



TOWNSHIP OF MANN
BEDFORD COUNTY
05-216

LIQUID FUELS TAX FUND
EXAMINATION REPORT

FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

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TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

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.





**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-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Mann, Bedford County, for the three years ended December 31, 2009. 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 Mann, Bedford County's Forms MS-965 for the three 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 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)

As discussed in the Findings and Recommendations section of this report:

- The township did not maintain documentation to support expenditures of \$10,632.16 during 2007 and \$9,707.41 during 2008 from the Liquid Fuels Tax Fund. Additionally, the township did not maintain daily payroll time sheets identifying the nature of work performed and the location of work assignments for payroll expenditures of \$21,176.87 during 2007 and \$16,133.14 during 2008 (see Finding No. 1).
- The township expended \$4,351.80 and \$8,737.00 for pipe during 2008 and 2009, respectively; \$4,324.45 for paving materials during 2009; \$7,777.50 for anti-skid during 2009; and \$5,061.72 for stockpile patch during 2009 without maintaining documentation for price quotations (see Finding No. 3).
- The township expended \$10,096.94 in excess of the amount available for equipment for the year ending December 31, 2008 (see Finding No. 3).

In our opinion, except for the matters discussed in the preceding paragraph, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Mann, Bedford County, for the three 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-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.

Independent Auditor's Report (Continued)

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 Mann, Bedford 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 Mann, Bedford County's Forms MS-965 that is more than inconsequential will not be prevented or detected by the Township of Mann, Bedford County's internal control. We consider the deficiency described in the finding below to be a significant deficiency in internal control over reporting on the Forms MS-965:

- Documentation Supporting Expenditures Was Not Available For Examination.

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 Mann, Bedford County's internal control. Our consideration of the internal control over reporting on the Forms MS-965 would not necessarily disclose all matters in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We consider the significant deficiency described above to be a material weakness.

The results of our tests disclosed the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Documentation For Price Quotations Was Not Available For Examination.
- Overexpended Equipment Purchase Tally.

We also noted an other matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Late Receipt Of Allocations.

Independent Auditor's Report (Continued)

We are concerned in light of the municipality's failure to correct previously reported findings regarding a failure to maintain documentation for price quotations and late receipt of allocations. During our current examination the municipality failed to maintain documentation supporting expenditures, failed to maintain documentation for price quotations, overexpended its equipment purchase tally, and received its 2008 and 2009 Liquid Fuels Tax Fund allocations late. The municipality should strive to implement the recommendations and corrective actions noted in this audit report.

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

September 2, 2010

JACK WAGNER
Auditor General

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2007 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 19,460.74	\$ -	\$ 19,460.74
Minor equipment purchases	-	-	-
Computer/Computer related training	-	-	-
Agility projects	-	26,761.35	26,761.35
Cleaning streets and gutters	-	-	-
Winter maintenance services	3,720.00	-	3,720.00
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	4,328.62	-	4,328.62
Maintenance and repair of roads and bridges	63,084.37	(26,993.16)	36,091.21
Highway construction and rebuilding projects	13,577.58	-	13,577.58
Miscellaneous	-	-	-
	<u> </u>	<u> </u>	<u> </u>
Total (To Section 2, Line 5)	<u>\$ 104,171.31</u>	<u>\$ (231.81)</u>	<u>\$ 103,939.50</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2007 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2007	\$ 15,974.11	\$ 2,127.60	\$ 18,101.71
Receipts:			
2. State allocation	98,137.12	-	98,137.12
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	2,510.41	-	2,510.41
2c. Miscellaneous	-	-	-
3. Total receipts	<u>100,647.53</u>	<u>-</u>	<u>100,647.53</u>
4. Total funds available	<u>116,621.64</u>	<u>2,127.60</u>	<u>118,749.24</u>
5. Expenditures (Section 1)	<u>104,171.31</u>	<u>(231.81)</u>	<u>103,939.50</u>
6. Balance, December 31, 2007	<u><u>\$ 12,450.33</u></u>	<u><u>\$ 2,359.41</u></u>	<u><u>\$ 14,809.74</u></u>

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
2007 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 4,257.85	\$ -	\$ 4,257.85
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	19,627.42	-	19,627.42
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	23,885.27	-	23,885.27
5. Less: Major equipment expenditures	19,460.74	-	19,460.74
6. Remainder	<u>4,424.53</u>	<u>-</u>	<u>4,424.53</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 4,424.53</u>	<u>\$ -</u>	<u>\$ 4,424.53</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2008 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 31,144.43	\$ 5,000.00	\$ 36,144.43
Minor equipment purchases	5,500.00	(5,000.00)	500.00
Computer/Computer related training	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	9,370.74	(279.27)	9,091.47
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	6,393.57	-	6,393.57
Maintenance and repair of roads and bridges	48,412.37	(329.10)	48,083.27
Highway construction and rebuilding projects	5,892.68	-	5,892.68
Miscellaneous (Note 6)	600,743.83	-	600,743.83
 Total (To Section 2, Line 5)	 <u>\$ 707,457.62</u>	 <u>\$ (608.37)</u>	 <u>\$ 706,849.25</u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2008 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2008	\$ 16,023.61	\$ (1,213.87)	\$ 14,809.74
Receipts:			
2. State allocation	108,114.78	-	108,114.78
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	2,340.99	-	2,340.99
2c. Miscellaneous (Note 5)	<u>683,152.00</u>	<u>100.00</u>	<u>683,252.00</u>
3. Total receipts	<u>793,607.77</u>	<u>100.00</u>	<u>793,707.77</u>
4. Total funds available	<u>809,631.38</u>	<u>(1,113.87)</u>	<u>808,517.51</u>
5. Expenditures (Section 1)	<u>707,457.62</u>	<u>(608.37)</u>	<u>706,849.25</u>
6. Balance, December 31, 2008	<u><u>\$ 102,173.76</u></u>	<u><u>\$ (505.50)</u></u>	<u><u>\$ 101,668.26</u></u>

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

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 2008 FORM MS-965 – SECTION 3
 WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 4,424.53	\$ -	\$ 4,424.53
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	21,622.96	-	21,622.96
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	26,047.49	-	26,047.49
5. Less: Major equipment expenditures	<u>31,144.43</u>	<u>5,000.00</u>	<u>36,144.43</u>
6. Remainder	<u>(5,096.94)</u>	<u>(5,000.00)</u>	<u>(10,096.94)</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

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

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
Major equipment purchases	\$ 12,108.73	\$ 4,029.19	\$ 16,137.92
Minor equipment purchases	6,327.26	(6,327.26)	-
Computer/Computer related training	90.00	-	90.00
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	4,050.14	-	4,050.14
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	5,982.00	-	5,982.00
Repairs of tools and machinery	13,189.03	(3,057.45)	10,131.58
Maintenance and repair of roads and bridges	66,557.69	(6,969.33)	59,588.36
Highway construction and rebuilding projects	362,831.47	12,521.57	375,353.04
Miscellaneous	196.72	(196.72)	-
	<u> </u>	<u> </u>	<u> </u>
Total (To Section 2, Line 5)	<u>\$ 471,333.04</u>	<u>\$ -</u>	<u>\$ 471,333.04</u>

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

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

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2009	\$ 102,173.76	\$ (505.50)	\$ 101,668.26
Receipts:			
2. State allocation	104,302.15	-	104,302.15
2a. Turnback allocation	-	-	-
2b. Interest on investments (Note 3)	1,122.68	-	1,122.68
2c. Miscellaneous (Note 5)	<u>608,658.24</u>	<u>-</u>	<u>608,658.24</u>
3. Total receipts	<u>714,083.07</u>	<u>-</u>	<u>714,083.07</u>
4. Total funds available	<u>816,256.83</u>	<u>(505.50)</u>	<u>815,751.33</u>
5. Expenditures (Section 1)	<u>471,333.04</u>	<u>-</u>	<u>471,333.04</u>
6. Balance, December 31, 2009	<u><u>\$ 344,923.79</u></u>	<u><u>\$ (505.50)</u></u>	<u><u>\$ 344,418.29</u></u>

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

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

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments (Note 4)</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ -	\$ -	\$ -
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	20,860.43	-	20,860.43
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	20,860.43	-	20,860.43
5. Less: Major equipment expenditures	<u>12,108.73</u>	<u>4,029.19</u>	<u>16,137.92</u>
6. Remainder	<u>8,751.70</u>	<u>(4,029.19)</u>	<u>4,722.51</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 8,751.70</u>	<u>\$ (4,029.19)</u>	<u>\$ 4,722.51</u>

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

1. Criteria

Section 1

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

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

Section 2

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

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

Section 3

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

1. Criteria (Continued)

Section 3 (Continued)

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

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

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

Basis Of Presentation

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

Basis Of Accounting

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

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, 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 municipality's name.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

2. Deposits (Continued)

Fund Balance

The fund balance as of December 31, 2009 consists of the following:

Cash	<u>\$344,418.29</u>
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3. Interest On Investments

Our examination disclosed that the municipality deposited idle liquid fuels tax money in an interest-bearing account which earned \$2,510.41 during 2007, \$2,340.99 during 2008, and \$1,122.68 during 2009, thus providing additional funds for road maintenance and repairs.

4. Adjustments

2007 - Section 1

An adjustment of \$26,761.35 was made to “Agility projects” because these expenditures were misclassified as maintenance and repair of roads and bridges.

An adjustment of \$(26,993.16) was made to “Maintenance and repair of roads and bridges” because expenditures of \$26,761.35 for agility projects were misclassified, check No. 1325 for \$229.81 was voided but was reported as an expenditure, and check No. 1380 was reported as \$668.79 but was issued for \$666.79.

2007 - Section 2

An adjustment of \$2,127.60 was made to “Balance, January 1, 2007” because of prior report adjustments that were not carried forward in the fund balance.

2008 - Section 1

Adjustments were made to “Major equipment purchases” and “Minor equipment purchases” because expenditures of \$5,000.00 were misclassified.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
NOTES TO FORMS MS-965 WITH ADJUSTMENTS
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

4. Adjustments (Continued)

2008 - Section 1 (Continued)

An adjustment of \$(279.27) was made to "Winter maintenance services" because check No. 1446 was voided but was included as an expenditure.

An adjustment of \$(329.10) was made to "Maintenance and repair of roads and bridges" because check No. 1540 for \$148.81 and check No. 1550 for \$180.29 were voided but were included as expenditures.

2008 - Section 2

An adjustment of \$(1,213.87) was made to "Balance, January 1, 2008" because an incorrect fund balance was carried forward.

An adjustment of \$100.00 was made to "Miscellaneous" because these receipts were understated.

2008 - Section 3

An adjustment of \$5,000.00 was made to "Major equipment expenditures" to reflect the adjustment made to major equipment purchases in 2008 - Section 1.

2009 - Section 1

Adjustments were made to "Major equipment purchases," "Minor equipment purchases," "Repairs of tools and machinery," "Maintenance and repair of roads and bridges," "Highway construction and rebuilding projects," and "Miscellaneous" because expenditures of \$16,550.76 were misclassified.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE THREE YEARS ENDED
 DECEMBER 31, 2009

4. Adjustments (Continued)

2009 - Section 2

An adjustment of \$(505.50) was made to “Balance, January 1, 2009” to reflect the adjustment made to the fund balance in 2008 - Section 2.

2009 - Section 3

An adjustment of \$4,029.19 was made to “Major equipment expenditures” to reflect the adjustment made to major equipment purchases in 2009 - Section 1.

5. Miscellaneous Receipts

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

<u>Source</u>	<u>Description</u>	<u>2008</u>	<u>2009</u>
General Fund	Grants	\$ 1,802.00	\$ -
Department of Transportation	Turnback Grant (Note 14)	681,450.00	-
Turnback Fund	Redemption of certificates of deposit (Note 14)	-	<u>\$608,658.24</u>
Totals		<u>\$683,252.00</u>	<u>\$608,658.24</u>

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 NOTES TO FORMS MS-965 WITH ADJUSTMENTS
 FOR THE THREE YEARS ENDED
 DECEMBER 31, 2009

6. Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the examination period:

<u>Payee</u>	<u>Description</u>	<u>2008</u>
Turnback Fund	Purchase of certificates of deposit (Note 14)	\$600,000.00
Financial institution	Bank service charges	<u>743.83</u>
Totals		<u>\$600,743.83</u>

7. Lease-Purchase Agreement

On April 30, 2001, the municipality entered into a lease-purchase agreement with Associates Commercial Corporation to purchase a backhoe/loader for \$53,400.00. The agreement was for a term of eight years at an interest rate of 6.35 percent. Principal and interest payments of \$8,228.60 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$38,387.41 and \$11,018.27, respectively.

During the current examination period the municipality paid principal of \$15,012.59 and interest of \$1,470.67 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2007 and 2008 Forms MS-965 - Section 1. The lease-purchase agreement was paid-in-full on April 24, 2008.

8. Bank Loan

On November 18, 2003, the municipality borrowed \$48,050.00 from First American Bank of Pennsylvania, now Susquehanna Bank, to purchase a new truck. The term of the loan was for five years at an interest rate of 6.0 percent. Principal and interest payments of \$2,804.78 are due quarterly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$22,406.00 and \$5,641.80, respectively. Additionally, the municipality paid principal of \$4,625.29, interest of \$984.27, and late fees of \$1,402.40 from the General Fund.

During the current examination period the municipality paid principal of \$21,018.71 and interest of \$1,384.27 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2007 and 2008 Forms MS-965 - Section 1. The loan was paid-in-full on June 18, 2008.

TOWNSHIP OF MANN
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9. Pennsylvania Infrastructure Bank Loan

On September 23, 2004, the municipality borrowed \$34,500.00 from the Commonwealth of Pennsylvania for infrastructure improvements. The term of the loan was for ten years at an interest rate of 2.0 percent. Principal and interest payments of \$3,842.45 are due annually.

During the current examination period the municipality paid principal of \$12,976.78 and interest of \$2,393.02 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2007 and 2008 Forms MS-965 - Section 1. The outstanding balance of the loan as of December 31, 2009 was \$21,523.22, plus interest.

10. Pennsylvania Infrastructure Bank Loan

On December 9, 2005, the municipality borrowed an additional \$15,000.00 from the Commonwealth of Pennsylvania for infrastructure improvements. The term of the loan was for eight years at an interest rate of 2.0 percent. Principal and interest payments of \$2,050.23 are due annually.

During the current examination period the municipality paid principal of \$3,515.80 and interest of \$584.66 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2007 and 2008 Forms MS-965 - Section 1. The outstanding balance of the loan as of December 31, 2009 was \$11,484.20, plus interest.

11. Bank Loan

On April 9, 2008, the municipality purchased a used Champion motor grader for \$55,000.00. The township paid a down payment of \$5,000.00 from the Liquid Fuels Tax Fund. On April 30, 2008, the municipality borrowed the remaining \$50,000.00 from First Commonwealth Bank. The term of the loan was for five years at an interest rate of 3.68 percent. Principal and interest payments of \$914.97 are due monthly.

During the current examination period the municipality paid principal of \$15,643.95 and interest of \$2,658.45 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2008 and 2009 Forms MS-965 - Section 1. The outstanding balance of the loan as of December 31, 2009 was \$34,356.05, plus interest.

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12. Lease-Purchase Agreement

On May 20, 2008, the municipality entered into a lease-purchase agreement with Kansas State Bank to purchase an Orsi 15' Boom Mower for \$13,791.00. The agreement was for a term of four years at an interest rate of 9.71 percent. Principal and interest payments of \$3,940.95 are due annually.

During the current examination period the municipality paid principal of \$6,925.03 and interest of \$956.87 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2008 and 2009 Forms MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2009 was \$6,865.97, plus interest.

13. Bank Loan

On October 8, 2008, the municipality borrowed \$9,550.00 from Susquehanna Bank to purchase a 1996 International dump truck. The term of the loan was for four years at an interest rate of 7.0 percent. Principal and interest payments of \$229.12 are due monthly.

During the current examination period the municipality paid principal of \$932.95, interest of \$189.74, and late fees of \$45.82 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2008 and 2009 Forms MS-965 - Section 1. Additionally, the municipality paid principal of \$1,203.56, interest of \$400.28, and late fees of \$114.55 from the General Fund. The outstanding balance of the loan as of December 31, 2009 was \$7,413.49, plus interest.

14. Turnback Grant

On November 6, 2008, the municipality deposited a turnback grant of \$681,450.00 into its Liquid Fuels Tax Fund that was received from the Department of Transportation to repair a state road that the township planned to take over. This money should have been deposited into a separate account. On December 23, 2008, the municipality purchased \$600,000.00 of certificates of deposit in the name of the Turnback Fund. On June 22, 2009, the municipality redeemed the certificates of deposit and deposited \$600,000.00, plus interest of \$8,658.24, into its Liquid Fuels Tax Fund. During 2009 the municipality expended \$375,353.04 on the Turnback project, leaving turnback funds of \$314,755.20 in the Liquid Fuels Tax Fund.

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BEDFORD COUNTY
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Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination

Our examination disclosed that the township did not maintain documentation to support expenditures of \$10,632.16 during 2007 and \$9,707.41 during 2008 from the Liquid Fuels Tax Fund. Additionally, the township did not maintain daily payroll time sheets identifying the nature of work performed and the location of work assignments for payroll expenditures of \$21,176.87 during 2007 and \$16,133.14 during 2008.

Good internal control procedures ensure that there is documentation to support all expenditures.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including expenditures made without supporting documentation, are outside the scope of permissible expenditures.

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations.

The failure to maintain documentation to support expenditures could result in the township having to reimburse \$57,649.58 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$57,649.58 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township ensure good internal control over expenditures by maintaining adequate documentation to support all expenditures.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination
(Continued)

Management's Response

The secretary stated:

As the current secretary, I was hired on February 12, 2009. I was not in the office during this time and all of the records for 2009 are present in this report.

Auditor's Conclusion

The township supervisors should ensure that documentation is maintained to support all expenditures. During our next examination we will determine if the township complied with our recommendations.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE THREE YEARS ENDED
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Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination

Our examination disclosed that the township expended \$4,351.80 and \$8,737.00 for pipe during 2008 and 2009, respectively; \$4,324.45 for paving materials during 2009; \$7,777.50 for anti-skid during 2009; and \$5,061.72 for stockpile patch during 2009. The township was required to obtain three written or telephonic price quotations for these purchases. However, documentation for price quotations was not available for examination. The expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>	<u>Totals</u>
<u>Pipe</u>					
225775	06/03/08	1474	06/18/08	<u>\$4,351.80</u>	
2008 Pipe Total					\$4,351.80
<u>Pipe</u>					
242118	05/11/09	1623	05/28/09	5,982.00	
250021	09/21/09	1691	09/24/09	<u>2,755.00</u>	
2009 Pipe Total					8,737.00
<u>Paving Material</u>					
90401017	04/03/09	1605	04/23/09	2,006.03	
90429019	04/30/09	1627	05/26/09	<u>2,318.42</u>	
2009 Paving Material Total					4,324.45
<u>Anti-Skid</u>					
068256	01/29/09	1583	02/26/09	1,925.97	
068978	02/13/09	1583	02/26/09	738.61	
103029	11/13/09	1726	12/22/09	<u>5,112.92</u>	
2009 Anti-Skid Total					7,777.50

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
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Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination
 (Continued)

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>	<u>Totals</u>
<u>Stockpile Patch</u>					
091098	08/21/09	1679	08/25/09	1,650.80	
087989	07/30/09	1677	08/20/09	1,696.46	
079465	06/02/09	1644	06/23/09	<u>1,714.46</u>	
2009 Stockpile Patch Total					<u>5,061.72</u>
Two Year Total					<u>\$30,252.47</u>

The above expenditures were not made in compliance with the contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(b), (also found at § 3102(b) of *The Second Class Township Code* as published by the Local Government Commission), which states, in part:

Written or telephonic price quotations from at least three qualified and responsible contractors shall be requested for all contracts that exceed four thousand dollars (\$4,000.00) but are less than the amount [in excess of \$10,000.00] requiring advertisement and competitive bidding or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record of telephonic price quotations shall be made and shall contain at least the date of the quotation, the name of the contractor and the contractor's representative, the construction, reconstruction, repair, maintenance or work which was the subject of the quotation and the price. Written price quotations, written records of telephonic price quotations and memoranda shall be retained for a period of three years.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
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Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination
(Continued)

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

...For material estimates between \$4,000 and \$10,000, three telephone price quotes shall be obtained prior to the selection of a supplier. In lieu of the price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors service the market area within which it is practicable to obtain quotations. If the cost during the year of an unadvertised item or group of like items ordinarily supplied by a single supplier exceeds \$10,000 or if the cost was between \$4,000 and \$10,000 and three price quotes were not obtained, the entire cost shall be ineligible for payment from the Liquid Fuels Tax Fund unless it can be shown to the satisfaction of the Secretary [of the Department of Transportation] that it was reasonably believed that the cost of the year's requirements of that item or group of like items would not exceed \$10,000 or be between \$4,000 and \$10,000 as specified above.

The failure to comply with *The Second Class Township Code* and the Department of Transportation's *Publication 9* could result in the township having to reimburse \$30,252.47 to its Liquid Fuels Tax Fund.

A similar finding was also written in our prior report.

Recommendations

We recommend that the township reimburse \$30,252.47 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 2 - Documentation For Price Quotations Was Not Available For Examination
(Continued)

Management's Response

The secretary stated:

After learning of this finding, I realized that I did not get all the quotes needed in 2009, but as stated previously, I was the new secretary and just learning.

Auditor's Conclusion

The township supervisors should ensure that three price quotations are obtained for all expenditures between \$4,000.00 and \$10,000.00. During our next examination we will determine if the township complied with our recommendations.

TOWNSHIP OF MANN
 BEDFORD COUNTY
 LIQUID FUELS TAX FUND
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Finding No. 3 - Overexpended Equipment Purchase Tally

Our examination disclosed that the municipality expended \$10,096.94 in excess of the amount available for the purchase of equipment for the year ending December 31, 2008, as follows:

<u>2008</u>	<u>Actual</u>
1. Prior year equipment balance	\$ 4,424.53
2. Current year equipment allocation (20% of Lines 2 + 2A, Section 2)	21,622.96
3. PENNDOT approved adjustments	<u>-</u>
4. Total funds available for equipment acquisition	26,047.49
5. Less: Major equipment purchases	<u>36,144.43</u>
6. Amount overexpended for equipment – 2008	<u><u>\$(10,096.94)</u></u>

The Department of Transportation's, *Publication 9*, Appendix D, Section 449.11, 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, 20 percent of the current year's Liquid Fuels Tax Fund allocations, and any approved adjustments.

We reviewed a letter dated June 26, 2009, from the Department of Transportation informing the municipality that the equipment balance had been overexpended by \$5,096.94. Our examination disclosed an additional \$5,000.00 overexpenditure making the total \$10,096.94.

Additionally, the Department of Transportation established a repayment schedule in the June 26, 2009 letter for the \$5,096.94 as follows:

September 30, 2009	\$1,274.25
September 30, 2010	\$1,274.23
September 30, 2011	\$1,274.23
September 30, 2012	\$1,274.23

As of the date of this report, no reimbursements had been made to the Liquid Fuels Tax Fund for the equipment balance overexpenditure.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 3 - Overexpended Equipment Purchase Tally (Continued)

Recommendations

We recommend that the municipality begin repayment of the \$5,096.94 per the approved payment plan to its Liquid Fuels Tax Fund. We also recommend that the municipality reimburse the additional \$5,000.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the municipality only expend up to the approved amount on equipment expenditures in accordance with the Department of Transportation's *Publication 9*.

Management's Response

The secretary stated:

I was not in the office at that time.

Auditor's Conclusion

The township supervisors should ensure that only the approved amount is expended on equipment expenditures in accordance with the Department of Transportation's *Publication 9*. During our next examination we will determine if the municipality complied with our recommendations.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE THREE YEARS ENDED
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Finding No. 4 - Late Receipt Of Allocations

Our examination disclosed that the 2008 and 2009 Liquid Fuels Tax Fund allocations, which should have been distributed during the first week of April of each year, were not received until June 17, 2008 and May 14, 2009, respectively, because the municipality failed to comply with the Department of Transportation's *Publication 9*, Chapter Two, Section 2.4, which states:

To qualify for the annual liquid fuels tax allocation, a municipality shall:

- Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
- Make deposits and payments or expenditures in compliance with the Act 655. Failure to do so may result in not receiving allocations from PENNDOT until all discrepancies are resolved.
- Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31st and the Survey of Financial Condition by March 15th.
- Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.

Because the municipality failed to file documents and information timely as noted above, the municipality did not have use of the allocation for more than two months in 2008 and more than one month in 2009. Furthermore, had the allocations been received timely, money may have been available for investment purposes, potentially earning interest income which could have been used for road maintenance and repairs.

A similar finding was also written in our prior report.

Recommendation

We again recommend that, in the future, the municipality comply with the Department of Transportation's *Publication 9* to ensure that the allocations are received during the first week in April as outlined above.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
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Finding No. 4 - Late Receipt Of Allocations (Continued)

Management's Response

The secretary stated:

As stated previously, I was the new secretary at the time and find that this was due to lack of knowledge on my part.

Auditor's Conclusion

The township supervisors should ensure that all required information is filed timely. During our next examination we will determine if the municipality complied with our recommendation.

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
COMMENT
FOR THE THREE YEARS ENDED
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Comment - Summary Of Prior Examination Recommendations

In our prior report we recommended that the Department of Transportation review our examination finding to determine if the township should reimburse \$63,729.75 to its Liquid Fuels Tax Fund. This amount consists of \$35,066.60 for purchases over \$10,000.00 without advertising for bids and \$28,663.15 for a failure to maintain documentation for price quotations. A finding for a failure to maintain documentation for price quotations was also written in our current report (see Finding No. 2).

During our current examination we reviewed a letter dated June 26, 2009, from the Department of Transportation informing the municipality that the reimbursement of \$63,729.75 would not be required.

In our prior report we also recommended:

- That the township comply with the *Second Class Township Code* and the Department of Transportation's *Publication 9* by advertising for bids for purchases over \$10,000.00.
- That the municipality remit payroll taxes as prescribed by law.

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF EXIT CONFERENCE
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

An exit conference was held September 2, 2010. Those participating were:

TOWNSHIP OF MANN

Mrs. Melissa Singleton, Secretary

DEPARTMENT OF THE AUDITOR GENERAL

Michele A. Eilenberger, CFE, Auditor

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

TOWNSHIP OF MANN
BEDFORD COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE THREE YEARS ENDED
DECEMBER 31, 2009

This report was initially distributed to:

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

Township of Mann
Bedford County
P. O. Box 36
1410 Mountain Road
Artemas, PA 17211

The Honorable Richard T. Talbert	Chairman of the Board of Supervisors/Treasurer
Mrs. Melissa Singleton	Secretary

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.