

HAMILTONBAN TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA

AUDITOR'S MEETING, JANUARY 4, 2011

CALL TO ORDER: Meeting called to order at 7:06 P.M.

AUDITORS IN ATTENDANCE: Amy Harbaugh, Barbara Nicks and Carol Leaman

OTHERS IN ATTENDANCE: Deborah K. Filer, Sec/Treas; Robert Gordon, Coleen Reamer and Harry Rood, Supervisors; Pam Wiehagan and Dale Premo, township residents.

ELECTION OF OFFICERS: Barbara Nicks motioned, Carol Leaman second, to appoint Amy Harbaugh as Chairperson, the motion passed unanimously. Amy Harbaugh motioned, Carol Leaman second, to appoint Barbara Nicks as Secretary, the motion passed unanimously.

MINUTES: Supervisor Coleen Reamer made a revision to the January 5, 2010 minutes under the Financial Reports second paragraph. It should read "Other Budget issues included the notation that the Township's State Act 537 Grant was lost". The minutes passed as revised.

TERMS OF OFFICE: Amy Harbaugh's term expires 12/31/2015, Barbara Nicks' term expires 12/31/2013 and Carol Leaman's term expires 12/31/2011.

FINANCIAL REPORTS: Deborah Filer, Sec/Treas, provided the Auditors with copies of all Financial Reports for 2010 up through December 23, 2010. These documents are kept on file at the township office. Amy Harbaugh questioned the following items in the financial reports:

- 1) The 341.140 and 341.160 (Interest) accounts showed no income for 2010. Treasurer Filer stated the information was in the Capital Reserve Fund. Barbara Nicks noted that with all the transfers from account to account, it was hard to track the monies. Treasurer Filer agreed but stated that she is complying with DCED's requirements.
- 2) The 354.050 (CDBG Grant) account showed \$3500.00 was received to help defray the cost of the handicap bathroom at the office and the 354.060 (Robert Hoffman Grant) account showed \$3500.00 was received for the outside construction of a handicap ramp.
- 3) The 351.12 (FEMA Emergency Relief) account received \$10,821.97 to help with the costs of the snowstorms.
- 4) The 355.07 (Foreign Fire Insurance Premium) comes from the state, it is an in and out fund, going to the three fire companies that service the township (Fairfield, Fountaindale and South Mountain.) See 411.550 (Volunteer Fire Relief Assoc. (Act. 205) for disbursement.
- 5) The 361.60 (Shared Driveway Reimbursement) of \$3750.76 came from the church, seems self explanatory.
- 6) The 391.00 (Sale of General Fixed Assets) of \$1030.09 came from the sale of scrap metal.
- 7) The 392.080 (Transfer from Sewer Fund) showed a transfer of \$11,473.81, however, the sewer fund only showed \$8436.81 being transferred to the general fund a difference of \$3037.00. Treasurer Filer stated that the sewer funds had not been transferred yet.

- 8) In the 400.110 (Salary of Governing Body) account, Amy questioned if Supervisor Doug Woerner had accepted his pay, stating that "when he ran for office he told residents he would not accept any pay for the job". Treasurer Filer stated that he gave back 8 months salary, but kept the first few months.
- 9) No monies were paid out of 403.10 (Tax Duplicate) account in 2010 because it was paid twice in 2009.
- 10) The 404.312 (Shared Driveway (Law) account of \$1175.00 was paid for solicitor fees in 2010 and \$875.00 was paid out in 2009.
- 11) The 406.40 (YATB-York, Adams Tax Bureau- Fee) account of \$2987.32 is a new account this year as they charge a 2% fee to collect township taxes.
- 12) The 408.316 (Engineering Twp. Campus Site Work) account of \$41,608.98 is retained in the 302.090 (Capital Reserve Account). The 408.318 (Shared Driveway) account of \$10,986.33 is held in escrow to pay retainer back.
- 13) Under the Police account 410.22 (Operating Supplies Expense) of \$4673.51 was well over budget, Treasurer Filer stated it was due to purchase of an ENRADD Unit.
- 14) The 414.400 (Planning Assistance) account paid \$682.00 to the County for Mr. Thayer's appearances at the planning meetings less than a planning engineers fee.
- 15) The 430.330 (Vehicle Repair (outsource) account paid \$15,133.26 out, twice the budgeted amount. Treasurer Filer ran off the detail account showing expenses as follows for the largest amounts, TK-06 new clutch for \$3745.73, TK-06 new rear tires for \$1118.56 and TK-05 diesel fuel injectors for \$3823.48 which accounted for the overage.
- 16) The 438.105 (Road Master Salary) account, well over budget, shows overtime John Harbaugh put in for snow storms and call outs for sewer plant and general township calls.
- 17) The 487.156 (Health/Hospitalization Insurance) account came in \$5036.28 over the budget of \$60,000.00. Supervisors Coleen Reamer and Robert Gordon stated everyone is on the insurance except Supervisor Harry Rood. They are working on finding a way to lower this expense.
- 18) Amy's other concern was the upgrading needed at the Orrtanna Sewer Plant. Supervisors Coleen Reamer and Robert Gordon explained that evidently in 1995 DEP Amended our Permit making our sprayfield obsolete, either we had to add more sprayfields and collection sediment ponds (which we have no land to do) or build a new stream discharge plant. When the old DEP inspector retired recently and Mr. Roth became our new inspector, he found the old amendment. DEP is staying lenient with us while we look for and apply for grant monies to help us with this project. We are awaiting DEP's reply for a schedule on when this needs to be done. We feel somewhere around 2015 at an estimated cost of \$1,000,000.00. The Supervisors plan to survey residents of Orrtanna to see if the township is eligible for CDBG grant monies.

Barbara Nicks questioned the following:

- 1) What the 408.10 (Township Campus site work) account from PLGIT's Capital Reserve Fund of \$163,366.06 went for? Supervisor Robert Gordon stated that it was spent on the stormwater construction for the new maintenance complex.
- 2) What would the Ordinance To Secure A General Obligation Note enacted by the Township Supervisors at their November 18, 2010 meeting in the amount of \$800,000.00 be used for? Supervisor Robert Gordon stated that it is for the building of a new salt shed, new maintenance and storage building and refueling station complex. Bids to go out this year as it needs to be built by the end of 2012. This note was part of the federal stimulus monies received by the County and will reimburse the Township for 45% of the interest on the loan. This note payment has been included in the 2011 budget.

TREASURER'S BOND: Treasurer Filer's bond to remain at \$350,000.00.

OLD BUSINESS: There was no old business to be addressed this year.

NEW BUSINESS: There was no new business to be addressed this year.

WORKING SUPERVISOR'S SALARY: ROADMASTER'S SALARY: Barbara Nicks motioned , Amy Harbaugh second, to keep the Working Supervisor's salary at \$11.67 per hour. The motion passed unanimously. Since there is no Supervisor who is the Roadmaster, Barbara Nicks motioned, Amy Harbaugh second, to keep the Roadmaster Supervisor's salary at \$14.16 per hour in the event that a Supervisor becomes Roadmaster in the future. The motion passed unanimously.

The Auditors did not audit the books again this year as the Supervisors continue to use Lockwood Business Systems to audit the books and support the computer system used by the Township office.

Musselman and Creager, CPA's continue to audit the Sewer Loan Account, as is mandated by the Commonwealth.

Treasurer Filer e-mails all invoices to the Supervisors every Friday for comment or concerns before paying the bills. If there are no concerns regarding the bills Treasurer Filer pays the bills on Monday. If there is any concern regarding a bill, it is held until discussion at the next Supervisor's meeting before being paid.

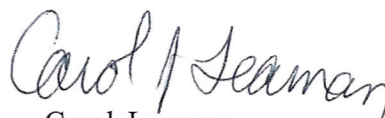
Supervisor Gordon noted that salt prices are going up again but that the township has an ample supply.

There being no further business Amy Harbaugh, motioned, Barbara Nicks second, passed to adjourn the meeting at 8:03 P.M.

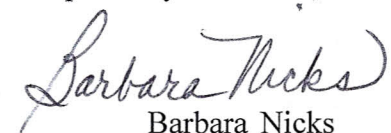
Respectfully submitted,



Amy Harbaugh
Chairperson



Carol Leaman
Auditor



Barbara Nicks
Secretary