

COMPLIANCE AUDIT

Good Fellowship Relief Association, Inc. Chester County, Pennsylvania For the Period January 1, 2012 to December 31, 2014

April 2016



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Mr. Brain Mackay, President
Good Fellowship Relief Association, Inc.
Chester County

We have conducted a compliance audit of the Good Fellowship Relief Association, Inc. (relief association) pursuant to authority derived from Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and mandated by the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010 (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, for the period January 1, 2012 to December 31, 2014.

The objectives of the audit were:

1. To determine if the relief association took appropriate corrective action to address the findings contained in our prior audit report.
2. To determine if the relief association received state aid and expended state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws, and administrative procedures.

Our audit was limited to the areas related to the objectives identified above.

Relief association officers are responsible for establishing and maintaining effective internal controls to provide reasonable assurance that the relief association's administration of state aid and accumulated relief funds complies with applicable state laws, contracts, bylaws, and administrative procedures, including the safeguarding of assets. Relief association officers are responsible for complying with applicable state laws, contracts, bylaws, and administrative procedures. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objectives. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the period January 1, 2012 to December 31, 2014:

- The relief association did not take appropriate corrective action to address the findings contained in our prior audit report, as detailed below and discussed in the Status of Prior Findings section of this report.
- Because of the significance of the matters described in the findings below and discussed later in this report, the relief association did not, in all significant respects, receive state aid and expend state aid and accumulated relief funds in compliance with applicable state laws, contracts, bylaws, and administrative procedures. Therefore, the relief association may be subject to the potential withholding of its upcoming state aid distribution, as discussed in the Potential Withhold of State Aid section of this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation –
Unauthorized Expenditures

Finding No. 2 – Noncompliance With Prior Audit Recommendation –
Duplicate Payment

Finding No. 3 – Noncompliance With Prior Audit Recommendation –
Inadequate Minutes of Meetings

Finding No. 4 – Failure To Deposit Proceeds From the Sale of Jointly
Purchased Vehicles

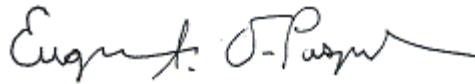
Finding No. 5 – Inadequate Relief Association Bylaws

Finding No. 6 – Inadequate Internal Controls

- The relief association is not affiliated with a volunteer fire company and was not formed primarily to afford financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in fire service. As further discussed in the Observation in this report, Act 118 provides definitions regarding a relief association's eligibility to receive state aid. Because the relief association is affiliated with the Good Fellowship Club of Chester County, Inc., not a fire company, and states in its bylaws that its purpose is to provide protection or equipment for volunteer ambulance attendants in the area served by Good Fellowship Club of Chester County, Inc. from misfortune suffered as a result of their participation in such ambulance service while serving within the "fire service" as determined by Act 84, the observation addresses concerns we have with the relief association's eligibility for state aid under these provisions. Therefore, since the Good Fellowship Relief Association, Inc. does not meet the statutory definition of a volunteer firefighters' relief association, its eligibility to continue to receive and expend state aid under Act 118 may be adversely impacted or discontinued unless the relief association takes the steps necessary to comply with the provisions of Act 118.

The supplementary financial information contained in this report is presented for purposes of additional disclosure and analysis. We performed only limited procedures on the supplementary financial information and, accordingly, express no form of assurance on it.

The contents of this report were discussed with the management of the relief association and, where appropriate, their responses have been included in the report. We would like to thank the relief association officials for the cooperation extended to us during the conduct of the audit.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

EUGENE A. DEPASQUALE
Auditor General

March 9, 2016

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BACKGROUND

Pursuant to Article VIII, Section 10 of the Constitution of the Commonwealth of Pennsylvania, Section 403 of The Fiscal Code, Act of April 9, 1929, (P.L. 343, No. 176), and the Volunteer Firefighters' Relief Association Act, as consolidated by the Act of November 23, 2010, (P.L. 1181, No. 118), at 35 Pa.C.S. § 7411 *et seq.*, the Department of the Auditor General's duty is to audit the accounts and records of every volunteer firefighters' relief association to determine that funds received under the Foreign Fire Insurance Tax Distribution Law, Act of December 18, 1984, (P.L. 1005, No. 205), as amended, 53 P.S. § 895.701 *et seq.* (commonly referred to as Act 205), are properly expended.

The Good Fellowship Relief Association, Inc. is a charitable organization that was established by, and, continues to be affiliated with the Good Fellowship Club, Inc. in order to protect and support the Good Fellowship Club, Inc.

Act 118 governs the overall operation of volunteer firefighters' relief associations. The relief association's bylaws define the specific operational procedures by which the relief association conducts business. To fulfill its primary purpose, Act 118 authorizes specific types of expenditures and prescribes appropriate volunteer firefighters' relief association investment options. Within the parameters established by Act 118, it is the responsibility of the relief association to choose investments in a proper and prudent manner.

Relief associations receive public tax monies, and the association officers therefore have a responsibility to the public to conduct the association's financial affairs in a businesslike manner and to maintain sufficient financial records to support the propriety of all association transactions. Relief association officers are also responsible for ensuring that the association operates in accordance with applicable state laws, contracts, bylaws and administrative procedures.

Act 205 sets forth the computation of the Foreign Fire Insurance Tax Distribution paid to each applicable municipality throughout the Commonwealth of Pennsylvania. The amount of the distribution is based upon the population of each municipality and the market value of real estate within the municipality. Upon receipt of this distribution, the municipality must allocate the funds to the volunteer firefighters' relief association of the fire service organization or fire service organizations that is or are recognized as providing the service to the municipality.

BACKGROUND – (Continued)

The relief association was allocated state aid from the following municipalities:

<u>Municipality</u>	<u>County</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>
Birmingham Township	Chester	\$ 6,098	\$ 7,015	\$ 6,557
East Bradford Township	Chester	\$ 9,150	\$ 10,433	\$ 9,777
Newlin Township	Chester	\$ 537	*	*
Thornbury Township	Chester	\$ 6,262	\$ 5,316	\$ 5,029
West Bradford Township	Chester	\$ 2,500	\$ 2,500	\$ 2,500
West Chester Borough	Chester	\$ 9,062	\$ 9,062	\$ 9,062
West Goshen Township	Chester	\$ 25,572	\$ 29,252	\$ 27,682
Westtown Township	Chester	\$ 11,596	\$ 13,247	\$ 12,514

* Newlin Township discontinued allocating state aid to the relief association beginning in 2013.

The relief association and the affiliated ambulance club are separate, legal entities. The Good Fellowship Relief Association, Inc. is affiliated with the following service organization:

Good Fellowship Club of Chester County, Inc.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
STATUS OF PRIOR FINDINGS

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

The relief association has not complied with the following prior audit findings. These findings are noted below and discussed in detail in the Findings and Recommendations section of this report:

- Unauthorized Expenditure

Although the relief association received reimbursement of \$2,671 from the affiliated ambulance club for the unauthorized expenditure that was made in the prior audit period, the relief association again expended funds in the current audit period that were not authorized by Act 118 as further disclosed in Finding No. 1 of this report.

- Duplicate Payment

Although the relief association received reimbursement of \$715 from the affiliated ambulance club for the duplicate payment that was made in the prior audit period, the relief association again expended funds for a duplicate payment in the current audit period as further disclosed in Finding No. 2 of this report.

- Inadequate Minutes of Meetings

We are concerned by the relief association's failure to correct those previously reported audit findings. The association management should strive to implement the recommendations and corrective actions noted in this audit report.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Unauthorized Expenditures

Condition: As disclosed in the Status of Prior Findings section of this report, although the relief association received reimbursement from the affiliated ambulance club for the unauthorized expenditure made in the prior audit period, a similar condition occurred during the current audit period. The relief association expended funds for the following items that are not authorized by Act 118:

<u>Date</u>	<u>Check No.</u>	<u>Description</u>	<u>Amount</u>
01/31/12	1331	Suction units (4) and airway trainers (3)	\$ 6,736
04/11/12	1345	Training for 2 members who failed to attend	300
09/01/12	1390	Training mannequins (2)	<u>7,936</u>
Total			<u>\$ 14,972</u>

Although these types of training aids are allowable under Act 118 for volunteer firefighters’ relief associations, due to the relief association being affiliated with Good Fellowship Club, Inc. which includes a training institute that is a for-profit entity, these expenditures are not authorized by Act 118 for this organization.

Criteria: Act 118 at 35 Pa.C.S. § 7416(f)(10) states:

The funds of any volunteer firefighters’ relief association may be spent:

- (10) To pay reasonable expenses actually and necessarily incurred for attending bona fide firefighters’ training schools.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected the fact that the expenditures were not authorized by Act 118.

Effect: As a result of these improper expenditures, relief association funds were not available for investment purposes or to pay for expenditures authorized by Act 118. Furthermore, the relief association’s future state aid allocations may be withheld until the finding recommendation is complied with.

Recommendation: We recommend that the relief association be reimbursed \$14,972 for the unauthorized expenditures and that relief association officials become familiar with Act 118 at 35 Pa.C.S. § 7416(f) to aid them in determining the propriety of future expenditures. For further guidance, please refer to the Auditor General’s publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS’ RELIEF ASSOCIATIONS.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 1 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Due to the potential withhold of state aid, the relief association's compliance with the finding recommendation will be monitored subsequent to the release of the audit report and through our next audit of the relief association.

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Duplicate Payment

Condition: As disclosed in the Status of Prior Findings section of this report, although the relief association received reimbursement from the affiliated ambulance club for the duplicate payment that was made in the prior audit period, a similar condition occurred during the current audit period. On December 12, 2014, the relief association expended funds for 18 members to attend a training class amounting to \$900 for each member. However, one of the members was listed twice on the invoice. As such, the second payment is considered an unauthorized disbursement because no goods or services were received for the payment.

Criteria: Adequate accounting and internal control procedures should be implemented to prevent duplicate payment of invoices.

Cause: Even though notified of this condition during our prior audit, the relief association again neglected to establish adequate internal control procedures that require all invoices be properly reviewed to prevent duplicate payments.

Effect: As a result of this erroneous payment, the relief association was unable to use these funds for other general operating expenses or for investment purposes.

Recommendation: We recommend that the relief association be reimbursed \$900 for the erroneous duplicate payment. The relief association officials should consider contacting the vendor to recover the duplicate payment. In addition, the relief association officials should establish accounting and internal control procedures to monitor future relief association expenditures. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 2 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct those previously reported audit findings and strongly encourage timely implementation of the recommendations noted in this audit report.

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Inadequate Minutes Of Meetings

Condition: As disclosed in the prior audit report, the relief association failed to maintain adequate, detailed minutes of meetings as required by Act 118. A similar condition occurred during the current audit period. While the relief association held meetings three times a year during the period under review, the minutes maintained did not address all of the financial-related transactions that occurred during such period. Moreover, these minutes did not document the number of members present to ensure quorum requirements were met; although, as further disclosed in Finding No. 5 of this report, we were unable to determine the required number of meetings to be held by the relief association each year or the required number of members attending which constitutes a quorum.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

. . . must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to maintain detailed minutes of meetings as required by Act 118.

Effect: Without detailed minutes of meetings, evidence that relief association business was presented before the membership for approval does not exist.

Recommendation: We again recommend that the relief association officials maintain detailed minutes of meetings, evidencing the discussion and approval of all financial-related business conducted by the relief association. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 3 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: We are concerned by the relief association's failure to correct those previously reported audit findings and strongly encourage timely implementation of the recommendations noted in this audit report.

Finding No. 4 – Failure To Deposit Proceeds From the Sale of Jointly Purchased Vehicles

Condition: In 2014, the ambulance club traded-in two vehicles jointly purchased with relief association funds for the purpose of purchasing two new vehicles solely owned by the ambulance club. The relief association should have received \$2,825 for their proportionate ownership share in these vehicles from the ambulance club. However, as of the date of this report, the relief association has not received any proceeds attributed to the trade-in of these jointly purchased vehicles.

Criteria: Prudent business practice dictates that the relief association should closely monitor all sales of jointly purchased vehicles to ensure the relief association receives their proportionate ownership share of the proceeds received from the surrender of such jointly held equipment.

Cause: Relief association officials failed to establish internal control procedures to ensure that all proceeds from the sale of jointly purchased vehicles are received and timely deposited into a relief association account.

Effect: The failure to receive and deposit all proceeds in a timely manner can lead to a greater risk that funds could be lost or misappropriated. As a result of the relief association not receiving its proportionate ownership share of the proceeds from the sale of these jointly purchased vehicles, the relief association was unable to use these funds to purchase replacement equipment, for general operating expenses, or for investment purposes.

Recommendation: We recommend that the relief association be reimbursed \$2,825 for their proportionate ownership share of the trade-in values of these two vehicles. We also recommend the relief association officials establish accounting and internal control procedures to ensure that all proceeds are received and timely deposited in a relief association account. For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS' RELIEF ASSOCIATIONS.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 4 – (Continued)

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

Finding No. 5 – Inadequate Relief Association Bylaws

Condition: The existing bylaws of the relief association do not contain all of the provisions required by Act 118 at 35 Pa.C.S. § 7415(c). Specifically, the bylaws do not address:

- Membership which shall consist of volunteers
- Quorum requirements for conducting meetings and approving business
- Frequency of the meetings to be held each year by the relief association

Criteria: Act 118 at 35 Pa.C.S. § 7415(c)(1 and 2) states that the relief association's bylaws shall:

- (1) Specify the requirements for securing membership, voting rights of different classes of members, if there be different classes, and conditions under which membership may be terminated.
- (2) State the notice requirements and procedure to be followed in calling meetings, as well as quorum requirements for regular and special meetings of the membership and for regular and special meetings of the body which governs the operations of the association between membership meetings, and shall designate that body, whether it be a board of directors, trustees or any similar body such as an executive committee. Unless otherwise provided for in the bylaws, powers and duties of officers, directors and trustees shall be those which normally pertain to such positions in nonprofit corporations.

Cause: Relief association officials indicated that they were unaware of the mandatory bylaw provisions established by Act 118.

Effect: As a result of the mandatory provisions not being included in the bylaws, the relief association may have conducted its affairs without proper authorization.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 5 – (Continued)

Recommendation: We recommend that the relief association officials review and update the bylaws governing their organization so that the bylaws meet the requirements set forth in Act 118 and properly authorize the operating procedures of the relief association. For further guidance, please refer to the Auditor General’s publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS’ RELIEF ASSOCIATIONS.

Management’s Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor’s Conclusion: Compliance will be subject to verification through our next audit.

Finding No. 6 – Inadequate Internal Controls

Condition: The relief association failed to establish adequate internal controls. The following internal control deficiencies existed during the audit period:

- Membership meetings were conducted infrequently.
- Financial related activities were not presented, discussed, and approved at relief association meetings.
- Detailed minutes of meetings were not maintained, as discussed in Finding No. 3.
- Minutes of meetings did not document the members present.
- A complete and accurate membership roster was not available.
- The equipment roster has not been updated since 2012.
- Periodic physical inventories of equipment owned by the relief association were not performed.

Criteria: Act 118 at 35 Pa.C.S. § 7415(a) states, in part, that the relief association:

.... must provide for taking and preserving minutes of all meetings and maintenance of such books of account as may be necessary and appropriate to afford a permanent record of its fiscal affairs.

In addition, Article XVI, Section 7 of the relief association’s bylaws states, in part:

All expenditures must be approved by the Board of Directors or by a majority vote at an Association meeting, and duly recorded in the minutes.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
FINDINGS AND RECOMMENDATIONS

Finding No. 6 – (Continued)

Furthermore, prudent business practice dictates that:

- Meetings should be conducted more frequently than quarterly.
- All purchases shall be presented to the association membership for discussion and approval.
- Detailed meeting minutes must be maintained to accurately document relief association business.
- Minutes of meetings should document which members were in attendance.
- A complete and accurate membership roster should be maintained.
- A complete and accurate equipment roster should be updated annually.
- Periodic physical inventories of equipment owned should be performed.

Cause: Relief association officials failed to establish adequate internal controls to ensure the propriety of expenditures and proper documentation of relief association transactions. The relief association officials indicated that they were unaware of the relief association's ineffective internal control system.

Effect: The failure to establish adequate internal controls prevented the relief association from adequately safeguarding its assets and prevented the verification as to whether relief association business was presented before the membership for discussion and approval. Furthermore, the lack of effective internal controls places the relief association funds at greater risk for misappropriation.

Recommendation: We recommend that the relief association officials adopt internal control procedures which will require the following:

- More frequent membership meetings.
- Presentation, discussion, and approval of financial activities at relief association meetings.
- Maintenance of detailed meeting minutes.
- Maintenance of a complete and accurate membership roster
- Maintenance of an updated equipment roster
- Periodic physical inspections of equipment owned.

For further guidance, please refer to the Auditor General's publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTER'S RELIEF ASSOCIATION.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and indicated they will take action to comply with the recommendation.

Auditor's Conclusion: Compliance will be subject to verification through our next audit.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
OBSERVATION

Observation – The Good Fellowship Relief Association, Inc. May Not Comply With The Requirements Of Act 118 Because Its Stated Purpose Is To Provide Protection Or Equipment For Volunteer Ambulance Attendants From Misfortune Suffered As A Result Of Their Participation In Ambulance Service. The Association Is Not Affiliated With A Fire Company And Does Not Provide Financial Protection To Volunteer Firefighters Against The Consequences Of Misfortune Suffered As A Result Of Their Participation In the Fire Service.

The Good Fellowship Relief Association, Inc. states in its bylaws that its purpose is to provide protection or equipment for volunteer ambulance attendants from misfortune suffered as a result of their participation in such ambulance service. Act 118 is very clear in setting specific requirements for what constitutes a Volunteer Firefighters' Relief Association and when such an organization can receive aid funds under the Act. Good Fellowship Relief Association, Inc. is not affiliated with a volunteer fire company nor was the association formed primarily to afford financial protection to volunteer firefighters against the consequences of misfortune suffered as a result of their participation in the fire service, as demonstrated in their stated purpose in the association's bylaws. While Good Fellowship Relief Association, Inc. is affiliated with Good Fellowship Ambulance Club, Inc., the same is an emergency medical services organization and medical training institute and not a fire company as required under Act 118.

Act 118 at 35 Pa.C.S. § 7412 states in part, that the Volunteer Firefighters' Relief Association is:

An organization formed primarily to afford financial protection to volunteer firefighters' against the consequences of misfortune suffered as a result of their participation in the fire service. The organization may contain within its membership the members of one or more fire companies and may serve secondary purposes, as set forth in this subchapter, but only if adequate provisions have first made to serve the primary purpose. [Emphasis added.]

We are further concerned that the members of the Good Fellowship Relief Association, Inc., who primarily provide services to the general public, do not meet the definition of "Volunteer Firefighter" as defined in the Act. Because the primary purpose does not comport with the requirements of Act 118, we must question their status as a relief association under the Act.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
OBSERVATION

Observation – (Continued)

Act 118 at 35 Pa.C.S. § 7412 further states in part, that a Volunteer Firefighter is:

A person who is a member of:

- (1) a fire company organized and existing under the laws of this Commonwealth;
- (2) a fire police unit, rescue squad, ambulance corps or other like organization affiliated with one or more fire companies; or [Emphasis added.]
- (3) a fire company or affiliated organization which participates in the fire service but does not look to that service as his or her primary means of livelihood. [Emphasis added.]

The Good Fellowship Relief Association, Inc. doesn't meet the statutory definition of a volunteer firefighters' relief association and, therefore, its eligibility to continue to receive and expend state aid under Act 118 may be adversely impacted or discontinued. The association should consult with its solicitor and evaluate its state of compliance with the Act 118 requirements stated above and take the steps necessary to meet the requirements. The Pennsylvania Department of Community and Economic Development can assist the Good Fellowship Relief Association, Inc. with this determination.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
POTENTIAL WITHHOLD OF STATE AID

Conditions such as those reported by Finding No. 1 and the Observation contained in this report may lead to a total withholding of state aid in the future unless these conditions are corrected. However, such action will not be considered if sufficient documentation is provided within 60 days to verify compliance with this department's recommendations. Such documentation should be submitted by the relief association to: Department of the Auditor General, Bureau of Fire Relief Audits, Room 327 Finance Building, Harrisburg, PA 17120.

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
 SUPPLEMENTARY FINANCIAL INFORMATION
 FOR THE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2014

Cash Balance:	\$	64,077
Expenditures:		
Benefit Services:		
Insurance premiums	\$	111,765
Relief benefits		9,887
Total Benefit Services	\$	<u>121,652</u>
Ambulance Services:		
Equipment purchased	\$	25,525
Equipment maintenance		12,522
Training expenses		161,998
Prevention materials		3,807
Total Ambulance Services	\$	<u>203,852</u>
Administrative Services:		
Other administrative expenses	\$	3,976
Bond premiums		822
Total Administrative Services	\$	<u>4,798</u>
Other Expenditures:		
Miscellaneous	\$	50
Unauthorized expenditures		14,972
Total Other Expenditures		<u>15,022</u>

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

The Honorable Tom W. Wolf
Governor
Commonwealth of Pennsylvania

Good Fellowship Relief Association, Inc. Governing Body:

Mr. Brain Mackay
President

Mr. Kevin O'Connell
Vice President

Ms. Stacy Pizzi
Secretary

Mr. Brandon Krazner
Treasurer

GOOD FELLOWSHIP RELIEF ASSOCIATION, INC.
REPORT DISTRIBUTION LIST

The following municipalities allocated foreign fire insurance tax monies to this relief association and received a copy of this report:

Ms. Quina Nelling
Secretary
Birmingham Township

Mr. Michael P. Lynch
Secretary
East Bradford Township

Ms. Gail A. Abel
Secretary
Newlin Township

Ms. Teresa DeStefano
Secretary
Thornbury Township

Mr. Douglas K. Kapp
Secretary
West Bradford Township

Mr. Michael A. Cotter
Secretary
West Chester Borough

Ms. Casey Lalonde
Secretary
West Goshen Township

Mr. Robert Pingar
Secretary
Westtown Township

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.