

ATTESTATION ENGAGEMENT

Treasurer

Potter County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2014

Fishing and Dog - January 1, 2008 to
December 31, 2013

September 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 Krista M. Miller
Treasurer
Potter County
Coudersport, PA 16915

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Potter 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 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 periods 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, Potter 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 at the end.

July 15, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
POTTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	447	\$ 8,493.00
Junior	31	155.00
Junior combination	38	304.00
Senior	41	492.00
Senior Lifetime Hunting	1	50.00
Military	19	19.00
Spring Turkey	1	20.00
Non-resident		
Adult	53	5,300.00
Junior	2	80.00
Junior combination	1	50.00
Seven day	5	150.00
Archery - Resident and Non-resident	160	2,510.00
Muzzleloaders - Resident and Non-resident	149	1,600.00
Antlerless deer		
Resident	11,003	55,015.00
Resident landowners	20	100.00
Non-resident	898	22,450.00
Non-resident landowners	7	175.00
Armed forces	21	105.00
Disabled veterans	21	105.00
Furtaker		
Adult resident	30	570.00
Senior resident	1	12.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	43	89.00
Bear - Resident and Non-resident	225	3,495.00
Replacements	40	200.00
Totals (Note 2)	<u>13,259</u>	<u>101,699.00</u>
Disbursements to Game Commission (Note 3)		(101,512.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(187.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER
POTTER COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	762	\$ 15,011.40
Junior	40	228.00
Landowner	1	3.70
Junior combination	74	643.80
Senior	39	495.30
Senior Lifetime Combo	18	1,812.60
Senior Lifetime Hunting	24	1,216.80
Senior Lifetime Upgrade Combo	5	253.50
Military	32	54.40
Reserves	1	1.70
Spring Turkey	30	621.00
Mentored Youth	38	64.60
Non-resident		
Adult	49	4,934.30
Junior	2	81.40
Junior combination	1	50.70
Seven day	4	122.80
Archery - Resident and Non-resident	304	4,912.80
Muzzleloaders - Resident and Non-resident	262	2,873.40
Antlerless deer		
Resident	7,976	45,463.20
Resident landowners	19	108.30
Non-resident	815	20,945.50
Non-resident landowners	4	102.80
Armed forces	42	239.40
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	35	374.50
Bobcat	61	347.70
Furtaker		
Adult resident	71	1,398.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	83	224.10
Bear - Resident and Non-resident	369	5,993.30
DMAP - Resident and Non-resident	146	1,641.20
Replacements	46	262.20
Donations for the Game Commission	1	1.00
Totals (Note 2)	<u>11,379</u>	<u>110,640.60</u>
Disbursements to Game Commission (Note 3)		(110,390.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(250.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
POTTER 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	447	\$ 8,805.90
Junior	23	131.10
Landowner	1	3.70
Junior combination	34	295.80
Senior	35	444.50
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	20	34.00
Spring Turkey	18	372.60
Mentored Youth	25	42.50
Non-resident		
Adult	35	3,524.50
Junior	1	40.70
Junior combination	1	50.70
Seven day	7	214.90
Archery - Resident and Non-resident	176	2,823.20
Muzzleloaders - Resident and Non-resident	155	1,688.50
Antlerless deer		
Resident	6,887	39,255.90
Resident landowners	17	96.90
Non-resident	755	19,403.50
Non-resident landowners	3	77.10
Armed forces	19	108.30
Disabled veterans	24	136.80
Elk - Antlered and Antlerless	19	203.30
Bobcat	85	484.50
Fisher	8	45.60
Furtaker		
Adult resident	55	1,083.50
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	60	162.00
Bear - Resident and Non-resident	262	4,273.40
DMAP - Resident and Non-resident	107	1,162.90
Replacements	43	245.10
Totals (Note 2)	<u>9,338</u>	<u>86,314.60</u>
Disbursements to Game Commission (Note 3)		(86,054.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(260.60)</u>
Balance due Game Commission (County) 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
POTTER 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	382	\$7,525.40
Junior	26	148.20
Landowner	1	3.70
Junior combination	41	356.70
Senior	22	279.40
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	12	608.40
Military	15	25.50
Reserves	1	1.70
Spring Turkey	16	331.20
Mentored Youth	17	28.90
Non-resident		
Adult	32	3,222.40
Junior combination	1	50.70
Seven day	6	184.20
Archery - Resident and Non-resident	156	2,539.20
Muzzleloaders - Resident and Non-resident	115	1,280.50
Antlerless deer		
Resident	7,174	40,891.80
Resident landowners	13	74.10
Non-resident	792	20,354.40
Non-resident landowners	2	51.40
Armed forces	19	108.30
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	21	224.70
Bobcat	63	359.10
Fisher	6	34.20
Furtaker		
Adult resident	34	669.80
Senior resident	2	25.40
Migratory - Resident and Non-resident	49	141.30
Bear - Resident and Non-resident	276	4,453.20
DMAP - Resident and Non-resident	87	1,018.90
Replacements	43	245.10
Totals (Note 2)	<u>9,456</u>	<u>86,275.20</u>
Disbursements to Game Commission (Note 3)		(86,024.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(250.30)</u>
Balance due Game Commission (County) 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
POTTER 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	466	\$ 9,180.20
Junior	30	171.00
Landowner	1	3.70
Junior combination	41	356.70
Senior	20	254.00
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	2	101.40
Military	10	17.00
Reserves	1	1.70
Spring Turkey	37	765.90
Mentored Youth	39	66.30
Non-resident		
Adult	58	5,840.60
Junior	1	40.70
Junior combination	2	101.40
Seven day	10	307.00
Archery - Resident and Non-resident	195	3,171.50
Muzzleloaders - Resident and Non-resident	158	1,770.60
Antlerless deer		
Resident	7,486	42,670.20
Resident landowners	18	102.60
Non-resident	877	22,541.90
Non-resident landowners	3	77.10
Armed forces	15	85.50
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	22	235.40
Bobcat	71	404.70
Fisher	15	85.50
Furtaker		
Adult resident	56	1,103.20
Senior resident	1	12.70
Migratory - Resident and Non-resident	64	181.80
Bear - Resident and Non-resident	282	4,627.40
DMAP - Resident and Non-resident	58	712.60
Replacements	62	349.40
Totals (Note 2)	<u>10,142</u>	<u>97,318.40</u>
Disbursements to Game Commission (Note 3)		(97,074.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(243.50)</u>
Balance due Game Commission (County) 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
POTTER 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	855	\$ 16,843.50
Junior	55	313.50
Landowner	1	3.70
Junior combination	89	774.30
Senior	37	469.90
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	12	608.40
Military	8	13.60
Reserves	1	1.70
Spring Turkey	34	703.80
Mentored Youth	69	117.30
Non-resident		
Adult	74	7,451.80
Junior	5	203.50
Junior combination	1	50.70
Seven day	7	214.90
Archery - Resident and Non-resident	367	5,911.90
Muzzleloaders - Resident and Non-resident	235	2,574.50
Antlerless deer		
Resident	6,743	38,435.10
Resident landowners	13	74.10
Non-resident	680	17,476.00
Non-resident landowners	3	77.10
Armed forces	10	57.00
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	38	406.60
Bobcat	100	570.00
Fisher	43	245.10
Furtaker		
Adult resident	95	1,871.50
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	93	260.10
Bear - Resident and Non-resident	515	8,425.50
DMAP - Resident and Non-resident	148	1,535.60
Replacements	74	413.80
Totals (Note 2)	<u>10,447</u>	<u>107,755.90</u>
Disbursements to Game Commission (Note 3)		(107,437.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(318.20)</u>
Balance due Game Commission (County) 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
POTTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	114	\$ 2,460.50
Senior resident	4	42.80
National Guard/Armed Forces	3	5.10
Non-resident	8	412.20
Tourist		
Three day	4	102.80
Seven day	1	33.70
Senior lifetime	42	2,114.60
Lifetime Upgrade Card	37	202.50
Replacements	4	21.35
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	33	476.70
Trout/Salmon Stamp	137	1,175.80
Totals (Note 2)	<u>391</u>	<u>7,082.85</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,082.85)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
POTTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	112	\$ 2,430.40
Replacements	1	5.70
Senior resident	5	53.50
Non-resident	8	413.60
Replacements	1	5.70
Tourist		
One day	2	51.40
Three day	3	77.10
Senior lifetime	40	2,028.00
Lifetime Upgrade Card	30	201.00
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	25	367.50
Trout/Salmon Stamp	<u>139</u>	<u>1,209.30</u>
Totals (Note 2)	<u><u>369</u></u>	6,860.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,860.30)</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, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
POTTER COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	113	\$ 2,452.10
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	2	3.40
Non-resident	7	361.90
Tourist		
Three day	6	154.20
Seven day	2	67.40
Senior lifetime	17	861.90
Lifetime Upgrade Card	13	87.10
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	14	205.80
Trout/Salmon Stamp	132	1,148.40
	<hr/>	<hr/>
Totals (Note 2)	<u>314</u>	5,412.80
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(5,412.80)</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, 2010 to December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER
POTTER 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	93	\$ 2,018.10
Senior resident	3	32.10
One day resident	1	10.70
National Guard/Armed Forces	1	1.70
Non-resident	12	620.40
Tourist		
One day	1	25.70
Three day	9	231.30
Seven day	4	134.80
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	27	180.90
Replacements	2	11.40
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	22	323.40
Trout/Salmon Stamp	118	1,017.90
Totals (Note 2)	<u>318</u>	<u>5,707.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,707.90)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
POTTER 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	115	\$ 2,495.50
Senior resident	5	53.50
Non-resident	5	258.50
3 Year Non-resident		
5 Year Non-resident		
Replacements	1	5.70
Tourist		
One day	1	25.70
Three day	6	154.20
Seven day	3	101.10
Senior lifetime	17	853.20
Lifetime Upgrade Card	19	127.30
Replacements	2	11.40
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	23	338.10
Trout/Salmon Stamp	117	1,017.90
	<hr/>	<hr/>
Totals (Note 2)	<u>318</u>	5,476.90
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(5,476.90)</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, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER
POTTER 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	137	\$ 2,972.90
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Replacements	4	22.80
Senior resident	7	74.90
National Guard/Armed Forces	2	3.40
Non-resident	11	568.70
Tourist		
Three day	11	282.70
Senior lifetime	27	1,368.90
Lifetime Upgrade Card	25	184.20
Replacements	2	11.40
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	28	411.60
Trout/Salmon Stamp	149	1,296.30
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>409</u>	<u>7,450.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,450.00)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
POTTER COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,435	\$ 13,925.00
Senior citizen	759	2,707.00
Lifetime	24	710.00
Totals (Note 2)	<u>3,218</u>	17,342.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,342.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
POTTER COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,507	\$ 14,445.00
Senior citizen	832	3,020.00
Lifetime	21	650.00
Totals (Note 2)	<u>3,360</u>	18,115.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,115.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 POTTER COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,438	\$ 13,960.00
Senior citizen	865	3,131.00
Lifetime	29	850.00
Totals (Note 2)	<u>3,332</u>	17,941.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,941.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
POTTER 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	2,116	\$ 12,112.00
Senior citizen	831	3,003.00
Lifetime	39	1,090.00
Totals (Note 2)	<u>2,986</u>	16,205.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,205.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (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
 POTTER 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	2,133	\$ 12,151.00
Senior citizen	864	3,122.00
Lifetime	42	1,170.00
Totals (Note 2)	<u>3,039</u>	16,443.00
Disbursements to Department of Agriculture (Note 3)		<u>(16,443.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
 POTTER 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	2,529	\$ 14,493.00
Senior citizen	942	3,344.00
Lifetime	<u>56</u>	<u>1,580.00</u>
Totals (Note 2)	<u><u>3,527</u></u>	19,417.00
Disbursements to Department of Agriculture (Note 3)		<u>(19,417.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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

TREASURER
 POTTER COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2014 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 paper hunting licenses for license years 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2013 were remitted weekly through an electronic funds transfer program.

TREASURER
POTTER COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2008 through 2013 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. County Officer Serving During Examination Period

Krista M. Miller served as Treasurer during the hunting license period July 1, 2008 to June 30, 2014 and during the fishing and dog license period January 1, 2008 to December 31, 2013.

TREASURER
POTTER COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

The Honorable Krista M. Miller

Treasurer

The Honorable Douglas C. Morley

Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.