

Agenda

Township of Marple – Board of Commissioners – Michael Molinaro, President
Regular Meeting – October 13, 2014 – 7:00 pm

1. Call to Order

2. Pledge of Allegiance

3. Roll Call – Commissioners & Staff

♦ **Executive Session** – held at 6 PM prior to the meeting to discuss Litigation and Personnel

4. Presentation to the Marple Public Library by: Nancy Ricca, MCRW

5. Presentation - 13 & 15 Year Olds Babe Ruth World Series Champions

6. Public Forum

7. Board Minutes

- Regular Meeting – September 8, 2014

8. Disbursement Report and Check Register #2014-10

9. Resolution #3569 – Transfers General Fund \$139,500.45

MOTION: To adopt/not adopt Resolution #3569 authorizing the transfers to be made in the General Fund in the amount of \$139,500.45 for the month of September, 2014 as outlined in the Resolution and as recommended by the Director of Finance.

10. Resolution #3570 – Transfers Refuse Fund \$3,899.90

MOTION: To adopt/not adopt Resolution #3570 authorizing the transfers to be made in the Refuse Fund in the amount of \$3,899.90 for the month of September, 2014 as outlined in the Resolution and as recommended by the Director of Finance.

11. Resolution #3571 – Transfers Paxon Fund \$342.37

MOTION: To adopt/not adopt Resolution #3571 authorizing the transfers to be made in the Paxon Fund in the amount of \$342.37 for the month of September, 2014 as outlined in the Resolution and as recommended by the Director of Finance.

12. Resolution #3572- State Aid Allocation – Volunteer Fire Relief Association

MOTION: To adopt/not adopt Resolution #3572 allocating the distribution from the State Aid Allocation in accordance with Township Ordinance No. 92-2 as follows: Broomall Fire Company \$155,414.35 and Marple Township Ambulance Corps \$51,804.78

13. Resolution #3573 - Act 205 State Aid Pension

MOTION: To adopt/not adopt Resolution #3573 allocating the distribution from the State Aid Allocation as follows: Police Pension Plan \$210,546.92 and the Municipal Employees' Pension Plan \$250,302.00.

14. Escrow Release No. 1 - Ravenscliff Subdivision, Phase III (Toll Bros)

MOTION: To approve/not approve escrow release # 1 in the amount of \$274,024.58 with \$258,222.58 payable to Toll Bros. for construction to date in the subdivision and \$15,802.00 payable to the Township for engineering observations as recommended by the Township Engineer.

15. Permission to advertise - Public Presentation - Proposed 2015 Budget

MOTION: To direct the proper Township Officials to advertise for a Public Presentation to be held in the I. Newton Kerber Meeting Room Municipal Building, 227 S. Sproul Road, Broomall, PA on November ____, 2014 at 7:00 pm to review and accept public comment on the proposed 2015 Budget.

16. Tax Exempt Financing Post Issuance Compliance Policy – IRS Tax Code

MOTION: To approve/not approve a Tax Exempt Financing Post Issuance Compliance Policy establishing rules and procedures to be followed by all Township Employees and Consultants for monitoring of post-issuance compliance of obligations issued by the Township with applicable provisions of the IRS Code and Treasury Regulations as recommended by the Township Bond Council and Solicitor.

17. Tax Exempt Financing Post Issuance Compliance Policy – Securities Exchange Act

MOTION: To approve/not approve a Tax Exempt Financing Post Issuance Compliance Policy establishing rules and procedures to be followed by all Township Employees and Consultants for monitoring of post-issuance compliance of obligations issued by the Township with applicable provisions of the Security Exchange Act as recommended by the Township Bond Council and Solicitor.

18. Contribution – Center for Resolutions/Youth Aid Panel

MOTION: To approve/not approve the contribution in the amount of \$1,500.00 to the Center for Resolutions for their support and service to the residents of the Township through the Youth Aid Panel and Mediation Programs.

19. Driveway Waiver Request – John Hunt 2966 Highland Avenue

MOTION: To approve/not approve the driveway waiver request of John Hunt, 2966 Highland Avenue reducing the 5 foot setback for residential driveways from side property lines to 3 feet in order to widen the existing driveway and further increase of the maximum residential curb cut width from 15 feet to 24 feet as shown on the submitted plot plan.

20. Special Event Request - Marple Presbyterian Church – Ladies Night Out Event

MOTION: To approve/ not approve the request of the Marple Presbyterian Church to conduct their annual Ladies Night Out, pursuant to Section 300 – 115 of the Township Code and permit limited event advertising signage on their property and on Township property erected no sooner than 15 days prior to the event an approved by the Code Enforcement Department subject to the provisions outlined in Section 300-115a.

21. Special Event Request – Marple Newtown Music Parents Association

MOTION: To approve/ not approve the request of the Marple Newtown Music Parents Association to conduct a Haunted Halloween, pursuant to Section 300 – 115 of the Township Code and permit limited event advertising signage on their property and on Township property erected no sooner than 15 days prior to the event an approved by the Code Enforcement Department. The approval is subject to the following conditions:

1. Compliance with the provisions of Section 300-115 of the Township Code
2. Applicant must obtain a Field Use Permit from the Marple Newtown Joint Recreation Commission, and must provide proof of all required insurances naming the Township as covered additional insured and insuring against all applicable perils in an amount of not less than \$5,000,000.00, such insurance coverages being to the satisfaction of the Township's insurance advisor.
3. The review and approval of all required agreements by the Township Solicitor.
4. In addition to Event Volunteers, the Applicant shall be required utilize the Township Police for Traffic/Parking Control and pedestrian access to the property and shall work with the Township Manager and Chief of Police to provide service.
5. The applicant shall provide and remove all refuse generated by the event
6. Event Signage will be only be permitted in accordance with Section 300-115G and the applicant shall contact the Code Enforcement Department for sign approval.
7. The requirement for a surety bond or deposit in the amount of \$1000 will be required.

22. 2015 Paxon Hollow Country Club Golf Rates

MOTION: To approve the 2015 Paxon Hollow Country Club daily and seasonal rates as recommended by the Paxon Hollow Golf Professional.

23. Tax Appeal Settlement – DC Solid Waste Plant #3, Marpit & Sussex Roads

MOTION: To approve/not approve the Real Estate Tax Appeal settlement with the County of Delaware, owner of the Solid Waste Plant #3, Marpit & Sussex Roads, as negotiated by the Marple Newtown School District and authorize the proper Township Officials to sign the settlement stipulation on behalf of the Township.

24. Authorization to Bid Contracts – Twp Building and Paxon Hollow CC

MOTION: To authorize/not authorize the Township Engineer to complete bid specifications and advertise the following contracts:

1. Township Building/Library HVAC Replacement Contract
2. Township Building/Library Lighting Replacement and Emergency Generator Contract
3. Paxon Hollow Country Club Clubhouse HVAC Replacement Contract

25. Authorization to hire – Architectural/Structural Consultant, Bonnett Associates

MOTION: To authorize/not authorize the hiring of Bonnett Associates to provide architectural and structural support services for the Township Building/Library HVAC and Lighting Replacement Project as recommended by the Township Manager and Township Engineer at an hourly rate project cost not to exceed \$ _____ as outlined in the submitted proposal.

26. Certificate Payment #2 (Final) Glasgow Inc. –2014 Road Program \$17,259.50

MOTION: To approve/not approve Contract Payment No. 2 – Final in the amount of \$17,259.50 to Glasgow Inc., for work to date on the 2014 Road Program and as recommended by the Township Engineer.

27. Appointment of Township Auditor for 2015

MOTION: To appoint the firm of Leitzell and Economidis, PC. of Media, PA as Township Auditor to perform the independent audit for the Township and Library and to provide the necessary financial statements and other financial documents for calendar year 2014 in accordance with their proposal and as recommended by the Township Controller.

28. Other Business

29. Adjourn

Resolution No. 3569

RESOLVED, that the Board of Commissioners of the Township of Marple, County of Delaware, Pennsylvania, hereby authorize transfers to be made in the General Fund between the following accounts for the month of September 2014 :

<u>Transfer From</u>	<u>Transfer To</u>	<u>Account Name</u>	<u>Transfer Amount</u>
001-0401-2610-000-0000	001-0401-3740-000-0000	Maintenance on Equipment	\$ 178.20
001-0403-1400-000-0000	001-0403-1140-000-0000	Tax Collector (Elected) Salary	\$ 1,615.44
001-0403-1400-000-0000	001-0403-1610-000-0000	Social Security	\$ 154.47
001-0408-3132-429-7203	001-0408-3132-430-1004	Pavement Management Program	\$ 6,269.00
001-0409-7400-000-0000	001-0401-7500-000-0000	Capital Equipment - Technology	\$ 5,000.00
001-0409-7400-000-0000	001-0409-3730-000-0000	Maintenance & Repair - Building	\$ 6,000.00
001-0413-1000-000-0000	001-0413-2610-000-0000	Computer Software/Hardware	\$ 354.12
001-0413-1000-000-0000	001-0413-3000-000-0000	Other Services & Charges	\$ 267.73
001-0413-1000-000-0000	001-0413-7400-000-0000	Capital Equipment - General	\$ 148.49
001-0414-3000-000-0000	001-0414-3400-000-0000	Advertising & Printing	\$ 477.10
001-0430-7400-000-0000	001-0430-2450-002-0000	Maint. & Materials - Leaf Collection	\$ 5,000.00
001-0430-7400-000-0000	001-0432-2460-000-0000	Snow Removal - Materials	\$ 112,900.68
001-0433-0001-000-0000	001-0433-0002-000-0000	Traffic Signals	\$ 947.00
001-0248-0012-000-0000	001-0434-2600-000-0000	Minor Equipment	\$ 178.89
001-0454-3000-000-0000	001-0454-2600-000-0000	Minor Equipment	\$ 9.33
			<u>\$ 139,500.45</u>

RESOLVED, this 13th day of October, 2014.

**TOWNSHIP OF MARPLE
BOARD OF COMMISSIONERS**

By:

Michael K. Molianro, President
Board of Commissioners

ATTEST:

Sharon L. Angelaccio
Township Secretary

Resolution No. 3570

RESOLVED, that the Board of Commissioners of the Township of Marple, County of Delaware, Pennsylvania, hereby authorize transfers to be made in the Refuse Fund between the following accounts for the month of September 2014:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Account Name</u>	<u>Transfer Amount</u>
004-0427-3851-000-0000	004-0427-2610-000-0000	Computer Software	\$ 111.00
004-0427-3851-000-0000	004-0427-7400-000-0000	Capital Equipment - General	\$ 3,788.90
			<u>\$ 3,899.90</u>

RESOLVED, this 13th day of October, 2014.

**TOWNSHIP OF MARPLE
BOARD OF COMMISSIONERS**

By:

Michael K. Molinaro, President
Board of Commissioners

ATTEST:

Sharon L. Angelaccio
Township Secretary

Resolution No. 3571

RESOLVED, that the Board of Commissioners of the Township of Marple, County of Delaware, Pennsylvania, hereby authorize transfers to be made in the Paxon Hollow Fund between the following accounts for the month of September 2014 :

<u>Transfer From</u>	<u>Transfer To</u>	<u>Account Name</u>	<u>Transfer Amount</u>
005-0452-3000-000-0000	005-0452-3731-000-0000	Maint & Repair - Cart Barn	\$ 342.37
			<u>\$ 342.37</u>

RESOLVED, this 13th day of October, 2014.

**TOWNSHIP OF MARPLE
BOARD OF COMMISSIONERS**

By:

Michael K. Molinaro, President
Board of Commissioners

ATTEST:

Sharon L. Angelaccio
Township Secretary

RESOLUTION NO. 3572

WHEREAS, the Broomall Fire Company and the Marple Township Ambulance Corps each form a part of the fire service for Marple Township, and

WHEREAS, the Broomall Fire Company and the Marple Township Ambulance Corps each have a duly organized Relief Association, and

WHEREAS, pursuant to the Foreign Fire Insurance Tax Distribution Law, 53 P.S. Section 895.701 et seq all proceeds received by Marple Township from the Foreign Fire Insurance Tax shall be proportioned and distributed by paying 75% (\$155,414.35) thereof unto the Relief Association of the Broomall Fire Company and 25% (\$51,804.78) thereof unto the Relief Association of the Marple Township Ambulance Corps.

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners of the Township of Marple, County of Delaware, Commonwealth of Pennsylvania, hereby approves, ratifies and distributes the General Foreign Fire Insurance as aforementioned above.

RESOLVED, this 13th day of October, 2014.

TOWNSHIP OF MARPLE
BOARD OF COMMISSIONERS

By: _____
Michael K. Molinaro, President
Board of Commissioners

ATTEST: _____
Sharon L. Angelaccio
Township Secretary

RESOLUTION NO. 3573

WHEREAS, Act 205 of 1984 provides for the allocations of the General Municipal Pension System State Aid Funds of \$460,848.92 between the Police Pension Plan and the Non-Uniformed Pension Plan, and

WHEREAS, the Board of Commissioners of the Township of Marple, County of Delaware, Commonwealth of Pennsylvania, desires to allocate the amount of \$210,546.92 to the Police Pension Plan pursuant to Actuarial funding recommendations, and

WHEREAS, the Board of Commissioners of the Township of Marple, County of Delaware, Commonwealth of Pennsylvania desire to allocate the amount of \$250,302.00 to the Non-Uniformed Pension Plan pursuant to Actuarial funding recommendations.

NOW THEREFORE BE IT RESOLVED, that the Board of Commissioners of the Township of Marple, County of Delaware, Commonwealth of Pennsylvania, hereby approves, ratifies and distributes the General Municipal Pension System State Aid as aforementioned above.

RESOLVED, this 13th day of October, 2014.

TOWNSHIP OF MARPLE
BOARD OF COMMISSIONERS

By: _____
Michael Molinaro, President
Board of Commissioners

ATTEST: _____
Sharon L. Angelaccio
Township Secretary

Board of Commissioners

Michael K. Molinaro, President
John J. Lucas, Vice President
Joseph A. Rufo
Jan G. Ceton
Robert Fortebuono
John R. Longacre, II
Daniel D. Leefson

Anthony T. Hamaday
Township Manager

Sharon L. Angelaccio
Township Secretary

J. Adam Matlawski, Esq.
Township Solicitor



227 South Sproul Road
Broomall, PA 19008-2397
www.marpletwp.com

September 26, 2014

John P. Capuzzi, Jr.
Treasurer

Kathleen M. Yanoshak
Controller

Edward E. O'Lone, CPA
Director of Finance

Joseph C. Romano
Director of Code Enforcement

Edward T. Cross
Director of Public Works

Joseph A. Mastronardo, P.E.
Township Engineer

Jan G. Ceton
Emergency Management Coordinator

MRPL 0124

Joseph Romano, Director of Code Enforcement
Marple Township
227 South Sproul Road
Broomall, PA 19008

**RE: Ravenscliff – Phase III
Escrow Release #1**

Dear Mr. Romano:

We received a written request dated September 16, 2014 from Toll Brothers Inc. for a \$328,628.48 reduction of escrow funds in connection with the referenced project.

Based on our observation of the work, we recommend the following release:

Original Escrow Amount	\$ 3,958,701.81
Released to Date	\$ <u>0.00</u>
<i>Balance Prior to the Release</i>	\$ 3,958,701.81
Recommended by this Release	\$ <u>274,024.58</u>
<i>Balance After This Release</i>	\$ 3,684,677.23

The following adjustments were made to the requested release:

1. The requested funds for the "Stone Construction Entrance," "24-inch Silt Fence," and "32-inch Silt Fence" were reduced to retain 10% for maintenance of the erosion and sediment control measures.
2. The requested funds in the amount of \$210,960 for "Retaining Wall #5" were reduced to \$157,080 for the percentage of retaining wall completed.

Attached is a Declaration of Completion to be signed by the Township Manager. Should you have any questions or concerns, please do not hesitate to contact the undersigned.

Sincerely,



Joseph A. Mastronardo, PE
Senior Engineer
PENNONI ASSOCIATES INC.
Township Engineer
JAM/epj

cc: Anthony Hamaday, Township Manager ✓
Gary Chase, Toll Brothers Inc.

**RAVENSCLIFF – PHASE III
DECLARATION OF COMPLETION
ESCROW RELEASE No. 1**

We the undersigned hereby declare that the work performed by Toll Brothers Inc., relative to construction at the Ravenscliff Subdivision – Phase III has been completed to the extent of \$274,024.58 and this Declaration authorizes the reduction of the escrow by the sum of \$274,024.58.

It is hereby agreed that the release of the said funds as authorized by this Declaration shall not be construed as the acceptance of work by the Township nor shall this Declaration act or constitute as any waiver by the Township of the work as completed. The Township reserves the right to inspect the said work and to require the Developer to correct any and all deficiencies.

Date: _____

Anthony Hamaday
Township Manager

Date: 9/26/14 _____



Joseph A. Mastronardo, PE
Senior Engineer
PENNONI ASSOCIATES INC.
Township Engineer

In accordance with the Township-Builders Escrow Agreement for public improvements for the above referenced project, we hereby request public monies to be released from escrow for the following items of work which have been completed:

Item	Description of Work	Scheduled value	Previously approved	This period	Total completed	Balance to finish
1	<u>SURVEY</u>					
	Survey	\$45,000.00	\$0.00	\$7,500.00	\$7,500.00	\$37,500.00
	As-Built	\$8,000.00	\$0.00	\$0.00	\$0.00	\$8,000.00
	Monuments	\$7,500.00	\$0.00	\$0.00	\$0.00	\$7,500.00
	Subtotal	\$60,500.00	\$0.00	\$7,500.00	\$7,500.00	\$53,000.00
2	<u>CLEARING</u>					
	Clearing and Grubbing	\$36,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00
	Subtotal	\$36,000.00	\$0.00	\$18,000.00	\$18,000.00	\$18,000.00
3	<u>SEDIMENT AND EROSION CONTROL</u>					
	Construction Entrance	\$6,350.00	\$0.00	\$5,715.00	\$5,715.00	\$635.00
	24" Filter Sock	\$1,254.00	\$0.00	\$1,128.60	\$1,128.60	\$125.40
	32" Filter Sock	\$1,162.20	\$0.00	\$1,045.98	\$1,045.98	\$116.22
	32" Super Silt Fence	\$553.80	\$0.00	\$0.00	\$0.00	\$553.80
	Inlet Protection	\$9,800.00	\$0.00	\$0.00	\$0.00	\$9,800.00
	Seed and Mulch	\$20,000.00	\$0.00	\$0.00	\$0.00	\$20,000.00
	Temp Sediment Basin A1	\$40,000.00	\$0.00	\$20,000.00	\$20,000.00	\$20,000.00
	Temp Sediment Basin A2	\$50,000.00	\$0.00	\$25,000.00	\$25,000.00	\$25,000.00
	Swales	\$6,940.00	\$0.00	\$0.00	\$0.00	\$6,940.00
	Curlex Blanket & Seed	\$7,700.00	\$0.00	\$0.00	\$0.00	\$7,700.00
	Subtotal	\$143,760.00	\$0.00	\$52,889.58	\$52,889.58	\$90,870.42
4	<u>EARTHWORK</u>					
	Strip Topsoil	\$38,022.00	\$0.00	\$2,000.00	\$2,000.00	\$36,022.00
	Cut / Fill	\$264,150.00	\$0.00	\$2,500.00	\$2,500.00	\$261,650.00
	Respread and Grade Topsoil	\$28,350.00	\$0.00	\$0.00	\$0.00	\$28,350.00
	Fine Grade Pads	\$16,976.00	\$0.00	\$0.00	\$0.00	\$16,976.00
	Subtotal	\$347,498.00	\$0.00	\$4,500.00	\$4,500.00	\$342,998.00
5	<u>SANITARY SEWER</u>					
	8" Sdr-35 PVC	\$101,848.50	\$0.00	\$4,680.00	\$4,680.00	\$97,168.50
	6" Sdr-35 PVC	\$71,500.00	\$0.00	\$0.00	\$0.00	\$71,500.00
	Manholes 48"	\$74,400.00	\$0.00	\$4,800.00	\$4,800.00	\$69,600.00
	PVC Lateral Connections	\$12,160.00	\$0.00	\$95.00	\$95.00	\$12,065.00
	R.O.W Restoration	\$1,250.00	\$0.00	\$0.00	\$0.00	\$1,250.00
	Testing	\$3,482.00	\$0.00	\$0.00	\$0.00	\$3,482.00
	Manhole Vacuum Testing	\$10,850.00	\$0.00	\$0.00	\$0.00	\$10,850.00
	Subtotal	\$275,480.50	\$0.00	\$9,575.00	\$9,575.00	\$265,915.50
6	<u>STORM SEWER</u>					
	4" HDPE	\$1,152.00	\$0.00	\$0.00	\$0.00	\$1,152.00
	8" RCP	\$2,997.00	\$0.00	\$0.00	\$0.00	\$2,997.00
	8" HDPE	\$6,650.00	\$0.00	\$0.00	\$0.00	\$6,650.00
	15" HDPE	\$14,508.00	\$0.00	\$4,290.00	\$4,290.00	\$10,218.00
	18" HDPE	\$98,760.00	\$0.00	\$0.00	\$0.00	\$98,760.00
	24" HDPE	\$28,126.00	\$0.00	\$0.00	\$0.00	\$28,126.00
	30" HDPE	\$2,688.00	\$0.00	\$2,688.00	\$2,688.00	\$0.00
	15" HDPE Temp	\$4,182.00	\$0.00	\$0.00	\$0.00	\$4,182.00
	18" HDPE Temp	\$12,250.00	\$0.00	\$0.00	\$0.00	\$12,250.00
	24" HDPE Temp	\$3,312.00	\$0.00	\$0.00	\$0.00	\$3,312.00
	Precast Inlets	\$99,000.00	\$0.00	\$0.00	\$0.00	\$99,000.00
	Precast Inlets w/ Snouts	\$14,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
	Precast Manholes	\$28,000.00	\$0.00	\$0.00	\$0.00	\$28,000.00
	D-W Endwall (15"-24")	\$3,700.00	\$0.00	\$0.00	\$0.00	\$3,700.00
	Rip-Rap Aprons	\$1,700.00	\$0.00	\$1,700.00	\$1,700.00	\$0.00
	INFILTRATION BED #1					
	60" Perf. HDPE	\$75,264.00	\$0.00	\$0.00	\$0.00	\$75,264.00
	Stone	\$13,294.00	\$0.00	\$0.00	\$0.00	\$13,294.00
	Fabric	\$2,853.00	\$0.00	\$0.00	\$0.00	\$2,853.00
	Excavate	\$4,846.50	\$0.00	\$0.00	\$0.00	\$4,846.50

In accordance with the Township-Builders Escrow Agreement for public improvements for the above referenced project, we hereby request public monies to be released from escrow for the following items of work which have been completed:

Item	Description of Work	Scheduled value	Previously approved	This period	Total completed	Balance to finish
	INFILTRATION BED #2					
	60" Perf. HDPE	\$89,040.00	\$0.00	\$0.00	\$0.00	\$89,040.00
	Stone	\$23,103.00	\$0.00	\$0.00	\$0.00	\$23,103.00
	Fabric	\$4,005.00	\$0.00	\$0.00	\$0.00	\$4,005.00
	Excavate	\$7,200.00	\$0.00	\$0.00	\$0.00	\$7,200.00
	Basin A1 Conversion	\$42,000.00	\$0.00	\$0.00	\$0.00	\$42,000.00
	Basin A2 Conversion	\$58,000.00	\$0.00	\$0.00	\$0.00	\$58,000.00
	Subtotal	\$640,630.50	\$0.00	\$8,678.00	\$8,678.00	\$631,952.50
7	RETAINING WALLS					
	Wall #1	\$30,770.00	\$0.00	\$0.00	\$0.00	\$30,770.00
	Wall #2	\$2,720.00	\$0.00	\$0.00	\$0.00	\$2,720.00
	Wall #3	\$8,024.00	\$0.00	\$0.00	\$0.00	\$8,024.00
	Wall #4	\$20,604.00	\$0.00	\$0.00	\$0.00	\$20,604.00
	Wall #5	\$285,600.00	\$0.00	\$157,080.00	\$157,080.00	\$128,520.00
	Wall #6	\$81,450.00	\$0.00	\$0.00	\$0.00	\$81,450.00
	Wall #7	\$102,340.00	\$0.00	\$0.00	\$0.00	\$102,340.00
	Wall #8	\$11,132.00	\$0.00	\$0.00	\$0.00	\$11,132.00
	Wall #9	\$29,370.00	\$0.00	\$0.00	\$0.00	\$29,370.00
	Subtotal	\$572,010.00	\$0.00	\$157,080.00	\$157,080.00	\$414,930.00
8	SITE CURB					
	12" Belgian Block	\$68,186.25	\$0.00	\$0.00	\$0.00	\$68,186.25
	Subtotal	\$68,186.25	\$0.00	\$0.00	\$0.00	\$68,186.25
9	PAVING					
	Fine Grade	\$5,254.20	\$0.00	\$0.00	\$0.00	\$5,254.20
	6" 2A Modified	\$39,795.70	\$0.00	\$0.00	\$0.00	\$39,795.70
	5" BCBC	\$107,030.00	\$0.00	\$0.00	\$0.00	\$107,030.00
	1.5" Wearing	\$34,055.00	\$0.00	\$0.00	\$0.00	\$34,055.00
	Clean and Tack	\$2,189.25	\$0.00	\$0.00	\$0.00	\$2,189.25
	Pave Drain Road w/ Stone	\$736,000.00	\$0.00	\$0.00	\$0.00	\$736,000.00
	Signage	\$5,000.00	\$0.00	\$0.00	\$0.00	\$5,000.00
	Subtotal	\$929,324.15	\$0.00	\$0.00	\$0.00	\$929,324.15
10	SIDEWALK					
	Sidewalk	\$35,200.00	\$0.00	\$0.00	\$0.00	\$35,200.00
	Subtotal	\$35,200.00	\$0.00	\$0.00	\$0.00	\$35,200.00
11	LANDSCAPING					
	Large Trees	\$69,350.00	\$0.00	\$0.00	\$0.00	\$69,350.00
	Small Trees	\$121,800.00	\$0.00	\$0.00	\$0.00	\$121,800.00
	Evergreen Trees	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,000.00
	Shrubs	\$15,600.00	\$0.00	\$0.00	\$0.00	\$15,600.00
	Street Lights	\$126,000.00	\$0.00	\$0.00	\$0.00	\$126,000.00
	Subtotal	\$333,750.00	\$0.00	\$0.00	\$0.00	\$333,750.00
	Subtotal	\$3,442,349.40	\$0.00	\$258,222.58	\$258,222.58	\$3,184,126.82
	5% TOWNSHIP INSPECTION	\$172,117.47	\$0.00	\$15,802.00	\$15,802.00	\$156,315.47
	10% CONTINGENCY	\$344,234.94	\$0.00	\$0.00	\$0.00	\$344,234.94
	TOTAL AMOUNT OF CONSTRUCTION ESCROW FUNDS	\$3,958,701.81	\$0.00	\$274,024.58	\$274,024.58	\$3,684,677.23
	APPROVED THIS RELEASE			\$274,024.58		
	REMAINING BALANCE OF ESCROW FUNDS					\$3,684,677.23

TOWNSHIP OF MARPLE, DELAWARE COUNTY, PENNSYLVANIA

Post-Issuance Federal Tax Law Compliance Policy for Obligations*

Statement of Purpose

This Post-Issuance Compliance Policy (this "Policy") sets forth specific policies of the Township of Marple, Delaware County, Pennsylvania (the "Township") designed to monitor post-issuance compliance of Obligations* issued by the Township with applicable provisions of the Internal Revenue Code of 1986, as amended (the "Code"), and regulations promulgated thereunder (the "Treasury Regulations"). This Policy describes various procedures and systems designed to identify on a timely basis facts which may be relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the interest on such Obligations be, or continue to be, excludable from gross income for federal income tax purposes (or, as applicable, eligible for certain tax credits or other federal tax benefits).

The Township recognizes that compliance with applicable provisions of the Code and Treasury Regulations is an on-going process, necessary during the entire term of the Obligations. Accordingly, the analysis of those facts and implementation of this Policy will require on-going monitoring and, likely, ongoing consultation with bond counsel and/or counsel to the Township.

Financing Program

The Township is authorized under the Pennsylvania First Class Township Code, as amended, and the Pennsylvania Local Government Unit Debt Act, 53 Pa. C.S. Chs. 80-82 to undertake the financing and refinancing of certain projects. Pursuant to such authority, the Township has in the past issued and may in the future issue Obligations for the financing and refinancing of projects (the "Financing Program").

Policies and Procedures

The following policies and procedures are adopted for the monitoring of post-issuance compliance in connection with Obligations issued by the Township under the Financing Program:

A. Administration Designee. The Township's Finance Director, or in his or her absence, the Township Manager (collectively, the "CFO"), shall be responsible for monitoring

* For purposes of this Policy, "Obligations" include: (a) obligations the interest on which is excludable from gross income for federal income tax purposes pursuant to the Internal Revenue Code of 1986, as amended, and regulations promulgated thereunder (collectively, the "Code"); and (b) obligations the interest on which is not excludable from gross income for federal income tax purposes, but federal law otherwise requires such obligations to satisfy certain requirements of the Code applicable to Obligations.

post-issuance compliance issues affecting Obligations issued by the Township pursuant to the Financing Program. The CFO shall be responsible for ensuring an adequate succession plan for transferring post-issuance compliance responsibility when changes in staff occur.

B. Closing Binder. Following the issuance of a specific issue of Obligations under the Financing Program, the CFO should obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents.

C. IRS Reporting. For each issuance of Obligations under the Financing Program, the CFO should confirm that bond counsel has filed the applicable information report (e.g., Form 8038-G) for such issue with the Internal Revenue Service (the "IRS") on a timely basis.

D. Tax Covenants. The CFO should monitor compliance with the Township's covenants in the bond documents pursuant to which the Obligations were issued, to comply with all applicable requirements of the Code and Treasury Regulations that must be satisfied subsequent to the issuance of the Obligations in order to maintain the tax status of such Obligations, including, but not limited to, requirements relating to investment of proceeds, tracking of proceeds and allocation to expenditures, arbitrage and rebate, private activity and record keeping. If the CFO believes a violation or a potential violation of any such covenant has occurred, the CFO shall consult with bond counsel as to whether any "remedial action" under the Code and/or Treasury Regulations is required, and if so, shall notify the Board of Commissioners of the Township of such information. The Township shall thereafter, upon advice of bond counsel, or counsel to the Township, undertake any recommended remedial action.

The CFO shall consult with bond counsel or counsel to the Township, as and when the CFO deems it necessary, to make certain that the CFO has a working knowledge of the rules applicable to the covenants which need to be complied with by the Township to maintain the tax status of the Obligations.

E. Record Retention. The CFO will coordinate procedures for record retention and review of such records. Records shall be maintained until all Obligations which financed or refinanced a Financing Program are retired or are no longer outstanding. Electronic media will be the preferred method for storage of all documents and other records maintained by the Township.

F. Periodic Review. The CFO will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

Further Policies and Procedures

The foregoing list of post-issuance compliance procedures is not intended to be exhaustive. Further policies and procedures may be identified from time to time by Township staff in consultation with bond counsel and Township counsel, which policies and procedures may or may not be reflected in this Policy.

TOWNSHIP OF MARPLE, DELAWARE COUNTY, PENNSYLVANIA

Post-Issuance Compliance Policy for Obligations* Subject to Rule 15c2-12 Under the Securities Exchange Act of 1934

Statement of Purpose

This Post-Issuance Compliance Policy (this "Policy") sets forth specific policies of the Township of Marple, Delaware County, Pennsylvania (the "Township") designed to monitor post-issuance compliance of Obligations* issued by the Township with applicable provisions of Rule 15c2-12, promulgated under the Securities Exchange Act of 1934 (the "Rule"). This Policy describes various procedures and systems designed to identify on a timely basis facts which may be relevant to demonstrating compliance with the requirements that must be satisfied subsequent to the issuance of Obligations in order that the Township complies with its continuing disclosure undertakings.

The Township recognizes that compliance with applicable provisions of the Rule is an on-going process, necessary during the entire term of the Obligations. Accordingly, the analysis of those facts and implementation of this Policy will require on-going monitoring and, likely, ongoing consultation with bond counsel and/or counsel to the Township.

Financing Program

The Township is authorized under the Pennsylvania First Class Township Code, as amended, and the Pennsylvania Local Government Unit Debt Act, 53 Pa. C.S. Chs. 80-82 to undertake the financing and refinancing of certain projects. Pursuant to such authority, the Township has in the past issued and may in the future issue Obligations for the financing and refinancing of projects (the "Financing Program").

Policies and Procedures

The following policies and procedures are adopted for the monitoring of post-issuance compliance with the Township's continuing disclosure undertakings and the Rule in connection with Obligations issued by the Township:

A. Administration Designee. The Township's Finance Director, or in his or her absence, the Township Manager (collectively, the "CFO"), shall be responsible for undertaking post-issuance compliance by the Township with the Township's continuing disclosure undertakings and the Rule with regard to Obligations issued by the Township pursuant to the Financing Program. The CFO shall be responsible for ensuring an adequate succession plan for transferring post-issuance compliance responsibility when changes in staff occur.

* For purposes of this Policy, "Obligations" means obligations, which at the time of issuance thereof, were not exempt from the Rule and for which the Township executed a continuing disclosure undertaking.

B. Disclosure in Preliminary Official Statements, final Official Statements or other disclosure documents. Prior to the printing or posting of a preliminary official statement, a final official statement or other form of disclosure document, the CFO must review such document for accuracy with regard to information set forth therein concerning the Township and shall specifically review the information set forth therein with regard to the Township's compliance with its current continuing disclosure undertakings (if any) in order to determine that such information is correct in all material respects.

C. Closing Binder. Following the issuance of a specific issue of Obligations under the Financing Program, the CFO should obtain and store a closing binder and/or CD or other electronic copy of the relevant and customary transaction documents. The CFO shall also store and maintain a file with paper copies of all final official statements and all continuing disclosure undertakings.

D. EMMA Reporting. For each issuance of Obligations under the Financing Program, the CFO should confirm: (i) that the final official statement or disclosure document has been posted on the Municipal Security Rulemaking Board's Electronic Municipal Market Access system ("EMMA"); and (ii) if the Obligations are issued to refund other Obligations, notice of such an event is posted on EMMA.

The CFO shall establish and maintain a "tickler" system so that at least thirty (30) days prior to the date when any annual financial information is required to be posted on EMMA, the CFO shall receive a reminder notice. The CFO shall then prepare or cause to be prepared the appropriate annual financial information required by the continuing disclosure undertaking to be posted on EMMA and to post the same in a timely manner.

If a "material event" or a "listed event," as defined in the Township's continuing disclosure undertakings or the Rule occurs, the CFO shall prepare or cause to be prepared, an appropriate notice to be posted on EMMA, as required by the terms of the continuing disclosure undertakings and the Rule. The current list of material events and listed events are attached hereto as EXHIBIT "A," it being understood that such list may be changed from time to time due to changes in the Rule.

E. Continuing Disclosure Requirements. The CFO should monitor and maintain compliance by the Township of its agreements in its continuing disclosure undertakings, to comply with all applicable requirements that must be satisfied subsequent to the issuance of the Obligations. The CFO shall be responsible for the posting of all information and notices, as appropriate, required to be posted on EMMA in a timely manner. If the CFO believes that a material violation or a potential material violation of any such agreement has occurred, the CFO shall consult with bond counsel as to what action under the Rule is required, and if so, shall notify the Board of Commissioners of the Township of such information. The Township shall thereafter, upon advice of bond counsel, or counsel to the Township, undertake any recommended action.

The CFO shall monitor any changes in the Rule and shall consult with bond counsel to the Township regarding the need to amend this policy to comply with changes in the Rule. The CFO shall also consult with bond counsel or counsel to the Township, as and when the CFO deems it necessary, to make certain that the CFO has a working knowledge of the Rule which needs to be complied with by the Township to maintain compliance with its continuing disclosure undertakings and the Rule.

F. Record Retention. The CFO will coordinate procedures for record retention and review of such records. Records shall be maintained until all Obligations which financed or refinanced any portion of the Financing Program are retired or are no longer outstanding. Electronic media will be the preferred method for storage of all documents and other records maintained by the Township.

G. Periodic Review. The CFO will review post-issuance compliance procedures and systems on a periodic basis, but not less than annually.

Manner of Submission

The documents, reports and notices required to be submitted pursuant to the Disclosure Policy shall be submitted through EMMA in an electronic format, and shall be accompanied by identifying information, in the manner prescribed by the Municipal Securities Rulemaking Board ("MSRB"), or in such other manner as is consistent with the Rule. A description of such format and information as presently prescribed by the MSRB is included in EXHIBIT B hereto.

Further Policies and Procedures

The foregoing list of post-issuance compliance procedures is not intended to be exhaustive. Further policies and procedures may be identified from time to time by Township staff in consultation with bond counsel and Township counsel, which policies and procedures may or may not be reflected in this Policy.

EXHIBIT A

The Rule requires notification of the occurrence of any of the following "Listed Events" in a timely manner, not in excess of ten (10) business days after its occurrence:

- (i) principal and interest payment delinquencies;
- (ii) unscheduled draws on debt service reserves reflecting financial difficulties;
- (iii) unscheduled draws on credit enhancements reflecting financial difficulties;
- (iv) substitution of credit or liquidity providers, or their failure to perform;
- (v) adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB);
- (vi) tender offers;
- (vii) defeasances;
- (viii) rating changes; and
- (ix) bankruptcy, insolvency, receivership or similar proceeding by an obligation program.

The rule also requires notification of the occurrence of any of the following "Material Events" in a timely manner, not in excess of ten (10) business days after its occurrence and upon determining the materiality thereof within the meaning of the Rule:

- (i) non-payment related defaults;
- (ii) the issuance by the Internal Revenue Service of material notices or determinations with respect to the tax status of the Bonds, or material events affecting the tax status of the Obligation;
- (iii) modifications to rights of the holders of the Obligation;
- (iv) Bond calls;
- (v) release, substitution or sale of property securing repayment of the Obligation;
- (vi) appointment of a successor or additional trustee, or the change of name of a trustee, if material; and

(vii) the consummation of a merger, consolidation, or acquisition involving the obligation program, the sale of all or substantially all of the assets of the obligation program, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material.

EXHIBIT B

MSRB PROCEDURES FOR SUBMISSION OF CONTINUING DISCLOSURE DOCUMENTS AND RELATED INFORMATION

Securities and Exchange Commission Release No. 34-59061 (the "Release") approves an MSRB rule change establishing a continuing disclosure service of the MSRB's Electronic Municipal Market Access system ("EMMA"). The rule change establishes, as a component of EMMA, the continuing disclosure service for the receipt of, and for making available to the public, continuing disclosure documents and related information to be submitted by issuers, obligated persons and their agents pursuant to continuing disclosure undertakings entered into consistent with Rule 15c2-12 ("Rule 15c2-12") under the Securities Exchange Act of 1934. The following discussion summarizes procedures for filing continuing disclosure documents and related information with the MSRB as described in the Release.

All continuing disclosure documents and related information is to be submitted to the MSRB, free of charge, through an Internet-based electronic submitter interface or electronic computer-to-computer data connection, at the election of the submitter. The submitter is to provide, at the time of submission, information necessary to accurately identify: (i) the category of information being provided; (ii) the period covered by any annual financial information, financial statements or other financial information or operating data; (iii) the issues or specific securities to which such document is related or otherwise material (including CUSIP number, issuer name, state, issue description/securities name, date, maturity date and/or coupon rate); (iv) the name of any obligated person other than the issuer; (v) the name and date of the document; and (vi) contact information for the submitter. Submissions to the MSRB are to be made as portable document format (PDF) files configured to permit documents to be saved, viewed, printed and retransmitted by electronic means. If the submitted file is a reproduction of the original document, the submitted file must maintain the graphical and textual integrity of the original document. In addition, as of January 1, 2010, such PDF files must be word-searchable (that is, allowing the user to search for specific terms used within the document through a search or find function), provided that diagrams, images and other non-textual elements will not be required to be word-searchable.

All submissions to the MSRB's continuing disclosure service are to be made through password protected accounts on EMMA by: (i) issuers, which may submit any documents with respect to their municipal securities; (ii) obligated persons, which may submit any documents with respect to any municipal securities for which they are obligated; and (iii) agents, designated by issuers and obligated persons to submit documents and information on their behalf. Such designated agents are required to register to obtain password-protected accounts on EMMA in order to make submissions on behalf of the designating issuers or obligated persons. Any party identified in a continuing disclosure undertaking as a dissemination agent or other party responsible for disseminating continuing disclosure documents on behalf of an issuer or obligated person will be permitted to act as a designated agent for such issuer or obligated person, without a designation being made by the issuer or obligated person as described above, if such party certifies through the EMMA on-line account

management utility that it is authorized to disseminate continuing disclosure documents on behalf of the issuer or obligated person under the continuing disclosure undertaking. The issuer or obligated person, through the EMMA on-line account management utility, is able to revoke the authority of such party to act as a designated agent.

The MSRB's Internet-based electronic submitter interface (EMMA Dataport) is at www.emma.msrb.org.



25 E. 4th Street
Media, PA 19063

Phone: 610.566.7710

Fax: 610.566.7674

Email: info@Center4Resolutions.org

www.Center4Resolutions.org

.....
A Division of Community Dispute Settlement Programs
.....

September 30, 2014

Anthony Hamaday, Township Manager
227 South Sproul Rd
Broomall, PA 19008

Dear Mr. Hamaday:

Center for Resolutions is a non-profit organization providing alternative dispute resolution services throughout Delaware County. Our mission is to empower youth, adults, families, businesses, and communities in discovering their own potential to generate effective, lasting resolutions, alternatives to conflict and violence, as well as helping to alleviate an already overburdened court system.

The Center for Resolutions has been active in Marple Township for many years. Whether through our Youth Aid Panels or our neighborhood mediation program, our volunteers have spent countless hours working for the betterment of our community.

Our Youth Aid Panel works with first time offenders in an effort to keep them out of the criminal justice system. The Center for Resolutions has initiated a new program for the youth of Delaware County. The Owelus Bullying Prevention Program is a nationally recognized school-wide bullying prevention program that addresses current bullying issues, education and prevention. The training works with students, teachers, administrators, community members and family to provide a systemic approach to tackle the climate of bullying.

The Center for Resolutions also helps neighbors talk out and find solutions to their differences without going to court through our mediation program. We receive referrals from individuals, local police departments, the courts, the District Attorney's office and other local agencies, with the goal of heading off potentially violent situations. If you would like further information on this or any of our programs, please visit our website www.center4resolutions.org

We could not do this without the help of our volunteers and the support of local government. It is with these services in mind that we are appealing to you for support that is so needed to enable us to continue working in Marple Township.

We are seeking your help in the amount of \$1,500.00 to help us maintain the high level of services you have come to expect from the Center For Resolutions in Marple Township.

Respectfully yours,

Paul Summers
Executive Director



Member organization of
United Way of Greater
Philadelphia and
Southern New Jersey

CENTER FOR RESOLUTIONS IS A REGISTERED CHARITABLE ORGANIZATION. A COPY OF OUR OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE PENNSYLVANIA DEPARTMENT OF STATE BY CALLING TOLL FREE, WITHIN PENNSYLVANIA, 1-800-732-0999. REGISTRATION DOES NOT IMPLY ENDORSEMENT.

TOWNSHIP OF MARPLE
227 S. Sproul Road
Broomall, PA 19008
610-356-4040 Fax 610-356-8751

APPROVED/REJECTED
Signature of Inspector/ Date

Permit Fee: \$ _____
Ucc Fee: _____
CO Fee: _____
TOTAL: \$ _____

Approved U&O Class _____

Approved Construction Type _____

PERMIT FORM

DATE: _____ PERMIT #: _____ ZONING DISTRICT: _____ MAX.IMP.CO.V. _____ Zoning Compliance _____

Is property on Historical Resource List? Y N Historical Commission _____

Building Permit/General _____ Plumbing _____ Electrical _____ Mechanical _____ Sprinkler _____
Low Voltage Wiring _____ Accessory Structure _____ Pod/Temp.Stor.Unit _____ Other _____ Accessibility _____

Property Owners Information: Name: Mr. John Hunt

Address: 2966 Highland Ave. Broomall

Property Location: 2966 Highland Ave Phone Number: _____

Give definite particulars as to work proposed and materials used. For additions please attach plot plan and building details on 8x11 sheet of paper. For fencing permits you are required to have your property surveyed. Survey date: _____

Remove existing Blacktop only. Extend left corner & side to 23ft. wide. Add stone to make grade and Pave with 2" Binder and 1/2" top. Remove existing concrete Apron and widen to 24ft. Add 6" stone and pour with 4" concrete.

Project Cost: \$5350 Date of Commencing: _____

Notwithstanding the issuance of this permit, all provisions of the Building and Zoning Codes must be complied with, whether specified herein or not. Certified copies of all contracts must be presented in conjunction with permit application. Further, the department of Code Enforcement has the right to conduct a re-evaluation of cost at completion of the project or prior to issuance of Certificate of Occupancy, when deemed necessary. Construction sites must be kept clean at all times. Overflowing dumpsters and unkempt sites will result in permits being revoked. Signs are only allowed 2 days prior to construction and 48 hours after completion of work.

Contractor Information: Building/General Kane Paving & Sealcoating, Inc ID# _____

Address: 1251 Steel Rd. Havertown Pa 19053 Phone Number: 610 924 9366

ELECTRICAL: _____ ID# _____ Phone #: _____

PLUMBER: _____ ID# _____ Phone #: _____

MECHANICAL: _____ ID# _____ Phone #: _____

SPRINKLER: _____ ID# _____ Phone #: _____

PROPERTY OWNER'S SIGNATURE: _____ DATE: _____

CONTRACTOR'S SIGNATURE: E. Kane PA# PA 019734 DATE: 10/21/14

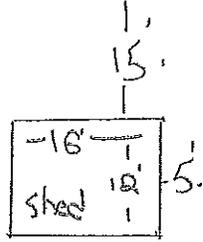
MAXIMUM IMPERVIOUS COVERAGE SURFACE CALCULATION SHEET

ALL PERMIT APPLICATIONS FOR BUILDING ADDITIONS, ACCESSORY STRUCTURES, POOLS, POOL DECKS, DECKS, DWELLINGS, WALKWAYS, DRIVEWAYS, PAVERS OR ANYTHING ELSE COVERING THE LAND MUST BE ACCOMPANIED BY A PLOT PLAN INDICATING ALL STRUCTURES AND IMPERVIOUS SURFACES THAT EXIST ON THE PROPERTY.

PLEASE COMPLETE THE FOLLOWING

- | | |
|---|-------------------------|
| A. SQUARE FOOTAGE OF EXISTING HOUSE (FOOTPRINT ONLY) | <u>1584</u> |
| B. SQUARE FOOTAGE OF CARPORT/GARAGE | <u>092</u> |
| C. SQUARE FOOTAGE OF SHED OR DETACHED STRUCTURE | <u>192</u> |
| D. SQUARE FOOTAGE OF DECK OR COVERED PORCH | <u> </u> |
| E. SQUARE FOOTAGE OF DRIVEWAY | <u>644</u> |
| F. SQUARE FOOTAGE OF ALL CONCRETE AREAS
(EXCLUDING THE PEDESTRIAN SIDEWALK) | <u>30</u> |
| G. SQUARE FOOTAGE OF POOL AND POOL DECKING | <u> </u> |
| H. SQUARE FOOTAGE OF PROPOSED IMPERVIOUS AREA
(500 sq. ft. of new or replacement impervious requires a
Storm water management plan and 1000 sq. ft. or over
Requires an engineered storm water management plan.) | <u>138</u> |
| I. TOTAL SQUARE FOOTAGE OF IMPERVIOUS COVERAGE
(A+B+C+D+E+F+G+H) | <u>2588</u> |
| J. TOTAL SQUARE FOOTAGE OF LOT | <u>21750</u> |

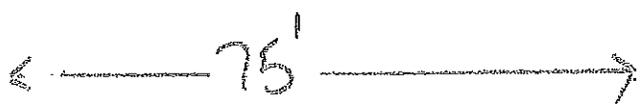
TO COMPLETE THE MAXIMUM SQUARE FOOTAGE OF IMPERVIOUS COVERAGE ALLOWED ON A LOT, MULTIPLY THE PERCENTAGE ALLOWED IN YOUR ZONING DISTRICT BY THE TOTAL SQUARE FOOTAGE OF THE LOT (EXPAMPLE: A LOT MEASURING 7,500 SQ.FT. WITH A 40% ALLOWABLE COVERAGE WOULD HAVE AN ALLOWABLE MAXIMUM IMPERVIOUS COVERAGE OF 3,000 SQ. FT.)



John Hunt
2966 Highers Ave.
Broomfield
30-304-0437

Remove existing
blocktop
wider to 23ft
6 in stone, 2 1/2 in
blocktop

new construction
5 1/2 ft wide

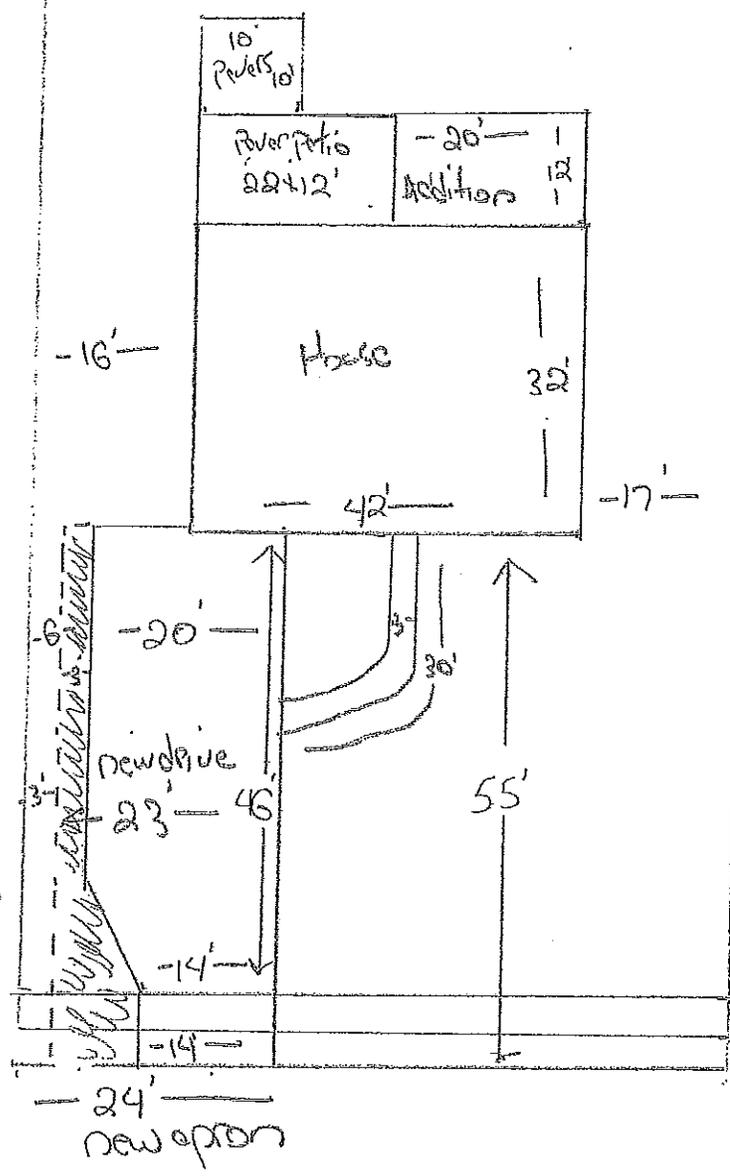


290'

existing imperav
3178 SF

new imperav.
3456 SF

lotsize
21,750 SF



Marple Township Board of Commissioners
227 South Sproul Road
Broomall, PA 19008

October 2, 2014

Re: Driveway Widening at 2966 Highland Avenue, Broomall, PA 19008
610-325-0437

To Whom It May Concern:

We own and reside at the above referenced property, and are requesting permission from the Township to allow us to widen our driveway and curb cut, as outlined in the Building Permit application submitted to the Township, to accommodate the parking of our vehicles in the driveway.

The block of Highland Avenue where our house is located routinely experiences heavy traffic as people travel to and from Media Line Road and the high school. We have four vehicles, and the existing narrow driveway and curb cut requires us to maneuver our vehicles around each other, causing us to enter and exit the driveway at angles that hinder our visibility of oncoming traffic and pedestrians on the sidewalk. In addition, this block of Highland Avenue has parking restrictions and we cannot park in the street in the morning from September through June. A wider driveway and curb cut will allow us to enter and exit the driveway safely and will eliminate the need for us to park in the street.

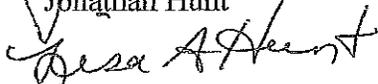
Our neighbor at 2964 Highland Avenue, Mr. Robert Steven, does not have any objection to the widening of the driveway, and has submitted a letter to the Township attesting to this opinion. We believe that Township approval of this request will enable us to make reasonable use of our property.

Thank you for your consideration in this matter. Please contact us if you have any questions or concerns

Sincerely,



Jonathan Hunt



Lisa Hunt

Marple Township Board of Commissioners
227 South Sproul Road
Broomall, PA 19008

October 2, 2014

Re: Driveway Widening at 2966 Highland Avenue, Broomall, PA

To Whom It May Concern:

I am the owner of and reside at 2964 Highland Avenue on the property adjoining 2966 Highland Avenue. I have no objection to the driveway at that address being widened to within three feet of the property line.

Sincerely,

Robert Steven

 10-2-14

Marple Township

September 14, 2014

Board of Commissioners

227 South Sproul Road

Broomall, Pennsylvania 19008

Dear Marple Township Commissioners,

Marple Presbyterian Church will be hosting our annual "Ladies' Night Out" event on Friday, October 24th from 6-9 pm. We are requesting permission to advertise on Marple Township public property. We would like to place yard signs and posters approximately two to three weeks in advance of our event.

If you have any questions about the event or would like to contact me directly, please email @ Garwoodofarrill@ AOL.COM.

Sincerely Yours,

A handwritten signature in cursive script that reads "Marjorie Garwood".

Marple Presbyterian Elder

Fellowship Committee Chair

Marple Vending

611 S Parkway Drive
Broomall PA 19008

October 2, 2014

Dear Mr. Hamaday,

The purpose of this letter is to request permission to use the township's property at the corner of West Chester Pike (rt 3) and Malin Rd, across from the Broomall Fire House. This event, "Haunted Hallow," is being co-sponsored with the Marple Newtown Music Parents Association. Along with Marple Vending, the parents and students of the association will be on site at all operating hours. The attractions at this event include the following:

Mobile Zip Line: Once harnessed, participants will journey up the spiral staircase to the top of the 35 foot tower. They will be 'hooked up' on the line by one of our trained operators and travel down a 220 ft zip line. Once at the bottom they will be unhooked and harness removed.

Creature: The Creature™ is 150 ft. long, but because of the mazes and obstacles approx. travel distance is 235 ft.

Laser Tag: Zombie Laser Tag. A maze made of hay bales to enhance the challenges of capturing the zombies.

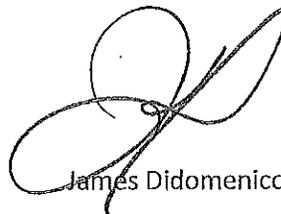
Kid Train Ride: Family fun train ride with spooky façade for all to enjoy.

Our Zip line and Creature were both at an event last Halloween season in King of Prussia, PA. Our Zip Line has also been featured at many events all over the east coast. All of our attractions are registered for 2014 in the state of Pennsylvania and have all necessary paperwork on hand. Marple Vending has a 5 million dollar insurance policy to cover these attractions and will also name the property owner to be additional insured.

Attached you will find the engineering plan for the creature.

Should you have any questions regarding this event, please do not hesitate to contact James Didomenico at 610-338-0111 ex. 5. Thank you in advance for your time and consideration and we hope to see you at the "Haunted Hallow" Halloween event.

Sincerely,



James Didomenico

Marple Vending

2015 Proposed Daily Rates

	Mon - Thur	Fri - Sun
Morning	\$50*	\$62*
Afternoon	\$40	\$45
Twilight	\$30	\$35
9 Holes	\$30	n/a
Senior (60)	\$40*	n/a
Junior (18)	\$25	n/a

* \$5 discount available for Marple Township Resident with ID.

Fri - Sun rates apply on all Holidays.

All rates include cart except Juniors.

	Apr. Sept. Oct.	May thru Aug.
Morning	open - 1pm	open - 2pm
Afternoon	1pm - 4pm	2pm - 5pm
Twilight	4pm - close	5pm - close

Walking Rates (Available Mon. thru Thur., morning only)

\$32	Non Senior
\$30	Senior
\$25	Senior Resident
\$20	9 Holes Resident

DIORIO & SERENI LLP
ATTORNEYS & COUNSELLORS AT LAW

MARK A. SERENI, ESQUIRE

October 3, 2014

James J. Byrne, Jr., Esquire
McNICHOL, BYRNE, & MATLAWSKI, PC
1223 N. Providence Road
Media, PA 19063

J. Adam Matlawski, Esquire ✓
McNICHOL, BYRNE, & MATLAWSKI, PC
1223 N. Providence Road
Media, PA 19063

**RE: 2006 TAX ASSESSMENT APPEAL - SOLID WASTE PLANT
MARBIT & SUSSEX ROADS
FOLIO NO.: 25-00-13921-13
DOCKET NO.: 06-4358
MY FILE NAME: MNSD/TAX APPEAL/SOLID WASTE PLANT/MT**

Dear Counsel:

As you are aware, I represent Marple Newtown School District in the above tax assessment appeal.

I enclose a copy of the proposed Settlement Agreement for the above matter. Please review and sign the enclosed signature page and return *the original* to me at your earliest convenience.

Thank you.

Very truly yours,

Mark A. Sereni (P.A.)
MARK A. SERENI

21 WEST FRONT STREET • P.O. BOX 1789
MEDIA, PENNSYLVANIA 19063
(610) 565-5700 • FAX (610) 891-0652
E-MAIL: mas@dioriosereni.com
WEBSITE: www.dioriosereni.com

October 3, 2014

James J. Byrne, Jr., Esquire

J. Adam Matlawski, Esquire

Page 2

MAS:ec

Enclosure

Electronic mail transmission

United States First Class mail

cc: Kathryn V. Chandless, Esquire, Board President (w/ encl.) -Electronic mail transmission
Robert Sack, Board Vice President (w/ encl.) -Electronic mail transmission
Matthew A. DeNucci, IV, Esq., Legal Oversight (w/ encl.) -Electronic mail transmission
Dr. Merle Horowitz, Superintendent (w/ encl.) -Electronic mail transmission
Joseph Driscoll, Business Administrator (w/ encl.) -Electronic mail transmission

IN THE COURT OF COMMON PLEAS OF DELAWARE COUNTY, PENNSYLVANIA
CIVIL ACTION - LAW

RE: APPEAL OF COUNTY OF DELAWARE :
FROM THE DECISION OF THE : NO. 06-4358
BOARD OF ASSESSMENT APPEALS OF :
DELAWARE COUNTY PENNSYLVANIA :
FOR THE YEAR 2006 FOR THE PROPERTY :
LOCATED AT SMOKESTACK-SOLID WASTE :
PLANT # 3, MARPIT & SUSSEX ROADS, :
MARPLE TOWNSHIP, PENNSYLVANIA :
FOLIO NO.: 25-00-13921-13 :

SETTLEMENT AGREEMENT

This Settlement Agreement ("Agreement") is voluntarily entered into by and among the Marple Newtown School District ("MNSD"), the Township of Marple ("Township"), the County of Delaware ("County"), and the Board of Assessment Appeals of Delaware County ("Board") (collectively the "Parties").

WHEREAS, County is the owner of certain real property bearing folio number 25-00-13921-13 and situate at Marpit and Sussex Roads, Marple Township, Delaware County, Pennsylvania ("County Property");

WHEREAS, there is cellular equipment on or near the building located upon the County Property bearing folio number 25-00-13921-13 ("Cellular Facilities");

WHEREAS, County and Cellco Partnership d/b/a Verizon Wireless ("Cellco") are parties to a lease agreement regarding the Cellular Facilities;

WHEREAS, Cellco owns the cellular equipment and County owns the real estate which comprise the Cellular Facilities;

WHEREAS, County appealed to Delaware County Board of Assessment Appeals the assessment and collection against County of real estate taxes ("Real Estate Taxes") resulting

from the Cellular Facilities;

WHEREAS, County appealed from an adverse decision of the Delaware County Board of Assessment Appeals and was granted a trial de novo before the Court of Common Pleas of Delaware County, docket number 06-4358;

WHEREAS, County believes that the Cellular Facilities should not result in the assessment and collection against County of real estate taxes; and

WHEREAS, the Parties now desire to resolve their differences as to any real estate tax obligation resulting from the Cellular Facilities.

NOW, THEREFORE, the Parties hereto, intending to be legally bound hereby for themselves, their successors and assigns do hereby enter into this Agreement as follows:

1. The Parties desire to resolve their differences regarding any real estate tax obligation resulting from the Cellular Facilities in order to avoid the costs and uncertainties of further litigation. The Parties understand and hereby agree that this settlement is the compromise of disputed claims and that nothing herein is to be construed as an admission on the part of any Party hereto, and the Parties understand and agree that the terms of this Agreement are based solely upon the specific facts of this dispute. The Parties agree that the terms of this Agreement shall not be construed as an admission by any Party with respect to any current or future dispute relating to payment of Real Estate Taxes for any real property situated in Delaware County other than the Cellular Facilities and County Property which are the subject of this Agreement. All Parties have agreed to settle this matter solely to avoid the expense and burden of further litigation and to buy their peace.

2. The Parties agree that County is under no obligation to pay, or cause to be paid, to Township and MNSD any Real Estate Taxes relating to the Cellular Facilities.

3. Upon request, County will provide to the parties hereto the cellular lease and information surrounding same.

4. Nothing herein shall prevent the Delaware County Assessment Office or the Board from assigning or reassigning a folio number for the Cellular Facilities to Cellco, its successors and assigns, or any subsequent owner of the Cellular Facilities.

5. County shall cause to be withdrawn its appeal to the Court of Common Pleas described above.

6. This Agreement may be executed in one or more counterparts, all of which together shall be one instrument, and all of which shall be considered duplicate originals. A signed, photocopy of this Agreement shall have the same force and effect as the original, signed Agreement.

7. This Agreement itself, the terms hereof, and the circumstances surrounding same are to be kept completely confidential unless otherwise required by law.

8. This Agreement constitutes the full and complete agreement between the Parties with respect to its subject matter. The terms and provisions of this Agreement are contractual and not mere recitals. Except as otherwise expressly provided herein, this Agreement supersedes all prior agreements, understandings and discussions relating to its subject matter. There are no representations, agreements, arrangements, or understandings, oral or written, concerning the subject matter hereof between the Parties that are not fully expressed or incorporated by reference herein. This Agreement may be amended, modified or waived only by an agreement in writing signed by all Parties.

MARK A. SERENI, ESQUIRE
Attorney for Marple Newtown
School District

Date

J. ADAM MATLAWSKI, ESQUIRE
Attorney for Marple Township

Date

WANA SAADZOI, ESQUIRE
Attorney for Delaware County

Date

JAMES J. BYRNE, JR., ESQUIRE
Attorney for Delaware County
Board of Assessment Appeals

Date

Board of Commissioners

Michael K. Molinaro, President
John J. Lucas, Vice President
Joseph A. Rufo
Jan G. Ceton
Robert Fortebuono
John R. Longacre, II
Daniel D. Lecfson

Anthony T. Hamaday
Township Manager

Sharon L. Angelaccio
Township Secretary

J. Adam Matlawski, Esq.
Township Solicitor



227 South Sproul Road
Broomall, PA 19008-2397
www.marpletwp.com

John P. Capuzzi, Jr.
Treasurer

Kathleen M. Yanoshak
Controller

Edward E. O'Lone, CPA
Director of Finance

Joseph C. Romano
Director of Code Enforcement

Edward T. Cross
Director of Public Works

Joseph A. Mastronardo, P.E.
Township Engineer

Jan G. Ceton
Emergency Management Coordinator

October 8, 2014

MRPL 0306

Anthony Hamaday, Township Manager
Township of Marple
227 South Sproul Road
Broomall, Pa 19008-2397

**RE: 2014 Road Program
Contract Change Order No. 1 and Certificate for Payment No. 2 (FINAL)**

Dear Mr. Hamaday:

Enclosed is Certificate for Payment No. 2 request for Glasgow, Inc. in the amount of \$17,259.50 and Contract Change Order No. 1 for work completed to date for the 2014 Road Program.

If you concur with the above, please sign all three (3) copies; keep a copy for you records, forward one to the contractor with payment and return the remaining copy to us.

If you have any questions or concerns, please contact me.

Sincerely,

Joseph A. Mastronardo, PE
Senior Engineer
PENNONI ASSOCIATES INC.
Township Engineer

JAM/km



CERTIFICATE FOR PAYMENT

PENNONI ASSOCIATES INC.
CONSULTING ENGINEERS

Date of Issuance: 10/03/2014 Project No.: MRPL0306 Contract No.: 5

Project: 2014 Road Program Certificate No.: 2 (FINAL)

Contractor: Glasgow, Inc

Address: P.O. Box 1089 Glenside, PA 19038-1089

For Period:

From: July 14, 2014

To: July 31, 2014

To: Marple Township OWNER

In accordance with the subject contract and the attached Application For Payment named contractor is entitled to payment in the amount stipulated below.

The present status of the account for the subject contract is as follows:

In providing this information as to the status of construction, Pennoni Associates and the municipality make no representations (except where expressly stated herein to the contrary) as to the final quality of the construction to date; its final conformance with applicable plans, specifications or municipal requirements; its ability to pass any final applicable test requirements, or the cost or degree of future work, which will be required to complete the work to conform with final applicable requirements. Pennoni Associates and the municipality expressly disclaim and all liability for claims or damages arising from any construction deficiencies hereafter discovered before final approval.

ORIGINAL CONTRACT SUM	<u>\$357,322.39</u>
Change Orders	
Total Additions	<u>\$0.00</u>
Sub Total	<u>\$357,322.39</u>
Total Deductions	<u>\$12,132.42</u>
TOTAL CONTRACT TO DATE	<u>\$345,189.97</u>
Balance to Finish	<u>\$0.00</u>
TOTAL COMPLETED TO DATE	<u>\$345,189.97</u>
Materials Stored	<u>\$0.00</u>
Total Completed & Stored	<u>\$345,189.97</u>
Less <u>0%</u> Retainage	<u>\$0.00</u>
Total Earned Less Retainage	<u>\$345,189.97</u>
Less Previous Payments	<u>\$327,930.47</u>
THIS CERTIFICATE	<u>\$17,259.50</u>

This certificate is not negotiable, it is payable only to the payee named herein and its issuance, payment and acceptance are without prejudice to any rights of the owner or contractor under their contract.

ENGINEER: Pennoni Associates Inc. DATE: 10/03/2014

BY: [Signature]

OWNER'S ACCEPTANCE

OWNER: _____ DATE: _____

BY: _____

CONTRACT CHANGE ORDER

Contract No. 2014 Road Program

Date 10/8/14 Page 1 of 2

Change Order No. 1

Project No. MRPL0306

Location Marple Township

To: (Contractor) Glasgow, Inc

You are hereby requested to comply with the following changes from the contract plans and specifications:

ITEM NO. (1)	DESCRIPTION OF CHANGES-QUANTITIES, UNITS, UNIT PRICES, CHANGE IN COMPLETION SCHEDULE, ETC. (2)	DECREASE IN CONTRACT PRICE (3)	INCREASE IN CONTRACT PRICE (4)
1	1.5-inch Milling	\$ 1,364.94	
2	3-inch 25mm Base Repair	\$ 6,889.92	
3	1.5-inch Wearing Course	\$ 3,877.56	
CHANGE IN CONTRACT PRICE DUE TO THIS CHANGE ORDER:			
	TOTAL DECREASE	\$ 12,132.42	
	TOTAL INCREASE		
	DIFFERENCE BETWEEN COL. (3) AND (4)		
	NET (DECREASE) CONTRACT PRICE	\$ 12,132.42	

The sum of **\$12,132.42** is hereby subtracted from the total contract price, and the total adjusted contract price to date is thereby **\$345,189.97**.

The time provided for completion in the contract is unchanged by -0- calendar days. This document shall become an amendment to the contract and all provisions of the contract will apply hereto.

Accepted by: _____
Glasgow, Inc.

Date

Recommended by: [Signature]
Pennoni Associates Inc.

10/3/14
Date

Approved by: _____
Marple Township

Date

REQUEST AND JUSTIFICATION OF CHANGE

Project No. MRPL0306

Page 2 of 2

Contract No. 2014 Road Program

Change Order No. 1

NECESSITY FOR CHANGE:

- Item 1 – Subtraction of 3-inch, 25mm Base Repair at \$16.11/SY
2372.32 SY adjusted for measured quantity placed
- Item 2 – Subtraction of 1.5-inch Milling at \$2.45/SY
32621.88 SY adjusted for measured quantity placed
- Item 3 – Subtraction of 1.5-inch Wearing Course at \$6.96/SY
32621.88 SY adjusted for measured quantity placed



CYNTHIA FELZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

September 10, 2014

Board of Directors
Marple Public Library
Broomall, PA

We are pleased to propose to audit the financial statements of the MARPLE PUBLIC LIBRARY (the Library). We will audit the financial statements of the governmental activities, the fund information, including the related notes to the financial statements which collectively comprise MARPLE PUBLIC LIBRARY basic financial statements as of and for the years ended December 31, 2014 and December 31, 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) such as management's discussion and analysis (MD&A) to supplement the MARPLE PUBLIC LIBRARY's 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. As part of our engagement, we will apply certain limited procedures to the Library's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the Library's financial statements. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee our assistance with the preparation of your financial statements and related notes and any other nonattest services we provide; and for evaluating the adequacy and results of those

services and accepting responsibility for them. Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles. Non attest services to be provided include preparation of the Library's 990 Federal Tax Return.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with 1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, 2) additional information that we may request for the purpose of the audit, and 3) unrestricted access to persons within the Library from whom we determine it necessary to obtain audit evidence. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations. You are responsible for the preparation of the supplementary information, as applicable, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding

sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Library's compliance with applicable laws and regulations and the provisions of contracts and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion

General

Stella Economidis is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for the above engagement shall be \$7,750 for each of the audits for the periods ending December 31, 2014 and December 31, 2015 including preparation of the respective 990 Tax Returns.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the engagement. Our 2013 peer report accompanies this letter.

We appreciate the opportunity to be of service to the MARPLE PUBLIC LIBRARY. If the above meets with your understanding of the engagement, please sign the enclosed copy and return it to us.

Very truly yours,

Leitzell & Economidis PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the MARPLE PUBLIC LIBRARY.

By: _____

Title: _____

Date: _____



CYNTHIA FRIZER LEITZELL, CPA
STELLA C. ECONOMIDIS, CPA

LEITZELL & ECONOMIDIS, PC
CERTIFIED PUBLIC ACCOUNTANTS

September 10, 2014

Board of Commissioners
Township of Marple
Broomall, PA

We are pleased to propose to audit the financial statements of the TOWNSHIP OF MARPLE. We will audit the financial statements of the governmental activities, business-type activities (if applicable), the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise TOWNSHIP OF MARPLE'S basic financial statements as of and for the years ended December 31, 2014 and December 31, 2015. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI) such as management's discussion and analysis (MD&A) to supplement the TOWNSHIP OF MARPLE's 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. As part of our engagement, we will apply certain limited procedures to the Township's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary comparison schedules
3. GASB required supplementary pension and Other Post Employment Benefit information

Should the Township be subject to an audit pursuant to *Government Auditing Standards* or subject to a Single Audit, we will subject the following information to the auditing procedures applied in our audit of the basic financial statements and provide an opinion on it in relation to the basic financial statements:

1. Schedule of expenditures of federal awards.

We will also prepare and provide to you:

4. Department of Community and Economic Development Report
5. Management letter

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented in all material respects, in conformity with generally accepted accounting principles in the United States and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole. Should the Township expand the engagement to include reporting pursuant to the Single Audit Act the objective also includes reporting on –

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The OMB Circular A-133 report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Commissioners of Marple Township. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Should a single audit be required, management is also responsible for identifying government award programs and complying with compliance requirements, and for the preparation of the schedule of expenditures of federal awards including notes and noncash assistance received in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with the preparation of your financial statements, schedule of federal awards and related notes. These

nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Management is responsible for (a) establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (b) following laws and regulations; (c) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (d) ensuring that management is reliable and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities also include identifying significant vendor relations in which the vendor has the responsibility for program compliance and for the accuracy and completeness of the information; as well as adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, if applicable and if required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for preparation of the schedule of expenditures of federal awards, if applicable, (including notes and noncash assistance received) in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and

indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon]. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations as applicable. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the TOWNSHIP OF MARPLE or to acts by management or employees acting on behalf of the TOWNSHIP OF MARPLE. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us even though the audit is properly

planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*, if applicable. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or to major programs. However, we will inform you of any material errors, any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention. We will include such matters in the reports required for a Single Audit, if applicable. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards if applicable; federal award programs if applicable; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope that would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in any report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, if applicable, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements, applicable to each major federal award program. However, our tests will be less in scope that would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133, as applicable.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the TOWNSHIP OF MARPLE's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133, in the case of a Single Audit as applicable, requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the OMB Circular A-133, *Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the TOWNSHIP OF MARPLE's major programs. The purpose of those procedures will be to express an opinion on the TOWNSHIP OF MARPLE's compliance with requirements applicable to major programs in our report on compliance issued pursuant to OMB Circular A-133 if a Single Audit is required.

General

At the conclusion of the engagement, if a Single Audit was conducted, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

We will provide copies of our reports to Marple Township; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of LEITZELL & ECONOMIDIS PC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain documentation available to a Federal or Commonwealth agency providing direct or indirect funding, or the United States General Accounting Office for purposes of a quality review of the audit, to resolve audit findings as applicable or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of LEITZELL & ECONOMIDIS PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the date the auditor's report is issued or for any additional period requested by the Grantors. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party (ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately December 13 of each of the audit years and to issue the DCED report no later than April 1, 2015 and 2016 respectively. Cynthia F. Leitzell is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for the above engagement shall be \$37,000 for each of the audits for the periods ending December 31, 2014 and December 31, 2015. Should the Township be subject to an audit pursuant to *Government Auditing Standards* or *OMB Circular A-133*, the additional work will be conducted either at our regular hourly rates or a firm negotiated amount.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report, and any subsequent peer review reports received during the period of the engagement. Our 2013 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the TOWNSHIP OF MARPLE. If the above meets with your understanding of the engagement, please sign the enclosed copy and return it to us.

Very truly yours,

Leitzell & Economidis PC

LEITZELL & ECONOMIDIS, PC
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the TOWNSHIP OF MARPLE.

By: _____

Title: _____

Date: _____