

# COMPLIANCE AUDIT

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## The Relief Association of the Central Berks Fire Company No. 1, Centerport, PA Berks County, Pennsylvania For the Period January 1, 2017 to December 31, 2018

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January 2020



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE  
AUDITOR GENERAL

Mr. Dennis Kunkle, President  
The Relief Association of the  
Central Berks Fire Company No. 1,  
Centerport, PA  
Berks County

We have conducted a compliance audit of The Relief Association of the Central Berks Fire Company No. 1, Centerport, PA (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, 2017 to December 31, 2018.

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 complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds.

Our audit was limited to the areas related to the objectives identified above and was not required to be and was not conducted in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

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.

We were not able to obtain an independent confirmation of the cash balance and the investment balance directly from the financial institution. Therefore, while the relief association provided bank statements that indicated that, as of December 31, 2018, the relief association had a cash balance of \$87,580 and an investment balance with a fair value of \$6,362, we were not able to verify those cash and investment balances.

Based on our audit procedures, we conclude that, except for the effects, if any, of the matter described in the preceding paragraph, for the period January 1, 2017 to December 31, 2018:

- The relief association took appropriate corrective action to address one of the five findings contained in our prior audit report. However, the relief association failed to take appropriate corrective action to address the four remaining findings contained in our prior audit report, as listed below and discussed in the Status of Prior Findings section of this report.
- The relief association, in all significant respects, complied with applicable state laws, contracts, bylaws, and administrative procedures as they relate to the receipt of state aid and the expenditure of relief association funds, except as noted in the findings listed below and discussed later in this report.

Finding No. 1 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws

Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Membership Roster

Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster

Finding No. 4 – Noncompliance With Prior Audit Recommendation – Failure To Provide Documentation Evidencing Propriety Of Death Benefits Paid

Finding No. 5 – Inadequate Signatory Authority For The Disbursement Of Funds

Four of the five audit findings contained in this report cite conditions that existed in the operation of the relief association during the prior audit period and were not corrected during the current audit period. We are concerned by the number of findings noted and strongly encourage timely implementation of the recommendations noted in this audit report.

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.

December 23, 2019

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

EUGENE A. DEPASQUALE  
Auditor General

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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 relief association is a charitable organization that was formed primarily to afford financial protection to volunteer firefighters and to encourage individuals to participate in volunteer fire service.

Act 118 governs the overall operation of volunteer firefighters' relief associations. Relief association bylaws define the specific operational procedures by which relief associations conduct 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 relief associations to choose investments in a proper and prudent manner.

Volunteer firefighters' 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. Volunteer firefighters' 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>2017</u>	<u>2018</u>
Centerport Borough	Berks	\$ 1,788	\$ 1,628
Centre Township	Berks	\$24,762	\$22,534

The volunteer firefighters’ relief association and the affiliated fire service organization are separate, legal entities. The relief association is affiliated with the following fire service organization:

Central Berks Fire Company No. 1

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
STATUS OF PRIOR FINDINGS

COMPLIANCE WITH PRIOR AUDIT FINDING AND RECOMMENDATION

The relief association has complied with one of the five prior audit findings and recommendations, as follows:

- Inadequate Financial Record-Keeping System

By establishing and maintaining a financial record-keeping system that allows the membership to effectively monitor the relief association's financial operations.

NONCOMPLIANCE WITH PRIOR AUDIT FINDINGS AND RECOMMENDATIONS

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

- Inadequate Relief Association Bylaws
- Failure To Maintain A Complete And Accurate Membership Roster
- Failure To Maintain A Complete And Accurate Equipment Roster
- Failure To Provide Documentation Evidencing Propriety Of Death Benefits Paid

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.



THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – Noncompliance With Prior Audit Recommendation – Inadequate Relief Association Bylaws**

Condition: The existing bylaws of the relief association do not contain all of the provisions required by Section 7415(c) of Act 118.

The relief association's bylaws at Article IV, Section 1 states:

All funds of this association shall be deposited in accounts as defined below: A) The Relief Association of Central Berks Fire Company No. 1, Centerport PA, and shall be withdrawn upon approval at a stated meeting and endorsed by the Financial Secretary and Treasurer, B) The Foreign Insurance Tax Fund of Central Berks Fire Company No. 1, Centerport PA, and shall be withdrawn upon approval at stated meeting and endorsement by the treasurer.

In addition, the relief association's bylaws at Article IV, Section 2 states:

Funds of this Association shall not be expended for any purpose other than those authorized by the provision of Act 84 and the Association By-Laws. All expenditures must be approved by a majority vote at an association meeting and duly recorded in the minutes. *(Note: Act 84 was superseded by Act 118 in 2010)*

Specifically, the bylaws do not adequately address the requirement of two officers' signatures on all transactions, one of whom shall be the disbursing officer/treasurer, on all negotiable instruments (emphasis added) and the requirement of an officers' bond policy in an amount at least as great as the maximum cash balance in current accounts at any given time during a fiscal year. In addition, the bylaws should clarify that membership is limited to members that have previously participated or currently participate in providing fire service.

A similar condition was noted in our prior audit report.

Criteria: Section 7415(c)(1,3,and 4) of Act 118 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.
- (3) Require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 1 – (Continued)**

- (4) Require that the disbursing officer, whether designated treasurer, comptroller, financial secretary or otherwise, shall be bonded by corporate surety for faithful performance of duty. The amount of the bond shall be at least as great as the maximum cash balance in current funds of the association at any time during the fiscal year, and the premium on the bond shall be a proper charge against funds of the association.

Furthermore, volunteer firefighters' relief association bylaws should authorize and clearly specify the criteria to be met before receiving death or relief benefits and the amount of any benefit payments. In addition, the bylaws should address the authorization of compensation to relief association officers.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to amend the relief association bylaws to meet the bylaw provisions required 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.

Recommendation: We again 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – Noncompliance With Prior Audit Recommendation – Failure To Maintain  
A Complete And Accurate Membership Roster**

Condition: The relief association officials did not maintain a complete and accurate roster of relief association members. Although a listing of members was presented by officials during the current audit period, this listing was incomplete as it did not contain all of the necessary information relative to its membership.

A similar condition was noted in our prior audit report.

Criteria: Relief association officials should maintain a complete and accurate roster of the relief association's membership, as identified by criteria set forth in the relief association's bylaws. A comprehensive roster of all relief association members should include the following:

- Names of each member
- Members' mailing addresses
- Dates of births
- Dates of memberships
- Membership classifications

In addition, when warranted, a notation should be made on the roster identifying the date of a member's resignation or death.

Cause: Even though notified of this condition during our prior audit, relief association officials again neglected to maintain a comprehensive roster of relief association members.

Effect: The continued failure to maintain a comprehensive membership roster could result in the payment of benefits to nonmembers, or deprive eligible relief association members from receiving authorized benefit payments (refer to Finding No. 4).

Recommendation: We again recommend that the relief association officials compile and maintain a complete and accurate roster of the relief association's membership. For additional 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.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 2 – (Continued)**

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

**Finding No. 3 – Noncompliance With Prior Audit Recommendation – Failure To Maintain A Complete And Accurate Equipment Roster**

Condition: The relief association failed to maintain a complete and accurate roster of equipment owned by the relief association. Although a listing of relief association owned equipment was provided during the current audit period, it was incomplete because it did not contain the names of suppliers (vendors), dates of purchase, cost of equipment and serial numbers to accurately identify equipment owned by the relief association. As such, it was impossible to determine if all equipment purchased during the audit period in the amount of \$15,241 was recorded. In addition, there was no indication that a physical inventory of equipment was conducted on an annual basis to account for the equipment owned by the relief association.

A similar condition was noted in our prior audit report.

Criteria: Prudent business practice dictates that the relief association should establish adequate internal control procedures to ensure the maintenance of a cumulative equipment roster of all items purchased by the relief association in order to provide an effective accounting control over the relief association's equipment. A cumulative equipment roster of all relief association equipment should include all of the following:

- Types of equipment purchased
- Dates of purchase
- Unit costs
- Names of suppliers
- Serial numbers, if applicable
- Current locations of items
- Final dispositions of sold or damaged equipment
- Evidence of the performance and results of an annual physical inventory

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 3 – (Continued)**

Cause: Even though notified of this condition during our prior audit, relief association officials again failed to establish adequate internal control procedures over equipment by requiring the maintenance of a cumulative equipment roster and the performance of an annual physical inventory of equipment.

Effect: The continued failure to properly record equipment purchases in a detailed equipment roster prevents officials from effectively monitoring the relief association's equipment purchases. In addition, the failure to maintain a detailed equipment roster and perform an annual physical inventory of equipment prevents adequate accountability for, and safeguarding of, relief association equipment.

Recommendation: We again recommend that the relief association officials maintain a cumulative equipment roster of all equipment owned by the relief association. Furthermore, the relief association should ensure it performs an annual physical inventory of all operable equipment and that the completion of the inventory be sufficiently documented. 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: We are concerned by the relief association's failure to correct this previously reported audit finding and strongly encourage timely implementation of the recommendation noted in this audit report.

**Finding No. 4 – Noncompliance With Prior Audit Recommendation – Failure to Provide Documentation Evidencing Propriety Of Death Benefits Paid**

Condition: The relief association failed to provide adequate supporting documentation to evidence the propriety of death benefits paid during the current audit period. The relief association distributed \$2,800 to 16 individuals, some of whom may not have been entitled to receive relief association offered benefits since there was insufficient supporting documentation verifying the eligibility for and approval of benefits provided and the relief association failed to maintain a comprehensive detailed membership roster as previously discussed in Finding No. 2 of this report. As such, we were unable to determine whether any of the 16 individuals who received benefits during the current audit period were entitled to such benefits provided and whether such benefits were properly authorized according to Act 118.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

In addition, as noted in the prior audit, examination of the membership roster provided and discussions with relief association officials confirmed that many of the individuals listed as members of the relief association are considered “honorary members” and as such, do not currently or have not previously participated actively in the fire service. Simply being a member of a fire company (i.e. honorary membership) does not in itself qualify a member to be a member of a relief association and thereby entitle these individuals to receive relief association offered benefits. Due to the vast number of individuals considered as members on the roster provided, it appears evident that benefits are being extended to individuals who are not currently or were not actively involved in the fire service. While discretionary relief benefits are authorized expenditures under Act 118, these benefits may not be paid to or on behalf of individuals that do not or have not actively participated in providing fire service.

A similar condition was noted in our prior audit report.

Criteria: Section 7418(a) of Act 118 states:

The Office of Auditor General shall have the power and its duty shall be to audit the accounts and records of every volunteer firefighters’ relief association receiving money under Chapter 7 of the Act of December 18, 1984 (P.L. 1005, No. 205), known as the Municipal Pension Plan Funding Standard and Recovery Act, as far as may be necessary to satisfy the Auditor General that the money received was or is being expended for no purpose other than that authorized by this subchapter. Copies of all audits shall be furnished to the Governor.

In addition, Act 118 at 53 P.S. § 8503 states:

The purpose of the legislature in enacting this statute is to encourage individuals to take part in the fire service as volunteer firefighters, by establishing criteria and standards for the orderly administration and conduct of the affairs of firefighters’ relief associations, so as to ensure as far as circumstances will reasonably permit, that funds shall be available for the protection of volunteer firefighters and their heirs.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Also, Act 118 at 53 P.S. § 8502 (3) states, in part:

Volunteer firefighter comprehends any member of a fire company, organized and existing under the laws of the Commonwealth of Pennsylvania, and also any member of any police unit, rescue squad, ambulance corps, or other like organization affiliated with one or more fire companies, and refers to any individual who is a member of such a fire company or affiliated organization and who participates in the fire service, but does not look to that service as his primary means of livelihood.

In defining fire service, Act 118 at 53 P.S. § 8502 (2) provides:

The fire service comprehends the service of organized groups of individuals, not only in training for and in active duty in the protection of the public against fire, but also in the training for and the performance of such other activities as are commonly undertaken by fire companies and their affiliated organizations, including, inter alia, fire prevention, first aid, rescue and salvage, ambulance service, fire police work, radio communications, assistance at accidents, control of crowds both on the fire grounds and at occasions of public or general assembly, animal rescue, abatement of conditions due to storm, flood, or general peril, abatement or removal of hazards to safety, and participation in public celebrations, parades, demonstrations, and fund raising campaigns.

Cause: Relief association officials again failed to establish adequate internal control procedures to maintain a complete and accurate membership roster (Finding No. 2) and sufficient documentation supporting the eligibility criteria for and approval of benefits provided to individuals to ensure that relief association disbursements were made in accordance with Act 118 and limited to individuals entitled to receive such relief association benefits. The relief association inadvertently permitted individuals who may not have been actively involved in providing fire service to be considered as members of the relief association and receive benefits for which they are not entitled.

Effect: As a result of these unauthorized payments totaling \$2,800, relief association funds were not available for investment purposes or to pay for expenditures authorized by Act 118 and diminishes funds that may be otherwise used to support individuals who actively participate or previously participated in providing fire service.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 4 – (Continued)**

Recommendation: We recommend that the relief association officials provide this department with adequate supporting documentation verifying the eligibility and approval of the death benefits provided to ensure the propriety of the expenditures or that the relief association be reimbursed \$2,800 for the undocumented expenditures.

Also, we again recommend the relief association:

- Immediately discontinue the payment of benefits to individuals not entitled to receive benefits. Any future payment of benefits to or on behalf of individuals that have not participated in fire service will be considered unauthorized expenditures and will be required to be reimbursed to the relief association.
- Amend the bylaws to ensure compliance with the requirements of Act 118 (See Finding No. 1).
- Compile and maintain a complete and accurate roster of the relief association's membership (See Finding No. 2) and maintain sufficient supporting documentation of the eligibility for and approval of relief association benefits provided to its members.

Furthermore, we recommend that relief association officials become familiar with Section 7416(f) of Act 118 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.

Management's Response: Relief association management agreed with the finding as presented at the audit exit conference and stated that they stopped paying the death benefits in 2019.

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



THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – Inadequate Signatory Authority For The Disbursement Of Funds**

Condition: During the current audit engagement, we identified 36 checks out of 98 checks drawn on the relief association’s checking accounts that only contained the signature of one officer, even though two signatures are required by Act 118 and the relief association bylaws. In addition, subsequent to the period under review, 15 checks out of the 16 checks drawn on the relief association’s checking account as of the date of our testing contained the signature of only one officer. Issuing checks with the signature of only one officer negates the relief association’s internal control over the disbursement process.

Criteria: Section 7415(c)(3) of Act 118 states, in part:

The bylaws shall require that the signatures of at least two officers, one of whom shall be the disbursing officer, shall be required to bind the association by formal contract or to issue a negotiable instrument.

Furthermore, prudent business practice dictates that the relief association has sufficient internal control procedures in place to ensure the signatures of at least two relief association officials are included on all negotiable instruments. Adequate internal control procedures require that checks be signed only after the propriety of the expenditure has been determined and the payee, date, and amount to be paid has been confirmed. Additionally, responsible relief association officers should compare this information with supporting documentation, such as invoices, contracts, etc., prior to approving the checks.

Cause: Relief association officials neglected to establish adequate internal control procedures that require the signatures of at least two officers on all negotiable instruments.

Effect: As a result of the relief association officer issuing checks with only one signature, assets were placed at greater risk as expenditures were being made without a second relief association officer having the opportunity to verify the propriety of the expenditures. The application of the second signature, after evaluating the propriety of the expenditure, reduces the risk of misappropriation and the risk of errors occurring and going undetected.

Recommendation: We recommend that the relief association officials establish adequate internal control procedures to ensure that the signatures of at least two officers, one of whom shall be the treasurer, are included on all relief association negotiable instruments as defined by Act 118. For further guidance, please refer to the Auditor General’s publication, MANAGEMENT GUIDELINES FOR VOLUNTEER FIREFIGHTERS’ RELIEF ASSOCIATIONS.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
FINDINGS AND RECOMMENDATIONS

**Finding No. 5 – (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.

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
SUPPLEMENTARY FINANCIAL INFORMATION  
CASH AND INVESTMENT BALANCES  
AS OF DECEMBER 31, 2018

Cash	\$ 87,580
Fair Value of Investments	<u>6,362</u>
Total Cash and Investments	<u>\$ 93,942</u>

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
 CENTERPORT, PA  
 SUPPLEMENTARY FINANCIAL INFORMATION  
 SUMMARY OF EXPENDITURES  
 FOR THE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2018

Expenditures:

Benefit Services:	
Insurance premiums	\$ 18,237
Death benefits (See Finding No. 4)	2,800
Total Benefit Services	\$ 21,037
Fire Services:	
Equipment purchased	\$ 15,241
Equipment maintenance	8,556
Training expenses	437
Total Fire Services	\$ 24,234
Administrative Services:	
Other administrative expenses	\$ 225
Bond premiums	200
Total Administrative Services	\$ 425
Total Expenditures	\$ 45,696

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
REPORT DISTRIBUTION LIST

This report was initially distributed to the following:

**The Honorable Tom W. Wolf**  
Governor  
Commonwealth of Pennsylvania

The Relief Association of the Central Berks Fire Company No. 1, Centerport, PA Governing  
Body:

**Mr. Dennis Kunkle**  
President

**Mr. Donald Renstchler**  
Vice President

**Mr. Dennis Savage**  
Recording Secretary

**Ms. Darlene Savage**  
Treasurer

**Mr. Randy Dunlap**  
Financial Secretary

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

**Ms. Ruth A. Borkey**  
Secretary  
Centerport Borough

**Ms. Cheryl Haus**  
Secretary  
Centre Township

THE RELIEF ASSOCIATION OF THE CENTRAL BERKS FIRE COMPANY NO. 1,  
CENTERPORT, PA  
REPORT DISTRIBUTION LIST

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