TOWNSHIP OF SYLVANIA
POTTER COUNTY
52-222

LIQUID FUELS TAX FUND
EXAMINATION REPORT

FOR THE PERIOD
JANAURY 1, 2009 TO DECEMBER 31, 2011

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL

COUNCIL 90
AFSCME
UNION LABEL

TOWNSHIP OF SYLVANIA
POTTER COUNTY
52-222

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EXAMINATION REPORT

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Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Barry J. Schoch, 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 Sylvania, Potter County, for the period January 1, 2009 to December 31, 2011. 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 Sylvania, Potter County's Forms MS-965 for the period January 1, 2009 to December 31, 2011 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.

Independent Auditor's Report (Continued)

In our opinion, 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 Sylvania, Potter County, for the period January 1, 2009 to December 31, 2011, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the 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 the 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 reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Township of Sylvania, Potter County's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the Township of Sylvania, Potter County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Township of Sylvania, Potter County's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Forms MS-965 will not be prevented or detected by the Township of Sylvania, Potter County's internal control.

Our consideration of internal control over reporting on the Forms MS-965 was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Forms MS-965.

Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

January 29, 2013

EUGENE A. DEPASQUALE
Auditor General

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TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANAURY 1, 2009 TO DECEMBER 31, 2011

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.

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments (Note 4)	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	5,040.00	-	5,040.00
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	1,181.91	-	1,181.91
Highway construction and rebuilding projects	-	-	-
Miscellaneous	15,000.00	(15,000.00)	-
Total (To Section 2, Line 5)	$ 21,221.91	$ (15,000.00)	$ 6,221.91

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Balance, January 1, 2009	$ 18,686.10	$ -	$ 18,686.10
Receipts:			
2. State allocation	11,005.04	-	11,005.04
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	75.03	156.50	231.53
2c. Miscellaneous (Note 5)	5,764.60	-	5,764.60
3. Total receipts	16,844.67	156.50	17,001.17
4. Total funds available	35,530.77	156.50	35,687.27
5. Expenditures (Section 1)	21,221.91	(15,000.00)	6,221.91
6. Balance, December 31, 2009	$ 14,308.86	$ 15,156.50	$ 29,465.36

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Prior year equipment balance	$ 8,525.23	$ 7,596.38	$ 16,121.61
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	2,201.01	-	2,201.01
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	10,726.24	7,596.38	18,322.62
5. Less: Major equipment expenditures	-	-	-
6. Remainder	10,726.24	7,596.38	18,322.62
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 10,726.24	$ 7,596.38	$ 18,322.62

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2010 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments (Note 4)	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	3,820.00	-	3,820.00
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	49.79	49.79
Maintenance and repair of roads and bridges	7,283.45	-	7,283.45
Highway construction and rebuilding projects	-	-	-
Miscellaneous	7,549.79	(7,549.79)	-
Total (To Section 2, Line 5)	$ 18,653.24	$ (7,500.00)	$ 11,153.24

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2010 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Balance, January 1, 2010	$ 14,308.86	$ 15,156.50	$ 29,465.36
Receipts:			
2. State allocation	10,111.96	-	10,111.96
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	173.43	16.83	190.26
2c. Miscellaneous (Note 5)	38,001.69	(15,169.70)	22,831.99
3. Total receipts	48,287.08	(15,152.87)	33,134.21
4. Total funds available	62,595.94	3.63	62,599.57
5. Expenditures (Section 1)	18,653.24	(7,500.00)	11,153.24
6. Balance, December 31, 2010	$ 43,942.70	$ 7,503.63	$ 51,446.33

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2010 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Prior year equipment balance	$ 14,308.86	$ 4,013.76	$ 18,322.62
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	2,022.39	-	2,022.39
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	16,331.25	4,013.76	20,345.01
5. Less: Major equipment expenditures	-	-	-
6. Remainder	16,331.25	4,013.76	20,345.01
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 16,331.25	$ 4,013.76	$ 20,345.01

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2011 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

Expenditure Summary	Reported	Adjustments	Adjusted Amount
Major equipment purchases	$ -	$ -	$ -
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	6,000.00	-	6,000.00
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	12,187.45	-	12,187.45
Highway construction and rebuilding projects	-	-	-
Miscellaneous (Note 6)	17,994.78	-	17,994.78
Total (To Section 2, Line 5)	$ 36,182.23	$ -	$ 36,182.23

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2011 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

Fund Balance	Reported	Adjustments	Adjusted Amount
1. Balance, January 1, 2011	$ 51,446.33	$ -	$ 51,446.33
Receipts:			
2. State allocation	10,870.60	-	10,870.60
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	106.32	-	106.32
2c. Miscellaneous	-	-	-
3. Total receipts	10,976.92	-	10,976.92
4. Total funds available	62,423.25	-	62,423.25
5. Expenditures (Section 1)	36,182.23	-	36,182.23
6. Balance, December 31, 2011	$ 26,241.02	$ -	$ 26,241.02

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
2011 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

Equipment Balance	Reported	Adjustments (Note 4)	Adjusted Amount
1. Prior year equipment balance	$ 16,331.25	$ 4,013.76	$ 20,345.01
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	2,174.12	-	2,174.12
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	18,505.37	4,013.76	22,519.13
5. Less: Major equipment expenditures	-	-	-
6. Remainder	18,505.37	4,013.76	22,519.13
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	$ 18,505.37	$ 4,013.76	$ 22,519.13

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE PERIOD
JANAURY 1, 2009 TO DECEMBER 31, 2011

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.

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.

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, 2011. 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.

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2011 consists of the following:

Cash	$11,007.43
Certificate of deposit	15,233.59
Total	$26,241.02

3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account and certificates of deposit which earned $231.53 during 2009, $190.26 during 2010, and $106.32 during 2011, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2009 - Section 1

An adjustment of $(15,000.00) was made to “Miscellaneous” because the purchase of a certificate of deposit was incorrectly reported as an expenditure.

2009 - Section 2

An adjustment of $156.50 was made to “Interest on investments” because interest earned on certificates of deposit was not reported.

2009 - Section 3

An adjustment of $7,596.38 was made to “Prior year equipment balance” because of prior report adjustments that were not carried forward in the equipment balance.

4. Adjustments (Continued)

2010 - Section 1

An adjustment of $49.79 was made to "Repairs of tools and machinery" because these expenditures were misclassified as miscellaneous.

An adjustment of $(7,549.79) was made to "Miscellaneous" because the purchase of a certificate of deposit for $7,500.00 was incorrectly reported as an expenditure and expenditures of $49.79 for repairs of tools and machinery were misclassified.

2010 - Section 2

An adjustment of $15,156.50 was made to "Balance, January 1, 2010" to reflect the adjustment made to the fund balance in 2009 - Section 2.

An adjustment of $16.83 was made to "Interest on investments" because interest earnings were understated.

An adjustment of $(15,169.70) was made to "Miscellaneous" because the redemption of a certificate of deposit was incorrectly reported as a receipt.

2010 - Section 3

An adjustment of $4,013.76 was made to "Prior year equipment balance" because an incorrect equipment balance was carried forward.

2011 - Section 3

An adjustment of $4,013.76 was made to "Prior year equipment balance" to reflect the adjustment made to the equipment balance in 2010 - Section 3.

5. Miscellaneous Receipts

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

Source	Description	2009	2010
General Fund	Reimbursement (Comment No. 1)	$5,764.60	$ -
Commonwealth of Pennsylvania	Deposit in error (Note 6)	-	17,994.78
General Fund	Reimbursement (Comment No. 2)	-	4,042.00
General Fund	County aid	-	795.21
Total		$5,764.60	$22,831.99

6. Deposit In Error

On September 3, 2010, the municipality deposited $17,994.78 into the Liquid Fuels Tax Fund in error. On April 7, 2011, the municipality transferred $17,994.78 from its Liquid Fuels Tax Fund to its General Fund to correct the deposit in error.

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
COMMENTS
FOR THE PERIOD
JANAURY 1, 2009 TO DECEMBER 31, 2011

Comment No. 1 - Summary Of 2005-2006 Examination Recommendation

In our 2005-2006 report we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse $5,764.60 to the Liquid Fuels Tax Fund for related party transactions.

During our current examination, we reviewed a letter dated March 18, 2009, from the Department of Transportation informing the township reimburse $5,764.60 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on March 3, 2009.

Comment No. 2 - Summary Of 2007-2008 Examination Recommendations

In our 2007-2008 report we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse $4,042.00 to its Liquid Fuels Tax Fund for related party transactions.

During our current examination we reviewed a letter dated November 8, 2010, from the Department of Transportation informing the municipality to reimburse $4,042.00 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on December 23, 2010.

In our 2007-2008 report we also recommended:

- That the township comply with *The Second Class Township Code* and the Ethics Act regarding related party transactions.

- That the township comply with the Department of Transportation's Regulation 449.12 to ensure that the allocations are received during the first week in April.

During our current examination we noted that the municipality complied with our recommendations.

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2011

An exit conference was held January 29, 2013. Those participating were:

TOWNSHIP OF SYLVANIA

Ms. Peg Rotello, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Christopher Heglen, Auditor

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

TOWNSHIP OF SYLVANIA
POTTER COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2009 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable Barry J. Schoch, P.E.
Secretary
Department of Transportation

Township of Sylvania
Potter County
P.O. Box 66
Austin, PA 16720

The Honorable Robert McKeirnan	Chairman of the Board of Supervisors
Ms. Peg Rotello	Secretary/Treasurer

This report is a matter of public record and is available online at http://www.auditorgen.state.pa.us. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 231 Finance Building, Harrisburg, PA 17120; via email to: news@auditorgen.state.pa.us.