

ATTESTATION ENGAGEMENT

Township of Jackson
Venango County, Pennsylvania
60-209

Liquid Fuels Tax Fund
For the Period
January 1, 2018 to December 31, 2022

August 2024



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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TIMOTHY L. DEFOOR
AUDITOR GENERAL

Independent Auditor's Report

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

We examined the accompanying Forms MS-965 With Adjustments for the Liquid Fuels Tax Fund of the Township of Jackson, Venango County, for the period January 1, 2018 to December 31, 2022. 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 qualified opinion.

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

As described in the Auditor Description Of Select Transactions section of this report, the adjustments included on the Forms MS-965 With Adjustments are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

As discussed in the Findings And Recommendations section of this report:

- The township reported expending \$24,900.00 during 2018 for the construction of an equipment pole building without maintaining documentation to support the expenditures (see Finding No. 1).
- The township reported expending \$24,900.00 during 2018 for the construction of a pole building and expended \$74,753.84 during 2019 and \$74,169.84 during 2020 for loan payments on a tractor/mower without advertising for bids (see Finding No. 3).
- The township expended a total of \$27,031.51 during 2018 and \$317.36 during 2019 for the construction of a pole building, a garage door, and electrical service, which are nonpermissible expenditures (see Finding No. 4).
- The township expended \$13,414.18 during 2018 for multiple purchases of pipe without maintaining documentation for price quotations (see Finding No. 5).

In our opinion, except for the matters discussed in the preceding four bulleted items, 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 Jackson, Venango County, for the period January 1, 2018 to December 31, 2022, in accordance with the criteria described in the Background section of this report and the Department of Transportation's *Publication 9*.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Forms MS-965, 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.

Independent Auditor's Report (Continued)

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 deficiencies below to be material weaknesses:

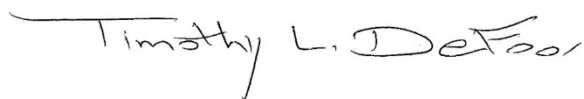
- Documentation Supporting Expenditures Was Not Available For Examination.
- The Practice Of Signing Blank Checks Should Be Discontinued.

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

- Noncompliance With Advertising And Bidding Requirements.
- Nonpermissible Expenditures.
- Documentation For Price Quotations Was Not Available For Examination.
- Over Expended Equipment Purchase Tally.

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 Jackson, Venango County, to us during the course of our examination. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.



Timothy L. DeFoor
Auditor General
June 19, 2024

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TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Background

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

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

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

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

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

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

TOWNSHIP OF JACKSON
 VENANGO COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Background (Continued)

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

Criteria

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

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

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

2018	2019	2020	2021	2022
\$10,900.00	\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

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

2018	2019	2020	2021	2022
\$10,900.00	\$11,100.00	\$11,300.00	\$11,500.00	\$11,800.00

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Background (Continued)

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

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

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

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

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

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Background (Continued)

Basis of Presentation

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

Basis Of Accounting

The accompanying 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 JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2018 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 7,350.00	\$ 8,234.00	\$ 15,584.00
Computer/Computer related training	-	-	-
Major equipment purchases	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	50.00	-	50.00
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	13,414.18	-	13,414.18
Repairs of tools and machinery	22,894.10	(8,234.00)	14,660.10
Maintenance and repair of roads and bridges	58,207.92	-	58,207.92
Highway construction and rebuilding projects	-	-	-
Miscellaneous	31,896.71	-	31,896.71
 Total (To Section 2, Line 5)	 <u>\$ 133,812.91</u>	 <u>\$ -</u>	 <u>\$ 133,812.91</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2018 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, 2018	\$ 274,096.70	\$ -	\$ 274,096.70
Receipts:			
2. State allocation	137,671.70	-	137,671.70
2a. Turnback allocation	1,960.00	-	1,960.00
2b. Interest on investments	1,934.15	-	1,934.15
2c. Miscellaneous	7,593.60	-	7,593.60
3. Total receipts	<u>149,159.45</u>	<u>-</u>	<u>149,159.45</u>
4. Total funds available	<u>423,256.15</u>	<u>-</u>	<u>423,256.15</u>
5. Expenditures (Section 1)	<u>133,812.91</u>	<u>-</u>	<u>133,812.91</u>
6. Balance, December 31, 2018	<u><u>\$ 289,443.24</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 289,443.24</u></u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2018 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	\$ 56,572.54	\$ -	\$ 56,572.54
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	27,926.34	-	27,926.34
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	84,498.88	-	84,498.88
5. Less: Major equipment expenditures	-	-	-
6. Remainder	<u>84,498.88</u>	<u>-</u>	<u>84,498.88</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 84,498.88</u>	<u>\$ -</u>	<u>\$ 84,498.88</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2019 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 4,638.79	\$ -	\$ 4,638.79
Computer/Computer related training	-	-	-
Major equipment purchases	74,753.84	-	74,753.84
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	6,168.00	-	6,168.00
Repairs of tools and machinery	14,547.16	-	14,547.16
Maintenance and repair of roads and bridges	14,080.57	-	14,080.57
Highway construction and rebuilding projects	-	-	-
Miscellaneous	7,615.91	-	7,615.91
 Total (To Section 2, Line 5)	 <u>\$ 121,804.27</u>	 <u>\$ -</u>	 <u>\$ 121,804.27</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2019 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, 2019	\$ 289,443.24	\$ -	\$ 289,443.24
Receipts:			
2. State allocation	140,878.60	-	140,878.60
2a. Turnback allocation	1,960.00	-	1,960.00
2b. Interest on investments	2,616.64	-	2,616.64
2c. Miscellaneous	10,015.91	-	10,015.91
3. Total receipts	155,471.15	-	155,471.15
4. Total funds available	444,914.39	-	444,914.39
5. Expenditures (Section 1)	121,804.27	-	121,804.27
6. Balance, December 31, 2019	<u>\$ 323,110.12</u>	<u>\$ -</u>	<u>\$ 323,110.12</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2019 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	\$ 84,498.88	\$ -	\$ 84,498.88
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	28,567.72	-	28,567.72
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	113,066.60	-	113,066.60
5. Less: Major equipment expenditures	74,753.84	-	74,753.84
6. Remainder	<u>38,312.76</u>	<u>-</u>	<u>38,312.76</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 38,312.76</u>	<u>\$ -</u>	<u>\$ 38,312.76</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 5,774.26	\$ -	\$ 5,774.26
Computer/Computer related training	-	-	-
Major equipment purchases	74,169.84	-	74,169.84
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	22.84	-	22.84
Repairs of tools and machinery	11,012.08	-	11,012.08
Maintenance and repair of roads and bridges	90,555.64	-	90,555.64
Highway construction and rebuilding projects	-	-	-
Miscellaneous	5,540.75	-	5,540.75
 Total (To Section 2, Line 5)	 <u>\$ 187,075.41</u>	 <u>\$ -</u>	 <u>\$ 187,075.41</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2020 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, 2020	\$ 323,110.12	\$ -	\$ 323,110.12
Receipts:			
2. State allocation	137,072.74	-	137,072.74
2a. Turnback allocation	1,960.00	-	1,960.00
2b. Interest on investments	1,178.53	-	1,178.53
2c. Miscellaneous	5,540.75	-	5,540.75
3. Total receipts	<u>145,752.02</u>	<u>-</u>	<u>145,752.02</u>
4. Total funds available	<u>468,862.14</u>	<u>-</u>	<u>468,862.14</u>
5. Expenditures (Section 1)	<u>187,075.41</u>	<u>-</u>	<u>187,075.41</u>
6. Balance, December 31, 2020	<u><u>\$ 281,786.73</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 281,786.73</u></u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2020 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	\$ 38,312.76	\$ -	\$ 38,312.76
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	27,806.55	-	27,806.55
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	66,119.31	-	66,119.31
5. Less: Major equipment expenditures	74,169.84	-	74,169.84
6. Remainder	<u>(8,050.53)</u>	<u>-</u>	<u>(8,050.53)</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2021 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 4,859.90	\$ 1,935.15	\$ 6,795.05
Computer/Computer related training	-	-	-
Major equipment purchases	17,000.00	-	17,000.00
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	8,500.58	(1,935.15)	6,565.43
Maintenance and repair of roads and bridges	80,350.23	-	80,350.23
Highway construction and rebuilding projects	-	-	-
Miscellaneous	242.37	-	242.37
 Total (To Section 2, Line 5)	 <u>\$ 110,953.08</u>	 <u>\$ -</u>	 <u>\$ 110,953.08</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2021 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, 2021	\$ 281,786.73	\$ -	\$ 281,786.73
Receipts:			
2. State allocation	127,216.10	-	127,216.10
2a. Turnback allocation	1,960.00	-	1,960.00
2b. Interest on investments	470.09	-	470.09
2c. Miscellaneous	8,050.53	-	8,050.53
3. Total receipts	<u>137,696.72</u>	<u>-</u>	<u>137,696.72</u>
4. Total funds available	<u>419,483.45</u>	<u>-</u>	<u>419,483.45</u>
5. Expenditures (Section 1)	<u>110,953.08</u>	<u>-</u>	<u>110,953.08</u>
6. Balance, December 31, 2021	<u><u>\$ 308,530.37</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 308,530.37</u></u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2021 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	\$ (8,050.53)	\$ 8,050.53	\$ -
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	25,835.22	-	25,835.22
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	17,784.69	8,050.53	25,835.22
5. Less: Major equipment expenditures	17,000.00	-	17,000.00
6. Remainder	<u>784.69</u>	<u>8,050.53</u>	<u>8,835.22</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 784.69</u>	<u>\$ 8,050.53</u>	<u>\$ 8,835.22</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 1
WITH ADJUSTMENTS

<u>Expenditure Summary</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Minor equipment purchases	\$ 7,790.56	\$ -	\$ 7,790.56
Computer/Computer related training	-	-	-
Major equipment purchases	24,605.88	-	24,605.88
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	5,776.21	-	5,776.21
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	6,144.00	-	6,144.00
Repairs of tools and machinery	9,525.90	-	9,525.90
Maintenance and repair of roads and bridges	147,990.84	-	147,990.84
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 201,833.39</u>	 <u>\$ -</u>	 <u>\$ 201,833.39</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 2
WITH ADJUSTMENTS

<u>Fund Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Balance, January 1, 2022	\$ 308,530.37	\$ -	\$ 308,530.37
Receipts:			
2. State allocation	123,531.43	-	123,531.43
2a. Turnback allocation	1,960.00	-	1,960.00
2b. Interest on investments	1,424.32	-	1,424.32
2c. Miscellaneous	-	-	-
3. Total receipts	<u>126,915.75</u>	<u>-</u>	<u>126,915.75</u>
4. Total funds available	<u>435,446.12</u>	<u>-</u>	<u>435,446.12</u>
5. Expenditures (Section 1)	<u>201,833.39</u>	<u>-</u>	<u>201,833.39</u>
6. Balance, December 31, 2022	<u><u>\$ 233,612.73</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 233,612.73</u></u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
2022 FORM MS-965 – SECTION 3
WITH ADJUSTMENTS

<u>Equipment Balance</u>	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
1. Prior year equipment balance	\$ 784.69	\$ 8,050.53	\$ 8,835.22
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	25,098.29	-	25,098.29
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	25,882.98	8,050.53	33,933.51
5. Less: Major equipment expenditures	24,605.88	-	24,605.88
6. Remainder	<u>1,277.10</u>	<u>8,050.53</u>	<u>9,327.63</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 1,277.10</u>	<u>\$ 8,050.53</u>	<u>\$ 9,327.63</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

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

Adjustments

2018 - Section 1

Adjustments were made to “Minor equipment purchases” and “Repairs of tools and machinery” because expenditures of \$8,234.00 were misclassified.

2021 - Section 1

Adjustments were made to “Minor equipment purchases” and “Repairs of tools and machinery” because expenditures of \$1,935.15 were misclassified.

2021 - Section 3

An adjustment of \$8,050.53 was made to “Prior year equipment balance” because an incorrect equipment balance was carried forward.

2022 - Section 3

An adjustment of \$8,050.53 was made to “Prior year equipment balance” to reflect the adjustment made to the equipment balance in 2021 - Section 3.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Miscellaneous Receipts

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

<u>Source</u>	<u>Description</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Cooperstown Borough	Sale of pipe	\$2,728.40	\$ -	\$ -	\$ -
Commonwealth of Pennsylvania	Deposits in error	4,865.20	5,438.97	5,540.75	-
Vendor	Refund	-	2,400.00	-	-
General Fund	Deposit in error	-	2,176.94	-	-
General Fund	Reimbursement (Finding No. 6)	-	-	-	8,050.53
Totals		<u>\$7,593.60</u>	<u>\$10,015.91</u>	<u>\$5,540.75</u>	<u>\$8,050.53</u>

Miscellaneous Expenditures

The following miscellaneous expenditures were paid from the Liquid Fuels Tax Fund during the examination period:

<u>Payee</u>	<u>Description</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Vendors	Nonpermissible expenditures (Finding No. 4)	\$27,031.51	\$ -	\$ -	\$ -
Cooperstown Fire Department	Correction of deposits in error	4,865.20	5,438.97	5,540.75	-
General Fund	Correction of deposit in error	-	2,176.94	-	-
Financial Institution	Bank service charges	-	-	-	242.37
Totals		<u>\$31,896.71</u>	<u>\$7,615.91</u>	<u>\$5,540.75</u>	<u>\$242.37</u>

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Lease-Purchase Agreement

On July 10, 2019, the municipality entered into a lease-purchase agreement with First National Bank to purchase a 2019 Massy Ferguson tractor with Tiger mower and ditcher head for \$144,800.00. The agreement was for a term of two years at an interest rate of 2.16 percent.

During the current examination period, the municipality paid principal of \$144,800.00 and interest of \$4,123.68 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2019 and 2020 Forms MS-965 - Section 1. No payments should have been made from the municipality's Liquid Fuels Tax Fund for this purchase because it was not properly bid (see Finding No. 3). The lease-purchase agreement was paid-in-full on July 9, 2020.

Lease-Purchase Agreement

On October 10, 2021, the municipality entered into a lease-purchase agreement with First National Bank to purchase a 2020 Ford F-550 super duty truck for \$93,672.00. The agreement was for a term of four years at an interest rate of 2.01 percent. Principal and interest payments of \$24,605.88 are due annually.

During the current examination period, the municipality paid principal of \$39,256.31 and interest of \$2,349.57 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2021 and 2022 Forms MS-965 - Section 1. Additionally, the municipality paid principal of \$7,605.88 from the General Fund. The outstanding balance of the lease-purchase agreement as of December 31, 2022, was \$46,809.81, plus interest.

Deposits In Error

On September 17, 2018, September 16, 2019 and September 22, 2020, state funds of \$4,865.20, \$5,438.97 and \$5,540.75, respectively, were electronically deposited into the municipality's Liquid Fuels Tax Fund in error. On September 17, 2018, September 16, 2019 and September 22, 2020, the municipality transferred \$4,865.20, \$5,438.97 and \$5,540.75, respectively, to the Cooperstown Volunteer Fire Department to correct the deposits in error.

On August 13, 2019, the municipality deposited \$2,176.94 into its Liquid Fuels Tax Fund in error. On November 29, 2019, the municipality transferred this amount from its Liquid Fuels Tax Fund to its General Fund to correct the deposit in error.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination

Our examination disclosed that the township did not maintain documentation, such as invoices, to support expenditures of \$24,900.00* during 2018 for the construction of a pole building to store equipment.

*This amount was also included in Finding Nos. 3 and 4.

Good internal control procedures ensure that there is documentation to support all expenditures.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including expenditures made without supporting documentation, are outside the scope of permissible expenditures.

Without adequate documentation, we could not determine if the expenditures were permissible according to the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations.

We were unable to determine the cause of this condition.

The failure to maintain documentation to support expenditures could result in the township having to reimburse \$24,900.00 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$24,900.00 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township ensure good internal control over expenditures by maintaining adequate documentation to support all expenditures.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 1 - Documentation Supporting Expenditures Was Not Available For Examination (Continued)

Management's Response

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 2 - The Practice Of Signing Blank Checks Should Be Discontinued

Our examination disclosed that the township officials signed blank checks from the Liquid Fuels Tax Fund. This practice circumvents internal accounting controls and should be discontinued immediately.

Good internal control procedures require that checks be signed only after the payee, date, and amount to be paid have been confirmed. Additionally, responsible officials should compare this information with other supporting documentation, invoices, contracts, etc., prior to approving the checks.

Without these controls, the risk of unauthorized disbursements, errors, or misappropriations occurring and remaining undetected increases significantly.

The new chairman of the board of supervisors stated that this situation occurred because township supervisors were not always available to sign checks when needed.

Recommendation

We recommend that the township discontinue the practice of signing blank Liquid Fuels Tax Fund checks.

Management's Response:

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion:

During our next examination, we will determine if the township complied with our recommendation.

TOWNSHIP OF JACKSON
 VENANGO COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 3 - Noncompliance With Advertising And Bidding Requirements

Our examination disclosed that the township expended \$74,753.84 during 2019 and \$74,169.84 during 2020 for lease-purchase payments from the Liquid Fuels Tax Fund for the purchase of a Massey Ferguson 57115 4WD tractor with Tiger RT50D mower and ditcher head without advertising for bids. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
18018467	07/10/19	1839	07/31/19	\$ 74,753.84
Statement	08/27/20	1900	09/08/20	<u>74,169.84</u>
Total				<u>\$148,923.68</u>

Our examination also disclosed that the township expended \$24,900.00 during 2018 for the construction of a pole building for equipment storage.

The 2018 expenditure for \$24,900.00 was also included in Finding Nos. 1 and 4.

The above expenditures were not made in compliance with the advertising, bidding, and contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(a), (also found at § 3102(a) of *The Second Class Township Code* as published by the Local Government Commission), which requires that purchases over \$18,500.00 during 2012 must be advertised, bid, and awarded by contract. The bidding threshold increased to purchases over \$20,100.00 for 2018, \$20,600.00 for 2019, \$21,000.00 for 2020, \$21,300.00 for 2021, \$21,900.00 for 2022, \$22,500.00 for 2023 and \$23,200.00 for 2024. *The Second Class Township Code*, 53 P.S. § 68104(a), (also found at § 3104(a) of *The Second Class Township Code* as published by the Local Government Commission) further states that advertising, bidding, and contract requirements should not be evaded through piecemeal purchases.

We were unable to determine the cause of this condition.

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$173,823.68 to its Liquid Fuels Tax Fund.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 3 - Noncompliance With Advertising And Bidding Requirements (Continued)

Recommendations

If the Department of Transportation does not require reimbursement for Finding No. 1 or Finding No. 4, we recommend that the township reimburse \$173,823.68 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation. If the Department of Transportation does require reimbursement for Finding No. 1 or Finding No. 4, we recommend that the township reimburse \$148,923.68 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township comply with *The Second Class Township Code* as noted in this finding.

Management's Response

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 4 - Nonpermissible Expenditures

Our examination disclosed that the township expended \$27,031.51 during 2018 and \$317.36 during 2019 from the Liquid Fuels Tax Fund for the following nonpermissible items:

<u>Description</u>	<u>Amount</u>	<u>Totals</u>
Pole building for equipment storage	\$24,900.00	
Overhead door	1,590.00	
Electric service for pole building	<u>541.51</u>	
2018 Total		<u>\$27,031.51</u>
Electric service for pole building	<u>\$317.36</u>	
2019 Total		<u>317.36</u>
Two Year Total		<u><u>\$27,348.87</u></u>

The 2018 expenditure for \$24,900.00 was also included in Finding Nos. 1 and 3.

The Liquid Fuels Tax Municipal Allocation Law, 72 P.S. § 2615.4, provides, in part, that monies herein allocated may be used only for construction, reconstruction, maintenance, and repairs of such public roads or streets, including bridges, culverts and drainage structures, for which they are legally responsible. Also permitted are expenditures involving acquisition, maintenance, repairs and operation of street signs, traffic signs, traffic signal control systems, road equipment, and snow fences.

The Department of Transportation has been statutorily authorized to promulgate regulations concerning the administration of Liquid Fuels Tax Fund money and has determined that certain items, including pole buildings, overhead doors, and electric are outside the scope of permissible expenditures.

We were unable to determine the cause of this condition.

The failure to follow the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation’s Regulations as noted above could result in the township having to reimburse \$27,348.87 to its Liquid Fuels Tax Fund.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 4 - Nonpermissible Expenditures (Continued)

Recommendations

If the Department of Transportation does not require reimbursement for Finding No. 1 or Finding No. 3, we recommend that the township reimburse \$27,348.87 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation. If the Department of Transportation does require reimbursement for Finding No. 1, we recommend that the township reimburse \$2,448.87 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township comply with the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.

Management's Response

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 5 - Documentation For Price Quotations Was Not Available For Examination

Our examination disclosed that the township expended \$13,297.51 during 2018 from the Liquid Fuels Tax Fund for the purchases of pipe. The township was required to obtain three written or telephonic price quotations for these expenditures. However, documentation for price quotations was not available for examination. These purchases were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
Various	Various	1737	04/29/18	\$ 1,072.34
5656714	05/14/18	1752	06/20/18	10,220.96
5680644	10/02/18	1779	10/22/18	1,960.00
5660519	06/07/18	1757	07/17/18	44.21
2018 Total				\$13,297.51

The above expenditures were not made in compliance with the contract requirements of *The Second Class Township Code*, 53 P.S. § 68102(b), (also found at § 3102(b) of *The Second Class Township Code* as published by the Local Government Commission), which states, in part:

Written or telephonic price quotations from at least three qualified and responsible contractors shall be requested for all contracts [during 2012] that exceed ten thousand dollars (\$10,000.00) but are less than the amount [in excess of \$18,500.00] requiring advertisement and competitive bidding or, in lieu of price quotations, a memorandum shall be kept on file showing that fewer than three qualified contractors exist in the market area within which it is practicable to obtain quotations. A written record of telephonic price quotations shall be made and shall contain at least the date of the quotation, the name of the contractor and the contractor’s representative, the construction, reconstruction, repair, maintenance, or work which was the subject of the quotation and the price. Written price quotations, written records of telephonic price quotations and memoranda shall be retained for a period of three years.

The thresholds for obtaining price quotations increased to purchases between \$10,900.00 and \$20,100.00 for 2018, \$11,100.00 and \$20,600.00 for 2019, \$11,300.00 and \$21,000.00 for 2020, \$11,500.00 and \$21,300.00 for 2021, \$11,800.00 and \$21,900.00 for 2022, \$12,200.00 and \$22,500.00 for 2023 and \$12,600.00 and \$23,200.00 for 2024.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 5 - Documentation For Price Quotations Was Not Available For Examination
(Continued)

We were unable to determine the cause of this condition.

The failure to comply with *The Second Class Township Code* could result in the township having to reimburse \$13,297.51 to its Liquid Fuels Tax Fund.

Recommendations

We recommend that the township reimburse \$13,297.51 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township comply with *The Second Class Township Code* as noted in this finding.

Management's Response

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion

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

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 6 - Over Expended Equipment Purchase Tally

Our examination disclosed that the township expended \$8,050.53 in excess of the amount available for the purchase of equipment during 2020 as follows:

<u>2020</u>	<u>Actual</u>
1. Prior year equipment balance	\$ 38,312.76
2. Current year equipment allocation (20% of Lines 2 + 2A, Section 2)	27,806.55 -
3. PENNDOT approved adjustments	<u>-</u>
4. Total funds available for equipment acquisition	66,119.31
5. Less: Major equipment purchases	<u>(74,169.84)</u>
6. Amount Over Expended for equipment - 2020	<u>\$ (8,050.53)</u>

The Department of Transportation’s, *Publication 9*, Appendix D, Section 449.11, 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, 20 percent of the current year’s Liquid Fuels Tax Fund allocations, and any approved adjustments.

We were unable to determine the cause of this condition.

On May 21, 2021, the township reimbursed \$8,050.53 to the Liquid Fuels Tax Fund.

Recommendation

We recommend that the township only expend up to the approved amount on equipment expenditures in accordance with the Department of Transportation’s *Publication 9*.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

Finding No. 6 - Over Expended Equipment Purchase Tally (Continued)

Management's Response

The chairman of the board of supervisors stated:

As a newly elected supervisor, I thank you for bringing these findings to light. Moving forward, I will do my best to provide more oversight. Also, our chairman resigned on April 6, 2024. We have named a new supervisor going forward.

Auditor's Conclusion

During our next examination, we will determine if the township complied with our recommendation.

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

An onsite closeout meeting was held May 23, 2024. Those participating were:

TOWNSHIP OF JACKSON

The Honorable Ken Volk, Chairman of the Board of Supervisors

DEPARTMENT OF THE AUDITOR GENERAL

Mrs. Cynthia Stebick, Auditor

TOWNSHIP OF JACKSON
VENANGO COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2018 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Jackson
Venango County
P. O. Box 238
217 Creek Road
Cooperstown, PA 16317

The Honorable Ken Volk
Chairman of the Board of Supervisors

Ms. Jennifer Seniour
Secretary/Treasurer

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