

# ATTESTATION ENGAGEMENT

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## Treasurer

Potter County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2018

Fishing and Dog - January 1, 2014 to  
December 31, 2018

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January 2020



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 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 presented in accordance with the criteria described above, 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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 Statements 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*.

Independent Auditor's Report (Continued)

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.

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 the Bureau of County Audits at 717-787-1363.



December 18, 2019

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, 2014 TO JUNE 30, 2015

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	848	\$ 16,705.60
Junior	50	285.00
Landowner	1	3.70
Junior combination	92	800.40
Senior	32	406.40
Senior Lifetime Combo	19	1,913.30
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	2	101.40
Military	5	8.50
Reserves	1	1.70
Spring Turkey	37	765.90
Mentored Adult	2	39.40
Mentored Youth	59	100.30
Non-resident		
Adult	104	10,472.80
Junior	3	122.10
Junior combination	1	50.70
Seven day	7	214.90
Archery - Resident and Non-resident	393	6,360.10
Muzzleloaders - Resident and Non-resident	252	2,816.40
Antlerless deer		
Resident	5,610	31,977.00
Resident landowners	10	57.00
Non-resident	488	12,541.60
Non-resident landowners	3	77.10
Armed forces	6	34.20
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	45	481.50
Bobcat	90	513.00
Fisher	40	228.00
Furtaker		
Adult resident	110	2,167.00
Senior resident	2	25.40
Migratory - Resident and Non-resident	84	241.80
Bear - Resident and Non-resident	499	8,154.30
DMAP - Resident and Non-resident	168	1,804.60
Replacements	90	501.00
Totals (Note 2)	<u>9,198</u>	100,858.60
Disbursements to Game Commission (Note 3)		(100,493.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(364.70)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
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  
POTTER 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	872	\$ 17,178.40
Junior	56	319.20
Landowner	1	3.70
Junior combination	115	1,000.50
Senior	32	406.40
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	11	557.70
Military	11	22.70
Spring Turkey	34	703.80
Mentored Youth	54	91.80
Non-resident		
Adult	84	8,458.80
Junior	4	162.80
Junior combination	3	152.10
Seven day	4	122.80
Archery - Resident and Non-resident	414	6,689.80
Muzzleloaders - Resident and Non-resident	248	2,713.60
Antlerless deer		
Resident	5,808	33,105.60
Resident landowners	13	74.10
Non-resident	427	10,973.90
Non-resident landowners	4	102.80
Armed forces	11	62.70
Disabled veterans	38	216.60
Elk - Antlered and Antlerless	34	363.80
Bobcat	88	501.60
Fisher	39	222.30
River Otter	1	5.70
Federal Duck Stamp	8	217.60
Furtaker		
Adult resident	89	1,753.30
Senior resident	1	12.70
Adult non-resident	1	80.70
Disabled veterans	2	5.40
Migratory - Resident and Non-resident	90	255.00
Bear - Resident and Non-resident	522	8,515.40
DMAP - Resident and Non-resident	215	2,360.50
Replacements	83	465.10
Totals (Note 2)	<u>9,433</u>	99,490.10
Disbursements to Game Commission (Note 3)		(99,112.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(378.00)</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, 2015 to June 30, 2016		<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, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	872	\$ 17,366.80
Junior	34	200.60
Landowner	2	7.80
Junior combination	124	1,103.60
Senior	40	516.00
Senior Lifetime Combo	14	1,412.60
Senior Lifetime Hunting	12	610.80
Senior Lifetime Upgrade Combo	2	101.80
Military	11	25.90
Spring Turkey	38	794.20
Mentored Youth	49	93.10
Non-resident		
Adult	75	7,567.50
Junior	2	81.80
Junior combination	2	101.80
Seven day	5	154.50
Archery - Resident and Non-resident	465	7,663.50
Muzzleloaders - Resident and Non-resident	254	2,848.60
Antlerless deer		
Resident	4,814	28,402.60
Resident landowners	20	118.00
Non-resident	350	9,065.00
Non-resident landowners	3	77.70
Armed forces	16	94.40
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	37	403.30
Bobcat	76	448.40
Fisher	34	200.60
River Otter	3	17.70
Federal Duck Stamp	15	411.00
Furtaker		
Adult resident	77	1,532.30
Senior resident	1	12.90
Adult non-resident	1	80.90
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	83	240.70
Bear - Resident and Non-resident	455	7,394.50
DMAP - Resident and Non-resident	222	2,222.80
Replacements	66	385.40
Totals (Note 2)	<u>8,312</u>	91,980.30
Disbursements to Game Commission (Note 3)		(91,580.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(400.00)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County)		
for the license period July 1, 2016 to June 30, 2017		<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, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	808	\$ 16,079.20
Junior	25	147.50
Landowner	2	7.80
Junior combination	130	1,157.00
Senior	37	477.30
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	13	661.70
Senior Lifetime Upgrade Combo	3	152.70
Military	13	27.70
Spring Turkey	27	564.30
Mentored Adult	1	19.90
Mentored Youth	59	112.10
Non-resident		
Adult	65	6,558.50
Junior	1	40.90
Junior combination	2	101.80
Seven day	5	154.50
Archery - Resident and Non-resident	455	7,434.50
Muzzleloaders - Resident and Non-resident	232	2,598.80
Antlerless deer		
Resident	5,723	33,765.70
Resident landowners	15	88.50
Non-resident	523	13,545.70
Non-resident landowners	2	51.80
Armed forces	12	70.80
Disabled veterans	40	236.00
Elk - Antlered and Antlerless	34	370.60
Bobcat	75	442.50
Fisher	37	218.30
River Otter	1	5.90
Adult Pheasant	71	1,838.90
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	66	1,313.40
Senior resident	1	12.90
Adult non-resident	2	161.80
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	73	214.70
Bear - Resident and Non-resident	485	7,891.50
DMAP - Resident and Non-resident	306	3,229.40
Replacements	117	690.30
Hunting & Trapping Digest	32	160.00
Totals (Note 2)	<u>9,516</u>	<u>102,166.10</u>
Disbursements to Game Commission (Note 3)		(101,768.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(397.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	166	\$ 3,602.20
5 Year Resident	1	105.70
Mentored Youth	1	-
Voluntary Youth	3	5.10
Senior resident	5	53.50
Non-resident	12	620.40
Replacements	1	5.70
Tourist		
One day	2	51.40
Three day	8	205.60
Seven day	1	33.70
Senior lifetime	14	754.80
Lifetime Upgrade Card	17	181.90
Replacements	12	34.20
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	28	411.60
Trout/Salmon Stamp	163	1,418.10
Totals (Note 2)	<u>435</u>	<u>7,492.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,492.60)</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, 2014 to December 31, 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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	202	\$ 4,181.40
Mentored Youth	11	-
Voluntary Youth	3	5.10
Replacements	4	22.80
Senior resident	10	97.00
Reduced Disabled Veterans	3	8.10
Non-resident	12	608.40
Tourist		
Three day	3	77.10
Seven day	6	202.20
Senior lifetime	15	760.50
Lifetime Upgrade Card	6	64.20
Replacements	3	17.10
Lake Erie Stamp	9	62.10
Lake Erie And Trout/Salmon Combo Stamp	28	411.60
Trout/Salmon Stamp	188	1,635.60
1 Year Trout/Salmon	14	121.80
Replacements	1	(1.00)
Annual Fishing Button	41	169.00
Totals (Note 2)	<u>559</u>	<u>8,443.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,443.00)</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, 2015 to December 31, 2015		<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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	208	\$ 4,521.20
3 Year Resident	1	63.70
5 Year Resident	3	317.10
Mentored Youth	8	-
Voluntary Youth	6	10.20
Replacements	5	29.50
Senior resident	15	160.70
One day resident	1	10.90
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	4	6.80
Non-resident	10	492.50
Tourist		
One day	1	25.90
Three day	5	129.50
Seven day	2	67.80
Senior lifetime	12	654.00
Lifetime Upgrade Card	4	42.80
Replacements	7	39.90
Lake Erie Stamp	8	59.40
Lake Erie And Trout/Salmon Combo Stamp	23	338.30
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	205	1,791.90
1 Year Trout/Salmon	16	139.60
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	6	244.40
Annual Fishing Button	10	50.00
Totals (Note 2)	<u>568</u>	<u>9,411.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,411.70)</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  
POTTER COUNTY  
FISHING LICENSE SALES  
STATEMENT 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	158	\$ 3,460.20
3 Year Resident	7	447.30
Mentored Youth	5	-
Voluntary Youth	5	9.50
Replacements	1	5.90
Senior resident	9	98.10
One day resident	1	10.90
Reduced Disabled Veterans	6	11.40
Non-resident	4	207.60
Replacements	1	5.90
Tourist		
One day	3	77.70
Three day	5	129.50
Seven day	3	101.70
Senior lifetime	10	644.00
Lifetime Upgrade Card	2	21.80
Replacements	15	88.50
Lake Erie Stamp	4	35.60
Lake Erie And Trout/Salmon Combo Stamp	22	336.80
Replacements	1	5.90
Trout/Salmon Stamp	147	1,308.30
1 Year Trout/Salmon	15	133.50
3 Year Trout/Salmon	8	199.20
5 Year Trout/Salmon	2	81.80
Annual Fishing Button	10	45.00
Totals (Note 2)	<u>444</u>	<u>7,466.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,466.10)</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, 2017 to December 31, 2017		<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, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	197	\$ 4,314.30
10 Year Resident	1	210.90
Mentored Youth	11	-
Voluntary Youth	2	3.80
Replacements	2	11.80
Senior resident	19	207.10
Reduced Disabled Veterans	4	7.60
Non-resident	13	674.70
Replacements	1	5.90
Tourist		
Three day	11	284.90
Seven day	3	101.70
Replacements	1	5.90
Senior lifetime	17	865.30
Lifetime Upgrade Card	6	65.40
Multi Year Upgrade Card	1	10.90
Replacements	2	11.80
Lake Erie Stamp	5	38.70
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	29	432.10
Trout/Salmon Stamp	184	1,637.60
1 Year Trout/Salmon	29	258.10
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	3	122.70
10 Year Trout/Salmon	1	80.90
Annual Fishing Button	11	49.00
Totals (Note 2)	<u>558</u>	<u>9,509.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(9,509.60)</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, 2018 to December 31, 2018		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,549	\$ 14,689.00
Senior citizen	1,009	3,583.00
Lifetime	<u>99</u>	<u>2,680.00</u>
Totals (Note 2)	<u><u>3,657</u></u>	20,952.00
Disbursements to Department of Agriculture (Note 3)		<u>(20,952.00)</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>\$ -</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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,469	\$ 14,179.00
Senior citizen	979	3,473.00
Lifetime	<u>109</u>	<u>2,980.00</u>
Totals (Note 2)	<u><u>3,557</u></u>	20,632.00
Disbursements to Department of Agriculture (Note 3)		<u>(20,632.00)</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>\$ -</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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,339	\$ 13,357.00
Senior citizen	966	3,446.00
Lifetime	<u>116</u>	<u>3,310.00</u>
Totals (Note 2)	<u><u>3,421</u></u>	20,113.00
Disbursements to Department of Agriculture (Note 3)		<u>(20,113.00)</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>\$ -</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, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,141	\$ 12,201.00
Senior citizen	964	3,436.00
Lifetime	<u>100</u>	<u>3,040.00</u>
Totals (Note 2)	<u><u>3,205</u></u>	18,677.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,677.00)</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, 2017 to December 31, 2017		<u><u>\$ -</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, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,292	\$ 13,088.00
Senior citizen	918	3,270.00
Lifetime	105	3,260.00
Totals (Note 2)	<u>3,315</u>	19,618.00
Disbursements to Department of Agriculture (Note 3)		<u>(19,618.00)</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, 2018 to December 31, 2018		<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, 2014 TO JUNE 30, 2018 AND FOR  
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2018

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 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2018 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
POTTER COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2018

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, 2014 to June 30, 2018 and during the fishing and dog license period January 1, 2014 to December 31, 2018.

TREASURER  
POTTER COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2018

This report was initially distributed to:

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

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

**Ms. Linda Hansen**  
Administrative Officer I

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

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

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

**The Honorable Krista M. Miller**  
Treasurer

**The Honorable Douglas C. Morley**  
Chairperson of the Board of Commissioners

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