



**COMMONWEALTH OF PENNSYLVANIA
PENNSYLVANIA GAME COMMISSION
HARRISBURG, PENNSYLVANIA**

**AUDIT REPORT
FOR THE FISCAL YEARS ENDED JUNE 30, 2002, 2001 AND 2000**

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BACKGROUND

The Pennsylvania Game Commission (commission) was created to administer and enforce hunting laws of the Commonwealth. The independent commission receives and expends monies from the Game Fund, a special revenue fund comprised of monies received from hunting license fees, penalties, interest, rents, federal contributions, and sale of unserviceable property. The commission is responsible for the protection, propagation, management, and preservation of wildlife and their habitat in Pennsylvania.

The commission is comprised of eight members, each representing a specific geographical area of the state. Commissioners are appointed for an eight-year term by the Governor, with the advice and consent of the Senate. The terms of two commissioners expire every two years.

The commission maintains a central office in Harrisburg and six regional offices throughout the state. Six administrative bureaus carry out the commission's activities. They are:

- Bureau for Administrative Services performs support functions, including personnel and labor relations, purchasing and leasing activities, data processing, training programs, and the sale of hunting licenses and supervision of agents issuing them.
- Bureau of Information and Education develops and disseminates information concerning wildlife conservation and management programs.
- Bureau of Wildlife Management formulates and implements wildlife management policies and procedures.
- Bureau of Land Management plans, develops and maintains game lands owned or leased by the commission for wildlife management or public hunting purposes.
- Bureau of Law Enforcement interprets and enforces game laws.
- Bureau of Automated Technology Services provides data processing, data storage and office automation support for the commission.



FINANCIAL SECTION



Independent Auditor's Report

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

Dear Governor Rendell:

We have audited the Status of Appropriations by Fund-Budgetary Basis, Statement of Revenue and Receipts by Fund-Budgetary Basis and Status of Allotments by Major Object by Fund-Budgetary Basis of the Pennsylvania Game Commission for the fiscal years ended June 30, 2002, 2001 and 2000. These financial statements are the responsibility of the Pennsylvania Game Commission's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note A, the Pennsylvania Game Commission's financial statements are on a prescribed basis of accounting that demonstrates compliance with the budget laws of the Commonwealth of Pennsylvania, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material. As further discussed in Note A, the financial statements of the Pennsylvania Game Commission are intended to present the status of appropriations, revenue and receipts, and expenditures of only that portion of the funds of the Commonwealth of Pennsylvania attributable to the transactions of the Pennsylvania Game Commission.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of each fund of the Pennsylvania Game Commission as of June 30, 2002, 2001 and 2000, or changes in financial position or, where applicable, its cash flows for the years then ended.

In our opinion, the financial statements referred to above present fairly, in all material respects, the status of appropriations, revenue and receipts, and expenditures of the Pennsylvania Game Commission for the fiscal years ended June 30, 2002, 2001 and 2000, on the basis of accounting described in Note A.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 3, 2006, on our consideration of the Pennsylvania Game Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

This report is intended solely for the information and use of management of the Pennsylvania Game Commission, the Pennsylvania Senate, and the Pennsylvania House of Representatives, and is not intended to be and should not be used by anyone other than these parties.

Sincerely,

March 3, 2006

JACK WAGNER
Auditor General



**STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

PENNSYLVANIA GAME COMMISSION

	Balance June 30, 2001	Appropriations	Augmentations
<u>Game Fund</u>			
Current executive authorizations-state	\$ -	\$ 51,686,000	\$ 8,751,300
Prior executive authorizations-state	6,495,532	-	-
Restricted receipts-state	30,284	-	-
Restricted revenue-state	148,672	-	7,160,237
Total	<u>\$ 6,674,488</u>	<u>\$ 51,686,000</u>	<u>\$ 15,911,537</u>
<u>Keystone Recreation, Park and Conservation Fund</u>			
Current executive authorizations-state	<u>\$ -</u>	<u>\$ 33,000</u>	<u>\$ -</u>

-The notes to the financial statements are an integral part of this statement.-

Total Sources of Funds	Lapsed/ Expired	Encumbered	Expended	Total Applications of Funds	Balance June 30, 2002
\$ 60,437,300 6,495,532 30,284 7,308,909	\$ 77,076 372,060 - -	\$ 6,234,112 - - 302,303	\$ 54,126,112 6,123,472 - 6,919,594	\$ 60,437,300 6,495,532 - 7,221,897	\$ - - 30,284 87,012
<u>\$ 74,272,025</u>	<u>\$ 449,136</u>	<u>\$ 6,536,415</u>	<u>\$ 67,169,178</u>	<u>\$ 74,154,729</u>	<u>\$ 117,296</u>
<u>\$ 33,000</u>	<u>\$ 20,086</u>	<u>\$ 12,914</u>	<u>\$ -</u>	<u>\$ 33,000</u>	<u>\$ -</u>



**STATEMENT OF REVENUE AND RECEIPTS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2002**

PENNSYLVANIA GAME COMMISSION

	<u>Actual</u>	<u>Revenue Estimates</u>	<u>Over (Under) Revenue Estimates</u>
<u>Game Fund</u>			
Licenses and fees	\$ 29,956,081	\$ 28,528,000	\$ 1,428,081
Fines and penalties	1,287,629	1,502,000	(214,371)
Miscellaneous revenue	14,836,596	14,092,000	744,596
Revenue augmenting current executive authorizations-state	8,751,300	8,999,000	(247,700)
Restricted revenue-state	<u>7,160,237</u>	*	*
Total	<u>\$ 61,991,843</u>		

* Nonbudgeted

-The notes to the financial statements are an integral part of this statement.-

FOR THE FISCAL YEAR ENDED JUNE 30, 2002

PENNSYLVANIA GAME COMMISSION

	Applications of Funds	
	Encumbered	Expended
<u>Game Fund</u>		
Personnel services	\$ 922,563	\$ 45,372,277
Operational expenses	2,235,621	16,178,541
Fixed assets	3,074,039	3,510,797
Subsidies and grants	304,192	2,008,432
Nonexpense items	-	99,131
Unrealized allotments	-	-
	<hr/>	<hr/>
Total	<u>\$ 6,536,415</u>	<u>\$ 67,169,178</u>
<u>Keystone Recreation, Park and Conservation Fund</u>		
Fixed assets	<u>\$ 12,914</u>	<u>\$ -</u>

-The notes to the financial statements are an integral part of this statement.-

		Budgeted	(Over)
Lapsed	Total	Allotments	Under
			Budgeted
			Allotments
\$ -	\$ 46,294,840	\$ 40,056,360	\$ (6,238,480)
182,479	18,596,641	18,825,562	228,921
276,886	6,861,722	6,547,791	(313,931)
39,728	2,352,352	2,285,046	(67,306)
-	99,131	99,131	-
(49,957)	(49,957)	7,091,493	7,141,450
<u>\$ 449,136</u>	<u>\$ 74,154,729</u>	<u>\$ 74,905,383</u>	<u>\$ 750,654</u>
<u>\$ -</u>	<u>\$ 12,914</u>	<u>\$ 12,914</u>	<u>\$ -</u>

**STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

PENNSYLVANIA GAME COMMISSION

	Balance June 30, 2000	Appropriations	Augmentations
<u>General Fund</u>			
Current appropriations-state	\$ -	\$ 80,000	\$ -
<u>Game Fund</u>			
Current executive authorizations-state	\$ -	\$ 48,971,000	\$ 9,369,246
Prior executive authorizations-state	8,612,898	-	-
Restricted receipts-state	30,284	-	-
Restricted revenue-state	234,722	-	9,325,281
Total	\$ 8,877,904	\$ 48,971,000	\$ 18,694,527
<u>Keystone Recreation, Park and Conservation Fund</u>			
Current executive authorizations-state	\$ -	\$ 33,000	\$ -
Prior executive authorizations-state	19,300	-	-
Total	\$ 19,300	\$ 33,000	\$ -

-The notes to the financial statements are an integral part of this statement.-

Total Sources of Funds	Lapsed/ Expired	Encumbered	Expended	Total Applications of Funds	Balance June 30, 2001
\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -
\$ 58,340,246	\$ 823,662	\$ 6,495,532	\$ 51,021,052	\$ 58,340,246	\$ -
8,612,898	1,653,222	-	6,959,676	8,612,898	-
30,284	-	-	-	-	30,284
9,560,003	-	77,686	9,411,331	9,489,017	70,986
<u>\$ 76,543,431</u>	<u>\$ 2,476,884</u>	<u>\$ 6,573,218</u>	<u>\$ 67,392,059</u>	<u>\$ 76,442,161</u>	<u>\$ 101,270</u>
\$ 33,000	\$ 33,000	\$ -	\$ -	\$ 33,000	\$ -
19,300	-	-	19,300	19,300	-
<u>\$ 52,300</u>	<u>\$ 33,000</u>	<u>\$ -</u>	<u>\$ 19,300</u>	<u>\$ 52,300</u>	<u>\$ -</u>



**STATEMENT OF REVENUE AND RECEIPTS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

PENNSYLVANIA GAME COMMISSION

	<u>Actual</u>	<u>Revenue Estimates</u>	<u>Over (Under) Revenue Estimates</u>
<u>Game Fund</u>			
Licenses and fees	\$ 27,029,722	\$ 25,363,000	\$ 1,666,722
Fines and penalties	1,503,040	1,102,000	401,040
Miscellaneous revenue	17,328,921	19,378,000	(2,049,079)
Revenue augmenting current executive authorizations-state	9,369,246	9,161,071	208,175
Restricted revenue-state	<u>9,325,281</u>	*	*
Total	<u>\$ 64,556,210</u>		

* Nonbudgeted

-The notes to the financial statements are an integral part of this statement.-

**STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

PENNSYLVANIA GAME COMMISSION

	Applications of Funds	
	Encumbered	Expended
<u>General Fund</u>		
Operational expenses	\$ -	\$ 80,000
<u>Game Fund</u>		
Personnel services	\$ 2,079,786	\$ 42,449,282
Operational expenses	2,753,778	15,876,587
Fixed assets	1,540,791	7,044,583
Subsidies and grants	198,863	2,021,607
Unrealized allotments	-	-
Total	\$ 6,573,218	\$ 67,392,059
<u>Keystone Recreation, Park and Conservation Fund</u>		
Operational expenses	\$ -	\$ -
Fixed assets	-	19,300
Total	\$ -	\$ 19,300

-The notes to the financial statements are an integral part of this statement.-

<u>Lapsed</u>		<u>Total</u>		<u>Budgeted Allotments</u>	(Over) Under <u>Budgeted Allotments</u>
\$ -	\$ 80,000	\$ -		\$ (80,000)	
\$ 162,303	\$ 44,691,371	\$ 38,496,043		\$ (6,195,328)	
693,720	19,324,085	16,969,776		(2,354,309)	
1,045,481	9,630,855	8,855,211		(775,644)	
29,205	2,249,675	2,085,939		(163,736)	
<u>208,175</u>	<u>208,175</u>	<u>9,798,462</u>		<u>9,590,287</u>	
\$ <u>2,138,884</u>	\$ <u>76,104,161</u>	\$ <u>76,205,431</u>		\$ <u>101,270</u>	
\$ 33,000	\$ 33,000	\$ -		\$ (33,000)	
-	19,300	19,300		-	
\$ <u>33,000</u>	\$ <u>52,300</u>	\$ <u>19,300</u>		\$ <u>(33,000)</u>	

**STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PENNSYLVANIA GAME COMMISSION

	Balance June 30, 1999	Appropriations	Augmentations
<u>Game Fund</u>			
Current executive authorizations-state	\$ -	\$ 50,237,000	\$ 8,246,132
Prior executive authorizations-state	7,906,991	-	-
Restricted receipts-state	30,284	-	-
Restricted revenue-state	385,498	-	6,786,042
Total	<u>\$ 8,322,773</u>	<u>\$ 50,237,000</u>	<u>\$ 15,032,174</u>
<u>Keystone Recreation, Park and Conservation Fund</u>			
Current executive authorizations-state	<u>\$ -</u>	<u>\$ 19,300</u>	<u>\$ -</u>

-The notes to the financial statements are an integral part of this statement.-

Total Sources of Funds	Lapsed/ Expired	Encumbered	Expended	Total Applications of Funds	Balance June 30, 2000
\$ 58,483,132	\$ 2,332,318	\$ 8,612,898	\$ 47,537,916	\$ 58,483,132	\$ -
7,906,991	2,957,863	-	4,949,128	7,906,991	-
30,284	-	-	-	-	30,284
<u>7,171,540</u>	<u>-</u>	<u>86,841</u>	<u>6,936,818</u>	<u>7,023,659</u>	<u>147,881</u>
<u>\$ 73,591,947</u>	<u>\$ 5,290,181</u>	<u>\$ 8,699,739</u>	<u>\$ 59,423,862</u>	<u>\$ 73,413,782</u>	<u>\$ 178,165</u>
<u>\$ 19,300</u>	<u>\$ -</u>	<u>\$ 19,300</u>	<u>\$ -</u>	<u>\$ 19,300</u>	<u>\$ -</u>



**STATEMENT OF REVENUE AND RECEIPTS BY FUND-BUDGETARY BASIS
FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

PENNSYLVANIA GAME COMMISSION

	<u>Actual</u>	<u>Revenue Estimates</u>	<u>Over (Under) Revenue Estimates</u>
<u>Game Fund</u>			
Licenses and fees	\$ 28,393,454	\$ 28,458,000	\$ (64,546)
Fines and penalties	1,076,423	1,552,000	(475,577)
Miscellaneous revenue	18,187,881	14,448,000	3,739,881
Revenue augmenting current executive authorizations-state	8,246,132	*	*
Restricted revenue-state	<u>6,786,042</u>	*	*
Total	<u>\$ 62,689,932</u>		
<u>Keystone Recreation, Park and Conservation Fund</u>			
Miscellaneous revenue	<u>\$ 12,928</u>	*	*

* Nonbudgeted

-The notes to the financial statements are an integral part of this statement.-

FOR THE FISCAL YEAR ENDED JUNE 30, 2000

PENNSYLVANIA GAME COMMISSION

	Applications of Funds	
	Encumbered	Expended
<u>Game Fund</u>		
Personnel services	\$ 2,507,284	\$ 40,979,664
Operational expenses	2,605,775	12,418,851
Fixed assets	3,446,786	4,000,022
Subsidies and grants	139,894	2,025,325
Unrealized allotments	-	-
	<hr/>	<hr/>
Total	\$ 8,699,739	\$ 59,423,862
	<hr/>	<hr/>
<u>Keystone Recreation, Park and Conservation Fund</u>		
Fixed assets	\$ 19,300	\$ -
	<hr/>	<hr/>

-The notes to the financial statements are an integral part of this statement.-

		Budgeted Allotments	(Over) Under Budgeted Allotments
Lapsed	Total		
\$ 508,714	\$ 43,995,662	\$ 39,400,901	\$ (4,594,761)
578,028	15,602,654	14,022,136	(1,580,518)
3,756,487	11,203,295	10,592,533	(610,762)
26,820	2,192,039	1,954,422	(237,617)
<u>(58,868)</u>	<u>(58,868)</u>	<u>15,447,955</u>	<u>15,506,823</u>
<u>\$ 4,811,181</u>	<u>\$ 72,934,782</u>	<u>\$ 81,417,947</u>	<u>\$ 8,483,165</u>
<u>\$ -</u>	<u>\$ 19,300</u>	<u>\$ -</u>	<u>\$ (19,300)</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation: The Pennsylvania Game Commission (commission) receives and expends monies from the Game Fund and various other funds. The accompanying financial statements report, by fund, the revenue, receipts and expenditures for which the commission has been designated as the receiving or disbursing agency, and do not report all transactions of those funds. Accordingly, the accompanying financial statements report the budgetary operations and conditions at the commission level which differs significantly from the reporting model required by accounting principles generally accepted in the United States applicable to governments.

Budgetary Accounting: The Constitution of Pennsylvania requires an annually balanced operating budget. Therefore, a budget is legally adopted each year. The budget is prepared on a budgetary basis which is a regulatory basis of accounting. Operating budget appropriations may not exceed the actual and estimated revenue and surplus. Budgetary control occurs at the appropriation level; this is the lowest level of legislative spending control. After an appropriation has been made, it is allocated to various subcategories by major object. These allocation amounts are approved by the Office of the Budget. The commission is responsible for operating its programs within these allocation amounts.

The accounting records of the commission are maintained in accordance with the various budgetary, constitutional and statutory provisions. The accounting system provides a means to record the budget plan and related financial transactions. Accordingly, the commission's financial statements report the projected financial program, as reflected in the revenue estimates and expenditure authorizations, and the financial program ultimately carried out, as reflected in the actual revenue and expenditure accounts for the period.

The commission's annual budget represents appropriations authorized by the General Assembly in the form of appropriation acts and executive authorizations issued by the Governor. A single executive authorization is normally made to the commission for salaries, wages and other necessary expenses. This executive authorization covers normal operating expenses of subordinate departmental units carrying on the programs assigned to the commission. Separate executive authorizations are normally made for other specific purposes, including grants and subsidies, fixed charges, and miscellaneous special programs and purposes.

Certain appropriations, which are generally in nonspecified amounts, are also made:

- . Certain revenue is appropriated to augment current executive authorizations. Unencumbered balances of such authorizations lapse at year-end.

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000**

PENNSYLVANIA GAME COMMISSION

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- Certain special types of restricted revenue and receipts are appropriated for purposes unrelated to a specific current or continuing appropriation. Balances of these restricted appropriations are carried forward into the next fiscal year.

Basis of Accounting: The commission uses a prescribed basis of accounting that demonstrates compliance with the budget laws of the Commonwealth of Pennsylvania, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Generally, the commission records revenue and receipts when received and expenditures when documents are submitted to the Treasury Department for payment. Encumbrance accounting is employed as an extension of formal budgetary integration in the accounting system. Purchase orders, contracts, and other commitments are recorded as encumbrances in order to reserve that portion of the applicable appropriation for subsequent expenditure. Lapsable appropriations and executive authorizations that remain unexpended and unencumbered as of the statutory lapse date, usually June 30, are lapsed.

Fixed Assets and Depreciation: Fixed assets are recorded as expenditures when purchased and depreciation is not recorded.

Compensated Absences: Employees earn annual leave based on 2.7 percent to 10 percent of regular hours paid to a maximum of 45 days. Employees are paid for accumulated annual leave upon termination or retirement.

Employees earn sick leave based on 5 percent of regular hours paid to a maximum of 300 days. Retiring employees that meet service or disability requirements are paid between 30 percent and 50 percent of their accumulated unused sick leave depending on the amount accumulated.

Accumulated annual and sick leave liability payable in subsequent fiscal years was \$9,746,189 at June 30, 2002. It is the commission's policy to record the cost of annual and sick leave when paid.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE B - RETIREMENT CONTRIBUTIONS

Membership in the State Employees' Retirement System is mandatory for all state employees except: elected officials, appointed heads and deputies of administrative departments, departmental or advisory boards or commissions, legislative employees, Department of Education employees, and school employees. The administering agency is the State Employees' Retirement Board.

Contributions on behalf of active members are required to be made by the Commonwealth or other employers into the State Employees' Retirement Fund. Contributions are also made by active members at the rate of 5 percent or 6.25 percent of employee compensation, depending on the class of service selected. The Commonwealth contributes the additional amount necessary to fund the program. The Commonwealth's composite contribution rate, paid on a percent of employee compensation, was 0.00 percent for the fiscal year ended June 30, 2002, 0.61 percent for the fiscal year ended June 30, 2001, and 4.02 percent for the fiscal year ended June 30, 2000. The commission's retirement contributions were \$95,140, \$200,101 and \$1,185,304, respectively. The retirement contribution for the fiscal year ended June 30, 2002, represents employees' purchases of prior qualifying service.

Data with respect to the excess, if any, of the actuarially computed value of vested benefits over the total of the pension fund and any balance sheet pension accruals, less any pension prepayments or deferred charges, is not available on a department basis.

Postemployment Health Care Benefits: In addition to providing pension benefits, the commission provides certain health care benefits for retired employees that meet specified length-of-service and age requirements. These benefits are provided as a result of negotiated union contracts and through administrative policy. The commission recognizes the cost of providing these benefits, which for the fiscal years ended June 30, 2002, 2001 and 2000, totaled \$2,595,105, \$2,177,856 and \$1,823,596, respectively, as paid.

NOTE C - CONTINGENT COMMITMENTS

During the fiscal year ended June 30, 2002, the commission committed future funds for goods and services to be delivered during subsequent years. These commitments were contingent upon eventual passage of appropriations, and monies could not be paid out or goods and services delivered until such appropriations had been made. Contingent commitments at June 30, 2002, were \$5,814,514.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

The following presents a reconciliation of the Status of Appropriations by Fund-Budgetary Basis to the Status of Allotments by Major Object by Fund-Budgetary Basis for the fiscal years ended June 30, 2002, 2001 and 2000:

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2002</u>
<u>GAME FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 74,272,025	\$ 74,154,729	\$ 117,296
Reconciling Item:			
Overallotted funds	<u>633,358</u>	<u>-</u>	<u>633,358</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ 74,905,383</u>		
Total Applications of Funds		<u>\$ 74,154,729</u>	
(Over) Under Budgeted Allotments			<u>\$ 750,654</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000**

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2002</u>
<u>KEYSTONE RECREATION, PARK AND CONSERVATION FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 33,000	\$ 33,000	\$ -
Reconciling Items:			
Unallotted funds	(20,086)	-	(20,086)
Lapse of unallotted funds	-	(20,086)	20,086
		(20,086)	
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ 12,914</u>		
Total Applications of Funds		<u>\$ 12,914</u>	
(Over) Under Budgeted Allotments			<u>\$ -</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2001</u>
<u>GENERAL FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 80,000	\$ 80,000	\$ -
Reconciling Item:			
Unallotted funds	<u>(80,000)</u>	<u>-</u>	<u>(80,000)</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ -</u>		
Total Applications of Funds		<u>\$ 80,000</u>	
(Over) Under Budgeted Allotments			<u>\$ (80,000)</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2001</u>
<u>GAME FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 76,543,431	\$ 76,442,161	\$ 101,270
Reconciling Items:			
Unallotted funds	(338,000)	-	(338,000)
Lapse of unallotted funds	<u>-</u>	<u>(338,000)</u>	<u>338,000</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ 76,205,431</u>		
Total Applications of Funds		<u>\$ 76,104,161</u>	
(Over) Under Budgeted Allotments			<u>\$ 101,270</u>

**NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000**

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2001</u>
<u>KEYSTONE RECREATION, PARK AND CONSERVATION FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 52,300	\$ 52,300	\$ -
Reconciling Item:			
Unallotted funds	<u>(33,000)</u>	<u>-</u>	<u>(33,000)</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ 19,300</u>		
Total Applications of Funds		<u>\$ 52,300</u>	
(Over) Under Budgeted Allotments			<u>\$ (33,000)</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2000</u>
<u>GAME FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 73,591,947	\$ 73,413,782	\$ 178,165
Reconciling Items:			
Overallotted funds	7,826,000	-	7,826,000
Lapse of unallotted funds	<u>-</u>	<u>(479,000)</u>	<u>479,000</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ 81,417,947</u>		
Total Applications of Funds		<u>\$ 72,934,782</u>	
(Over) Under Budgeted Allotments			<u>\$ 8,483,165</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2002, 2001 AND 2000

PENNSYLVANIA GAME COMMISSION

NOTE D - RECONCILIATION OF THE STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS TO THE STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS

	<u>TOTAL SOURCES OF FUNDS</u>	<u>TOTAL APPLICATIONS OF FUNDS</u>	<u>BALANCE JUNE 30, 2000</u>
<u>KEYSTONE RECREATION, PARK AND CONSERVATION FUND</u>			
STATUS OF APPROPRIATIONS BY FUND-BUDGETARY BASIS:	\$ 19,300	\$ 19,300	\$ -
Reconciling Item:			
Unallotted funds	<u>(19,300)</u>	<u>-</u>	<u>(19,300)</u>
STATUS OF ALLOTMENTS BY MAJOR OBJECT BY FUND-BUDGETARY BASIS:			
Budgeted Allotments	<u>\$ -</u>		
Total Applications of Funds		<u>\$ 19,300</u>	
(Over) Under Budgeted Allotments			<u>\$ (19,300)</u>



COMPLIANCE AND INTERNAL CONTROL SECTION



**Report on Compliance and on Internal Control Over Financial Reporting
Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

The Honorable Edward G. Rendell
Governor
Commonwealth of Pennsylvania
Harrisburg, PA 17120

Dear Governor Rendell:

We have audited the financial statements of the Pennsylvania Game Commission for the fiscal years ended June 30, 2002, 2001 and 2000, and have issued our report thereon dated March 3, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Pennsylvania Game Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed, with respect to the items tested, no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the Pennsylvania Game Commission's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management of the Pennsylvania Game Commission, the Pennsylvania Senate, and the Pennsylvania House of Representatives, and is not intended to be and should not be used by anyone other than these parties.

Sincerely,

March 3, 2006

JACK WAGNER
Auditor General

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PENNSYLVANIA GAME COMMISSION
FOR THE FISCAL YEARS ENDED JUNE 30, 2002, 2001 AND 2000
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108 Finance Building
Harrisburg, PA 17120

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Executive House
101 South Second Street, 3rd Floor
Harrisburg, PA 17101

Ms. Sharon Anderson (4)
State Library of Pennsylvania
Serials Records Section
218 Forum Building
Harrisburg, PA 17120

Mr. Carl G. Roe (3)
Executive Director
Pennsylvania Game Commission
2001 Elmerton Avenue
Harrisburg, PA 17110

Ms. Mary K. DeLutis (2)
Comptroller
Pennsylvania Game Commission
Pitnick Building
901 North Seventh Street
Harrisburg, PA 17102

The Honorable Robert P. Casey, Jr. (2)
State Treasurer
129 Finance Building
Harrisburg, PA 17120

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. If you have any questions regarding this report or any other matter, you may contact the Department of the Auditor General by accessing our website at www.auditorgen.state.pa.us.