

ATTESTATION ENGAGEMENT

Treasurer

Jefferson County, Pennsylvania

For the Period

Hunting - July 1, 2012 to June 30, 2016

Fishing and Dog - January 1, 2013 to December 31, 2016

July 2017



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable James VanSteenberg
Treasurer
Jefferson County
Brookville, PA 15825

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Jefferson 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 county office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are fairly stated based on the criteria, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, 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 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*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Jefferson 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.

June 19, 2017

Eugene A. DePasquale
Auditor General

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TREASURER
JEFFERSON 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	340	\$ 6,698.00
Junior	19	108.30
Landowner	6	22.20
Junior combination	32	278.40
Senior	34	431.80
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	8	405.60
Military	26	44.20
Reserves	1	1.70
Spring Turkey	21	434.70
Mentored Youth	38	64.60
Adult	17	1,711.90
Seven day	5	153.50
Archery - Resident and Non-resident	154	2,497.80
Muzzleloaders - Resident and Non-resident	148	1,633.60
Resident	12,171	69,374.70
Resident landowners	45	256.50
Non-resident	439	11,282.30
Non-resident landowners	4	102.80
Armed forces	29	165.30
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	37	395.90
Bobcat	24	136.80
Fisher	20	114.00
Adult resident	23	453.10
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	45	121.50
Bear - Resident and Non-resident	143	2,265.10
DMAP - Resident and Non-resident	19	184.30
Replacements	107	609.90
Totals (Note 2)	<u>13,988</u>	<u>101,426.60</u>
Disbursements to Game Commission (Note 3)		(101,165.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(261.50)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County)		<u>-</u>
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
JEFFERSON 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	313	\$ 6,166.10
Junior	13	74.10
Landowner	5	18.50
Junior combination	32	278.40
Senior	24	304.80
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	1	50.70
Military	24	40.80
Reserves	2	3.40
Spring Turkey	14	289.80
Mentored Youth	24	40.80
Non-resident		
Adult	16	1,611.20
Archery - Resident and Non-resident	133	2,128.10
Muzzleloaders - Resident and Non-resident	130	1,461.00
Antlerless deer		
Resident	12,227	69,693.90
Resident landowners	42	239.40
Non-resident	415	10,665.50
Non-resident landowners	4	102.80
Armed forces	34	193.80
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	23	246.10
Bobcat	26	148.20
Fisher	20	114.00
Furtaker		
Adult resident	27	531.90
Migratory - Resident and Non-resident	43	116.10
Bear - Resident and Non-resident	129	2,025.30
DMAP - Resident and Non-resident	30	291.00
Replacements	83	473.10
Totals (Note 2)	<u>13,880</u>	<u>99,541.00</u>
Disbursements to Game Commission (Note 3)		(99,242.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(298.30)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	282	\$ 5,555.40
Junior	15	85.50
Landowner	3	11.10
Junior combination	30	261.00
Senior	23	292.10
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	5	253.50
Military	23	39.10
Spring Turkey	16	331.20
Mentored Youth	31	52.70
Non-resident		
Adult	11	1,107.70
Archery - Resident and Non-resident	125	2,012.50
Muzzleloaders - Resident and Non-resident	116	1,281.20
Antlerless deer		
Resident	11,821	67,379.70
Resident landowners	47	267.90
Non-resident	405	10,408.50
Non-resident landowners	5	128.50
Armed forces	34	193.80
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	43	460.10
Bobcat	24	136.80
Fisher	22	125.40
Furtaker		
Adult resident	26	512.20
Migratory - Resident and Non-resident	38	105.60
Bear - Resident and Non-resident	130	2,041.00
DMAP - Resident and Non-resident	33	320.10
Replacements	66	376.20
Totals (Note 2)	<u>13,404</u>	<u>95,239.80</u>
Disbursements to Game Commission (Note 3)		(94,924.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(315.60)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	315	\$ 6,205.50
Junior	19	108.30
Landowner	6	22.20
Junior combination	35	304.50
Senior	19	241.30
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	8	405.60
Military	18	30.60
Spring Turkey	22	455.40
Mentored Youth	31	52.70
Adult	13	1,309.10
Junior combination	2	101.40
Seven day	1	30.70
Archery - Resident and Non-resident	164	2,634.80
Muzzleloaders - Resident and Non-resident	126	1,388.20
Resident	11,102	63,281.40
Resident landowners	46	262.20
Non-resident	369	9,483.30
Non-resident landowners	3	77.10
Armed forces	29	165.30
Disabled veterans	17	96.90
Elk - Antlered and Antlerless	48	513.60
Bobcat	22	125.40
Fisher	24	136.80
Federal Duck Stamp	5	136.00
Adult resident	26	512.20
Senior resident	1	12.70
Migratory - Resident and Non-resident	49	132.30
Bear - Resident and Non-resident	133	2,088.10
DMAP - Resident and Non-resident	32	310.40
Replacements	49	279.30
Totals (Note 2)	<u>12,746</u>	<u>92,111.70</u>
Disbursements to Game Commission (Note 3)		(91,832.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(279.10)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
JEFFERSON 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	118	\$ 2,560.60
3 Year Resident	3	191.10
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	4	6.80
Non-resident	2	103.40
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	22	1,115.40
Lifetime Upgrade Card	8	53.60
Replacements	8	22.80
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	32	470.40
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	108	939.60
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>322</u>	<u>5,875.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,875.60)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
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
JEFFERSON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	82	\$ 1,779.40
3 Year Resident	4	254.80
Replacements	2	11.40
Senior resident	7	74.90
National Guard/Armed Forces	1	1.70
Non-resident	6	310.20
Tourist		
One day	1	25.70
Three day	3	77.10
Seven day	1	33.70
Senior lifetime	14	709.80
Lifetime Upgrade Card	2	21.40
Multi Year Upgrade Card	1	10.70
Replacements	8	22.80
Lake Erie Stamp	6	52.20
1 Year Lake Erie	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	28	411.60
1 Year Lake Erie and Trout/Salmon	1	14.70
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	80	696.00
3 Year Trout/Salmon	3	74.10
Totals (Note 2)	<u>253</u>	<u>4,642.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,642.30)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County)		<u>-</u>
for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	117	\$ 2,421.90
3 Year Resident	2	124.40
Mentored Youth	6	-
Voluntary Youth	1	1.70
Replacements	2	11.40
Senior resident	4	38.80
Replacements	1	5.70
Reduced Disabled Veterans	4	10.80
Non-resident	3	152.10
Tourist		
One day	1	25.70
Three day	9	231.30
Senior lifetime	15	760.50
Lifetime Upgrade Card	4	42.80
Replacements	3	17.10
Lake Erie Stamp	17	126.30
Lake Erie And Trout/Salmon Combo Stamp	17	249.90
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	96	835.20
1 Year Trout/Salmon	14	121.80
3 Year Trout/Salmon	1	24.70
Replacements	1	(1.00)
Annual Fishing Button	18	74.00
Totals (Note 2)	<u>337</u>	<u>5,317.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,317.80)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	141	\$ 3,063.90
3 Year Resident	1	63.70
Voluntary Youth	6	10.20
Replacements	1	5.70
Senior resident	5	53.90
National Guard/Armed Forces	1	1.90
Reduced Disabled Veterans	1	1.70
Non-resident	2	103.60
Tourist		
One day	5	129.50
Three day	9	231.90
Senior lifetime	21	1,065.50
Lifetime Upgrade Card	9	96.50
Replacements	5	28.90
Lake Erie Stamp	10	65.60
Lake Erie And Trout/Salmon Combo Stamp	26	383.00
Trout/Salmon Stamp	114	995.20
1 Year Trout/Salmon	23	201.30
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	4	163.00
10 Year Trout/Salmon	2	161.60
Boat Launch Permit	10	90.50
Annual Fishing Button	18	90.30
Totals (Note 2)	<u>417</u>	<u>7,081.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,081.50)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
 JEFFERSON 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	6,474	\$ 38,434.00
Senior citizen	2,280	8,640.00
Lifetime	<u>290</u>	<u>8,730.00</u>
Totals (Note 2)	<u>9,044</u>	55,804.00
Disbursements to Department of Agriculture (Note 3)		<u>(55,804.00)</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>

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

TREASURER
JEFFERSON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,464	\$ 38,382.00
Senior citizen	2,291	8,711.00
Lifetime	<u>319</u>	<u>10,030.00</u>
Totals (Note 2)	<u>9,074</u>	57,123.00
Disbursements to Department of Agriculture (Note 3)		<u>(57,123.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,294	\$ 37,272.00
Senior citizen	2,208	8,460.00
Lifetime	<u>351</u>	<u>10,880.00</u>
Totals (Note 2)	<u>8,853</u>	56,612.00
Disbursements to Department of Agriculture (Note 3)		<u>(56,612.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,005	\$ 35,379.00
Senior citizen	2,128	8,132.00
Lifetime	<u>338</u>	<u>10,690.00</u>
Totals (Note 2)	<u>8,471</u>	54,201.00
Disbursements to Department of Agriculture (Note 3)		<u>(54,201.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER
JEFFERSON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 2012 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
JEFFERSON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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

James VanSteenberg served as Treasurer during the hunting license period July 1, 2012 to June 30, 2016 and during the fishing and dog license period January 1, 2013 to December 31, 2016.

TREASURER
JEFFERSON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

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Assistant Counsel
Governor's Office of General Counsel
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Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

The Honorable James VanSteenberg
Treasurer

The Honorable John D. Matson
President/Chairperson of the Board of Commissioners

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