

ATTESTATION ENGAGEMENT

Township of Snyder
Blair County, Pennsylvania
07-212

Liquid Fuels Tax Fund
For the Period
January 1, 2022 to December 31, 2022

June 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania 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 Form MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Snyder, Blair County, for the period January 1, 2022 to December 31, 2022. The municipality's management is responsible for presenting the Form 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 Form 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Form MS-965 is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Form 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 Form 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 discussed in Finding No. 1, the municipality expended \$35,668.80 on loan payments for two trucks that were purchased using a restrictive bidding process. Additionally, as discussed in Finding No. 2, the municipality expended \$5,785.00 in excess of the approved amount for street lighting.

Independent Auditor's Report (Continued)

In our opinion, except for the matters discussed in the preceding paragraph, the Form MS-965 With Adjustments presents, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Snyder, Blair County, for the period January 1, 2022 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 Form MS-965; and 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 Form 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 Form MS-965 is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Form 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 Form 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 over reporting on the Form MS-965 was for the limited purpose of expressing an opinion on whether the Form MS-965 is presented in accordance with the criteria described above and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

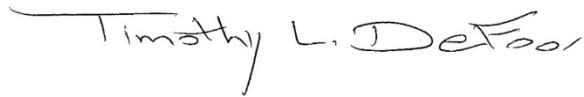
Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Form MS-965 is free from material misstatement, we performed tests of the Township of Snyder, Blair 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 Form 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 the following instances of noncompliance that are required to be reported under *Government Auditing Standards*:

- Restrictive Bidding.
- Over Expenditure Of Street Lighting Costs.

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 Township of Snyder, Blair 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.



Timothy L. DeFoor
Auditor General
May 28, 2024

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TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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.

TOWNSHIP OF SNYDER
 BLAIR COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2022 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.

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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.

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 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 Form 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.

TOWNSHIP OF SNYDER
 BLAIR 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	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	64,929.80	-	64,929.80
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	23,777.57	-	23,777.57
Traffic control devices	5,926.50	-	5,926.50
Street lighting	11,514.42	-	11,514.42
Storm sewers and drains	15,610.70	-	15,610.70
Repairs of tools and machinery	34,452.93	-	34,452.93
Maintenance and repair of roads and bridges	60,378.21	-	60,378.21
Highway construction and rebuilding projects	71,519.80	-	71,519.80
Miscellaneous	10,000.00	-	10,000.00
 Total (To Section 2, Line 5)	 <u>\$ 298,109.93</u>	 <u>\$ -</u>	 <u>\$ 298,109.93</u>

TOWNSHIP OF SNYDER
 BLAIR 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	\$ 263,908.64	\$ -	\$ 263,908.64
Receipts:			
2. State allocation	144,082.58	-	144,082.58
2a. Turnback allocation	38,640.00	-	38,640.00
2b. Interest on investments	2,509.29	-	2,509.29
2c. Miscellaneous	10,000.00	-	10,000.00
3. Total receipts	<u>195,231.87</u>	<u>-</u>	<u>195,231.87</u>
4. Total funds available	<u>459,140.51</u>	<u>-</u>	<u>459,140.51</u>
5. Expenditures (Section 1)	<u>298,109.93</u>	<u>-</u>	<u>298,109.93</u>
6. Balance, December 31, 2022	<u><u>\$ 161,030.58</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 161,030.58</u></u>

TOWNSHIP OF SNYDER
 BLAIR 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	\$ 95,719.33	\$ -	\$ 95,719.33
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	36,544.52	-	36,544.52
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	132,263.85	-	132,263.85
5. Less: Major equipment expenditures	64,929.80	-	64,929.80
6. Remainder	<u>67,334.05</u>	<u>-</u>	<u>67,334.05</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 67,334.05</u>	<u>\$ -</u>	<u>\$ 67,334.05</u>

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2022 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:

Deposit In Error

On March 24, 2022, the municipality deposited \$10,000.00 into its Liquid Fuels Tax Fund in error. On April 25, 2022, the municipality transferred this amount from its Liquid Fuels Tax Fund to its General Fund to correct the error.

Lease-Purchase Agreement

On April 30, 2019, the municipality entered into a lease-purchase agreement with M&T Bank to purchase a John Deere skid steer for \$70,034.12. The agreement was for a term of five years at an interest rate of 3.427 percent. Principal and interest payments of \$1,271.75 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$35,858.22 and \$4,837.78, respectively.

During the current examination period, the municipality paid principal of \$14,313.22 and interest of \$947.78 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2022 Form MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2022 was \$19,862.68, plus interest.

Bank Loan

During 2020, the municipality borrowed \$400,000.00 from M&T Bank. The loan proceeds were deposited to the General Fund. The municipality used \$358,350.25 of the loan proceeds for project No. 21-07-212-01. The balance of \$41,649.75 remained in the General Fund. The term of the loan was for five years at an interest rate of 2.8 percent. Principal and interest payments of \$7,151.98 are due monthly. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$38,332.48 and \$4,579.40, respectively. Additionally, the municipality paid principal of \$63,186.34 and interest of \$8,333.46 from the General Fund.

During the current examination period, the municipality paid principal of \$65,163.23 and interest of \$6,356.57 from the Liquid Fuels Tax Fund. These amounts are reflected in highway construction and rebuilding projects on the 2022 Form MS-965 - Section 1. Additionally, the municipality paid principal of \$13,213.44 and interest of \$1,090.52 from the General Fund. The outstanding balance of the loan as of December 31, 2022 was \$220,104.51, plus interest.

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Bank Loan

During 2022, the municipality purchased two 2021 Chevrolet trucks for \$221,188.28. The municipality received rebates of \$4,000.00, a trade-in-allowance of \$11,000.00, and paid fees of \$924.10. In addition, the municipality received an ARPA Grant of \$83,028.00. The municipality borrowed the balance of \$124,084.38 from 1st Summit Bank. The term of the loan was for three years at an interest rate of 2.24 percent. Principal and interest payments of \$3,566.88 are due monthly.

During the current examination period, the municipality paid principal of \$33,653.51 and interest of \$2,015.29 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2022 Form MS-965 - Section 1. The outstanding balance of the loan as of December 31, 2022, was \$90,430.87, plus interest.

Our examination disclosed that the vehicles were restrictively bid and therefore the loan payments were not eligible to be paid from the Liquid Fuels Tax Fund (See Finding No. 1).

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Finding No. 1 - Restrictive Bidding

Our examination disclosed that during 2022, the municipality expended \$35,668.80 from the Liquid Fuels Tax Fund for loan payments. The proceeds of the loan were used to purchase two 2021 Chevrolet Silverado trucks. The advertisement for these purchases requested sealed proposals for two 2021 or newer Chevy 6500 HD trucks. Chevrolet is a Brand name. The use of Brand names in advertising for equipment without including the words “or its equivalent,” is considered restrictive bidding, and therefore, is prohibited by the Department of Transportation’s *Publication 9*, § 449.3(f), which states:

Brand names. In advertising for equipment to be rented or purchased, or for materials to be purchased or delivered in place, it is unlawful to require or specify any particular make or brand thereof, thereby excluding other makes or brands; however, a particular brand name or its equivalent may be specified if equal consideration is given to all brands which are reasonably similar to the specified brand. Such specifications must be reasonable and not merely imposed in order to exclude some brands of equipment or material in favor of other brands.

This condition occurred because the municipality was not aware that it could not use a brand name in a bid advertisement without using the words “or its equivalent.”

The failure to follow the Department of Transportation’s *Publication 9* as noted above could result in the municipality having to reimburse \$35,668.80 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the municipality reimburse \$35,668.80 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the municipality follow the Department of Transportation’s *Publication 9* if it uses Brand names in future advertisements for purchases as cited above.

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Finding No. 1 - Restrictive Bidding (Continued)

Management's Response

The secretary/treasurer stated:

We were unaware that equivalent should have been added to the advertisement.

Auditor's Conclusion

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

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Finding No. 2 – Over Expenditure Of Street Lighting Costs

Our examination disclosed that the township expended \$5,785.00 during 2022 from the Liquid Fuels Tax Fund in excess of the approved amount for street lighting costs.

The Second Class Township Code, 53 P.S. § 68205(a)(2), or § 3205(a)(2) of *The Second Class Township Code* as published by the Local Government Commission provides, in part, for “An annual tax not exceeding five mills to light the highway, roads and other public places in the township.”

We noted that the township had levied a street lighting fee for street lighting costs for the year 2022.

The Department of Transportation’s *Publication 9*, Chapter Two, Section 2.7.1, states:

Examples of acceptable expenditures for Municipal Liquid Fuels Tax funds are:

7. Electricity for signals and street lights. Caution: if the municipality levies a tax for street lighting purposes, only costs in excess of this revenue are an allowable charge to the Municipal Liquid Fuels Tax Fund.

Our calculations are as follows:

Total street lighting paid from all funds for 2022	\$11,514.42
Less total fee collected for street lighting for 2022	<u>(5,785.00)</u>
Permissible amount of street lighting to be paid using liquid fuels tax money	5,729.42
Less amount expended for street lighting from liquid fuels	<u>(11,514.42)</u>
Amount over expended - 2022	<u>\$ (5,785.00)</u>

This condition occurred because the municipality was not aware of the restrictions on street lighting.

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Finding No. 2 – Over Expenditure Of Street Lighting Costs (Continued)

The failure to follow *The Second Class Township Code* and the Department of Transportation's *Publication 9* as noted above could result in the township having to reimburse \$5,785.00 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$5,785.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township follow the Department of Transportation's *Publication 9* by limiting its street lighting expenditures from the Liquid Fuels Tax Fund only to lighting costs which exceed the fee amount collected for street lighting.

Management's Response

The secretary/treasurer stated:

I wasn't aware that the fee should have been deposited to Liquid Fuels.

Auditor's Conclusion

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

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATION RECOMMENDATION
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

Summary Of Prior Examination Recommendation

In our prior report, we recommended no liquid fuels tax funds be expended for construction projects without the prior approval of the Department of Transportation.

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

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

An onsite closeout meeting was held December 14, 2023. Those participating were:

TOWNSHIP OF SNYDER

Ms. Dixie Confer, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Michele Garman, CFE, Audit Supervisor

TOWNSHIP OF SNYDER
BLAIR COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Snyder
Blair County
108 Baughman Hollow Road
Tyrone, PA 16686

The Honorable James Kost
Chairman of the Board of Supervisors

Ms. Dixie Confer
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.