

LIBERTY FIRE COMPANY

**REPORT
FORENSIC INVESTIGATION**

**PREPARED BY
RKL LLP
DATE ISSUED: MARCH 10, 2020**

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March 10, 2020

Richard Shank, President
North York Borough
350 East Sixth Avenue
York, PA 17404

Re: **Forensic Investigation – Liberty Fire Company**

Dear Mr. Shank:

We have completed Phase 1 of our Investigation as described in our arrangement letter dated July 12, 2019. The following paragraphs outline the procedures performed and the results of Phase 1 of our Investigation.

SECTION 1: PROCEDURES PERFORMED

During Phase 1, we:

- a) Met with you and North York Borough Council representatives to obtain relevant background information and discuss your findings and specific concerns;
- b) Reviewed all bank account activity for the following bank accounts held by the Liberty Fire Company (“Fire Company”) for the time period of January 2012 through December 2018:
 - o Social Hall account – First National Bank (previously Metro Bank) account ending in X3798,
 - o General account – First National Bank (previously Metro Bank) account ending in X2999;
- c) Examined available manual internal financial records (i.e. ledgers, journals) maintained by the Fire Company (specifically, maintained by Steve Miller Sr., Fire Chief/President and Dolly Hoover, Treasurer);
- d) Interviewed individuals at the North York Borough (“Borough”) and Fire Company with knowledge of the record keeping process.

Social hall rental detail was not provided and therefore was not reviewed by us.

The purpose of the procedures performed during Phase 1 was to provide our professional opinion on the following:

- a) The likelihood that assets were misappropriated;
- b) The scheme(s) utilized to misappropriate assets, if applicable;
- c) The effectiveness of the controls in place over the cash receipts and cash disbursements processes and our recommendations on how to improve controls surrounding these processes;
- d) The likeliness that the Fire Company can continue as a going concern without funding from the Borough, based on our assessment of the historical cash flows.

The Investigation areas described above and our related findings are included in Section 2 of the report.

SECTION 2: INVESTIGATION AREAS AND FINDINGS

The following sections contain an overview of each area investigated and our related findings.

Area #1 – Likelihood of Misappropriated Assets

Based on our review of the bank statements and internal financial records provided over the time period of January 2012 through December 2018, there is a high likelihood that assets were misappropriated. The following items were noted from our Investigation:

General Account

Deposits

No specific deposits appeared to be suspicious in nature from the General Account; however, we noted that there were no checks deposited for membership dues in 2014, 2016, 2017 and 2018. Additionally, we noted that there were no deposits made in February - September 2014, January - May 2017 and January - May 2018.

Withdrawals

The following withdrawals were found to be suspicious in nature from the General Account:

Checks made out to "Cash" / "Petty Cash"	
Cashed by Byron L Good/Steve D Miller	\$ 400.00
Cashed by Byron L Good	700.00
Cashed by Delores M Hoover/Steve D Miller	800.00
Cashed by Dustin Gingerich/Delores M Hoover	400.00
Cashed by Delores M Hoover	8,625.00
	<hr/>
	\$ 10,925.00
Checks made out to Paul Hoover	\$ 1,968.05
Checks made out to Byron Good	\$ 1,900.00
ACH Payments to Byron Good	
"Credit One Bank/Byron Good"	\$ 244.90
"FPB Cr Card Byron Good"	431.00
	<hr/>
	\$ 675.90
Total	<hr/>
	\$ 15,468.95

Checks made out to "Cash"/ "Petty Cash"

A total of 27 checks were made out to "Cash" or "Petty Cash". Out of these 27 checks, 14 of the checks had a written memo indicating that the money was for "STARTUP CASH", "STARTUP BBQ", "PETTY CASH", "STARTING CASH", "PETTY CASH BINGO", or "CHANGE FOR BBQ". Individual checks ranged in amount from \$100.00 to \$600.00.

Checks made out to Paul Hoover

A total of 19 checks ranging from \$12.71 to \$342.12 were made out to Paul Hoover, former Fire Company volunteer and member. The majority of these checks included a memo indicating that the check was for reimbursement for various supplies purchased for the Fire Company, BBQ events, and bingo items. Out of these checks, Dolly Hoover (Mr. Hoover's wife) endorsed seven checks totaling \$516.72. Through discussions with Borough representatives, it was common that purchases were made by Paul Hoover on behalf of the Fire Company. However, Fire Company personnel never reviewed actual receipts supporting the reimbursements in detail prior to reimbursement.

Checks made out to Byron Good

There was a total of six checks written out to Byron Good, former Treasurer, totaling \$1,900.00 as shown in the table on the previous page. Two of these checks included a memo that indicated that the money was for a loan. There was no record of a loan document from our review of documentation provided for the Investigation. We also did not note any check deposits made by Byron Good to repay this loan. Three of these checks included a memo that indicated that the money was for office supplies, postage, or food supplies/BBQ.

ACH Payments to Byron Good

A total of six ACH payments paid to or on behalf of Byron Good were also made. These payments appear to relate to credit card payments to Credit One Bank and First Premier Bank, and included memos of "TELEPHONE", "PAYMENT", or "VRU", which stands for "Voice Response Unit" (automated telephone answering system). Through discussions with Borough representatives, the Fire Company has never held a credit card, nor done business with Credit One Bank or First Premier Bank.

Social Hall Account

Check Deposits

Based on discussions with you and the testing performed, the majority of deposits into the Social Hall account related to rental of the social hall. Based on our analysis, the following table summarizes the amount of check deposits received that related to social hall rentals:

	Rentals - Memo	# of Checks	Rentals - Assumed	# of Checks	Total Rentals	Total # of Checks
2012	\$ 1,350.00	6	\$ 2,700.00	13	\$ 4,050.00	19
2013	\$ 1,700.00	9	\$ 4,050.00	17	\$ 5,750.00	26
2014	\$ 2,430.00	11	\$ 3,000.00	12	\$ 5,430.00	23
2015	\$ 2,220.00	12	\$ 1,910.00	8	\$ 4,130.00	20
2016	\$ 3,065.00	21	\$ 1,795.00	11	\$ 4,860.00	32
2017	\$ 2,510.00	14	\$ 1,750.00	11	\$ 4,260.00	25
2018	\$ 1,775.00	8	\$ 2,725.00	15	\$ 4,500.00	23

From our analysis above for the years 2012 through 2018, it appears that the social hall was rented to individuals who paid with a check an average of 24 times per year (twice per month), which calculates an average rate of approximately \$200 per rental.

Through discussions with Steve Miller, President of the Fire Company, he was responsible for the social hall rentals. Per Mr. Miller, half of rentals were paid in cash and half by check. Mr. Miller maintained a paper calendar for each year in order to track the rentals. After the end of each year, he stated that he would give the calendar to Dolly Hoover, Treasurer, for filing. Through discussions with Ms. Hoover, she never received copies of these calendars from Mr. Miller. Therefore, none of the calendars were able to be found for the years 2012 through 2018. Mr. Miller provided a copy of the 2019 calendar for our review. A copy of this calendar is included as **Exhibit A**. Based on the condition of the 2019 calendar (items crossed off, illegible handwriting, weeks with no rentals), we are unable to estimate the dollar amount of social hall rentals with a level of reasonable accuracy.

Based on our analysis over check deposits received in 2012-2018 for the social hall rentals, it appears that a range of \$4,050 - \$5,750 was the total amount received solely from check deposits during the years 2012 through 2018. As Mr. Miller stated that approximately 50% of payments were received in cash, expected cash deposits from rentals would have ranged between \$4,050 - \$5,750 for those years.

Cash Deposits

In addition to the check deposits noted in the table on the previous page, there were also cash deposits made to the Social Hall account that may relate to additional social hall rentals. There were no records maintained by the Fire Company to support the cash deposits (rental calendars, rental invoices, etc.). It is pertinent to note that cash deposits dropped off significantly beginning in 2015, as noted below:

Social Hall Cash Deposits	
2012	\$ 8,294.75
2013	3,755.00
2014	3,722.71
2015	-
2016	-
2017	260.00
2018	-
Total	\$ 16,032.46

The cash deposits decreasing from 2012 to 2018 is particularly concerning since Mr. Miller stated that half of the rentals were paid by cash and half of them were paid by check. It was possible that cash historically deposited in the Social Hall account started to be deposited in the General Fund account. However, through discussions with Ms. Hoover, she was never given cash from Mr. Miller for social hall rentals to be deposited into the General Fund.

As part of our Investigation, individuals involved with the Fire Company or renting the social hall have come forth stating that Mr. Miller had received cash related to social hall rentals within the past few years.

Through discussions with an individual involved with the Fire Company since 2009 ("Individual 1"), there was an instance in 2017 when Individual 1 collected \$500 cash from a social hall rental, and gave this money directly to Mr. Miller. Mr. Miller then took \$150 of the cash and gave it back to Individual 1, stating that it was for taking care of the hall rental and clean up.

Another individual ("Individual 2") rented the social hall in late 2018 and gave Mr. Miller \$250 in cash. Individual 2 asked for the \$250 from Mr. Miller three days after giving the funds to him because she was to be provided a free rental for being a Fire Company member. According to Individual 2, she never received the funds from Mr. Miller. Individual 2 also stated that she witnessed Mr. Miller give \$1,100 in cash to D.J. Abbott (Assistant Fire Chief) in his Fire Company office in late 2018.

In 2019, Individual 3 handed Mr. Miller \$250 in cash for a social hall rental and noted that he placed the cash in his Fire Company duty vehicle. From our review of the 2019 social hall rental calendar maintained by Mr. Miller, \$250 was recorded on the calendar for the rental. However, from our review of the 2019 bank statements, there were no cash deposits in the Fire Company's bank account around the time of the rental.

Individual 4 provided a similar account of Mr. Miller giving cash to individuals for cleaning up the social hall after rentals. Individual 4 witnessed Mr. Miller handing cash to friends, family members, Fire Company members, and his wife for cleaning up the social hall. Individual 4 also mentioned being paid in cash to clean the social hall on two occasions.

Based on the accounts from these individuals and our interview with Mr. Miller, there should have been cash deposited in the Fire Company's social hall bank account over the past few years related to the social hall rentals. Our review of the bank statements shows minimal cash deposits over the past few years and no cash deposits related to the specific instances noted by the individuals. Mr. Miller's statement on the cash deposits indicates that there should have been a range of \$4,000 - \$5,750 in cash deposits for each year over the time period of 2012 through 2018. For the time period of 2015 through 2018, there was only \$260 in cash deposited in the social hall account. There was also minimal cash deposited in 2019 (\$550) to the social hall account from our review of the 2019 Social Hall account bank statements.

Withdrawals

The following withdrawals were also found to be suspicious in nature from the Social Hall bank account:

Checks made out to "Cash"	
Cashed by R Rabuck	\$ 200.00
Cashed by Byron L Good	600.00
Cashed by Steve Miller	3,636.00
Cashed by Delores M Hoover	300.00
	\$ 4,736.00
Checks made out to Dolly Hoover	\$ 361.28
Checks made out to Steve Miller	\$ 500.00
Checks made out to Rick Rabuck	\$ 50.00
Total	\$ 5,647.28

Checks made out to "Cash"

A total of 19 checks were made out to "Cash". Out of these 19 checks, 14 of the checks had a written memo indicating that the money was for "BBQ START UP", "HALL", "DEP RETURNED", "SUPPLIES", "REIMBURSEMENTS", "FOOD", and "STAMPS". Individual checks ranged in amount from \$60.00 to \$400.00.

Checks made out to Dolly Hoover

One check in the amount of \$361.28 was made out to Dolly Hoover, Fire Company Treasurer, and endorsed by Steve Miller on December 23, 2013. There was no memo written on the check to indicate what the check was for.

Checks made out to Steve Miller

One check in the amount of \$500.00 was made out to Steve Miller, Fire Company President, and endorsed by Steve Miller on December 13, 2016. The check copy included a memo indicating that the money was for "RENT RETURNED". It is unclear why Mr. Miller would make the check out to himself in order to return rental money.

Checks made out to Rick Rabuck

One check in the amount of \$50.00 was made out to Rick Rabuck, former Fire Captain, and endorsed by "R Rabuck" on February 19, 2013. The check copy included a memo indicating that the money was for "MEMBERSHIP RMB".

Comparison of Financial Activity on Bank Statement with Fire Company Meeting Minutes

As part of our procedures, we reviewed the monthly Fire Company meeting minutes from January 2014 through December 2018. Minutes for 2012 and 2013 were not provided to us for review. The majority of the monthly meeting minutes did not include the financial activity and results for both the Social Hall account and the General Fund account. For the months where the financial activity was provided for these accounts, there were instances where the financial activity could not be agreed to the bank statement activity. Additionally, when the financial activity was provided, the beginning balance in the report did not always match the ending balance in the prior month's report, and/or the beginning and ending balances in the reports did not accurately represent the bank statement balances.

Area #1 Conclusion

Based on the information summarized above, our findings indicate a high likelihood that Mr. Miller misappropriated assets from the Fire Company during the time period reviewed related to cash received from social hall rentals. We recommend our report be given to the York County District Attorney ("YCDA") for their consideration and follow-up. The YCDA could then interview Mr. Miller, individuals identified in this report, and other individuals that rented the hall during the years 2012 through 2018 about the social hall rentals and the handling of cash receipts by Mr. Miller.

Area #2 – Effectiveness of Internal Controls over the Cash Receipts and Cash Disbursements Processes and Recommendations to Improve Controls

Based on the information obtained from our work performed as part of our procedures related to Area #1 described above and through discussions with you, the following observations were made regarding internal controls at the Fire Company:

1. Checks written out to “Cash”;
2. Checks written out to an authorized signer of a bank account;
3. Checks written out to family members of an authorized signer;
4. Checks endorsed with only one signature;
5. Cash from fundraising events was not counted at the end of an event, rather it was taken home by an individual and deposited the following day;
6. The entire social hall rental process was handled primarily by one individual, from scheduling the rental to the collection of cash for the rental;
7. Supporting documentation was not maintained consistently for Fire Company revenues and expenditures (i.e. Social hall rentals).

Recommendations

Overall, it was noted during our procedures that the Treasurer and the President, who handle much of the accounting for the Fire Company, are also the authorized check signers on the General Fund and Social Hall accounts. The limited size of the Fire Company’s staff makes it impractical to achieve an optimum segregation of duties. However, segregating these duties and employing additional reviews from Fire Company Trustees or Borough Council members could strengthen the controls in various areas.

Specific recommendations related to the observations above are as follows:

1. Prohibit checks written out to “Cash”, except for funding of petty cash once a month with receipts (if petty cash is going to be used by the Fire Company going forward);
2. Prohibit checks written out to authorized signers of a bank account;
3. Prohibit checks written out to family members of an authorized signer without another unrelated person reviewing;
4. Require dual signatures on all checks, regardless of amount;
5. Count and deposit cash on the same day as the event;
6. Segregate duties for Social Hall rentals;
7. Consistently maintain source documentation supporting all Fire Company revenues and expenditures

From discussions with Travis Ness, current Treasurer of the Fire Company, a significant number of controls have been added in the recent months that address the observations made above. A copy of the controls that have since been implemented is documented and maintained by Mr. Ness (**Exhibit B** is a draft copy of the controls provided by Mr. Ness). In addition, social hall rentals are entirely handled by the Borough starting in 2020, and a rental application is required to be completed and signed by all social hall renters. A copy of the newly implemented rental application has been included as **Exhibit C**.

Area #2 Conclusion

While there was a significant lack of controls during the years 2012 through 2018, it appears that controls have been added in recent months to mitigate the associated risks. We recommend that these controls are closely monitored to ensure that they are being followed and remain relevant.

Area #3 – Going Concern Evaluation

As part of our Review, we assessed the historical cash flows of the Fire Company in order to determine the likeliness that the Fire Company can continue as a going concern without annual funding from the Borough.

Cash Flows from General Account

Below is a summary of the deposits and withdrawals from the General account for the years 2012 through 2018:

	General Account						
	2012	2013	2014	2015	2016	2017	2018
Deposits							
Cash	\$ 2,554.00	\$ 5,620.00	\$ 9,949.06	\$ 10,542.32	\$ 12,003.50	\$ 10,062.55	\$ 9,340.20
Check	\$ 387.00	\$ 3,874.30	\$ 1,758.90	\$ 5,787.55	\$ 1,862.00	\$ 3,770.75	\$ 3,147.45
Other	\$ 11,442.30	\$ 12,601.55	\$ 3,122.71	\$ 2,785.00	\$ 846.73	\$ -	\$ -
	\$ 14,383.30	\$ 22,095.85	\$ 14,830.67	\$ 19,114.87	\$ 14,712.23	\$ 13,833.30	\$ 12,487.65
Less: Withdrawals	\$ 12,155.14	\$ 24,506.06	\$ 11,368.84	\$ 15,878.51	\$ 12,514.70	\$ 11,288.72	\$ 14,154.14
Positive (Negative) Cash	\$ 2,228.16	\$ (2,410.21)	\$ 3,461.83	\$ 3,236.36	\$ 2,197.53	\$ 2,544.58	\$ (1,666.49)
Less: NYB Contributions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150.00
Positive (Negative) Cash	\$ 2,228.16	\$ (2,410.21)	\$ 3,461.83	\$ 3,236.36	\$ 2,197.53	\$ 2,544.58	\$ (1,816.49)

Cash Deposits

We were unable to fully test the completeness of cash deposits due to the poor condition and incompleteness of the underlying records.

Check Deposits

Based on our review, funds received by check from events held by the Fire Company that were deposited into the General Account include:

- 2012 – No events noted
- 2013 – Membership dues, Bingo, Chicken BBQ, Flea Market/Yard Sale
- 2014 – Bingo
- 2015 – Membership dues, Bingo, Chicken BBQ
- 2016 – Bingo, Chicken BBQ
- 2017 – Bingo, Chicken BBQ
- 2018 – Bingo

Other Deposits

EFT deposits of \$11,442.30 and \$12,601.55 in 2012 and 2013, respectively, were received from the PA Treasury. Two EFT deposits totaling \$3,122.71 in 2014 related to transfers from DDA 3798. No information was provided regarding the \$2,785.00 deposit in 2015. The \$846.76 deposit in 2016 was noted on the bank statement as an 'internet transfer'.

Withdrawals

Significant expenses from the General Account are as follows:

Checks	2012	2013	2014	2015	2016	2017	2018
Equipment	\$ 11,630.17	\$ 8,033.70	\$ 295.00	\$ 3,601.95	\$ 1,350.85	\$ 58.63	\$ 6,186.02
"To Cash"	-	1,100.00	1,825.00	2,300.00	2,100.00	2,000.00	1,600.00
BBQ Expenses	-	1,803.99	3,313.58	2,572.30	4,862.38	518.18	525.78
Food/Groceries	120.51	292.00	1,149.10	3,793.05	1,536.62	3,341.33	615.05
Bingo Expenses	-	255.00	1,369.82	1,675.72	225.00	2,830.62	1,715.64
Maintenance	-	2,944.95	-	125.80	-	167.26	-
Other/Miscellaneous	321.81	7,922.03	1,819.89	1,809.69	2,439.85	2,217.55	3,511.65
	\$ 12,072.49	\$ 22,351.67	\$ 9,772.39	\$ 15,878.51	\$ 12,514.70	\$ 11,133.57	\$ 14,154.14
EFT payments	\$ 82.65	\$ 2,154.39	\$ 1,596.45	\$ -	\$ -	\$ 155.15	\$ -
Total Withdrawals	\$ 12,155.14	\$ 24,506.06	\$ 11,368.84	\$ 15,878.51	\$ 12,514.70	\$ 11,288.72	\$ 14,154.14

Cash Flows from Social Hall Account

Below is a summary of the deposits in and withdrawals from the Social Hall account for the years 2012 through 2018:

	Social Hall Account						
	2012	2013	2014	2015	2016	2017	2018
Deposits							
Cash	\$ 8,344.75	\$ 3,755.00	\$ 3,722.71	\$ -	\$ -	\$ 260.00	\$ -
Check	\$ 8,024.50	\$ 13,022.72	\$ 28,055.00	\$ 21,789.50	\$ 26,528.70	\$ 30,608.90	\$ 21,850.00
Other	\$ 200.00	\$ -	\$ 770.00	\$ 24,691.22	\$ 11,967.12	\$ 13,190.64	\$ 8,175.00
	\$ 16,569.25	\$ 16,777.72	\$ 32,547.71	\$ 46,480.72	\$ 38,495.82	\$ 44,059.54	\$ 30,025.00
Less: Withdrawals	\$ 16,571.24	\$ 19,542.64	\$ 22,090.65	\$ 46,493.13	\$ 42,915.67	\$ 38,999.99	\$ 26,340.35
Positive (Negative) Cash	\$ (1.99)	\$ (2,764.92)	\$ 10,457.06	\$ (12.41)	\$ (4,419.85)	\$ 5,059.55	\$ 3,684.65
Less: NYB Contributions	\$ -	\$ 1,600.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	\$ 25,000.00	\$ 15,000.00
Positive (Negative) Cash	\$ (1.99)	\$ (4,364.92)	\$ (9,542.94)	\$ (15,012.41)	\$ (24,419.85)	\$ (19,940.45)	\$ (11,315.35)

Cash Deposits

Cash deposits were unable to be reviewed based on the limited information provided.

Check Deposits

Based on our review, funds received by check from events held by the Fire Company that were deposited into the Social Hall Account include:

- 2012 – Hall rentals, Alcohol class, Yard sale
- 2013 – Hall rentals, Alcohol class, Bingo, Chicken BBQ
- 2014 – Hall rentals, Alcohol class
- 2015 – Hall rentals, Alcohol class, shirts
- 2016 – Hall rentals
- 2017 – Hall rentals
- 2018 – Hall rentals

Other Deposits

A credit memo in the amount of \$200 was deposited in 2012. Two money orders totaling \$510.00 and a change memo of \$260.00 were received in 2014, resulting in a total of \$770.00 of other deposits made in 2014. EFT deposits of \$24,691.22, \$11,967.12, \$13,130.64 and \$8,175.00 in 2015, 2016, 2017 and 2018, respectively, were received from the PA Treasury.

Withdrawals

Significant expenses from the Social Hall Account are as follows:

<u>Checks</u>	2012	2013	2014	2015	2016	2017	2018
Equipment	\$ 60.00	\$ -	\$ 1,871.91	\$ 15,607.82	\$ 17,731.09	\$ 2,396.05	\$ 1,665.89
"To Cash"	700.00	750.00	800.00	60.00	626.00	900.00	900.00
BBQ Expenses	523.82	416.67	2,081.80	-	-	-	1,228.40
Food/Groceries	2,974.87	423.49	674.97	39.20	3,941.12	941.82	989.86
Bingo Expenses	-	1,379.00	-	-	-	-	193.50
Maintenance	630.24	530.53	1,731.76	1,344.34	2,774.45	703.06	1,101.40
Social Hall Return Deposits	1,915.00	1,675.00	1,260.00	-	1,000.00	250.00	-
Grant to Witmer Public Safety	-	-	-	-	-	13,617.00	8,200.00
iPads and Pagers	-	-	-	3,013.64	-	1,052.56	135.56
Pest Control	659.20	667.56	613.95	775.45	498.09	733.52	686.88
Utilities	8,115.32	8,276.04	9,277.30	11,056.59	8,704.02	7,525.69	7,141.95
Other/Miscellaneous	907.82	5,137.35	1,701.01	2,250.48	4,583.31	10,167.15	2,577.90
	\$ 16,486.27	\$ 19,255.64	\$ 20,012.70	\$ 34,147.52	\$ 39,858.08	\$ 38,286.85	\$ 24,821.34
<u>EFT payments</u>	\$ 84.97	\$ 287.00	\$ 2,077.95	\$ 12,345.61	\$ 3,057.59	\$ 713.14	\$ 1,519.01
<u>Total Withdrawals</u>	\$ 16,571.24	\$ 19,542.64	\$ 22,090.65	\$ 46,493.13	\$ 42,915.67	\$ 38,999.99	\$ 26,340.35

Total Cash Flows

A summary of deposits in and withdrawals from the General and Social Hall accounts is included below:

	All Accounts							
	2012	2013	2014	2015	2016	2017	2018	
Deposits								
Cash	\$ 10,898.75	\$ 9,375.00	\$ 13,671.77	\$ 10,542.32	\$ 12,003.50	\$ 10,322.55	\$ 9,340.20	
Check	\$ 8,411.50	\$ 16,897.02	\$ 29,813.90	\$ 27,577.05	\$ 28,390.70	\$ 34,379.65	\$ 24,997.45	
Other	\$ 11,642.30	\$ 12,601.55	\$ 3,892.71	\$ 27,476.22	\$ 12,813.85	\$ 13,190.64	\$ 8,175.00	
	\$ 30,952.55	\$ 38,873.57	\$ 47,378.38	\$ 65,595.59	\$ 53,208.05	\$ 57,892.84	\$ 42,512.65	
Less: Withdrawals	\$ 28,726.38	\$ 44,048.70	\$ 33,459.49	\$ 62,371.64	\$ 55,430.37	\$ 50,288.71	\$ 40,494.49	
Positive (Negative) Cash	\$ 2,226.17	\$ (5,175.13)	\$ 13,918.89	\$ 3,223.95	\$ (2,222.32)	\$ 7,604.13	\$ 2,018.16	
Less: NYB Contributions	\$ -	\$ 1,600.00	\$ 20,000.00	\$ 15,000.00	\$ 20,000.00	\$ 25,000.00	\$ 15,150.00	
Positive (Negative) Cash	\$ 2,226.17	\$ (6,775.13)	\$ (6,081.11)	\$ (11,776.05)	\$ (22,222.32)	\$ (17,395.87)	\$ (13,131.84)	

Area #3 Conclusion

As noted in the table above, without Borough funding, the Fire Company has spent more money than it has deposited in the years 2013 through 2018. As noted earlier in this report, it is likely that additional revenue related to social hall rentals was not deposited into the Fire Company’s bank accounts. These revenues are estimated to be at least in the range of \$4,000 - \$5,750 for the years 2015 through 2019. As such, it is our opinion that the Fire Company would operate in a deficit even with the missing revenues.

Based on this assessment, we have concluded that it is unlikely that the Fire Company would be able to continue as a going concern without funding from the Borough.

SECTION 3: SUMMARY CONCLUSION

Based upon our Investigation, the following conclusions have been made:

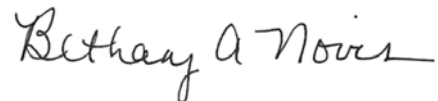
1. We have reason to believe that Fire Company assets (cash received from social hall rentals) were misappropriated by Steve Miller. We recommend that our report be given to the York County District Attorney for their consideration and follow up on the suspicious areas summarized in this report.
2. We have found that internal controls were severely lacking during the years 2012 through 2018, however a significant number of controls have been implemented in 2019 and 2020. We did not identify any additional controls that should be implemented. We recommend routine monitoring of controls to ensure they continue to be effective.
3. Based on the historical cash flows of the Fire Company, it is unlikely that the Fire Company would be able to continue as a going concern without the funding from the Borough. However, the historical cash flows of the Fire Company would have been impacted without cash deposits from the social hall rentals. We recommend that the Borough monitors the Fire Company social hall rentals for 2020 in comparison to the rental activity that we have documented in this report.

The scope of our findings are limited to the specific records which were obtained by us during the course of our Investigation, as referenced in this report. Distribution of this report is restricted to the Borough Council and law enforcement and should not be released to other parties without our written consent.

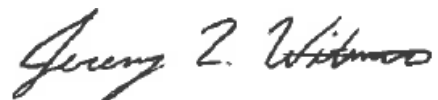
Consequently, while we believe it is reasonable to assume that the financial documents and other records used and information obtained is both complete and accurate, we recognize that certain information or documents may exist outside of our Investigation and that those records may contain information not known to us. As such, we encourage all parties to consider information provided by other sources or which may become available after the issuance of our report in reaching a final conclusion.

Sincerely,

RKL LLP



Bethany A. Novis, CPA/ABV, CVA, CFE
Partner, Consulting Services Group



Jeremy L. Witmer, CPA, CVA, CFE
Consultant, Business Consulting Services Group

EXHIBIT A
2019 SOCIAL HALL RENTAL CALENDAR

January

2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30 X	31 X	1	2	3	4	5 Marlene From Dana 100.00 PD 0005 100.00
6	7	8	9	10	11	12 717 324 9986 988 200 2000 200 200 Condo PD Return 2500
13 Aisla 717 424 4210 200.00	14	15	16	17	18	19 Donny Lehr
20	21	22	23	24	25	26 NA
27 Weston	28	29	30	31	1	2 X
3 X	4 X	5 X	6 X	7 X	8 X	9 X

Notes:

717 965 9708 Jan 12
717 324 9986 Jan 12

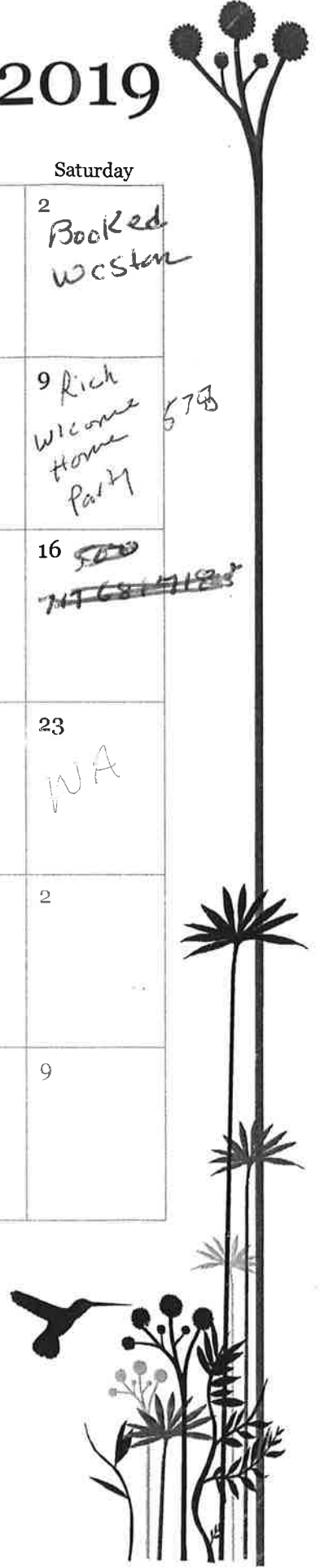


February

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1	2 Booked Weston
3	4	5	6	7	8	9 Rich Welcome Home Party 578
10	11	12	13	14	15	16 SOD NTCS 4123
17	18	19	20	21	22	23 WA
24	25	26	27	28	1	2
3	4	5	6	7	8	9

Notes:

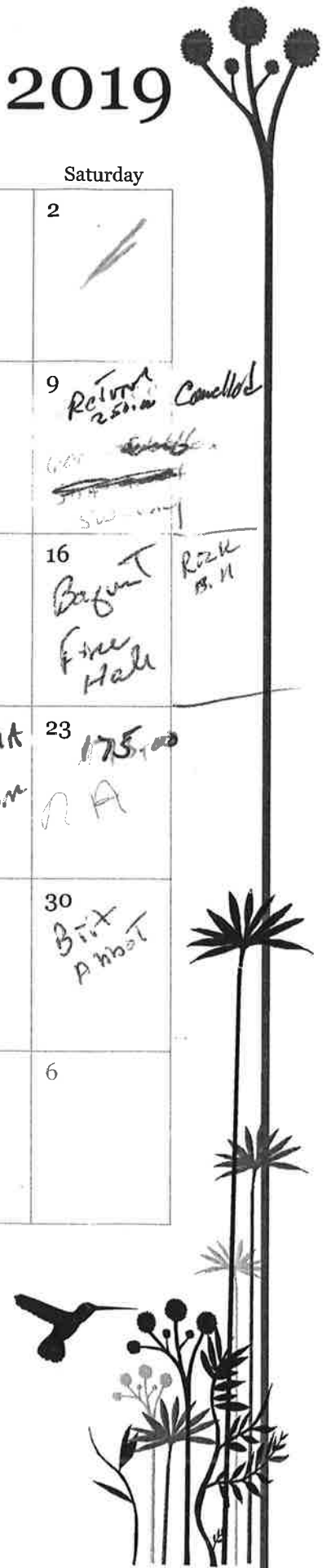
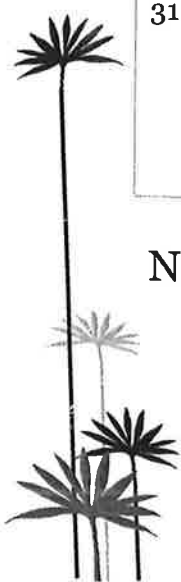


March

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
24	25	26	27	28	1	2
3 Ka/A Cancelled	4	5	6	7	8	9 Return 2:50pm Cancelled 5:00pm Sawney
10	11	12	13	14	15	16 Bayant Fire Hall Rozh B. H.
17 shatva	18	19	20	21	22 NORMA 5:00pm	23 175.00 A A
24	25	26	27	28	29	30 Bix A hot
31	1	2	3	4	5	6

Notes:

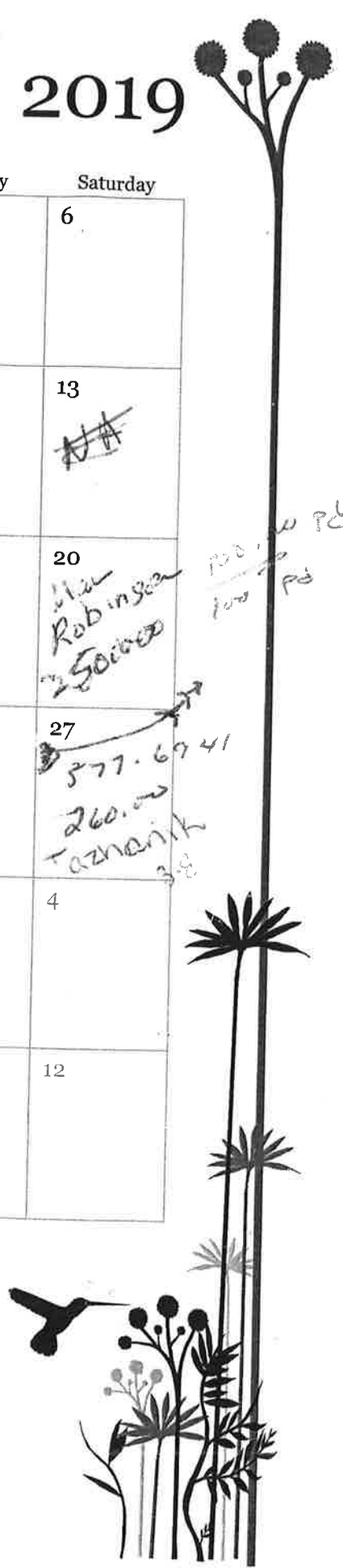
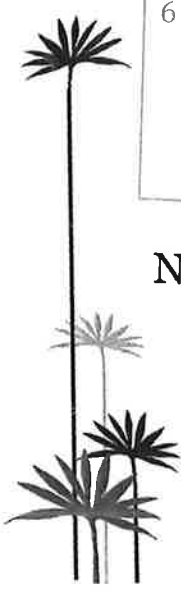


April

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
31	1	2	3	4	5	6
7	8	9	10 Train 20	11 Train 150	12	13 HA
14 Walle vi Jaya	15	16	17	18	19	20 Mia Robinson 250000 100 PD
21 Family dinner	22	23	24	25	26 Dango	27 577-6741 260.00 Tazhenik 38
28 Ovada 250 P 2000	29	30	1	2	3	4
6	7	8	9	10	11	12

Notes:



May

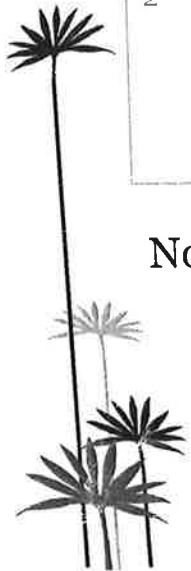
2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	1	2	3	4 sub sub sub sub
5	6	7	8	9	10	11 sub sub sub sub NO call
12	13	14	15	16	17 sub 26.50 McMaster	18 Steph Miguel's Hawaii
19	20	21	22	23	24 NA Cancelled	25 sub Dave 3:30 Zoom
26	27	28	29	30	31 -ean	1
2	3	4	5	6	7	8

Notes:

STAFF



June

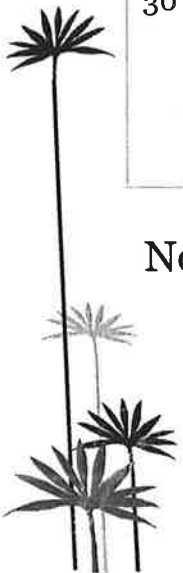
2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
26	27	28	29	30	31	1 <i>sun</i> <i>sun</i>
2	3	4	5	6	7	8
9 <i>sky</i> <i>to 11 am</i> <i>250</i>	10	11	12	13	14	15 <i>/</i>
16 <i>to 11 am</i> <i>250</i>	17	18	19	20	21	22 <i>NA</i>
23	24	25	26	27	28 <i>Bingo</i>	29
30	1	2	3	4	5	6

← Floops →

Notes:



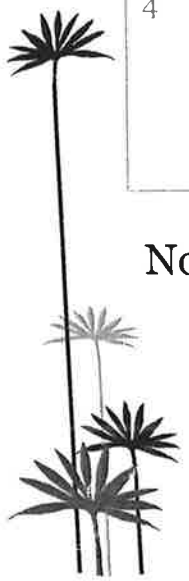
July

2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	1	2	3	4	5	6
7	8	9	10	11	12	13 <i>elena</i> <i>707</i> <i>332-3376</i> <i>500.00</i> <i>NO</i>
14	15	16	17	18	19	20 <i>Hold</i> <i>NO</i>
21 <i>OK</i> <i>JAN 2</i> <i>Grading</i> <i>100.00</i>	22	23	24	25	26 <i>Propo</i>	27 <i>NA</i>
28	29	30	31	1	2	3
4	5	6	7	8	9	10

Notes:



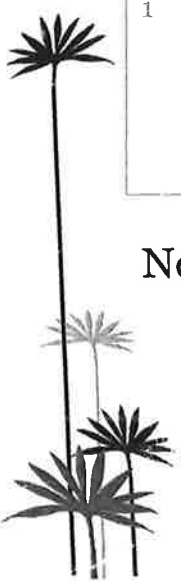
August

2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
28	29	30	31	1	2	3 cancelled 100 B Party
4 <i>W</i>	5	6	7	8	9	10 717 542 Jagmiv ce 200.20 Pd 9432 r & n
11	12	13	14	15	16	17
18 Tears Reunion	19	20	21	22	23 Bgd	24 N/A
25 scribble	26	27	28	29	30	31
1	2	3	4	5	6	7

Notes:



September

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	3	4	5	6	7 Olyssa
8	9	10	11	12	13	14 DJ Wedding
15	16	17	18	19	20	21 Bingo Sort
22 <i>Handwritten notes</i>	23 Free Planer	24	25	26	27 Handwritten	28 NA
29	30	1	2	3	4	5
6	7	8	9	10	11	12



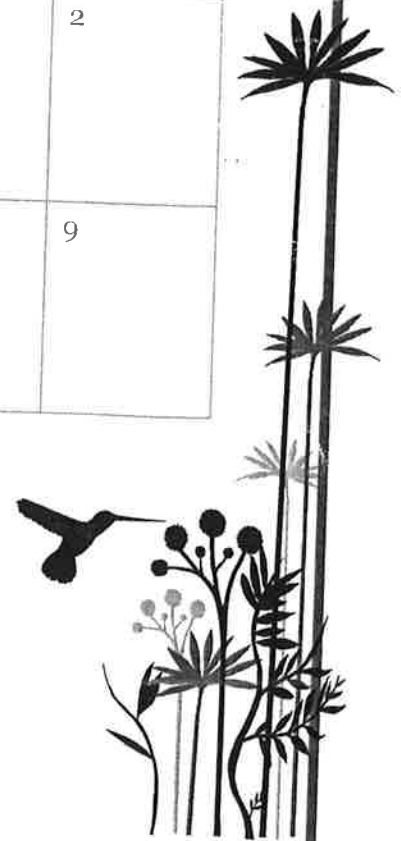
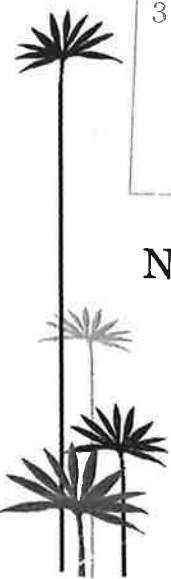
October

2019



Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
29 <i>[diagonal line]</i>	30 <i>[diagonal line]</i>	1	2	3	4	5 DJ + Chwick
6	7	8	9	10	11	12 <i>[faint]</i>
13 <i>[diagonal line]</i> 260.00	14	15	16 Tram Show	17 Tram Show	18	19 Victro Nash
20 <i>[scribble]</i>	21	22	23	24	25 Bingo	26 NA
27 Elijah Birthday	28	29	30	31	1	2
3	4	5	6	7	8	9

Notes:



November

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
27	28	29	30	31	1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

2000

352
160.00
4.00
9.00

9.00
14.00
150.00

11.11
9.708
900.00
10.00 PD

28
250.00
550.00
PD

1
2
3
4
5
6
7

Notes:



December

2019

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1 Brend B-day	2	3	4	5	6	7
8 old Farms win	9	10	11	12	13	14 NA Came to school
15 OK Rec Party	16	17	18	19	20	21 Bresket with SAW + 9 to 11 Chick Ady A. Fer
22 Book	23	24 Steve	25 Rick	26	27	28
29	30	31	1	2	3	4
5	6	7	8	9	10	11

1 pm
2000-2005

Notes:

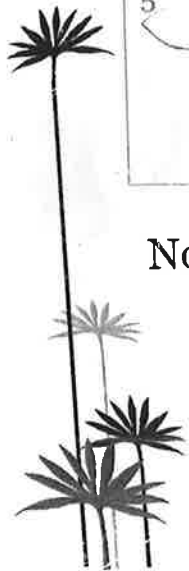


EXHIBIT B
CONTROLS IMPLEMENTED AT THE FIRE COMPANY

Proposal of changes for cash handling for the Liberty Fire Company

This is to place controls within the company to make sure that all funds related to the company are accounted for at all times. The President, Vice President and Treasurer are legally responsible for all funds related to the fire company and therefore need to maintain controls of all funds. All businesses, non-profit organizations and any other entity that handles cash has controls in place to protect not only the entity itself, but the people within the entity from ramifications due to lost funds. I would like the body to adopt the following items.

1. No cash is to be kept on the premises of the fire company as in the event of fire, robbery, etc., the cash is not necessarily covered by insurance claims.
2. No funds are to leave the fundraising events unless they are being taken to the bank for depositing into the proper account.
3. All committees that require funds for any events need to request said funds at the monthly meeting. Once approved, the Treasurer and a second approved signer will cut a check for that committee to purchase required items for the upcoming event. In the event that the amount of the purchase is unknown, a check will be issued with no amount filled in, but the location the check is to be used at will be filled in and the amount of the purchase is not to exceed \$100.00 unless prior authorization is approved.
4. All funds for starting cash will be withdrawn from the bank either the evening before or the day of the event. The amount to be withdrawn for all starting cash will not exceed \$500.00 for any event.
5. All funds from said events need to be counted by 2 unrelated people within the area the cash is being used. Each person's count must be noted on a cash count sheet (copy included) and initialed once their count is done. Once both people have counted the funds, all cash and cash count sheets will be turned over to the Treasurer for a final count. Once the Treasurer has done the final count, they will initial the cash count sheet and prepare a deposit slip for all cash from the event to be deposited into the bank account.
6. The Treasurer will then leave the event with all cash and the deposit slip placed into the bank deposit bag and deposit the funds at the bank. If the deposit is taken to the bank after hours, the Treasurer will drop the deposit bag into the night deposit slot at the bank and pick up the deposit bag and deposit slip when the bank is open.
7. Cleaning supplies will be kept stocked by the body and when items are needed, a check will be cut for the purchase of the supplies. These supplies will be noted to be purchased at the monthly meeting. No one committee will be responsible for purchasing these types of supplies and the cost will be a general cost to the entire company.

EXHIBIT C
2020 SOCIAL HALL RENTAL AGREEMENT

NORTH YORK BOROUGH

SOCIAL HALL RENTAL POLICY AND AGREEMENT

(Revised 11/13/2019)

NORTH YORK IS NOT RESPONSIBLE FOR ANY INCONSEQUENTIAL OR CONSEQUENTIAL DAMAGES RESULTING FROM MISCONDUCT, FIGHTING, OR INJURIES. THE SOCIAL HALL IS RENTED FOR THE INTENT OF SOCIALIZING AND ENTERTAINMENT ONLY. THE BOROUGH OF NORTH YORK AND ITS REPRESENTATIVES RESERVE THE RIGHT TO CANCEL OR TERMINATE AND CONCLUDE ANY EVENT AT THEIR DISCRETION. NORTH YORK BOROUGH BASES REFUNDS OF SECURITY DEPOSIT ON THE TERMS AND CONDITIONS OF WHICH THEY ADOPTED.

BY SIGNING THIS CONTRACT, THE RENTER AGREES TO ABIDE BY ALL TERMS AND CONDITIONS STATED IN THE AGREEMENT. FURTHERMORE, THE RENTER AGREES THAT THE DECISION OF THE NORTH YORK BOROUGH REPRESENTATIVE IS BINDING AS IT REFERS TO DAMAGE, CANCELLATION AND OR TERMINATION OF EVENT(S). THE RENTER AGREES THAT THERE SHALL BE NO DISPUTING THE REPRESENTATIVE DECISION ON RENTAL FEES, DAMAGE ASSESSMENT, OR CANCELLATION AND OR TERMINATION OF EVENT(S). DECISIONS MADE BY NORTH YORK BOROUGH ARE BINDING AND FINAL.

NORTH YORK BOROUGH SOCIAL HALL RENTAL

SOCIAL HALL FEES

SOCIAL HALL HOURS

SOCIAL HALL TERMS, CONDITIONS AND POLICIES

POLICY 001- CLEANING AND MAINTENANCE NYFD

POLICY 002- KITCHEN

POLICY 003- DEPOSIT

POLICY 004- SECURITY

POLICY 005- CANCELLATION

POLICY 006- DRUGS, ALCOHOL, AND SMOKING NYFD

POLICY 007- PARKING

POLICY 008- DAMAGE

POLICY 009- HARASSMENT

POLICY 010- POLICE

POLICY 011- OUTSIDE OF BUILDING

POLICY 012- RETURNED CHECK FEE

AGREEMENT TO COMPLY WITH TERMS, CONDITIONS AND POLICIES

AGREEMENT TO PAYMENT AND DEPOSIT

RECEIPT OF PAYMENT

NORTH YORK BOROUGH RENTAL FEES

The Social Hall holds 120 people. You have the option of 8-foot tables provided by the Social Hall. You also have the option for use of the kitchen.

Use of kitchen Includes:

All Counter Space

Sinks

Fridge/Freezer

Grill

Oven

**** USE OF FRYER OR WARMING UNIT IS NOT ALLOWED ****

RENTAL TIME:

2 Hours Prep (Same Day), 5 hours for event

Additional charge for event usage, see below

No charge for clean up time, however all events must end by 12AM with clean up completed by 1AM.

PERMITTED USES:

Weddings, Receptions, Birthday, Anniversary Parties, Non-Political Meetings, Private Dinners, Business Meetings & Dinners, Other Non-Profit Organizations Meetings & Functions, permitted Game Functions, and Dances.

RENTAL WITHOUT KITCHEN USE:

(INCLUDED USE OF SINKS AND REFRIGERATORS)

Weekday Rental (Monday – Thursday): \$275.00 Non-Resident / \$135.00 Resident

Weekend Rental (Friday – Sunday): \$425.00 Non-Resident / \$210.00 Resident

Holiday Rental: \$500.00 Non-Resident / \$250.00 Resident

\$40.00 per hour in excess of 5 hours Non-Resident / \$20.00 Resident

RENTAL WITH FULL KITCHEN USE:

(DEFINED AS THE USE OF ANY WARMING, HEATING, COOKING EQUIPMENT BEING USED, REGARDLESS OF THE EQUIPMENT BEING THE PROPERTY OF THE FIREHOUSE)

Weekday Rental (Monday – Thursday): \$425.00 Non-Resident / \$220.00 Resident

Weekend Rental (Friday – Sunday): \$575.00 Non-Resident / \$300.00 Resident

Holiday Rental: \$650.00 Non-Resident / \$375.00 Resident

\$70.00 per hour in excess of 5 hours Non-Resident / \$35.00 Resident

DEPOSIT

\$200.00 without alcohol

\$300.00 with alcohol (a one-day insurance rider must be provided through homeowners or other insurance company in the amount of \$1 million)

*Deposit must be paid when submitting signed rental agreement

*Deposit will be deducted from the balance to be paid in full on the day of the event. We will send an invoice to the email/address provided on the rental agreement.

****IF YOU DO NOT SHOW WE RESERVE THE RIGHT TO HOLD YOUR DEPOSIT AS A DONATION TO THE FIRE CO.****

All group rental fees are due at the booking and are received as a non-refundable donation. Food may be served but cannot be prepared on premise. 2 Hour meeting time does not include set up or clean up, if set up and clean up is required that flat fee is \$40.00 not to exceed 1 hour (30 min pre/post)

MISCELLANEOUS FEES:

There will be a \$175.00 clean up fee charged should the hall not be cleaned, and trash disposed of.

Members of the Liberty Fire Company receive 1 free rental a year, still subject to cleaning fees if needed.

RESIDENTS ARE HALF PRICE

RENTERS INITIALS _____

SOCIAL HALL HOURS

Doors will be unlocked by 9:00AM the day of the rental for set-up

The day of your rental; event cannot begin before 5:00pm Monday – Friday (unless approved by hall administrator)

All guests must vacate by 12:00AM

Renters must vacate by 1:00AM making sure the Social Hall, kitchen, hallways, and restrooms have been cleaned.

(See policy 001 regarding cleaning and maintenance)

All renter's property must be removed by 1:00AM the day of the rental

FAILURE TO ADHERE TO THESE TIMES WILL RESULT IN LOSS OF DEPOSIT

RENTERS INITIALS _____

TERMS, CONDITIONS, POLICIES

POLICY 001- CLEANING AND MAINTENANCE

Renter is responsible for cleaning social hall, hallways, bathrooms, and kitchen at the conclusion of the event.

SOCIAL HALL:

Floors- Sweep (Remove any and all debris such as trash, paper, gum, candy, etc.) Mop floors

Tables & Chairs – After all tables and chairs have been cleaned, they must be stowed properly in the storage room

Trash- All trash must be removed and properly disposed of in dumpster at the conclusion of the event

All renters property must be removed by 1:00AM the day of the rental

HALLWAYS:

Floors- Sweep (remove any and all debris such as trash, paper, gum, candy, etc.) Mop floors

Trash – All trash must be removed and properly disposed of in dumpster at the conclusion of the event.

KITCHEN:

Floors- Sweep (remove any and all debris such as trash, paper, gum, candy, etc.) Mop floors

Trash – All trash must be removed and properly disposed of in dumpster at the conclusion of the event.

Any and all equipment and appliances used must be cleaned

Any and all countertops must be removed of debris and cleaned

RESTROOMS:

Floors- Sweep (remove any and all debris such as trash, paper, gum, candy, etc.) Mop floors

Trash – All trash must be removed and properly disposed of in dumpster at the conclusion of the event.

Toilets and Urinals- Must be in the condition they were prior to the beginning of the event

Sinks- Must be cleaned at the conclusion of the event.

MAINTENANCE ROOM:

Renter is responsible for returning cleaning supplies to their proper location in the same condition they found them

Sinks must be cleaned at the conclusion of the event

Mop Bucket must be cleaned out

Renter is responsible for providing trash bags for the event

FAILURE TO COMPLY WILL RESULT IN THE FORFEIT OF RENTERS DEPOSIT

RENTERS INITIALS _____

TERMS, CONDITIONS, POLICIES

POLICY 002- KITCHEN

Kitchen Rental doesn't include the use of fryers and warming device

No persons under the age of 18 are allowed to be in the kitchen at any time

North York Borough/North York Fire Department, its employees or members shall not be held liable for any injuries sustained in the use or operation of equipment and or appliances.

RENTERS INITIALS _____

POLICY 003- SECURITY DEPOSIT

\$200.00 without alcohol or \$300.00 with alcohol due at signing of contract

(Deposit is in addition to rental fees and is held up to 5 days following the conclusion of the event)

Grounds for forfeit of deposit but is not limited to the following:

Failure to comply with the terms, conditions, and policies of North York Fire Department.

At the discretion of management or security personnel

Failure to comply with hours of operation

Police Department having to be notified

If event is terminated the premises must be vacated by all persons within 30 minutes.

A 1-day insurance rider is required if your event has alcohol, maybe be obtained through your homeowners/rental insurance policy, proof of rider needs to be presented on day of event.

RENTERS INITIALS _____

POLICY 004- SECURITY

A Security fee will be applied for the following:

For any events with more than 55 people

Events with a band, DJ, or music of any type

*FAILURE TO NOTIFY NYB/NYFD PERSONNEL OR MANAGEMTN OF ANY OF THE ABOVE WILL RESULT IN THE DOUBLING OF SECURITY FEE WHICH WILL BE DIRECTLY TAKEN OUT OF DEPOSIT.

RENTERS INITIALS _____

TERMS, CONDITIONS, POLICIES

POLICY 005- CANCELLATIONS

Notification 30 days or more prior to rental date \$50.00 fee

Notification between two weeks and 30 days prior to rental date – Loss of half deposit

Notification within two weeks of rental date – Loss of deposit

RENTERS INITIALS _____

POLICY 006- DRUGS, ALCOHOL AND SMOKING

ALCOHOL

North York Borough/North York Fire Department does not endorse the use of alcohol

North York Borough/North York Fire Department will not be held liable for any consequences due to the use of alcohol

Renter is responsible for themselves and their guests that are or may be under the influence of alcohol

DRUGS

Drugs or the use there of is strictly prohibited and illegal, event will immediately end, and no refund will be given.

Authorities will be notified

SMOKING

Smoking is strictly prohibited

Smoking is allowed in designated smoking areas only

Cigarette butts must be properly disposed of

RENTERS INITIALS _____

POLICY 007- PARKING

Renters are allowed to park in front of social hall entrance for a period of no more than 30 minutes to unload

All vehicles must be parked in parking lot across from the fire station

At no time may a vehicle be in front of garage doors

Any vehicle illegally parked will be immediately towed at owners' expense

RENTERS INITIALS _____

POLICY 008- DAMAGE

Damage of any kind will not be tolerated

Deposit will be forfeited for any damage caused during the rental

Renter will be held finically responsible for damage exceeding \$200.00 without alcohol or \$300.00 with alcohol deposit

The excessive use of tacks, pins, nails, screws, staples, etc. to hang decorations or for any other purpose is prohibited and is considers damage

If tape is used, use tape that will not mar the surface

RENTERS INITIALS _____

TERMS, CONDITIONS, POLICIES

POLICY 009- HARASSMENT

The harassment of security staff will not be tolerated and will result in the loss of deposit and conclusion of event without refund

RENTERS INITIALS _____

POLICY 010- POLICE

If police are notified for any reason the event will end, deposit forfeited, and no refund given. Balance will be due – paid in full.

RENTERS INITIALS _____

POLICY 011-OUTSIDE

Renters and guests must show respect for North York Borough residents by keeping outside noise to a minimum
Doors must be closed at all times

RENTERS INITIALS _____

POLICY 012- RETURNED CHECK FEE

A FIFTY DOLLAR (\$50.00) FEE WILL BE CHARGED FOR ANY AND ALL RETURNED CHECKS

RENTERS INITIALS _____

AGREEMENT TO TERMS, CONDITIONS, POLICIES

DATE OF EVENT: _____

NAME OF RENTER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

DRIVERS LICENSE #: _____

HOME PHONE: _____ CELL PHONE: _____

I, the undersigned have read and fully understand the strict and firm policy for the rental of North York Borough Social Hall. I also agree to abide by all terms mandated by North York Borough and the Fire Department as well as understand that North York Borough and the Fire Department reserves the right to cancel or end event for any reason with or without refund.

SIGNATURE OF RENTER: _____ DATE: _____

OFFICE USE ONLY:

EMPLOYEE APPROVAL: _____ DATE: _____

AGREEMENT TO PAYMENT AND DEPOSIT

DATE OF EVENT: _____

NAME OF RENTER: _____

ADDRESS: _____

CITY: _____ STATE: _____ ZIP CODE: _____

DRIVERS LICENSE #: _____

HOME PHONE: _____ CELL PHONE: _____

PLACE OF EMPLOYMENT: _____ D.O.B _____

I, the undersigned have read and fully understand the strict and firm payment and deposit policy for the rental of the North York Borough and the North York Fire Department Social Hall. I also agree to abide by all terms mandated by North York Borough and North York Fire Department including forfeiting of deposit, cancellation procedures, and payment. I understand that I the Renter am responsible for reimbursement for damages occurring during the event.

SIGNATURE OF RENTER: _____ DATE: _____

NORTH YORK RESERVES THE RIGHT TO CANCEL OR END AN EVENT FOR ANY REASON WITH OR WITHOUT REFUND

OFFICE USE ONLY:

EMPLOYEE APPROVAL: _____ DATE: _____

PAYMENT AND DEPOSIT

NORTH YORK DEPOSIT RECEIPT

RECEIPT: DEPOSIT

RENTER: _____

RENTAL DATE: _____

THE DEPOSIT WAS RECEIVED ON _____ BY _____

SIGNATURE OF EMPLOYEE: _____ DATE: _____

BALANCE DUE: _____

NORTH YORK BOROUGH AND NORTH YORK FIRE DEPARTMENT PAYMENT RECEIPT

RECEIPT: PAYMENT

RENTER: _____

RENTAL DATE: _____

THE BALANCE OF _____ DOLLARS WAS RECEIVED ON _____ BY _____

PAID IN FULL

NORTH YORK BOROUGH AND NORTH YORK FIRE DEPARTMENT SECURITY RECEIPT

RECEIPT: SECURITY

EMPLOYEE: _____

RENTAL DATE: _____

THE SECURITY FEE OF _____ DOLLARS WAS RECEIVED ON _____ BY _____

SIGNATURE OF EMPLOYEE: _____ DATE: _____