



POCONO TOWNSHIP COMMISSIONERS  
AGENDA

February 21, 2023 | 6:00 p.m.

112 Township Drive, Tannersville, PA

**Dial-In Option: 646 558 8656**

**Meeting ID: 892 102 5946**

**Passcode: 18372**

**Zoom Link:**

**<https://us06web.zoom.us/j/8921025946?pwd=Q1VtaFVkVEpRWtUvdIFrSHJ1cE1Td09>**

**PLEASE NOTE: THE POCONO TOWNSHIP COMMISSIONERS MEETING OCCURS IMMEDIATELY AFTER THE SEWER COMMITTEE MEETING ON THE FIRST MEETING DATE OF EACH MONTH.**

**Open Meeting**

**Pledge of Allegiance**

**Public Comment**

*For any individuals wishing to make public comment tonight, including those dialed in by phone, please state the spelling of your name and identify whether you are a taxpayer of Pocono Township.*

*Please limit individual comments to five (5) minutes and direct all comments to the President. Public comment is not for debate or answering questions, rather it is for "comment on matters of concern, official action or deliberation...prior to taking official action" [PA Sunshine Act, Section 710.1].*

**Announcements**

- Pocono Township is bringing back the Fishing Derby to TLC Park on April 15 from 9 a.m. to noon! More information will follow soon on the Township's Facebook and website.
- The Pocono Township Spring Cleanup will be held Thursday, April 27<sup>th</sup> through Saturday, April 29<sup>th</sup> at the Township complex. Residents are welcome to bring their items between 7:30 a.m. and 3:00 p.m. each day. The Cleanup Fee Schedule is on the Township website at [www.poconopa.gov](http://www.poconopa.gov).

**Presentations**

- Q4 2022 Treasurer's Report – Frank Cefali, CPA & Township Treasurer
- Running Lane LLC – Discussion regarding request for extension of the conditional approval for proposed hotel project in Scotrun.

**Hearings – None**

**Resolutions**

- Resolution 2023-06 – Motion to approve Resolution 2023-06 granting the President and Vice President of the Board of Commissioners signatory authority for executing all documentation pertaining to the acquisition of ROW for the S.R. 715 bridge replacement project. **(Action Item)**

**Consent Agenda**

- Motion to approve a consent agenda of the following items:
  - Old business consisting of the minutes of the February 6, 2023 meeting of the Board of Commissioners.
  - Financial transactions through February 16, 2023 as presented, including ratification of general fund expenditures, sewer operating expenditures and gross payroll; vouchers payable, sewer operating expenditures, construction fund expenditures, capital reserve expenditures and transfers. **(Action Items)**

**NEW BUSINESS**

**1. Personnel**

- Motion to authorize the Township Manager and Public Works director to hire a total of seven seasonal park staff for Mountain View Park as provided for in the 2023 budget. **(Possible Action Item)**

**2. Travel/Training Authorizations – None**

**Report of the President**

Richard Wielebinski

- Interview of interested candidates for two Zoning Hearing Board alternate positions:
  - Dee Ackerman
  - Gary Gallerie
  - Elizabeth Casciano
- Motion to advertise the 2023 Material Bids. **(Action Item)**
- Motion to engage Zelenkofske Axelrod for completion of the 2022 Township audit. **(Action Item)**
- Discussion and possible action regarding expansion of the Township’s sewer service area. **(Possible Action Item)**

**Commissioner Comments**

Jerrod Belvin – Vice President

- Emergency Management Update
- Update – PPL utility lines and possible drainage issues on Barton Court.

Ellen Grandt – Commissioner

Jerry Lastowski – Commissioner

Keith Meeker – Commissioner

**Reports**

**Zoning**

**Police Report**

- Discussion and possible action regarding a quote from Mount Pocono Fence to install barbed wire around the perimeter of the police impound yard in the amount of \$2,275.00. **(Possible Action Item)**
- General police updates.

**Ambulance Report****Public Works Report**

- Current Public Works projects.
- Mountain View Park updates.
- TLC Park updates.
  - Dog Park Project(s)
  - Sealing of Lower Pond
- Update regarding the rental or lease of a new sweeper truck. **(Possible Action Item)**

**Administration – Manager’s Report**

- Coordination of DCNR punch list items for installation of splash pad.
- Due diligence ongoing regarding Swiftwater bus stop dumping issues.

**Township Engineer Report**

- Sidewalk installation for Wendy’s and Turkey Hill.
- Parking area design for Old Learn Farm open space parcel adjacent to PPL easement.
- Update – TASA SR 611 sidewalk project.
- Update – Righthand turn lanes from Rt. 611 onto Rimrock Road and Bartonsville Avenue.

**Township Solicitor Report**

- Easement agreement with Tom Lovito for access to Old Learn Farm open space parcel. **(Possible Action Item)**
- Discussion regarding preparation of an ordinance codifying BCRA’s public water service area for consistency with the Township’s central sewage (Act 537) service area. **(Possible Action Item)**
- Update – Closing for sale of Bartonsville Avenue parcel.
- Update – Request for sewer service received for the proposed Hawthorne development.
- Zoning Hearing Board updates.
  - February 16, 2023 – Cima Network, Inc. seeing variance from the ordinance restricting wall signs to a maximum of 50 square feet.
- Update – Johnson Appeal Commonwealth Court argument.
- Update – PJJWA transfer agreement.

**Public Comment**

*For any individuals wishing to make public comment tonight, including those dialed in by phone, please state the spelling of your name and identify whether you are a taxpayer of Pocono Township. Please limit individual comments to five (5) minutes and direct all comments to the President.*

**Adjournment**



# POCONO TOWNSHIP

FINANCIAL REPORTS Q4 2022

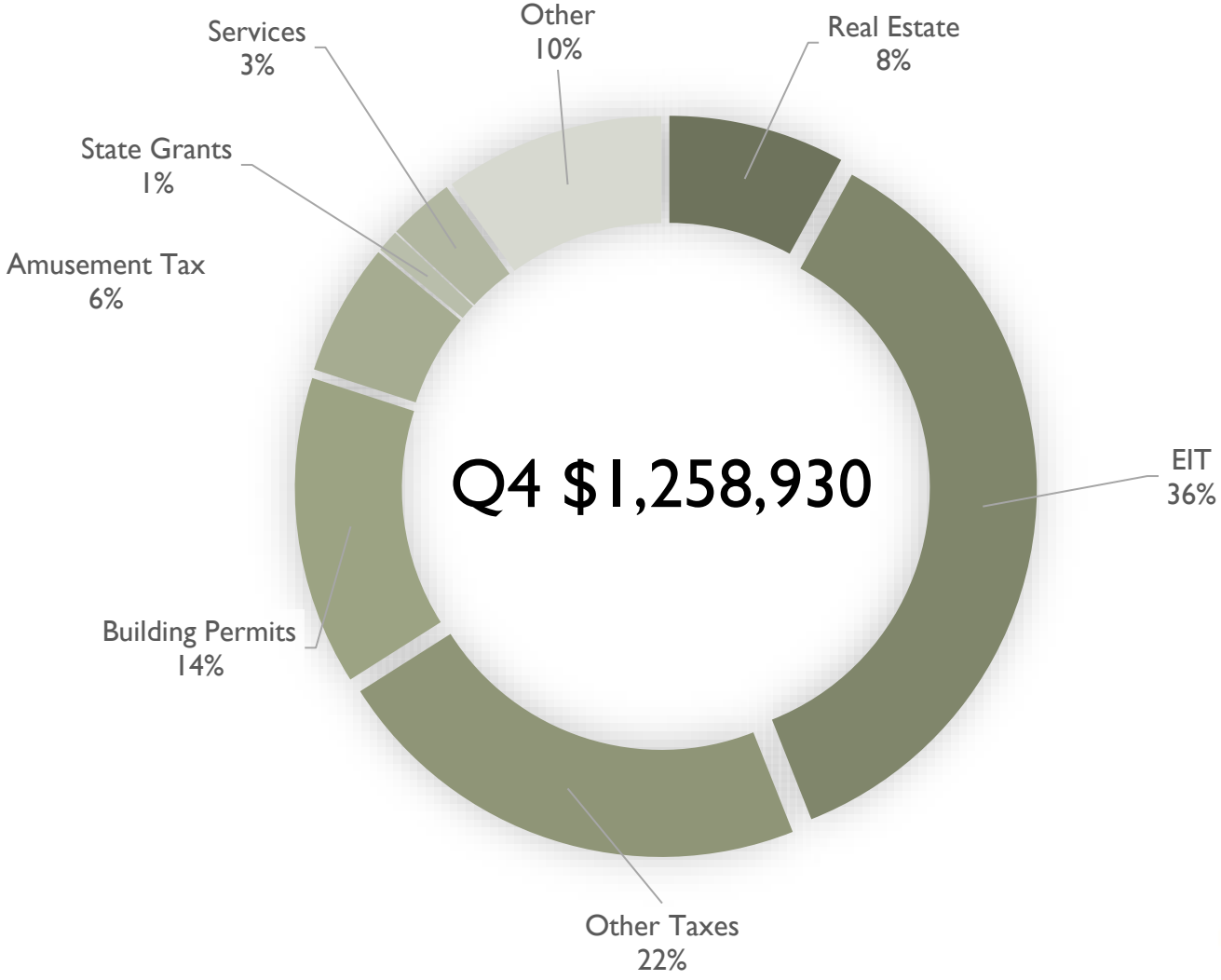
## GENERAL FUND

### Top Revenue Sources Q4

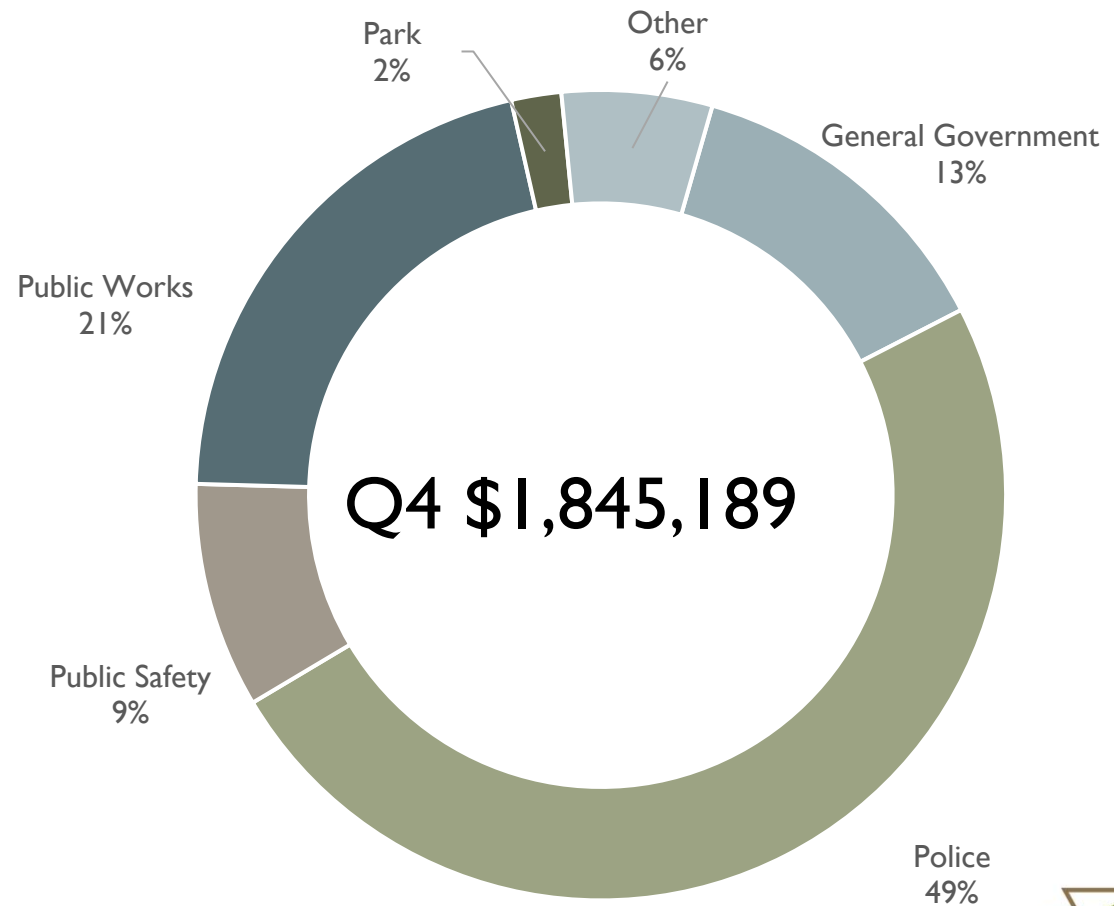
Earned Income Taxes (EIT)	\$457,306
Building Permit Fees	\$174,580
Transfer Taxes	\$136,596
Local Service Tax (LST)	\$121,409
Amusement Tax	\$ 79,010

Total Revenue  
Q4  
\$1,258,930

**SOURCES OF  
REVENUE GENERAL  
FUND  
Q4**



GENERAL FUND  
EXPENDITURES BY  
UNIT  
Q4



# SEWER

## Revenue Earned Q4

User Fees \$942,357

Tapping Fees \$28,750

Reserve Capacity Fees \$5,620

\$982,008

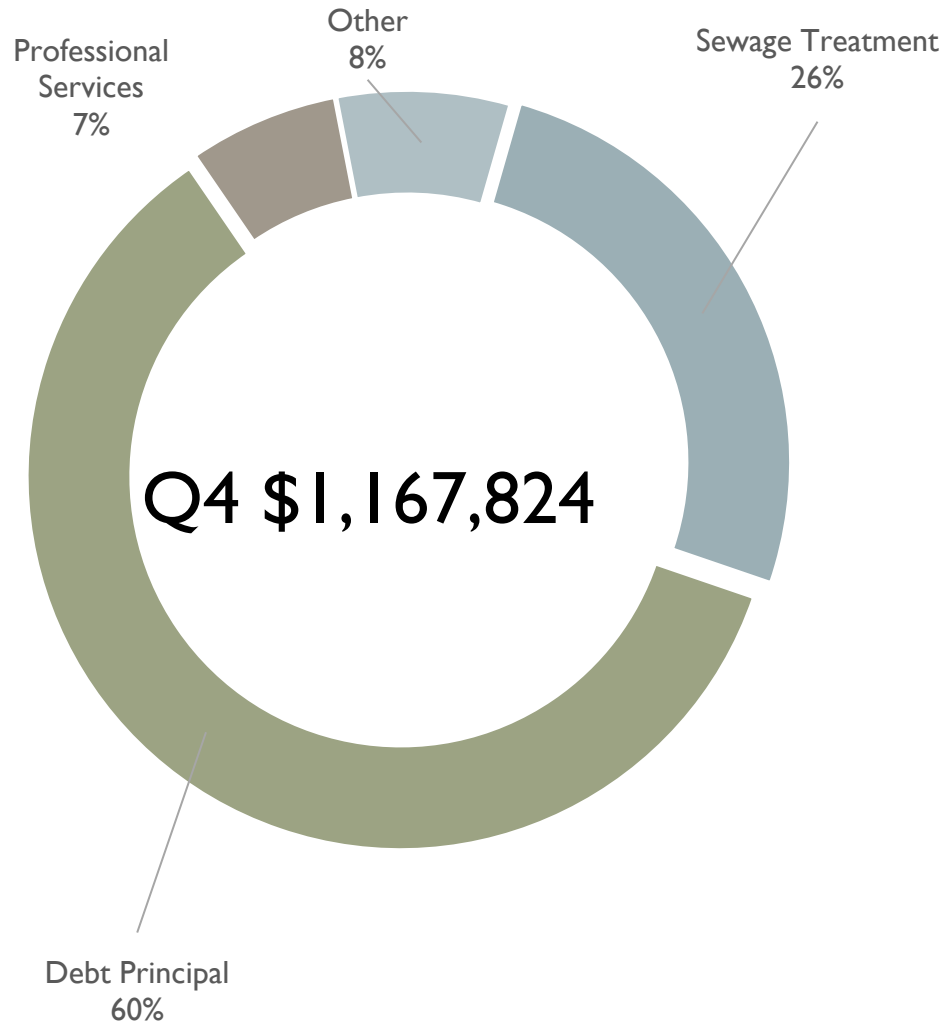


# SEWER

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<b>Expenses Q4</b>	<u>Total Expenses</u>	<u>\$1,167,824</u>
	Operations	\$ 404,593
	Debt Principal	\$ 702,902
	Debt Interest	\$ 60,325

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SEWER EXPENSES BY  
CATEGORY  
Q4



## Capital Reserve

Capital projects for the last quarter of 2022 included the initial work on the TLC dog park, the purchase and setup of cameras at TLC, and the installation of additional fencing.

The Township purchased:

- Public Works F-250 Utility Body Truck
- Park Infield Groomer
- Portable Radios



CAPITAL  
PROJECTS



**CAPITAL**  
EXPENDITURES

**Municipal Projects \$41,243**

**Public Works \$308,770**

**Park Projects \$46,760**

**TOWNSHIP OF POCONO  
MONROE COUNTY, PENNSYLVANIA**

**RESOLUTION NO. 2023-06**

**BE IT RESOLVED**, by the authority of the Board of Commissioners of the Township of Pocono, Monroe County, that the President and Vice President of the Board are hereby authorized and directed, on behalf of the Township, to execute any and all documentation pertaining to the settlement of the right-of-way acquisition by the Pennsylvania Department of Transportation of a 0.069 acre required right-of-way and a 0.053 acre required temporary construction easement associated with the S.R. 715 bridge replacement project.

**RESOLVED** at a duly constituted meeting of the Board of Commissioners of the Township of Pocono the 21<sup>st</sup> day of February, 2023.

ATTEST:

Township of Pocono  
Board of Commissioners

By: \_\_\_\_\_  
Print Name: Taylor Munoz  
Title: Secretary

By: \_\_\_\_\_  
Print Name: Richard Wielebinski  
Title: President

**Pocono Township Board of Commissioners  
Regular Meeting Minutes  
February 6, 2023 | 6:22 p.m.**

The regular meeting of the Pocono Township Board of Commissioners was held on February 6, 2023 and was opened by Jerrod Belvin at 6:22 p.m. followed by the Pledge of Allegiance.

**Roll Call:** Jerrod Belvin, present; Ellen Gnantt, present; Jerry Lastowski, present; Keith Meeker, present; and Rich Wielebinski, present via zoom.

**In Attendance:** Taylor Munoz, Township Manager; Leo DeVito, Township Solicitor; Jon Tresslar, Township Engineer; Judy Acosta, Zoning; Shawn Goucher, Acting Chief of Police; Patrick Briegel, Public Works Director; and Jennifer Gambino, Administrative Assistant.

**Public Comment** – None

**Announcements**

- The Township ice skating rink at TLC Park is open 8:00 a.m. to 9:00 p.m. daily on a weather-permitting basis. Please follow the Township Facebook page or call the office to check on its status.

**Presentations** – None

**Hearings**

- Ordinance 2023-01 – Curative Amendment Hearing – Consideration and adoption of Ordinance 2023-01 amending the Code of Ordinances of Pocono Township, Chapter 470, Zoning, to add definitions for truck terminal/distribution and warehouse, to add provisions related to uses not regulated, to create a new Enterprise Park Overlay District, to add regulations for truck terminal/distribution and warehouse uses, to amend the schedule of uses to add truck terminal/distribution and warehouse uses, to amend the Township zoning map to add the Enterprise Park Overlay District, and repealing all ordinances or parts of ordinances inconsistent therewith.

J. Belvin made a motion, seconded by E. Gnantt, to open public hearing. All in favor. Motion carried.

L. DeVito provided a summary of the process for developing the curative amendment. In September of 2022, the Township acknowledged its zoning ordinance defective as it pertains to warehouses/truck terminals/distribution facilities. The BOC memorialized the deficiencies via a Resolution that declared a municipal curative amendment. The Township had six months to draft, review and advertise the required zoning amendment related to those uses. The Township developed a comprehensive amendment and overlay district, which further delineated the difference between a warehouse in a traditional sense of the term versus a truck terminal use to describe distribution facilities. Established a conditional use process which requires a hearing before the Board of Commissioners. The proposal was vetted through the Township and County Planning Commissions, with additional public feedback solicited. The public hearing was advertised on two occasions and properties were posted accordingly with notice to the property owners.

E. Gnantt asked for clarification regarding the role of the Board of Commissioners in the conditional use process and new applications for truck terminal developments. Thanked all who were involved in the curative amendment.

J. Belvin thanked the Township professionals involved and staff for their work. Asked for clarification regarding environmental provisions and language included within the ordinance.

Public Comment on Curative Amendment

Lonnie Christian (Resident) – Stated concerns with terminology within the Ordinance.

Marie Guidry (Resident) – Complimented the staff and those involved in developing the Ordinance language.

Dave Dixon (Resident) – Asked for clarification regarding the conditional use process and whether certain conditions can be re-visited if additional issues arise. Suggested the Township carefully consider the components of the conditional use process.

Abby Jones (Penn Future) – Thanked the Township for undertaking the curative amendment process. Stated the Township’s approach is constructive, including energy-efficient construction processes, and commended use of overlay district. Expressed concerns about impacts to water and sensitive environmental features.

Kyle Hoyt (Non-Resident) – Represents the Old Dominion property on SR 715. Expressed concerns about the ordinance impact to their existing truck terminal property, particularly on any future plans.

Lisa Bucholz (Jackson Resident) – On behalf of the Pocono Regional Citizens Group, it has been a privilege to watch Pocono Township undertake this process. Commended the Township for their work.

J. Belvin made a motion, seconded by J. Lastowski, to close the public hearing. All in favor. Motion carried.

J. Belvin made a motion, seconded by J. Lastowski, to adopt Ordinance 2023-01 Amending the Code of Ordinances of Pocono Township, Chapter 470, Zoning, to add definitions for truck terminal/distribution and warehouse, to add provisions related to uses not regulated, to create a new Enterprise Park Overlay District, to add regulations for truck terminal/distribution and warehouse uses, to amend the schedule of uses to add truck terminal/distribution and warehouse uses, to amend the Township zoning map to add the Enterprise Park Overlay District, and repealing all ordinances or parts of ordinances inconsistent therewith. All in favor. Motion carried.

**Resolutions**

J. Belvin made a motion, seconded by K. Meeker, to approve Resolution 2023-02 Granting Conditional Approval of the Sanofi Pasteur, Inc. B-83 Cold Storage Building Preliminary/Final Land Development Plan. All in favor. Motion carried.

J. Belvin made a motion, seconded by K. Meeker, to approve Resolution 2023-03 Granting Conditional Approval of the Sanofi Pasteur, Inc. B-87 Line 10 Building Preliminary/Final Land Development Plan. All in favor. Motion carried.

Resolution 2023-04 – Applicant described review process that began in August 2022. Worked with Township engineer and staff on use-by-right convenience store and gas station, went through two zoning hearing board proceedings and received unanimous approval by the Planning Commission for waiver requests. E. Gndt asked for clarification on various waiver requests. R. Wielebinski thanked the applicant for installing sidewalks and asked whether applicant would be willing to change out the traffic light mast arms with decorative poles.

J. Belvin made a motion, seconded by K. Meeker, to approve Resolution 2023-04 Granting Conditional Approval of the Cherry Lane Development Partners – 2977 Route 611 (Tannersville Wawa) Preliminary/Final Land Development Plan. Roll call: J. Belvin, yes; E. Gndt, no; J. Lastowski, yes; K. Meeker, yes; R. Wielebinski, yes. Motion carried.

- Resolution 2023-05 – Motion to approve Resolution 2023-05 Granting an additional extension of time for the Conditional Approval of the Running Lane, LLC Preliminary/Final Land Development Plan.

No representative present for discussion.

E. Gandt made a motion, seconded by J. Belvin, to table until next BOC meeting. Motion withdrawn.

J. Belvin made a motion, seconded by K. Meeker, to approve Resolution 2023-05 granting an additional three-month extension for conditional approval of the Running Lane, LLC Preliminary/Final Land Development Plan. J. Lastowski asked for clarification. R. Wielebinski suggested the Township reach out to the applicant. All in favor. Motion carried.

### **Consent Agenda**

- Motion to approve a consent agenda of the following items:
  - Old business consisting of the minutes of the January 17, 2023 meeting of the Board of Commissioners.
  - Financial transactions through February 2, 2023 as presented, including ratification of general fund expenditures, sewer operating expenditures and gross payroll; vouchers payable, sewer operating expenditures, construction fund expenditures, capital reserve expenditures and transfers.

J. Belvin made a motion, seconded by K. Meeker, to approve the consent agenda. All in favor. Motion carried.

### **NEW BUSINESS**

#### **1. Personnel**

J. Belvin made a motion, seconded by R. Wielebinski, to ratify a contract with Patrick Briegel as the Pocono Township Public Works Director, overseeing the Road Crew, Sewer Department and Parks, at a salary of \$105,000 with standard Township benefits. All in favor. Motion carried.

#### **2. Travel/Training Authorizations**

- 2023 PSATS Conference (FYI only)
  - Township Manager, Public Works Director, and Emergency Management Coordinator to attend.
  - Will evaluate whether to send Road Crew personnel once full session schedule released.

### **Report of the President**

Richard Wielebinski

- Discussion and possible action regarding the purchase of a new sweeper truck – Process paused for now while due diligence is performed on various sweeper options.
- Discussion and possible action regarding an MOU for the position of Road Crew Foreman.

R. Wielebinski made a motion, seconded by J. Belvin, to approve MOU for the position of Road Crew Foreman. Discussion regarding rate differential for Jim Loysen of \$3.00 specific to Jim Loysen. All in favor. Motion carried.

**Commissioner Comments** - None



## **Reports**

### **Zoning**

A Zoning Hearing is scheduled for February 16, 2023 for Five Below. Applicant requesting a sign variance for Crossings location.

Two civil complaints coming up, including Birchwood enforcement action. Described enforcement being conducted on additional short term rental issues. Filing an additional civil complaint this week for 11 Bull Pine regarding STR issues.

E. Gndt asked about the status of advertising signs on SR 611.

### **Police Report**

- General police updates. Provided police report and year over year comparisons for 2021 and 2022. Currently implementing new RMS system.

### **Ambulance Report**

- Report was emailed to BOC previously.

### **Public Works Report**

- Interview and appointment of new Foreman and Assistant Foreman positions is now complete.
- Advertisement for vacant Road Crew position will be posted within the next week.
- Current Public Works projects – Completing trimming along the roadways. Performed drainage work on Laurel Lake Road to fix issue with runoff freezing on the road. Hauling material from Gaunt Road for Township projects. Working on Traisr implementation for Public Works.
- Mountain View Park updates
  - Installation of new slide now complete.
  - Update – MVP fencing project – No update.
- TLC Park updates – Working with Township Manager and engineer to resolve items.

### **Administration – Manager’s Report**

- Discussion and possible action regarding the acceptance of a \$6,200 PennDOT offer for obtaining of right-of-way for the replacement of the bridge over Pocono Creek on SR 715 adjacent to TLC Park – E. Gndt asked whether the Township solicitor and engineer should review.

J. Lastowski made a motion, seconded by R. Wielebinski, to accept PennDOT’s offer. All in favor. Motion carried.

J. Lastowski made a motion, seconded by J. Belvin, to open the agenda for advertising of Spring and Fall Cleanups. All in favor. Motion carried.

J. Lastowski made a motion, seconded by J. Belvin, giving authorization to put out for public bid the Spring and Fall Cleanups. All in favor. Motion carried.

### **Township Engineer Report**

- Sidewalk installation for Wendy’s and Turkey Hill. Wendy’s on hold. Turkey Hill to submit a concept plan.
- Parking area design for Old Learn Farm open space parcel adjacent to PPL easement.
  - Easement needed from adjoining property owner (Lovito).

- Update – TASA SR 611 sidewalk project. Had meeting with coordinator last week and expect to have a design in the next couple weeks for review. PennDOT has a list of requirements for pedestrian lighting along SR 611.
- Update – Righthand turn lanes from Rt. 611 onto Rimrock Road and Bartonsville Avenue. On hold.

### **Township Solicitor Report**

- Zoning Hearing Board updates.
  - Recap – Medina & Alvarez sought permission to use property zoned R-1 as a short-term rental. Had zoning hearing and request was denied.
  - February 16, 2023 – Cima Network, Inc. seeking variance from the ordinance restricting wall signs to a maximum of 50 square feet.
- Discussion regarding preparation of an ordinance codifying BCRA's public water service area for consistency with the Township's central sewage (Act 537) service area. Discussion regarding what properties would be affected if service area mirrored the Township's sewage service area.
- Update – Tobyhanna Act 537 Sewage Capacity Request. Pending litigation.
- Update – Closing for sale of Bartonsville Avenue parcel. Will be closed by end of this week.
- Update – Johnson Appeal Commonwealth Court argument. No word from Court.
- Update – PJJWA transfer agreement. At next meeting, Township will be enacting an ordinance to authorize this transaction transferring the water system.

Completed oral arguments in front of Judge Zulick regarding the Grossi STR issue.

Sent a letter to a local business that was using the Township logo as their own. Sent a letter citing intellectual property issues and the logo was changed.

### **Public Comment**

Matt Burkbeck (Resident) – Indicated there are two homes in his neighborhood running short term rentals. Both continue to operate. Asked whether the Township can proactively tell individuals they cannot put in a short term rental prior to investing resources into construction.

Dave Dixon (Resident) – Discussed short term rental concerns and process for reporting violations.

### **Adjournment**

J. Belvin made a motion, seconded by E. Gnant, to adjourn the meeting at 8:58 p.m. All in favor. Motion carried.

# POCONO TOWNSHIP

## Tuesday, February 21, 2023

### SUMMARY

**Ratify**

General Fund	\$	5,748.60
Payroll	\$	113,805.32
Sewer Operating	\$	212.54
Sewer Construction	\$	-
Capital Reserve	\$	-

**Bill List**

TOTAL General Fund	\$	203,484.81
TOTAL Sewer <u>OPERATING</u> Fund	\$	113,515.90
TOTAL Sewer <u>CONSTRUCTION</u> Fund	\$	3,774.76
TOTAL Capital Reserve Fund	\$	5,907.58
Liquid Fuels	\$	-
 <b>TOTAL EXPENDITURES</b>	 \$	 <b>446,449.51</b>

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**Fire Tax Disbursement**

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**Budget Adjustments**

**Budget Appropriations**

**Budgetary Interfund Transfer**

**Use of Grant Funds**

**ARPA FUNDS TO CAPITAL RESERVE**

**LVL Engineering**

Proj 2130153T TASA SR 611/Learn Rd Safety Enhance		
Proj - 2023 SIDEWALK	\$	908.50

**ARPA FUNDS TO GENERAL FUND**

Sarcinello Planning & GIS Services	\$	4,466.92
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<b>Total Transfers</b>	<b>\$</b>	<b>5,375.42</b>
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**Notes:**

**POCONO TOWNSHIP CHECK LISTING**  
**RATIFY**  
 Tuesday, February 21, 2023

**General Fund**

Date	Check	Vendor	Memo	Amount
02/10/2023			PAYROLL ENDING 02/05/2023	\$ 113,805.32
<b>TOTAL PAYROLL</b>				<b>\$ 113,805.32</b>

**General Expenditures**

Date	Check	Vendor	Memo	Amount
02/07/2023	63029	Brodhead Creek Regional Authority	TWP Sewer 2 EDUs	\$ 171.08
02/08/2023	63030	Blue Ridge Communications	Police & TWP Phones	\$ 398.61
02/08/2023	63031	Staples Business Credit	Ink supplies	\$ 42.98
02/10/2023	63032	FIRSTNET	MVP Wifi Hotspot/ PW IPADS	\$ 135.93
02/10/2023	ACH	CARDMEMBER SERVICES	TWP partial payment of credit card	\$ 5,000.00
<b>TOTAL General Fund Bills</b>				<b>\$ 5,748.60</b>

**Sewer Operating Fund**

Date	Check	Vendor	Memo	Amount
02/08/2023	2402	BLUE RIDGE COMMUNICATIONS	Pump Station 1 & 2 Phone	\$ 128.61
02/08/2023	2403	METROPOLITAN TELECOMMUNICATIONS	Pump Station 5 Phone	\$ 83.93
				<b>\$ 212.54</b>

**Sewer Construction Fund**

Date	Check	Vendor	Memo	Amount
				<b>TOTAL Sewer Construction Fund \$ -</b>

**Capital Reserve Fund**

Date	Check	Vendor	Memo	Amount
				<b>TOTAL Capital Reserve Fund \$ -</b>

<b>TOTAL General Fund</b>	\$	119,553.92	_____
<b>TOTAL Sewer Operating</b>	\$	212.54	Authorized by: _____
<b>TOTAL Sewer Construction</b>	\$	-	
<b>Total Capital Reserve</b>	\$	-	Transferred by: _____
	<b>\$</b>	<b>119,766.46</b>	

# POCONO TOWNSHIP CHECK LISTING

## Tuesday, February 21, 2023

### General Fund

Date	Check	Vendor	Memo	Amount
2/14/2023	63033	Access Office Technologies	TWP Phone Support	\$ 98.00
2/14/2023	63034	ADP, LLC	Payroll/Time/Attendance 12/31/22 - 1/22/23	\$ 613.81
2/14/2023	63035	Allegiance Trucks	PW Truck Parts	\$ 573.06
2/14/2023	63036	ARGS Technology, LLC	Jan 2023 Remote IT Services	\$ 3,604.00
2/14/2023	63037	Asphalt Care	PW equipment Marathon service	\$ 1,150.00
2/14/2023	63038	Auto Parts of Tannersville, Inc.	PW supplies	\$ 4.05
2/14/2023	63039	Best Auto Service Center	Vehicle repair PW & Police	\$ 2,357.22
2/14/2023	63040	Broughal & DeVito, L.L.P.	Legal services	\$ 9,755.00
2/14/2023	63041	Cardmember Service	TWP Licenses, supplies	\$ 2,097.46
2/14/2023	63042	DES	TWP Recycling	\$ 37.50
2/14/2023	63043	General Code	Annual Maintenance	\$ 1,195.00
2/14/2023	63044	Gotta Go Potties, Inc	MVP & TLC Park Rentals 1/10 - 2/7/23	\$ 470.00
2/14/2023	63045	Hartmann Electrical Contracting	2020 QO Tandem Breaker	\$ 280.77
2/14/2023	63046	HEIDELBERG MATERIALS NORTHEAST LLC	Road materials	\$ 3,917.55
2/14/2023	63047	HUNTER KEYSTONE PETERBILT	Truck 11 & 17 Parts	\$ 851.60
2/14/2023	63048	Jan-Pro of NEPA	TWP Cleaning	\$ 1,625.00
2/14/2023	63049	Kimball Midwest	PW supplies	\$ 304.99
2/14/2023	63050	Lawrence B. Fox P.C.	Legal services	\$ 337.50
2/14/2023	63051	Lawson Products	PW supplies	\$ 1,250.37
2/14/2023	63052	Linde Gas & Equipment, Inc.	Cylinder Rental	\$ 38.80
2/14/2023	63053	LVL Engineering Group	Engineering services	\$ 6,181.86
2/14/2023	63054	Medico Construction Equipment Inc.	PW equipment parts	\$ 221.00
2/14/2023	63055	MRM Worker's Compensation Pooled Trust	Disability Overpayment ck 97896	\$ 848.38
2/14/2023	63056	MRM Worker's Compensation Pooled Trust	WC insurance premium	\$ 14,600.71
2/14/2023	63057	Newman, Williams, Mishkin, Corveleyn, Wol	ZHB Conflict Counsel	\$ 351.50
2/14/2023	63058	Northeastern Pennsylvania Alliance	2023 Membership	\$ 295.00
2/14/2023	63059	PA Chiefs of Police Association	1 Yr. Memb thru 12/31/23	\$ 280.00
2/14/2023	63060	PA DEP	Storage Tanks	\$ 100.00
2/14/2023	63061	PA Dept of Labor & Industry - B	Boiler Certificate 1/30/2023 thru 1/5/2025	\$ 305.73

2/14/2023	63062	PALMERTON GARAGE DOOR II	DEPOSIT GARAGE DOOR REPAIR	\$	1,801.50
2/14/2023	63063	PMHIC	TWP Mar 2023	\$	70,386.31
2/14/2023	63064	Pocono Township	Petty Cash Replenishment	\$	214.83
2/14/2023	63065	Portland Contractors, Inc.	Jan 2023 Monthly Fee	\$	320.00
2/14/2023	63066	PPL Electric Utilities	Electric Service traffic signals & area lights	\$	97.41
2/14/2023	63067	PPL Electric Utilities	TLC Lights	\$	358.11
2/14/2023	63068	PPL Electric Utilities	TWP Electric Dec 2022 & Jan 2023	\$	4,874.02
2/14/2023	63069	PSATS	12/5/22 T. Munoz Virtual Class	\$	99.00
2/14/2023	63070	Ray Price Chrysler Dodge Jeep Ram Mt POCO	Dodge 1 Ton Service	\$	137.50
2/14/2023	63071	Reliable Sign and Striping	6 Chevrons	\$	366.00
2/14/2023	63072	Sarcinello Planning & GIS Services	Zoning Ordinance Amendments (ARPA FUNDED)	\$	4,466.92
2/14/2023	63073	SFM Consulting LLC	Jan 2023 Zoning & Building Services	\$	49,329.24
2/14/2023	63074	State Workers Insurance Fund	Fire Dep. Workers Comp Insurance	\$	2,059.00
2/14/2023	63075	Stephenson Equipment, Inc.	PW equipment parts	\$	111.03
2/14/2023	63076	STTC Service Tire Truck Centers, INC.	PW equipment tires	\$	2,757.46
2/14/2023	63077	Suburban Propane	Vehicle fuel	\$	10,257.12
2/14/2023	63078	Suburban Testing Labs	SDWA Monthly - 701	\$	120.00
2/14/2023	63079	Tulpehocken Mountain Spring Water Inc	TWP Drinking Water	\$	93.69
2/14/2023	63080	UNIFIRST Corporation	PW Uniforms & Twp carpets	\$	183.13
2/14/2023	63081	VanAuken, Steve	Bandanas for Dog Park 2023	\$	290.00
2/14/2023	63082	Vector Security, Inc	2/6 - 5/5/23 Monitoring	\$	165.00
2/14/2023	63083	Weitzmann, Weitzmann & Huffman, LLC	ZHB Decision	\$	1,235.68
2/14/2023	63084	Wilson Products Compressed Gas Co.	Industrial Oxygen	\$	16.00

**TOTAL GENERAL FUND** **\$203,484.81**

**Sewer Operating**

Date	Check	Vendor	Memo	Amount
2/14/2023	2404	ARGS Technology, LLC	1/12/23 PS 2 Camera Repair	\$ 250.00
2/14/2023	2405	BLUE RIDGE COMMUNICATIONS	Pump Station 5 Phone	\$ 63.50
2/14/2023	2406	BRODHEAD CREEK REGIONAL AUTHORITY	Feb 2023 O&M	\$ 92,937.09
2/14/2023	2407	BROUGHAL & DEVITO, L.L.P.	Legal services	\$ 2,132.00
2/14/2023	2408	EEMA O&M Services Group, Inc.	O&M Feb 2023	\$ 6,419.31
2/14/2023	2409	LVL Engineering Group	Engineering services	\$ 8,672.91
2/14/2023	2410	PA One Call System, Inc	Sewer Mapping	\$ 113.81
2/14/2023	2411	PPL Electric Utilities	Pump Stations 1 - 5 Lights	\$ 2,270.90

2/14/2023	2412	SUBURBAN TESTING LABS	Monthly NPDES	\$	622.00
2/14/2023	2413	Verizon	Sewer SCADA System	\$	34.38
<b>TOTAL Sewer Operating</b>					<b>\$113,515.90</b>

**Sewer Construction Fund**

Date	Check	Vendor	Memo	Amount
2/14/2023	744	LVL ENGINEERING	Sewer construction projects engineering services	\$ 3,774.76
<b>TOTAL Sewer Construction Fund</b>				<b>\$3,774.76</b>

**Capital Reserve Fund**

Date	Check	Vendor	Memo	Amount
2/14/2023	1395	CARDMEMBER SERVICES	Dog Park and ER management trailer supplies	\$ 1,326.04
2/14/2023	1396	LVL ENGINEERING GROUP	TLC Park Dam repair & Learn Rd. safety enhancements	\$ 4,581.54
<b>TOTAL Capital Reserve Fund</b>				<b>\$5,907.58</b>

**Fire Tax Disbursement**

Date	Check	Payee	Memo	Amount
<b>TOTAL Fire Tax</b>				<b>\$ -</b>

**ESSA**

General Fund	\$	203,484.81	Authorized by: _____
Sewer Operating	\$	113,515.90	
Sewer Construction Fund	\$	3,774.76	
Capital Reserve	\$	5,907.58	
Fire Tax Disbursement	\$	-	
Liquid Fuels	\$	-	Transferred by: _____
<b>TOTAL ESSA TRANSFER</b>	<b>\$</b>	<b>326,683.05</b>	



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

February 9, 2023

Taylor Munoz  
Township Manager  
Pocono Township  
112 Township Drive  
Tannersville, PA 18372

You have requested that we audit the modified accrual basis of accounting financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Pocono Township (the "Township") as of December 31, 2022, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Township's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and in accordance with *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Accounting principles generally accepted in the United States of America (U.S. GAAP), as promulgated by the Governmental Accounting Standards Board (GASB) require that supplementary information (RSI), such as management's discussion and analysis, budgetary comparison information, and pension plan information, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary comparison schedules
- 3) Required Supplementary Pension and Other Postemployment Benefit Information

Supplementary information other than RSI will accompany the Township's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with U.S. GAAS. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- 1) Combining Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds





# Zelenkofske Axerrod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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## Other Information

We will also audit the balance sheet and related statement of revenues and expenditures, debt statement, and statement of capital expenditures and employee compensation of Pocono Township as of and for the year ended December 31, 2022 in the form prescribed by the Commonwealth of Pennsylvania Department of Community and Economic Development (“DCED”).

## Auditor Responsibilities

We will conduct our audit in accordance with U.S. GAAS and in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. As part of an audit in accordance with U.S. GAAS and *Government Auditing Standards*, issued by the Comptroller General of the United States of America, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Township’s ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Please note that the determination of abuse is subjective, and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

## Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Township’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

EXPERIENCE | EXPERTISE | ACCOUNTABILITY

1. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
3. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
4. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
6. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
7. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
8. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
9. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
10. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

## **Nonattest Services**

With respect to any nonattest services we perform, preparation of the financial statements and related notes of the Township in conformity with U.S. Generally Accepted accounting principles, and the compilation of the Pennsylvania Department of Community and Economic Development ("DCED") Report in conformity with format and requirements prescribed by DCED. We will not assume management responsibilities on behalf of the Township. However, we will provide advice and recommendations to assist management of the Township in performing its responsibilities.

Township's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

## **Reporting**

We will issue a written report upon completion of our audit of the Township's basic financial statements. Our report will be addressed to the governing body of the Township. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

## **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

We expect to begin the audit on approximately April 3, 2023 and to issue our reports no later than June 30, 2023. Jeffrey Weiss is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another qualified firm representative to sign them.

During the course of the engagement, we may communicate with you or your personnel via fax, e-mail, and portals, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records to make your books and records complete.

We will provide you a list of required schedules and analyses to be prepared by your personnel before the audit begins. Timely completion of our audit is dependent on cooperation in preparing schedules and analyses timely and accurately. If there are delays in preparing the material or if schedules must be continually revised, costs will increase. We will advise you of difficulties or delays in completing the engagement.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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The audit documentation for this engagement is the property of Zelenkofske Axlerod LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a Cognizant or Oversight Agency for Audit or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Zelenkofske Axlerod LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Cognizant Agency, Oversight Agency for Audit, or Pass-through Entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party contesting the audit finding for guidance prior to destroying the audit documentation.

Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. We have obtained confidentiality agreements with all of our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the work provided by any third-party service providers used under this agreement. By your signature below, you consent to having confidential information transmitted to entities outside the firm. Please feel free to inquire if you would like additional information regarding the transmission of confidential information to entities outside the firm.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management

We will provide copies of our reports to the Township; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

It is management's responsibility to submit, in the required time period, the information for all outstanding municipal securities in accordance with each of the respective securities requirements, Securities and Exchange Commission and Municipal Securities Rulemaking Board requirements, and any other applicable requirements. You agree that the expected report issuance date above will be sufficient to fulfill management's responsibility related to the above requirements. The expected report issuance date is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.



# Zelenkofske Axlerod LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Our fees for these services will be \$17,500. If we elect to terminate our services for nonpayment, you will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary such as implementing new auditing pronouncement or auditing additional federal or state programs, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We normally bill at least monthly while work progresses. All invoices are due and payable upon presentation. For invoices due over 30 days, a finance charge is assessed on unpaid balances at the rate of one and one-half percent (1.5%) per month (eighteen percent (18%) per annum). We reserve the right to halt work if balances remain unpaid after ninety (90) or more days, and not to resume work until all overdue amounts are paid in full. Any balances remaining unpaid after ninety (90) or more days may, at our option, be formalized by the execution of a promissory note. You agree that you shall be liable for all reasonable costs we incur in collection including, but not limited to, reasonable attorney fees.

In the event any dispute arises relating in any way to this engagement, the parties agree to first attempt to resolve such dispute through the non-binding mediation process in the manner set forth herein, with costs to be divided equally between the parties. The mediation shall take place in Philadelphia County or in Dauphin County, Pennsylvania. To effect mediation, the party desiring mediation shall give the other party 10 days' advance written notice of its desire to mediate. The other party shall respond within said 10-day period that it accepts or rejects the mediation process. If (a) the other party rejects the mediation process, (b) does not respond to the mediation notice or (c) the mediation is not successful, then, in any legal proceeding relating in any way to this agreement, all parties hereto hereby irrevocably consent to the jurisdiction and venue of either the United States District Court for the Middle District of Pennsylvania (if there is federal jurisdiction) or the Court of Common Pleas of Dauphin County, Pennsylvania (if there is no federal jurisdiction) and each party hereto further agrees not to raise any objection to such jurisdiction or to the laying of venue of any such proceeding in such county. Each party agrees that service of process in any such proceeding may be duly effected upon it by mailing a copy thereof, to the address given above. Our Firm's policy requires that payment arrangements must be made for all outstanding invoices prior to release of our work product.

You agree that our liability hereunder for damages will be limited to gross negligence, fraud, or willful misconduct and shall not exceed the total amount paid for these services described herein. These shall be your exclusive remedies.

You further agree that we will not be liable for any lost profits, or for any claim or demand against you by any other party. In no event will we be liable for incidental or consequential damages even if we have been advised of the possibility of such damages. Because of the importance of management's representations to the effective performance of our services, you will release Zelenkofske Axlerod LLC and its personnel from any claims, liabilities, costs, and expenses relating to our services under this letter attributable to any misrepresentations in the representation letter referred to above.

No action, regardless of form, arising out of the services under this agreement may be brought by either party more than three years after the date of the last services provided under this agreement.

It is understood that Zelenkofske Axlerod LLC has spent many years developing its people and intellectual assets, including but not limited to computer software programs and business practices and procedures. Accordingly, you agree that any means of presentation of financial data which represent our internal or external work product or any other of our intellectual assets shall, at all times, remain the property of Zelenkofske Axlerod LLC and shall not be disseminated or shared with any entity not a party thereto without our prior written consent. Additionally, you and your affiliates or related entities agree not to employ any current or former employees of Zelenkofske Axlerod LLC, during the term of this engagement or for a period of three years thereafter without our prior written consent.

Our Firm is a member of the AICPA. We are required to periodically undergo Peer Review to assure high professional standards. In a Peer Review, a team of outside CPAs randomly selects and reviews financial statements, our report, and supporting workpapers. The Peer Review team is obligated to keep the information that it reviews confidential. If this engagement is selected you authorize our Firm to permit peer reviewers to review the workpapers.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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Our Firm policy states that work may not begin on an engagement prior to our receipt of a signed engagement letter. However, should you request that we begin work on this engagement prior to our receipt of a signed copy of this engagement letter and we do so as courtesy to you, your receipt of our correspondence, attendance at meetings with us or similar activities shall constitute acceptance of this engagement letter and agreement to all of the terms contained in it.

This letter comprises the complete and exclusive statement of the agreement between the parties, superseding all proposals oral or written and all other communications between the parties. If any provisions of this letter are determined to be unenforceable, all other provisions shall remain in force.

We appreciate the opportunity to be of service to the Township and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Respectfully,

*Zelenkofske Axlerod LLC*

Zelenkofske Axlerod LLC



# *Zelenkofske Axlerod LLC*

**CERTIFIED PUBLIC ACCOUNTANTS**

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RESPONSE:

This letter correctly sets forth our understanding with the Township.

Acknowledged and agreed on behalf of Pocono Township by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_



*Jones, Nale & Mattingly PLC*

## **REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL**

To the Members of  
Zelenkofske Axelrod LLC  
and the Peer Review Committee of the Pennsylvania Institute of CPA's

We have reviewed the system of quality control for the accounting and auditing practice of Zelenkofske Axelrod LLC (the firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

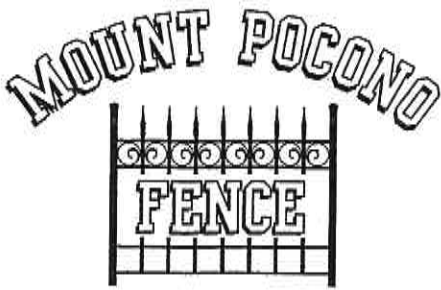


## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Zelenkofske Axelrod LLC in effect for the year ended June 30, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Zelenkofske Axelrod LLC has received a peer review rating of *pass*.

*Jones, Nale & Mattingly PLC*

Louisville, Kentucky  
February 18, 2020



P.O. Box 471  
 Albrightsville, PA 18210  
 Phone: 570-643-4643  
 Fax: 570-722-0756  
 www.mtpoconofence.com

VISA/MASTERCARD/DISCOVER

# PROPOSAL

PROPOSAL NO.	21523-01
SHEET NO.	1
DATE	2-15-23

**PROPOSAL SUBMITTED TO:**

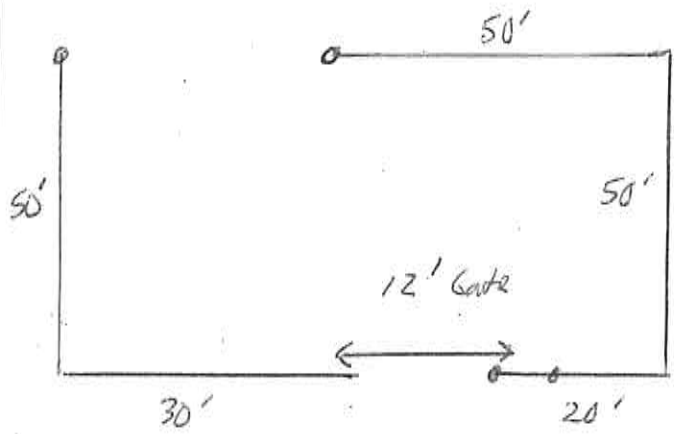
NAME	Pocono Township Police
ADDRESS	Renta 611
	Tannersville, PA
PHONE NO.	

**WORK TO BE PERFORMED AT:**

ADDRESS	5-2 1/2", 2-4", 1-3"
	extensions, 16 barb arms
DATE OF PLANS	
FAX	

We hereby propose to furnish the materials and perform the labor necessary for the completion of

Extend existing gate, corner, and end posts. Add barb arms to existing line posts. Install 3 strands of barb wire on existing 6' chain link fence and slide gate.



All material is guaranteed to be as specified, and the above work to be performed in accordance with the drawings and specifications submitted for above work, and completed in a substantial workmanlike manner for the sum of

Two thousand two hundred seventy five Dollars (\$ 2275.00)

with payments to be made as follows:

Total upon completion

Respectfully submitted

Mike Connor

Per

Mt Pocono Fence

Any alteration or deviation from above specifications involving extra costs will be executed only upon written order, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents, or delays beyond our control.

NOTE - THIS PROPOSAL MAY BE WITHDRAWN BY US IF NOT ACCEPTED WITHIN 30 DAYS.

## ACCEPTANCE OF PROPOSAL

The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date \_\_\_\_\_

Signature \_\_\_\_\_

Signature \_\_\_\_\_

# PROPOSAL