

ATTESTATION ENGAGEMENT

Township of Perry
Fayette County, Pennsylvania
26-215
Liquid Fuels Tax Fund
For the Period
January 1, 2022 to December 31, 2023

February 2025



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 Perry, Fayette County, for the period January 1, 2022 to December 31, 2023. 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.

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)

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 Perry, Fayette County, for the period January 1, 2022 to December 31, 2023, 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.

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:

- Electronic Imaging Of Cancelled Checks From The Bank Did Not Include The Back Of The Checks.

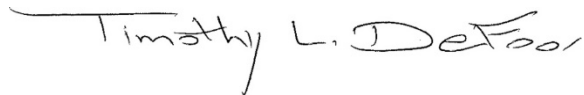
Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms MS-965 are free from material misstatement, we performed tests of the Township of Perry, Fayette 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*. However, we did note a matter that, while not required to be included in this report by *Government Auditing Standards*, has been included in the finding below:

- Purchase Of Uncertified Material - Recurring.

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 Perry, Fayette 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
January 14, 2025

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TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

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 PERRY
 FAYETTE COUNTY
 LIQUID FUELS TAX FUND
 BACKGROUND
 FOR THE PERIOD
 JANUARY 1, 2022 TO DECEMBER 31, 2023

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:

2020	2021	2022	2023
\$11,300.00	\$11,500.00	\$11,800.00	\$12,200.00

- 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:

2020	2021	2022	2023
\$11,300.00	\$11,500.00	\$11,800.00	\$12,200.00

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

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

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 PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

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 PERRY
 FAYETTE 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	\$ -	\$ -	\$ -
Computer/Computer related training	-	-	-
Major equipment purchases	19,163.74	-	19,163.74
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	26,131.22	-	26,131.22
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	7,578.43	110.47	7,688.90
Highway construction and rebuilding projects	137,047.37	-	137,047.37
Miscellaneous	110.47	(110.47)	-
	<hr/>	<hr/>	<hr/>
Total (To Section 2, Line 5)	<u>\$ 190,031.23</u>	<u>\$ -</u>	<u>\$ 190,031.23</u>

TOWNSHIP OF PERRY
 FAYETTE 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	\$ 98,491.16	\$ -	\$ 98,491.16
Receipts:			
2. State allocation	129,244.65	-	129,244.65
2a. Turnback allocation	-	-	-
2b. Interest on investments	2,207.36	-	2,207.36
2c. Miscellaneous	5,551.25	-	5,551.25
3. Total receipts	137,003.26	-	137,003.26
4. Total funds available	235,494.42	-	235,494.42
5. Expenditures (Section 1)	190,031.23	-	190,031.23
6. Balance, December 31, 2022	<u>\$ 45,463.19</u>	<u>\$ -</u>	<u>\$ 45,463.19</u>

TOWNSHIP OF PERRY
 FAYETTE 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	\$ 5,957.06	\$ -	\$ 5,957.06
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	25,848.93	-	25,848.93
3. PENNDOT approved adjustments	-	-	-
4. Total funds available for equipment acquisition	31,805.99	-	31,805.99
5. Less: Major equipment expenditures	19,163.74	-	19,163.74
6. Remainder	<u>12,642.25</u>	<u>-</u>	<u>12,642.25</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 12,642.25</u>	<u>\$ -</u>	<u>\$ 12,642.25</u>

TOWNSHIP OF PERRY
 FAYETTE 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	-	-	-
Agility projects	-	-	-
Cleaning streets and gutters	-	-	-
Winter maintenance services	11,828.78	-	11,828.78
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repair of roads and bridges	47,179.86	-	47,179.86
Highway construction and rebuilding projects	59,873.31	-	59,873.31
Miscellaneous	-	-	-
 Total (To Section 2, Line 5)	 <u>\$ 118,881.95</u>	 <u>\$ -</u>	 <u>\$ 118,881.95</u>

TOWNSHIP OF PERRY
 FAYETTE 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	\$ 45,463.19	\$ -	\$ 45,463.19
Receipts:			
2. State allocation	132,643.26	-	132,643.26
2a. Turnback allocation	-	-	-
2b. Interest on investments	5,990.38	-	5,990.38
2c. Miscellaneous	396.25	-	396.25
3. Total receipts	<u>139,029.89</u>	<u>-</u>	<u>139,029.89</u>
4. Total funds available	<u>184,493.08</u>	<u>-</u>	<u>184,493.08</u>
5. Expenditures (Section 1)	<u>118,881.95</u>	<u>-</u>	<u>118,881.95</u>
6. Balance, December 31, 2023	<u><u>\$ 65,611.13</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 65,611.13</u></u>

TOWNSHIP OF PERRY
 FAYETTE 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	\$ 12,642.25	\$ -	\$ 12,642.25
2. Add: Current year equipment allocation (20% of Lines 2 + 2a, Section 2)	26,528.65	-	26,528.65
3. PENNDOT approved adjustments	<u>-</u>	<u>-</u>	<u>-</u>
4. Total funds available for equipment acquisition	39,170.90	-	39,170.90
5. Less: Major equipment expenditures	<u>-</u>	<u>-</u>	<u>-</u>
6. Remainder	<u>39,170.90</u>	<u>-</u>	<u>39,170.90</u>
7. Equipment balance available for subsequent year (Lesser of Line 6 or Section 2 balance, but not less than zero)	<u>\$ 39,170.90</u>	<u>\$ -</u>	<u>\$ 39,170.90</u>

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

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

Adjustments

2022 - Section 1

Adjustments were made to “Maintenance and repair of roads and bridges” and “Miscellaneous” because expenditures of \$110.47 were misclassified.

Bank Loan

On October 25, 2017, the municipality purchased a 2018 Mack truck with plow, spreader, and high lift gate for \$192,760.00. The municipality made down payments of \$80,000.00 from the Liquid Fuels Tax Fund and \$3,385.00 from the General Fund. The municipality borrowed the remaining \$109,375.00 from Mid Penn Bank. The term of the loan was for five years at an interest rate of 2.0 percent. Principal and interest payments of \$1,917.11 are due monthly. Prior years’ principal and interest payments from the Liquid Fuels Tax Fund were \$86,850.04 and \$5,171.54, respectively. Additionally, the municipality paid principal of \$3,554.57 and interest of \$279.65 from the General Fund.

During the current examination period, the municipality paid principal of \$18,970.39 and interest of \$193.35 from the Liquid Fuels Tax Fund. These amounts are reflected in major equipment purchases on the 2022 Form MS-965 - Section 1. The loan was paid-in-full on October 24, 2022.

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

Finding No. 1 - Electronic Imaging Of Cancelled Checks From The Bank Did Not Include The Back Of The Checks

Our examination disclosed that the images of canceled checks from the bank for the Liquid Fuels Tax Fund account were not acceptable because the bank only provided an image of the front of the canceled checks. For us to properly complete our examination testing, we have to examine the front and the back of the canceled checks. The municipality obtained and provided us with copies of the backs of those canceled checks that we needed to review for our examination.

An effective system of internal controls includes procedures to receive images of the front and back of all canceled checks to compare pertinent information on the front and back of the canceled checks to information recorded in accounting records or to the list of approved payments. Without this control, errors or misappropriations could occur and remain undetected.

The secretary/treasurer stated that the bank only provided the fronts of checks with the bank statements.

Recommendations

We recommend that the municipal officials obtain images of the front and back of canceled checks, compare the front and back of the canceled checks to information recorded in accounting records or list of approved payments, and investigate any discrepancies.

Management's Response

The secretary/treasurer stated:

The bank is getting back to me on the checks that I wasn't able to print out myself.
Going forward, I will be printing out checks monthly.

Auditor's Conclusion

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

TOWNSHIP OF PERRY
 FAYETTE COUNTY
 LIQUID FUELS TAX FUND
 FINDINGS AND RECOMMENDATIONS
 FOR THE PERIOD
 JANUARY 1, 2022 TO DECEMBER 31, 2023

Finding No. 2 - Purchase Of Uncertified Material - Recurring

Our examination disclosed that the municipality expended \$6,439.42 during 2022 from the Liquid Fuels Tax Fund for anti-skid that was not approved by the Materials Unit of the Department of Transportation. These expenditures were as follows:

<u>Invoice Number</u>	<u>Invoice Date</u>	<u>Check Number</u>	<u>Check Date</u>	<u>Amount</u>
190517	01/17/22	1183	02/03/22	\$ 616.05
190578	01/31/22	1185	02/14/22	1,238.21
190672	02/14/22	1186	02/17/22	1,296.20
190834	02/28/22	1189	03/07/22	1,321.74
190911	03/07/22	1191	03/10/22	647.13
192500	06/30/22	1200	07/12/22	1,320.09
Total				<u><u>\$6,439.42</u></u>

The above purchases were not made in compliance with Department of Transportation’s *Publication 408*, Section 106.02(a), which states:

Have the sources of material supply approved before delivery to a project.

The secretary/treasurer stated that this condition occurred because she was not aware the 2022 anti-skid was not approved by the Department of Transportation at the time the purchases were made.

The failure to comply with the Department of Transportation’s *Publication 408* could result in the township having to reimburse \$6,439.42 to its Liquid Fuels Tax Fund.

A similar finding was also written in our prior report. However, we did not note any purchases of unapproved anti-skid made during 2023.

Recommendations

We recommend that the township reimburse \$6,439.42 to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that the township continue to comply with the Department of Transportation’s *Publication 408* as noted in this finding.

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

Finding No. 2 - Purchase Of Uncertified Material - Recurring (Continued)

Management's Response

The secretary/treasurer stated:

I was unaware.

Auditor's Conclusion

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

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF PRIOR EXAMINATION RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

Summary Of Prior Examination Recommendations

In our prior report, we noted that the municipality expended \$396.25 during 2020 and \$5,551.25 during 2021 from its Liquid Fuels Tax Fund for the purchase of anti-skid that was not approved by the Department of Transportation. We further noted that the municipality reimbursed \$5,551.25 to its Liquid Fuels Tax Fund on February 10, 2022.

We recommended that the Department of Transportation review our examination finding to determine if the municipality should reimburse \$396.25 to its Liquid Fuels Tax Fund for unapproved anti-skid.

During our current examination, we reviewed a letter dated March 13, 2023, from the Department of Transportation directing the municipality to reimburse \$396.25 to its Liquid Fuels Tax Fund. We noted that the municipality reimbursed this amount to its Liquid Fuels Tax Fund on March 15, 2023.

In our prior report, we also recommended that the municipality comply with the Liquid Fuels Tax Municipal Allocation Law and the Department of Transportation's Regulations regarding permissible expenditures.

During our current examination, we noted that the municipality did not comply with our recommendation (see Finding No. 2).

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
SUMMARY OF ONSITE CLOSEOUT MEETING
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

An onsite closeout meeting was held July 30, 2024. Those participating were:

TOWNSHIP OF PERRY

Ms. Lorie Fincik, Secretary/Treasurer

DEPARTMENT OF THE AUDITOR GENERAL

Ms. Penelope Fjellanger, Auditor

TOWNSHIP OF PERRY
FAYETTE COUNTY
LIQUID FUELS TAX FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2022 TO DECEMBER 31, 2023

This report was initially distributed to:

The Honorable Michael Carroll
Secretary
Department of Transportation

Township of Perry
Fayette County
P. O. Box 183
One Township Road
Star Junction, PA 15482

The Honorable Andrew J. Boni
Chairman of the Board of Supervisors

Ms. Lorie Fincik
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.