



FOREST COUNTY
27-000

LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
EXAMINATION REPORT

FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

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FOREST COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
BACKGROUND
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

Background

The Vehicle Code makes provisions and provides funding for County Liquid Fuels and Act 44 Programs. The Pennsylvania Department of Transportation has regulatory administration and oversight of the funds supporting these county programs. Counties are required to comply with those provisions and to report annually.

The Vehicle Code imposes a state tax on liquid fuels and fuels used or sold and delivered by distributors within the Commonwealth (75 Pa. C.S. § 9004(a)). One-half cent of the tax collected on each gallon of liquid fuels is deposited in the Commonwealth's Liquid Fuels Tax Fund. The Vehicle Code further provides for the disposition and use of this tax, including the allocations to counties in June and December of each year to fund construction, reconstruction, maintenance and repair of county roads, streets and bridges. The allocation to the respective counties is made in the ratio that the average amount returned to each county during the three preceding years bears to the average amount returned to all counties during the three preceding years (75 Pa C.S. § 9010).

The Vehicle Code, as recently amended by Act 44 of 2007 (July 18, 2007, P.L.169), requires the Pennsylvania Turnpike Commission to make annual contributions for the benefit of the Pennsylvania Department of Transportation's Motor License Fund, and further requires the Department of Transportation to distribute \$5,000,000 of the annual contribution to counties (75 Pa. C.S. § 8915.6). The annual distribution to counties is determined based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.





**Department of the Auditor General
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER
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-991 With Adjustments for the Liquid Fuels Tax Fund and the Reports of Act 44 Tax Fund With Adjustments of Forest County for the two years ended December 31, 2009. The county's management is responsible for the Forms MS-991 and the Reports of Act 44 Tax Fund. Our responsibility is to express an opinion on the Forms MS-991 With Adjustments and the Reports of Act 44 Tax Fund 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 Forest County's Forms MS-991 and Reports of Act 44 Tax Fund for the two years ended December 31, 2009 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 county'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-991 With Adjustments and the Reports of Act 44 Tax Fund With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

In our opinion, the Forms MS-991 With Adjustments and the Reports of Act 44 Tax Fund With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund and Act 44 Tax Fund of Forest County for the two years ended December 31, 2009, 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-991 and the Reports of Act 44 Tax Fund 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-991 and the Reports of Act 44 Tax Fund 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-991 and the Reports of Act 44 Tax Fund 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 Forest 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 Forest County's Forms MS-991 and the Reports of Act 44 Tax Fund that is more than inconsequential will not be prevented or detected by Forest 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-991 and the Reports of Act 44 Tax Fund will not be prevented or detected by Forest County's internal control.

Independent Auditor's Report (Continued)

Our consideration of internal control over reporting on the Forms MS-991 and the Reports of Act 44 Tax Fund 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-991 and the Reports of Act 44 Tax Fund.

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 Forest County and is not intended to be and should not be used by anyone other than these specified parties.

July 29, 2010

JACK WAGNER
Auditor General



FOREST COUNTY
LIQUID FUELS TAX FUND
2008 FORM MS-991 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Balance, January 1, 2008	\$ 18,199.98	\$ -	\$ 18,199.98
<u>Receipts:</u>			
State allocations	16,942.22	-	16,942.22
Interest (Note 3)	172.01	(17.08)	154.93
Reimbursable agreements (Note 7)	11,396.86	-	11,396.86
Miscellaneous (Note 5)	10,514.39	(10,497.31)	17.08
Total receipts	<u>39,025.48</u>	<u>(10,514.39)</u>	<u>28,511.09</u>
Total funds available	<u>57,225.46</u>	<u>(10,514.39)</u>	<u>46,711.07</u>
<u>Expenditures:</u>			
Construction	10,514.39	(10,514.39)	-
Maintenance and repair	18,929.86	-	18,929.86
Administrative	10.00	-	10.00
Grants to political subdivisions	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>29,454.25</u>	<u>(10,514.39)</u>	<u>18,939.86</u>
Balance, December 31, 2008	27,771.21	-	27,771.21
Unpaid encumbrances	<u>17,000.00</u>	<u>-</u>	<u>17,000.00</u>
Unencumbered balance, December 31, 2008	<u>\$ 10,771.21</u>	<u>\$ -</u>	<u>\$ 10,771.21</u>

Notes to Forms MS-991 With Adjustments and Reports of Act 44 Tax Fund are an integral part of this report.

FOREST COUNTY
LIQUID FUELS TAX FUND
2009 FORM MS-991 WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Balance, January 1, 2009	\$ 27,771.21	\$ -	\$ 27,771.21
<u>Receipts:</u>			
State allocations	16,060.84	-	16,060.84
Interest (Note 3)	186.83	(59.36)	127.47
Reimbursable agreements (Note 7)	3,701.69	-	3,701.69
Miscellaneous (Note 5)	12,955.36	-	12,955.36
Total receipts	<u>32,904.72</u>	<u>(59.36)</u>	<u>32,845.36</u>
Total funds available	<u>60,675.93</u>	<u>(59.36)</u>	<u>60,616.57</u>
<u>Expenditures:</u>			
Construction	17,549.69	-	17,549.69
Maintenance and repair	30,577.17	-	30,577.17
Administrative	10.00	-	10.00
Grants to political subdivisions	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>48,136.86</u>	<u>-</u>	<u>48,136.86</u>
Balance, December 31, 2009	12,539.07	(59.36)	12,479.71
Unpaid encumbrances	<u>47,571.22</u>	<u>(47,571.22)</u>	<u>-</u>
Unencumbered balance, December 31, 2009	<u>\$ (35,032.15)</u>	<u>\$ 47,511.86</u>	<u>\$ 12,479.71</u>

Notes to Forms MS-991 With Adjustments and Reports of Act 44 Tax Fund are an integral part of this report.

FOREST COUNTY
LIQUID FUELS TAX FUND
2008 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Balance, January 1, 2008	\$ -	\$ -	\$ -
<u>Receipts:</u>			
Act 44 Funds	10,514.39	-	10,514.39
Interest (Note 3)	17.08	-	17.08
Total receipts	<u>10,531.47</u>	<u>-</u>	<u>10,531.47</u>
Total funds available	<u>10,531.47</u>	<u>-</u>	<u>10,531.47</u>
<u>Expenditures:</u>			
Construction	10,514.39	-	10,514.39
Maintenance and repair	-	-	-
Miscellaneous (Note 6)	-	17.08	17.08
Total expenditures	<u>10,514.39</u>	<u>17.08</u>	<u>10,531.47</u>
Balance, December 31, 2008	<u>\$ 17.08</u>	<u>\$ (17.08)</u>	<u>\$ -</u>

Notes to Forms MS-991 With Adjustments and Reports of Act 44 Tax Fund are an integral part of this report.

FOREST COUNTY
LIQUID FUELS TAX FUND
2009 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2009	\$ -	\$ -	\$ -
<u>Receipts:</u>			
Act 44 Funds	10,497.35	-	10,497.35
Interest (Note 3)	59.36	-	59.36
Total receipts	<u>10,556.71</u>	<u>-</u>	<u>10,556.71</u>
Total funds available	<u>10,556.71</u>	<u>-</u>	<u>10,556.71</u>
<u>Expenditures:</u>			
Construction	10,497.35	-	10,497.35
Maintenance and repair	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>10,497.35</u>	<u>-</u>	<u>10,497.35</u>
Balance, December 31, 2009	<u><u>\$ 59.36</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 59.36</u></u>

Notes to Forms MS-991 With Adjustments and Reports of Act 44 Tax Fund are an integral part of this report.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

1. Criteria

A. *The Vehicle Code* prescribes criteria for liquid fuels program funds (75 Pa C.S. § 9010). The Pennsylvania Department of Transportation's *Publication 9* provides more specific policies and procedures to counties for the administration and reporting of the liquid fuels program funds. In the event of any discrepancies between the two, the legislation governs.

(1) Funds received by the counties must be deposited in a special fund designated as the County Liquid Fuels Tax Fund and no other money may be deposited and commingled. Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- construction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law;
- property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- construction, reconstruction, operation and maintenance of publicly owned ferryboat operations;
- interest and principal payments on road, bridge, or publicly owned ferryboat operation bonds or sinking fund charges;
- acquisition, maintenance, repair and operation of traffic signs and signals;
- erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;
- indirect costs, including benefit costs, overhead and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county; and
- individual vehicle liability insurance for equipment purchased under the fund, not to exceed 10 percent of the yearly allocation to the county.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

1. Criteria (continued)

(3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation. And, counties may not allocate money from the special fund to political subdivisions within the county until the application and the contracts or plans for the proposed expenditures have been made on a form prescribed by the Pennsylvania Department of Transportation.

(4) Counties may encumber current funds for future road and bridge construction, reconstruction, and maintenance projects including viable municipal projects. Counties must redistribute any unencumbered balance in the special fund to political subdivisions if the unencumbered balance is more than the county's receipts during the preceding twelve month period.

(5) Counties must submit a report to the Pennsylvania Department of Transportation by January 15 for the period ending December 31 on prescribed Form MS-991, The Report of County Liquid Fuels Tax Fund, showing the receipts and expenditures of the money received by the county from the Commonwealth. Upon failure to file the report or instances of any non-compliant payments, allocations, or expenditures, the Pennsylvania Department of Transportation will withhold further funding until the delinquent report is filed, the money is allocated, or the expenditures for the prior 12 months are approved.

B. *The Vehicle Code*, as recently amended by Act 44 of 2007 (July 18, 2007, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Pennsylvania Turnpike Commission's annual contribution of \$5,000,000 to the Commonwealth's Motor License Fund. The County's Act 44 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Report of County Liquid Fuels Tax Fund With Adjustments and the Report of Act 44 Tax Fund With Adjustments do not constitute complete financial presentations of the county's assets, liabilities, expenses, and fund balance but include the receipts, expenditures, and fund balances of the County Liquid Fuels Tax Fund and the County Act 44 Tax Fund, respectively.

The Pennsylvania Department of Transportation prescribes that the county report the following on the MS-991 form, *Report of County Liquid Fuels Tax Fund*:

- A. The balance in the County Liquid Fuels Tax Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

Refer to the related Notes: Note 3, Interest Earnings; Note 5, Miscellaneous Receipts; and Note 7, Reimbursable Agreements.

- C. Accounts receivable (to be realized within 60 days of the year end).
- D. Total Liquid Fuels Tax funds available for expenditure and encumbrances.
- E. Expenditures for county-owned roads, highways, and bridges.

Refer to related Note: Note 6, Miscellaneous Expenditure.

- F. Accounts payable (accrued wages, accrued payroll taxes, and accounts payable vendors to be realized within 60 days of the year end).
- G. The balance in the fund at the close of the report calendar year.
- H. Encumbered and unencumbered balances on hand at the close of the report calendar year.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

2. Deposits

The County Code, Title 16 P.S § 17067, authorizes the county 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 from institutions having their principal place of business in or outside the Commonwealth of Pennsylvania that are insured by the FDIC or other like insurance. 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, 2009. 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 county's name.

Fund Balance

The fund balance for the Liquid Fuels Tax Fund as of December 31, 2009 consists of the following:

Cash	<u>\$12,479.71</u>
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The fund balance for the Act 44 Tax Fund as of December 31, 2009 consists of the following:

Cash	<u>\$59.36</u>
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FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

3. Interest Earnings

Our examination disclosed that the county deposited idle liquid fuels tax money in an interest-bearing account which earned \$154.93 during 2008, and \$127.47 during 2009, thus providing additional funds for road maintenance and repairs.

Additionally, the county deposited idle Act 44 tax money in an interest-bearing account and a certificate of deposit which earned \$17.08 during 2008, and \$59.36 during 2009, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2008 Form MS-991

An adjustment of \$(17.08) was made to “Interest” because Act 44 Tax Fund interest earned was included.

An adjustment of \$(10,497.31) was made to “Miscellaneous” because the Act 44 Tax Fund allocation of \$10,514.39 was not deposited into the Liquid Fuels Tax Fund and \$17.08 of Act 44 Tax Fund interest was deposited into the Liquid Fuels Tax Fund.

An adjustment of \$(10,514.39) was made to “Construction” because expenditures were overstated.

2009 Form MS-991

An adjustment of \$(59.36) was made to “Interest” because Act 44 Tax Fund interest earned was included.

An adjustment of \$(47,571.22) was made to “Unpaid encumbrances” because the balance for encumbrance No. 08-27-000-01 was overstated.

2008 Report Of Act 44 Tax Fund

An adjustment of \$17.08 was made to “Miscellaneous” because miscellaneous expenditures were understated.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

5. Miscellaneous Receipts

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

Source	Description	2008	2009
Act 44 Tax Fund	Interest earned on certificate of deposit (Note 6)	\$17.08	\$ -
Act 44 Tax Fund	Reimbursement for loan payment (Note 8)	-	10,497.35
Kingsley Township	Reimbursement for bridge inspection	-	438.96
Hickory Township	Reimbursement for bridge inspection	-	292.64
Harmony Township	Reimbursement for bridge inspection	-	159.39
Jenks Township	Reimbursement for bridge inspection	-	146.32
Tionesta Township	Reimbursement for bridge inspection	-	292.64
Howe Township	Reimbursement for bridge inspection	-	328.06
General Fund	Reimbursement for engineering fees	-	800.00
Total		<u>\$17.08</u>	<u>\$12,955.36</u>

6. Miscellaneous Expenditures

On April 10, 2008, the county transferred \$17.08 from the Act 44 Tax Fund to the Liquid Fuels Tax Fund for interest earned on a certificate of deposit.

7. Reimbursable Agreements

During our examination, we noted that the county entered into reimbursement agreements with the Department of Transportation for inspections, design, and construction of local bridges. During our current examination period, the county received \$11,396.86 in 2008 and \$3,701.69 in 2009 for inspections, design, and construction as a result of these agreements. As of December 31, 2009, \$4,924.73 is due the Liquid Fuels Tax Fund.

FOREST COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-991 AND
REPORTS OF ACT 44 TAX FUND WITH ADJUSTMENTS
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

8. Bank Loan

On September 21, 2005, the county borrowed \$100,000.00 from the Commonwealth of Pennsylvania to reconstruct the Elm Street Bridge. The term of the loan was for ten years at an interest rate of 2.25 percent. Principal and interest payments of \$11,285.72 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$75,638.86 and \$4,361.14, respectively.

During 2008 the municipality paid principal of \$9,440.87 and interest of \$1,073.52 from the Act 44 Tax Fund. During 2009 the municipality paid principal of \$14,920.27 and interest of \$2,629.42 from the Liquid Fuels Tax Fund. The municipality transferred \$10,497.35 from its Act 44 Tax Fund to its Liquid Fuels Tax Fund for reimbursement of the loan payments during 2009. These amounts are reflected in construction on the 2008 Report of Act 44 Tax Fund and in construction on the 2009 Form MS-991, respectively. The loan was paid-in-full on December 12, 2009.

FOREST COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

An exit conference was held July 29, 2010. Those participating were:

FOREST COUNTY

The Honorable R. James Parrett, Chairman of the Board of Commissioners

Ms. Virginia M. Call, Chief Clerk

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Ortenzia M. Keller, Auditor

Mr. Theodore R. Prorok, Audit Supervisor

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

FOREST COUNTY
LIQUID FUELS TAX FUND
AND ACT 44 TAX FUND
REPORT DISTRIBUTION
FOR THE TWO YEARS ENDED
DECEMBER 31, 2009

This report was initially distributed to:

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

Forest County
Courthouse
526 Elm Street
Tionesta, PA 16353

The Honorable R. James Parrett	Chairman of the Board of Commissioners
The Honorable Pamela F. Millin	Treasurer
Ms. Virginia M. Call	Chief Clerk

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.