

TREASURER

TIOGA COUNTY

EXAMINATION REPORT OF LICENSE SALES

HUNTING - JULY 1, 2006 TO JUNE 30, 2010

FISHING AND DOG - JANUARY 1, 2006 TO DECEMBER 31, 2010

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**Department of the Auditor General  
Commonwealth of Pennsylvania  
Harrisburg, Pennsylvania 17120-0018**

**JACK WAGNER  
AUDITOR GENERAL**

Independent Auditor's Report

The Honorable Frank A. Higgins  
Treasurer  
Tioga County  
Wellsboro, PA 16901

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

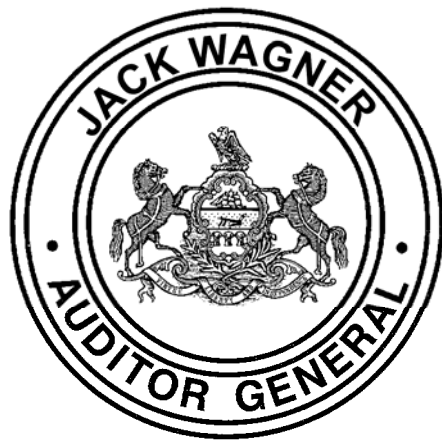
Independent Auditor's Report (Continued)

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.

July 15, 2011

JACK WAGNER  
Auditor General



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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	67	\$ 1,273.00
Junior	18	90.00
Junior combination	1	8.00
Senior	23	276.00
Military	40	40.00
Non-resident		
Adult	30	3,000.00
Junior	3	120.00
Junior combination	1	50.00
Seven day	7	210.00
Archery - Resident and Non-resident	41	665.00
Muzzleloaders - Resident and Non-resident	40	400.00
Antlerless deer		
Resident	14,236	71,180.00
Resident landowners	22	110.00
Non-resident	1,517	37,925.00
Non-resident landowners	6	150.00
Armed forces	51	255.00
Disabled veterans	22	110.00
Furtaker		
Adult resident	4	76.00
Migratory - Resident and Non-resident	8	16.00
Bear - Resident and Non-resident	37	575.00
Replacements	25	125.00
Totals (Note 2)	<u>16,199</u>	116,654.00
Disbursements to Game Commission (Note 3)		(116,563.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(101.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(10.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period ending June 30, 2007		<u>\$ (10.00)</u>

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

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

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	59	\$ 1,121.00
Junior	8	40.00
Junior combination	9	72.00
Senior	19	228.00
Military	35	35.00
Non-resident		
Adult	25	2,500.00
Junior combination	1	50.00
Seven day	3	90.00
Archery - Resident and Non-resident	39	625.00
Muzzleloaders - Resident and Non-resident	29	300.00
Antlerless deer		
Resident	14,686	73,430.00
Resident landowners	22	110.00
Non-resident	1,688	42,200.00
Non-resident landowners	6	150.00
Armed forces	40	200.00
Disabled veterans	25	125.00
Furtaker		
Adult resident	3	57.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	8	16.00
Bear - Resident and Non-resident	32	480.00
Replacements	27	135.00
	<u>16,765</u>	<u>121,976.00</u>
Totals (Note 2)		
		(121,872.00)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(104.00)</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, 2008		<u>\$ -</u>

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



TREASURER  
TIOGA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	49	\$ 931.00
Junior	5	25.00
Junior combination	5	40.00
Senior	19	228.00
Military	40	40.00
Non-resident		
Adult	21	2,100.00
Junior	1	40.00
Seven day	2	60.00
Archery - Resident and Non-resident	38	620.00
Muzzleloaders - Resident and Non-resident	37	400.00
Antlerless deer		
Resident	14,103	70,515.00
Resident landowners	15	75.00
Non-resident	1,238	30,950.00
Non-resident landowners	5	125.00
Armed forces	46	230.00
Disabled veterans	24	120.00
Furtaker		
Adult resident	3	57.00
Migratory - Resident and Non-resident	4	11.00
Bear - Resident and Non-resident	47	765.00
Replacements	31	155.00
Totals (Note 2)	<u>15,733</u>	107,487.00
Disbursements to Game Commission (Note 3)		(107,383.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(104.00)</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, 2009		<u>\$ -</u>

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

TREASURER  
TIOGA COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	71	\$ 1,370.70
Junior	2	11.40
Junior combination	3	23.10
Senior	9	114.30
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	45	80.50
Reserves	1	1.70
Mentored Youth	3	5.10
Non-resident		
Adult	15	1,320.50
Junior	1	40.70
Archery - Resident and Non-resident	47	717.90
Muzzleloaders - Resident and Non-resident	52	556.40
Antlerless deer		
Resident	12,258	69,921.90
Resident landowners	17	96.90
Non-resident	1,198	30,714.30
Non-resident landowners	3	77.10
Armed forces	38	216.60
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	1	10.70
Bobcat	5	28.50
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	16	43.20
Bear - Resident and Non-resident	43	685.10
DMAP - Resident and Non-resident	4	75.20
Totals (Note 2)	<u>13,880</u>	107,494.40
Disbursements to Game Commission (Note 3)		(107,384.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(110.00)</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, 2010		<u>\$ -</u>

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

TREASURER  
TIOGA 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	36	\$ 756.00
Senior resident	7	70.00
National Guard/Armed Forces	2	2.00
Non-resident	5	255.00
Tourist		
Seven day	3	99.00
Senior lifetime	105	5,250.00
Replacements	13	55.25
Lake Erie And Trout/Salmon Combo Stamp	10	140.00
Trout/Salmon Stamp	144	1,152.00
	<hr/>	<hr/>
Totals (Note 2)	<u>325</u>	7,779.25
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(7,779.25)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2006		\$ -
		<hr/> <hr/>

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

TREASURER  
TIOGA 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	52	\$ 1,092.00
Replacements	1	4.25
Senior resident	6	60.00
National Guard/Armed Forces	6	6.00
Non-resident	6	306.00
Tourist		
One day	2	50.00
Three day	3	75.00
Senior lifetime	81	4,050.00
Lifetime Upgrade Card	2	10.00
Replacements	9	38.25
Lake Erie Stamp	12	96.00
Lake Erie And Trout/Salmon Combo Stamp	10	140.00
Trout/Salmon Stamp	131	1,048.00
	<hr/>	<hr/>
Totals (Note 2)	<u>321</u>	6,975.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,975.50)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2007		<hr/> <u>\$ -</u>

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

TREASURER  
TIOGA 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	24	\$ 516.60
Senior resident	1	10.70
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	44	2,227.30
Lifetime Upgrade Card	6	34.20
Replacements	6	25.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	7	102.20
Trout/Salmon Stamp	61	523.00
	<hr/>	<hr/>
Totals (Note 2)	<u>153</u>	3,551.30
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(3,551.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2008		<hr/> <u>\$ -</u>

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

TREASURER  
TIOGA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	27	\$ 585.90
Senior resident	5	53.50
National Guard/Armed Forces	6	10.20
Non-resident	6	310.20
Tourist		
One day	3	77.10
Three day	1	25.70
Seven day	2	67.40
Senior lifetime	30	1,521.00
Lifetime Upgrade Card	24	160.80
Replacements	11	57.00
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	60	522.00
	<hr/>	<hr/>
Totals (Note 2)	<u>182</u>	3,493.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,493.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER  
TIOGA COUNTY  
FISHING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	28	\$ 607.60
Senior resident	3	32.10
National Guard/Armed Forces	1	1.70
Non-resident	6	310.20
Tourist		
Three day	2	51.40
Senior lifetime	12	608.40
Lifetime Upgrade Card	4	26.80
Replacements	10	39.90
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	35	304.50
	<hr/>	<hr/>
Totals (Note 2)	<u>105</u>	2,041.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,041.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period ending December 31, 2010		<hr/> <u>\$ -</u>

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

TREASURER  
TIOGA 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	4,770	\$ 27,296.00
Senior citizen	1,418	5,064.00
Lifetime	59	1,750.00
Totals (Note 2)	<u>6,247</u>	34,110.00
Disbursements to Department of Agriculture (Note 3)		<u>(34,110.00)</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, 2006		<u>\$ -</u>

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



TREASURER  
TIOGA 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	4,827	\$ 27,691.00
Senior citizen	1,497	5,355.00
Lifetime	56	1,660.00
Totals (Note 2)	<u>6,380</u>	34,706.00
Disbursements to Department of Agriculture (Note 3)		<u>(34,706.00)</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  
TIOGA 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	4,946	\$ 28,620.00
Senior citizen	1,570	5,586.00
Lifetime	83	2,570.00
Totals (Note 2)	<u>6,599</u>	36,776.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,776.00)</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  
TIOGA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,932	\$ 28,450.00
Senior citizen	1,613	5,697.00
Lifetime	95	2,820.00
Totals (Note 2)	<u>6,640</u>	36,967.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,967.00)</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, 2009		<u>\$ -</u>

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

TREASURER  
TIOGA COUNTY  
DOG LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
LICENSE PERIOD ENDING DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,852	\$ 27,363.00
Senior citizen	1,636	5,672.00
Lifetime	83	2,550.00
Totals (Note 2)	<u>6,571</u>	35,585.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,585.00)</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, 2010		<u>\$ -</u>

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

TREASURER  
TIOGA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2010

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 2006 through 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 2009 were remitted weekly through an electronic funds transfer program.

TREASURER  
TIOGA COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2010

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license years 2006 and 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 2010 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

Frank A. Higgins served as Treasurer during the hunting license period July 1, 2006 to June 30, 2010 and during the fishing and dog license period January 1, 2006 to December 31, 2010.

TREASURER  
TIOGA COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2010 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2006 TO DECEMBER 31, 2010

This report was initially distributed to:

The Honorable George D. Greig  
Secretary  
Department of Agriculture

Ms. Lynn M. Diehl  
Director  
Dog Law Enforcement Office  
Department of Agriculture

Mr. John Arway  
Executive Director  
Fish and Boat Commission

Mr. Carl G. Roe  
Executive Director  
Pennsylvania Game Commission

The Honorable Frank A. Higgins

Treasurer

The Honorable Erick J. Coolidge

Chairperson 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](http://www.auditorgen.state.pa.us).