# **COMPLIANCE AUDIT**

# Treasurer

Potter County, Pennsylvania For the Period Hunting - July 1, 2018 to June 30, 2022 Fishing and Dog - January 1, 2019 to December 31, 2022

## January 2024



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 Krista M. Miller Treasurer Potter County Coudersport, PA 16915

We have conducted a compliance audit 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 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, the 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, the 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 County Officer's management. We appreciate the courtesy extended to us by the Potter County Treasurer 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.

Timothy L. Detaor

Timothy L. DeFoor Auditor General December 12, 2023

## CONTENTS

| Background1  |
|--|
| Summaries Of Receipts And Disbursements:   |
| Hunting License Sales:   |
| For The License Period July 1, 2018 To June 30, 2019   |
| Fishing License Sales:   |
| For The License Period January 1, 2019 To December 31, 2019  |
| Dog License Sales:   |
| For The License Period January 1, 2019 To December 31, 201911For The License Period January 1, 2020 To December 31, 202012For The License Period January 1, 2021 To December 31, 202113For The License Period January 1, 2022 To December 31, 202214 |
| Report Distribution  |

### Page

#### TREASURER POTTER COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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 2018 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2019 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2019 through 2022 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:

| License Type | Licensing Agency          | License Period           |
|--------------|---------------------------|--------------------------|
| 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.

Krista M. Miller served as Treasurer during the hunting license period July 1, 2018 to June 30, 2022, and during the fishing and dog license period January 1, 2019 to December 31, 2022.

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.

#### TREASURER POTTER COUNTY BACKGROUND FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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.

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

| License Type  | Licenses<br>Sold | Amount Due<br>Game Commission |               |
|---|------------------|-------------------------------|---------------|
|   |                  |                               |               |
| Resident  |                  |                               |               |
| Adult   | 793              | \$                            | 15,780.70     |
| Junior  | 29               |                               | 171.10        |
| Landowner   | 2                |                               | 7.80          |
| Junior combination  | 109              |                               | 970.10        |
| Senior  | 45               |                               | 580.50        |
| Senior Lifetime Combo                                       | 13               |                               | 1,311.70      |
| Senior Lifetime Hunting                                     | 15               |                               | 763.50        |
| Senior Lifetime Upgrade Combo                               | 1                |                               | 50.90         |
| Military  | 15               |                               | 28.50         |
| Reserves  | 1                |                               | 1.90          |
| Spring Turkey   | 35               |                               | 731.50        |
| Mentored Adult  | 2                |                               | 39.80         |
| Mentored Youth  | 67               |                               | 127.30        |
| Non-resident  |                  |                               |               |
| Adult   | 80               |                               | 8,072.00      |
| Junior  | 3                |                               | 122.70        |
| Junior combination  | 3                |                               | 152.70        |
| Seven day   | 3                |                               | 92.70         |
| •   |                  |                               |               |
| Mentored Adult  | 1                |                               | 100.90        |
| Archery - Resident and Non-resident                         | 478              |                               | 7,910.20      |
| Muzzleloaders - Resident and Non-resident                   | 239              |                               | 2,675.10      |
| Antlerless deer   | 6 4 0 <b>e</b>   |                               |               |
| Resident  | 6,185            |                               | 36,491.50     |
| Resident landowners   | 12               |                               | 70.80         |
| Non-resident  | 550              |                               | 14,245.00     |
| Non-resident landowners                                     | 2                |                               | 51.80         |
| Armed forces  | 17               |                               | 100.30        |
| Disabled veterans   | 38               |                               | 224.20        |
| Elk - Antlered and Antlerless                               | 39               |                               | 425.10        |
| Bobcat  | 76               |                               | 448.40        |
| Fisher  | 35               |                               | 206.50        |
| River Otter   | 3                |                               | 17.70         |
| Adult Pheasant  | 36               |                               | 932.40        |
| Federal Duck Stamp  | 15               |                               | 411.00        |
| Furtaker  |                  |                               |               |
| Adult resident  | 83               |                               | 1,651.70      |
| Adult non-resident  | 3                |                               | 242.70        |
| Disabled veterans   | 3                |                               | 5.70          |
| Migratory - Resident and Non-resident                       | 74               |                               | 217.60        |
| Bear - Resident and Non-resident                            |                  |                               |               |
| DMAP - Resident and Non-resident                            | 485              |                               | 8,151.50      |
|   | 338              |                               | 3,571.20      |
| Replacements  | 85               |                               | 489.50        |
| Hunting & Trapping Digest                                   | 46               |                               | 230.00        |
| Totals  | 10,059           |                               | 107,876.20    |
| Disbursements to Game Commission                            |                  |                               | (107,429.20)  |
| Credits taken for licenses issued for Disabled Veterans and |                  |                               |               |
| Senior Lifetime Hunt renewals                               |                  |                               | (447.00)      |
| Balance due Game Commission (County)                        |                  | -                             | · · · · · · · |
| per settled reports   |                  |                               | -             |
| Audit adjustments   |                  |                               | -             |
| Adjusted balance due Game Commission (County)               |                  |                               |               |
| for the license period July 1, 2018 to June 30, 2019        |                  | \$                            | -             |
| 1 v ·   |                  |                               |               |

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

|   | Licenses |     | mount Due    |
|---|----------|-----|--------------|
| <u>License Type</u>   | Sold     | Gan | e Commission |
| Resident  |          |     |              |
| Adult   | 828      | \$  | 16,477.20    |
| Junior  | 22       | •   | 129.80       |
| Landowner   | 3        |     | 11.70        |
| Junior combination  | 114      |     | 1,014.60     |
| Senior  | 41       |     | 528.90       |
| Senior Lifetime Combo                                       | 15       |     | 1,513.50     |
| Senior Lifetime Hunting                                     | 9        |     | 458.10       |
| Senior Lifetime Upgrade Combo                               | 2        |     | 101.80       |
| Military  | 10       |     | 19.00        |
| Spring Turkey   | 13       |     | 271.70       |
| Mentored Adult  | 1        |     | 19.90        |
| Mentored Junior & Youth                                     | 82       |     | 175.80       |
| Non-resident  | 02       |     | 175.00       |
| Adult   | 82       |     | 8,273.80     |
| Junior  | 4        |     | 163.60       |
| Junior combination  | 4        |     | 203.60       |
| Seven day   | 4        |     | 123.60       |
| Spring Turkey   | - 1      |     | 40.90        |
| Mentored Junior   | 1        |     | 40.90        |
| Archery - Resident and Non-resident                         | 532      |     | 8,758.80     |
| Muzzleloaders - Resident and Non-resident                   | 245      |     | 2,780.50     |
| Antlerless deer   | 245      |     | 2,780.30     |
| Resident  | 6,021    |     | 35,523.90    |
| Resident landowners   | 12       |     | 70.80        |
| Non-resident  | 583      |     | 15,099.70    |
| Non-resident landowners                                     | 383      |     |              |
|   | -        |     | 103.60       |
| Armed forces  | 11       |     | 64.90        |
| Disabled veterans   | 41       |     | 241.90       |
| Elk - Antlered and Antlerless                               | 83       |     | 904.70       |
| Bobcat  | 75       |     | 442.50       |
| Fisher  | 46       |     | 271.40       |
| River Otter   | 1        |     | 5.90         |
| Adult Pheasant  | 39       |     | 1,010.10     |
| Federal Duck Stamp  | 7        |     | 191.80       |
| Furtaker  |          |     | 1 500 00     |
| Adult resident  | 77       |     | 1,532.30     |
| Senior resident   | 2        |     | 25.80        |
| Adult non-resident  | 2        |     | 161.80       |
| Disabled veterans   | 4        |     | 7.60         |
| Migratory - Resident and Non-resident                       | 69       |     | 206.10       |
| Bear - Resident and Non-resident                            | 566      |     | 9,539.40     |
| DMAP - Resident and Non-resident                            | 412      |     | 4,578.80     |
| Replacements  | 72       |     | 416.80       |
| Donations for the Game Commission                           | 1        |     | 10.00        |
| Totals  | 10,141   |     | 111,517.50   |
| Disbursements to Game Commission                            |          |     | (111,061.50) |
| Credits taken for licenses issued for Disabled Veterans and |          |     |              |
| Senior Lifetime Hunt renewals                               |          |     | (456.00)     |
| Balance due Game Commission (County)                        |          |     | · / /        |
| per settled reports   |          |     | -            |
| Audit adjustments   |          |     | -            |
| Adjusted balance due Game Commission (County)               |          |     |              |
| for the license period July 1, 2019 to June 30, 2020        |          | \$  | -            |
|   |          |     |              |

#### TREASURER POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

| License Type  | Licenses<br>Sold | Amount Due<br>Game Commission |              |
|---|------------------|-------------------------------|--------------|
|   |                  |                               |              |
| Resident  | <b>5</b> 0 (     | ٨                             |              |
| Adult   | 724              | \$                            | 14,407.74    |
| Junior  | 17               |                               | 100.30       |
| Landowner   | 3                |                               | 11.70        |
| Junior combination  | 90               |                               | 801.00       |
| Senior  | 36               |                               | 464.40       |
| Senior Lifetime Combo                                       | 29               |                               | 2,926.10     |
| Senior Lifetime Hunting                                     | 9                |                               | 458.10       |
| Senior Lifetime Upgrade Combo                               | 1                |                               | 50.90        |
| Military  | 18               |                               | 34.27        |
| Spring Turkey   | 32               |                               | 669.99       |
| Mentored Adult  | 3                |                               | 59.70        |
| Mentored Junior & Youth                                     | 92               |                               | 199.08       |
| Non-resident  |                  |                               |              |
| Adult   | 66               |                               | 6,659.54     |
| Junior  | 4                |                               | 163.60       |
| Junior combination  | 2                |                               | 101.80       |
| Seven day   | 2                |                               | 61.80        |
| Mentored Adult  | 1                |                               | 100.90       |
| Archery - Resident and Non-resident                         | 489              |                               | 8,085.10     |
| Muzzleloaders - Resident and Non-resident                   | 219              |                               | 2,457.10     |
| Antlerless deer   |                  |                               |              |
| Resident  | 6,349            |                               | 37,459.10    |
| Resident landowners   | 12               |                               | 70.80        |
| Non-resident  | 563              |                               | 14,581.70    |
| Non-resident landowners                                     | 2                |                               | 51.80        |
| Armed forces  | 11               |                               | 64.90        |
| Disabled veterans   | 36               |                               | 212.40       |
| Elk - Antlered and Antlerless                               | 82               |                               | 893.80       |
| Bobcat  | 65               |                               | 383.50       |
| Fisher  | 43               |                               | 253.70       |
| River Otter   | 1                |                               | 5.90         |
| Adult Pheasant  | 39               |                               | 1,010.10     |
| Federal Duck Stamp  | 12               |                               | 328.80       |
| Furtaker  |                  |                               |              |
| Adult resident  | 67               |                               | 1,333.30     |
| Adult non-resident  | 1                |                               | 80.90        |
| Disabled veterans   | 4                |                               | 7.60         |
| Migratory - Resident and Non-resident                       | 69               |                               | 206.10       |
| Bear - Resident and Non-resident                            | 528              |                               | 8,855.20     |
| DMAP - Resident and Non-resident                            | 308              |                               | 3,099.20     |
| Replacements  | 70               |                               | 409.63       |
| Hunting & Trapping Digest                                   | 11               |                               | -            |
| Totals  | 10,110           |                               | 107,121.55   |
| Disbursements to Game Commission                            |                  |                               | (106,703.35) |
| Credits taken for licenses issued for Disabled Veterans and |                  |                               | (100,700.00) |
| Senior Lifetime Hunt renewals                               |                  |                               | (418.20)     |
| Balance due Game Commission (County)                        |                  |                               | (110120)     |
| per settled reports   |                  |                               | -            |
| Audit adjustments   |                  |                               | _            |
| Adjusted balance due Game Commission (County)               |                  |                               |              |
| for the license period July 1, 2020 to June 30, 2021        |                  | \$                            | -            |
| neense pensasaa, 1, 2020 to suite 50, 2021                  |                  |                               |              |

#### TREASURER POTTER COUNTY HUNTING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

| License Type  | Licenses<br>Sold                        |    | Amount Due<br>ne Commission |
|---|---|----|-----------------------------|
|   |   |    |                             |
| Resident<br>Adult   | 755                                     | \$ | 15 077 25                   |
| Junior  |   | Э  | 15,077.35                   |
|   | 20                                      |    | 119.40                      |
| Landowner   | 2                                       |    | 7.94                        |
| Junior combination  | 84                                      |    | 753.48                      |
| Senior  | 31                                      |    | 402.07                      |
| Senior Lifetime Hunting   | 14                                      |    | 713.58                      |
| Senior Lifetime Combo   | 17                                      |    | 1,716.49                    |
| Senior Lifetime Upgrade Combo   | 8                                       |    | 407.76                      |
| Military  | 20                                      |    | 39.40                       |
| Reserves  | 2                                       |    | 3.94                        |
| Spring Turkey   | 24                                      |    | 503.28                      |
| Mentored Adult  | 2                                       |    | 39.94                       |
| Mentored Junior & Youth   | 109                                     |    | 262.73                      |
| Non-resident  |   |    |                             |
| Adult   | 85                                      |    | 8,582.45                    |
| Junior  | 2                                       |    | 81.94                       |
| Junior combination  | 3                                       |    | 152.91                      |
| Seven day   | 2                                       |    | 61.94                       |
| Spring Turkey   | 3                                       |    | 122.91                      |
| Mentored Adult  | 1                                       |    | 100.97                      |
| Mentored Junior   | 1                                       |    | 40.97                       |
| Archery - Resident and Non-resident   | 541                                     |    | 9,099.77                    |
| Muzzleloaders - Resident and Non-resident   | 256                                     |    | 2,998.32                    |
| Antlerless deer   |   |    |                             |
| Resident  | 5,844                                   |    | 34,888.68                   |
| Resident landowners   | 11                                      |    | 65.67                       |
| Non-resident  | 593                                     |    | 15,400.21                   |
| Non-resident landowners   | 4                                       |    | 103.88                      |
| Armed forces  | 18                                      |    | 107.46                      |
| Disabled veterans   | 30                                      |    | 179.10                      |
| Elk - Antlered and Antlerless   | 97                                      |    | 1,064.09                    |
| Bobcat  | 86                                      |    | 513.42                      |
| Fisher  | 55                                      |    | 328.35                      |
| River Otter   | 4                                       |    | 23.88                       |
| Adult Pheasant  | 34                                      |    | 882.98                      |
| Federal Duck Stamp  | 9                                       |    | 251.73                      |
| Furtaker  |   |    |                             |
| Adult resident  | 79                                      |    | 1,577.63                    |
| Senior resident   | 2                                       |    | 25.94                       |
| Adult non-resident  | 1                                       |    | 80.97                       |
| Disabled veterans   | 2                                       |    | 3.94                        |
| Migratory - Resident and Non-resident   | 49                                      |    | 154.53                      |
| Bear - Resident and Non-resident  | 564                                     |    | 9,687.08                    |
| DMAP - Resident and Non-resident  | 372                                     |    | 4,083.84                    |
| Replacements  | 86                                      |    | 509.42                      |
| Totals  | 9,922                                   |    | 111,222.34                  |
| Disbursements to Game Commission  | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |    | (110,795.34)                |
| Credits taken for licenses issued for Disabled Veterans and   |   |    | (110,795.54)                |
| Senior Lifetime Hunt renewals   |   |    | (427.00)                    |
|   |   |    | (427.00)                    |
| Balance due Game Commission (County)  |   |    |                             |
| per settled reports   |   |    | -                           |
| Audit adjustments   |   |    | -                           |
| Adjusted balance due Game Commission (County)<br>for the license period July 1, 2021 to June 30, 2022 |   | \$ |                             |
| for the needse period sury 1, 2021 to sure 50, 2022   |   | ψ  | -                           |

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

| License Type  | Licenses<br>Sold                    | Fisl | nount Due<br>n and Boat<br>mmission                           |
|---|-------------------------------------|------|---|
| Resident<br>3 Year Resident<br>5 Year Resident<br>Mentored Youth<br>Voluntary Youth<br>Venomous Snake<br>Replacements           | 260<br>4<br>2<br>24<br>7<br>29<br>3 | \$   | 5,694.00<br>255.60<br>211.80<br>-<br>13.30<br>401.70<br>17.70 |
| Senior resident   | 21                                  |      | 228.90  |
| Disabled Veterans<br>Replacements   | 11<br>2                             |      | 9.50<br>-   |
| Non-resident<br>Venomous Snake Permits<br>Replacements  | 16<br>3<br>1                        |      | 830.40<br>182.70<br>5.90                                      |
| Tourist<br>Three day<br>Seven day   | 17<br>4                             |      | 440.30<br>135.60  |
| Senior lifetime<br>Lifetime Upgrade Card<br>Replacements  | 20<br>2<br>4                        |      | 1,018.00<br>31.80<br>23.60                                    |
| Lake Erie Stamp   | 8                                   |      | 56.70   |
| Lake Erie And Trout/Salmon Combo Stamp<br>3 Year Lake Erie and Trout/Salmon<br>5 Year Lake Erie and Trout/Salmon                | 34<br>1<br>1                        |      | 506.60<br>42.90<br>70.90                                      |
| Trout/Salmon Stamp<br>1 Year Trout/Salmon<br>3 Year Trout/Salmon<br>5 Year Trout/Salmon<br>10 Year Trout/Salmon<br>Replacements | 269<br>39<br>8<br>2<br>1<br>1       |      | 2,394.10<br>347.10<br>199.20<br>81.80<br>80.90<br>5.90        |
| PA Fishing Summary Booklet<br>Annual Fishing Button   | 61<br>5                             |      | 122.00<br>45.00   |
| Totals  | 860                                 |      | 13,453.90   |
| Disbursements to Fish and Boat Commission   |                                     |      | (13,453.90)   |
| Balance due Fish and Boat Commission (County) per settled reports   |                                     |      |   |
| Audit adjustments   |                                     |      | -   |
| Adjusted balance due Fish and Boat Commission (Count<br>for the license period January 1, 2019 to December 31, 20               |                                     | \$   |   |

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

| License Type   | Licenses<br>Sold | Fish | ount Due<br>and Boat<br>nmission |
|--|------------------|------|----------------------------------|
| Resident   | 88               | \$   | 1,927.20                         |
| 3 Year Resident  | 4                |      | 255.60                           |
| 5 Year Resident  | 1                |      | 105.90                           |
| Mentored Youth   | 2                |      | -                                |
| Venomous Snake   | 27               |      | 432.60                           |
| Replacements   | 1                |      | 5.90                             |
| Senior resident  | 7                |      | 76.30                            |
| Disabled Veterans  | 7                |      | 7.60                             |
| Replacements   | 1                |      | -                                |
| Non-resident   | 8                |      | 415.20                           |
| Tourist  |                  |      |                                  |
| One day  | 3                |      | 77.70                            |
| Three day  | 9                |      | 233.10                           |
| Seven day  | 1                |      | 33.90                            |
| Senior lifetime  | 10               |      | 554.00                           |
| Lifetime Upgrade Card  | 2                |      | 31.80                            |
| Replacements   | 2                |      | 11.80                            |
| Lake Erie Stamp  | 5                |      | 38.70                            |
| Lake Erie And Trout/Salmon Combo Stamp   | 15               |      | 223.50                           |
| Trout/Salmon Stamp   | 90               |      | 801.00                           |
| 1 Year Trout/Salmon  | 15               |      | 133.50                           |
| 3 Year Trout/Salmon  | 15               |      | 373.50                           |
| 5 Year Trout/Salmon  | 4                |      | 163.60                           |
| Voluntary Permits  | 1                |      | 25.90                            |
| Annual Fishing Button  | 3                |      | 27.00                            |
| Totals   | 321              |      | 5,955.30                         |
| Disbursements to Fish and Boat Commission  |                  |      | (5,955.30)                       |
| Balance due Fish and Boat Commission (County) per settled reports  |                  |      | -                                |
| Audit adjustments  |                  |      |                                  |
| Adjusted balance due Fish and Boat Commission (Count<br>for the license period January 1, 2020 to December 31, 2 |                  | \$   | _                                |

#### TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

| License Type  | Licenses<br>Sold | Fis | nount Due<br>h and Boat<br>mmission |
|---|------------------|-----|-------------------------------------|
| Resident  | 185              | \$  | 4,051.57                            |
| 3 Year Resident   | 3                |     | 191.70                              |
| 5 Year Resident   | 1                |     | 105.90                              |
| Mentored Youth  | 12               |     | -                                   |
| Venomous Snake  | 28               |     | 340.67                              |
| Replacements  | 3                |     | 17.91                               |
| Senior resident   | 19               |     | 197.46                              |
| One day resident  | 1                |     | 10.97                               |
| Disabled Veterans   | 7                |     | 9.85                                |
| Non-resident  | 19               |     | 987.43                              |
| Venomous Snake Permits  | 5                |     | 304.85                              |
| Tourist   |                  |     |                                     |
| Three day   | 10               |     | 259.70                              |
| Seven day   | 4                |     | 135.88                              |
| Senior lifetime   | 23               |     | 1,170.70                            |
| Replacements  | 6                |     | 35.82                               |
| Lake Erie Stamp   | 9                |     | 59.94                               |
| Lake Erie And Trout/Salmon Combo Stamp  | 39               |     | 583.83                              |
| Trout/Salmon Stamp  | 218              |     | 1,940.27                            |
| 1 Year Trout/Salmon   | 3                |     | 26.70                               |
| 3 Year Trout/Salmon   | 8                |     | 199.76                              |
| 5 Year Trout/Salmon   | 7                |     | 286.72                              |
| Annual Fishing Button   | 3                |     | 27.00                               |
| Totals  | 613              |     | 10,944.63                           |
| Disbursements to Fish and Boat Commission   |                  |     | (10,944.63)                         |
| Balance due Fish and Boat Commission (County) per settled reports   |                  |     | -                                   |
| Audit adjustments   |                  |     |                                     |
| Adjusted balance due Fish and Boat Commission (County<br>for the license period January 1, 2021 to December 31, 202 |                  | \$  |                                     |

#### TREASURER POTTER COUNTY FISHING LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

| License Type  | Licenses<br>Sold                                     | Fish | ount Due<br>and Boat<br>mmission  |
|---|--|------|---|
| Resident<br>3 Year Resident<br>5 Year Resident  | 221<br>3<br>1  | \$   | 4,855.37<br>191.91<br>105.97  |
| Mentored Youth<br>Voluntary Youth<br>Venomous Snake<br>Replacements   | 6<br>6<br>26<br>2                                    |      | -<br>11.82<br>402.61<br>11.94   |
| Senior resident<br>Disabled Veterans  | 22<br>9  |      | 241.34<br>5.91  |
| Replacements<br>Non-resident  | 1<br>10  |      | -<br>519.70   |
| Tourist<br>One day<br>Three day<br>Seven day  | 3<br>15<br>4   |      | 77.91<br>389.55<br>135.88   |
| Senior lifetime<br>Replacements   | 23<br>8  |      | 1,172.31<br>47.76   |
| Lake Erie Stamp   | 6  |      | 38.97   |
| Lake Erie And Trout/Salmon Combo Stamp<br>3 Year Lake Erie and Trout/Salmon<br>5 Year Lake Erie and Trout/Salmon<br>Trout/Salmon Stamp<br>3 Year Trout/Salmon<br>5 Year Trout/Salmon<br>10 Year Trout/Salmon<br>Annual Fishing Button<br>Totals | 40<br>1<br>1<br>249<br>14<br>8<br>1<br>1<br>1<br>681 |      | 598.80<br>42.97<br>70.97<br>2,233.53<br>349.58<br>327.76<br>80.97<br>10.97<br>11,924.50 |
| Disbursements to Fish and Boat Commission   |  |      | (11,924.50)   |
| Balance due Fish and Boat Commission (County) per settled reports   |  |      | -   |
| Audit adjustments   |  |      |   |
| Adjusted balance due Fish and Boat Commission (Count<br>for the license period January 1, 2022 to December 31, 20   |  | \$   |   |

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

|   | Licenses | Amount Due<br>Department of                   |
|---|----------|---|
| License Type  | Sold     | Agriculture                                   |
| Individual  | 1,964    | \$ 11,242.00                                  |
| Senior citizen  | 876      | 3,092.00                                      |
| Lifetime  | 119      | 3,340.00                                      |
| Totals  | 2,959    | 17,674.00                                     |
| Disbursements to Department of Agriculture  |          | (17,674.00)                                   |
| Balance due Department of Agriculture (County) per settled reports  |          | -   |
| Audit adjustments   |          | <u> </u>                                      |
| Adjusted balance due Department of<br>Agriculture (County) for the license period<br>January 1, 2019 to December 31, 2019 |          | <u>\$                                    </u> |

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

| License Type  | Licenses<br>Sold | Amount Due<br>Department of<br>Agriculture    |
|---|------------------|---|
| Individual  | 1,702            | \$ 9,638.00                                   |
| Senior citizen  | 801              | 2,811.00                                      |
| Lifetime  | 76               | 2,260.00                                      |
| Totals  | 2,579            | 14,709.00                                     |
| Disbursements to Department of Agriculture  |                  | (14,709.00)                                   |
| Balance due Department of Agriculture (County) per settled reports  |                  | -   |
| Audit adjustments   |                  |   |
| Adjusted balance due Department of<br>Agriculture (County) for the license period<br>January 1, 2020 to December 31, 2020 |                  | <u>\$                                    </u> |

### TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

|   | Licenses | Amount Due<br>Department of                   |
|---|----------|---|
| License Type  | Sold     | Agriculture                                   |
| Individual  | 1,619    | \$ 9,235.00                                   |
| Senior citizen  | 798      | 2,844.00                                      |
| Lifetime  | 91       | 2,590.00                                      |
| Totals  | 2,508    | 14,669.00                                     |
| Disbursements to Department of Agriculture  |          | (14,669.00)                                   |
| Balance due Department of Agriculture (County) per settled reports  |          | _   |
| Audit adjustments   |          |   |
| Adjusted balance due Department of<br>Agriculture (County) for the license period<br>January 1, 2021 to December 31, 2021 |          | <u>\$                                    </u> |

#### TREASURER POTTER COUNTY DOG LICENSE SALES SUMMARY OF RECEIPTS AND DISBURSEMENTS FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

|   | Licenses | Amount Due<br>Department of                   |
|---|----------|---|
| License Type  | Sold     | Agriculture                                   |
| Individual  | 1,540    | \$ 8,856.00                                   |
| Senior citizen  | 766      | 2,782.00                                      |
| Lifetime  | 118      | 3,480.00                                      |
| Totals  | 2,424    | 15,118.00                                     |
| Disbursements to Department of Agriculture  |          | (15,118.00)                                   |
| Balance due Department of Agriculture (County) per settled reports  |          | -   |
| Audit adjustments   |          |   |
| Adjusted balance due Department of<br>Agriculture (County) for the license period<br>January 1, 2022 to December 31, 2022 |          | <u>\$                                    </u> |

#### TREASURER POTTER COUNTY REPORT DISTRIBUTION FOR THE HUNTING LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2022 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2022

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

#### Ms. Brenda Verner-Sterling

Chief of Licensing and Registration Fish and Boat Commission

#### Mr. Bryan Burhans

Executive Director Pennsylvania Game Commission

The Honorable Krista M. Miller Treasurer

**The Honorable Nancy Grupp** Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <u>www.PaAuditor.gov</u>. 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: <u>news@PaAuditor.gov</u>.