



**TREASURER
CLEARFIELD COUNTY
EXAMINATION REPORT OF LICENSE SALES
HUNTING
JULY 1, 2007 TO JUNE 30, 2012
FISHING AND DOG
JANUARY 1, 2008 TO DECEMBER 31, 2011**

COMMONWEALTH OF PENNSYLVANIA

EUGENE A. DEPASQUALE - AUDITOR GENERAL

DEPARTMENT OF THE AUDITOR GENERAL



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Carol Fox
Treasurer
Clearfield County
Clearfield, PA 16830

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Clearfield 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). These Statements are the responsibility of the county office's management. 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. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

Independent Auditor's Report (Continued)

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

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, 2013

EUGENE A. DEPASQUALE
Auditor General

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TREASURER
CLEARFIELD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	83	\$ 1,577.00
Junior	18	90.00
Junior combination	10	80.00
Senior	20	240.00
Military	75	75.00
Non-resident		
Adult	22	2,200.00
Junior	1	40.00
Seven day	4	120.00
Archery - Resident and Non-resident	57	865.00
Muzzleloaders - Resident and Non-resident	58	610.00
Antlerless deer		
Resident	13,767	68,835.00
Resident landowners	61	305.00
Non-resident	308	7,700.00
Non-resident landowners	8	200.00
Armed forces	82	410.00
Disabled veterans	36	180.00
Furtaker		
Adult resident	3	57.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	16	41.00
Bear - Resident and Non-resident	44	680.00
Replacements	32	160.00
Totals (Note 2)	<u>14,707</u>	<u>84,625.00</u>
Disbursements to Game Commission (Note 3)		(84,476.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(149.00)</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, 2007 to June 30, 2008		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	69	\$ 1,311.00
Junior	5	25.00
Junior combination	5	40.00
Senior	19	228.00
Senior Lifetime Hunting	2	100.00
Military	94	94.00
Spring Turkey	1	20.00
Non-resident		
Adult	9	900.00
Junior combination	2	100.00
Archery - Resident and Non-resident	41	615.00
Muzzleloaders - Resident and Non-resident	68	720.00
Antlerless deer		
Resident	13,655	68,275.00
Resident landowners	68	340.00
Non-resident	359	8,975.00
Non-resident landowners	6	150.00
Armed forces	94	470.00
Disabled veterans	36	180.00
Furtaker		
Adult resident	3	57.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	12	24.00
Bear - Resident and Non-resident	47	705.00
Replacements	29	145.00
Totals (Note 2)	<u>14,626</u>	<u>83,634.00</u>
Disbursements to Game Commission (Note 3)		(83,486.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	76	\$ 1,497.20
Junior	5	28.50
Landowner	1	3.70
Junior combination	6	52.20
Senior	15	190.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	16	811.20
Military	109	185.30
Mentored Youth	1	1.70
Non-resident		
Adult	8	805.60
Archery - Resident and Non-resident	66	1,036.20
Muzzleloaders - Resident and Non-resident	70	779.00
Antlerless deer		
Resident	13,548	77,223.60
Resident landowners	64	364.80
Non-resident	489	12,567.30
Non-resident landowners	5	128.50
Armed forces	108	615.60
Disabled veterans	33	188.10
Elk - Antlered and Antlerless	14	149.80
Bobcat	3	17.10
Furtaker		
Adult resident	5	98.50
Migratory - Resident and Non-resident	13	35.10
Bear - Resident and Non-resident	46	722.20
DMAP - Resident and Non-resident	19	184.30
Replacements	53	302.10
Totals (Note 2)	<u>14,777</u>	<u>98,390.90</u>
Disbursements to Game Commission (Note 3)		(98,241.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(149.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
CLEARFIELD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	51	\$ 1,004.70
Junior	2	11.40
Landowner	1	3.70
Junior combination	5	43.50
Senior	14	177.80
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	6	304.20
Military	120	204.00
Mentored Youth	1	1.70
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	66	1,036.20
Muzzleloaders - Resident and Non-resident	54	607.80
Antlerless deer		
Resident	11,991	68,348.70
Resident landowners	62	353.40
Non-resident	381	9,791.70
Non-resident landowners	7	179.90
Armed forces	112	638.40
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	6	64.20
Bobcat	10	57.00
Fisher	5	28.50
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	14	40.80
Bear - Resident and Non-resident	49	769.30
DMAP - Resident and Non-resident	6	58.20
Replacements	65	370.50
Totals (Note 2)	<u>13,082</u>	<u>85,694.40</u>
Disbursements to Game Commission (Note 3)		(85,539.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(154.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
CLEARFIELD COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	53	\$1,044.10
Junior	1	5.70
Landowner	1	3.70
Junior combination	5	43.50
Senior	7	88.90
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	5	253.50
Military	100	170.00
Spring Turkey	2	41.40
Mentored Youth	1	1.70
Non-resident		
Adult	8	805.60
Archery - Resident and Non-resident	58	910.60
Muzzleloaders - Resident and Non-resident	54	597.80
Antlerless deer		
Resident	14,333	81,698.10
Resident landowners	62	353.40
Non-resident	414	10,639.80
Non-resident landowners	6	154.20
Armed forces	102	581.40
Disabled veterans	44	250.80
Elk - Antlered and Antlerless	6	64.20
Bobcat	12	68.40
Fisher	3	17.10
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	15	46.50
Bear - Resident and Non-resident	52	856.40
DMAP - Resident and Non-resident	1	9.70
Replacements	63	359.10
Totals (Note 2)	<u>15,416</u>	<u>99,547.20</u>
Disbursements to Game Commission (Note 3)		(99,384.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(163.00)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	33	\$ 714.70
Senior resident	1	10.00
National Guard/Armed Forces	21	35.00
Non-resident	1	51.70
Tourist		
Seven day	2	67.40
Senior lifetime	78	3,944.10
Lifetime Upgrade Card	82	456.90
Replacements	10	57.00
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	39	566.30
Trout/Salmon Stamp	<u>87</u>	<u>751.30</u>
Totals (Note 2)	<u><u>357</u></u>	6,680.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,680.50)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	30	\$ 651.00
Senior resident	1	10.70
National Guard/Armed Forces	24	40.80
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	45	2,281.50
Lifetime Upgrade Card	43	288.10
Replacements	11	62.70
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	26	382.20
Trout/Salmon Stamp	66	574.20
Totals (Note 2)	<u>249</u>	4,377.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,377.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	31	\$ 672.70
Replacements	1	5.70
Senior resident	2	21.40
National Guard/Armed Forces	35	59.50
Tourist		
Three day	1	25.70
Senior lifetime	8	405.60
Lifetime Upgrade Card	11	73.70
Replacements	1	5.70
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	18	264.60
Trout/Salmon Stamp	50	435.00
Totals (Note 2)	<u>159</u>	<u>1,978.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,978.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
CLEARFIELD COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	16	\$ 347.20
Senior resident	2	21.40
National Guard/Armed Forces	34	57.80
Senior lifetime	15	760.50
Lifetime Upgrade Card	11	73.70
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	12	176.40
Trout/Salmon Stamp	<u>47</u>	<u>408.90</u>
Totals (Note 2)	<u><u>144</u></u>	1,885.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,885.80)</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, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,777	\$ 65,093.00
Senior citizen	3,140	12,240.00
Lifetime	699	21,540.00
Totals (Note 2)	<u>14,616</u>	98,873.00
Disbursements to Department of Agriculture (Note 3)		<u>(98,873.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,470	\$ 63,014.00
Senior citizen	3,095	12,039.00
Lifetime	658	19,970.00
Totals (Note 2)	<u>14,223</u>	95,023.00
Disbursements to Department of Agriculture (Note 3)		<u>(95,023.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,664	\$ 64,082.00
Senior citizen	3,268	12,828.00
Lifetime	634	18,950.00
Totals (Note 2)	<u>14,566</u>	95,860.00
Disbursements to Department of Agriculture (Note 3)		<u>(95,860.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 CLEARFIELD COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	9,937	\$ 59,401.00
Senior citizen	3,370	13,222.00
Lifetime	674	20,640.00
Totals (Note 2)	<u>13,981</u>	93,263.00
Disbursements to Department of Agriculture (Note 3)		<u>(93,263.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 CLEARFIELD COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

1. Criteria

The Statements of Receipts and Disbursements provide a summary of receipts and disbursements by category. The categories and the costs of licenses are based on Pennsylvania laws and regulations.

The Statements were prepared in accordance with reporting requirements prescribed by the licensing agencies. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

The following schedule identifies the licensing agencies and the respective reporting period:

<u>License Type</u>	<u>Licensing Agency</u>	<u>License Period</u>
Hunting	Game Commission	July 1 to June 30
Fishing	Fish and Boat Commission	January 1 to December 31
Dog	Department of Agriculture	January 1 to December 31

With all of the license types listed above, there are licenses that are sold the month prior to the official license period beginning date. For our reporting purposes, these sales are included in the official first month of the license period.

2. Receipts

Receipts consist of monies collected on behalf of the licensing agency.

3. Disbursements

The proceeds from the sale of paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
CLEARFIELD COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2012 were remitted weekly through an electronic funds transfer program.

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

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency

5. County Officer Serving During Examination Period

Carol A. Fox served as Treasurer during the hunting license period July 1, 2007 to June 30, 2012 and during the fishing and dog license period January 1, 2008 to December 31, 2011.

TREASURER
CLEARFIELD COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2012 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2011

This report was initially distributed to:

The Honorable George D. Greig
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

The Honorable Carol A. Fox	Treasurer
The Honorable Antonio Scotto	Controller
The Honorable Joan McMillen	Chairperson of the Board of Commissioners

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