

ATTESTATION ENGAGEMENT

Treasurer

Crawford County, Pennsylvania

For the Period

Hunting - July 1, 2010 to June 30, 2014

Fishing and Dog - January 1, 2011 to
December 31, 2013

August 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Christine Krzysiak
Treasurer
Crawford County
Meadville, PA 16335

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Crawford County, Pennsylvania (County Officer), for the license periods identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The county office's management is the responsible for these Statements. Our responsibility is to express an opinion on these Statements 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 and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; 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 Statements. 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 Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements 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 was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement 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.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer'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 Statement amounts. 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*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Crawford County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

May 12, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
CRAWFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|-----------------------------------|
| Resident | | |
| Adult | 460 | \$ 9,062.00 |
| Junior | 26 | 148.20 |
| Landowner | 8 | 29.60 |
| Junior combination | 25 | 217.50 |
| Senior | 59 | 749.30 |
| Senior Lifetime Combo | 16 | 1,611.20 |
| Senior Lifetime Hunting | 21 | 1,064.70 |
| Senior Lifetime Upgrade Combo | 5 | 253.50 |
| Military | 63 | 107.10 |
| Reserves | 2 | 3.40 |
| Spring Turkey | 31 | 641.70 |
| Mentored Youth | 24 | 40.80 |
| Non-resident | | |
| Adult | 28 | 2,819.60 |
| Junior | 3 | 122.10 |
| Seven day | 1 | 30.70 |
| Archery - Resident and Non-resident | 198 | 3,158.60 |
| Muzzleloaders - Resident and Non-resident | 154 | 1,697.80 |
| Antlerless deer | | |
| Resident | 16,535 | 94,249.50 |
| Resident landowners | 109 | 621.30 |
| Non-resident | 436 | 11,205.20 |
| Non-resident landowners | 7 | 179.90 |
| Armed forces | 73 | 416.10 |
| Disabled veterans | 25 | 142.50 |
| Elk - Antlered and Antlerless | 8 | 85.60 |
| Bobcat | 7 | 39.90 |
| Fisher | 1 | 5.70 |
| Furtaker | | |
| Adult resident | 29 | 571.30 |
| Senior resident | 2 | 25.40 |
| Adult non-resident | 1 | 80.70 |
| Migratory - Resident and Non-resident | 142 | 392.40 |
| Bear - Resident and Non-resident | 111 | 1,802.70 |
| DMAP - Resident and Non-resident | 19 | 184.30 |
| Replacements | 104 | 592.80 |
| Totals (Note 2) | <u>18,733</u> | <u>132,353.10</u> |
| Disbursements to Game Commission (Note 3) | | (132,006.50) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(346.60)</u> |
| Balance Due per settled reports (Note 4) | | - |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011 | | <u>\$ -</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|-----------------------------------|
| Resident | | |
| Adult | 437 | \$8,608.90 |
| Junior | 32 | 182.40 |
| Landowner | 8 | 29.60 |
| Junior combination | 24 | 208.80 |
| Senior | 47 | 596.90 |
| Senior Lifetime Combo | 16 | 1,611.20 |
| Senior Lifetime Hunting | 7 | 354.90 |
| Senior Lifetime Upgrade Combo | 3 | 152.10 |
| Military | 57 | 96.90 |
| Reserves | 4 | 6.80 |
| Spring Turkey | 21 | 434.70 |
| Mentored Youth | 15 | 25.50 |
| Non-resident | | |
| Adult | 21 | 2,114.70 |
| Junior | 1 | 40.70 |
| Seven day | 1 | 30.70 |
| Spring Turkey | 1 | 40.70 |
| Archery - Resident and Non-resident | 192 | 3,034.40 |
| Muzzleloaders - Resident and Non-resident | 122 | 1,340.40 |
| Antlerless deer | | |
| Resident | 16,801 | 95,765.70 |
| Resident landowners | 106 | 604.20 |
| Non-resident | 581 | 14,931.70 |
| Non-resident landowners | 9 | 231.30 |
| Armed forces | 78 | 444.60 |
| Disabled veterans | 36 | 205.20 |
| Elk - Antlered and Antlerless | 5 | 53.50 |
| Bobcat | 5 | 28.50 |
| Fisher | 1 | 5.70 |
| Furtaker | | |
| Adult resident | 25 | 492.50 |
| Junior resident | 1 | 5.70 |
| Senior resident | 1 | 12.70 |
| Migratory - Resident and Non-resident | 136 | 379.20 |
| Bear - Resident and Non-resident | 120 | 1,964.00 |
| DMAP - Resident and Non-resident | 12 | 116.40 |
| Replacements | 112 | 638.40 |
| Totals (Note 2) | <u>19,038</u> | <u>134,789.60</u> |
| Disbursements to Game Commission (Note 3) | | (134,454.70) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(334.90)</u> |
| Balance due per settled reports (Note 4) | | - |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012 | | <u>\$ -</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|-----------------------------------|
| Resident | | |
| Adult | 412 | \$ 8,116.40 |
| Junior | 18 | 102.60 |
| Landowner | 11 | 40.70 |
| Junior combination | 31 | 269.70 |
| Senior | 42 | 533.40 |
| Senior Lifetime Combo | 21 | 2,114.70 |
| Senior Lifetime Hunting | 17 | 861.90 |
| Senior Lifetime Upgrade Combo | 2 | 101.40 |
| Military | 48 | 81.60 |
| Reserves | 3 | 5.10 |
| Spring Turkey | 24 | 496.80 |
| Mentored Youth | 19 | 32.30 |
| Non-resident | | |
| Adult | 26 | 2,618.20 |
| Junior | 3 | 122.10 |
| Seven day | 1 | 30.70 |
| Archery - Resident and Non-resident | 208 | 3,295.60 |
| Muzzleloaders - Resident and Non-resident | 121 | 1,324.70 |
| Antlerless deer | | |
| Resident | 17,214 | 98,119.80 |
| Resident landowners | 98 | 558.60 |
| Non-resident | 673 | 17,296.10 |
| Non-resident landowners | 8 | 205.60 |
| Armed forces | 49 | 279.30 |
| Disabled veterans | 35 | 199.50 |
| Elk - Antlered and Antlerless | 6 | 64.20 |
| Bobcat | 6 | 34.20 |
| Furtaker | | |
| Adult resident | 27 | 531.90 |
| Senior resident | 1 | 12.70 |
| Adult non-resident | 1 | 80.70 |
| Migratory - Resident and Non-resident | 131 | 362.70 |
| Bear - Resident and Non-resident | 117 | 1,876.90 |
| DMAP - Resident and Non-resident | 22 | 238.40 |
| Replacements | 71 | 400.70 |
| Totals (Note 2) | <u>19,466</u> | <u>140,409.20</u> |
| Disbursements to Game Commission (Note 3) | | (140,052.30) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(356.90)</u> |
| Balance due per settled reports (Note 4) | | - |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013 | | <u>\$ -</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|-----------------------------------|
| Resident | | |
| Adult | 361 | \$ 7,111.70 |
| Junior | 18 | 102.60 |
| Landowner | 12 | 44.40 |
| Junior combination | 21 | 182.70 |
| Senior | 34 | 431.80 |
| Senior Lifetime Combo | 20 | 2,014.00 |
| Senior Lifetime Hunting | 12 | 608.40 |
| Senior Lifetime Upgrade Combo | 2 | 101.40 |
| Military | 44 | 74.80 |
| Reserves | 7 | 11.90 |
| Spring Turkey | 21 | 434.70 |
| Mentored Youth | 15 | 25.50 |
| Non-resident | | |
| Adult | 22 | 2,215.40 |
| Junior | 2 | 81.40 |
| Junior combination | 1 | 50.70 |
| Seven day | 2 | 61.40 |
| Archery - Resident and Non-resident | 195 | 3,091.50 |
| Muzzleloaders - Resident and Non-resident | 120 | 1,304.00 |
| Antlerless deer | | |
| Resident | 17,468 | 99,567.60 |
| Resident landowners | 111 | 632.70 |
| Non-resident | 544 | 13,980.80 |
| Non-resident landowners | 7 | 179.90 |
| Armed forces | 50 | 285.00 |
| Disabled veterans | 46 | 262.20 |
| Elk - Antlered and Antlerless | 12 | 128.40 |
| Bobcat | 5 | 28.50 |
| Fisher | 3 | 17.10 |
| Furtaker | | |
| Adult resident | 24 | 472.80 |
| Senior resident | 3 | 38.10 |
| Migratory - Resident and Non-resident | 120 | 333.00 |
| Bear - Resident and Non-resident | 112 | 1,818.40 |
| DMAP - Resident and Non-resident | 19 | 184.30 |
| Replacements | 89 | 503.30 |
| Totals (Note 2) | <u>19,522</u> | <u>136,380.40</u> |
| Disbursements to Game Commission (Note 3) | | (136,017.80) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(362.60)</u> |
| Balance due per settled reports (Note 4) | | - |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014 | | <u>\$ -</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|----------------------|--|
| Resident | 167 | \$ 3,623.90 |
| Replacements | 2 | 11.40 |
| Senior resident | 12 | 128.40 |
| One day resident | 1 | 10.70 |
| National Guard/Armed Forces | 2 | 3.40 |
| Non-resident | 3 | 155.10 |
| Tourist - One day | 2 | 51.40 |
| Tourist - Three day | 2 | 51.40 |
| Senior lifetime | 36 | 1,825.20 |
| Lifetime Upgrade Card | 10 | 67.00 |
| Replacements | 9 | 51.30 |
| Lake Erie Stamp | 16 | 139.20 |
| Lake Erie And Trout/Salmon Combo Stamp | 87 | 1,278.90 |
| Trout/Salmon Stamp | 31 | 269.70 |
| | <hr/> | <hr/> |
| Totals (Note 2) | <u>380</u> | 7,667.00 |
| Disbursements to Fish and Boat Commission (Note 3) | | <u>(7,667.00)</u> |
| Balance Due Fish and Boat Commission (County) per settled reports (Note 4) | | - |
| Examination adjustments | | <hr/> - |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011 | | <u>\$ -</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|----------------------|--|
| Resident | 141 | \$ 3,059.70 |
| Senior resident | 8 | 85.60 |
| National Guard/Armed Forces | 4 | 6.80 |
| Tourist - Three day | 2 | 51.40 |
| Senior lifetime | 37 | 1,875.90 |
| Lifetime Upgrade Card | 18 | 120.60 |
| Replacements | 12 | 68.40 |
| Lake Erie Stamp | 14 | 121.80 |
| Lake Erie And Trout/Salmon Combo Stamp | 85 | 1,249.50 |
| Trout/Salmon Stamp | <u>26</u> | <u>226.20</u> |
| Totals (Note 2) | <u><u>347</u></u> | 6,865.90 |
| Disbursements to Fish and Boat Commission (Note 3) | | <u>(6,865.90)</u> |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | - |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012 | | <u><u>\$ -</u></u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|----------------------|--|
| Resident | 165 | \$ 3,580.50 |
| 3 Year Resident | 11 | 700.70 |
| 5 Year Resident | 6 | 634.20 |
| Replacements | 4 | 22.80 |
| Senior resident | 8 | 85.60 |
| 3 Year Senior Resident | 2 | 61.40 |
| National Guard/Armed Forces | 3 | 5.10 |
| Non-resident | 1 | 51.70 |
| Tourist - Seven day | 1 | 33.70 |
| Senior lifetime | 38 | 1,926.60 |
| Lifetime Upgrade Card | 8 | 58.60 |
| Replacements | 8 | 45.60 |
| Lake Erie Stamp | 14 | 121.80 |
| 3 Year Lake Erie | 3 | 74.10 |
| 5 Year Lake Erie | 1 | 40.70 |
| Lake Erie And Trout/Salmon Combo Stamp | 85 | 1,249.50 |
| 3 Year Lake Erie and Trout/Salmon | 5 | 213.50 |
| 5 Year Lake Erie and Trout/Salmon | 2 | 141.40 |
| Trout/Salmon Stamp | 23 | 200.10 |
| 3 Year Trout/Salmon | 2 | 49.40 |
| | <hr/> | |
| Totals (Note 2) | <u>390</u> | 9,297.00 |
| | | <hr/> |
| Disbursements to Fish and Boat Commission (Note 3) | | (9,296.00) |
| | | <hr/> |
| Balance due Fish and Boat Commission (County) per settled reports (Note 4) | | 1.00 |
| | | <hr/> |
| Examination adjustments | | - |
| | | <hr/> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013 | | <u>\$ 1.00</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
 CRAWFORD COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 8,572 | \$ 49,944.00 |
| Senior citizen | 3,071 | 11,239.00 |
| Lifetime | 299 | 9,080.00 |
| Totals (Note 2) | <u>11,942</u> | <u>70,263.00</u> |
| Disbursements to Department of Agriculture (Note 3) | | <u>(70,257.10)</u> |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | 5.90 |
| Examination adjustments (Note 5) | | <u>(5.00)</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011 | | <u>\$.90</u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 8,253 | \$ 47,997.00 |
| Senior citizen | 3,123 | 11,471.00 |
| Lifetime | <u>328</u> | <u>9,950.00</u> |
| Totals (Note 2) | <u><u>11,704</u></u> | 69,418.00 |
| Disbursements to Department of Agriculture (Note 3) | | <u>(69,423.00)</u> |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | (5.00) |
| Examination adjustments (Note 5) | | <u>5.00</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012 | | <u><u>\$ -</u></u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|--------------------------|---|
| Individual | 9,401 | \$ 54,955.00 |
| Senior citizen | 3,550 | 13,122.00 |
| Lifetime | <u>386</u> | <u>11,790.00</u> |
| Totals (Note 2) | <u><u>13,337</u></u> | 79,867.00 |
| Disbursements to Department of Agriculture (Note 3) | | <u>(79,869.00)</u> |
| Balance due Department of Agriculture (County) per settled reports (Note 4) | | (2.00) |
| Examination adjustments | | <u>-</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013 | | <u><u>\$ (2.00)</u></u> |

Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
CRAWFORD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

| <u>License Type</u> | <u>Licensing Agency</u> | <u>License Period</u> |
|---------------------|---------------------------|--------------------------|
| Hunting | Game Commission | July 1 to June 30 |
| Fishing | Fish and Boat Commission | January 1 to December 31 |
| Dog | Department of Agriculture | January 1 to December 31 |

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of hunting licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

TREASURER
CRAWFORD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years were remitted by check to the appropriate licensing agency with the monthly reports of sales.

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. Examination Adjustments

Dog License Statement - January 1, 2011 to December 31, 2011

A Senior Dog license, sold in February 2011 was voided in May 2011 and then replaced with a Regular Dog license. This transaction resulted in \$5.00 overpayment to the Department of Agriculture, which was deducted from the May 2011 report.

Dog License Statement - January 1, 2012 to December 31, 2012

During our prior audit, January 1, 2007 to December 31, 2010, we determined that there was a balance due to the Department of Agriculture of \$5.00. This balance due was paid to the Department of Agriculture in March 2012.

6. County Officers Serving During Examination Period

Frederic Wagner served as Treasurer during the hunting license period July 1, 2010 to September 16, 2010 and during the fishing and dog license period July 1, 2010 to September 16, 2010.

Helen Stevens served as Treasurer during the hunting license period September 18, 2010 to May 19, 2011 and during the fishing and dog license period September 18, 2010 to May 19, 2011.

Christine Krzysiak served as Treasurer during the hunting license period May 20, 2011 to June 30, 2014 and during the fishing and dog license period May 20, 2011 to December 31, 2013.

TREASURER
CRAWFORD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
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The Honorable Christine Krzysiak Treasurer

The Honorable Francis Weiderspahn Chairperson of the Board of Commissioners

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