COMPLIANCE AUDIT

Perry County
Pennsylvania
50-000
Liquid Fuels Tax Fund, Act 44 Tax Fund and Act 89 Tax Fund
for the Period
January 1, 2023 to December 31, 2025

July 2026

Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General

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TIMOTHY L. DEFOOR
AUDITOR GENERAL

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

We have conducted a compliance audit of the Liquid Fuels Tax Fund, Act 44 Tax Fund, and Act 89 Tax Fund (hereafter referred to as Funds) of Perry County for the period January 1, 2023 to December 31, 2025.[1]

The objective of the audit was to determine whether the county complied with the criteria in the Pennsylvania Department of Transportation's (PennDOT) *Publication 9* related to the receipt, expenditure, and reporting of the Funds' money (hereafter referred to as criteria) as described in the Background section of this report.

The procedures we performed included the following:

- Obtained the county's Forms MS-991 for the Liquid Fuels Tax Fund, Reports of Act 44 Tax Funds, and Reports of Act 89 Tax Funds from PennDOT. These reports are hereafter referred to as County Reports.
- Communicated with county officials, reviewed the county's meeting minutes, and conducted other procedures to obtain an understanding of the county's operations and determine the nature and extent of testing.
- Determined whether the county performed internal control procedures to reduce the risk of not complying with the criteria.
- Compared amounts reported on the County Reports to county records and, if applicable, proposed adjustments for approval by the county's management. The County Reports revised to include our adjustments, if any, are included in this report.

[1] See 75 Pa.C.S. § 9010, 75 Pa.C.S. § 9501 *et seq*., and 75 Pa.C.S. § 1935 *et seq*, regarding requirements related to the activities of the funds. Most Pennsylvania counties refer to the funds as listed in this report. We use the most common references for consistency and comparability among counties.

- Tested expenditure transactions totaling $398,564.56 of the $409,270.15 expended during the period by reviewing supporting documentation to determine whether the expenditures were permissible and in compliance with requirements in the criteria, including whether the amount and classification on the County Reports was accurate. Supporting documentation typically includes items such as bank statements, invoices, payroll records, cancelled checks, bidding documentation, meeting minutes, and project approval and completion report forms, as applicable to the transactions.
- Determined whether state aid allocations and other receipts were deposited in a timely manner and into the proper bank account.

Our audit was limited to the areas identified above and was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. This is a departure from past practice. Professional auditing standards introduced in December 2025 imposed requirements that we could not feasibly implement due to conducting over a thousand audits annually. Complying with those standards would severely strain department staffing and limit our audit capacity.

The county is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with the criteria and for complying with the criteria. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions. This report should not be considered to provide absolute assurance due to limitations inherent in auditing and the nature of audit evidence, much of which is obtained from the audited entity.

We identified misstatements on the County Reports and proposed adjustments to the county's management. Management approved the adjustments which are shown in the Adjustments column on the enclosed County Reports. The impact of any reportable noncompliance associated with these approved adjustments is considered in the compliance conclusion below.

Based on our audit procedures, we conclude that, for the period January 1, 2023 to December 31, 2025, Perry County, in all significant respects, complied with the criteria in PennDOT's *Publication 9* related to the receipt, expenditure, and reporting of Liquid Fuels Tax Fund, Act 44 Tax Fund, and Act 89 Tax Fund money as described in the Background section of this report.

The contents of this report were discussed with county officials. We appreciate the courtesy they extended to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Timothy L. DeFoor

Timothy L. DeFoor
Auditor General
July 8, 2026

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BACKGROUND
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2025

Background

The Vehicle Code makes provisions and provides funding for the County Liquid Fuels, Act 44, and Act 89 Programs. The Pennsylvania Department of Transportation has regulatory administration and oversight of the funds supporting these county programs. Counties are required to comply with those provisions and to report annually.

The Vehicle Code imposes a state tax on liquid fuels and fuels used or sold and delivered by distributors within the Commonwealth (75 Pa. C.S. § 9004(a)). One-half cent of the tax collected on each gallon of liquid fuels is deposited in the Commonwealth's Liquid Fuels Tax Fund. *The Vehicle Code* further provides for the disposition and use of this tax, including the allocations to counties in June and December of each year to fund construction, reconstruction, maintenance and repair of county roads, streets and bridges. The allocation to the respective counties is made in the ratio that the average amount returned to each county during the three preceding years bears to the average amount returned to all counties during the three preceding years (75 Pa C.S. § 9010).

The Vehicle Code, as amended by Act 44 of 2007 (July 18, 2007, P.L.169) and Act 89 of 2013 (November 25, 2013, P.L. 169), provides the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Commonwealth's Motor License Fund (75 Pa. C.S. § 8915.6(b)(2) and as of July 1, 2014 § 9301(b)). The annual distribution to counties is determined based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

The Vehicle Code, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89) provides for semi-annual allocations to all counties that own public bridges (75 Pa. C.S. § 9502(a)(2)(iv)). These allocations are made on the first business day of June and December each year. The Commonwealth allocates the funds available through Act 89 to counties based upon the ratio of square footage of deck area of a county's county-owned bridges to the total square footage of deck area of county-owned bridges throughout the Commonwealth. The reporting of the square footage of deck area of a county's county-owned bridges is required as part of the National Bridge Inspection Standards Program.

Background (Continued)

Criteria

A. *The Vehicle Code* prescribes criteria for liquid fuels program funds (75 Pa C.S. § 9010). The Pennsylvania Department of Transportation's *Publication 9* provides more specific policies and procedures to counties for the administration and reporting of the liquid fuels program funds. In the event of any discrepancies between the two, the legislation governs.

(1) Funds received by the counties must be deposited in a special fund designated as the County Liquid Fuels Tax Fund and no other money may be deposited and commingled. Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the liquid fuels tax funds to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- Construction, reconstruction, maintenance and repair of roads, highways, bridges and curb ramps from a road or highway to provide for access by individuals with disabilities consistent with Federal and State law.
- Costs of property damages resulting from road and/or bridge construction, reconstruction, or maintenance; and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges.
- Ferryboat operations, where applicable.
- Interest and principal payments on road or bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.
- Acquisition, maintenance, repair, electrification, and operation of traffic signs and traffic signal control systems at intersections and/or railroad crossings.
- Erection of street name signs, traffic directing signs, and traffic control systems.

Background (Continued)

- Administrative costs, including benefits, overhead, and other administrative charges for those county employees directly engaged in eligible projects, not to exceed 10 percent of the yearly allocation to the county.

- Indirect engineering and transportation planning costs, not to exceed 10 percent of the yearly allocation to the county.

- Other items as permitted by Department of Transportation Publications.

(3) Counties may not make expenditures from the special fund for new construction on roads, bridges, curb ramps, or publicly owned ferryboat operations without the approval of the plans for construction by the Pennsylvania Department of Transportation. Additionally, counties may not allocate money from the special fund to political subdivisions within the county until the application and the contracts or plans for the proposed expenditures have been made on a form prescribed by the Pennsylvania Department of Transportation.

(4) Counties may encumber current funds for future road and bridge construction, reconstruction, and maintenance projects including viable municipal projects. Counties must redistribute any unencumbered balance in the special fund to political subdivisions if the unencumbered balance is more than the county's receipts during the preceding twelve month period.

(5) Counties must submit a report to the Pennsylvania Department of Transportation by January 31 for the period ending December 31 on prescribed Form MS-991, The Report of County Liquid Fuels Tax Fund, showing the receipts and expenditures of the money received by the county from the Commonwealth. Upon failure to file the report or instances of any non-compliant payments, allocations, or expenditures, the Pennsylvania Department of Transportation may withhold further funding until the delinquent report is filed, the money is allocated, or the expenditures for the prior 12 months are approved.

Background (Continued)

B. *The Vehicle Code*, as amended by Act 44 of 2007 (July 18, 2007, P.L. 169) and Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 44 funds distributed to the counties from the Commonwealth's Motor License Fund. The County's Act 44 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

   (1) Funds received by the counties must be deposited in a special fund designated as the County Act 44 Fund and no other money may be deposited and commingled. (Note: Act 44 and Act 89 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.

      - For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the Act 44 Tax Fund money to be received during the current calendar year.

   (2) Payments from the special fund may be used for:

      - Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.

      - Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.

      - County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).

      - Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).

      - Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity's Act 44 Fund.

      - Inspection costs associated with bridges.

Background (Continued)

- Purchase of right-of-way for bridge construction, reconstruction, or maintenance.

(3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.

(4) In order to receive Act 44 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.

C. *The Vehicle Code*, as amended by Act 89 of 2013 (November 25, 2013, P.L. 169), prescribes the Pennsylvania Department of Transportation with oversight authority of the Act 89 funds distributed to the counties from the Department of Transportation. The County's Act 89 Tax Fund is used to account for the distribution made to the county from the Department of Transportation and the payments made for construction and maintenance of county-owned bridges.

(1) Funds received by the counties must be deposited in a special fund designated as the County Act 89 Fund and no other money may be deposited and commingled. (Note: Act 89 and Act 44 Funds may be deposited in a single account. However, the county must account for these funds independently for auditing). Money should be invested to earn interest until expended.

- For purposes of payments under (2), below, the county may borrow and place in the special fund money not in excess of the Act 89 Tax Fund money to be received during the current calendar year.

(2) Payments from the special fund may be used for:

- Construction, reconstruction, maintenance, and repair of public bridges for which the county is legally responsible.

Background (Continued)

- Interest and principal payments on bridge loans and bonds or sinking fund charges for such bonds becoming due within that current calendar year.

- County Engineer's salary and benefit costs for bridge work (that portion of the total calculated to be relevant to bridge work only).

- Engineering fees related to bridge work (fees in excess of 10% of the total contract price must be documented and justified to the satisfaction of the District Municipal Services Office).

- Liability insurance for bridge equipment and vehicles when the named beneficiary is the entity's Act 89 Fund.

- Inspection costs associated with bridges.

- Purchase of right-of-way for bridge construction, reconstruction, or maintenance.

(3) For bridge maintenance/preservation activities, the county must confer with a District Municipal Services Representative to determine if Department of Transportation approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas requires the approval of the Department of Transportation.

(4) In order to receive Act 89 funds as scheduled, each county must submit an annual report showing the receipts and expenditures for the preceding 12 months. The use of the funds must be in compliance with the Act. Failure to do so may result in the county's not receiving allocations until such deficiencies are resolved.

Background (Continued)

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Forms do not constitute complete financial presentations of the county's assets, liabilities, expenses, and fund balance but include the receipts, expenditures, and fund balances of the County Liquid Fuels Tax Fund, the County Act 44 Tax Fund, and the County Act 89 Tax Fund, respectively.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Form MS-991, *Report of County Liquid Fuels Tax Fund*:

A. The balance in the County Liquid Fuels Tax Fund at the beginning of the report calendar year.

B. Receipts which must be itemized and include the County's Liquid Fuels Tax Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

C. Accounts receivable (to be realized within 60 days of the year end).

D. Total Liquid Fuels Tax funds available for expenditure and encumbrances.

E. Expenditures for county-owned roads, highways, and bridges.

F. Accounts payable (accrued wages, accrued payroll taxes, and accounts payable vendors to be realized within 60 days of the year end).

G. The balance in the fund at the close of the report calendar year.

H. Encumbered and unpaid county aid as of the close of the report calendar year.

I. Encumbered and unencumbered balances on hand at the close of the report calendar year.

Background (Continued)

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports Of Act 44 Tax Fund and Act 89 Tax Fund:

A. The balance in the County Act 44 and Act 89 Tax Fund at the beginning of the report calendar year.

B. Receipts which must be itemized and include the County's Act 44 and Act 89 allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.

C. Total Act 44 and Act 89 funds available for expenditure.

D. Expenditures for county-owned bridges.

E. The balance in the fund at the close of the report calendar year.

Basis Of Accounting

The accompanying Forms are 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.

PERRY COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-991 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Actual balance in county Liquid Fuels Tax Fund on January 1, 2023	$ 914,336.48	$ -	$ 914,336.48
Receipts:			
Liquid Fuels Tax Funds received from Commonwealth	77,236.04	-	77,236.04
Interest	968.16	-	968.16
Reimbursable agreements	47,997.12	-	47,997.12
Miscellaneous	-	-	-
Total receipts	126,201.32	-	126,201.32
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	1,040,537.80	-	1,040,537.80
Expenditures:			
Administrative	-	-	-
Minor equipment purchases	-	-	-
County aid payments	-	-	-
Major equipment purchases	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	286.00	-	286.00
Street lighting	2,944.13	-	2,944.13
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	60,199.41	5,134.20	65,333.61
Highway construction and rebuilding projects	-	-	-
Miscellaneous	5,134.20	(5,134.20)	-
Total expenditures	68,563.74	-	68,563.74
Remaining funds available as of December 31, 2023	$ 971,974.06	$ -	$ 971,974.06

PERRY COUNTY
LIQUID FUELS TAX FUND
2023 FORM MS-991 WITH ADJUSTMENTS

2023 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
Approved future year receipts and expenditures			
Accounts receivable	$ -	$ -	$ -
Accounts payable	-	-	-
Unpaid encumbrances	856,383.00	-	856,383.00
Unpaid county aid grants	-	-	-
Total approved future year receipts and expenditures	856,383.00	-	856,383.00
Year end balance available for future years as of December 31, 2023	$ 115,591.06	$ -	$ 115,591.06

PERRY COUNTY
LIQUID FUELS TAX FUND
2024 FORM MS-991 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Actual balance in county Liquid Fuels Tax Fund on January 1, 2024	$ 971,974.06	$ -	$ 971,974.06
Receipts:			
Liquid Fuels Tax Funds received from Commonwealth	75,651.38	-	75,651.38
Interest	1,030.99	-	1,030.99
Reimbursable agreements	135,849.75	-	135,849.75
Miscellaneous	-	-	-
Total receipts	212,532.12	-	212,532.12
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	1,184,506.18	-	1,184,506.18
Expenditures:			
Administrative	-	279.99	279.99
Minor equipment purchases	-	-	-
County aid payments	-	-	-
Major equipment purchases	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	671.60	-	671.60
Street lighting	2,770.22	-	2,770.22
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	169,812.18	-	169,812.18
Highway construction and rebuilding projects	-	-	-
Miscellaneous	279.99	(279.99)	-
Total expenditures	173,533.99	-	173,533.99
Remaining funds available as of December 31, 2024	$ 1,010,972.19	$ -	$ 1,010,972.19

2024 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
Approved future year receipts and expenditures			
Accounts receivable	$ -	$ -	$ -
Accounts payable	-	-	-
Unpaid encumbrances	856,383.00	-	856,383.00
Unpaid county aid grants	-	-	-
Total approved future year receipts and expenditures	856,383.00	-	856,383.00
Year end balance available for future years as of December 31, 2024	$ 154,589.19	$ -	$ 154,589.19

PERRY COUNTY
LIQUID FUELS TAX FUND
2025 FORM MS-991 WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Actual balance in county Liquid Fuels Tax Fund on January 1, 2025	$ 1,010,972.19	$ -	$ 1,010,972.19
Receipts:			
Liquid Fuels Tax Funds received from Commonwealth	74,255.76	-	74,255.76
Interest	8,989.23	-	8,989.23
Reimbursable agreements	131,905.69	-	131,905.69
Miscellaneous	2,141.80	-	2,141.80
Total receipts	217,292.48	-	217,292.48
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	1,228,264.67	-	1,228,264.67
Expenditures:			
Administrative	-	-	-
Minor equipment purchases	-	-	-
County aid payments	-	-	-
Major equipment purchases	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	882.46	-	882.46
Street lighting	2,863.96	-	2,863.96
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	60,934.41	-	60,934.41
Highway construction and rebuilding projects	102,491.59	-	102,491.59
Miscellaneous	-	-	-
Total expenditures	167,172.42	-	167,172.42
Remaining funds available as of December 31, 2025	$ 1,061,092.25	$ -	$ 1,061,092.25

2025 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
Approved future year receipts and expenditures			
Accounts receivable	$ -	$ -	$ -
Accounts payable	-	-	-
Unpaid encumbrances	985,500.00	-	985,500.00
Unpaid county aid grants	-	-	-
Total approved future year receipts and expenditures	985,500.00	-	985,500.00
Year end balance available for future years as of December 31, 2025	$ 75,592.25	$ -	$ 75,592.25

PERRY COUNTY
2023 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2023	$ 253,512.23	$ -	$ 253,512.23
Receipts:			
Act 44 Funds	18,112.72	-	18,112.72
Interest	254.51	-	254.51
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	18,367.23	-	18,367.23
Total funds available	271,879.46	-	271,879.46
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs- Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2023	$ 271,879.46	$ -	$ 271,879.46

PERRY COUNTY
2024 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2024	$ 271,879.46	$ -	$ 271,879.46
Receipts:			
Act 44 Funds	18,114.32	-	18,114.32
Interest	276.14	-	276.14
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	18,390.46	-	18,390.46
Total funds available	290,269.92	-	290,269.92
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs-Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2024	$ 290,269.92	$ -	$ 290,269.92

PERRY COUNTY
2025 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2025	$ 290,269.92	$ -	$ 290,269.92
Receipts:			
Act 44 Funds	18,075.01	-	18,075.01
Interest	3,203.05	-	3,203.05
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	21,278.06	-	21,278.06
Total funds available	311,547.98	-	311,547.98
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs- Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2025	$ 311,547.98	$ -	$ 311,547.98

PERRY COUNTY
2023 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2023	$ 283,909.44	$ -	$ 283,909.44
Receipts:			
Act 89 Funds	34,386.71	-	34,386.71
Interest	588.59	-	588.59
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	34,975.30	-	34,975.30
Total funds available	318,884.74	-	318,884.74
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs-Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2023	$ 318,884.74	$ -	$ 318,884.74

PERRY COUNTY
2024 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2024	$ 318,884.74	$ -	$ 318,884.74
Receipts:			
Act 89 Funds	33,737.73	-	33,737.73
Interest	659.62	-	659.62
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	34,397.35	-	34,397.35
Total funds available	353,282.09	-	353,282.09
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs- Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2024	$ 353,282.09	$ -	$ 353,282.09

PERRY COUNTY
2025 REPORT OF COUNTY FEE FOR LOCAL USE FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2025	$ 353,282.09	$ -	$ 353,282.09
Receipts:			
Act 89 Funds	33,446.54	-	33,446.54
Interest	4,324.41	-	4,324.41
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	37,770.95	-	37,770.95
Total funds available	391,053.04	-	391,053.04
Expenditures:			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	-	-	-
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs- Roads and Bridges	-	-	-
Highway Construction and Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	-	-	-
Balance, December 31, 2025	$ 391,053.04	$ -	$ 391,053.04

PERRY COUNTY
LIQUID FUELS, ACT 44 AND ACT 89 TAX FUNDS
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2025

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

Adjustments

2023 Form MS-991

Adjustments were made to “Maintenance and repairs - roads and bridges” and “Miscellaneous” because expenditures of $5,134.20 were misclassified.

2024 Form MS-991

Adjustments were made to “Administrative” and “Miscellaneous” because expenditures of $279.99 were misclassified.

Reimbursable Agreements

During our audit, we noted that the county entered into reimbursable agreements with the Commonwealth of Pennsylvania for county projects and the inspection of county bridges. During our current audit period, the county received $315,752.56 as a result of these agreements and deposited this money into its Liquid Fuels Tax Fund. As of December 31, 2025, $1,264.51 was due to the Liquid Fuels Tax Fund.

Miscellaneous Receipts

On December 18, 2025, the county deposited $2,141.80 into its Liquid Fuels Tax Fund that was received as a grant from the United States Department of Agriculture.

Encumbrances

As of December 31, 2025, $985,500.00 was encumbered for county projects.

PERRY COUNTY
LIQUID FUELS, ACT 44 AND ACT 89 TAX FUNDS
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2025

An exit conference was held April 16, 2026. Those participating were:

PERRY COUNTY

The Honorable R. Franklin Campbell, Chairman of the Board of Commissioners

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Tammy Fleisher, Audit Supervisor

PERRY COUNTY
LIQUID FUELS, ACT 44 AND ACT 89 TAX FUNDS
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2023 TO DECEMBER 31, 2025

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

The Honorable R. Franklin Campbell
Chairman of the Board of Commissioners

The Honorable Jan Gibboney
Treasurer

R. Samuel Miller, CPA, CGFM
Chief Financial Executive

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.