

TREASURER

JEFFERSON COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2004 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2005 TO DECEMBER 31, 2008

## CONTENTS

	<u>Page</u>
Independent Auditor's Report.....	1
Financial Section:	
Statements Of Receipts And Disbursements:	
Hunting License Sales:	
License Period Ending June 30, 2005 .....	5
License Period Ending June 30, 2006.....	6
License Period Ending June 30, 2007 .....	7
License Period Ending June 30, 2008.....	8
Fishing License Sales:	
License Period Ending December 31, 2005.....	9
License Period Ending December 31, 2006.....	10
License Period Ending December 31, 2007.....	11
License Period Ending December 31, 2008.....	12
Dog License Sales:	
License Period Ending December 31, 2005.....	13
License Period Ending December 31, 2006.....	14
License Period Ending December 31, 2007.....	15
License Period Ending December 31, 2008.....	16
Notes To The Statements Of Receipts And Disbursements .....	17
Report Distribution .....	19

## Independent Auditor's Report

The Honorable James VanSteenberg  
Treasurer  
Jefferson County  
Brookville, PA 15825

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Jefferson County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). 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.

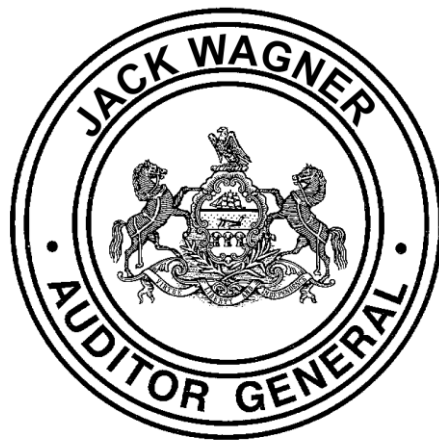
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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.

September 30, 2009

JACK WAGNER  
Auditor General



TREASURER  
JEFFERSON 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	409	\$ 19.00	\$ 7,771.00
Junior	53	5.00	265.00
Junior combination	32	8.00	256.00
Senior	63	12.00	756.00
Replacements	18	5.00	90.00
Military	49	1.00	49.00
Non-resident			
Adult	47	100.00	4,700.00
Junior	2	40.00	80.00
Junior combination	4	50.00	200.00
Seven day	3	30.00	90.00
Archery			
Resident	102	15.00	1,530.00
Non-resident	13	25.00	325.00
Muzzleloaders			
Resident	169	10.00	1,690.00
Non-resident	4	20.00	80.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	12,310	5.00	61,550.00
Resident landowners	41	5.00	205.00
Non-resident	589	25.00	14,725.00
Non-resident landowners	3	25.00	75.00
Armed forces	64	5.00	320.00
Disabled veterans	19	5.00	95.00
Replacements	14	5.00	70.00
Furtaker			
Adult resident	11	19.00	209.00
Migratory			
Resident	56	2.00	112.00
Bear			
Resident	103	15.00	1,545.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>14,184</u>		<u>96,908.00</u>
Disbursements to Game Commission (Note 3)			(96,691.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(232.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(15.00)
Examination adjustments (Note 5)			<u>15.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2005			<u>\$ -</u>

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

TREASURER  
JEFFERSON COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
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	370	\$ 19.00	\$ 7,030.00
Junior	48	5.00	240.00
Junior combination	38	8.00	304.00
Senior	62	12.00	744.00
Replacements	17	5.00	85.00
Military	56	1.00	56.00
Non-resident			
Adult	36	100.00	3,600.00
Junior	1	40.00	40.00
Junior combination	5	50.00	250.00
Seven day	2	30.00	60.00
Archery			
Resident	115	15.00	1,725.00
Non-resident	14	25.00	350.00
Replacements	1	5.00	5.00
Muzzleloaders			
Resident	166	10.00	1,660.00
Non-resident	5	20.00	100.00
Replacements	2	5.00	10.00
Antlerless deer			
Resident	10,711	5.00	53,555.00
Resident landowners	26	5.00	130.00
Non-resident	297	25.00	7,425.00
Non-resident landowners	5	25.00	125.00
Armed forces	65	5.00	325.00
Disabled veterans	17	5.00	85.00
Replacements	21	5.00	105.00
Furtaker			
Adult resident	17	19.00	323.00
Senior resident	1	12.00	12.00
Migratory			
Resident	50	2.00	100.00
Non-resident	2	5.00	10.00
Bear			
Resident	98	15.00	1,470.00
Non-resident	3	35.00	105.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>12,252</u>		<u>80,034.00</u>
Disbursements to Game Commission (Note 3)			(79,779.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(255.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
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  
JEFFERSON 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	331	\$ 19.00	\$ 6,289.00
Junior	43	5.00	215.00
Junior combination	28	8.00	224.00
Senior	48	12.00	576.00
Replacements	15	5.00	75.00
Military	53	1.00	53.00
Non-resident			
Adult	35	100.00	3,500.00
Junior	1	40.00	40.00
Junior combination	2	50.00	100.00
Seven day	6	30.00	180.00
Replacements	1	5.00	5.00
Archery			
Resident	100	15.00	1,500.00
Non-resident	11	25.00	275.00
Replacements	3	5.00	15.00
Muzzleloaders			
Resident	148	10.00	1,480.00
Non-resident	3	20.00	60.00
Antlerless deer			
Resident	10,586	5.00	52,930.00
Resident landowners	35	5.00	175.00
Non-resident	261	25.00	6,525.00
Non-resident landowners	5	25.00	125.00
Armed forces	57	5.00	285.00
Disabled veterans	17	5.00	85.00
Replacements	5	5.00	25.00
Furtaker			
Adult resident	13	19.00	247.00
Senior resident	2	12.00	24.00
Replacements	1	5.00	5.00
Migratory			
Resident	42	2.00	84.00
Bear			
Resident	90	15.00	1,350.00
Non-resident	1	35.00	35.00
Replacements	1	5.00	5.00
Totals (Note 2)	<u>11,944</u>		<u>76,487.00</u>
Disbursements to Game Commission (Note 3)			(76,255.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(250.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			(18.00)
Examination adjustments (Note 5)			<u>18.00</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007			<u>\$ -</u>

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

TREASURER  
JEFFERSON COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>License Value</u>	<u>Amount Due Game Commission</u>
Resident			
Adult	356	\$ 19.00	\$ 6,764.00
Junior	38	5.00	190.00
Junior combination	30	8.00	240.00
Senior	44	12.00	528.00
Replacements	12	5.00	60.00
Military	47	1.00	47.00
Non-resident			
Adult	34	100.00	3,400.00
Junior	4	40.00	160.00
Seven day	5	30.00	150.00
Replacements	1	5.00	5.00
Archery			
Resident	100	15.00	1,500.00
Non-resident	7	25.00	175.00
Replacements	2	5.00	10.00
Muzzleloaders			
Resident	151	10.00	1,510.00
Non-resident	4	20.00	80.00
Replacements	1	5.00	5.00
Antlerless deer			
Resident	10,593	5.00	52,965.00
Resident landowners	33	5.00	165.00
Non-resident	310	25.00	7,750.00
Non-resident landowners	5	25.00	125.00
Armed forces	52	5.00	260.00
Disabled veterans	16	5.00	80.00
Replacements	15	5.00	75.00
Furtaker			
Adult resident	15	19.00	285.00
Adult non-resident	1	80.00	80.00
Migratory			
Resident	48	2.00	96.00
Non-resident	2	5.00	10.00
Bear			
Resident	98	15.00	1,470.00
Non-resident	3	35.00	105.00
Totals (Note 2)	<u>12,027</u>		<u>78,290.00</u>
Disbursements to Game Commission (Note 3)			(78,020.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals			<u>(270.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Game Commission (County) for the license period ending June 30, 2008			<u>\$ -</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	144	\$ 3,024.00
Replacements	3	12.75
Senior resident	7	70.00
Non-resident	3	153.00
Tourist		
Three day	10	250.00
Seven day	3	99.00
Senior lifetime	61	3,050.00
Replacements	2	8.50
Lake Erie Stamp	21	168.00
Lake Erie And Trout/Salmon Combo Stamp	58	812.00
Trout/Salmon Stamp	161	1,288.00
Totals (Note 2)	473	8,935.25
Disbursements to Fish and Boat Commission (Note 3)		(8,935.25)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2005		\$ -

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	139	\$ 2,919.00
Senior resident	6	60.00
One day resident	3	30.00
National Guard/Armed Forces	5	5.00
Non-resident	3	153.00
Tourist		
One day	1	25.00
Three day	7	175.00
Seven day	2	66.00
Senior lifetime	63	3,150.00
Replacements	5	21.25
Lake Erie Stamp	15	120.00
Lake Erie And Trout/Salmon Combo Stamp	62	868.00
Trout/Salmon Stamp	<u>152</u>	<u>1,216.00</u>
Totals (Note 2)	<u><u>463</u></u>	<u>8,808.25</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,808.25)</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  
JEFFERSON COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	149	\$ 3,129.00
Replacements	3	12.75
Senior resident	13	130.00
National Guard/Armed Forces	8	8.00
Prisoner of War		
Non-resident	7	357.00
Tourist		
Three day	7	175.00
Seven day	2	66.00
Senior lifetime	74	3,700.00
Replacements	7	29.75
Lake Erie Stamp	8	64.00
Lake Erie And Trout/Salmon Combo Stamp	81	1,134.00
Trout/Salmon Stamp	<u>175</u>	<u>1,400.00</u>
Totals (Note 2)	<u><u>534</u></u>	10,205.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(10,205.50)</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, 2007		<u><u>\$ -</u></u>

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

TREASURER  
JEFFERSON COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	160	\$ 3,458.00
Replacements	2	11.40
Senior resident	9	96.30
One day resident	1	10.70
National Guard/Armed Forces	2	3.40
Prisoner of War		
Non-resident	8	412.90
Tourist		
Three day	5	128.50
Seven day	3	101.10
Senior lifetime	41	2,075.20
Lifetime Upgrade Card	1	5.00
Replacements	14	78.35
Lake Erie Stamp	10	86.30
Lake Erie And Trout/Salmon Combo Stamp	66	958.30
Trout/Salmon Stamp	<u>153</u>	<u>1,325.50</u>
Totals (Note 2)	<u><u>475</u></u>	<u>8,750.95</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,750.95)</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, 2008		<u><u>\$ -</u></u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,503	\$ 38,659.00
Senior citizen	1,871	7,265.00
Lifetime	176	5,900.00
Duplicates	5	25.00
	<hr/>	<hr/>
Totals (Note 2)	<u>8,555</u>	51,849.00
Disbursements to Department of Agriculture (Note 3)		<hr/> (51,849.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2005		<hr/> \$ - <hr/>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,681	\$ 39,683.00
Senior citizen	1,947	7,427.00
Lifetime	234	7,570.00
	<u>8,862</u>	<u>54,680.00</u>
Totals (Note 2)		
		<u>(54,680.00)</u>
Disbursements to Department of Agriculture (Note 3)		
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, 2006		<u>\$ -</u>

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



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	5,676	\$ 33,864.00
Senior citizen	1,813	6,989.00
Lifetime	241	8,110.00
	<u>7,730</u>	<u>48,963.00</u>
Totals (Note 2)		
	<u>7,730</u>	<u>48,963.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(48,963.00)</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, 2007		<u>\$ -</u>

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

TREASURER  
JEFFERSON COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	6,298	\$ 37,470.00
Senior citizen	2,007	7,683.00
Lifetime	235	7,700.00
Totals (Note 2)	<u>8,540</u>	52,853.00
Disbursements to Department of Agriculture (Note 3)		<u>(52,853.00)</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, 2008		<u>\$ -</u>

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

TREASURER  
JEFFERSON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

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 license years 2005 through 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 and 2008 were remitted weekly through an electronic funds transfer program.

TREASURER  
JEFFERSON COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

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. Examination Adjustments

Hunt License Sales Year Ending June 30, 2005

Amount represents a \$15.00 adjustment for three Resident Antlerless Licenses 22197, 22198, and 22199 reported as void on August 2005 report but were sold in September 2005.

Hunt License Sales Year Ending June 30, 2007

The \$18.00 adjustment represents the difference between a Regular Resident Adult License, Number 13423 that was reported on the November 2006 as a Resident Adult Military License.

6. County Officers Serving During Examination Period

Kathleen Gordon served as Acting Treasurer during the hunting license period July 1, 2004 to December 31, 2005 and during the fishing and dog license period January 1, 2005 to December 31, 2005.

James VanSteenberg served as Treasurer during the hunting license period January 1, 2006 to June 30, 2008 and during the fishing and dog license period January 1, 2006 to December 31, 2008.

TREASURER  
JEFFERSON COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2008

This report was initially distributed to:

Mr. Russell Redding  
Acting 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  
Jefferson County  
155 Main Street  
Jefferson Place  
Brookville, PA 15825

The Honorable James VanSteenberg

Treasurer

The Honorable Paul Corbin

Chairman of the Board of Commissioners

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