

ATTESTATION ENGAGEMENT

Blair County
Pennsylvania
07-000

Liquid Fuels Tax Fund
Act 44 Tax Fund
Act 89 Tax Fund

County Fee for Local Use Fund
For the Period
January 1, 2016 to December 31, 2020

April 2023



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

Michael Carroll
Acting Secretary
Department of Transportation
Harrisburg, PA 17120

We examined the accompanying Forms MS-991 With Adjustments for the Liquid Fuels Tax Fund, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Reports of County Fee for Local Use Funds With Adjustments of Blair County for the period January 1, 2016 to December 31, 2020 (Forms). The county's management is responsible for presenting the Forms 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 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 are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the Forms. 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 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 relevant 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 are made by the Department of the Auditor General.

Independent Auditor's Report (Continued)

As discussed in Finding No. 1, the county failed to obtain project approval for bridge truss repairs totaling \$147,500.00. Additionally, as discussed in Finding No. 2, the county encumbered \$18,953.28 more than its fund balance in 2016.

In our opinion, except for the matters discussed in the preceding paragraph, the Forms present, in all material respects, the information required by the Pennsylvania Department of Transportation for the Liquid Fuels Tax Fund, the Act 44 Tax Fund, the Act 89 Tax Fund, and the County Fee for Local Use Fund of Blair County for the period January 1, 2016 to December 31, 2020, 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; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Forms. 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 are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Forms or on compliance and other matters; accordingly, we express no such opinions.

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 combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Forms will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over reporting on the Forms was for the limited purpose of expressing an opinion on whether the Forms are presented in accordance with the criteria described above and would not necessarily identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

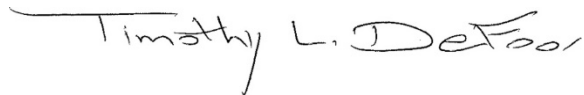
Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Forms are free from material misstatement, we performed tests of Blair 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. 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*:

- Failure To Obtain Project Approval.
- County Encumbered More Than Its Fund Balance - Recurring.

The purpose of this report is to determine whether the county's Liquid Fuels Tax Fund, Act 44 Tax Fund, Act 89 Tax Fund, and County Fee for Local Use 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 Blair 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
March 28, 2023

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BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background

The Vehicle Code makes provisions and provides funding for the County Liquid Fuels, Act 44, Act 89, and County Fee for Local Use 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.

The Vehicle Code, as amended by Act 89 of 2013 (November 25, 2013, P.L. 974, No.89), permits counties to impose a \$5 fee for local use on nonexempt vehicles registered to an address located in the county (75 Pa. C.S. § 1935 (b)). This fee is collected by the Department of Transportation and is distributed to counties that impose the fee on the first business day of June and December each year.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

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;
- Property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- Construction, reconstruction, operation and maintenance of publicly owned ferryboat operations;
- Interest and principal payments on road, bridge, or publicly owned ferryboat operation bonds or sinking fund charges;
- Acquisition, maintenance, repair and operation of traffic signs and signals;
- Erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

- Indirect costs, including benefit costs, 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; and
 - Individual vehicle liability insurance for equipment purchased under the fund, not to exceed 10 percent of the yearly allocation to the county.
- (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. And, 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.
- 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.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

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

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

- (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 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 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.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

- 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.
- D. *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 County Fee for Local Use funds distributed to the counties from the Department of Transportation. The County Fee for Local Use 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. No other money may be deposited and commingled in this fund. Money should be invested to earn interest until expended.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

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

- Construction, reconstruction, maintenance, and repair of public roads/streets, or bridges for which the county is legally responsible including a roadway open to the use of the public for vehicular traffic on the grounds of a college or university, public or private school, or public or historical park.
- Curb ramps from to provide for access by individuals with disabilities in accordance with the Americans with Disabilities Act (ADA) and Department of Transportation Standards;
- Property damages and compensation of viewers for services in eminent domain proceedings involving roads, highways, and bridges;
- Ferry boat operations, where applicable.
- Acquisition, maintenance, repair and operation of traffic signs and signals;
- Erection and maintenance of stop and go signal lights, blinkers and other like traffic control devices;
- Indirect costs, including benefit costs, 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; and
- Transportation related safety studies or safety projects on public highways.
- The construction of sounds walls if included in a highway project as a mitigation measure for environmental purposes and all warrants are met.
- Other expenditures determined, on a case-by-case basis, to be consistent with the requirements and restrictions of Article 8, Section 11 of the Pennsylvania Constitution.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

- (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.
- (4) Each county that has adopted a fee for local use ordinance must submit a set of annual reports showing the receipts and expenditures of all fee for local use funds received from the Commonwealth on forms supplied by the Center for Program Development and Management.

Basis Of Presentation

In accordance with reporting requirements prescribed by the Pennsylvania Department of Transportation, the Form MS-991 With Adjustments, the Reports of Act 44 and Act 89 Tax Funds With Adjustments, and the Report of County Fee for Local Use Funds 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, the County Act 89 Tax Fund, and the County Fee for Local Use 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).

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

- G. The balance in the fund at the close of the report calendar year.
- H. Encumbered and unencumbered balances on hand at the close of the report calendar year.

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.

The Pennsylvania Department of Transportation prescribes that the county report the following on the Reports of County Fee for Local Use Funds:

- A. The balance in the County Fee for Local Use Fund at the beginning of the report calendar year.
- B. Receipts which must be itemized and include the County's Fee for Local Use Fund allocations, interest, reimbursable agreements, and miscellaneous items such as loans, sale of salvageable material, and damage claims to road or bridge property.
- C. Total County Fee for Local Use funds available for expenditure.
- D. Expenditures.
- E. The balance in the fund at the close of the report calendar year.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
BACKGROUND
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Background (Continued)

Basis Of Accounting

The accompanying Forms MS-991 With Adjustments, Reports of Act 44 Tax Fund With Adjustments, Reports of Act 89 Tax Fund With Adjustments, and Reports of County Fee for Local Use Funds With Adjustments 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.

BLAIR COUNTY
LIQUID FUELS TAX FUND
2016 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2016	\$ 160,314.97	\$ -	\$ 160,314.97
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	439,232.11	-	439,232.11
Interest	479.54	-	479.54
Reimbursable agreements	26,826.58	(26,826.58)	-
Miscellaneous	2,456.34	26,826.58	29,282.92
Total receipts	<u>468,994.57</u>	<u>-</u>	<u>468,994.57</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>629,309.54</u>	<u>-</u>	<u>629,309.54</u>
<u>Expenditures:</u>			
Administrative	43,923.21	-	43,923.21
Minor equipment purchases	-	-	-
County aid payments	37,384.25	(37,384.25)	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	392,885.50	37,116.75	430,002.25
Highway construction and rebuilding projects	-	267.50	267.50
Miscellaneous	-	-	-
Total expenditures	<u>474,192.96</u>	<u>-</u>	<u>474,192.96</u>
Remaining funds available as of December 31, 2016	<u>\$ 155,116.58</u>	<u>\$ -</u>	<u>\$ 155,116.58</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2016 FORM MS-991 WITH ADJUSTMENTS

2016 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	174,337.36	(267.50)	174,069.86
Unpaid county aid grants	-	-	-
Total approved future year receipts and expenditures	174,337.36	(267.50)	174,069.86
Year end balance available for future years as of December 31, 2016	\$ (19,220.78)	\$ 267.50	\$ (18,953.28)

BLAIR COUNTY
LIQUID FUELS TAX FUND
2017 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2017	\$ 155,116.58	\$ -	\$ 155,116.58
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	489,944.34	-	489,944.34
Interest	680.37	-	680.37
Reimbursable agreements	15,493.19	(15,493.19)	-
Miscellaneous	89,928.11	15,493.19	105,421.30
Total receipts	<u>596,046.01</u>	<u>-</u>	<u>596,046.01</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>751,162.59</u>	<u>-</u>	<u>751,162.59</u>
<u>Expenditures:</u>			
Administrative	48,994.43	-	48,994.43
Minor equipment purchases	-	-	-
County aid payments	30,971.38	(30,971.38)	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	358,854.80	31,045.82	389,900.62
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>438,820.61</u>	<u>74.44</u>	<u>438,895.05</u>
Remaining funds available as of December 31, 2017	<u>\$ 312,341.98</u>	<u>\$ (74.44)</u>	<u>\$ 312,267.54</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2017 FORM MS-991 WITH ADJUSTMENTS

2017 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	859.69	61,098.87	61,958.56
Unpaid county aid grants	-	-	-
	859.69	61,098.87	61,958.56
Total approved future year receipts and expenditures	859.69	61,098.87	61,958.56
Year end balance available for future years as of December 31, 2017	\$ 311,482.29	\$ (61,173.31)	\$ 250,308.98

BLAIR COUNTY
LIQUID FUELS TAX FUND
2018 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2018	\$ 312,267.54	\$ -	\$ 312,267.54
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	443,301.92	-	443,301.92
Interest	1,564.98	-	1,564.98
Reimbursable agreements	12,528.41	(12,528.41)	-
Miscellaneous	10,586.10	12,528.41	23,114.51
Total receipts	<u>467,981.41</u>	<u>-</u>	<u>467,981.41</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>780,248.95</u>	<u>-</u>	<u>780,248.95</u>
<u>Expenditures:</u>			
Administrative	44,330.19	-	44,330.19
Minor equipment purchases	-	-	-
County aid payments	11,803.53	(11,803.53)	-
Major equipment expenditures	-	-	-
Street cleaning and gutters	-	-	-
Winter maintenance services	-	-	-
Traffic control devices	-	-	-
Street lighting	-	-	-
Storm sewers and drains	-	-	-
Repairs of tools and machinery	-	-	-
Maintenance and repairs - roads and bridges	367,129.31	11,803.53	378,932.84
Highway construction and rebuilding projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>423,263.03</u>	<u>-</u>	<u>423,263.03</u>
Remaining funds available as of December 31, 2018	<u>\$ 356,985.92</u>	<u>\$ -</u>	<u>\$ 356,985.92</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2018 FORM MS-991 WITH ADJUSTMENTS

2018 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	-	61,958.56	61,958.56
Unpaid county aid grants	-	-	-
	-	61,958.56	61,958.56
Total approved future year receipts and expenditures	-	61,958.56	61,958.56
Year end balance available for future years as of December 31, 2018	\$ 356,985.92	\$ (61,958.56)	\$ 295,027.36

BLAIR COUNTY
LIQUID FUELS TAX FUND
2019 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2019	\$ 356,985.92	\$ -	\$ 356,985.92
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	439,626.39	-	439,626.39
Interest	2,068.66	-	2,068.66
Reimbursable agreements	8,440.63	(8,440.63)	-
Miscellaneous	2,554.67	8,440.63	10,995.30
Total receipts	<u>452,690.35</u>	<u>-</u>	<u>452,690.35</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>809,676.27</u>	<u>-</u>	<u>809,676.27</u>
<u>Expenditures:</u>			
Administrative	43,962.64	-	43,962.64
Minor equipment purchases	6,086.33	-	6,086.33
County aid payments	-	-	-
Major equipment expenditures	93,870.60	-	93,870.60
Street cleaning and gutters	-	-	-
Winter maintenance services	32,222.16	-	32,222.16
Traffic control devices	1,486.92	-	1,486.92
Street lighting	15,330.73	-	15,330.73
Storm sewers and drains	1,525.00	-	1,525.00
Repairs of tools and machinery	18,509.61	-	18,509.61
Maintenance and repairs - roads and bridges	238,517.42	15,358.73	253,876.15
Highway construction and rebuilding projects	-	-	-
Miscellaneous	15,358.73	(15,358.73)	-
Total expenditures	<u>466,870.14</u>	<u>-</u>	<u>466,870.14</u>
Remaining funds available as of December 31, 2019	<u>\$ 342,806.13</u>	<u>\$ -</u>	<u>\$ 342,806.13</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2019 FORM MS-991 WITH ADJUSTMENTS

2019 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	-	61,958.56	61,958.56
Unpaid county aid grants	-	-	-
	-	61,958.56	61,958.56
 Total approved future year receipts and expenditures	 -	 61,958.56	 61,958.56
 Year end balance available for future years as of December 31, 2019	 <u>\$ 342,806.13</u>	 <u>\$ (61,958.56)</u>	 <u>\$ 280,847.57</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-991 WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Actual balance in county Liquid Fuels Tax Fund on January 1, 2020	\$ 342,806.13	\$ -	\$ 342,806.13
<u>Receipts:</u>			
Liquid Fuels Tax Funds received from Commonwealth	381,584.21	-	381,584.21
Interest	747.23	-	747.23
Reimbursable agreements	9,612.43	(9,612.43)	-
Miscellaneous	720.23	9,612.43	10,332.66
Total receipts	<u>392,664.10</u>	<u>-</u>	<u>392,664.10</u>
Total Liquid Fuels Tax Funds available for expenditures and encumbrances	<u>735,470.23</u>	<u>-</u>	<u>735,470.23</u>
<u>Expenditures:</u>			
Administrative	8,740.00	-	8,740.00
Minor equipment purchases	4,969.00	(1,401.00)	3,568.00
County aid payments	-	-	-
Major equipment expenditures	78,115.90	-	78,115.90
Street cleaning and gutters	-	-	-
Winter maintenance services	13,548.00	-	13,548.00
Traffic control devices	-	-	-
Street lighting	14,798.92	-	14,798.92
Storm sewers and drains	-	1,401.00	1,401.00
Repairs of tools and machinery	12,466.30	-	12,466.30
Maintenance and repairs - roads and bridges	61,852.48	17,145.90	78,998.38
Highway construction and rebuilding projects	171,257.63	-	171,257.63
Miscellaneous	17,145.90	(17,145.90)	-
Total expenditures	<u>382,894.13</u>	<u>-</u>	<u>382,894.13</u>
Remaining funds available as of December 31, 2020	<u>\$ 352,576.10</u>	<u>\$ -</u>	<u>\$ 352,576.10</u>

BLAIR COUNTY
LIQUID FUELS TAX FUND
2020 FORM MS-991 WITH ADJUSTMENTS

2020 Form MS-991 With Adjustments (Continued)

	Reported	Adjustments	Adjusted Amount
<u>Approved future year receipts and expenditures</u>			
Accounts receivable	\$ -	\$ -	\$ -
Accounts payable	-	-	-
Unpaid encumbrances	-	61,958.56	61,958.56
Unpaid county aid grants	-	-	-
	-	61,958.56	61,958.56
Total approved future year receipts and expenditures	-	61,958.56	61,958.56
Year end balance available for future years as of December 31, 2020	\$ 352,576.10	\$ (61,958.56)	\$ 290,617.54

BLAIR COUNTY
2016 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	Reported	Adjustments	Adjusted Amount
Balance, January 1, 2016	\$ 615,467.37	\$ 132.18	\$ 615,599.55
<u>Receipts:</u>			
Act 44 Funds	-	98,395.65	98,395.65
Interest	2,253.44	(132.18)	2,121.26
Reimbursable agreements	258,620.52	(198,829.67)	59,790.85
Miscellaneous	-	100,434.02	100,434.02
Total receipts	<u>260,873.96</u>	<u>(132.18)</u>	<u>260,741.78</u>
Total funds available	<u>876,341.33</u>	<u>-</u>	<u>876,341.33</u>
<u>Expenditures:</u>			
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	53,990.84	99,169.37	153,160.21
Highway Construction and			
Rebuilding Projects	99,169.37	(99,169.37)	-
Miscellaneous	-	-	-
Total expenditures	<u>153,160.21</u>	<u>-</u>	<u>153,160.21</u>
Balance, December 31, 2016	<u>\$ 723,181.12</u>	<u>\$ -</u>	<u>\$ 723,181.12</u>

BLAIR COUNTY
2017 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2017	\$ 723,181.12	\$ -	\$ 723,181.12
<u>Receipts:</u>			
Act 44 Funds	98,317.57	-	98,317.57
Interest	2,481.90	-	2,481.90
Reimbursable agreements	29,316.81	(1,313.72)	28,003.09
Miscellaneous	8,350.13	1,313.72	9,663.85
Total receipts	<u>138,466.41</u>	<u>-</u>	<u>138,466.41</u>
Total funds available	<u>861,647.53</u>	<u>-</u>	<u>861,647.53</u>
<u>Expenditures:</u>			
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	51,335.78	36,483.16	87,818.94
Highway Construction and			
Rebuilding Projects	36,483.16	(36,483.16)	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>87,818.94</u>	<u>-</u>	<u>87,818.94</u>
Balance, December 31, 2017	<u><u>\$ 773,828.59</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 773,828.59</u></u>

BLAIR COUNTY
2018 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2018	\$ 773,828.59	\$ -	\$ 773,828.59
<u>Receipts:</u>			
Act 44 Funds	98,200.39	-	98,200.39
Interest	3,976.46	-	3,976.46
Reimbursable agreements	76,615.95	-	76,615.95
Miscellaneous	<u>106,910.34</u>	<u>(106,910.34)</u>	<u>-</u>
Total receipts	<u>285,703.14</u>	<u>(106,910.34)</u>	<u>178,792.80</u>
Total funds available	<u>1,059,531.73</u>	<u>(106,910.34)</u>	<u>952,621.39</u>
<u>Expenditures:</u>			
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	244,120.12	(5,948.34)	238,171.78
Highway Construction and			
Rebuilding Projects	100,962.00	(100,962.00)	-
Miscellaneous	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>345,082.12</u>	<u>(106,910.34)</u>	<u>238,171.78</u>
Balance, December 31, 2018	<u>\$ 714,449.61</u>	<u>\$ -</u>	<u>\$ 714,449.61</u>

BLAIR COUNTY
2019 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 714,449.61	\$ -	\$ 714,449.61
<u>Receipts:</u>			
Act 44 Funds	98,200.39	-	98,200.39
Interest	4,460.46	-	4,460.46
Reimbursable agreements	51,364.00	-	51,364.00
Miscellaneous	8,967.13	(5,724.63)	3,242.50
Total receipts	<u>162,991.98</u>	<u>(5,724.63)</u>	<u>157,267.35</u>
Total funds available	<u>877,441.59</u>	<u>(5,724.63)</u>	<u>871,716.96</u>
<u>Expenditures:</u>			
Administrative	-	-	-
Minor Equipment Purchases	444.12	-	444.12
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	652.54	-	652.54
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	-	-	-
Maintenance and Repairs-			
Roads and Bridges	123,430.61	21,169.05	144,599.66
Highway Construction and			
Rebuilding Projects	62,021.00	-	62,021.00
Miscellaneous	26,893.68	(26,893.68)	-
Total expenditures	<u>213,441.95</u>	<u>(5,724.63)</u>	<u>207,717.32</u>
Balance, December 31, 2019	<u>\$ 663,999.64</u>	<u>\$ -</u>	<u>\$ 663,999.64</u>

BLAIR COUNTY
2020 REPORT OF ACT 44 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 663,999.64	\$ -	\$ 663,999.64
<u>Receipts:</u>			
Act 44 Funds	99,215.29	-	99,215.29
Interest	2,038.83	-	2,038.83
Reimbursable agreements	94,653.41	(3,408.89)	91,244.52
Miscellaneous	-	3,408.89	3,408.89
Total receipts	<u>195,907.53</u>	<u>-</u>	<u>195,907.53</u>
Total funds available	<u>859,907.17</u>	<u>-</u>	<u>859,907.17</u>
<u>Expenditures:</u>			
Administrative	-	-	-
Minor Equipment Purchases	-	-	-
Major Equipment Purchases	-	-	-
Street Cleaning and Gutters	-	-	-
Traffic Control Devices	131.80	-	131.80
Street Lighting	-	-	-
Storm Sewers and Drains	-	-	-
Repairs of Tools and Machinery	816.79	-	816.79
Maintenance and Repairs-			
Roads and Bridges	151,462.37	-	151,462.37
Highway Construction and			
Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>152,410.96</u>	<u>-</u>	<u>152,410.96</u>
Balance, December 31, 2020	<u>\$ 707,496.21</u>	<u>\$ -</u>	<u>\$ 707,496.21</u>

BLAIR COUNTY
2016 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2016	\$ 228,613.21	\$ 12.96	\$ 228,626.17
<u>Receipts:</u>			
Act 89 Funds	-	172,439.28	172,439.28
Interest	924.25	-	924.25
Reimbursable agreements	172,439.28	(172,439.28)	-
Miscellaneous	12.96	(12.96)	-
Total receipts	<u>173,376.49</u>	<u>(12.96)</u>	<u>173,363.53</u>
Total funds available	<u>401,989.70</u>	<u>-</u>	<u>401,989.70</u>
<u>Expenditures:</u>			
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	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2016	<u>\$ 401,989.70</u>	<u>\$ -</u>	<u>\$ 401,989.70</u>

BLAIR COUNTY
2017 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2017	\$ 401,989.70	\$ -	\$ 401,989.70
<u>Receipts:</u>			
Act 89 Funds	-	186,055.51	186,055.51
Interest	1,570.89	-	1,570.89
Reimbursable agreements	186,055.51	(186,055.51)	-
Miscellaneous	-	-	-
Total receipts	<u>187,626.40</u>	<u>-</u>	<u>187,626.40</u>
Total funds available	<u>589,616.10</u>	<u>-</u>	<u>589,616.10</u>
<u>Expenditures:</u>			
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	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2017	<u>\$ 589,616.10</u>	<u>\$ -</u>	<u>\$ 589,616.10</u>

BLAIR COUNTY
2018 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2018	\$ 589,616.10	\$ -	\$ 589,616.10
<u>Receipts:</u>			
Act 89 Funds	200,376.91	-	200,376.91
Interest	3,786.12	-	3,786.12
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>204,163.03</u>	<u>-</u>	<u>204,163.03</u>
Total funds available	<u>793,779.13</u>	<u>-</u>	<u>793,779.13</u>
<u>Expenditures:</u>			
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	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2018	<u>\$ 793,779.13</u>	<u>\$ -</u>	<u>\$ 793,779.13</u>

BLAIR COUNTY
2019 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 793,779.13	\$ -	\$ 793,779.13
<u>Receipts:</u>			
Act 89 Funds	186,724.51	-	186,724.51
Interest	6,354.62	-	6,354.62
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>193,079.13</u>	<u>-</u>	<u>193,079.13</u>
Total funds available	<u>986,858.26</u>	<u>-</u>	<u>986,858.26</u>
<u>Expenditures:</u>			
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	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2019	<u>\$ 986,858.26</u>	<u>\$ -</u>	<u>\$ 986,858.26</u>

BLAIR COUNTY
2020 REPORT OF ACT 89 TAX FUND
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 986,858.26	\$ -	\$ 986,858.26
<u>Receipts:</u>			
Act 89 Funds	175,181.15	-	175,181.15
Interest	3,180.88	-	3,180.88
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>178,362.03</u>	<u>-</u>	<u>178,362.03</u>
Total funds available	<u>1,165,220.29</u>	<u>-</u>	<u>1,165,220.29</u>
<u>Expenditures:</u>			
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	158,226.71	-	158,226.71
Highway Construction and			
Rebuilding Projects	-	-	-
Miscellaneous	-	-	-
Total expenditures	<u>158,226.71</u>	<u>-</u>	<u>158,226.71</u>
Balance, December 31, 2020	<u>\$ 1,006,993.58</u>	<u>\$ -</u>	<u>\$ 1,006,993.58</u>

BLAIR COUNTY
2016 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2016	\$ 280,677.75	\$ -	\$ 280,677.75
<u>Receipts:</u>			
Local Use Funds	593,235.05	-	593,235.05
Interest	659.39	-	659.39
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>593,894.44</u>	<u>-</u>	<u>593,894.44</u>
Total funds available	<u>874,572.19</u>	<u>-</u>	<u>874,572.19</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	-	-
County-Owned road construction	-	-	-
County-Owned bridge maintenance	-	-	-
County-Owned bridge construction	-	-	-
Administrative expenditures	-	-	-
Miscellaneous	-	-	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2016	<u><u>\$ 874,572.19</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 874,572.19</u></u>

BLAIR COUNTY
2017 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2017	\$ 874,572.19	\$ -	\$ 874,572.19
<u>Receipts:</u>			
Local Use Funds	584,200.00	-	584,200.00
Interest	3,474.44	-	3,474.44
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>587,674.44</u>	<u>-</u>	<u>587,674.44</u>
Total funds available	<u>1,462,246.63</u>	<u>-</u>	<u>1,462,246.63</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	-	-
County-Owned road construction	-	-	-
County-Owned bridge maintenance	-	3,406.73	3,406.73
County-Owned bridge construction	-	-	-
Administrative expenditures	-	-	-
Miscellaneous	3,406.73	(3,406.73)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>3,406.73</u>	<u>-</u>	<u>3,406.73</u>
Balance, December 31, 2017	<u><u>\$ 1,458,839.90</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,458,839.90</u></u>

BLAIR COUNTY
2018 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2018	\$ 1,458,839.90	\$ -	\$ 1,458,839.90
<u>Receipts:</u>			
Local Use Funds	557,380.00	-	557,380.00
Interest	9,471.20	-	9,471.20
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>566,851.20</u>	<u>-</u>	<u>566,851.20</u>
Total funds available	<u>2,025,691.10</u>	<u>-</u>	<u>2,025,691.10</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	-	-
County-Owned road construction	-	-	-
County-Owned bridge maintenance	-	-	-
County-Owned bridge construction	-	-	-
Administrative expenditures	-	-	-
Miscellaneous	-	-	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Balance, December 31, 2018	<u><u>\$ 2,025,691.10</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,025,691.10</u></u>

BLAIR COUNTY
2019 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2019	\$ 2,025,691.10	\$ -	\$ 2,025,691.10
<u>Receipts:</u>			
Local Use Funds	608,135.00	-	608,135.00
Interest	14,494.75	-	14,494.75
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>622,629.75</u>	<u>-</u>	<u>622,629.75</u>
Total funds available	<u>2,648,320.85</u>	<u>-</u>	<u>2,648,320.85</u>
<u>Expenditures:</u>			
County-Owned road maintenance	-	100,000.00	100,000.00
County-Owned road construction	-	-	-
County-Owned bridge maintenance	225,211.44	-	225,211.44
County-Owned bridge construction	-	-	-
Administrative expenditures	-	-	-
Miscellaneous	100,000.00	(100,000.00)	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>325,211.44</u>	<u>-</u>	<u>325,211.44</u>
Balance, December 31, 2019	<u><u>\$ 2,323,109.41</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,323,109.41</u></u>

BLAIR COUNTY
2020 REPORT OF COUNTY FEE FOR LOCAL USE FUNDS
WITH ADJUSTMENTS

	<u>Reported</u>	<u>Adjustments</u>	<u>Adjusted Amount</u>
Balance, January 1, 2020	\$ 2,323,109.41	\$ -	\$ 2,323,109.41
<u>Receipts:</u>			
Local Use Funds	604,725.00	-	604,725.00
Interest	7,521.41	-	7,521.41
Reimbursable agreements	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>612,246.41</u>	<u>-</u>	<u>612,246.41</u>
Total funds available	<u>2,935,355.82</u>	<u>-</u>	<u>2,935,355.82</u>
<u>Expenditures:</u>			
County-Owned road maintenance	35,817.19	-	35,817.19
County-Owned road construction	-	-	-
County-Owned bridge maintenance	79,377.45	-	79,377.45
County-Owned bridge construction	-	-	-
Administrative expenditures	-	-	-
Miscellaneous	-	-	-
Grants to political subdivisions	-	-	-
Total expenditures	<u>115,194.64</u>	<u>-</u>	<u>115,194.64</u>
Balance, December 31, 2020	<u><u>\$ 2,820,161.18</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,820,161.18</u></u>

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
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The following information relates to certain types of transactions for which the Pennsylvania Department of Transportation requested that we provide additional detail:

Adjustments

2016 Form MS-991

An adjustment of \$26,826.58 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

Adjustments were made to “County aid payments,” “Maintenance and repairs - roads and bridges,” and “Highway construction and rebuilding projects” because expenditures of \$(37,384.25) were misclassified.

An adjustment of \$(267.50) was made to “Unpaid encumbrances” because the balance for encumbrance No. 14-07000-03CA was reported as \$152,226.06 but was \$151,958.56.

2017 Form MS-991

An adjustment of \$15,493.19 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

An adjustment of \$(30,971.38) was made to “County aid payments” because expenditures for maintenance and repairs - roads and bridges were misclassified.

An adjustment of \$31,045.82 was made to “Maintenance and repairs - roads and bridges” because expenditures of \$30,971.38 were misclassified as county aid payments and check No. 5504 was understated by \$74.44.

An adjustment of \$61,098.87 was made to “Unpaid encumbrances” because encumbrance No. 15-07-000-02CA was reported as \$859.69 but was completed, encumbrance No. 02-07-000-03CA in the amount of \$20,000.00 was not reported, and No. 14-07-000-03CA in the amount of \$41,958.56 was not reported.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
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Adjustments (Continued)

2018 Form MS-991

An adjustment of \$12,528.41 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

Adjustments were made to “County aid payments” and “Maintenance and repairs - roads and bridges” because expenditures of \$11,803.53 were misclassified.

An adjustment of \$61,958.56 was made to “Unpaid encumbrances” because encumbrance No. 02-07-000-03CA in the amount of \$20,000.00 and encumbrance No. 14-07-000-03CA in the amount of \$41,958.56 were not reported.

2019 Form MS-991

An adjustment of \$8,440.63 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

An adjustment was made to “Maintenance and repairs - roads and bridges” and “Miscellaneous” because expenditures of \$15,358.73 were misclassified.

An adjustment of \$61,958.56 was made to “Unpaid encumbrances” because encumbrance No. 02-07-000-03CA in the amount of \$20,000.00 and encumbrance No. 14-07-000-03CA in the amount of \$41,958.56 were not reported.

2020 Form MS-991

An adjustment of \$9,612.43 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

Adjustments were made to “Minor equipment purchases” and “Storm sewers and drains” because expenditures of \$1,401.00 were misclassified.

An adjustment was made to “Maintenance and repairs - roads and bridges” and “Miscellaneous” because expenditures of \$17,145.90 were misclassified.

An adjustment of \$61,958.56 was made to “Unpaid encumbrances” because encumbrance No. 02-07-000-03CA in the amount of \$20,000.00 and encumbrance No. 14-07-000-03CA in the amount of \$41,958.56 were not reported.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Adjustments (Continued)

2016 Report of Act 44 Tax Fund

An adjustment of \$132.18 was made to “Balance, January 1, 2016” because of a prior report adjustment that was not carried forward in the fund balance.

An adjustment of \$98,395.65 was made to “Act 44 Funds” because these receipts were misclassified as reimbursable agreements.

An adjustment of \$(132.18) was made to “Interest” because interest earned was overstated.

An adjustment of \$(198,829.67) was made to “Reimbursable agreements” because Act 44 Funds of \$98,395.65 and miscellaneous receipts of \$100,434.02 were misclassified.

An adjustment of \$100,434.02 was made to “Miscellaneous” because these receipts were misclassified as reimbursable agreements.

Adjustments were made to “Maintenance and Repairs – Roads and Bridges” and “Highway Construction and Rebuilding Projects” because expenditures of \$99,169.37 were misclassified.

2017 Report of Act 44 Tax Fund

Adjustments were made to “Reimbursable agreements” and “Miscellaneous” because receipts of \$1,313.72 were misclassified.

Adjustments were made to “Maintenance and repairs - roads and bridges” and “Highway construction and rebuilding projects” because expenditures of \$36,483.16 were misclassified.

2018 Report of Act 44 Tax Fund

An adjustment of \$106,910.34 was made to “Miscellaneous” because there were no miscellaneous receipts.

An adjustment of \$(5,948.34) was made to “Maintenance and repairs - road and bridges” because check No. 545406 for \$53,455.17 and check No. 546246 for of \$53,455.17 were voided but included as expenditures. Additionally, \$100,962.00 of these expenditures were misclassified as highway construction and rebuilding projects.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
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Adjustments (Continued)

2018 Report of Act 44 Tax Fund (Continued)

An adjustment of \$(100,962.00) was made to “Highway construction and rebuilding projects” because expenditures for maintenance and repair - roads and bridges were misclassified.

2019 Report of Act 44 Tax Fund

An adjustment of \$(5,724.63) was made to “Miscellaneous” receipts because these receipts were overstated.

An adjustment of \$21,169.05 was made to “Maintenance and repairs - roads and bridges” because check No. 552264 was reported as \$6,659.88, but was issued for \$2,050.25, and check No. 552456 was reported as \$17,364.42, but was issued for \$16,249.42. Additionally, \$26,893.68 of these expenditures were misclassified as miscellaneous expenditures.

An adjustment of \$(26,893.68) was made to “Miscellaneous” because expenditures for maintenance and repairs - roads and bridges were misclassified.

2020 Report of Act 44 Tax Fund

An adjustment of \$3,408.89 was made to “Reimbursable agreements” and “Miscellaneous” receipts because these receipts were misclassified.

2016 Report of Act 89 Tax Fund

An adjustment of \$12.96 was made to “Balance, January 1, 2016” because of a prior report adjustment that was not carried forward in the fund balance.

Adjustments were made to “Act 89 Funds” and “Reimbursable agreements” because receipts of \$172,439.28 were misclassified.

An adjustment of \$(12.96) was made to “Miscellaneous” because there were no miscellaneous receipts.

2017 Report of Act 89 Tax Fund

Adjustments were made to “Act 89 Funds” and “Reimbursable agreements” because receipts of \$186,055.51 were misclassified.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Adjustments (Continued)

2017 Report of County Fee for Local Use Funds

Adjustments were made to “County-Owned bridge maintenance” and “Miscellaneous” because expenditures of \$3,406.73 were misclassified.

2019 Report of County Fee for Local Use Funds

Adjustments were made to “County-Owned road maintenance” and “Miscellaneous” because expenditures of \$100,000.00 were misclassified.

Reimbursable Agreement

During our examination, we noted that the county entered into a reimbursable agreement with the Department of Transportation. During our current examination period, the county deposited \$59,790.85 during 2016, \$28,003.09 during 2017, \$76,615.95 during 2018, \$51,364.00 during 2019, and \$91,244.52 during 2020 into its Act 44 Tax Fund as a result of this agreement.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
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Miscellaneous Receipts

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

Source	Description	2016	2017	2018	2019	2020
General Fund	Reimbursement (Summary Of 2014-2015 Examination Recommendations)	\$ -	\$ 79,145.37	\$ -	\$ -	\$ -
Commonwealth of Pennsylvania	Interchange lighting	26,826.58	13,537.08	8,713.29	5,466.22	5,981.49
General Fund	Reimbursement for wages	-	10,276.57	9,616.01	-	-
Allegheny Township	Interchange lighting	776.33	1,956.11	3,815.12	2,974.41	3,630.94
Gas Company	Occupancy license	5.00	5.00	5.00	5.00	5.00
General Fund	Sale of salt	325.01	501.17	965.09	2,549.67	715.23
General Fund	Sale of equipment	<u>1,350.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals		<u>\$29,282.92</u>	<u>\$105,421.30</u>	<u>\$23,114.51</u>	<u>\$10,995.30</u>	<u>\$10,332.66</u>

Additionally, the following miscellaneous receipts were deposited into the Act 44 Tax Fund during the examination period:

Source	Description	2016	2017	2019	2020
General Fund	Grant	\$100,434.02	\$9,346.32	\$ -	\$3,408.89
General Fund	Correction of transfer in error	-	-	3,242.50	-
General Fund	Reimbursement for wages	<u>-</u>	<u>317.53</u>	<u>-</u>	<u>-</u>
Totals		<u>\$100,434.02</u>	<u>\$9,663.85</u>	<u>\$3,242.50</u>	<u>\$3,408.89</u>

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
AUDITOR DESCRIPTION OF SELECT TRANSACTIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Encumbrances

As of December 31, 2020, \$61,958.56 was encumbered for county projects.

Transfer In Error - Act 44 Fund

On December 31, 2018, the county transferred \$3,242.50 from its Act 44 Fund to its General Fund in error. On January 16, 2019, the county transferred this amount from its General Fund to its Act 44 Fund to correct the transfer in error.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Finding No. 1 - Failure To Obtain Project Approval

Our examination disclosed that the municipality expended \$147,500.00 from its Act 89 Fund in 2020 for bridge truss repairs. However, the county did not file an application with the Department of Transportation for the project and also failed to submit specifications for approval.

The Department of Transportation's *Publication 9* contains the policies and procedures for the administration of the Liquid Fuels Tax Fund. *Publication 9*, Chapter Six, Section 6.6.6.3, states that nonpermissible expenditures include "Construction and reconstruction projects without prior PENNDOT approval."

Additionally, *Publication 9*, Chapter Six, Section 6.7, states, in part:

The criteria to determine when Project Approval is required for work on County owned bridges utilizing Act 89 funds is as follows:

For bridge maintenance/preservation activities, confer with a Municipal Services Representative to determine if a project approval is required. All rehabilitations, replacements or any other work that affects the carrying capacity of the structure or the waterway areas require project approval.

This condition occurred due to a lack of training and not having proper procedures in place.

The failure to comply with the Department of Transportation's *Publication 9* could result in the county having to reimburse \$147,500.00 to its Act 89 Tax Fund.

Recommendations

We recommend that the county reimburse \$147,500.00 to its Act 89 Fund upon official notification by the Department of Transportation.

We further recommend that before the municipality expends money on a project, it applies for and obtains prior approval for the project, and when the project is completed, it obtains approval of the completed work.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Finding No. 1 - Failure To Obtain Project Approval (Continued)

Management's Response

The county officials stated:

Blair County agrees with this finding. Procedures and processes have been put in place in late 2022 to ensure that this is not a future finding. Training with a representative from the Pennsylvania Department of Transportation was held in January of 2023.

Auditor's Conclusion

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

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Finding No. 2 - County Encumbered More Than Its Fund Balance - Recurring

Our examination disclosed that county’s encumbered balance exceeded its fund balance by \$18,953.28 as of December 31, 2016. The only time this condition should occur is with the prior approval of the Department of Transportation. However, the county did not obtain the approval of the Department of Transportation. The encumbered balance exceeded the fund balance as follows:

	Actual
Fund balance	\$155,116.58
Add: Amount due from the Department of Transportation	-
Total money available	155,116.58
Less: Unpaid encumbrances	174,069.86
Excess amount encumbered	\$ 18,953.28

The Department of Transportation’s *Publication 9*, Chapter One, Section 1.10, states:

. . . that a county’s handling of its County Liquid Fuels Tax Fund is normally on a year-to-year basis. However, in an emergency, and with the prior approval of the Municipal Services district office, a county may obligate itself for the expenditure of estimated receipts from the State Liquid Fuels Tax Fund for a period of two years. The county will then receive a credit for such expenditures against such subsequent receipts. Except for this, no county may carryover a credit balance against future receipts from the state from one year to the next.

Because the county did not obtain approval from the Department of Transportation for encumbering \$18,953.28 more than the fund balance, the county should not have carried over a balance against future receipts from the state as indicated above.

The failure to comply with the Department of Transportation’s *Publication 9* could result in the county having to transfer \$18,953.28 from its General Fund to its Liquid Fuels Tax Fund to pay for future Liquid Fuels Tax Fund obligations.

A similar finding was also written in our prior report. However, this condition did not occur during 2017 to 2020.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Finding No. 2 - County Encumbered More Than Its Fund Balance - Recurring (Continued)

Recommendations

We recommend that the county transfer \$18,953.28 from its General Fund to its Liquid Fuels Tax Fund upon official notification by the Department of Transportation.

We further recommend that, in the future, the county continues to comply with the policies and procedures outlined in the Department of Transportation's *Publication 9*.

Management's Response

The county officials stated:

Blair County agrees with this finding. Changes to the county's accounting system will give us the ability to classify expenditures in a better way on future reports.

Auditor's Conclusion

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

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
SUMMARY OF PRIOR EXAMINATIONS' RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

Summary Of 2010-2011 Examination Recommendation

In our 2010-2011 report, we recommended that the Department of Transportation review our examination finding to determine if the county should reimburse \$46,565.27 to its Liquid Fuels Tax Fund for expenditures in excess of the 10 percent limit on indirect/administrative costs.

During our current examination, we reviewed a letter dated September 30, 2013, from the Department of Transportation, informing the county to reimburse \$46,565.27 to its Liquid Fuels Tax Fund. As of the date of this report, the county had not reimbursed this amount to its Liquid Fuels Tax Fund.

Summary Of 2014-2015 Examination Recommendations

In our prior report, we recommended that the Department of Transportation review our examination finding to determine if the county should reimburse \$79,145.37 to its Liquid Fuels Tax Fund. This amount consists of \$34,823.89 for expenditures in excess of 10 limit of indirect/administrative costs and \$44,321.48 because the county encumbered more than its fund balance.

During our current examination, we reviewed a letter dated July 7, 2017, from the Department of Transportation directing the county to reimburse \$79,145.37 to its Liquid Fuels Tax Fund. We noted that the county reimbursed this amount to its Liquid Fuels Tax Fund on July 13, 2017.

In our prior report, we also recommended that the county:

- Limit all indirect/administrative costs charged to the Liquid Fuels Tax Fund to the 10 percent maximum permitted Liquid Fuels and Fuels Tax Act.
- Complies with the policies and procedures outlined in the Department of Transportation's *Publication 9* concerning encumbrances.

During our current examination, we noted that the county complied with our first bulleted recommendation but did not comply with the second bulleted recommendation until 2017 (see Finding No. 2.)

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
SUMMARY OF EXIT CONFERENCE
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

An exit conference was held February 13, 2023. Those participating were:

BLAIR COUNTY

The Honorable Bruce R. Erb, Chairman of the Board of Commissioners

The Honorable Laura O. Burke, Commissioner

The Honorable Amy E. Webster, Commissioner

Ms. Nicole Hemminger, Chief Clerk

Ms. Angela Wagner, Deputy Controller

DEPARTMENT OF THE AUDITOR GENERAL

Mr. Kyle A. Coleman, Auditor

The results of the examination were presented and discussed in their entirety.

BLAIR COUNTY
LIQUID FUELS, ACT 44, AND ACT 89 TAX FUNDS,
AND COUNTY FEE FOR LOCAL USE FUND
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2016 TO DECEMBER 31, 2020

This report was initially distributed to:

Michael Carroll
Acting Secretary
Department of Transportation

Blair County
423 Allegheny Street
Hollidaysburg, PA 16648

The Honorable Bruce R. Erb
Chairman of the Board of Commissioners

Ms. Nicole Hemminger
Chief Clerk

Ms. Angela Wagner
Deputy Controller

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