

# COMPLIANCE AUDIT

---

## Treasurer

Elk County, Pennsylvania

For the Period

Hunting - July 1, 2016 to June 30, 2020

Fishing and Dog - January 1, 2017 to  
December 31, 2020

---

## August 2021



Commonwealth of Pennsylvania  
Department of the Auditor General

Timothy L. DeFoor • Auditor General

---



**Commonwealth of Pennsylvania  
Department of the Auditor General  
Harrisburg, PA 17120-0018  
Facebook: Pennsylvania Auditor General  
Twitter: @PAAuditorGen  
www.PaAuditor.gov**

**TIMOTHY L. DEFOOR  
AUDITOR GENERAL**

The Honorable Peggy Schneider  
Treasurer  
Elk County  
Ridgway, PA 15853

We have conducted a compliance audit of the Treasurer, Elk County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

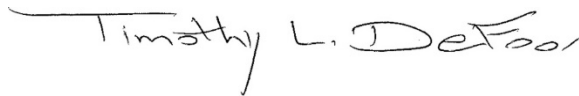
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices, and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

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

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

August 9, 2021

Timothy L. DeFoor  
Auditor General

# CONTENTS

	<u>Page</u>
Background.....	1
Summaries Of Receipts And Disbursements:	
Hunting License Sales:	
For The License Period July 1, 2016 To June 30, 2017.....	3
For The License Period July 1, 2017 To June 30, 2018.....	4
For The License Period July 1, 2018 To June 30, 2019.....	5
For The License Period July 1, 2019 To June 30, 2020.....	6
Fishing License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	7
For The License Period January 1, 2018 To December 31, 2018.....	8
For The License Period January 1, 2019 To December 31, 2019.....	9
For The License Period January 1, 2020 To December 31, 2020.....	10
Dog License Sales:	
For The License Period January 1, 2017 To December 31, 2017.....	11
For The License Period January 1, 2018 To December 31, 2018.....	12
For The License Period January 1, 2019 To December 31, 2019.....	13
For The License Period January 1, 2020 To December 31, 2020.....	14
Report Distribution .....	15

TREASURER  
ELK COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2016 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2017 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2017 through 2020 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency. It does not reflect adjustments disclosed by our audit.

Peggy Schneider served as Treasurer during the hunting license period July 1, 2016 to June 30, 2020 and during the fishing and dog license period January 1, 2017 to December 31, 2020.

TREASURER  
ELK COUNTY  
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

The summaries 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 summaries 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.

Audit Adjustment - Fishing License Sales Summary For The Period January 1, 2018 to December 31, 2018.

The \$14.90 audit adjustment represents a credit given by the Fish and Boat Commission for a Lake Erie Permit and Trout/Salmon Permit Combo voucher that could not be redeemed.

TREASURER  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	493	\$ 9,810.70
Junior	17	100.30
Junior combination	44	391.60
Senior	33	425.70
Senior Lifetime Combo	11	1,109.90
Senior Lifetime Hunting	9	458.10
Military	23	43.70
Spring Turkey	11	229.90
Mentored Youth	27	51.30
Non-resident		
Adult	17	1,715.30
Junior	3	122.70
Archery - Resident and Non-resident	241	3,871.90
Muzzleloaders - Resident and Non-resident	196	2,176.40
Antlerless deer		
Resident	6,330	37,347.00
Resident landowners	14	82.60
Non-resident	91	2,356.90
Non-resident landowners	3	77.70
Armed forces	26	153.40
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	39	425.10
Bobcat	18	106.20
Fisher	10	59.00
River Otter	1	5.90
Federal Duck Stamp	32	876.80
Furtaker		
Adult resident	34	676.60
Migratory - Resident and Non-resident	77	229.30
Bear - Resident and Non-resident	172	2,774.80
DMAP - Resident and Non-resident	219	2,193.10
Replacements	43	245.70
Totals	<u>8,273</u>	68,347.70
Disbursements to Game Commission		(68,074.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(273.00)</u>
Balance due Game Commission (County)		
per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County)		
for the license period July 1, 2016 to June 30, 2017		<u>\$ -</u>

TREASURER  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	477	\$ 9,492.30
Junior	24	141.60
Junior combination	30	267.00
Senior	23	296.70
Senior Lifetime Combo	15	1,513.50
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	1	50.90
Military	24	45.60
Spring Turkey	11	229.90
Mentored Youth	19	36.10
Non-resident		
Adult	21	2,118.90
Archery - Resident and Non-resident	244	3,929.60
Muzzleloaders - Resident and Non-resident	169	1,902.10
Antlerless deer		
Resident	7,042	41,547.80
Resident landowners	13	76.70
Non-resident	127	3,289.30
Non-resident landowners	3	77.70
Armed forces	23	135.70
Disabled veterans	39	230.10
Elk - Antlered and Antlerless	41	446.90
Bobcat	22	129.80
Fisher	12	70.80
River Otter	1	5.90
Adult Pheasant	45	1,165.50
Federal Duck Stamp	27	739.80
Furtaker		
Adult resident	33	656.70
Disabled veterans	1	1.90
Migratory - Resident and Non-resident	67	194.30
Bear - Resident and Non-resident	158	2,552.20
DMAP - Resident and Non-resident	395	3,960.50
Replacements	42	247.80
Hunting & Trapping Digest	64	320.00
Totals	<u>9,219</u>	<u>76,179.00</u>
Disbursements to Game Commission		(75,916.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(263.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>



TREASURER  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	441	\$ 8,775.90
Junior	21	123.90
Junior combination	33	293.70
Senior	26	335.40
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	2	101.80
Military	20	38.00
Spring Turkey	11	229.90
Mentored Youth	24	45.60
Non-resident		
Adult	8	807.20
Archery - Resident and Non-resident	249	3,979.10
Muzzleloaders - Resident and Non-resident	155	1,719.50
Antlerless deer		
Resident	6,984	41,205.60
Resident landowners	13	76.70
Non-resident	94	2,434.60
Non-resident landowners	2	51.80
Armed forces	17	100.30
Disabled veterans	36	212.40
Elk - Antlered and Antlerless	49	534.10
Bobcat	19	112.10
Fisher	13	76.70
River Otter	1	5.90
Adult Pheasant	36	932.40
Federal Duck Stamp	16	438.40
Furtaker		
Adult resident	29	577.10
Senior resident	1	12.90
Migratory - Resident and Non-resident	56	162.40
Bear - Resident and Non-resident	138	2,214.20
DMAP - Resident and Non-resident	416	4,168.40
Replacements	46	267.40
Hunting & Trapping Digest	72	360.00
Totals	<u>9,046</u>	<u>71,909.60</u>
Disbursements to Game Commission		(71,640.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(269.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER  
ELK COUNTY  
HUNTING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	393	\$ 7,820.70
Junior	22	129.80
Junior combination	37	329.30
Senior	32	412.80
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	22	41.80
Spring Turkey	12	250.80
Mentored Junior & Youth	28	57.20
Non-resident		
Adult	20	2,018.00
Archery - Resident and Non-resident	230	3,717.00
Muzzleloaders - Resident and Non-resident	162	1,805.80
Antlerless deer		
Resident	7,174	42,326.60
Resident landowners	12	70.80
Non-resident	170	4,403.00
Non-resident landowners	2	51.80
Armed forces	22	129.80
Disabled veterans	31	182.90
Elk - Antlered and Antlerless	91	991.90
Bobcat	16	94.40
Fisher	12	70.80
River Otter	1	5.90
Adult Pheasant	27	699.30
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	22	437.80
Senior resident	2	25.80
Migratory - Resident and Non-resident	41	121.90
Bear - Resident and Non-resident	184	2,985.60
DMAP - Resident and Non-resident	389	3,926.10
Replacements	39	230.10
Totals	<u>9,216</u>	<u>74,696.90</u>
Disbursements to Game Commission		(74,422.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(274.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	136	\$ 2,978.40
3 Year Resident	2	127.80
5 Year Resident	3	317.70
Mentored Youth	2	-
Voluntary Youth	5	9.50
Labor Day	2	3.80
Replacements	4	23.60
Senior resident	7	76.30
3 Year Senior Resident	1	30.90
National Guard/Armed Forces	2	3.80
Disabled Veterans	9	9.50
Non-resident	4	207.60
Tourist		
One day	1	25.90
Three day	4	103.60
Seven day	1	33.90
Senior lifetime	15	763.50
Lifetime Upgrade Card	1	10.90
Replacements	4	23.60
Lake Erie Stamp	5	35.80
Lake Erie And Trout/Salmon Combo Stamp	32	476.80
3 Year Lake Erie and Trout/Salmon	1	42.90
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	111	987.90
1 Year Trout/Salmon	23	204.70
3 Year Trout/Salmon	6	149.40
5 Year Trout/Salmon	4	163.60
Annual Fishing Button	12	48.00
Totals	<u>398</u>	<u>6,930.30</u>
Disbursements to Fish and Boat Commission		<u>(6,930.30)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

TREASURER  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	119	\$ 2,606.10
5 Year Resident	1	105.90
Mentored Youth	15	-
Voluntary Youth	5	9.50
Replacements	2	11.80
Senior resident	16	174.40
One day resident	1	10.90
National Guard/Armed Forces	1	1.90
Disabled Veterans	9	11.40
Non-resident	3	155.70
Three day	8	207.20
Seven day	2	67.80
Senior lifetime	9	503.10
Lifetime Upgrade Card	3	32.70
Replacements	3	17.70
Lake Erie Stamp	3	18.00
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	30	447.00
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	119	1,059.10
1 Year Trout/Salmon	25	222.50
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	12	48.00
Totals	<u>391</u>	<u>5,937.20</u>
Disbursements to Fish and Boat Commission		<u>(5,922.30)</u>
Balance due Fish and Boat Commission (County) per settled reports		14.90
Audit adjustments		<u>(14.90)</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	119	\$ 2,606.10
3 Year Resident	5	319.50
5 Year Resident	1	105.90
Mentored Youth	7	-
Voluntary Youth	1	1.90
Venomous Snake	8	247.20
Replacements	3	17.70
Senior resident	9	98.10
One day resident	1	10.90
National Guard/Armed Forces	2	3.80
Disabled Veterans	4	7.60
Replacements	1	5.90
Non-resident	5	259.50
Replacements	1	5.90
Tourist		
One day	1	25.90
Three day	7	181.30
Seven day	1	33.90
Senior lifetime	3	242.70
Lifetime Upgrade Card	1	10.90
Replacements	9	53.10
Lake Erie Stamp	5	35.80
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	37	551.30
3 Year Lake Erie and Trout/Salmon	4	171.60
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	104	925.60
1 Year Trout/Salmon	26	231.40
3 Year Trout/Salmon	4	99.60
10 Year Trout/Salmon	1	80.90
Voluntary Permits	2	36.80
Timber Rattlesnake Tag	8	-
PA Fishing Summary Booklet	28	56.00
Annual Fishing Button	8	72.00
Totals	<u>418</u>	<u>6,578.60</u>
Disbursements to Fish and Boat Commission		<u>(6,578.60)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER  
ELK COUNTY  
FISHING LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	73	\$ 1,598.70
3 Year Resident	2	127.80
Mentored Youth	3	-
Voluntary Youth	2	3.80
Venomous Snake	6	185.40
Replacements	1	5.90
Senior resident	5	54.50
National Guard/Armed Forces	2	3.80
Disabled Veterans	4	3.80
Tourist		
Three day	1	25.90
Seven day	2	67.80
Senior lifetime	1	140.90
Lifetime Upgrade Card	1	15.90
Replacements	4	23.60
Lake Erie Stamp	3	26.70
Lake Erie And Trout/Salmon Combo Stamp	24	357.60
Trout/Salmon Stamp	51	453.90
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	1	40.90
Launch Permits	94	1,023.30
Timber Rattlesnake Tag	6	-
Annual Fishing Button	7	63.00
Totals	<u>310</u>	<u>4,406.50</u>
Disbursements to Fish and Boat Commission		<u>(4,406.50)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER  
ELK COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,653	\$ 15,107.00
Senior citizen	943	3,433.00
Lifetime	<u>313</u>	<u>9,420.00</u>
Totals	<u><u>3,909</u></u>	27,960.00
Disbursements to Department of Agriculture		<u>(27,960.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		<u><u>\$ -</u></u>

TREASURER  
ELK COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,064	\$ 17,556.00
Senior citizen	1,015	3,717.00
Lifetime	<u>319</u>	<u>10,090.00</u>
Totals	<u><u>4,398</u></u>	31,363.00
Disbursements to Department of Agriculture		<u>(31,363.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u><u>\$ -</u></u>



TREASURER  
ELK COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,706	\$ 15,434.00
Senior citizen	947	3,409.00
Lifetime	<u>331</u>	<u>9,940.00</u>
Totals	<u><u>3,984</u></u>	28,783.00
Disbursements to Department of Agriculture		<u>(28,783.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ -</u></u>

TREASURER  
ELK COUNTY  
DOG LICENSE SALES  
SUMMARY OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,635	\$ 15,051.00
Senior citizen	928	3,380.00
Lifetime	<u>299</u>	<u>9,210.00</u>
Totals	<u><u>3,862</u></u>	27,641.00
Disbursements to Department of Agriculture		<u>(27,641.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ -</u></u>

TREASURER  
ELK COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2020 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2017 TO DECEMBER 31, 2020

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Ms. Linda Hansen**  
Administrative Officer I  
Bureau of Dog Law  
Department of Agriculture

**Ms. Tracee Gotwalt**  
Director  
Division of Budget and Finance  
Administrative Services

**Mr. John Howard**  
Chief Counsel  
Department of Agriculture

**Mr. Timothy D. Schaeffer**  
Executive Director  
Fish and Boat Commission

**Mr. Bryan Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Peggy Schneider**  
Treasurer

**The Honorable Joseph Dagher**  
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at [www.PaAuditor.gov](http://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](mailto:news@PaAuditor.gov).