



TOWNSHIP OF FREEPORT
GREENE COUNTY
30-206

LIQUID FUELS TAX FUND
EXAMINATION REPORT

FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

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TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

Background

The Liquid Fuels Tax Municipal Allocation Law, Title 72 P.S. § 2615.5, provides municipalities other than counties (townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state, and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

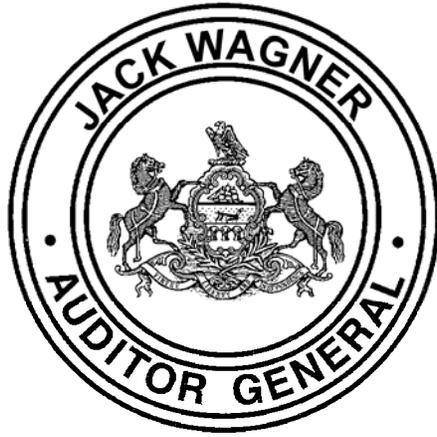
The Vehicle Code, Title 75 P.S. § 9511, provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the Liquid Fuels Tax Fund money and annual maintenance payments that it receives into a special fund called the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In this case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. To qualify for its annual allocation, each municipality shall submit the following documents and information to the Department of Transportation:

1. Evidence that the treasurer is bonded in accordance with the law, or that its treasurer is a bank requiring no bond by January 31 of each year.
2. A report indicating the manner in which its liquid fuels tax allocation was expended in the previous year (Form MS-965) by January 31 of each year.
3. A report of elected and appointed officials by January 31 of each year.
4. A Survey of Financial Condition by March 15 of each year.

Department of Transportation *Publication 9* contains the policies and procedures that govern the use of Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.



Independent Auditor's Report

The Honorable Allen D. Biehler, P.E.
Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Freeport, Greene County, for the two years ended December 31, 2005. The municipality's management is responsible for the Forms MS-965. Our responsibility is to express an opinion on the Forms MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Township of Freeport, Greene County's Forms MS-965 for the two years ended December 31, 2005 and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 403 of *The Fiscal Code*, 72 P.S. § 403, to audit each municipality's Liquid Fuels Tax Fund to ensure that funds received are expended in accordance with applicable laws and regulations. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 403 of *The Fiscal Code*.

As described in Note 4, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

As discussed in the Finding and Recommendations section of this report, the township expended \$21,770.66 for the purchase of a dump truck without advertising for bids.

Independent Auditor's Report (Continued)

In our opinion, except for the matter discussed in the preceding paragraph, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Freeport, Greene County, for the two years ended December 31, 2005, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to Forms MS-965 and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over Forms MS-965 or on compliance and other matters; accordingly, we express no such opinion. Our examination disclosed a certain finding that is required to be reported under *Government Auditing Standards* and that finding, along with the views of management, is described in the Finding and Recommendations section of this report.

This report is intended solely for the information and use of the Pennsylvania Department of Transportation and the management of the Township of Freeport, Greene County, and is not intended to be and should not be used by anyone other than these specified parties.

October 20, 2006

JACK WAGNER
Auditor General

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2004 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$10,885.33	\$ -	\$10,885.33
Minor equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	2,288.91	-	2,288.91
Maintenance and repair of roads and bridges	11,608.19	-	11,608.19
Highway construction and rebuilding projects	-	-	-
Miscellaneous (Bank service charges)	-	67.75	67.75
 Total (To Section 2, Line 5)	 <u>\$24,782.43</u>	 <u>\$67.75</u>	 <u>\$24,850.18</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2004 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2004	\$13,008.39	\$ -	\$13,008.39
Receipts:			
2. State allocation	20,552.78	-	20,552.78
2a. Turnback allocation	9,800.00	-	9,800.00
2b. Interest on investments (Note 3)	330.13	-	330.13
2c. Miscellaneous (Note 5)	-	9,377.20	9,377.20
3. Total receipts	<u>30,682.91</u>	<u>9,377.20</u>	<u>40,060.11</u>
4. Total funds available	<u>43,691.30</u>	<u>9,377.20</u>	<u>53,068.50</u>
5. Expenditures (Section 1)	<u>24,782.43</u>	<u>67.75</u>	<u>24,850.18</u>
6. Balance, December 31, 2004	<u><u>\$18,908.87</u></u>	<u><u>\$9,309.45</u></u>	<u><u>\$28,218.32</u></u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2004 FORM MS-965 – SECTION 3
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 9,878.06	\$-	\$ 9,878.06
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	6,070.56	-	6,070.56
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	15,948.62	-	15,948.62
5. Less: Major equipment expenditures	<u>10,885.33</u>	<u>-</u>	<u>10,885.33</u>
6. Remainder	<u>5,063.29</u>	<u>-</u>	<u>5,063.29</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 5,063.29</u>	<u>\$-</u>	<u>\$ 5,063.29</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2005 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$10,885.33	\$ -	\$10,885.33
Minor equipment purchases	711.33	-	711.33
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	9,547.40	-	9,547.40
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	5,057.50	(801.74)	4,255.76
Repairs of tools and machinery	6,853.89	-	6,853.89
Maintenance and repair of roads and bridges	19,337.26	2.90	19,340.16
Highway construction and rebuilding projects	-	-	-
Miscellaneous (Bank service charges)	-	32.75	32.75
 Total (To Section 2, Line 5)	 <u>\$52,392.71</u>	 <u>\$(766.09)</u>	 <u>\$51,626.62</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2005 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2005	\$18,908.44	\$ 9,309.88	\$28,218.32
Receipts:			
2. State allocation	21,088.33	-	21,088.33
2a. Turnback allocation	9,800.00	-	9,800.00
2b. Interest on investments (Note 3)	161.59	142.59	304.18
2c. Miscellaneous (Note 5)	9,282.10	760.38	10,042.48
3. Total receipts	40,332.02	902.97	41,234.99
4. Total funds available	59,240.46	10,212.85	69,453.31
5. Expenditures (Section 1)	52,392.71	(766.09)	51,626.62
6. Balance, December 31, 2005	<u>\$ 6,847.75</u>	<u>\$10,978.94</u>	<u>\$17,826.69</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 2005 FORM MS-965 – SECTION 3
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 5,063.29	\$-	\$ 5,063.29
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	6,177.65	-	6,177.65
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	11,240.94	-	11,240.94
5. Less: Major equipment expenditures	10,885.33	-	10,885.33
6. Remainder	<u>355.61</u>	<u>-</u>	<u>355.61</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 355.61</u>	<u>\$-</u>	<u>\$ 355.61</u>

Notes to Forms MS-965 With Adjustments are an integral part of this report.

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

1. Criteria

Section 1

This section of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment that cost in excess of \$4,000.00.
- Minor equipment purchases are purchases of road machinery and road equipment that cost \$4,000.00 or less.
- Agility projects are exchanges of services with the Department of Transportation.

Section 2

This section of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is generally received from the Department of Transportation during the first week in April of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- The turnback allocation is generally received from the Department of Transportation during the first week in April of each year. A municipality receives a yearly turnback allocation based on road mileage for all roads that were transferred to the municipality from the Commonwealth of Pennsylvania through the Highway Transfer Program.
- Expenditures include the total transferred from Section 1.

Section 3

This section of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

1. Criteria (Continued)

Section 3 (Continued)

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.

Basis Of Presentation

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Forms MS-965 have been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Forms MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Forms MS-965 With Adjustments are prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

1. Criteria (Continued)

General Fixed Assets

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

2. Deposits

The Second Class Township Code, Title 53 P.S. § 68204, authorizes the township to deposit its funds in the following:

- Deposits in savings accounts or time deposits, other than certificates of deposit or share accounts of institutions having their principal place of business in the Commonwealth of Pennsylvania and insured by the Federal Deposit Insurance Corporation (FDIC) or other like insurance. For any amount above the insured maximum, the depository shall pledge approved collateral.
- Certificates of deposit purchased from institutions insured by the FDIC or other like insurance to the extent that such accounts are so insured. For any amounts in excess of the insured maximum, such deposits shall be collateralized by a pledge or assignment of assets. Certificates of deposit may not exceed 20 percent of a bank's total capital surplus or 20 percent of a savings and loan's or savings bank's assets minus liabilities.

Deposits consist of receipts and deposits in a financial institution. Pennsylvania statutes require all deposits to be insured and, for any amount above the insured maximum, to be secured with approved collateral as defined.

There were no deposits exposed to custodial credit risk as of December 31, 2005. Custodial credit risk, as defined by GASB No. 40, includes deposits that are not covered by depository insurance and the deposits are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the municipality's name.

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2005 consists of the following:

Cash	<u>\$17,826.69</u>
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3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in interest-bearing accounts which earned \$330.13 during 2004, and \$304.18 during 2005, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2004 - Section 1

An adjustment of \$67.75 was made to "Miscellaneous" expenditures because bank service charges were not reported.

2004 - Section 2

An adjustment of \$9,377.20 was made to "Miscellaneous" because these receipts were not reported (see Note 5).

2005 - Section 1

An adjustment of \$(801.74) was made to "Storm sewers and drains" because check No. 1428 was voided but included as an expenditure.

An adjustment of \$2.90 was made to "Maintenance and repair of roads and bridges" because these expenditures were understated.

An adjustment of \$32.75 was made to "Miscellaneous" expenditures because bank service charges were not reported.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE TWO YEARS ENDED
 DECEMBER 31, 2005

4. Adjustments (Continued)

2005 - Section 2

An adjustment of \$9,309.88 was made to “Balance, January 1, 2005” because an incorrect fund balance was reported.

An adjustment of \$142.59 was made to “Interest of investments” because interest earned on a passbook savings account was not reported.

An adjustment of \$760.38 was made to “Miscellaneous” because a reimbursement for road damages from a lumber company was not reported (see Note 5).

5. Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Liquid Fuels Tax Fund during the examination period:

<u>Source</u>	<u>Description</u>	<u>2004</u>	<u>2005</u>
Insurance company	Reimbursement for damages	\$9,367.00	\$ -
Financial institution	Refund of service charges	10.20	-
Greene County Commissioners	Grant for road improvements	-	3,000.00
Lumber company	Reimbursement for road damages	-	760.38
P.E.M.A.	Severe weather assistance	-	6,282.10
Totals		<u>\$9,377.20</u>	<u>\$10,042.48</u>

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

6. Lease-Purchase Agreement

On October 26, 2004, the municipality entered into a lease-purchase agreement with Ford Motor Credit Company to purchase a 2004 Ford F-550 dump truck with a plow for \$48,700.00. The agreement was for a term of five years at an interest rate of 5.8 percent. Principal and interest payments of \$10,885.30 are due annually.

During our current examination, the municipality paid principal of \$19,572.91 and interest of \$2,197.75 from its Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2004 and 2005 Forms MS-965 - Section 1. The outstanding balance of the loan as of December 31, 2005 was \$29,127.09, plus interest.

TOWNSHIP OF FREEPORT
 GREENE COUNTY
 LIQUID FUELS TAX FUND
 FINDING AND RECOMMENDATIONS
 FOR THE TWO YEARS ENDED
 DECEMBER 31, 2005

Finding - Purchase Over \$10,000.00 In Noncompliance With Advertising And Bidding Requirements

Our examination disclosed that the township expended \$21,770.66 from the Liquid Fuels Tax Fund, which consists of \$10,885.33 in 2004 and 2005, respectively, for the purchase of a 2004 Ford F-550 dump truck (see Note 6) without advertising for bids. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>	<u>Totals</u>
Down payment	10/26/04	1320	10/26/04	\$10,885.33	\$10,885.33
942624	10/11/05	1484	10/06/05	10,885.33	<u>10,885.33</u>
Two Year Total					<u><u>\$21,770.66</u></u>

The above purchase was not made in compliance with the advertising, bidding, and contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(a), (also found at § 3102(a) of *The Second Class Township Code* as published by the Local Government Commission), which requires that purchases over \$10,000.00 must be advertised, bid, and awarded by contract. *The Second Class Township Code*, 53 P.S. § 68104(a), (also found at § 3104(a) of *The Second Class Township Code* as published by the Local Government Commission) further states that advertising, bidding and contract requirements should not be evaded through piecemeal purchases.

In addition, the above purchase was not made in compliance with Department of Transportation *Publication 9*, Appendix D, Section 449.7(d), which states, in part:

Each municipality shall make an annual estimate of its requirements of road construction and maintenance materials, and shall advertise for bids on all items and groups of like items ordinarily supplied by a single supplier . . . which are estimated to exceed \$10,000 for the year If the cost during the year of an unadvertised item or group of like items ordinarily supplied by a single supplier exceeds \$10,000 . . . the entire cost shall be ineligible for payment from the Liquid Fuels Tax Fund unless it can be shown to the satisfaction of the Secretary [of the Department of Transportation] that it was reasonably believed that the cost of the year's requirements of that item or group of like items would not exceed \$10,000 . . .

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
FINDING AND RECOMMENDATIONS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

Finding - Purchase Over \$10,000.00 In Noncompliance With Advertising And Bidding Requirements (Continued)

The failure to comply with *The Second Class Township Code* and Department of Transportation *Publication 9* could result in the township having to reimburse \$21,770.66 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$21,770.66 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation and that no further payments on this lease-purchase be made from the Liquid Fuels Tax Fund.

We further recommend that, in the future, the township comply with *The Second Class Township Code* and Department of Transportation *Publication 9* as noted in this finding.

Management's Response

The municipal officials stated:

We the supervisors of Freeport Township choose not to respond to the finding of the state auditor involving a dump truck that was purchased. We feel that we are unable to respond due to the fact that we were not in office at the time and can not answer for decisions made by the previous administration.

Auditor's Conclusion

We acknowledge that the municipal officials were not in office at the time of the truck purchase. However, the township should take immediate action so this deficiency does not occur in the future.

TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

An exit conference was held October 20, 2006. Those participating were:

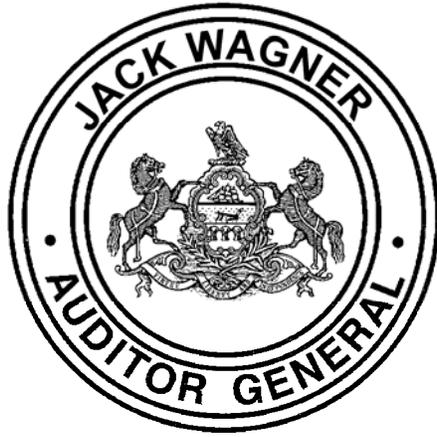
TOWNSHIP OF FREEPORT

Mrs. Tracey D. Stoneking, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Margaret J. Denham, Auditor

The results of the examination were presented and discussed in their entirety.



TOWNSHIP OF FREEPORT
GREENE COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE TWO YEARS ENDED
DECEMBER 31, 2005

This report was initially distributed to:

The Honorable Allen D. Biehler, P.E.
Secretary
Department of Transportation

Township of Freeport
Greene County
773 Golden Oaks Road
New Freeport, PA 15352

The Honorable Donna McElroy

Chairperson of the Board of Supervisors

Mrs. Tracey D. Stoneking

Secretary/Treasurer

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.