

TREASURER

CLINTON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2003 TO JUNE 30, 2007

FISHING AND DOG - JANUARY 1, 2004 TO DECEMBER 31, 2007

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Independent Auditor's Report

The Honorable Patricia A. Edwards
Treasurer
Clinton County
Lock Haven, PA 17745

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Clinton 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*.

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.

Independent Auditor's Report (Continued)

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.

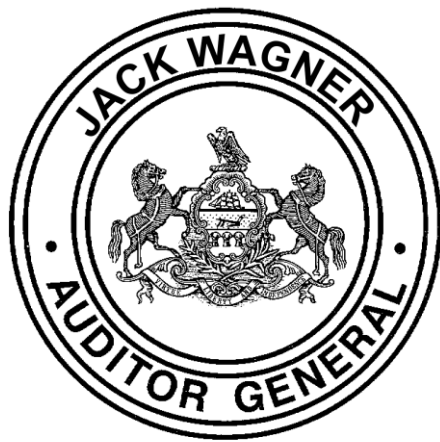
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Independent Auditor's Report (Continued)

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.

April 22, 2008

JACK WAGNER
Auditor General



TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	707	\$ 19.00	\$ 13,433.00
Junior	47	5.00	235.00
Junior combination	46	8.00	368.00
Senior	87	12.00	1,044.00
Replacements	21	5.00	105.00
Non-resident			
Adult	30	100.00	3,000.00
Junior	4	40.00	160.00
Seven day	6	30.00	180.00
Archery			
Resident	227	15.00	3,405.00
Non-resident	2	25.00	50.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	293	10.00	2,930.00
Non-resident	5	20.00	100.00
Replacements	7	5.00	35.00
Antlerless deer			
Resident	12,285	5.00	61,425.00
Resident landowners	49	5.00	245.00
Non-resident	497	25.00	12,425.00
Non-resident landowners	2	25.00	50.00
Armed forces	45	5.00	225.00
Disabled veterans	7	5.00	35.00
Replacements	28	5.00	140.00
Furtaker			
Adult resident	21	19.00	399.00
Junior resident	1	5.00	5.00
Senior resident	1	12.00	12.00
Migratory			
Resident	81	2.00	162.00
Non-resident	1	5.00	5.00
Bear			
Resident	224	15.00	3,360.00
Non-resident	6	35.00	210.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>14,733</u>		103,758.00
Disbursements to Game Commission (Note 3)			(103,521.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(237.00)</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 ending June 30, 2004			<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	603	\$ 19.00	\$ 11,457.00
Junior	32	5.00	160.00
Junior combination	45	8.00	360.00
Senior	82	12.00	984.00
Replacements	19	5.00	95.00
Military	33	1.00	33.00
Non-resident			
Adult	22	100.00	2,200.00
Junior	2	40.00	80.00
Seven day	2	30.00	60.00
Replacements	1	5.00	5.00
Archery			
Resident	214	15.00	3,210.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	284	10.00	2,840.00
Non-resident	5	20.00	100.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	11,570	5.00	57,850.00
Resident landowners	4	5.00	20.00
Non-resident	904	25.00	22,600.00
Armed forces	40	5.00	200.00
Disabled veterans	14	5.00	70.00
Replacements	21	5.00	105.00
Furtaker			
Adult resident	26	19.00	494.00
Migratory			
Resident	83	2.00	166.00
Non-resident	1	5.00	5.00
Bear			
Resident	246	15.00	3,690.00
Non-resident	6	35.00	210.00
Replacements	2	5.00	10.00
Totals (Note 2)	<u>14,264</u>		107,019.00
Disbursements to Game Commission (Note 3)			(106,760.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(262.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(3.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ (3.00)</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	616	\$ 19.00	\$ 11,704.00
Junior	27	5.00	135.00
Junior combination	59	8.00	472.00
Senior	64	12.00	768.00
Replacements	10	5.00	50.00
Military	69	1.00	69.00
Non-resident			
Adult	25	100.00	2,500.00
Junior	1	40.00	40.00
Seven day	2	30.00	60.00
Archery			
Resident	223	15.00	3,345.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	296	10.00	2,960.00
Non-resident	4	20.00	80.00
Antlerless deer			
Resident	7,434	5.00	37,170.00
Resident landowners	40	5.00	200.00
Non-resident	56	25.00	1,400.00
Non-resident landowners	2	25.00	50.00
Armed forces	71	5.00	355.00
Disabled veterans	9	5.00	45.00
Replacements	6	5.00	30.00
Furtaker			
Adult resident	24	19.00	456.00
Migratory			
Resident	87	2.00	174.00
Non-resident	1	5.00	5.00
Bear			
Resident	253	15.00	3,795.00
Non-resident	7	35.00	245.00
Totals (Note 2)	<u>9,387</u>		66,113.00
Disbursements to Game Commission (Note 3)			(65,838.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(275.00)</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 ending June 30, 2006			<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	505	\$ 19.00	\$ 9,595.00
Junior	39	5.00	195.00
Junior combination	41	8.00	328.00
Senior	58	12.00	696.00
Replacements	9	5.00	45.00
Military	85	1.00	85.00
Non-resident			
Adult	24	100.00	2,400.00
Replacements	2	5.00	10.00
Archery			
Resident	185	15.00	2,775.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	266	10.00	2,660.00
Non-resident	1	20.00	20.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	5,656	5.00	28,280.00
Resident landowners	38	5.00	190.00
Non-resident	74	25.00	1,850.00
Non-resident landowners	2	25.00	50.00
Armed forces	82	5.00	410.00
Disabled veterans	13	5.00	65.00
Replacements	14	5.00	70.00
Furtaker			
Adult resident	22	19.00	418.00
Junior resident	1	5.00	5.00
Replacements	1	5.00	5.00
Migratory			
Resident	85	2.00	170.00
Bear			
Resident	255	15.00	3,825.00
Non-resident	2	35.00	70.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>7,465</u>		<u>54,242.00</u>
Disbursements to Game Commission (Note 3)			(53,973.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(284.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(15.00)
Examination adjustments			<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ (15.00)</u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	155	\$ 16.25	\$ 2,518.75
Replacements	1	4.25	4.25
Senior resident	3	3.25	9.75
Non-resident	10	34.25	342.50
Tourist			
Seven day	2	29.25	58.50
Senior lifetime	140	15.25	2,135.00
Replacements	4	4.25	17.00
Trout/Salmon Stamp	297	5.00	1,485.00
Totals (Note 2)	<u>612</u>		6,570.75
Disbursements to Fish and Boat Commission (Note 3)			<u>(6,570.75)</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 ending December 31, 2004			<u>\$ -</u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	144	\$ 21.00	\$ 3,024.00
Replacements	3	4.25	12.75
Senior resident	5	10.00	50.00
One day resident	3	10.00	30.00
Non-resident	6	51.00	306.00
Tourist			
Three day	2	25.00	50.00
Seven day	2	33.00	66.00
Senior lifetime	69	50.00	3,450.00
Replacements	11	4.25	46.75
Lake Erie Stamp	4	8.00	32.00
Lake Erie And Trout/Salmon Combo Stamp	13	14.00	182.00
Trout/Salmon Stamp	<u>206</u>	8.00	<u>1,648.00</u>
Totals (Note 2)	<u><u>468</u></u>		8,897.50
Disbursements to Fish and Boat Commission (Note 3)			<u>(8,897.50)</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 ending December 31, 2005			<u><u>\$ -</u></u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	127	\$ 21.00	\$ 2,667.00
Replacements	1	4.25	4.25
Senior resident	4	10.00	40.00
National Guard/Armed Forces	26	1.00	26.00
Non-resident	4	51.00	204.00
Tourist			
Three day	1	25.00	25.00
Senior lifetime	82	50.00	4,100.00
Replacements	8	4.25	34.00
Lake Erie Stamp	5	8.00	40.00
Lake Erie And Trout/Salmon Combo Stamp	23	14.00	322.00
Trout/Salmon Stamp	<u>202</u>	8.00	<u>1,616.00</u>
Totals (Note 2)	<u><u>483</u></u>		9,078.25
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,078.25)</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 ending December 31, 2006			<u><u>\$ -</u></u>

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

TREASURER
CLINTON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	137	\$ 21.00	\$ 2,877.00
Replacements	3	4.25	12.75
Senior resident	4	10.00	40.00
National Guard/Armed Forces	42	1.00	42.00
Non-resident	3	51.00	153.00
Tourist			
Three day	4	25.00	100.00
Seven day	2	33.00	66.00
Senior lifetime	79	50.00	3,950.00
Lifetime Upgrade Card	53	5.00	265.00
Replacements	13	4.25	55.25
Lake Erie Stamp	4	8.00	32.00
Lake Erie And Trout/Salmon Combo Stamp	35	14.00	490.00
Trout/Salmon Stamp	<u>222</u>	8.00	<u>1,776.00</u>
Totals (Note 2)	<u><u>601</u></u>		9,859.00
Disbursements to Fish and Boat Commission (Note 3)			<u>(9,867.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			(8.00)
Examination adjustments			<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007			<u><u>\$ (8.00)</u></u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2004

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,981	\$ 17,309.00
Senior citizen	743	2,683.00
Lifetime	312	9,440.00
Duplicates	<u>3</u>	<u>15.00</u>
Totals (Note 2)	<u><u>4,039</u></u>	29,447.00
Disbursements to Department of Agriculture (Note 3)		<u>(29,447.00)</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 ending December 31, 2004		<u><u>\$ -</u></u>

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

TREASURER
CLINTON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
LICENSE PERIOD ENDING DECEMBER 31, 2005

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,895	\$ 16,751.00
Senior citizen	708	2,526.00
Lifetime	291	9,030.00
Duplicates	<u>2</u>	<u>10.00</u>
Totals (Note 2)	<u><u>3,896</u></u>	28,317.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,307.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		10.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2005		<u><u>\$ 10.00</u></u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2006

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,869	\$ 16,579.00
Senior citizen	741	2,739.00
Lifetime	294	8,800.00
	<hr/>	<hr/>
Totals (Note 2)	<u>3,904</u>	28,118.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,138.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(20.00)
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		<u>\$ (20.00)</u>

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

TREASURER
 CLINTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,643	\$ 15,237.00
Senior citizen	747	2,667.00
Lifetime	328	9,980.00
Totals (Note 2)	3,718	27,884.00
Disbursements to Department of Agriculture (Note 3)		(27,884.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		\$ -

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

TREASURER
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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

The proceeds from the sale of paper fishing licenses for the license years 2004 through 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for the license year 2007 were remitted weekly through an electronic funds transfer program.

TREASURER
CLINTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

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

Patricia A. Edwards served as Treasurer during the hunting license period July 1, 2003 to June 30, 2007 and during the fishing and dog license period January 1, 2004 to December 31, 2007.

TREASURER
CLINTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2003 TO JUNE 30, 2007 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2004 TO DECEMBER 31, 2007

This report was initially distributed to:

The Honorable Dennis C. Wolff
Secretary
Department of Agriculture

Ms. Mary DeLutis
Comptroller
Department of Agriculture

Dr. Douglas J. Austen
Executive Director
Fish and Boat Commission

Mr. Carl G. Roe
Executive Director
Pennsylvania Game Commission

Treasurer
Clinton County
Clinton County Courthouse
P. O. Box 928
Lock Haven, PA 17745

The Honorable Patricia A. Edwards Treasurer

The Honorable Adam Coleman Chairman of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.