

ATTESTATION ENGAGEMENT

Township of Bushkill
Northampton County, Pennsylvania
48-203
Liquid Fuels Tax Fund
For the Period
January 1, 2023 to December 31, 2024

September 2025



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

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

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Bushkill, Northampton County, for the period January 1, 2023 to December 31, 2024. The municipality's management is responsible for presenting the Forms MS-965 in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*. Our responsibility is to express an opinion on the Forms MS-965 With Adjustments based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Forms MS-965 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms MS-965. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Forms MS-965, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

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

In our opinion, the Forms MS-965 With Adjustments present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund of the Township of Bushkill, Northampton County, for the period January 1, 2023 to December 31, 2024, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

Independent Auditor's Report (Continued)

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

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms MS-965 will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency below to be a material weakness:

- One Signature On Liquid Fuels Tax Fund Checks.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency listed below to be a significant deficiency:

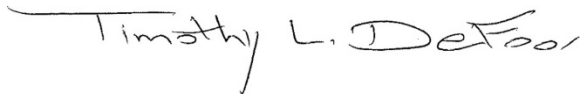
- Vendor Overcharge - Recurring.

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

Independent Auditor's Report (Continued)

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

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

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

Timothy L. DeFoor
Auditor General
August 21, 2025

CONTENTS

	<u>Page</u>
Background	1
Financial Section:	
2023 Form MS-965 With Adjustments	5
2024 Form MS-965 With Adjustments	8
Auditor Description Of Select Transactions.....	11
Findings And Recommendations:	
Finding No. 1 - One Signature On Liquid Fuels Tax Fund Checks	12
Finding No. 2 - Vendor Overcharge - Recurring	13
Summary Of Prior Examination Recommendations.....	14
Summary Of Onsite Closeout Meeting.....	15
Report Distribution	16

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background

The Liquid Fuels Tax Municipal Allocation Law, Act 655 of 1956, as amended, see also 72 P.S. § 2615.5, et sec., provides municipalities other than counties (i.e., townships, boroughs, cities, towns, home rule, and optional plan governments) with an annual allocation of liquid fuels taxes from the state's Motor License Fund to be used for the maintenance and repair of streets, roads, and bridges for which the municipality is responsible. The allocation of these funds to municipalities is based upon: (1) 50 percent on the municipality's proportion of local road mileage to the total local road mileage in the state; and (2) 50 percent on the proportion of a municipality's population to the total population in the state.

Title 75 Pa.C.S. § 9511 of the Pennsylvania Vehicle Code provides municipalities with annual maintenance payments to be received from the Motor License Fund for functionally local highways that were transferred to a municipality from the Commonwealth of Pennsylvania.

Each municipality must deposit the allocation of Liquid Fuels Tax funds and annual maintenance payments that it receives into a special fund called either the Municipal Liquid Fuels Tax Fund or State Fund. A municipality may not deposit any other monies into this fund except when the municipality does not have enough money in the special fund to meet the payments called for by its current annual budget for road and bridge purposes. In such a case, the municipality may borrow money or transfer money from its General Fund to its Liquid Fuels Tax Fund.

The Department of Transportation has been given the regulatory authority for the administration of these funds. Department of Transportation's *Publication 9* includes the policies and procedures for the administration of Act 655, as amended, and the Liquid Fuels Tax Fund money. However, if there is a difference between *Publication 9* and any legislation, the legislation shall govern.

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

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

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background (Continued)

3. Submit the Pennsylvania Department of Community and Economic Development's (DCED) Report of Elected and Appointed Officials by January 31st and the Survey of Financial Condition By March 15th.
4. Ensure resolution of all Contractor Responsibility Program (CRP) holds and blocks imposed by the Department of Revenue and the Department of Labor and Industry.
5. Ensure resolution of all reimbursements required as a result of audits performed by the Department of the Auditor General or monitoring reviews performed by the Department of Transportation's Financial Consultants.

Criteria

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

Section 1 of Form MS-965 With Adjustments provides a summary of Liquid Fuels Tax Fund expenditures by category. Categories requiring explanation include:

- Major equipment purchases are purchases of road machinery and road equipment with varying yearly costs in excess of the amounts indicated below:

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>	<u>\$12,600.00</u>

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

<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
<u>\$11,500.00</u>	<u>\$11,800.00</u>	<u>\$12,200.00</u>	<u>\$12,600.00</u>

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

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background (Continued)

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

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

Section 3 of Form MS-965 With Adjustments determines if the municipality expended Liquid Fuels Tax Fund money in excess of the permissible amount for equipment and the balance that the municipality may carry forward for the purchase of equipment to the subsequent year.

Department of Transportation *Publication 9* requires that the amount expended for equipment purchases in a given year not exceed the sum of the equipment balance carried forward from the previous year and 20 percent of the current year's Liquid Fuels Tax Fund allocation and, if applicable, 20 percent of the turnback allocation plus other Department of Transportation approved adjustments.

If the municipality spent in excess of the amount listed on Line 4, the excess must be reimbursed to the Liquid Fuels Tax Fund.

The equipment balance to be carried forward for the subsequent year is the lesser of the amount on Line 6 or the ending fund balance on Line 6 of Section 2, but not less than zero.

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Background (Continued)

Basis of Presentation

The financial activities of the municipality are accounted for in separate funds. The Liquid Fuels Tax Fund is used to account for state aid revenues from the Pennsylvania Department of Transportation used primarily for building and improving local roads and bridges. The Forms MS-965 has been prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation as a result of the Fuels Tax Act 655, dated 1956 and as amended, which does not constitute a complete presentation of the entity's assets, liabilities, expenses, and fund balance. Accordingly, the presentation of Form MS-965 With Adjustments is restricted to the Liquid Fuels Tax Fund, which represents a segment of the entity.

Basis Of Accounting

The accompanying Forms MS-965 With Adjustments is prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation. Under this method, revenues are recognized when received and expenditures are recorded when paid.

General Fixed Assets

General fixed assets are recognized as expenditures at the time of purchase. No depreciation has been provided on the heavy equipment used to maintain and repair roads and bridges.

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	21,521.27	-	21,521.27
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	348,473.27	-	348,473.27
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	<u>\$ 369,994.54</u>	<u>\$ -</u>	<u>\$ 369,994.54</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2023	\$ 57,938.09	\$ -	\$ 57,938.09
Receipts:			
2. State allocation	339,925.71	-	339,925.71
2a. Turnback allocation	-	-	-
2b. Interest on investments	2,062.93	-	2,062.93
2c. Miscellaneous	36,901.31	-	36,901.31
3. Total receipts	378,889.95	-	378,889.95
4. Total funds available	436,828.04	-	436,828.04
5. Expenditures (Section 1)	369,994.54	-	369,994.54
6. Balance, December 31, 2023	<u>\$ 66,833.50</u>	<u>\$ -</u>	<u>\$ 66,833.50</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 57,938.09	\$ -	\$ 57,938.09
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	67,985.14	-	67,985.14
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	125,923.23	-	125,923.23
5. Less: Major equipment expenditures	<u>21,521.27</u>	<u>-</u>	<u>21,521.27</u>
6. Remainder	<u>104,401.96</u>	<u>-</u>	<u>104,401.96</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 66,833.50</u>	<u>\$ -</u>	<u>\$ 66,833.50</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 16,650.00	\$ -	\$ 16,650.00
Computer/Computer related training	-	-	-
Major equipment purchases	32,768.07	-	32,768.07
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	-	-	-
Highway construction and rebuilding projects	333,563.20	-	333,563.20
Miscellaneous	-	-	-
Total (To Section 2, Line 5)	<u>\$ 382,981.27</u>	<u>\$ -</u>	<u>\$ 382,981.27</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2024	\$ 66,833.50	\$ -	\$ 66,833.50
Receipts:			
2. State allocation	338,696.12	-	338,696.12
2a. Turnback allocation	-	-	-
2b. Interest on investments	2,022.60	-	2,022.60
2c. Miscellaneous	2,135.11	-	2,135.11
3. Total receipts	342,853.83	-	342,853.83
4. Total funds available	409,687.33	-	409,687.33
5. Expenditures (Section 1)	382,981.27	-	382,981.27
6. Balance, December 31, 2024	<u>\$ 26,706.06</u>	<u>\$ -</u>	<u>\$ 26,706.06</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 66,833.50	\$ -	\$ 66,833.50
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	67,739.22	-	67,739.22
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	134,572.72	-	134,572.72
5. Less: Major equipment expenditures	<u>32,768.07</u>	<u>-</u>	<u>32,768.07</u>
6. Remainder	<u>101,804.65</u>	<u>-</u>	<u>101,804.65</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 26,706.06</u>	<u>\$ -</u>	<u>\$ 26,706.06</u>

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

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

Miscellaneous Receipts

The following miscellaneous receipts were deposited into the Liquid Fuels Tax Fund during the examination period:

Source	Description	2023	2024
General Fund	Reimbursement (see Summary of Prior Examination Recommendations)	\$26,372.29	\$ -
Vendor	Reimbursement (see Summary of Prior Examination Recommendations)	10,149.03	-
General Fund	Reimbursement for materials	379.99	-
Vendor	Refund for overcharge (see Finding No. 2)	-	2,048.41
General Fund	Reimbursement for sales tax	-	86.70
Totals		<u>\$36,901.31</u>	<u>\$2,135.11</u>

Lease-Purchase Agreement

On December 18, 2020, the municipality entered into a lease-purchase agreement with FNB Commercial Leasing to purchase a 2019 John Deere Tractor for \$95,609.59. The agreement was for a term of five years at an interest rate of 4.00 percent. Principal and interest payments of \$21,521.27 are due annually. Prior years' principal and interest payments from the Liquid Fuels Tax Fund were \$17,625.99 and \$3,895.28, respectively.

During the current examination period the municipality paid principal of \$37,435.56 and interest of \$5,606.98 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2023 and 2024 Forms MS-965 - Section 1. The outstanding balance of the lease-purchase agreement as of December 31, 2024 was \$40,548.04, plus interest.

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Finding No. 1 - One Signature On Liquid Fuels Tax Fund Checks

Our examination disclosed that only one signature was applied to authorize checks drawn on the Liquid Fuels Tax Fund.

An adequate system of internal controls includes procedures requiring at least two authorized signatures to authorize checks drawn on the Liquid Fuels Tax Fund.

The cause of this condition could not be determined during the examination.

When only one signature is required, there is a significant risk of unauthorized disbursements, errors, or misappropriation of assets occurring and remaining undetected.

Recommendation

We recommend that the municipality ensure that at least two signatures are used to authorize checks from the Liquid Fuels Tax Fund account.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

We will determine whether the municipality complied with our recommendation during our next examination.

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Finding No. 2 - Vendor Overcharge - Recurring

We cited the municipality for a vendor overcharge in our prior report for the period January 1, 2021 to December 31, 2022. Our current examination disclosed that the municipality was overcharged a total of \$2,048.41 during 2024 for the purchase of asphalt materials as follows:

<u>Product</u>	<u>Quantity Purchased</u>	<u>Contract Price</u>	<u>Invoice Price</u>	<u>Unit Price Difference</u>	<u>Total Price Difference</u>
19mm	173.39 tons	\$59.25/ton	\$62.44/ton	\$3.19/ton	\$ 553.12
9.5mm	305.16 tons	\$66.35/ton	\$71.25/ton	\$4.90/ton	<u>1,495.29</u>
Amount overpaid					<u>\$2,048.41</u>

Municipalities should have internal control procedures to ensure that invoice prices are compared to contract prices before payments are made on vendor invoices. The failure to follow this procedure increases the risk of overpayments being made and remaining undetected.

We were unable to determine the cause of this condition.

On July 26, 2024, the vendor reimbursed \$2,048.41 to the municipality's Liquid Fuels Tax Fund.

Recommendation

We recommend that the municipality compare invoice prices to contract prices prior to making payments on vendor invoices.

Management's Response

The municipal officials offered no formal response at this time.

Auditor's Conclusion

This examination finding cites a condition that existed in the operation of the municipality during the previous engagement period and was not corrected during the current examination period. The municipality should strive to comply with the recommendation in this report. We will determine whether the municipality complied with our recommendation during the next examination period.

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

Summary Of Prior Examination Recommendations

In our prior report we recommended that the Department of Transportation review our examination findings to determine if the municipality should reimburse \$36,521.32 to its Liquid Fuels Tax Fund. This amount consists of \$10,148.82 for vendor overcharges and \$26,372.50 for noncompliance with advertising and bidding requirements.

During our current examination we reviewed a letter dated September 18, 2023, from the Department of Transportation directing the municipality to reimburse \$36,521.32 to its Liquid Fuels Tax Fund. We noted that a vendor reimbursed \$10,149.03 to the municipality's Liquid Fuels Tax Fund on October 6, 2023. We further noted that the municipality reimbursed the remaining amount, \$26,372.29, to its Liquid Fuels Tax Fund on December 27, 2023.

In our prior report we also recommended:

- That the municipality compare invoice prices to contract prices prior to making payments on vendor invoices.
- That the municipality comply with the advertising and bidding requirements of *The Second Class Township Code*.

During our current examination we noted that the municipality complied with our second bulleted recommendation but did not comply with our first bulleted recommendation (see Finding No. 2).

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

An onsite closeout meeting was held August 13, 2025. Those participating were:

TOWNSHIP OF BUSHKILL

Ms. Belinda Roberts, Township Manager/Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Evan Betzenberger, Auditor

TOWNSHIP OF BUSHKILL
NORTHAMPTON COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2024

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Bushkill
Northampton County
1114 Bushkill Center Road
Nazareth, PA 18064

The Honorable Brien Kocher
Chairman of the Board of Supervisors

Ms. Belinda Roberts
Township Manager/Secretary/Treasurer

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