

ATTESTATION ENGAGEMENT

Borough of Rural Valley

Armstrong County, Pennsylvania

03-414

Liquid Fuels Tax Fund

For the Period

January 1, 2021 to December 31, 2022

April 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Michael Carroll
Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Borough of Rural Valley, Armstrong County, for the period January 1, 2021 to December 31, 2022. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. 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 involves performing procedures to obtain reasonable assurance about whether the Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Forms MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with ethical requirements relating to the engagement.

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

In our opinion, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Borough of Rural Valley, Armstrong County, for the period January 1, 2021 to December 31, 2022, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Forms MS-965; any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements; and abuse that has a material effect on the Forms MS-965. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Forms MS-965 or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms MS-965 will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Forms MS-965 are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify a certain deficiency in internal control, described in the finding listed below, that we consider to be a material weakness in internal control:

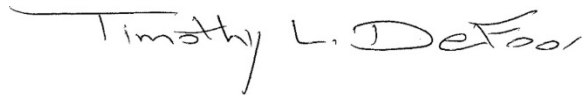
- Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Borough of Rural Valley, Armstrong County's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of amounts on the Forms MS-965. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The purpose of this report is to determine whether the municipality's Liquid Fuels Tax Fund money is spent in accordance with the laws and regulations identified in the Background section of this report and the Department of Transportation's *Publication 9*. This report is not suitable for any other purpose.

We appreciate the courtesy extended by the Borough of Rural Valley, Armstrong County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
April 1, 2024

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BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, see also 72 P.S. § 2615.5, et sec., provides municipalities other than counties (i.e., 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 upon: (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.

Title 75 Pa.C.S. § 9511 of the Pennsylvania Vehicle Code 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 allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either 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 such a 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. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

To qualify for the annual allocation of Liquid Fuels Tax funds, *Publication 9* indicates that each municipality shall:

1. Submit annual reports (MS-965, Actual Use Report, MS-965P, Project and Miscellaneous Receipts, and MS-965S, Record of Checks).
2. Make deposits and payments or expenditures in compliance with Act 655 of 1956, as amended. Failure to do so may result in not receiving allocations from PennDOT until all discrepancies are resolved. *Publication 9*, Section 2.6, includes information about investing Liquid Fuels Tax monies, using loan or bond proceeds, and types of receipts into the Liquid Fuels Tax Fund.

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

3. 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.
4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation’s Financial Consultants.

Criteria

The criteria for the Form MS-965 With Adjustment are described below.

Section 1 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 with varying yearly costs in excess of the amounts indicated below:

| 2019 | 2020 | 2021 | 2022 |
|-------------|-------------|-------------|-------------|
| \$11,100.00 | \$11,300.00 | \$11,500.00 | \$11,800.00 |

- Minor equipment purchases are purchases of road machinery and road equipment with varying yearly costs that are less than or equal to the amounts indicated below:

| 2019 | 2020 | 2021 | 2022 |
|-------------|-------------|-------------|-------------|
| \$11,100.00 | \$11,300.00 | \$11,500.00 | \$11,800.00 |

- Agility projects are exchanges of services with the Department of Transportation.

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

Section 2 of Form MS-965 With Adjustments provides information on the fund balance. Categories requiring explanation include:

- The state allocation is available from the Department of Transportation in March of each year. The amount the municipality receives is based half on its population and half on its road mileage.
- Municipalities that transferred roads from the Commonwealth of Pennsylvania to the municipality through the Highway Transfer Program receive annual turnback allocations in March of each year from the Department of Transportation. Turnback allocations are based on the mileage of the roads transferred.
- Expenditures include the total transferred from Section 1.

Section 3 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.

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.

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

Background (Continued)

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 Form MS-965 has 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 Form 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 is 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.

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.

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2021 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|---|-------------------------|--------------------|----------------------------|
| Minor equipment purchases | \$ - | \$ - | \$ - |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | - | - |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | 9,352.61 | - | 9,352.61 |
| Traffic control devices | - | - | - |
| Street lighting | - | - | - |
| Storm sewers and drains | 348.00 | - | 348.00 |
| Repairs of tools and machinery | - | - | - |
| Maintenance and repair of roads and bridges | 3,784.00 | - | 3,784.00 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | - | - | - |
| Total (To Section 2, Line 5) | <u>\$ 13,484.61</u> | <u>\$ -</u> | <u>\$ 13,484.61</u> |

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2021 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

| <u>Fund Balance</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|-------------------------------|----------------------------|--------------------|----------------------------|
| 1. Balance, January 1, 2021 | \$ 30,564.44 | \$ - | \$ 30,564.44 |
| Receipts: | | | |
| 2. State allocation | 34,159.44 | - | 34,159.44 |
| 2a. Turnback allocation | 5,200.00 | - | 5,200.00 |
| 2b. Interest on investments | 74.55 | - | 74.55 |
| 2c. Miscellaneous | - | - | - |
| 3. Total receipts | <u>39,433.99</u> | <u>-</u> | <u>39,433.99</u> |
| 4. Total funds available | <u>69,998.43</u> | <u>-</u> | <u>69,998.43</u> |
| 5. Expenditures (Section 1) | <u>13,484.61</u> | <u>-</u> | <u>13,484.61</u> |
| 6. Balance, December 31, 2021 | <u><u>\$ 56,513.82</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 56,513.82</u></u> |

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2021 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 | \$ 30,564.44 | \$ - | \$ 30,564.44 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 7,871.89 | - | 7,871.89 |
| 3. PENNDOT approved adjustments | - | - | - |
| 4. Total funds available for equipment acquisition | 38,436.33 | - | 38,436.33 |
| 5. Less: Major equipment expenditures | - | - | - |
| 6. Remainder | <u>38,436.33</u> | <u>-</u> | <u>38,436.33</u> |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | <u>\$ 38,436.33</u> | <u>\$ -</u> | <u>\$ 38,436.33</u> |

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2022 FORM MS-965 – SECTION 1
 WITH ADJUSTMENTS

| <u>Expenditure Summary</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|---|-------------------------|--------------------|----------------------------|
| Minor equipment purchases | \$ 679.99 | \$ - | \$ 679.99 |
| Computer/Computer related training | - | - | - |
| Major equipment purchases | - | - | - |
| Agility projects | - | - | - |
| Cleaning streets and gutters | - | - | - |
| Winter maintenance services | 9,919.21 | (1,126.46) | 8,792.75 |
| Traffic control devices | 1,297.15 | - | 1,297.15 |
| Street lighting | - | - | - |
| Storm sewers and drains | - | - | - |
| Repairs of tools and machinery | 2,512.87 | - | 2,512.87 |
| Maintenance and repair of roads and bridges | 11,176.13 | 1,126.46 | 12,302.59 |
| Highway construction and rebuilding projects | - | - | - |
| Miscellaneous | 17.50 | - | 17.50 |
| Total (To Section 2, Line 5) | <u>\$ 25,602.85</u> | <u>\$ -</u> | <u>\$ 25,602.85</u> |

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2022 FORM MS-965 – SECTION 2
 WITH ADJUSTMENTS

| <u>Fund Balance</u> | <u>Reported</u> | <u>Adjustments</u> | <u>Adjusted Amount</u> |
|-------------------------------|----------------------------|--------------------|----------------------------|
| 1. Balance, January 1, 2022 | \$ 56,513.82 | \$ - | \$ 56,513.82 |
| Receipts: | | | |
| 2. State allocation | 33,147.77 | - | 33,147.77 |
| 2a. Turnback allocation | 5,200.00 | - | 5,200.00 |
| 2b. Interest on investments | 383.21 | - | 383.21 |
| 2c. Miscellaneous | <u>11,684.00</u> | <u>-</u> | <u>11,684.00</u> |
| 3. Total receipts | <u>50,414.98</u> | <u>-</u> | <u>50,414.98</u> |
| 4. Total funds available | <u>106,928.80</u> | <u>-</u> | <u>106,928.80</u> |
| 5. Expenditures (Section 1) | <u>25,602.85</u> | <u>-</u> | <u>25,602.85</u> |
| 6. Balance, December 31, 2022 | <u><u>\$ 81,325.95</u></u> | <u><u>\$ -</u></u> | <u><u>\$ 81,325.95</u></u> |

BOROUGH OF RURAL VALLEY
 ARMSTRONG COUNTY
 LIQUID FUELS TAX FUND
 2022 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 | \$ 38,436.33 | \$ - | \$ 38,436.33 |
| 2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2) | 7,669.55 | - | 7,669.55 |
| 3. PENNDOT approved adjustments | - | - | - |
| 4. Total funds available for equipment acquisition | 46,105.88 | - | 46,105.88 |
| 5. Less: Major equipment expenditures | - | - | - |
| 6. Remainder | <u>46,105.88</u> | <u>-</u> | <u>46,105.88</u> |
| 7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero) | <u>\$ 46,105.88</u> | <u>\$ -</u> | <u>\$ 46,105.88</u> |

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail.

Adjustments

2022 - Section 1

Adjustments were made to “Winter maintenance services” and “Maintenance and repair of roads and bridges” because expenditures of \$1,126.46 were misclassified.

Miscellaneous Expenditures

On September 21, 2022, the municipality expended \$17.50 from the Liquid Fuels Tax Fund for the purchase of checks.

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

Finding - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back Of The Checks

Our examination disclosed that the images of canceled checks from the bank for the Liquid Fuels Tax Fund account were not acceptable because the bank only provided an image of the front side of the canceled checks for January, February, and March of 2021. For us to properly complete our examination testing, we have to examine the front and the back of the canceled checks. Although the municipality obtained and provided us with copies of the backs of the canceled checks that we needed to review for our examination, the municipality should be receiving images of the backs of all canceled checks in order to have good internal controls.

Good internal controls and the Commonwealth of Pennsylvania Management Directive 210.11, dated June 16, 1997, require that imaging systems comply with the provisions of the Internal Revenue Service (IRS) procedures for record keeping with electronic imaging. To be acceptable, the documents provided by the system must meet IRS procedures governing size, content, format, and pattern. Those procedures require that all images produced by the imaging system exhibit a high degree of legibility and readability when displayed on paper. Legibility includes the ability to identify all letters and numerals positively and quickly. Readability includes the ability to recognize a group of letters or numerals as words or completed numbers. Imaged documents must include the front and back of the check.

Further, good internal controls ensure that by having a municipal official review the front and back of the canceled checks, any errors or misappropriations can be detected on a timely basis. Without this control, the potential exists for errors or misappropriations to go undetected for long periods of time.

We were unable to determine the cause of this condition because the current secretary/treasurer was not employed by the municipality until September 2021.

We noted that the municipality obtained copies of both the front and back of cancelled checks from April 2021 through December 2022.

Recommendations

We recommend that the municipal officials continue to obtain images of the front and back of canceled checks in accordance with Directive 210.11.

Additionally, municipal officials should review the front and back of each canceled check for any errors or misappropriations.

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
FINDING AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

**Finding - Electronic Imaging Of Canceled Checks From The Bank Did Not Include The Back
Of The Checks (Continued)**

Management's Response

The secretary/treasurer stated:

I was not appointed as Secretary until September of 2021. I have complied with printing fronts and backs of checks since I have been Secretary.

Auditor's Conclusion

During our next examination, we will determine if the municipality complied with our recommendations.

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

Summary Of Prior Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$11,684.00 to its Liquid Fuels Tax Fund for failing to maintain documentation for price quotations.

During our current examination, we reviewed a letter dated March 23, 2022, from the Department of Transportation directing the municipality to reimburse \$11,684.00 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on April 15, 2022.

In our prior report, we also recommended that the municipality comply with *The Borough Code* by obtaining price quotations for all purchases between \$11,300.00 and \$21,000.00. The thresholds for obtaining price quotations increased to purchases between \$11,500.00 and \$21,300.00 for 2021, \$11,800.00 and \$21,900.00 for 2022, \$12,200.00 and \$22,500.00 for 2023, and \$12,600.00 and \$23,200.00 for 2024.

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

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

An onsite closeout meeting was held October 16, 2023. Those participating were:

BOROUGH OF RURAL VALLEY

Ms. Carol Parks, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Penelope Fjellanger, Auditor

BOROUGH OF RURAL VALLEY
ARMSTRONG COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2021 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Borough of Rural Valley
Armstrong County
300 Parkwood Drive
Rural Valley, PA 16249

The Honorable William R. Spera
President of Council

Ms. Carol Parks
Secretary/Treasurer

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