0	30,170	0.00
8/10/2015	123.1	177,311	17.9	25,808	0.04
8/11/2015	118.0	169,866	18.8	27,084	0.72
8/12/2015	108.8	156,628	17.9	25,719	0.00
8/13/2015	105.6	152,015	16.6	23,870	0.00
8/14/2015	107.5	154,766	17.5	25,224	0.00
8/15/2015	107.3	154,472	17.6	25,306	0.00
8/16/2015	118.5	170,602	19.4	27,866	0.00
8/17/2015	119.5	172,029	17.1	24,559	0.00
8/18/2015	116.0	167,056	16.8	24,163	0.00
8/19/2015	113.1	162,886	16.1	23,175	0.00
8/20/2015	113.1	162,870	18.3	26,397	0.13
8/21/2015	99.9	143,809	16.4	23,674	0.00
8/22/2015	101.2	145,663	16.7	24,052	0.00
8/23/2015	108.3	155,927	19.5	28,038	0.00
8/24/2015	101.3	145,906	16.7	24,014	0.00
8/25/2015	100.2	144,296	16.6	23,952	0.00
8/26/2015	99.2	142,889	16.0	23,079	0.00
8/27/2015	102.0	146,897	16.6	23,894	0.00
8/28/2015	103.4	148,888	16.5	23,728	0.00
8/29/2015	101.2	145,720	18.2	26,213	0.00
8/30/2015	115.3	166,091	21.2	30,575	0.00
8/31/2015	99.7	143,574	17.9	25,781	0.00
Peak/Max		177,311		30,575	0.72
8/11/2015 21:45	224.6				
8/31/2015 20:30			48.3		

SEPTEMBER 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
9/1/2015	105.4	151,808	18.6	26,799	0.00
9/2/2015	106.4	153,240	15.4	22,132	0.00
9/3/2015	103.0	148,274	16.6	23,967	0.00
9/4/2015	98.0	141,146	16.6	23,970	0.00
9/5/2015	93.4	134,496	17.0	24,536	0.00
9/6/2015	94.3	135,811	16.3	23,451	0.00
9/7/2015	109.0	156,891	19.5	28,136	0.00
9/8/2015	99.8	143,686	16.4	23,631	0.00
9/9/2015	97.6	140,588	15.5	22,273	0.00
9/10/2015	103.3	148,710	19.5	28,025	4.76
9/11/2015	94.7	136,315	15.3	22,020	0.01
9/12/2015	105.4	151,733	20.8	30,006	0.02
9/13/2015	114.7	165,203	22.0	31,613	0.00
9/14/2015	98.7	142,172	17.5	25,192	0.00
9/15/2015	96.6	139,072	15.9	22,871	0.00
9/16/2015	93.1	134,065	15.9	22,857	0.00
9/17/2015	93.3	134,420	15.7	22,659	0.00
9/18/2015	89.4	128,774	14.6	20,971	0.00
9/19/2015	98.3	141,545	16.5	23,729	0.00
9/20/2015	108.4	156,163	20.5	29,539	0.00
9/21/2015	99.7	143,560	14.8	21,369	0.00
9/22/2015	97.8	140,809	14.9	21,501	0.00
9/23/2015	89.9	142,483	15.3	22,011	0.00
9/24/2015	102.9	148,124	16.4	23,663	0.00
9/25/2015	101.4	145,989	13.9	20,005	0.00
9/26/2015	99.6	143,366	16.8	24,203	0.00
9/27/2015	115.4	166,184	20.3	29,211	0.00
9/28/2015	101.0	145,478	16.8	24,139	0.00
9/29/2015	100.0	143,932	16.2	23,320	1.21
9/30/2015	124.2	178,846	22.6	32,591	0.27
Peak/Max		178,846		32,591	4.76
9/30/2015 2:30	216.7				
9/27/2015 20:15			47.3		

OCTOBER 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
10/1/2015	115.9	166,864	20.0	28,843	0.49
10/2/2015	121.9	175,580	24.5	35,307	1.80
10/3/2015	133.3	191,903	31.8	45,784	0.01
10/4/2015	127.3	183,279	26.4	37,990	0.00
10/5/2015	112.4	161,862	19.6	28,247	0.00
10/6/2015	107.8	155,249	19.8	28,523	0.00
10/7/2015	109.7	157,906	19.3	27,837	0.00
10/8/2015	111.5	160,626	19.1	27,476	0.00
10/9/2015	114.6	164,993	19.6	28,233	0.29
10/10/2015	121.3	174,618	19.9	28,592	0.00
10/11/2015	122.0	175,700	19.9	28,682	0.00
10/12/2015	113.0	162,752	18.9	27,219	0.00
10/13/2015	100.3	144,403	16.4	23,627	0.00
10/14/2015	106.1	152,753	16.5	23,755	0.00
10/15/2015	107.9	155,346	16.3	23,475	0.00
10/16/2015	103.5	148,980	15.1	21,737	0.00
10/17/2015	109.8	158,061	19.3	27,796	0.00
10/18/2015	122.3	176,178	21.8	31,358	0.00
10/19/2015	107.3	154,578	15.6	23,910	0.00
10/20/2015	106.1	152,822	16.9	24,327	0.00
10/21/2015	105.9	152,488	15.1	21,689	0.00
10/22/2015	102.3	147,327	16.8	24,208	0.00
10/23/2015	97.4	140,207	16.7	24,026	0.00
10/24/2015	105.2	151,446	17.9	25,729	0.00
10/25/2015	125.1	180,110	20.8	29,961	0.00
10/26/2015	107.3	154,530	15.6	22,445	0.00
10/27/2015	108.3	156,008	15.9	22,842	0.00
10/28/2015	130.1	187,358	23.3	33,590	0.58
10/29/2015	122.5	176,458	23.0	33,182	0.59
10/30/2015	109.0	156,922	16.4	23,563	0.00
10/31/2015	115.9	166,844	20.4	29,412	0.00
Peak/Max		191,903		45,784	1.80
10/4/2015 21:15	223.7				
10/4/2015 20:00			54.5		

NOVEMBER 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
11/1/2015	124.5	179,318	21.2	30,459	0.00
11/2/2015	113.6	163,647	17.4	25,114	0.00
11/3/2015	110.3	158,777	16.8	24,217	0.00
11/4/2015	103.8	149,501	16.7	24,005	0.00
11/5/2015	108.0	155,537	17.5	25,242	0.10
11/6/2015	106.9	153,939	16.4	23,676	0.02
11/7/2015	110.8	159,520	18.5	26,605	0.01
11/8/2015	125.9	181,333	20.5	29,502	0.00
11/9/2015	109.1	157,112	15.9	22,871	0.00
11/10/2015	114.5	164,927	19.8	28,526	0.65
11/11/2015	111.5	160,623	19.0	27,296	0.01
11/12/2015	111.9	161,202	17.7	25,491	0.13
11/13/2015	107.9	155,420	16.3	23,462	0.00
11/14/2015	115.2	165,902	19.4	27,940	0.00
11/15/2015	118.5	170,645	21.0	30,204	0.00
11/16/2015	105.3	151,589	16.5	23,760	0.00
11/17/2015	103.3	148,807	15.6	22,419	0.00
11/18/2015	100.1	144,113	15.9	22,832	0.00
11/19/2015	122.0	175,707	22.9	32,956	0.82
11/20/2015	110.0	158,382	17.2	24,785	0.00
11/21/2015	113.8	163,902	18.9	27,158	0.00
11/22/2015	127.5	183,632	21.1	30,383	0.00
11/23/2015	109.3	157,448	16.8	24,251	0.00
11/24/2015	104.7	150,738	17.1	24,670	0.00
11/25/2015	111.3	160,298	17.9	25,748	0.00
11/26/2015	114.7	165,099	20.8	29,965	0.00
11/27/2015	101.5	146,223	17.9	25,747	0.00
11/28/2015	108.4	156,110	18.4	26,526	0.01
11/29/2015	121.5	174,999	21.3	30,688	0.12
11/30/2015	104.7	150,733	16.7	24,052	0.02
Peak/Max		183,632		32,956	0.82
11/26/2015 12:15	251.6				
11/19/2015 19:00			54.1		

DECEMBER 2015					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
12/1/2015	126.8	182,568	26.2	37,773	0.70
12/2/2015	118.0	169,866	23.7	34,148	0.16
12/3/2015	109.2	157,293	19.9	28,628	0.00
12/4/2015	104.4	150,337	17.1	24,646	0.00
12/5/2015	113.4	163,357	20.5	29,540	0.00
12/6/2015	126.8	182,554	23.1	33,209	0.00
12/7/2015	111.6	160,687	18.2	26,225	0.00
12/8/2015	109.0	156,966	17.9	25,824	0.00
12/9/2015	101.6	146,235	17.2	24,756	0.00
12/10/2015	106.1	152,803	16.9	24,376	0.00
12/11/2015	107.3	154,550	16.8	24,248	0.00
12/12/2015	125.8	181,132	18.8	27,025	0.00
12/13/2015	139.0	200,091	21.7	31,301	0.00
12/14/2015	124.4	179,181	18.2	26,153	0.09
12/15/2015	123.5	177,776	18.3	26,307	0.09
12/16/2015	123.1	177,320	16.8	24,206	0.00
12/17/2015	134.5	193,697	22.4	32,211	0.92
12/18/2015	117.4	168,985	18.4	26,449	0.00
12/19/2015	125.8	181,169	20.7	29,839	0.00
12/20/2015	135.4	194,915	23.0	33,158	0.00
12/21/2015	115.8	166,763	20.0	28,822	0.00
12/22/2015	115.6	166,400	18.1	26,037	0.15
12/23/2015	149.8	215,708	29.2	42,037	1.55
12/24/2015	143.2	206,207	28.3	40,758	0.06
12/25/2015	116.2	167,268	26.9	38,732	0.32
12/26/2015	117.6	169,351	25.5	36,723	0.00
12/27/2015	133.9	192,821	29.1	41,868	0.04
12/28/2015	120.2	173,101	26.6	38,340	0.05
12/29/2015	152.2	219,195	41.0	59,077	0.84
12/30/2015	124.1	178,692	27.3	39,355	0.17
12/31/2015	118.7	170,994	27.9	40,190	0.00
Peak/Max		219,195		59,077	1.55
12/23/2015 21:15	285.2				
12/29/2015 9:45			65.6		

= Water Equivalent of Snowfall

	Sadsbury PS Max	Sandy Hill Max
6/27/2015 21:45	605.3	
3/14/2015 9:45		89.9
Max GPD (3/14)	468,922	
Max GPD (3/14)		78,451

COMPARISON OF INFLUENT METER FLOWS WITH MAG METER FLOWS

	INFLUENT METER FLOW (GPD)	MAG METER FLOW (GPD)	TOTAL RAINFALL (IN)
May-15	236,560	158,721	1.19
Jun-15	142,993	151,277	8.88
Jul-15	177,768	173,963	3.16
Aug-15	162,286	157,944	0.98
Sep-15	146,828	146,155	6.27
Oct-15	162,567	162,735	3.76
Nov-15	160,856	160,913	1.89
Dec-15	174,692	176,148	5.14
TOTAL	1,364,548	1,287,856	31.27
MAX	236,560	176,148	8.88

NOAA Local Climatological Data - 2015 for Philadelphia International Airport

Summary of Hourly Data												
Days >1" Rainfall												
Water Equivalent of Snowfall												
Date	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15
1	0.00	0.06	0.52	0.00	0.00	1.96	0.08	0.00	0.00	0.49	0.00	0.70
2	0.00	0.93	0.00	0.00	0.00	0.30	0.02	0.00	0.00	1.80	0.00	0.16
3	0.72	0.00	0.61	0.12	0.00	0.01	0.00	0.00	0.00	0.01	0.00	0.00
4	0.37	0.00	0.49	0.00	0.00	0.00	0.02	0.01	0.00	0.00	0.00	0.00
5	0.00	0.00	0.78	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.10	0.00
6	0.12	0.00	0.00	0.00	0.00	0.05	0.00	0.08	0.00	0.00	0.02	0.00
7	0.00	0.00	0.00	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00
8	0.00	0.00	0.00	0.03	0.00	0.88	0.00	0.00	0.00	0.00	0.00	0.00
9	0.01	0.03	0.00	0.02	0.03	0.02	0.76	0.00	0.00	0.29	0.00	0.00
10	0.00	0.00	0.71	0.07	0.00	0.00	0.00	0.04	4.76	0.00	0.65	0.00
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.72	0.01	0.00	0.01	0.00
12	0.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.02	0.00	0.13	0.00
13	0.00	0.00	0.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	0.00	0.04	0.95	0.12	0.00	0.09	0.58	0.00	0.00	0.00	0.00	0.09
15	0.00	0.00	0.00	0.00	0.00	0.00	0.59	0.00	0.00	0.00	0.00	0.09
16	0.00	0.02	0.00	0.00	0.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17	0.00	0.24	0.00	0.15	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.92
18	1.84	0.00	0.00	0.00	0.03	0.65	0.00	0.00	0.00	0.00	0.00	0.00
19	0.00	0.00	0.00	0.00	0.01	0.27	0.00	0.00	0.00	0.00	0.82	0.00
20	0.00	0.00	0.70	2.01	0.00	0.48	0.03	0.13	0.00	0.00	0.00	0.00
21	0.06	0.76	0.00	0.82	0.18	0.30	0.00	0.00	0.00	0.00	0.00	0.00
22	0.03	0.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.15
23	0.16	0.00	0.00	0.00	0.00	0.55	0.00	0.00	0.00	0.00	0.00	1.55
24	0.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.06
25	0.00	0.00	0.05	0.00	0.00	0.13	0.00	0.00	0.00	0.00	0.00	0.32
26	0.00	0.00	0.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27	0.00	0.00	0.20	0.00	0.60	1.34	0.47	0.00	0.00	0.00	0.00	0.04
28	0.07	0.00	0.00	0.00	0.00	0.22	0.00	0.00	0.00	0.58	0.01	0.05
29	0.00	-	0.00	0.00	0.00	0.00	0.00	0.00	1.21	0.59	0.12	0.84
30	0.00	-	0.03	0.00	0.00	1.50	0.51	0.00	0.27	0.00	0.02	0.17
31	0.00	-	0.06	-	0.00	-	0.00	0.00	-	0.00	-	0.00
TOTAL	4.52	2.36	5.52	3.58	1.19	8.88	3.16	0.98	6.27	3.76	1.89	5.14
MAX	1.84	0.93	0.95	2.01	0.60	1.96	0.76	0.72	4.76	1.80	0.82	1.55
MAX 24HR	1.84	1.04	1.04	2.01	0.60	1.96	1.23	0.76	4.77	1.80	0.82	1.60

W.G. MALDEN

P.O. BOX 196, EAST EARL, PA 17519
PHONE: (717) 768-0800 FAX: (717) 768-0802

SERVICE REPORT

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 3/23/2015
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: % CORRECTED ACCURACY: $\pm 1\%$

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: % CORRECTED ACCURACY: $\pm 1\%$

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: % CORRECTED ACCURACY: $\pm 1\%$

COMMENT: COULD NOT CALIBRATE METER AT THIS TIME. PROBLEMS WITH PUMP STATION.

SERVICE REPRESENTATIVE: DENNIS
copies:

PERSON SEEN: HAVE CODE

W.G. MALDEN

P.O. BOX 196, EAST EARL, PA 17519
PHONE: (717) 768-0800 FAX: (717) 768-0802

*****SERVICE REPORT*****

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 6/17/2015
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: 0% CORRECTED ACCURACY: ± 1%

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: ± 1%

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: 0% CORRECTED ACCURACY: ± 1%

COMMENT: PERFORMED QUARDERLY CALIBRATION. LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: DENNIS
copies:

PERSON SEEN: HAVE CODE

W.G. MALDEN

P.O. BOX 196, EAST EARL, PA 17519
PHONE: (717) 768-0800 FAX: (717) 768-0802

*****SERVICE REPORT*****

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 9/4/2015
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: 0% CORRECTED ACCURACY: ± 1%

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: ± 1%

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: 0% CORRECTED ACCURACY: ± 1%

COMMENT: PERFORMED QUARTERLY CALIBRATION. LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: DENNIS
copies:

PERSON SEEN: HAVE CODE

W.G. MALDEN

P.O. BOX 196, EAST EARL, PA 17519
PHONE: (717) 768-0800 FAX: (717) 768-0802

*****SERVICE REPORT*****

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 12/7/2015
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TRANSMITTER CALIBRATION

VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

COMMENT: PERFORMED QUARTERLY CALIBRATION. LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: JACOB
copies:

PERSON SEEN: HAVE KEY

TheMeterGuy, LLC.
5758 GLEN OAKS DRIVE NARVON, PA 17555
PHONE: (717) 940-1987

SERVICE REPORT

JIM KELLY
PENNSYLVANIA AMERICAN WATER
100 CHESHIRE COURT
COATESVILLE, PA 19320

SERVICE DATE: 6/18/2015
METER#: C8317 AE
LOCATION: SANDYHILL PS
SERIAL #: M073281304/ UR3030-001
MANUFACTURER: SPARLING/CHELSEL
RECORDER: 392
TRANSMITTER: TIGERMAG FM626
PRIMARY: 4" MAG
MAXIMUM CAPACITY: 1182 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 25, 50, 75, & 100%
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TRANSMITTER CALIBRATION VOLUMETRIC CALIBRATION
ERROR: 0% CORRECTED ACCURACY: $\pm 5\%$

COMMENTS: LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: J CHRIS CALLAHAN PERSON SEEN:
copies:

CHAPTER 94
MUNICIPAL WASTELOAD MANAGEMENT
2014 ANNUAL REPORT
SADSBURY TOWNSHIP, CHESTER COUNTY, PA
FOR THE
PENNSYLVANIA AMERICAN WATER COMPANY
COATESVILLE SEWERAGE SYSTEM

MARCH 2015

Prepared By:

Herbert E. MacCombie, Jr., P.E.
Consulting Engineers and Surveyors, Inc.
P.O. Box 118
Broomall, PA 19008

PENNSYLVANIA-AMERICAN WATER COMPANY
COATESVILLE DISTRICT
2014 WASTELOAD MANAGEMENT REPORT SURVEY

Municipality: **SADSBURY TOWNSHIP**

Information Furnished By:

Date: March 16, 2015

Municipality / Engineering Company: Herbert E. MacCombie, Jr. P.E.
Consulting Engineers and Surveyors, Inc.

Name: James W. MacCombie, P.E., P.L.S.

Address: P.O. Box 118
Broomall, PA 19008

Phone: 610-356-9550 Fax: 610-356-5032

E-Mail Address: hem.engineers@verizon.net

1. Total Present Number of EDU's connected to PAWC system:

Residential	1,008
Commercial	89
Industrial	0

2. Total EDU's connected to PAWC system during 2014

Residential	17
Commercial	0
Industrial	0

3. Projections for future additional EDU's to be connected to PAWC system. These projections should reflect what is actually anticipated to be constructed and placed in service:

Year	Residential	Commercial	Industrial	Total EDU's
2015	22	0	0	22
2016	49	3	0	52
2017	71	20	0	91
2018	45	20	0	65
2019	48	20	0	68
Beyond 2019	295	40	13	348
Total	1,538	192	13	1,743

4. Sewer extensions constructed during 2014 that contributed flows to PAWC system:

Project / Development Name	Length & Diameter of Sewer Completed	Length and Diameter of Sewer Remaining	Total EDU's Completed	Total EDU's Remaining

5. Proposed Projects which shall require sewer extensions that will contribute flows to PAWC system but are not yet constructed.

Project / Development Name	Length & Diameter of Sewer Proposed	Total EDU's Proposed	Start of Construction (Year)
Sadsbury Commons	Combination Gravity & Forcemain	120	2015
Lafayette Square	Gravity	85	2015

6. Please provide discussion on the following:

a.) Sewer System Flow Monitoring:

P&B Maintenance Company of Essington, PA was under contract with Sadsbury Township to monitor Pump Station and Meter on a regular basis throughout 2014 and for the beginning of 2015. The Township is in the process of contracting with another licensed wastewater operator for 2015 to conduct the operation and maintenance of the Pump Station. P&B Maintenance has agreed to continue to serve as the licensed wastewater operator until Sadsbury Township can enter into another contract with a licensed wastewater operator. The Township Engineer monitors flows on a regular basis. Currently, the only flow meter readings are from a Mag Meter located along the force main discharge from the pumps at the Pump Station (effluent flow). It is required by Chapter 94 to report on influent flow to evaluate Pump Station hydraulic loading and for determining peaking factors for projected flows. Since the only flow data currently available are the Pump Station discharge flow meter readings, these readings were used to prepare the 2014 report and assumptions were made for projected flows. Using the discharge flow readings would yield inaccurately high peaking factors and falsely indicate hydraulic overloading of the pump station, which is a fairly new station. The Township recently received bids for an influent flow meter at the pump station along with some other improvements to determine sources of I&I and to reduce I&I. Bids were received and opened at the regular Board of Supervisors meeting on March 3, 2015 and are currently being evaluated. The Township has placed the influent meter in the 2015 budget. It is anticipated that the influent meter will be installed and operational during 2015. The Township is in the process of evaluating possible Stottsville Pump Station upgrades to meet future demands while at the same time identifying sources of I&I.

b.) Sewer System Maintenance:

For 2014 Sadsbury Township contracted with P&B Maintenance Company for Pump Station maintenance. The Township will contract out with local contractors for major repairs.

c.) Sewer System I&I Program:

The Township reviews flows on a regular basis in order to keep a watchful eye on potential I&I. The Township Road Crew is available on a continual basis for routine repairs. Major repairs will be performed by local contractors as the need arises.

Currently, the Lincoln Crest Mobile Home Park has been identified as a source of inflow as well as several manholes along Route 372 due to the relocation of a storm sewer line by PennDOT. The Township is monitoring the flows from the Lincoln Crest Mobile Home Park on a regular basis and is working with the owner of the mobile home park to identify and remedy an apparent inflow issue. Flows from the mobile home park continue to spike during rainfall events greater than one (1) inch. Lincoln Crest has received Conditional Final Land Development approval from the Township to expand the park with additional 50 units. The park currently has 125 existing connections. Improvements associated with the expansion should curtail inflow issues. The timing of the mobile home expansion is uncertain at this juncture due to litigation. In Addition, the Township is in the process of investigating another possible source of additional inflow that may be attributed to users within the Bellaire Business Park. The Township is in the process of monitoring their sewage flow and water usage to determine if there is an inflow issue.

The Township is making an effort to obtain portable flow meters to isolate and study areas of the Township Sewer System to determine potential sources of I&I. There was one (1) reported Sanitary Sewer Overflow (SSO) during 2014, which occurred on April 30th and was reported to the PADEP. This was a wet weather overflow. There is a direct correlation between the significant peak in flow at the pump station and the almost 4 ½ inches of rainfall in less than 24 hours.

7. Please provide discussion of the condition of your sewer system:

a.) Portions where conveyance capacity is being exceeded or will be exceeded in the next 5 years:

The Sanitary Sewer System is in Good Working Condition and no exceedances are anticipated in the next five years.

b.) Proposed projects to increase conveyance capacity, i.e. repair, rehabilitation, new construction:

As stated in 6(a), the Township is in the process of evaluating the possible need to upgrade the Stottsville Pump Station in order to provide for a capacity increase for flows from developments within West Caln Township.

8. Please provide data and discussion of your sewer flow:

Metering Point or Pump Station Name	Agreement or Rated Capacity ¹ (gpm)	2014 Average Daily Flow (gpm)*	2015 Projected Average Daily Flow (gpm)*	2019 Projected Average Daily Flow (gpm)*
Stottsville Pump Station	1,008,000 gpd (700 gpm)	190,855 gpd (133 gpm)	196,241 gpd (136 gpm)	263,805 gpd (183 gpm)

* Based on Average Annual Flow

1. Excluding Capacity of Backup Pump = Maximum Pump Rate

a.) Other discussion or information:

The existing Stottsville Pump Station has Two (2) alternating pumps with a rated capacity of 700 gpm each. The pump station is in good condition and is more than capable of handling the projected 5-year flow of 183 gpm. Comparison of rainfall events greater than one (1) inch and flow at the pump station seem to indicate a direct correlation at times, yet at other times the station appears to be unaffected by significant rainfall events.

THIS SECTION IS NOT APPLICABLE TO SADBURY TOWNSHIP

9. Please provide a discussion of the industrial waste discharged into your system:

a.) Date of adoption of the ordinance or regulation governing industrial waste discharges into your system:

b.) Discussion of program for the surveillance and monitoring of the industrial waste discharges into your system:

c.) Discussion of specific problems in your sewer system, known or suspected to be caused by industrial waste discharges within the past 5 years:

**Sadsbury Township 2014 Chapter 94 Annual Report
Projection of EDU Connections and Flows (gpd)**

Project Name	Proposed Use	Location	Plan Status	Current EDUs	Remaining EDUs	TOTAL EDUs	Prior to 2014	2014	2015	2016	2017	2018	2019
Wiltmer Fire Store	30,000 s.f. Building Expansion	Independence Way	Approved Feb. 2009 - BUILT										
Constable LD	4 SFDUs on lg. Lots - ON LOT Sewage Disposal	Limestone Road	Approved Mar. 2009	N.A.	N.A.	N.A.							
Sadsburyville Fire Company	Fire Station Expansion	Old Wilmington Rd	ON HOLD - NO EDUs	N.A.	N.A.	N.A.							
Chester County Airport		Rt 30 & Washington Ln	Pending Approval										
York Equity - Lot 6	Office Building	Morris Farm/ Independence Way	ON HOLD										
Sadsbury Commons	500,000 s.f. Shopping Center	Rt 30 & Rt 10	Pending Approval & Act 537 Plan Update	0	117	117	0				20	20	20
Sadsbury Commons - Medical Office Building	40,000 sf Medical Office Facility - ON LOT Sewage Disposal	Rt 10 Across from WalMart	Approved & Occupied - Currently On-lot Disposal pending approval of Wester Sewer District Act 537 Plan Approval	0	3	3	0			3			
Art Hurling	2 Existing Residential EDUs, 1 Proposed	Maple Avenue	Planning Module Approved - 2 Existing Connected 27 W. Maple Ave Connected 11/17/14	3	0	3	2	1					
Valley View Business Center Lots 2 & 3 (National Guard)	National Guard Armory	Waverly Blvd. & Washington Ln.	Connected & Occupied	3	0	3	3						
Lincoln Crest Mobile Home Park	50 Unit Expansion of 125 Existing Unit Park	Rt 30 & Sharon Ln	Conditional Final Approval - Awaiting Posting of Escrow*	0	50	50	0						
Sadsbury Park - Phase 2A	57 EDUs (52 SFD, 15 SFA)+ 2 EDUs for Cabana = 69 TOTAL EDUs	Old Wilmington Rd south of Rt 30	Approved & Under Construction	43	26	69	33	10	12	14			
Sadsbury Park - Phase 4C	48 Townhouse Units (SFA) - Including 6 from Phase 2B	Old Wilmington Rd south of Rt 30	Approved & Under Construction	29	19	48	23	6	6	6	7		
Sadsbury Park - Phase 1	41 EDUs (All SFD)	Old Wilmington Rd south of Rt 31	Not submitted	0	41	41	0					41	
Sadsbury Park - Phase 2B	137 EDUs (38 SFD, 88 SFA+ 6 SFA Accounted for in Ph 4C)	Old Wilmington Rd south of Rt 32	Not submitted	0	126	126	0						44
Sadsbury Park - Phase 3A	42 EDUs (All SFD)	Old Wilmington Rd south of Rt 33	Not submitted	0	42	42	0						
Sadsbury Park - Phase 3B	46 EDUs (14 SFD, 32 SFA)	Old Wilmington Rd south of Rt 34	Not submitted	0	46	46	0						
Sadsbury Park - Phase 4A	57 EDUs (All SFD)	Old Wilmington Rd south of Rt 35	Not submitted	0	57	57	0						
Sadsbury Park - Phase 4B	12 EDUs (All SFD)	Old Wilmington Rd south of Rt 36	Not submitted	0	12	12	0						
Sadsbury Township Misc	Existing Residence	Renovated Farmhouse at Sads Park Development	Completed & Connected	1	0	1	1						
Lafayette Square - Phase 1	4 Bldgs (40 Units) of Total 13 Bldgs (125 Units)	Old Wilmington Rd North of Rt 30	Approved Oct 2010 - Construction Complete (4 Bldgs Complete @ 10 Units EA)	40	0	40	40						
Lafayette Square - Phase 2	7 Bldgs (65 Units) of Total 13 Bldgs (125 Units)	Old Wilmington Rd North of Rt 31	Approved Oct 2010 - Not Started	0	65	65	0			25	40		
Lafayette Square - Phase 3	2 Bldgs (20 Units) of Total 13 Bldgs (125 Units)	Old Wilmington Rd North of Rt 32	Approved Oct 2010 - Not Started	0	20	20	0				20		
Sadsbury Township - Phase 4 Sewers	Existing Residential EDUs	Valley Road	Phase 4 Sewer Construction Complete - Not all EDUs connected	13	67	80	13		4	4	4	4	4
Sadsbury Township - Phase 3A Sewers	House and Apartment (2 EDUs)	31 Morris Lane	Connected	2	0	2	2						
Sadsbury Township Misc	Existing Residence	2907 Lincoln Highway	Connected	1	0	1	1						
Sadsbury Township Misc	Existing Residence	2931 Lincoln Highway	Connected	1	0	1	1						
Sadsbury Township - Phase 1 Sewers	Existing Residence	28 Chestnut Street	Connected	1	0	1	1						
Zing Sushl Restaurant	Existing Commercial	2952 Lincoln Highway	Existing Lateral retrofitted with Grease Trap	1	0	1	1						
* - Improvements should curtail inflow													
TOTAL EDUs				137	691	829	121	17	22	52	91	65	68
TOTAL FLOW (GPD) @ 244.8 GPD/EDU				33,538	169,157	202,939	29,621	4,162	5,386	12,730	22,277	15,912	16,646
STOTTVILLE PUMP STATION 2-YR PROJECTION (GPD)								190,855	196,241	208,970	231,247	247,159	263,805

	January	February	March	April	May	June	July	August	September	October	November	December	Total	GPD/365
Sadsbury Township 2014														
Pump Station	5,645,928	5,667,592	6,429,989	6,342,990	7,534,044	5,404,399	5,584,095	4,828,411	4,983,437	6,922,808	4,855,360	5,463,148	69,662,201	190,855
Sadsbury Crossing/Valley Rd.	131,400	115,900	126,400	134,500	160,500	110,600	134,000	136,100	129,677	133,400	135,900	126,000	1,674,577	4,314
Sandy Hill	(1,019,750)	(1,075,308)	(1,169,165)	(1,056,120)	(1,096,894)	(950,494)	(913,588)	(861,889)	(786,432)	(787,621)	(793,479)	(1,030,584)	(11,561,324)	
Total	4,767,578	4,708,184	5,387,224	5,421,370	6,597,650	4,564,705	4,804,507	4,082,622	4,326,682	6,268,587	4,197,781	4,558,564	59,675,454	
GPD	163,470	168,149	173,781	180,712	212,827	152,157	154,984	131,697	144,223	202,212	139,926	147,050		163,494
Pump Station GPD	162,127	202,414	207,419	211,433	243,034	180,147	180,132	155,755	166,115	223,316	161,845	176,231		

Stottsville Pump Station

	Volume (Gallons)	ADF (GPD)
Jan-14	5,645,928	182,127
Feb-14	5,667,592	195,434
Mar-14	6,429,989	207,419
Apr-14	6,342,990	211,433
May-14	7,534,044	243,034
Jun-14	5,404,399	180,147
Jul-14	5,584,095	180,132
Aug-14	4,828,411	155,755
Sep-14	4,983,437	166,115
Oct-14	6,922,808	223,316
Nov-14	4,855,360	161,845
Dec-14	5,463,148	176,231
TOTAL	69,662,201	190,855 GPD
		132.5 GPM

190,855	GPD - Annual Average Daily Flow (ADF)
7,952	GPH - Annual Average Hourly Flow (AHF)
133	GPM - Annual Average Flow per Minute (AFM)

727,684	GPD - Maximum Daily Flow (MDF) May 1, 2014
40,920	GPH - Peak Hourly Flow (PHF) May 1, 2014 between 12:45 AM and 1:45 AM
761	GPM - Peak Instantaneous Flow (PIF) May 1, 2014 @ 1:45 AM

3.81	Current MDF Peaking Factor = (MDF/ADF)
5.15	Current PHF Peaking Factor = (PHF/AHF)
5.74	Current Instantaneous Flow Peaking Factor = (PIF/AFM)

	Sandy Hill (W Caln)		Sandy Hill Percentage	
	Volume (Gallons)	ADF (GPD)	of Stottsville PS Flow	
Jan-11	1,019,750	32,895	5,645,928	18.1%
Feb-11	1,075,308	38,404	5,667,592	19.0%
Mar-11	1,169,165	37,715	6,429,989	18.2%
Apr-11	1,056,120	35,204	6,342,990	16.7%
May-11	1,096,894	35,384	7,534,044	14.6%
Jun-11	950,494	31,683	5,404,399	17.6%
Jul-11	913,588	29,471	5,584,095	16.4%
Aug-11	881,889	28,448	4,828,411	18.3%
Sep-11	786,432	26,214	4,983,437	15.8%
Oct-11	787,621	25,407	6,922,808	11.4%
Nov-11	793,479	26,449	4,855,360	16.3%
Dec-11	1,030,584	33,245	5,463,148	18.9%
TOTAL	11,561,324	31,675 GPD	69,662,201	16.6%

22.0 GPM

31,675	GPD - Annual Average Daily Flow (ADF)
1,319.8	GPH - Annual Average Hourly Flow (AHF)
22.0	GPM - Annual Average Flow per Minute (AFM)

103,521	GPD - Maximum Daily Flow (MDF)
6,975	GPH - Peak Hourly Flow (PHF) April 30, 2014 between 6:30 PM and 7:30 PM
116.3	GPM - Peak Instantaneous Flow (PIF) April 30, 2014 @ 7:30 PM

3.27	Current MDF Peaking Factor = (MDF/ADF)
5.28	Current PHF Peaking Factor = (PHF/AHF)
5.29	Current Instantaneous Flow Peaking Factor = (PIF/AFM)

JANUARY 2014						
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	Snowfall (in)
1/1/2014	117.6	169,351	24.4	35,154	0.00	
1/2/2014	117.8	169,660	20.5	29,518	0.40	5.6
1/3/2014	119.3	171,726	22.1	31,782	0.30	3.4
1/4/2014	122.2	176,036	23.3	33,493	0.00	
1/5/2014	135.2	194,702	26.1	37,651	0.18	
1/6/2014	173.4	249,687	32.5	46,755	0.35	
1/7/2014	133.1	191,687	21.7	31,250	0.00	
1/8/2014	126.2	181,683	20.9	30,059	0.00	
1/9/2014	119.6	172,181	20.5	29,562	0.00	
1/10/2014	117.1	168,589	21.6	31,156	0.42	
1/11/2014	186.7	268,887	37.4	53,790	0.76	
1/12/2014	162.9	234,548	31.4	45,195	0.01	
1/13/2014	128.7	185,320	23.1	33,204	0.00	
1/14/2014	139.3	200,552	25.2	36,330	0.17	
1/15/2014	131.5	189,323	23.3	33,555	0.00	
1/16/2014	121.0	174,289	21.1	30,372	0.00	
1/17/2014	119.3	171,732	20.6	29,691	0.00	
1/18/2014	123.3	177,590	23.0	33,157	0.00	
1/19/2014	130.5	187,884	24.8	35,672	0.00	
1/20/2014	123.2	177,479	22.1	31,873	0.00	
1/21/2014	117.4	169,096	21.0	30,198	0.70	13.5
1/22/2014	123.1	177,197	21.9	31,515	0.01	
1/23/2014	114.3	164,540	19.2	27,635	0.00	
1/24/2014	115.2	165,911	17.8	25,659	0.00	
1/25/2014	120.7	173,828	21.5	30,998	0.15	2.0
1/26/2014	128.4	184,941	25.3	36,385	0.03	0.4
1/27/2014	115.3	166,058	19.6	28,178	0.00	
1/28/2014	111.5	160,623	19.2	27,691	0.00	
1/29/2014	110.3	158,764	18.8	27,115	0.07	1.0
1/30/2014	110.2	158,634	19.4	28,005	0.00	
1/31/2014	106.8	152,141	19.1	27,155	0.00	
Peak/Max		268,887		53,790	0.76	
1/6/2014 7:30	391.3					
1/6/2014 7:00			69.7			

= Water Equivalent of Snowfall

FEBRUARY 2014						
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	Snowfall (in)
2/1/2014	114.7	165,184	22.9	33,010	0.00	
2/2/2014	120.7	173,857	24.5	35,289	0.00	
2/3/2014	131.8	187,868	31.1	44,383	1.15	3.5
2/4/2014	-	211,486	21.1	30,427	0.01	
2/5/2014	-	211,486	46.9	67,488	1.43	
2/6/2014	-	211,486	23.2	33,348	0.00	
2/7/2014	-	211,486	25.0	36,015	0.00	
2/8/2014	-	211,486	26.2	37,795	0.00	
2/9/2014	-	177,644	28.5	40,980	0.15	2.7
2/10/2014	-	177,644	23.5	33,827	0.00	
2/11/2014	-	177,644	23.4	33,664	0.00	
2/12/2014	-	177,644	22.8	32,895	0.05	0.4
2/13/2014	-	177,644	26.2	37,686	1.25	10.4
2/14/2014	-	177,644	25.5	36,687	0.21	0.7
2/15/2014	-	177,644	23.8	34,342	0.10	0.6
2/16/2014	-	177,644	24.3	35,058	0.00	
2/17/2014	-	177,644	22.6	32,568	0.00	
2/18/2014	-	143,614	20.7	29,832	0.21	3.0
2/19/2014	-	143,614	25.3	36,450	0.36	
2/20/2014	-	143,614	28.2	40,663	0.00	
2/21/2014	-	143,614	34.5	49,620	0.11	
2/22/2014	-	143,614	36.5	52,535	0.00	
2/23/2014	-	143,614	37.9	54,515	0.00	
2/24/2014	-	143,614	31.0	44,631	0.00	
2/25/2014	-	118,900	24.4	35,205	0.00	
2/26/2014	-	118,900	23.5	33,787	0.09	1.1
2/27/2014	-	118,900	22.6	32,573	0.00	
2/28/2014	-	118,900	-	-	0.00	
Peak/Max		211,486		67,488	1.43	
2/2/2014 13:15	205.7					
2/5/2014 7:15			75.1			

= Water Equivalent of Snowfall

Data taken from Chart Recorder due to telemetry failure

MARCH 2014						Snowfall (in)
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)	
3/1/2014	-	118,900	23.9	34,483	0.00	
3/2/2014	-	326,400	27.3	39,302	0.04	
3/3/2014	-	326,400	24.3	34,976	0.34	3.4
3/4/2014	-	326,400	21.1	30,421	0.00	
3/5/2014	-	326,400	20.9	30,100	0.00	
3/6/2014	-	326,400	21.5	30,983	0.00	
3/7/2014	-	326,400	20.4	29,363	0.00	
3/8/2014	-	326,400	25.4	36,514	0.00	
3/9/2014	-	232,286	33.0	47,484	0.01	
3/10/2014	-	232,286	29.8	42,846	0.00	
3/11/2014	-	232,286	31.0	44,643	0.00	
3/12/2014	-	232,286	34.2	49,241	0.28	
3/13/2014	-	232,286	25.8	37,196	0.00	
3/14/2014	-	232,286	22.6	32,529	0.00	
3/15/2014	-	232,286	28.3	40,805	0.00	
3/16/2014	-	202,771	27.5	39,613	0.00	
3/17/2014	-	202,771	23.3	33,522	0.23	4.7
3/18/2014	-	202,771	21.8	31,433	0.00	
3/19/2014	-	202,771	26.4	38,026	0.67	
3/20/2014	-	202,771	26.4	37,964	0.00	
3/21/2014	-	202,771	20.8	29,940	0.00	
3/22/2014	-	202,771	24.4	35,071	0.00	
3/23/2014	-	186,343	26.2	37,746	0.00	
3/24/2014	-	186,343	21.1	30,423	0.00	
3/25/2014	-	186,343	21.1	30,368	0.01	0.4
3/26/2014	-	186,343	21.4	30,856	0.00	
3/27/2014	-	186,343	20.7	29,781	0.00	
3/28/2014	-	186,343	21.2	30,595	0.02	
3/29/2014	-	186,343	29.5	42,520	1.72	
3/30/2014	-	242,400	48.2	69,349	0.90	
3/31/2014	-	242,400	27.1	38,998	0.01	
Peak/Max		326,400		69,349	1.72	

Data taken from Chart Recorder due to telemetry failure

APRIL 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
4/1/2014	-	242,400	23.5	3,196	0.00
4/2/2014	-	242,400	22.2	32,002	0.00
4/3/2014	-	242,400	22.5	32,349	0.05
4/4/2014	-	242,400	23.0	33,189	0.02
4/5/2014	-	242,400	23.4	33,630	0.00
4/6/2014	-	227,367	26.2	37,750	0.00
4/7/2014	-	227,367	23.9	34,432	0.38
4/8/2014	-	227,367	23.9	34,408	0.17
4/9/2014	-	227,367	22.0	31,660	0.00
4/10/2014	-	241,400	21.2	30,582	0.00
4/11/2014	-	241,400	20.2	29,085	0.00
4/12/2014	-	241,400	22.6	32,480	0.00
4/13/2014	-	241,400	25.1	36,164	0.00
4/14/2014	-	241,400	20.9	30,160	0.00
4/15/2014	-	241,400	41.7	60,096	0.76
4/16/2014	-	241,400	27.0	38,949	0.00
4/17/2014	-	241,400	21.8	31,372	0.00
4/18/2014	-	241,400	23.7	34,128	0.00
4/19/2014	-	175,638	25.3	36,431	0.00
4/20/2014	-	175,638	24.8	35,747	0.00
4/21/2014	-	175,638	22.5	32,461	0.00
4/22/2014	-	175,638	21.5	30,987	0.00
4/23/2014	183.6	60,597	20.9	30,054	0.00
4/24/2014	127.9	184,154	20.8	29,952	0.00
4/25/2014	127.6	183,785	22.1	31,779	0.49
4/26/2014	138.2	199,042	24.2	34,892	0.01
4/27/2014	145.2	209,054	25.8	37,170	0.00
4/28/2014	126.7	182,465	21.0	30,271	0.00
4/29/2014	128.3	184,710	21.3	30,733	0.39
4/30/2014	454.4	647,501	67.1	95,634	4.42
Peak/Max		647,501		95,634	4.42
4/30/2014 23:45	760.0				
4/30/2014 19:30			116.3		

----- Data taken from Chart Recorder due to telemetry failure

MAY 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
5/1/2014	505.3	727,684	71.9	103,521	0.04
5/2/2014	282.1	406,239	33.7	48,476	0.00
5/3/2014	233.6	336,405	27.0	38,880	0.09
5/4/2014	220.8	317,914	27.9	40,186	0.00
5/5/2014	187.9	270,588	23.1	33,221	0.00
5/6/2014	179.2	258,118	22.6	32,582	0.00
5/7/2014	173.1	249,209	22.5	32,391	0.00
5/8/2014	164.0	236,093	21.6	31,038	0.03
5/9/2014	157.2	226,394	20.9	30,075	0.00
5/10/2014	165.6	238,485	24.4	35,151	0.10
5/11/2014	165.4	238,148	25.9	37,349	0.00
5/12/2014	151.1	217,614	22.3	32,060	0.00
5/13/2014	151.8	218,617	21.3	30,669	0.00
5/14/2014	142.3	204,947	21.5	30,899	0.00
5/15/2014	141.3	203,516	20.7	29,760	0.00
5/16/2014	179.0	257,825	28.4	40,827	1.57
5/17/2014	160.1	230,568	23.5	33,899	0.00
5/18/2014	155.4	223,802	25.4	36,625	0.00
5/19/2014	143.1	206,051	21.6	31,038	0.00
5/20/2014	136.1	195,946	20.0	28,862	0.00
5/21/2014	135.3	194,797	20.4	29,311	0.04
5/22/2014	135.5	195,055	21.7	31,201	0.08
5/23/2014	132.9	191,438	20.9	30,091	0.00
5/24/2014	130.8	188,329	22.7	32,678	0.00
5/25/2014	127.2	183,119	22.3	32,179	0.00
5/26/2014	135.8	195,530	24.1	34,656	0.00
5/27/2014	128.1	184,469	20.6	29,720	0.35
5/28/2014	125.2	180,340	20.8	30,023	0.61
5/29/2014	124.2	178,810	19.7	28,313	0.00
5/30/2014	120.5	173,568	19.3	27,731	0.00
5/31/2014	135.4	193,015	22.5	32,048	0.00
Peak/Max		727,684		103,521	1.57
5/1/2014 1:45	760.8				
5/1/2014 6:15			110.9		

JUNE 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
6/1/2014	149.6	215,446	25.4	36,601	0.00
6/2/2014	134.9	194,203	21.7	31,257	0.00
6/3/2014	136.6	196,744	20.4	29,329	0.01
6/4/2014	133.0	191,495	20.9	30,150	0.00
6/5/2014	123.3	177,563	20.7	29,778	0.45
6/6/2014	119.8	172,531	20.4	29,435	0.00
6/7/2014	124.2	178,828	22.3	32,084	0.00
6/8/2014	128.6	185,247	24.5	35,294	0.00
6/9/2014	116.8	168,167	21.9	31,491	0.32
6/10/2014	123.0	177,106	22.1	31,781	2.59
6/11/2014	117.0	168,511	20.8	30,020	0.06
6/12/2014	134.7	193,922	24.6	35,442	0.26
6/13/2014	160.3	230,894	30.3	43,587	0.53
6/14/2014	135.3	194,903	25.8	37,129	0.00
6/15/2014	132.0	190,034	25.0	35,968	0.00
6/16/2014	123.5	177,817	21.0	30,295	0.00
6/17/2014	119.5	172,019	20.6	29,731	0.00
6/18/2014	121.5	174,945	19.8	28,559	0.00
6/19/2014	120.0	172,753	20.9	30,087	0.53
6/20/2014	119.6	172,260	20.0	28,812	0.00
6/21/2014	123.7	178,132	22.9	32,963	0.00
6/22/2014	125.6	180,814	21.1	30,434	0.00
6/23/2014	113.5	163,425	19.7	28,302	0.00
6/24/2014	113.7	163,791	20.3	29,204	0.00
6/25/2014	117.6	169,387	20.6	29,690	0.64
6/26/2014	118.7	170,984	22.1	31,800	0.07
6/27/2014	116.9	168,379	21.1	30,371	0.00
6/28/2014	116.3	167,480	21.2	30,527	0.00
6/29/2014	118.5	170,634	21.8	31,454	0.00
6/30/2014	115.4	164,500	20.3	28,920	0.00
Peak/Max		230,894		43,587	2.59
6/12/2014 21:00	278.9				
6/12/2014 21:00			53.9		

JULY 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
7/1/2014	113.5	163,437	20.2	29,077	0.00
7/2/2014	114.2	164,387	20.1	28,880	0.21
7/3/2014	111.3	160,298	20.7	29,823	0.09
7/4/2014	109.5	157,705	20.7	29,786	0.04
7/5/2014	108.0	155,544	20.6	29,612	0.00
7/6/2014	119.3	171,783	23.2	33,397	0.00
7/7/2014	114.8	165,272	20.7	29,842	0.00
7/8/2014	105.2	151,441	17.9	25,794	0.17
7/9/2014	113.8	163,815	21.8	31,418	0.00
7/10/2014	128.2	184,634	21.8	31,428	0.00
7/11/2014	136.4	196,367	21.6	31,132	0.00
7/12/2014	144.7	208,391	21.5	30,998	0.00
7/13/2014	152.3	219,291	22.7	32,714	0.05
7/14/2014	152.6	219,807	20.4	29,422	1.18
7/15/2014	156.9	225,976	21.6	31,137	0.81
7/16/2014	150.8	217,120	20.3	29,201	0.00
7/17/2014	143.5	206,693	19.2	27,587	0.00
7/18/2014	137.7	198,229	19.5	28,014	0.00
7/19/2014	134.7	193,940	20.8	29,923	0.00
7/20/2014	140.3	202,049	21.7	31,222	0.00
7/21/2014	128.1	184,421	18.2	26,174	0.00
7/22/2014	120.3	173,211	18.2	26,178	0.00
7/23/2014	118.1	170,110	18.2	26,276	0.05
7/24/2014	117.7	169,473	19.4	27,890	0.00
7/25/2014	114.0	164,093	18.3	26,291	0.00
7/26/2014	112.9	162,605	21.4	30,858	0.22
7/27/2014	122.4	176,281	22.5	32,358	1.25
7/28/2014	122.5	176,338	23.1	33,211	0.23
7/29/2014	108.7	156,467	18.8	27,032	0.00
7/30/2014	113.5	161,762	19.9	28,368	0.00
7/31/2014	111.7	159,105	20.0	28,540	0.00
Peak/Max		225,976		33,397	1.25
7/15/2014 19:30	333.1				
7/27/2014 10:15			48.3		

AUGUST 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
8/1/2014	108.3	156,008	19.3	27,800	0.19
8/2/2014	110.3	158,896	21.3	30,642	0.36
8/3/2014	117.5	169,213	24.1	34,772	0.23
8/4/2014	105.8	152,290	19.1	27,525	0.00
8/5/2014	108.2	155,742	19.7	28,412	0.00
8/6/2014	110.0	158,468	19.1	27,448	0.00
8/7/2014	106.0	152,580	19.5	28,084	0.00
8/8/2014	106.8	153,811	19.5	28,038	0.00
8/9/2014	109.0	156,928	21.1	30,451	0.00
8/10/2014	115.3	166,030	22.6	32,594	0.00
8/11/2014	103.2	148,660	18.7	26,926	0.00
8/12/2014	109.5	157,749	20.1	28,999	1.08
8/13/2014	107.3	154,574	21.4	30,882	0.00
8/14/2014	106.6	153,438	18.6	26,759	0.25
8/15/2014	106.3	153,075	19.1	27,540	0.00
8/16/2014	107.5	154,810	21.2	30,567	0.00
8/17/2014	110.9	159,679	22.1	31,776	0.00
8/18/2014	106.7	153,639	18.8	27,088	0.00
8/19/2014	109.0	156,907	18.8	27,002	0.00
8/20/2014	107.4	154,692	18.9	27,245	0.00
8/21/2014	109.9	158,232	19.0	27,347	0.00
8/22/2014	106.0	152,580	18.6	26,780	0.08
8/23/2014	109.2	157,269	20.9	30,124	0.25
8/24/2014	122.0	175,660	23.5	33,769	0.00
8/25/2014	105.8	152,311	18.8	27,091	0.00
8/26/2014	105.6	152,069	17.7	25,539	0.00
8/27/2014	107.4	154,703	18.0	25,871	0.00
8/28/2014	104.9	151,017	18.2	26,245	0.00
8/29/2014	104.6	150,640	18.0	25,951	0.00
8/30/2014	101.7	144,900	18.0	25,627	0.00
8/31/2014	105.1	149,703	18.8	26,787	1.11
Peak/Max		175,660		34,772	1.11
8/24/2014 10:45	208.7				
8/24/2014 19:30			50.1		

SEPTEMBER 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
9/1/2014	123.3	177,561	24.0	34,513	0.01
9/2/2014	108.1	155,602	17.1	24,668	0.18
9/3/2014	107.8	155,224	18.2	26,272	0.00
9/4/2014	104.8	150,881	17.1	24,612	0.00
9/5/2014	101.8	146,564	16.4	23,644	0.00
9/6/2014	174.1	250,699	20.1	29,000	0.01
9/7/2014	124.1	178,635	23.1	33,221	0.00
9/8/2014	111.2	160,195	17.9	25,752	0.00
9/9/2014	108.1	155,628	17.6	25,379	0.00
9/10/2014	106.9	153,943	17.6	25,377	0.00
9/11/2014	105.3	151,664	16.8	24,129	0.00
9/12/2014	106.2	152,964	16.5	23,714	0.00
9/13/2014	124.5	179,303	20.2	29,022	0.36
9/14/2014	151.3	217,881	22.3	32,074	0.00
9/15/2014	122.6	176,568	17.6	25,280	0.00
9/16/2014	117.2	168,764	17.0	24,417	0.20
9/17/2014	117.1	168,596	16.9	24,365	0.00
9/18/2014	112.2	161,542	16.7	24,081	0.00
9/19/2014	105.7	152,248	15.3	22,084	0.00
9/20/2014	110.8	159,486	18.8	27,026	0.00
9/21/2014	124.6	179,442	21.4	30,766	0.00
9/22/2014	109.7	157,910	16.2	23,371	0.00
9/23/2014	104.1	149,962	16.1	23,233	0.00
9/24/2014	102.7	147,825	15.8	22,790	0.04
9/25/2014	121.5	174,891	19.9	28,708	0.89
9/26/2014	103.9	149,632	16.1	23,244	0.00
9/27/2014	107.4	154,600	19.5	28,081	0.00
9/28/2014	123.4	177,692	21.2	30,504	0.00
9/29/2014	107.2	154,429	16.1	23,186	0.00
9/30/2014	113.2	161,300	16.8	23,922	0.00
Peak/Max		250,699		34,513	0.89
9/6/2014 17:15	620.7				
9/14/2014 20:00			53.4		

OCTOBER 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
10/1/2014	108.8	156,726	16.2	23,340	0.00
10/2/2014	107.9	155,425	16.2	23,342	0.00
10/3/2014	103.3	148,819	15.4	22,244	0.06
10/4/2014	111.9	161,127	20.3	29,194	0.17
10/5/2014	125.9	181,367	20.5	29,592	0.00
10/6/2014	128.0	184,384	15.6	22,508	0.00
10/7/2014	160.6	231,251	16.5	23,814	0.38
10/8/2014	193.4	278,466	16.3	23,542	0.00
10/9/2014	251.7	362,472	16.0	23,106	0.00
10/10/2014	272.1	391,890	15.8	22,690	0.00
10/11/2014	329.2	474,030	20.3	29,175	0.48
10/12/2014	301.7	434,482	20.7	29,837	0.00
10/13/2014	193.3	278,381	16.4	23,602	0.02
10/14/2014	179.6	258,590	16.1	23,149	0.00
10/15/2014	196.3	282,680	19.9	28,595	0.66
10/16/2014	222.3	320,096	20.8	29,994	0.24
10/17/2014	180.4	259,729	17.6	25,284	0.00
10/18/2014	159.0	228,939	19.5	28,092	0.00
10/19/2014	157.9	227,309	21.9	31,470	0.00
10/20/2014	127.3	183,350	17.8	25,569	0.00
10/21/2014	116.0	167,061	16.3	23,493	0.00
10/22/2014	114.0	164,206	17.8	25,622	0.44
10/23/2014	111.4	160,401	17.1	24,627	0.05
10/24/2014	104.5	150,528	16.4	23,595	0.00
10/25/2014	109.2	157,313	19.3	27,832	0.00
10/26/2014	125.1	180,203	21.3	30,696	0.00
10/27/2014	104.2	150,107	15.9	22,887	0.00
10/28/2014	101.6	146,259	15.7	22,659	0.00
10/29/2014	103.7	149,271	15.6	22,427	0.03
10/30/2014	104.7	149,167	16.8	23,892	0.00
10/31/2014	101.8	145,077	15.3	21,754	0.00
Peak/Max		474,030		31,470	0.66
10/11/2014 12:45	627.0				
10/15/2014 20:30			53.6		

NOVEMBER 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
11/1/2014	113.3	163,167	19.1	27,484	0.92
11/2/2014	120.1	172,887	19.8	28,578	0.00
11/3/2014	102.3	147,260	16.1	23,219	0.00
11/4/2014	109.1	157,116	15.6	22,520	0.00
11/5/2014	107.2	154,325	14.7	21,126	0.01
11/6/2014	112.8	162,445	17.9	25,784	0.52
11/7/2014	105.5	151,911	15.7	22,604	0.00
11/8/2014	109.9	158,280	18.2	26,173	0.00
11/9/2014	121.3	174,615	20.6	29,720	0.00
11/10/2014	102.2	147,231	14.4	20,791	0.00
11/11/2014	105.7	152,137	16.9	24,321	0.00
11/12/2014	102.5	147,619	14.2	20,513	0.00
11/13/2014	102.8	147,968	15.4	22,233	0.16
11/14/2014	100.2	144,318	14.5	20,859	0.00
11/15/2014	113.9	164,071	18.3	26,391	0.00
11/16/2014	123.3	177,612	21.4	30,869	0.09
11/17/2014	126.8	182,647	22.2	31,934	1.05
11/18/2014	107.4	154,635	16.3	23,517	0.00
11/19/2014	106.4	153,229	16.7	24,094	0.00
11/20/2014	108.5	156,223	16.0	23,070	0.00
11/21/2014	105.6	152,069	14.9	21,524	0.00
11/22/2014	118.7	170,864	18.5	26,643	0.00
11/23/2014	124.9	179,917	20.2	29,042	0.00
11/24/2014	118.9	171,285	21.3	30,663	0.37
11/25/2014	115.5	166,362	16.7	24,044	0.00
11/26/2014	140.8	202,686	27.3	39,347	0.95
11/27/2014	143.0	205,861	32.3	46,515	0.00
11/28/2014	115.6	166,426	21.8	31,415	0.00
11/29/2014	112.5	161,953	19.4	27,866	0.00
11/30/2014	131.3	187,085	24.5	34,879	0.00
Peak/Max		205,861		46,515	1.05
11/27/2014 11:30	282.6				
11/27/2014 10:15			69.9		

DECEMBER 2014					
Date	Sadsbury P.S. Average Flow (gpm)	Sadsbury P.S. TOTAL Flow (Gallons)	Sandy Hill P.S. Average Flow (gpm)	Sandy Hill P.S. TOTAL Flow (Gallons)	Rainfall (in)
12/1/2014	121.3	174,678	21.5	31,021	0.05
12/2/2014	116.6	167,882	21.5	30,892	0.20
12/3/2014	127.8	184,060	25.5	36,732	0.11
12/4/2014	115.9	166,914	20.7	29,818	0.00
12/5/2014	115.3	166,046	20.0	28,784	0.07
12/6/2014	131.4	189,247	29.0	41,781	1.02
12/7/2014	138.7	199,699	28.7	41,292	0.00
12/8/2014	115.9	166,922	21.2	30,564	0.00
12/9/2014	119.8	172,578	22.7	32,652	0.66
12/10/2014	115.8	166,690	20.6	29,704	0.00
12/11/2014	117.0	168,481	22.1	31,865	0.04
12/12/2014	115.3	166,016	20.5	29,469	0.00
12/13/2014	122.7	176,652	23.0	33,061	0.00
12/14/2014	132.0	190,041	25.7	37,027	0.00
12/15/2014	112.9	162,519	20.0	28,781	0.00
12/16/2014	115.4	166,216	20.3	29,288	0.12
12/17/2014	117.6	169,272	22.1	31,838	0.00
12/18/2014	117.3	168,981	20.1	28,873	0.00
12/19/2014	113.5	163,388	19.0	27,403	0.00
12/20/2014	121.1	174,395	23.0	33,112	0.00
12/21/2014	125.6	180,886	23.1	33,281	0.00
12/22/2014	119.2	171,614	20.6	29,669	0.02
12/23/2014	117.3	168,975	21.9	31,541	0.11
12/24/2014	155.5	223,876	32.9	47,432	0.82
12/25/2014	126.7	182,437	28.2	40,571	0.03
12/26/2014	133.9	192,774	25.3	36,439	0.00
12/27/2014	123.7	178,175	24.9	35,828	0.00
12/28/2014	125.8	181,136	24.7	35,637	0.02
12/29/2014	124.3	178,957	23.0	33,188	0.00
12/30/2014	122.4	174,396	22.2	31,673	0.00
12/31/2014	123.0	175,247	22.7	32,356	0.00
Peak/Max		223,876		47,432	1.02
12/24/2014 12:30	297.9				
12/24/2014 12:00			61.0		

Snowfall (in)

0.1

= Water Equivalent of Snowfall

	Sadsbury PS Max		Sandy Hill Max	
5/1/2014 1:45	760.8			
4/30/2014 19:30			116.3	
Max GPD (5/1)		727,684		
Max GPD (5/1)				103,521

Summary of Hourly Data

NOAA Local Climatological Data
for Philadelphia International Airport

Date	Water Equivalent of Snowfall											
	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14
1	0.00	0.00	0.00	0.00	0.04	0.00	0.00	0.19	0.01	0.00	0.92	0.05
2	0.40	0.00	0.04	0.00	0.00	0.00	0.21	0.36	0.18	0.00	0.00	0.20
3	0.30	1.15	0.34	0.05	0.09	0.01	0.09	0.23	0.00	0.06	0.00	0.11
4	0.00	0.01	0.00	0.02	0.00	0.00	0.04	0.00	0.00	0.17	0.00	0.00
5	0.18	1.43	0.00	0.00	0.00	0.45	0.00	0.00	0.00	0.00	0.01	0.07
6	0.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	0.52	1.02
7	0.00	0.00	0.00	0.38	0.00	0.00	0.00	0.00	0.00	0.38	0.00	0.00
8	0.00	0.00	0.00	0.17	0.03	0.00	0.17	0.00	0.00	0.00	0.00	0.00
9	0.00	0.15	0.01	0.00	0.00	0.32	0.00	0.00	0.00	0.00	0.00	0.66
10	0.42	0.00	0.00	0.00	0.10	2.59	0.00	0.00	0.00	0.00	0.00	0.00
11	0.76	0.00	0.00	0.00	0.00	0.06	0.00	0.00	0.00	0.48	0.00	0.04
12	0.01	0.05	0.28	0.00	0.00	0.26	0.00	1.08	0.00	0.00	0.00	0.00
13	0.00	1.25	0.00	0.00	0.00	0.53	0.05	0.00	0.36	0.02	0.16	0.00
14	0.17	0.21	0.00	0.00	0.00	0.00	1.18	0.25	0.00	0.00	0.00	0.00
15	0.00	0.10	0.00	0.76	0.00	0.00	0.81	0.00	0.00	0.66	0.00	0.00
16	0.00	0.00	0.00	0.00	1.57	0.00	0.00	0.00	0.20	0.24	0.09	0.12
17	0.00	0.00	0.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.05	0.00
18	0.00	0.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19	0.00	0.36	0.67	0.00	0.00	0.53	0.00	0.00	0.00	0.00	0.00	0.00
20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21	0.70	0.11	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22	0.01	0.00	0.00	0.00	0.08	0.00	0.00	0.08	0.00	0.44	0.00	0.02
23	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.25	0.00	0.05	0.00	0.11
24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.04	0.00	0.37	0.82
25	0.15	0.00	0.01	0.49	0.00	0.64	0.00	0.00	0.89	0.00	0.00	0.03
26	0.03	0.09	0.00	0.01	0.00	0.07	0.22	0.00	0.00	0.00	0.95	0.00
27	0.00	0.00	0.00	0.00	0.35	0.00	1.25	0.00	0.00	0.00	0.00	0.00
28	0.00	0.00	0.02	0.00	0.61	0.00	0.23	0.00	0.00	0.00	0.00	0.02
29	0.07	-	1.72	0.39	0.00	0.00	0.00	0.00	0.00	0.03	0.00	0.00
30	0.00	-	0.90	4.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31	0.00	-	0.01	-	0.00	0.00	0.00	1.11	-	0.00	-	0.00
TOTAL	3.55	5.12	4.23	6.69	2.91	5.46	4.30	3.55	1.69	2.53	4.07	3.27
MAX	0.76	1.43	1.72	4.42	1.57	2.59	1.25	1.11	0.89	0.66	1.05	1.02
MAX 24HR	0.85	1.43	2.02	4.54	1.57	2.59	1.78	1.11	0.93	0.90	1.12	1.02

Source: <http://www.ncdc.noaa.gov/IPS/lcd/lcd.html>, NOAA Local Climatological Data Publication, Philadelphia, PA (PHL), Months of 2014

W.G. MALDEN

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*****SERVICE REPORT*****

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 6/10/2014
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AAABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 25, 50, 75 & 100%
ERROR: +1.5% CORRECTED ACCURACY: ± 1%

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: ± 1%

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: 0% CORRECTED ACCURACY: ± 1%

COMMENTS: PERFORMED QUARTERLY CALIBRATION. LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: DENNIS/JACOB
copies:

PERSON SEEN: KEY CODE

W.G. MALDEN

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SERVICE REPORT

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 9/15/2014
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: $\pm 1\%$

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: +20% CORRECTED ACCURACY: $\pm 1\%$

COMMENTS: PERFORMED QUARTERLY CALIBRATION. FOUND METER READING 20% HIGH. THIS SITE HAS A HISTORY OF DRIFTING BETWEEN CALIBRATIONS. WILL DISCUSS THIS WITH ENGINEER. NO ADJUSTMENT MADE AT THIS TIME.

SERVICE REPRESENTATIVE: DENNIS
copies:

PERSON SEEN: HAVE KEY

W.G. MALDEN

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*****SERVICE REPORT*****

HERB MCCOMBY
SADSBURY SEWER-CHESTER CO.
P.O. BOX 261
SADSBURYVILLE, PA 19369

SERVICE DATE: 12/8/2014
METER#: C8099 AA
LOCATION: SADSBURY
SERIAL #: 00W011634/883533-0003
MANUFACTURER: F & P/PARTLOW
RECORDER: MRC 5000
TRANSMITTER: 50XM13NXAB20AABC229
PRIMARY: MAGMETER
MAXIMUM CAPACITY: 2500 GPM
SERVICE CONTRACT: QUARTERLY

WORK PERFORMED

CLEANED EQUIPMENT: X PRIMARY: X

RECORDER CALIBRATION CHECKED AT: 0, 50, 100%
ERROR: 0% CORRECTED ACCURACY: ± 1%

TOTALIZER CALIBRATION CHECKED AT: OPERATING RATE
ERROR: 0% CORRECTED ACCURACY: ± 1%

TRANSMITTER CALIBRATION
VOLUMETRIC DRAWDOWN CALIBRATION
ERROR: 0% CORRECTED ACCURACY: ± 1%

COMMENTS: PERFORMED QUARTERLY CALIBRATION. LEFT EQUIPMENT OPERATING PROPERLY.

SERVICE REPRESENTATIVE: DENNIS
copies:

PERSON SEEN: HAVE CODE

**CHAPTER 94
MUNICIPAL WASTELOAD MANAGEMENT
2013 ANNUAL REPORT**

SADSBURY TOWNSHIP, CHESTER COUNTY, PA

FOR THE

**PENNSYLVANIA AMERICAN WATER COMPANY
COATESVILLE SEWERAGE SYSTEM**

MARCH 2014

Prepared By:

Herbert E. MacCombie, Jr., P.E.
Consulting Engineers and Surveyors, Inc.
P.O. Box 118
Broomall, PA 19008

PENNSYLVANIA-AMERICAN WATER COMPANY
COATESVILLE DISTRICT
2013 WASTELOAD MANAGEMENT REPORT SURVEY

Municipality: **SADSBURY TOWNSHIP**

Information Furnished By:

Date: March 12, 2014

Municipality / Engineering Company: Herbert E. MacCombie, Jr. P.E.
Consulting Engineers and Surveyors, Inc.

Name: James W. MacCombie, P.E., P.L.S.

Address: P.O. Box 118
Broomall, PA 19008

Phone: 610-356-9550 Fax: 610-356-5032

E-Mail Address: hem.engineers@verizon.net

1. Total Present Number of EDU's connected to PAWC system:

Residential	991
Commercial	89
Industrial	0

2. Total EDU's connected to PAWC system during 2013

Residential	20
Commercial	0
Industrial	0

3. Projections for future additional EDU's to be connected to PAWC system. These projections should reflect what is **actually anticipated** to be constructed and placed in service:

Year	Residential	Commercial	Industrial	Total EDU's
2014	67	3	0	70
2015	76	20	0	96
2016	16	20	0	36
2017	55	20	0	75
2018	58	20	0	78
Beyond 2018	275	20	13	308
Total	1,538	192	13	1,743