



BOROUGH OF NORTH WALES

300 School Street, North Wales, PA 19454
Phone: 215-699-4424 • Fax: 215-699-3991
<http://northwalesborough.org>

**COUNCIL MEETING
REMOTE ACCESS ONLY
Tuesday, August 11, 2020 – 7:00 P.M.**

Salvatore Amato
James Cherry
Sherwin Collins
Ronald S. Little, Jr.
Wendy McClure

Sally Neiderhiser
Eion O'Neill
James Sando
Mark Tarlecki
Gregory J. D'Angelo, Mayor

**Call to Order, Date and Time
Roll Call
Pledge of Allegiance**

1. Public Comment

2. Presentation: 2019 Municipal Annual Audit & Financial Report

3. Presentation: Plan Proposal – 501 E. Walnut St.

4. Announcement: 2020 Paving Project Bids

5. Consideration: Escrow Release No. 1 – 215 Church St.

6. Consideration: PennDOT Master Agreement for Casting Adjustments

7. Consideration: Approval of Minutes: July 28, 2020

8. Old Business/Committee & Board Reports/Zoning Applications

9. Solicitor / Mayor / Council / Chief of Police / Manager

Adjournment

COVID-19 RESTRICTIONS:

In response to the Governor's Stay Home Order due to the COVID-19 health pandemic, this meeting will be conducted via ZOOM. All members of Council, staff and public will participate remotely. The public may join this meeting by either telephone using the dial in number or entering the URL on an internet browser. Below you will find instructions on how to access and participate in the meeting:

Meeting URL:

- <https://us02web.zoom.us/j/81947768783?pwd=dTFyakIzMUF3ejFSecTRzL0E4N110QT09>
- **Meeting via Zoom App:** if you have the Zoom App on your smartphone, tablet, or computer, open the program, click join a meeting, and enter the Meeting ID: 819 4776 8783
- **Meeting dial in number (no video):** 1-929-205-6099
- **Meeting ID number:** (to be entered when prompted): 819 4776 8783
- **Meeting Password:** 730806

All interested parties may participate through the Zoom Conference link on the date and time noted above and when called upon by the Council President. The public may also submit questions or comments prior to the meeting by e-mail to chart@northwalesborough.org; these must be received no later than 12 Noon on August 11, 2020. Persons with disabilities who wish to attend the meeting and require auxiliary aid, service, or other accommodation to participate in the meeting should contact North Wales Borough at 215-699-4424 or by e-mail to chart@northwalesborough.org.

Mayor's Office Hours

2nd & 4th Tuesdays 2:00 - 4:00 PM
2nd & 4th Wednesdays 7:00 - 8:30 PM

Monthly Meeting Information:

Boards and Commissions

Borough Council	2 nd & 4 th Tuesday of Month
Zoning Hearing Board	1 st Tuesday of Month, as Needed
Planning Commission	1 st Wednesday of Month
HARB	3 rd Wednesday of Month
Park & Recreation Board	2 nd Thursday of Month
Shade Tree Commission	2 nd Thursday of Month
Nor-Gwyn Pool Commission	2 nd Thursday of Month – 7:30 PM
Historic Commission	3 rd Tuesday of Month

All above meetings begin at 7 P.M. in the Municipal Building, unless noted otherwise.

North Wales Water Authority	2nd & 4th Wednesday of Month 5:00 PM, 200 W. Walnut Street
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Please note: The meeting is being digitally recorded.



July 31, 2020

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

We have audited the financial statements of North Wales Borough included in the DCED prescribed form permitted by the Pennsylvania Department of Community and Economic Development as of and for the year ended December 31, 2019, and have issued our report thereon dated July 20, 2020. Professional standards require that we advise you of the following matters relating to our audit.

OUR RESPONSIBILITY IN RELATION TO THE FINANCIAL STATEMENT AUDIT

As communicated in our engagement letter dated February 19, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with the DCED prescribed form using the modified accrual basis of accounting permitted by the Pennsylvania Department of Community and Economic Development and to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of North Wales Borough solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

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

PLANNED SCOPE AND TIMING OF THE AUDIT

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

COMPLIANCE WITH ALL ETHICS REQUIREMENTS REGARDING INDEPENDENCE

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

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimate affecting the financial statements is:

Management's estimate of the fair market value of investments is based on quoted market prices

Financial Statement Disclosures

The financial statement disclosures are neutral, consistent and clear.

SIGNIFICANT DIFFICULTIES ENCOUNTERED DURING THE AUDIT

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

UNCORRECTED AND CORRECTED MISSTATEMENTS

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

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

DISAGREEMENTS WITH MANAGEMENT

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

REPRESENTATIONS REQUESTED FROM MANAGEMENT

We have requested certain written representations from management, which are included in the management representation letter dated July 20, 2020.

MANAGEMENT'S CONSULTATIONS WITH OTHER ACCOUNTANTS

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

OTHER SIGNIFICANT MATTERS, FINDINGS OR ISSUES

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

To the Borough Council
North Wales Borough

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July 31, 2020

MODIFICATION OF AUDITORS' REPORT

We have made the following modifications to the auditors' report:

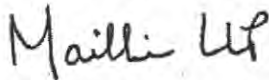
Basis for Qualified Opinion: North Wales Borough's financial statements do not disclose an accounting of general fixed assets, which is required to be reported in the DCED prescribed form under the General Fixed Assets Account Group.

Basis of Adverse Opinion: North Wale Borough's financial statements are prepared on the basis of the financial reporting provisions of the Pennsylvania Department of Community and Economic Development prescribed form, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the DCED prescribed form and accounting principles generally accepted in the United States of America are presumed to be material.

Emphasis of Matter: North Wales Borough is currently being affected by the COVID-19 pandemic. Management has determined that it is not possible to predict the eventual outcome of the subsequent event. The accompanying financial statements do not include any adjustments related to this subsequent event. Our opinion is not modified with respect to this matter.

This report is intended solely for the information and use of the Borough Council and management of North Wales Borough and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



MAILLIE LLP
*Certified Public Accountants and
Business Consultants*

Client: 60546 - North Wales Borough
 Engagement: 2019 - North Wales Borough
 Period Ending: 12/31/2019
 Workpaper: 3510.01 - Adjusting Journal Entries Report

Account	Description	W/P Ref	Debit	Credit
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Adjusting Journal Entries JE # 1
To adjust transfers.

01-49205	TRANSFER TO RESERVE FD		274,542.00	
01-49410	UNENCUMBERED RESERVE			274,542.00
Total			<u>274,542.00</u>	<u>274,542.00</u>

Adjusting Journal Entries JE # 2 4700.05
To adjust prepaid insurance expense.

01-15510	PREPAID INSURANCE EXPENSES		7,600.00	
01-48635	CASUALTY & LIABILITY			7,600.00
Total			<u>7,600.00</u>	<u>7,600.00</u>

Adjusting Journal Entries JE # 3 7100.18
To record EIT receivable and deferred revenue.

Client: **60546 - North Wales Borough**
 Engagement: **2019 - North Wales Borough**
 Period Ending: **12/31/2019**
 Workpaper: **3510.01 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
01-14000	A/R - REAL ESTATE TAXES		4,573.00	
01-14000	A/R - REAL ESTATE TAXES		10,306.00	
01-25220	DEFERRED REVENUE - R/E TAXES			10,306.00
01-31021	EARNED INCOME TAXES			4,573.00
Total			14,879.00	14,879.00

Adjusting Journal Entries JE # 4 7100.10
 To record tax revenue receivable.

01-14000	A/R - REAL ESTATE TAXES		21,473.00	
02-14000	A/R - R/E TAXES (21..)		1,064.00	
03-14000	A/R - R/E TAXES (31..)		699.00	
18-14000	A/R - R/E TAXES (18..)		1,345.00	
23-14000	A/R - R/E TAXES (23..)		1,196.00	
43-14000	A/R - R/E TAXES (43..)		699.00	
01-25220	DEFERRED REVENUE - R/E TAXES			21,473.00
01-30110	REAL ESTATE TAXES-CURRENT			
02-25220	DEFERRED REV - R/E TAXES			1,064.00
02-30110	R/E TAXES-CURRENT 2301100			
03-25220	DEFERRED REVENUE- R/E TAXES			699.00
03-30110	R/E TAXES-CURRENT 33			
18-25220	DEFERRED REVENUE -R/E TAXES			1,345.00
18-30110	R/E-CURRENT 18			
23-25220	DEFERRED REVENUE - R/E TXS			1,196.00
23-30110	R/E TAXES-CURRENT 23			
43-25220	DEFERRED REVENUE -R/E TXS			699.00
43-301-100.00	REAL ESTATE TAXES-CURRENT			
Total			26,476.00	26,476.00

Adjusting Journal Entries JE # 5
 To adjust client's AJE RA 201R.

05-34110	INTEREST EARNINGS 05		1,097.00	
05-10965	AMBLER SAVINGS BANK CD #3416			1,097.00
Total			1,097.00	1,097.00

Adjusting Journal Entries JE # 6
 To adjust police pension fund balance.

99009	POLICE - FAIR MARKET VALUE		279.00	
99004	POLICE - FUND BALANCE			279.00
Total			279.00	279.00

NORTH WALES BOROUGH
MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT
(DCED-CLGS-30)

Year Ended December 31, 2019



Certified Public Accountants and Business Consultants

NORTH WALES BOROUGH
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Independent Auditors' Report

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

We have audited the accompanying financial statements of North Wales Borough as of and for the year ended December 31, 2019.

Management's Responsibility for the Financial Statements

North Wales Borough's management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED). Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Item A of the supplementary information, the financial statements are prepared by North Wales Borough on the basis of the financial reporting provisions of the Pennsylvania Department of Community and Economic Development prescribed form, which is a basis of accounting other than accounting principles generally accepted in the United states of America, to meet the requirements of the state of Pennsylvania.

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

The effects on the financial statements of the variances between the DCED prescribed form described in Item A and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Basis for Qualified Opinion on DCED Prescribed Form

North Wales Borough's financial statements do not disclose an accounting of General Fixed Assets, which is required to be reported in the DCED prescribed form under the General Fixed Assets Account Group.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting generally accepted in the United States of America, the financial position of each fund of North Wales Borough as of December 31, 2019, or changes in financial position or cash flows thereof for the year then ended.

Qualified Opinion on DCED Prescribed Form

In our opinion, except for the omission of the information described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and fund balances of the North Wales Borough as of December 31, 2019, and its revenues and expenditures for the year then ended, on the basis of accounting described above.

Basis of Accounting

We draw attention to the basis of accounting, which is described in the second paragraph of this report. The financial statements are prepared on the basis of the financial reporting provisions prescribed or permitted by the DCED, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the DCED. Our opinion is not modified with respect to this matter.

Emphasis of Matter

As discussed in Item B, the spread of the COVID-19 coronavirus is affecting the United States and global economies and may have an impact on North Wales Borough's operational and financial performance. At this point, North Wales Borough cannot reasonably estimate the impact on its operations or financial results. The accompanying financial statements do not include any adjustments related to the subsequent event. Our opinion is not modified with respect to this matter.

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

Other Matters

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the North Wales Borough's basis financial statements. The Schedule of Expenditures of Federal Awards, as required by the audit requirement of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

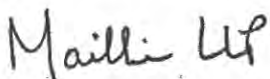
The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 20, 2020, on our consideration of the North Wales Borough's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the North Wales Borough's internal control over financial reporting and compliance.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The other supplementary information to the financial statements is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with the financial reporting provisions prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED). In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



Oaks, Pennsylvania
July 20, 2020



2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT

Department of Community & Economic Development
Governor's Center for Local Government Services
Commonwealth Keystone Building
400 North Street, 4th Floor
Harrisburg, PA 17120-0225
ph: 888-223-6837 | fax: 717-783-1402

Borough of: North Wales Borough County: Montgomery County

Section I - Introduction

Statutory Requirements

- State law, under the provisions of the Borough Code, First Class Township Code and Second Class Township Code, requires that either the borough controller, elected auditors or appointed auditors file an Annual Audit and Financial Report.
- State law, under the provisions of the Third Class City Code, requires a city's Director of Accounts and Finance to file an Annual Audit and Financial Report.
- The state's Administrative Code requires home rule municipalities to file an Annual Audit and Financial Report.
- The Annual Audit and Financial Report forms, supplied by the Pennsylvania Department of Community and Economic Development (DCED), were developed and approved by a Uniform Forms Committee composed of representatives of the respective municipal associations.
- Form DCED-CLGS-30 (See Section IV) is the form adopted by the Committee for use by all municipalities in Pennsylvania to fulfill their statutory reporting requirements.

One Form

All municipalities are required to submit forms electronically to the DCED. The online form contains the same categories as in previous years: assets, liabilities, revenues and expenditures. Enter data only for those funds that your municipality uses. Leave the remaining columns blank. The online form will automatically calculate the amounts in the "Total" column.

Submitting the Report

- File one copy by the designated date at each of the places listed on page 9.
- DO NOT submit a paper copy of this report to the DCED. Reports must be submitted online at: munstats.pa.gov/forms (Please see the e-filing instructions on page 7.)
- The online system will automatically round all figure to the nearest whole dollar. The system will also add all rows and columns, following basic accounting principles.
- Appointed independent auditors should attach their own opinion in the "Final Review" step of the online form. Additionally, appointed independent auditors should place a checkmark in Section II at the bottom of the "Final Review" step, then choose the "Appointed Auditor/CPA" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected controllers should place a checkmark in the box in Section I at the bottom of the "Final Review" step of the online form then choose the "Controller" title from the dropdown and provide a name and contact number in order to submit the form online.
- Elected Auditors must place a check mark in the box in Section I of the "Final Review" step of the online form, then choose the "Elected Auditor" title from the dropdown and provide the name and phone number for **at least 2 of the 3 elected auditors**. If you appointed an auditor to fill an elected auditor position, please choose the "Elected Auditor" title, not the "Appointed Auditor/CPA" title when submitting online.
- If you need assistance or have any questions when completing this report, please contact the Governor's Center for Local Government Services (GCLGS) toll-free at 888-223-6837.

BALANCE SHEET

December 31, 2019

		GOVERNMENTAL FUNDS			
ASSETS AND OTHER DEBITS		Special Revenue		Capital Projects	Debt Service
		General Fund	(Including State Liquid Fuels)		
100-120	Cash and Investments.....	3,840,385	764,608	365,725	188,945
140-144	Tax Receivable.....	44,714	3,807	-	1,196
121-129					
145-149	Accounts Receivable (excluding taxes).....	18,617	3,857	-	-
130	Due From Other Funds.....	48,485	-	44,542	-
131-139					
150-159	Other Current Assets.....	-	-	-	-
160-169	Fixed Assets.....	-	-	-	-
180-189	Other Debits.....	24,985	-	-	-
TOTAL ASSETS AND OTHER DEBITS.....		\$ 3,977,186	\$ 772,272	\$ 410,267	\$ 190,141

LIABILITIES AND OTHER CREDITS					
210-229	Payroll Taxes and Other Payroll Withholdings.....	31,161	-	-	-
200-209					
231-239	All Other Current Liabilities.....	138,149	5,812	-	1,196
230	Due To Other Funds.....	-	3,943	-	89,084
260-269	Long-Term Liabilities.....	-	-	-	-
240-259	Current Portion of Long-Term Debt & Other Credits...	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....		169,310	9,755	-	90,280

FUND AND ACCOUNT GROUP EQUITY					
281-284	Contributed Capital.....	-	-	-	-
290	Investment in General Fixed Assets.....	-	-	-	-
270-289	Fund Balance/Retained Earnings on 12/31.....	3,807,876	762,517	410,267	99,861
291-299	Other Equity.....	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....		3,807,876	762,517	410,267	99,861

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

	PROPRIETARY FUNDS		FIDUCIARY FUND	ACCOUNT GROUPS		TOTAL
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt	Memorandum Only
ASSETS AND OTHER DEBITS						
100-120 Cash and Investments.....	-	-	2,039,323	-	-	7,198,986
140-144 Tax Receivable.....	-	-	-	-	-	49,717
121-129						
145-149 Accounts Receivable (excluding taxes).....	-	-	5,490	-	-	27,964
130 Due From Other Funds.....	-	-	-	-	-	93,027
131-139						
150-159 Other Current Assets.....	-	-	-	-	-	-
160-169 Fixed Assets.....	-	-	-	-	-	-
180-189 Other Debits.....	-	-	-	-	-	24,985
TOTAL ASSETS AND OTHER DEBITS.....	\$ -	\$ -	\$ 2,044,813	\$ -	\$ -	\$ 7,394,679

LIABILITIES AND OTHER CREDITS						
210-229 Payroll Taxes and Other Payroll Withholdings.....	-	-	-	-	-	31,161
200-209						
231-239 All Other Current Liabilities.....	-	-	35	-	-	145,192
230 Due To Other Funds.....	-	-	-	-	-	93,027
260-269 Long-Term Liabilities.....	-	-	-	-	-	-
240-259 Current Portion of Long-Term Debt & Other Credits.....	-	-	-	-	-	-
TOTAL LIABILITIES AND OTHER CREDITS.....	-	-	35	-	-	269,380

FUND AND ACCOUNT GROUP EQUITY						
281-284 Contributed Capital.....	-	-	-	-	-	-
290 Investment in General Fixed Assets.....	-	-	-	-	-	-
270-289 Fund Balance/Retained Earnings on 12/31.....	-	-	2,044,778	-	-	7,125,299
291-299 Other Equity.....	-	-	-	-	-	-
TOTAL FUND AND ACCOUNT GROUP EQUITY.....	-	-	2,044,778	-	-	7,125,299

TOTAL LIABILITIES AND FUND AND ACCOUNT GROUP EQUITY..... **\$ 7,394,679**

Total Assets and Other Debits minus Total Liabilities and Other Credits must equal the Total Fund and Account Group Equity.

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
301.00	Real Estate Taxes.....	-	-	-	765,107
305.00	Occupation Taxes (levied under municipal code).....	-	-	-	-
308.00	Residence Taxes (levied by cities of the 3rd Class).....	-	-	-	-
309.00	Regional Asset District Sales Tax (Allegheny County municipalities only).....	-	-	-	-
310.00	Per Capita Taxes.....	-	-	-	-
310.10	Real Estate Transfer Taxes.....	-	-	-	68,147
310.20	Earned Income Taxes/Wage Taxes.....	-	-	-	511,772
310.30	Business Gross Receipts Taxes.....	-	-	-	-
310.40	Occupation Taxes (levied under Act 511).....	-	-	-	-
310.50	Local Services Tax**.....	-	-	-	51,012
310.60	Amusement/Admission Taxes.....	-	-	-	-
310.70	Mechanical Device Taxes.....	-	-	-	-
310.90	Other Local Tax Enabling Act/Act 511 Taxes.....	-	-	-	-
				
				
				
TOTAL TAXES		\$ -	\$ -	\$ -	\$ 1,396,038

LICENSES & PERMITS					
320-322	All Other Licenses and Permits.....	-	-	-	18,735
321.80	Cable Television Franchise Fees.....	-	-	-	72,260
TOTAL LICENSES & PERMITS		-	-	-	90,995

FINES & FORFEITS					
330-332	Fines and Forfeits.....	-	-	-	11,910
TOTAL FINES & FORFEITS		-	-	-	11,910

INTEREST, RENTS & ROYALTIES					
341.00	Interest Earnings.....	-	-	295,506	375,910
342.00	Rents and Royalties.....	-	-	-	56,727
TOTAL INTEREST, RENTS & ROYALTIES		-	-	295,506	432,637

**This tax was known as the Occupational Privilege Tax (OPT) prior to 2005 and the Emergency and Municipal Services Tax prior to 2008.

INTERGOVERNMENTAL REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
FEDERAL		General Fund			
351.03	Highways and Streets.....	-	-	-	-
351.09	Community Development.....	-	-	-	-
351.00	All Other Federal Capital and Operating Grants.....	-	-	-	-
352.01	National Forest.....	-	-	-	-
352.00	All Other Federal Shared Revenue & Entitlements.....	-	-	-	-
353.00	Federal Payments in Lieu of Taxes.....	-	-	-	-
TOTAL FEDERAL		-	-	-	-

STATE					
354.03	Highways and Streets.....	-	-	796,699	-
354.09	Community Development.....	7,500	-	-	-
354.15	Recycling/Act 101.....	-	7,065	-	-
354.00	All Other State Capital and Operating Grants.....	-	-	-	-
355.01	Public Utility Realty Tax (PURTA).....	1,269	-	-	-
355.02 - 355.03	Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	102,509	-	-
355.04	Alcoholic Beverage Licenses.....	600	-	-	-
355.05	General Municipal Pension System State Aid.....	40,234	-	-	-
355.07	Foreign Fire Insurance Tax Distribution.....	20,126	-	-	-
355.08	Local Share Assessment/Gaming Proceeds.....	-	-	-	-
355.09	Marcellus Shale Impact Fee Distribution.....	-	-	-	-
355.00	All Other State Shared Revenues & Entitlements.....	1,593	3,857	-	-
356.00	State Payments in Lieu of Taxes.....	-	-	-	-
TOTAL STATE		71,322	113,431	796,699	-

LOCAL GOVERNMENT UNITS					
357.03	Highways and Streets.....	-	-	-	-
357.00	All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-
358.00	Local Government Unit Shared Payments for Contracted Intergovernmental Services.....	10,511	-	-	-
359.00	Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS		10,511	-	-	-

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

	INTERGOVERNMENTAL REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only		
FEDERAL						
351.03 Highways and Streets.....	-	-	-	-	-	-
351.09 Community Development.....	-	-	-	-	-	-
351.00 All Other Federal Capital and Operating Grants.....	-	-	-	-	-	-
352.01 National Forest.....	-	-	-	-	-	-
352.00 All Other Federal Shared Revenue & Entitlements.....	-	-	-	-	-	-
353.00 Federal Payments in Lieu of Taxes.....	-	-	-	-	-	-
TOTAL FEDERAL	-	-	-	-	-	-

STATE						
354.03 Highways and Streets.....	-	-	-	-	-	796,699
354.09 Community Development.....	-	-	-	-	-	7,500
354.15 Recycling/Act 101.....	-	-	-	-	-	7,065
354.00 All Other State Capital and Operating Grants.....	-	-	-	-	-	-
355.01 Public Utility Realty Tax (PURTA).....	-	-	-	-	-	1,269
355.02 - 355.03 Motor Vehicle Fuel Tax (Liquid Fuels Tax) and State Road Turnback.....	-	-	-	-	-	102,509
355.04 Alcoholic Beverage Licenses.....	-	-	-	-	-	600
355.05 General Municipal Pension System State Aid.....	-	-	-	-	-	40,234
355.07 Foreign Fire Insurance Tax Distribution.....	-	-	-	-	-	20,126
355.08 Local Share Assessment/Gaming Proceeds.....	-	-	-	-	-	-
355.09 Marcellus Shale Impact Fee Distribution.....	-	-	-	-	-	-
355.00 All Other State Shared Revenues & Entitlements.....	-	-	-	-	-	5,450
356.00 State Payments in Lieu of Taxes.....	-	-	-	-	-	-
TOTAL STATE	-	-	-	-	-	981,452

LOCAL GOVERNMENT UNITS						
357.03 Highways and Streets.....	-	-	-	-	-	-
357.00 All Other Local Governmental Units Capital and Operating Grants.....	-	-	-	-	-	-
358.00 Local Government Unit Shared Payments for Contracted Intergovernmental Services.....	-	-	-	-	-	10,511
359.00 Local Governmental Units, Authorities Payments and Payments in Lieu of Taxes.....	-	-	-	-	-	-
TOTAL LOCAL GOVERNMENT UNITS	-	-	-	-	-	10,511

TOTAL INTERGOVERNMENTAL REVENUES						991,963
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REVENUES		GOVERNMENTAL FUNDS			
		Special Revenue <i>(Including State Liquid Fuels)</i>		Capital Projects	Debt Service
CHARGES FOR SERVICE		General Fund			
361.00	General Government.....	11,329	-	-	-
362.00	Public Safety.....	66,157	-	-	-
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	-	-	-	-
368.00	Airports.....	-	-	-	-
369.00	Bars.....	-	-	-	-
370.00	Cemeteries.....	-	-	-	-
372.00	Electric System.....	-	-	-	-
373.00	Gas System.....	-	-	-	-
374.00	Housing System.....	-	-	-	-
375.00	Markets.....	-	-	-	-
377.00	Transit Systems.....	-	-	-	-
378.00	Water System.....	-	-	-	-
379.00	All Other Charges for Service.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....		77,486	-	-	-

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	1,220	-	-	-
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	63,426	-	-
388.00	Fiduciary Fund Pension Contributions.....	 	 	 	
389.00	All Other Unclassified Operating Revenues***.....	8,619	-	-	-
TOTAL UNCLASSIFIED OPERATING REVENUES.....		9,839	63,426	-	-

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	6,161	-	-	-
392.00	Interfund Operating Transfers**.....	44,542	-	274,542	-
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	40,884	-	-	-
TOTAL OTHER FINANCING SOURCES.....		91,587	-	274,542	-

TOTAL REVENUES.....		1,704,930	297,041	1,074,150	68,796
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** The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

REVENUES		PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
		Enterprise	Internal Service	Trust and Agency	Memorandum Only
CHARGES FOR SERVICE					
361.00	General Government.....	-	-	-	11,329
362.00	Public Safety.....	-	-	-	66,157
363.20	Parking.....	-	-	-	-
363.00	All Other Charges for Highway & Streets Services.....	-	-	-	-
364.10	Wastewater/Sewage Charges.....	-	-	-	-
364.30	Solid Waste Collection & Disposal Charge (trash).....	-	-	-	-
364.60	Host Municipality Benefit Fee for Solid Waste Facility.....	-	-	-	-
364.00	All Other Charges for Sanitation Services.....	-	-	-	-
365.00	Health.....	-	-	-	-
366.00	Human Services.....	-	-	-	-
367.00	Culture and Recreation.....	-	-	-	-
368.00	Airports.....	-	-	-	-
369.00	Bars.....	-	-	-	-
370.00	Cemeteries.....	-	-	-	-
372.00	Electric System.....	-	-	-	-
373.00	Gas System.....	-	-	-	-
374.00	Housing System.....	-	-	-	-
375.00	Markets.....	-	-	-	-
377.00	Transit Systems.....	-	-	-	-
378.00	Water System.....	-	-	-	-
379.00	All Other Charges for Service.....	-	-	-	-
TOTAL CHARGES FOR SERVICE.....		-	-	-	77,486

UNCLASSIFIED OPERATING REVENUES					
383.00	Assessments.....	-	-	-	1,220
386.00	Escheats (sale of personal property).....	-	-	-	-
387.00	Contributions & Donations from Private Sectors.....	-	-	-	63,426
388.00	Fiduciary Fund Pension Contributions.....	-	-	75,500	75,500
389.00	All Other Unclassified Operating Revenues***.....	-	-	-	8,619
TOTAL UNCLASSIFIED OPERATING REVENUES.....		-	-	75,500	148,765

OTHER FINANCING SOURCES					
391.00	Proceeds of General Fixed Asset Disposition.....	-	-	-	6,161
392.00	Interfund Operating Transfers**.....	-	-	-	319,084
393.00	Proceeds of General Long-Term Debt.....	-	-	-	-
394.00	Proceeds of Short-Term Debt.....	-	-	-	-
395.00	Refunds of Prior Year Expenditures.....	-	-	-	40,884
TOTAL OTHER FINANCING SOURCES.....		-	-	-	366,129

TOTAL REVENUES.....		-	-	371,006	3,515,923
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** The total of line 392.00 must match the total of line 492.00

*** This amount cannot be greater than 1% of "TOTAL REVENUES" in each of the funds.

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
GENERAL GOVERNMENT					
400.00	Legislative (Governing) Body.....	12,034	-	-	-
401.00	Executive (Manager or Mayor).....	169,306	-	-	-
402.00	Auditing Services/Financial Administration.....	11,819	-	-	-
403.00	Tax Collection.....	13,766	-	-	-
404.00	Solicitor/Legal Services.....	56,271	-	-	-
405.00	Secretary/Clerk.....	-	-	-	-
406.00	Other General Government Administration.....	11,517	-	-	-
407.00	IT-Networking Services-Data Processing.....	-	-	-	-
408.00	Engineering Services.....	7,536	-	-	-
409.00	General Government Buildings and Plant.....	40,848	-	856,460	-
TOTAL GENERAL GOVERNMENT		323,097	-	856,460	-

PUBLIC SAFETY					
410.00	Police.....	603,176	2,322	51,355	-
411.00	Fire.....	46,413	19,500	-	-
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	14,459	-	-	-
414.00	Planning and Zoning.....	3,796	-	-	-
415.00	Emergency Management & Communications.....	-	-	-	-
416.00	Militia and Armories.....	-	-	-	-
417.00	Examination of Licensed Occupations.....	-	-	-	-
418.00	Public Scales (weights and measures).....	-	-	-	-
419.00	Other Public Safety.....	-	-	-	-
TOTAL PUBLIC SAFETY		667,844	21,822	51,355	-

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services.....	-	-	-	-

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....	-	-	-	-
427.00	Solid Waste Collection and Disposal (trash).....	-	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment.....	-	-	-	-
TOTAL PUBLIC WORKS - SANITATION		-	-	-	-

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
GENERAL GOVERNMENT					
400.00 Legislative (Governing) Body.....	-	-	-	-	12,034
401.00 Executive (Manager or Mayor).....	-	-	-	-	169,306
402.00 Auditing Services/Financial Administration.....	-	-	-	-	11,819
403.00 Tax Collection.....	-	-	-	-	13,766
404.00 Solicitor/Legal Services.....	-	-	-	-	56,271
405.00 Secretary/Clerk.....	-	-	-	-	-
406.00 Other General Government Administration.....	-	-	-	-	11,517
407.00 IT-Networking Services-Data Processing.....	-	-	-	-	-
408.00 Engineering Services.....	-	-	-	-	7,536
409.00 General Government Buildings and Plant.....	-	-	-	-	897,308
TOTAL GENERAL GOVERNMENT.....	-	-	-	-	1,179,557

PUBLIC SAFETY					
410.00	Police.....	-	-	-	656,853
411.00	Fire.....	-	-	-	65,913
412.00	Ambulance/Rescue.....	-	-	-	-
413.00	UCC and Code Enforcement.....	-	-	-	14,459
414.00	Planning and Zoning.....	-	-	-	3,796
415.00	Emergency Management & Communications.....	-	-	-	-
416.00	Militia and Armories.....	-	-	-	-
417.00	Examination of Licensed Occupations.....	-	-	-	-
418.00	Public Scales (weights and measures).....	-	-	-	-
419.00	Other Public Safety.....	-	-	-	-
	TOTAL PUBLIC SAFETY.....	-	-	-	741,021

HEALTH AND HUMAN SERVICES					
420.00-425.00	Health and Human Services.....	-	-	-	-

PUBLIC WORKS - SANITATION					
426.00	Recycling Collection and Disposal.....	-	-	-	-
427.00	Solid Waste Collection and Disposal (garbage).....	-	-	-	-
428.00	Weed Control.....	-	-	-	-
429.00	Wastewater/Sewage Collection & Treatment.....	-	-	-	-
	TOTAL PUBLIC WORKS - SANITATION.....	-	-	-	-

EXPENDITURES		GOVERNMENTAL FUNDS			
		General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00	General Services - Administration.....	118,661	-	12,348	-
431.00	Cleaning of Streets and Gutters.....	-	-	-	-
432.00	Winter Maintenance - Snow Removal.....	-	6,032	-	-
433.00	Traffic Control Devices.....	-	159	-	-
434.00	Street Lighting.....	-	26,805	-	-
435.00	Sidewalks and Crosswalks.....	-	-	-	-
436.00	Storm Sewers and Drains.....	-	-	-	-
437.00	Repairs of Tools and Machinery.....	-	4,973	-	-
438.00	Maintenance & Repairs of Roads & Bridges.....	-	30,735	3,535	-
439.00	Highway Construction and Rebuilding Projects.....	710	-	-	-
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS		119,371	68,704	15,883	-

PUBLIC WORKS - OTHER SERVICES					
440.00	Airports.....	-	-	-	-
441.00	Cemeteries.....	-	-	-	-
442.00	Electric System.....	-	-	-	-
443.00	Gas System.....	-	-	-	-
444.00	Markets.....	-	-	-	-
445.00	Parking.....	-	-	-	-
446.00	Storm Water and Flood Control.....	-	-	-	-
447.00	Transit System.....	-	-	-	-
448.00	Water System.....	-	-	-	-
449.00	Water Transport and Terminals.....	-	-	-	-
TOTAL PUBLIC WORKS - OTHER SERVICES		-	-	-	-

CULTURE AND RECREATION					
451.00	Culture-Recreation Administration.....	-	-	-	-
452.00	Participant Recreation.....	-	-	-	-
453.00	Spectator Recreation.....	-	-	-	-
454.00	Parks.....	18,655	33,868	-	-
455.00	Shade Trees.....	-	-	-	-
456.00	Libraries.....	-	19,500	-	-
457.00	Civil and Military Celebrations.....	-	-	-	-
458.00	Senior Citizens' Centers.....	-	-	-	-
459.00	All Other Culture and Recreation.....	-	-	-	-
TOTAL CULTURE AND RECREATION		18,655	53,368	-	-

COMMUNITY DEVELOPMENT					
461.00	Conservation of Natural Resources.....	-	-	-	-
462.00	Community Development and Housing.....	-	-	-	-
463.00	Economic Development.....	-	-	-	-
464.00	Economic Opportunity.....	-	-	-	-
465.00 - 469.00	All Other Community Development.....	-	-	-	-
TOTAL COMMUNITY DEVELOPMENT		-	-	-	-

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS			FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only	
PUBLIC WORKS - HIGHWAYS & STREETS					
430.00 General Services - Administration.....	-	-	-		131,009
431.00 Cleaning of Streets and Gutters.....	-	-	-		-
432.00 Winter Maintenance - Snow Removal.....	-	-	-		6,032
433.00 Traffic Control Devices.....	-	-	-		159
434.00 Street Lighting.....	-	-	-		26,805
435.00 Sidewalks and Crosswalks.....	-	-	-		-
436.00 Storm Sewers and Drains.....	-	-	-		-
437.00 Repairs of Tools and Machinery.....	-	-	-		4,973
438.00 Maintenance & Repairs of Roads & Bridges.....	-	-	-		34,270
439.00 Highway Construction and Rebuilding Projects.....	-	-	-		710
TOTAL PUBLIC WORKS - HIGHWAYS & STREETS.....	-	-	-		203,958

PUBLIC WORKS - OTHER SERVICES					
440.00 Airports.....	-	-	-		-
441.00 Cemeteries.....	-	-	-		-
442.00 Electric System.....	-	-	-		-
443.00 Gas System.....	-	-	-		-
444.00 Markets.....	-	-	-		-
445.00 Parking.....	-	-	-		-
446.00 Storm Water and Flood Control.....	-	-	-		-
447.00 Transit System.....	-	-	-		-
448.00 Water System.....	-	-	-		-
449.00 Water Transport and Terminals.....	-	-	-		-
TOTAL PUBLIC WORKS - OTHER SERVICES.....	-	-	-		-

CULTURE AND RECREATION					
451.00 Culture-Recreation Administration.....	-	-	-		-
452.00 Participant Recreation.....	-	-	-		-
453.00 Spectator Recreation.....	-	-	-		-
454.00 Parks.....	-	-	432		52,955
455.00 Shade Trees.....	-	-	-		-
456.00 Libraries.....	-	-	-		19,500
457.00 Civil and Military Celebrations.....	-	-	-		-
458.00 Senior Citizens' Centers.....	-	-	-		-
459.00 All Other Culture and Recreation.....	-	-	-		-
TOTAL CULTURE AND RECREATION.....	-	-	432		72,455

COMMUNITY DEVELOPMENT					
461.00 Conservation of Natural Resources.....	-	-	-		-
462.00 Community Development and Housing.....	-	-	-		-
463.00 Economic Development.....	-	-	-		-
464.00 Economic Opportunity.....	-	-	-		-
465.00 - 469.00 All Other Community Development.....	-	-	-		-
TOTAL COMMUNITY DEVELOPMENT.....	-	-	-		-

EXPENDITURES	GOVERNMENTAL FUNDS			
	General Fund	Special Revenue (Including State Liquid Fuels)	Capital Projects	Debt Service
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	-	-	-	44,542
472.00 Debt Interest (short-term and long-term).....	-	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE.....	-	-	-	44,542

EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	79,786	-	-	-
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	49,254	-	-	-
484.00 Worker Compensation Insurance.....	55,434	-	-	-
487.00 Group Insurance and Other Benefits.....	111,974	-	-	-
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS.....	296,448	-	-	-

INSURANCE				
486.00 Insurance, Casualty and Surety.....	74,902	-	-	-

UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....				
489.00 All Other Unclassified Expenditures***.....	1,067	-	-	-
TOTAL UNCLASSIFIED OPERATING EXPENDITURES.....	1,067	-	-	-

OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	447	-	-	-
492.00 Interfund Operating Transfers**.....	274,542	-	-	44,542
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES.....	274,989	-	-	44,542

TOTAL EXPENDITURES.....	1,776,373	143,894	923,698	89,084
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EXCESS/DEFICIT OF REVENUES				
OVER EXPENDITURES.....	(71,443)	153,147	150,452	(20,288)

** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

2019 MUNICIPAL ANNUAL AUDIT AND FINANCIAL REPORT | STATEMENT OF REVENUES AND EXPENDITURES

EXPENDITURES	PROPRIETARY FUNDS		FIDUCIARY FUND	TOTAL
	Enterprise	Internal Service	Trust and Agency	Memorandum Only
DEBT SERVICE				
471.00 Debt Principal (short-term and long-term).....	-	-	-	44,542
472.00 Debt Interest (short-term and long-term).....	-	-	-	-
475.00 Fiscal Agent Fees.....	-	-	-	-
TOTAL DEBT SERVICE	-	-	-	44,542
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS				
481.00 Employer Paid Withholding Taxes and Unemployment Compensation.....	-	-	-	79,786
482.00 Judgments and Losses.....	-	-	-	-
483.00 Pension/Retirement Fund Contributions.....	-	-	-	49,254
484.00 Worker Compensation Insurance.....	-	-	-	55,434
487.00 Group Insurance and Other Benefits.....	-	-	-	111,974
EMPLOYER PAID BENEFITS & WITHHOLDING ITEMS	-	-	-	296,448
INSURANCE				
486.00 Insurance, Casualty and Surety.....	-	-	-	74,902
UNCLASSIFIED OPERATING EXPENDITURES				
488.00 Fiduciary Fund Benefits and Refunds Paid.....	-	-	86,667	86,667
489.00 All Other Unclassified Expenditures***.....	-	-	-	1,067
TOTAL UNCLASSIFIED OPERATING EXPENDITURES	-	-	86,667	87,734
OTHER FINANCING USES				
491.00 Refund of Prior Year Revenues.....	-	-	-	447
492.00 Interfund Operating Transfers**.....	-	-	-	319,084
493.00 All Other Financing Uses.....	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	319,531
TOTAL EXPENDITURES	-	-	87,099	3,020,148
EXCESS/DEFICIT OF REVENUES OVER EXPENDITURES	-	-	283,907	495,775

** The total of line 492.00 must match the total of line 392.00

*** This amount cannot be greater than 1% of "TOTAL EXPENDITURES" in each of the funds.

NORTH WALES BOROUGH
OTHER SUPPLEMENTARY INFORMATION
TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2019

ITEM A - BASIS OF ACCOUNTING

The accompanying financial statements conform to the financial reporting provisions prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED).

ITEM B - SUBSEQUENT EVENT

The Borough has evaluated its financial statements for subsequent events through the date the financial statements were available to be issued. As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to have an effect on daily operations. Financial impact could occur though such potential impact is unknown at this time.

Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements in accordance with the financial reporting provisions prescribed or permitted by the Pennsylvania Department of Community and Economic Development (DCED) of the North Wales Borough, as of and for the year ended December 31, 2019, and have issued our report thereon dated July 20, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Wales Borough's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Wales Borough's internal control. Accordingly, we do not express an opinion on the effectiveness of North Wales Borough's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less than a material weakness yet important enough to merit attention by those charged with governance.

To the Borough Council
North Wales Borough
North Wales, Pennsylvania


Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Wales Borough's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Oaks, Pennsylvania
July 20, 2020

***Independent Auditors' Report on Compliance for Each Major Federal and
and Report on Internal Control Over Compliance in
Accordance with the Uniform Guidance***

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited North Wales Borough's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of the North Wales Borough's major federal programs for the year ended December 31, 2019. North Wales Borough's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of North Wales Borough's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about North Wales Borough's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of North Wales Borough's compliance.

To the Borough Council
North Wales Borough
North Wales, Pennsylvania

Opinion on Each Major Federal Program

In our opinion, North Wales Borough complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

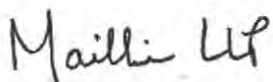
Management of North Wales Borough is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered North Wales Borough's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of North Wales Borough's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of This Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Oaks, Pennsylvania
July 20, 2020

**SUPPLEMENTARY INFORMATION - MAJOR FEDERAL
AWARD PROGRAMS AUDIT**

NORTH WALES BOROUGH
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Program or Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at December 31, 2018	Revenue Recognized	Expenditures	Accrued (Deferred) Revenue at December 31, 2019	Passed Through to Sub-Recipients
U.S. DEPARTMENT OF TRANSPORTATION									
DEVELOPMENT (HUD)									
Passed through Commonwealth of Pennsylvania									
Highway Planning and Construction									
Safe Routes to School Program	20.205	*	N/A	\$ 1,069,977	\$ 796,699	\$ -	\$ 796,699	\$ 796,699	\$ -
TOTAL U.S. DEPARTMENT OF TRANSPORTATION				<u>796,699</u>	<u>-</u>	<u>796,699</u>	<u>796,699</u>	<u>-</u>	<u>-</u>
TOTAL FEDERAL AWARDS EXPENDED				<u>\$ 796,699</u>	<u>\$ -</u>	<u>\$ 796,699</u>	<u>\$ 796,699</u>	<u>\$ -</u>	<u>\$ -</u>

* Denote major programs as defined by the Uniform Grant Guidance

See accompanying notes to the schedule of expenditures of federal awards.

NORTH WALES BOROUGH
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2019

NOTE A - GENERAL

The accompanying schedule of expenditures of federal awards presents the activity of all federal financial assistance programs of North Wales Borough. Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other governmental agencies is included in the schedule.

NOTE B - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards is presented using the modified accrual basis of accounting.

NOTE C - INDIRECT COST RATES

The Borough has not elected to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance, Section 414.

NORTH WALES BOROUGH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2019

A. SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses a qualified opinion on the financial statements of North Wales Borough in relation to the DCED special purpose framework and an adverse opinion on the financial statement in relation to Generally Accepted Accounting Principles.
2. No significant deficiencies relating to the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*.
3. No instances of noncompliance that are material to the financial statements of the North Wales Borough were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the federal programs are reported in the Independent Auditor's Report on Compliance for Each Major Federal; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards in Accordance with the Uniform Guidance.
5. The auditors' report on compliance for the major award programs for the North Wales Borough expresses an unmodified opinion.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a) of the Uniform Guidance.
7. The program tested as major program include:

Program Name	CFDA #
Highway Planning and Construction	20.205

8. The threshold used for distinguishing Types A and B programs were \$750,000.
9. North Wales Borough was determined to not be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



Boucher & James, Inc.
CONSULTING ENGINEERS

AN EMPLOYEE OWNED COMPANY
INNOVATIVE ENGINEERING

Fountainville Professional Building
1456 Ferry Road, Building 500
Doylestown, PA 18901
215-345-9400
Fax 215-345-9401

2756 Rimrock Drive
Stroudsburg, PA 18360
570-629-0300
Fax 570-629-0306

Mailing:
P.O. Box 699
Bartonsville, PA 18321

559 Main Street, Suite 230
Bethlehem, PA 18018
610-419-9407
Fax 610-419-9408

www.bjengineers.com

August 5, 2020

Christine Hart, Borough Manager
North Wales Borough
300 School Street
North Wales, Pennsylvania 19454-31367

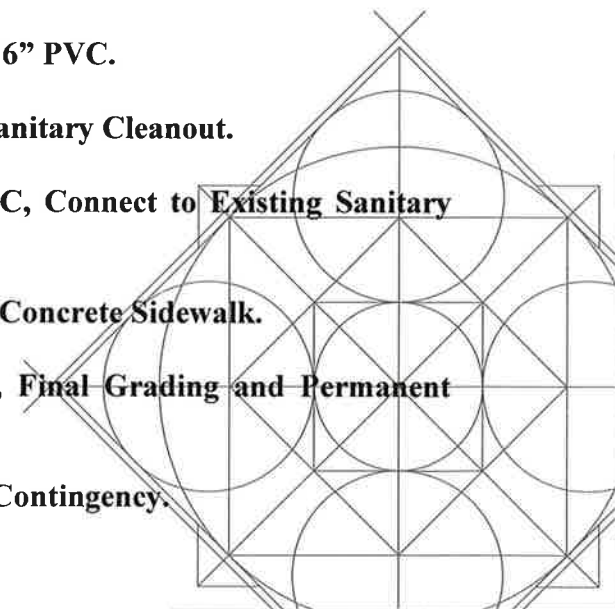
**SUBJECT: ESCROW RELEASE NO. 1 – LOT #1
ROBERT MORTIMER – 215 CHURCH STREET
NORTH WALES BOROUGH, MONTGOMERY COUNTY, PA
PROJECT NO. 1868018R**

Dear Ms. Hart,

We have reviewed and processed a request for escrow release by the Developer for site improvements at the above referenced project.

The following list is recommended monies to be released for work completed on Lot #1 only, Items I through V, and Items XIX, XX, and XXI presented on the attached line item tabulation.

1. We recommend **\$585.00** be released for **Item I.A, Construction Entrance.**
2. We recommend **\$237.50** be released for **Item I.B, 12” Compost Filter Sock.**
3. We recommend **\$990.00** be released for **Item I.C, Tree Protection Fence.**
4. We recommend **\$1,000.00** be released for **Item II.A, Remove Existing Driveway and Walkways.**
5. We recommend **\$2,800.00** be released for **Item III.A, 6” PVC.**
6. We recommend **\$225.00** be released for **Item III.B, Sanitary Cleanout.**
7. We recommend **\$1,800.00** be released for **Item III.C, Connect to Existing Sanitary Sewer Line.**
8. We recommend **\$1,850.00** be released for **Item IV.A, Concrete Sidewalk.**
9. We recommend **\$700.00** be released for **Item V.A, Final Grading and Permanent Seeding.**
10. We recommend **\$1,720.55** be released for **Item XIX, Contingency.**



Christine Hart, Borough Manager
Escrow Release No. 1 – Lot #1
Robert Mortimer – 215 Church Street
August 5, 2020
Page 2 of 2

11. We recommend **\$1,720.55** be released for **Item XX, Engineering & Inspections.**
12. We recommend **\$1,032.35** be released for **Item XXI, Legal & Administration.**

Based on our review of this request and construction observations to date, we recommend the Developer receive payment of **Thirteen Thousand One Hundred Ninety-Four Dollars and Eighty-Six Cents (\$13,194.86)** which represents the amount of this release (\$14,660.95 work constructed, less 10% retainage in the amount of \$1,466.10) leaving a balance of \$50,375.53. A line item tabulation for this release is attached for your files.

Please note, authorization of this release should not be construed as Final Approval or Acceptance of the improvements installed to date.

Should there be any questions concerning this information, please contact me.

Sincerely,

Handwritten signature of Melissa E. Prugar in cursive, with the initials (cg) written below it.

Melissa E. Prugar, P.E.
Borough Engineer

MEP/cg

Enclosure

cc: Alan Guzzardo, Assistant Borough Manager – North Wales Borough
Gregory R. Gifford, Attorney at Law – Rubin, Glickman, Steinberg and Gifford, P.C.
Robert Mortimer – Owner/Applicant
Michael Scott Bieber, P.L.S., MD Site Consultants, Inc. – Applicant's Surveyor

CONSTRUCTION COST & QUANTITY ESTIMATE
 215 CHURCH STREET
 PROJECT NO. 1868018R
 NORTH WALES BOROUGH, MONTGOMERY COUNTY, PA

RELEASE NO.: 1
 RELEASE DATE: August 4, 2020

September 5, 2019

AMOUNT ESCROWED \$65,036.48

ITEM	QUANTITY	UNIT COST	TOTAL COST	CURRENT RELEASE		RELEASED TO DATE		PERCENT COMPLETE
				QUANTITY	COST	QUANTITY	COST	
I. LOT #1								
I. EROSION AND SEDIMENTATION CONTROLS								
* A. Construction Entrance	1 EA	\$585.00	\$585.00	1	\$585.00	1	\$585.00	100%
* B. 12" Compost Filter Sock	50 LF	\$4.75	\$237.50	50	\$237.50	50	\$237.50	100%
* C. Tree Protection Fence	180 LF	\$5.50	\$990.00	180	\$990.00	180	\$990.00	100%
			SUBTOTAL ITEM I:		\$1,812.50		\$1,812.50	
II. DEMOLITION								
* A. Remove Existing Driveway and Walkways	1 LS	\$1,000.00	\$1,000.00	1	\$1,000.00	1	\$1,000.00	100%
			SUBTOTAL ITEM II:		\$1,000.00		\$1,000.00	
III. SANITARY SEWER								
* A. 6" PVC	56 LF	\$50.00	\$2,800.00	56	\$2,800.00	56	\$2,800.00	100%
* B. Sanitary Cleanout	1 EA	\$225.00	\$225.00	1	\$225.00	1	\$225.00	100%
* C. Connect to Existing Sanitary Sewer Line	1 LS	\$1,800.00	\$1,800.00	1	\$1,800.00	1	\$1,800.00	100%
			SUBTOTAL ITEM III:		\$4,825.00		\$4,825.00	
IV. CONCRETE & PAVEMENT								
A. Concrete Sidewalk	1 LS	\$1,850.00	\$1,850.00	1	\$1,850.00	1	\$1,850.00	100%
			SUBTOTAL ITEM IV:		\$1,850.00		\$1,850.00	
V. LANDSCAPING								
A. Final Grading and Permanent Seeding	1 LS	\$ 700.00	\$700.00	1	\$700.00	1	\$700.00	100%
			SUBTOTAL ITEM V:		\$700.00		\$700.00	

CONSTRUCTION COST & QUANTITY ESTIMATE
 215 CHURCH STREET
 PROJECT NO. 1868018R
 NORTH WALES BOROUGH, MONTGOMERY COUNTY, PA

RELEASE NO.: 1
 RELEASE DATE: August 4, 2020

September 5, 2019

AMOUNT ESCROWED \$65,036.48

ITEM	QUANTITY	UNIT COST	TOTAL COST	CURRENT RELEASE		RELEASED TO DATE		PERCENT COMPLETE
				QUANTITY	COST	QUANTITY	COST	
2. LOT #2								
VI. EROSION AND SEDIMENTATION CONTROLS								
* A. Construction Entrance	1 EA	\$585.00	\$585.00		\$0.00		\$0.00	0%
* B. 12" Compost Filter Sock	25 LF	\$4.75	\$118.75		\$0.00		\$0.00	0%
* C. Tree Protection Fence	70 LF	\$5.50	\$385.00		\$0.00		\$0.00	0%
* D. Erosion Control Blanket	54 SY	\$10.00	\$540.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM VI:		\$0.00		\$0.00	
VII. DEMOLITION								
* A. Remove Existing Walkway	1 LS	\$250.00	\$250.00		\$0.00		\$0.00	0%
* B. Remove Existing Tree	1 EA	\$750.00	\$750.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM VII:		\$0.00		\$0.00	
VIII. STORMWATER MANAGEMENT								
A. Rain Garden Cut/Fill	1 LS	\$4,200.00	\$4,200.00		\$0.00		\$0.00	0%
B. 4-inch Drain Downspout	1 LS	\$125.00	\$125.00		\$0.00		\$0.00	0%
C. 4-inch Drain Basin with Dome Grate	1 LS	\$125.00	\$125.00		\$0.00		\$0.00	0%
D. Rain Garden Berm	1 LS	\$2,250.00	\$2,250.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM VIII:		\$0.00		\$0.00	
IX. SANITARY SEWER								
* A. 6" PVC	54 LF	\$50.00	\$2,700.00		\$0.00		\$0.00	0%
* B. Sanitary Cleanout	1 EA	\$225.00	\$225.00		\$0.00		\$0.00	0%
* C. Connect to Existing Sanitary Sewer Line	1 LS	\$1,800.00	\$1,800.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM IX:		\$0.00		\$0.00	
X. CONCRETE & PAVEMENT								
A. Concrete Sidewalk	1 LS	\$1,850.00	\$1,850.00		\$0.00		\$0.00	0%
B. Concrete Driveway Apron	1 LS	\$2,150.00	\$2,150.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM X:		\$0.00		\$0.00	
XI. LANDSCAPING								
A. Final Grading and Permanent Seeding	1 LS	\$ 700.00	\$700.00		\$0.00		\$0.00	0%
			SUBTOTAL ITEM XI:		\$0.00		\$0.00	

CONSTRUCTION COST & QUANTITY ESTIMATE
 215 CHURCH STREET
 PROJECT NO. 1868018R
 NORTH WALES BOROUGH, MONTGOMERY COUNTY, PA

RELEASE NO.: 1
 RELEASE DATE: August 4, 2020

September 5, 2019

AMOUNT ESCROWED \$65,036.48

ITEM	QUANTITY	UNIT COST	TOTAL COST	CURRENT RELEASE		RELEASED TO DATE		PERCENT COMPLETE
				QUANTITY	COST	QUANTITY	COST	
3. LOT #3								
XII. EROSION AND SEDIMENTATION CONTROLS								
A. Construction Entrance	1 EA	\$585.00	\$585.00		\$0.00		\$0.00	0%
B. 12" Compost Filter Sock	140 LF	\$4.75	\$665.00		\$0.00		\$0.00	0%
* C. Tree Protection Fence	80 LF	\$5.50	\$440.00		\$0.00		\$0.00	0%
* D. Topsoil Stockpile/Temporary Seeding & Mulching	1 LS	\$1,000.00	\$1,000.00		\$0.00		\$0.00	0%
* E. Erosion Control Blanket	61 SY	\$10.00	\$610.00		\$0.00		\$0.00	0%
			\$3,300.00		\$0.00		\$0.00	
XIII. DEMOLITION								
* A. Remove Existing Walkway	1 LS	\$250.00	\$250.00		\$0.00		\$0.00	0%
B. Remove Existing Tree	3 EA	\$750.00	\$2,250.00		\$0.00		\$0.00	0%
			\$2,500.00		\$0.00		\$0.00	
XIV. STORMWATER MANAGEMENT								
A. Rain Garden Cut/Fill	1 LS	\$4,200.00	\$4,200.00		\$0.00		\$0.00	0%
B. 4-inch Drain Downspout	1 LS	\$125.00	\$125.00		\$0.00		\$0.00	0%
C. 4-inch Drain Basin with Dome Grate	1 LS	\$125.00	\$125.00		\$0.00		\$0.00	0%
D. Rain Garden Berm	1 LS	\$2,250.00	\$2,250.00		\$0.00		\$0.00	0%
			\$6,700.00		\$0.00		\$0.00	
XV. SANITARY SEWER								
* A. 6" PVC	62 LF	\$50.00	\$3,100.00		\$0.00		\$0.00	0%
* B. Sanitary Cleanout	1 EA	\$225.00	\$225.00		\$0.00		\$0.00	0%
* C. Connect to Existing Sanitary Sewer Line	1 LS	\$1,800.00	\$1,800.00		\$0.00		\$0.00	0%
			\$5,125.00		\$0.00		\$0.00	
XVI. CONCRETE & PAVEMENT								
A. Concrete Driveway Apron	1 LS	\$2,150.00	\$2,150.00		\$0.00		\$0.00	0%
			\$2,150.00		\$0.00		\$0.00	
XVII. LANDSCAPING								
A. Final Grading and Permanent Seeding	1 LS	\$ 700.00	\$700.00		\$0.00		\$0.00	0%
			\$700.00		\$0.00		\$0.00	

CONSTRUCTION COST & QUANTITY ESTIMATE
 215 CHURCH STREET
 PROJECT NO. 1868018R
 NORTH WALES BOROUGH, MONTGOMERY COUNTY, PA

RELEASE NO.: 1
 RELEASE DATE: August 4, 2020

September 5, 2019

AMOUNT ESCROWED \$65,036.48

ITEM	QUANTITY	UNIT COST	TOTAL COST	CURRENT RELEASE		RELEASED TO DATE		PERCENT COMPLETE
				QUANTITY	COST	QUANTITY	COST	
4. MISCELLANEOUS								
XVIII. AS-BUILT PLAN & MONUMENTATION								
A. As-Built Plan & Survey	1 LS	\$1,900.00	\$1,900.00		\$0.00		\$0.00	0%
* B. Iron Pins	4 EA	\$75.00	\$300.00		\$0.00		\$0.00	0%
	SUBTOTAL ITEM XVIII:		\$2,200.00		\$0.00		\$0.00	
	SUBTOTAL ITEMS I-XVIII:		\$51,616.25		\$10,187.50		\$10,187.50	
XIX. CONTINGENCY (10%)			\$5,161.63		\$1,720.55		\$1,720.55	
XX. ENGINEERING & INSPECTIONS (10%)			\$5,161.63		\$1,720.55		\$1,720.55	
XXI. LEGAL & ADMINISTRATION (6%)			\$3,096.98		\$1,032.35		\$1,032.35	
TOTAL ESCROW :			\$65,036.48		\$14,660.95		\$14,660.95	

- * Line Item Added
- ** Unit Cost Adjusted
- *** Quantity Adjusted

TOTAL ORIGINAL FINANCIAL SECURITY	\$65,036.48
TOTAL VALUE OF WORK CONSTRUCTED	\$14,660.95
LESS RETAINAGE (10%)	\$1,466.10
NET AMOUNT	\$13,194.86
LESS AMOUNT PREVIOUSLY RELEASED	\$0.00
AMOUNT RECOMMENDED FOR RELEASE	\$13,194.86
REMAINING VALUE OF WORK TO BE CONSTRUCTED (INCLUDING RETAINAGE)	\$50,375.53

APPROVED _____

DATE _____

Execution Copy

EFFECTIVE DATE _____
(PennDOT will insert)

AGREEMENT No. _____

FEDERAL I.D. No. _____

SAP VENDOR No. _____

CUSTOMER No. _____

MASTER AGREEMENT FOR CASTING ADJUSTMENTS

This Master Agreement for Casting Adjustments ("Agreement") is made by and between the Commonwealth of Pennsylvania, Department of Transportation ("PennDOT"),

and

_____, a (*authority, municipality, utility, etc.*) ("Utility").

BACKGROUND

PennDOT plans to perform one or both of general maintenance and reconstruction of section(s) of certain State Routes within the Counties of Bucks, Chester, Delaware and Montgomery, Pennsylvania ("Project").

The Project requires adjustments, replacements or both of the Utility's castings ("Utility Work").

PennDOT is willing to incorporate the Utility Work into PennDOT's third party contract for the Project ("Project Contract").

This Agreement outlines the process for incorporation of Utility Work into the Project Contract with reimbursement to PennDOT of Utility Work costs.

The parties, intending to be legally bound, agree as follows:

1. **Initiation of Process.** PennDOT will notify the Utility of the scheduled Project. If the Utility wants the Utility Work of all or a certain number of its castings to be incorporated in the Project Contract at the Utility's expense, the Utility shall initiate the execution of the Project Initiation Form ("PIF"), Exhibit A, which is attached to this Agreement. The PIF shall identify the requested Utility Work and the cost. If PennDOT agrees to incorporate the work the appropriate PennDOT representative shall countersign the PIF and return a copy to the Utility. When signed by both parties the PIF shall be incorporated into this Agreement. Any written change to the PIF must be done through a change order which is attached to this Agreement as Exhibit B. When a change order is signed by both parties it shall be incorporated into this Agreement.

2. **Designated Representative.** In the PIF, the parties will each identify the individual that has the full authority to execute the PIF and change orders, if any ("Designated Representative"). If the Utility is not a corporation, it must provide proof of the authority for the Designated Representative. The Designated Representative shall be available throughout the Project to confer as needed.

3. **Compliance with Federal and State Statutes.** All work performed pursuant to this Agreement shall comply with the Buy America provisions in 23 U.S.C. § 313 and 23 C.F.R. § 635.410, the Steel Products Procurement Act, 73 P.S. § 1881 et seq. and 67 Pa. Code Part 459.

4. **Purchase of Castings.** Prior to construction of the Project, the Utility shall deliver the necessary castings to the Project site for installation by PennDOT. If during construction of the Project additional castings are necessary, the Utility is entitled to provide the castings or authorize PennDOT to acquire the casting(s) on the open market. If PennDOT acquires castings on the open market, the Utility shall reimburse PennDOT the actual costs upon receipt

of invoice from PennDOT.

5. **Performance of Work.** PennDOT shall perform the Utility Work required to adjust the castings to the proper elevation, on a full brick and mortar bed, in accordance with the then current PennDOT's Publication 408, Section 104.03 titled "Extra Work". The Utility acknowledges that the costs for each item are identified in Exhibit C, which is attached to this Agreement. The items identified in Exhibit C will be set forth in the Project Contract. Exhibit C will be modified every three (3) years in the manner outlined in Section 16.

6. **Term of Agreement.** The term of this Agreement shall commence on the Effective Date (as defined below) or October 1, 2020, whichever is later, and shall remain in effect through September 30, 2029. The term of this Agreement shall not exceed a nine (9) year term. The Effective Date shall be the date that this Agreement is fully executed by the Utility and PennDOT and all approvals required by Commonwealth contracting procedures have been obtained, as indicated by the date of the last Commonwealth signature. Following full execution, PennDOT will insert the Effective Date at the top of Page 1.

7. **Termination.** PennDOT has the right to terminate this Agreement for its convenience if PennDOT determines termination to be in its best interest. The Utility shall pay for work satisfactorily completed prior to the effective date of the termination, but in no event shall the Utility be entitled to recover loss of profit. Termination shall be effective upon written notice to the Utility.

8. **Cooperation of Parties.** If the Utility supplies materials to PennDOT, performs any additional work, either with its own contractor or its own forces, or both the Utility shall cooperate with PennDOT in such a manner as not to interfere with or hinder the progress of the Project. Any materials provided and additional work performed by the Utility will be at the Utility's sole expense.

9. **Invoicing and Payment.** Upon completion of the Utility Work by PennDOT to the satisfaction of the Utility, PennDOT shall certify to the Utility the costs in accordance with Exhibit C, and the Utility shall pay PennDOT within 60 days of receipt of PennDOT's invoice.

10. **Indemnification.** The Utility shall hold PennDOT harmless from and indemnify PennDOT against all claims, demands and actions based upon or arising out of any activities performed by the Utility and its employees and agents under this Agreement and shall, at the request of PennDOT, defend all actions brought against PennDOT base upon any such claims or demands.

11. **Highway Occupancy Permit.** Upon completion of the Project, the Utility facilities remaining in the State highway right-of-way continue to be subject to the terms and conditions of any applicable highway occupancy permit issued by PennDOT pursuant to 67 Pa. Code Part 459. The Utility shall maintain and keep the adjusted castings in good repair in accordance with applicable State laws and regulations.

12. **Public Utility Commission ("PUC").** Notwithstanding anything contained herein to the contrary, if the PUC assumes jurisdiction of the Project under the Public Utility Code of 1978, Act of July 1, 1978, P.L. 598, as amended, the parties shall be bound by any orders issued by the PUC or decisions of an appropriate tribunal after the exhaustion of all appeals.

13. **Withdrawal of Incorporated Work.** If the Utility withdraws its request for the incorporation of the Utility Work into the Project Contract after the award of the Project Contract, the Utility shall reimburse PennDOT for all actual costs, if any, incurred by PennDOT for necessary labor and materials performed for the Utility Work prior to the time of withdrawal. The Utility shall also be responsible for the cost of necessary materials for the Utility Work that were

ordered by PennDOT prior to Utility's withdrawal if the order for said materials cannot be cancelled and if the materials cannot be used elsewhere in the Project.

14. **Cancellation of Project.** If PennDOT decides to cancel the Project or delay the construction beyond the scheduled construction season, PennDOT will notify the Utility in accordance with Section 23 below. Upon notification, the PIF and any change order shall become null and void and neither party shall be responsible to the other for any further costs.

15. **Right-to-Know Law.** The Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101–3104, applies to this Agreement. Therefore, this Agreement is subject to, and the Utility shall comply with, the clause entitled *Contract Provisions – Right to Know Law* attached as Exhibit D and made a part of this Agreement. As used in this Agreement, the term "Contractor" refers to the Utility.

16. **Amendments and Modifications.** No alterations or variations to this Agreement shall be valid unless made in writing and signed by the parties. Amendments to this Agreement shall be accomplished through a formal written document signed by the parties with the same formality as the original Agreement. However, the parties agree that Exhibit C will be modified every 3 years to reflect current pricing and that the parties will execute a letter of amendment that will include a revised Exhibit C . The letter of amendment is not effective until duly authorized representatives of the Utility, PennDOT and the Office of Chief Counsel sign and date the letter of amendment. A sample letter of amendment is attached as Exhibit E and made a part of this Agreement.

17. **Changes to Standard Provisions.** If there are changes to any Standard Provisions that need to be addressed at the time of a letter of amendment, as described in Section 16, the Parties can incorporate those revised or updated Standard Provisions by noting the incorporation and attachment of such

Standard Provisions to such letter of amendment. For the purposes of this section, Standard Provisions consist of those provisions or clauses required to be included in Commonwealth Agreements pursuant to federal or state law or Commonwealth Management Directives, including, but not limited to the Right to Know Law provision.

18. Titles Not Controlling. Titles of sections are for reference only, and shall not be used to construe the language in this Agreement.

19. Severability. The provisions of this Agreement shall be severable. If any phrase, clause, sentence or provision of this Agreement is declared to be contrary to the Constitution of Pennsylvania or of the United States or of the laws of the Commonwealth of Pennsylvania the applicability thereof to any government, agency, person or circumstance is held invalid, the validity of the remainder of this Agreement and the applicability thereof to any government, agency, person or circumstance shall not be affected thereby.

20. No Waiver. Either party may elect not to enforce its rights and remedies under this Agreement in the event of a breach by other party of any term or condition of this Agreement. In any event, the failure by either party to enforce its rights and remedies under this Agreement shall not be construed as a waiver of any subsequent breach of the same or any other term or condition of this Agreement.

21. Independence of the Parties. It is understood by and between the parties that nothing contained herein is intended or shall be construed to, in any respect, create or establish the relationship of partners between the Utility and PennDOT, or as constituting PennDOT as the representative or general agent of Utility for any purpose whatsoever.

22. Assignment. This Agreement may not be assigned by the Utility, either in whole or in part, without the written consent of PennDOT.

23. No Third Party Beneficiary Rights. The parties to this Agreement understand that this Agreement does not create or intend to confer any rights in or on persons or entities not a party to this Agreement.

24. Notices. All notices and reports arising out of, or from, the provisions of this Agreement shall be in writing and given to the parties at the address provided under this Agreement, either by regular mail, facsimile, e-mail, or delivery in person.

If to PennDOT:

Title: District Utility Manager

Address: PennDOT Engineering District 6-0, 7000 Geerdes Blvd,
King of Prussia, PA 19406-1525

Fax: 610-205-6900

E-mail: malang@pa.gov

If to the Utility:

Title:

Address:

Fax:

E-mail:

25. Integration and Merger. This Agreement and, as applicable any attachments and exhibits, when executed, approved and delivered, shall constitute the final, complete and exclusive Agreement between the parties containing all the terms and conditions agreed on by the parties. All representations, understandings, promises and agreements pertaining to the subject matter of this Agreement made prior to or at the time this Agreement is executed are superseded by this Agreement unless specifically accepted by any

Execution Copy

other term or provision of this Agreement. There are no conditions precedent to the performance of this Agreement except as expressly set forth herein.

[The remainder of this page is intentionally left blank.]

Execution Copy

The Parties have executed this Agreement to be effective as of the date of the last signature affixed below.

ATTEST:

by _____
Signature Date

by _____
Signature Date

Title

Title

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF TRANSPORTATION

by _____
District Utility Manager Date

APPROVED AS TO LEGALITY
AND FORM

PRELIMINARILY APPROVED

by _____
for Chief Counsel Date

by _____
Senior Counsel in Charge Date

by _____
Deputy General Counsel Date

by _____
Deputy Attorney General Date

Former Preapproved form:
OGC No. 18-FA-52.1
Appv'd OAG 04/16/2014

Agreement No. _____

Vendor No. _____

Customer No. _____

FID No. _____

MPMS No. _____

PROJECT INITIATION FORM (PIF)
MASTER AGREEMENT FOR CASTING ADJUSTMENTS
2020-2029

1. Utility Name: _____

2. Project Initiation Form Number: _____ Date: _____

3. Project Name: _____

4. Location: _____

5. Description of Work to be Performed: _____

6. Project Funding: FHWA STATE LOCAL

7. Estimated Utility Cost: \$_____ (Cost detail below)

PIF Number: _____

Date: _____

Estimated number of castings which are being incorporated into the Project by this Project Initiation Form (PIF).

Number of Castings	Bid Item	Unit Price	Total Cost
	9999-9950	\$504.00	
	9999-9951	\$474.00	
	9999-9952	\$1335.00	
	9999-9953	\$1028.00	
	9999-9954	\$1257.00	
	9999-9955	\$969.00	
	9999-9956	\$897.00	
	9999-9957	\$581.00	
	9999-9958	\$1180.00	
	9999-9959	\$955.00	
	9999-9960	\$1236.00	
	9999-9961	\$1537.00	
	9999-9962	\$1215.00	
	9999-9963	\$359.00	
	9999-9964	\$438.00	
	9999-9965	\$344.00	
	9999-9966	\$512.00	
	9999-9967	\$643.00	

Agreement No. _____
Vendor No. _____
Customer No. _____
FID No. _____
MPMS No. _____

CHANGE ORDER FORM Master Agreement for Casting Adjustments

1. P.I. F. No. _____ Change Order No.: _____ Date: _____

2. Project Name:

3. Department Bridge Number/DOT Number:

4. Location:

5. Description of Change:

6. Estimated Project Costs:

Prior Estimated Project Cost	\$ _____
CO Estimated Project Cost	\$ _____
New Total Estimated Project Cost	\$ _____

Contract Provisions

Type A - One-step adjustment of casting – applies where change in grade:

- (1) Does not exceed 3 inches or
- (2) Exceeds 3 inches but protrusion into roadway of casting reset to proposed final grade does not present a hazard to vehicular traffic

- ITEM 9999-9950 0 to 15 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Concrete Base - \$504.00 each
- 9999-9951 0 to 15 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Flexible Base - \$474.00 each
- 9999-9952 16 to 36 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Concrete Base - \$1,335.00 each
- 9999-9953 16 to 36 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Flexible Base - \$1,028 each
- 9999-9954 37 to 54 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Concrete Base - \$1,257.00 each
- 9999-9955 37 to 54 inch diameter Utility Casting
Adjustment for Resurfacing - Type A -
Flexible Base - \$969.00 each

This work shall consist of the resetting or grade adjustment of an existing utility casting for a vertical height of 8 inches or less, in accordance with Section 606 (Grade Adjustment of Existing Miscellaneous Structures) and within reasonably close conformity to the lines and grades shown on the drawings or established by the engineer. The casting diameter shall be determined by measuring the diameter of the lid. The base course replaced shall be of the same type removed, either concrete or flexible.

The resetting or adjustment shall be completed in a one-step operation with no temporary work anticipated. Any other change to castings shall be the responsibility of the contractor and shall be repaired or replaced at his expense.

The existing castings shall be carefully removed and cleaned, the casting reset to the proper elevation on a brick and mortar bed in accordance with (the Utility Company's specifications if attached) Section 606. Inserts, extensions or risers are not acceptable under this item. Castings requiring replacement will be provided for and delivered to the site by the Utility Company for installation by the contractor.

This item will not include any adjustment to the conical section of a manhole. That work, if required, will be paid under Item 9999-9962 Utility Manhole Neck Rebuilding.

This work will be measured by the unit each, after completion and acceptance by the Utility and the Department.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department, complete in place as specified.

Type B - Two-step adjustment of casting – applies where change in grade:

- (1) Exceeds 3 inches and
- (2) Protrusion into roadway of casting reset to proposed final grade presents a hazard to vehicular traffic.

ITEM 9999-9956	0 to 15 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Concrete Base - \$897.00 each
9999-9957	0 to 15 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Flexible Base - \$581.00 each
9999-9958	16 to 36 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Concrete Base- \$1,180.00 each
9999-9959	16 to 36 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Flexible Base - \$955.00 each
9999-9960	37 to 54 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Concrete Base - \$1,236.00 each
9999-9961	37 to 54 inch diameter Utility Casting	Adjustment for Resurfacing - Type B - Flexible Base - \$1,537.00 each

This work shall consist of the resetting or grade adjustment of an existing utility casting for a vertical height of 8 inches or less, in accordance with Section 606 (Grade Adjustment of Existing Miscellaneous Structures) and within reasonably close conformity to the lines and grades shown on the drawings or established by the engineer. The casting diameter shall be determined by measuring the diameter of the lid. The base course replaced shall be of the same type removed, either concrete or flexible.

The adjustment (resetting) will be completed in a two-step operation when a casting reset at the proposed final grade will protrude more than 3 inches and may cause damage to vehicular traffic or be a safety hazard prior to paving. The first adjustment will be to a temporary grade that will permit traffic to move safely over the casting. The second adjustment will be to the final grade for paving. The contractor is permitted to use steel plates in lieu of the temporary (first) adjustment for a period not exceeding five calendar days. The contractor shall be required to provide a means of access to each utility facility so that one man may enter the facility within 30 minutes without special equipment or tools. The facility location and name of utility shall be temporarily marked for emergency use. Any other change to the castings shall be the responsibility of the contractor and shall be repaired or replaced at his expense.

The existing castings shall be carefully removed and cleaned, the casting reset to the proper elevation on a brick and mortar bed in accordance with the utility specifications if attached or with Section 606. Inserts, extensions or risers are not acceptable under this item. Castings requiring replacement will be provided for and delivered to the site by the Utility Company for installation by the contractor.

This item will not include any adjustment to the conical section of a manhole. That work, if required, will be paid under Item 9999-9962 Utility Manhole Neck Rebuilding.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department complete in place as specified.

ITEM 9999-9962 Utility Manhole Neck Rebuilding - \$1,215.00 per vertical foot

This work shall consist of rebuilding manhole necks any size or type for a vertical distance in excess of eight inches and resetting the existing casting within reasonable close conformity to the lines and grades shown on the drawings or established by the engineer. Only those requiring rebuilding, as determined by the Utility Company and engineer, will be measured for payment.

The existing casting will be carefully removed and cleaned. The neck shall be adjusted using brick and mortar as required. The casting shall then be set and sealed with mortar on the neck at the proper elevation for paving. If the utility and the engineer determine that the existing manhole deck is in unsatisfactory condition or cannot be adjusted, then the neck shall be removed and rebuilt as required. Any exposed brick shall be parged. All work shall be in accordance with (the Utility Company's specifications if attached) Section 600 (Incidental Construction).

This work shall be measured by the vertical foot with a minimum measurement of one foot. Where a manhole is rebuilt for a height of more than one foot, the additional height will be measured and paid to the next foot.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department, complete in place as specified.

Type C - one piece fabricated adjustable riser with one turnbuckle for adjustments of 0 inch to 3 inches.

ITEM 9999-9963 0 to 15 inch diameter Utility Casting

Adjustment for Resurfacing - Type C - \$359.00 each

9999-9964 16 to 54 inch diameter Utility Casting

Adjustment for Resurfacing - Type C - \$438.00 each

This work shall consist of the resetting or grade adjustment of an existing utility casting by means of a one-piece prefabricated adjustment riser for a vertical height of greater than 0 inches and less than 3 inches in accordance with Section 606 (Grade Adjustment of Existing Miscellaneous Structures) and within reasonable close conformity to the lines and grades shown on the drawing or established by the engineer. The casting diameter shall be determined by measuring the diameter of the lid.

The resetting or adjustment shall be completed in a one-step operation with no temporary work anticipated. Any other change to casting shall be the responsibility of the contractor and shall be repaired or replaced at his expense. This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department, complete in place as specified.

Type D - One piece fabricated adjustable riser with one turnbuckle for adjustments greater than 3 inches.

ITEM 9999-9965 0 to 15 inch diameter Utility Casting
Adjustment for Resurfacing - Type D - \$344.00 each

9999-9966 16 to 54 inch diameter Utility Casting
Adjustment for Resurfacing - Type D- \$512.00 each

This work shall consist of the resetting or grade adjustment of an existing utility casting by means of a one-piece prefabricated adjustment riser for a vertical height of greater than 3 inches and less than 4 inches in accordance with Section 606 (Grade Adjustment of Existing Miscellaneous Structures) and within reasonable close conformity to the lines and grades shown on the drawing or established by the engineer. The casting diameter shall be determined by measuring the diameter of the lid.

The resetting or adjustment shall be completed in a one-step operation with no temporary work anticipated. Any other change to casting shall be the responsibility of the contractor and shall be repaired or replaced at his expense.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department, complete in place as specified.

Item 9999-9967 201 Box Adjustment for Resurfacing - \$643.00 each

This work shall consist of the resetting or grade adjustment of an existing utility 201 Box casting, in accordance with Section 606 (Grade Adjustment of Existing Miscellaneous Structures) and within reasonably close conformity to the lines and grades shown on the drawings or established by the engineer. The base course replaced shall be of the same type removed, either concrete or flexible.

The adjustment (resetting) will be completed in a two-step operation when a casting reset at the proposed final grade will protrude more than 3 inches and may cause damage to vehicular traffic or be a safety hazard prior to paving. The first adjustment will be to a temporary grade that will permit traffic to move safely over the casting. The second adjustment will be to the final grade for paving. The contractor is permitted to use steel plates in lieu of the temporary (first) adjustment for a period not exceeding five calendar days. The contractor shall be required to provide a means of access to each utility facility so that one man may enter the facility within 30 minutes without special equipment or tools. The facility location and name of utility shall be temporarily marked for emergency use. Any other change to the castings shall be the responsibility of the contractor and shall be repaired or replaced at his expense.

The existing casting will be carefully removed and cleaned, the casting reset to the proper elevation in accordance with the utility specifications if attached or with PennDOT Publication 408, Section 606 (Grade Adjustment of Existing Miscellaneous Structures). Inserts, extensions or risers are not acceptable under this item. Castings requiring replacement will be provided for and delivered to the site by the Utility Company for installation by the contractor.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department complete in place as specified.

Purchase of Sewer and Water Castings

Where it is determined prior to the Notice to Proceed Date, that the sewer and water castings are needed for adjustments due to type of resurfacing alternate selected, the contractor will be ordered to purchase the castings and will be reimbursed the amount of the invoice price plus ten percent for handling.

Where it is determined during construction, that the sewer and water castings are needed for adjustments, and upon concurrence by the Utility Company, the contractor will be ordered to purchase the castings in accordance with PennDOT Publication 408, Section 104.03 (Extra work).

The existing casting shall be carefully cleaned, the casting adjusted to the proper elevation by placing the riser over the cover for initial fit and 100% contact, then tighten the turnbuckle with wrench for swedge fit in accordance with (the Utility Company's specifications if attached) Section 606. Turnbuckle will be installed so as not to protrude into manhole crawl area.

Only one (1) riser will be applied to each casting adjustment and will not be applied to existing risers.

Units with two-piece risers, vertical elevating bolts, or with more than one (1) turnbuckle will not be accepted.

This item will not include any adjustment to the conical section of a manhole. That work, if required, will be paid under Item 9999-9962 Utility Manhole Neck Rebuilding.

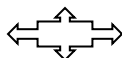
This work will be measured by the unit each, after completion and acceptance by the Utility and the Department.

This work will be paid for at the respective predetermined contract unit price each, which price will be indicated in the proposal by the Department, complete in place as specified.

Contract Provisions – Right to Know Law

- a. The Pennsylvania Right-to-Know Law, 65 P.S. §§ 67.101-3104, (“RTKL”) applies to this Contract. For the purpose of these provisions, the term “the Commonwealth” shall refer to the contracting Commonwealth agency.
- b. If the Commonwealth needs the Contractor’s assistance in any matter arising out of the RTKL related to this Contract, it shall notify the Contractor using the legal contact information provided in this Contract. The Contractor, at any time, may designate a different contact for such purpose upon reasonable prior written notice to the Commonwealth.
- c. Upon written notification from the Commonwealth that it requires the Contractor’s assistance in responding to a request under the RTKL for information related to this Contract that may be in the Contractor’s possession, constituting, or alleged to constitute, a public record in accordance with the RTKL (“Requested Information”), the Contractor shall:
 1. Provide the Commonwealth, within ten (10) calendar days after receipt of written notification, access to, and copies of, any document or information in the Contractor’s possession arising out of this Contract that the Commonwealth reasonably believes is Requested Information and may be a public record under the RTKL; and
 2. Provide such other assistance as the Commonwealth may reasonably request, in order to comply with the RTKL with respect to this Contract.
- d. If the Contractor considers the Requested Information to include a request for a Trade Secret or Confidential Proprietary Information, as those terms are defined by the RTKL, or other information that the Contractor considers exempt from production under the RTKL, the Contractor must notify the Commonwealth and provide, within seven (7) calendar days of receiving the written notification, a written statement signed by a representative of the Contractor explaining why the requested material is exempt from public disclosure under the RTKL.
- e. The Commonwealth will rely upon the written statement from the Contractor in denying a RTKL request for the Requested Information unless the Commonwealth determines that the Requested Information is clearly not protected from disclosure under the RTKL. Should the Commonwealth determine that the Requested Information is clearly not exempt from disclosure, the Contractor shall provide the Requested Information within five (5) business days of receipt of written notification of the Commonwealth’s determination.
- f. If the Contractor fails to provide the Requested Information within the time period required by these provisions, the Contractor shall indemnify and hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of the Contractor’s failure, including any statutory damages assessed against the Commonwealth.

EXHIBIT “D”

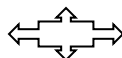


g. The Commonwealth will reimburse the Contractor for any costs associated with complying with these provisions only to the extent allowed under the fee schedule established by the Office of Open Records or as otherwise provided by the RTKL if the fee schedule is inapplicable.

h. The Contractor may file a legal challenge to any Commonwealth decision to release a record to the public with the Office of Open Records, or in the Pennsylvania Courts, however, the Contractor shall indemnify the Commonwealth for any legal expenses incurred by the Commonwealth as a result of such a challenge and shall hold the Commonwealth harmless for any damages, penalties, costs, detriment or harm that the Commonwealth may incur as a result of the Contractor's failure, including any statutory damages assessed against the Commonwealth, regardless of the outcome of such legal challenge. As between the parties, the Contractor agrees to waive all rights or remedies that may be available to it as a result of the Commonwealth's disclosure of Requested Information pursuant to the RTKL.

i. The Contractor's duties relating to the RTKL are continuing duties that survive the expiration of this Contract and shall continue as long as the Contractor has Requested Information in its possession.

EXHIBIT "D"



SAMPLE LETTER OF AMENDMENT

Date

Utility Name
ATTN: Contact
Address
City, State Zip

Re: Amendment (**Amendment Letter Designation**)
Agreement # (**Contract Number**)

Dear (**Mr./Ms. Name**),

In accordance with the terms of the above-referenced Agreement, the Utility is willing to amend its reimbursement obligation to the Department of Transportation by increasing the cost of the materials as shown in the attached Exhibit "___." This amendment will become effective once all required signatures are affixed to this document.

We are requesting your concurrence with the amendment of the above-referenced Agreement. If you agree with the amendment, please sign below and date where indicated. Please attach a resolution or other documentation verifying your authorization to sign this amendment.

Your response is required no later than (**Date**). Please mail your response to the following address:

PENNDOT
Attn: **Your Name**
Your Organization
Your Address

Since the date of the above-referenced Agreement, some standard provisions and accompanying exhibits have been updated; copies of these updated exhibits are attached and supersede and replace the corresponding exhibit attached to the Original Agreement. **[Remove paragraph if not applicable.]**

On behalf of the above-named Utility, I agree to the amendment of the above-referenced Agreement. I agree to all terms and conditions included in this Agreement and all previous amendments to it, if any.

Signature _____ Date _____

Indicate Title: Chairman President Vice-President Commissioner

or _____ (**Indicate title**)

All terms and conditions of this Agreement and its amendments (if any) not affected by this letter of amendment remain in full force and effect.

This letter of amendment is not effective until it is signed and dated by an Authorized Representative of the Department and the Office of Comptroller Operations. The Department will forward a copy of the fully executed letter of amendment to you for your files.

Sincerely,

Pennsylvania Department of Transportation

FOR DEPARTMENT USE ONLY

Authorized Representative of the Department:

Print Name

Title

Signature

Date

Form and Legality Approval:

for Chief Counsel

Date

Comptroller Operations Approval:

Funds Commitment No. _____

Amount \$ _____

for Comptroller Operations

Date

Borough Boards & Commissions Vacancies

- Historical Architectural Review Board – Term Expires: 12/31/2023
Must be a licensed real estate broker.
- Parks & Recreation Board – Term Expires: 12/31/2020
- Parks & Recreation Board – Term Expires: 12/31/2022
- Parks & Recreation Board – Term Expires: 12/31/2023
- Zoning Hearing Board – Term Expires: 12/31/2023

Please submit a letter of interest for any one or more of the above listed openings, addressed to the North Wales Borough Council in care of the Borough Manager. Letters can be submitted electronically to chart@northwalesborough.org.