

COMPLIANCE AUDIT

Treasurer

McKean County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2021

Fishing and Dog - January 1, 2018 to
December 31, 2021

April 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Melissa Jo Smith
Treasurer

We have conducted a compliance audit of the Treasurer, McKean 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).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission, and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, Fish and Boat Commission, and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer. We appreciate the courtesy extended by the Treasurer, McKean County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line above the first name.

Timothy L. DeFoor
Auditor General
March 16, 2023

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TREASURER
MCKEAN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2017 through 2020 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 through 2021 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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. The balances reflect the summary of monthly sales reports as settled by the appropriate licensing agency.

Mary Jo Sherwood served as Treasurer during the hunting license period July 1, 2017 to November 7, 2018 and during the fishing and dog license period January 1, 2018 to November 7, 2018.

Sherri Swanson served as acting Treasurer during the hunting, fishing and dog license period November 8, 2018 to January 6, 2020.

Melissa Jo Smith served as Treasurer during the hunting license period January 7, 2020 to June 30, 2021 and during the fishing and dog license period January 7, 2020 to December 31, 2021.

TREASURER
MCKEAN COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

The summaries 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 summaries 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.

TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|---|
| Resident | | |
| Adult | 70 | \$ 1,393.00 |
| Junior | 1 | 5.90 |
| Landowner | 1 | 3.90 |
| Junior combination | 13 | 115.70 |
| Senior | 2 | 25.80 |
| Senior Lifetime Combo | 1 | 100.90 |
| Senior Lifetime Hunting | 1 | 50.90 |
| Military | 23 | 51.70 |
| Mentored Youth | 5 | 9.50 |
| Non-resident | | |
| Adult | 20 | 2,018.00 |
| Junior | 1 | 40.90 |
| Archery - Resident and Non-resident | 44 | 749.60 |
| Muzzleloaders - Resident and Non-resident | 22 | 239.80 |
| Antlerless deer | | |
| Resident | 5,207 | 30,721.30 |
| Resident landowners | 37 | 218.30 |
| Non-resident | 399 | 10,334.10 |
| Non-resident landowners | 3 | 77.70 |
| Armed forces | 17 | 100.30 |
| Disabled veterans | 48 | 283.20 |
| Elk - Antlered and Antlerless | 7 | 76.30 |
| Bobcat | 21 | 123.90 |
| Fisher | 14 | 82.60 |
| Adult Pheasant | 6 | 155.40 |
| Federal Duck Stamp | 1 | 27.40 |
| Furtaker | | |
| Adult resident | 8 | 159.20 |
| Senior resident | 1 | 12.90 |
| Adult non-resident | 1 | 80.90 |
| Disabled veterans | 2 | 5.80 |
| Migratory - Resident and Non-resident | 6 | 17.40 |
| Bear - Resident and Non-resident | 64 | 1,087.60 |
| DMAP - Resident and Non-resident | 23 | 252.70 |
| Replacements | 48 | 283.20 |
| Hunting & Trapping Digest | 25 | 125.00 |
| Totals | <u>6,142</u> | <u>49,030.80</u> |
| Disbursements to Game Commission | | (48,892.00) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(138.80)</u> |
| Balance due Game Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|---|
| Resident | | |
| Adult | 73 | \$ 1,452.70 |
| Landowner | 3 | 11.70 |
| Junior combination | 5 | 44.50 |
| Senior | 2 | 25.80 |
| Senior Lifetime Hunting | 1 | 50.90 |
| Military | 20 | 45.00 |
| Spring Turkey | 2 | 41.80 |
| Mentored Adult | 1 | 19.90 |
| Non-resident | | |
| Adult | 19 | 1,917.10 |
| Archery - Resident and Non-resident | 53 | 862.70 |
| Muzzleloaders - Resident and Non-resident | 26 | 283.40 |
| Antlerless deer | | |
| Resident | 5,403 | 31,877.70 |
| Resident landowners | 34 | 200.60 |
| Non-resident | 425 | 11,007.50 |
| Non-resident landowners | 4 | 103.60 |
| Armed forces | 14 | 82.60 |
| Disabled veterans | 50 | 295.00 |
| Elk - Antlered and Antlerless | 6 | 65.40 |
| Bobcat | 19 | 112.10 |
| Fisher | 14 | 82.60 |
| Adult Pheasant | 4 | 103.60 |
| Federal Duck Stamp | 1 | 27.40 |
| Furtaker | | |
| Adult resident | 11 | 218.90 |
| Migratory - Resident and Non-resident | 12 | 37.80 |
| Bear - Resident and Non-resident | 65 | 1,113.50 |
| DMAP - Resident and Non-resident | 41 | 430.90 |
| Replacements | 19 | 112.10 |
| Hunting & Trapping Digest | 15 | 75.00 |
| Totals | <u>6,342</u> | <u>50,701.80</u> |
| Disbursements to Game Commission | | (50,582.80) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(119.00)</u> |
| Balance due Game Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|--|----------------------|---|
| Resident | | |
| Adult | 66 | \$ 1,341.40 |
| Junior | 2 | 11.80 |
| Landowner | 2 | 7.80 |
| Junior combination | 3 | 26.70 |
| Senior | 5 | 64.50 |
| Military | 18 | 43.20 |
| Spring Turkey | 2 | 41.80 |
| Non-resident | | |
| Adult | 8 | 807.20 |
| Seven day | 1 | 30.90 |
| Archery - Resident and Non-resident | 46 | 761.40 |
| Muzzleloaders - Resident and Non-resident | 24 | 261.60 |
| Antlerless deer | | |
| Resident | 5,116 | 30,184.40 |
| Resident landowners | 36 | 212.40 |
| Non-resident | 413 | 10,696.70 |
| Non-resident landowners | 2 | 51.80 |
| Armed forces | 14 | 82.60 |
| Disabled veterans | 51 | 300.90 |
| Elk - Antlered and Antlerless | 8 | 87.20 |
| Bobcat | 18 | 106.20 |
| Fisher | 13 | 76.70 |
| Adult Pheasant | 1 | 25.90 |
| Federal Duck Stamp | 2 | 54.80 |
| Furtaker | | |
| Adult resident | 7 | 139.30 |
| Senior resident | 1 | 12.90 |
| Adult non-resident | 1 | 80.90 |
| Migratory - Resident and Non-resident | 9 | 26.10 |
| Bear - Resident and Non-resident | 55 | 924.50 |
| DMAP - Resident and Non-resident | 34 | 336.60 |
| Replacements | 28 | 161.20 |
| Totals | <u>5,986</u> | <u>46,959.40</u> |
| Disbursements to Game Commission | | (46,835.40) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(124.00)</u> |
| Balance due Game Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
HUNTING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Game Commission</u> |
|---|----------------------|---|
| Resident | | |
| Adult | 58 | \$ 1,154.20 |
| Junior | 2 | 11.80 |
| Landowner | 3 | 11.70 |
| Junior combination | 7 | 62.30 |
| Senior | 1 | 12.90 |
| Senior Lifetime Combo | 2 | 201.80 |
| Military | 14 | 33.60 |
| Spring Turkey | 2 | 41.80 |
| Mentored Junior & Youth | 4 | 7.60 |
| Non-resident | | |
| Adult | 2 | 201.80 |
| Archery - Resident and Non-resident | 54 | 868.60 |
| Muzzleloaders - Resident and Non-resident | 25 | 272.50 |
| Antlerless deer | | |
| Resident | 5,752 | 33,936.80 |
| Resident landowners | 34 | 200.60 |
| Non-resident | 470 | 12,173.00 |
| Non-resident landowners | 2 | 51.80 |
| Armed forces | 17 | 100.30 |
| Disabled veterans | 51 | 300.90 |
| Elk - Antlered and Antlerless | 8 | 87.20 |
| Bobcat | 20 | 118.00 |
| Fisher | 16 | 94.40 |
| River Otter | 1 | 5.97 |
| Adult Pheasant | 7 | 181.30 |
| Federal Duck Stamp | 2 | 54.80 |
| Furtaker | | |
| Adult resident | 9 | 179.10 |
| Disabled veterans | 1 | 2.90 |
| Migratory - Resident and Non-resident | 15 | 43.50 |
| Bear - Resident and Non-resident | 56 | 890.40 |
| DMAP - Resident and Non-resident | 24 | 237.60 |
| Replacements | 19 | 112.10 |
| Totals | <u>6,678</u> | <u>51,651.27</u> |
| Disbursements to Game Commission | | (51,518.27) |
| Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals | | <u>(133.00)</u> |
| Balance due Game Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--|
| Resident | 29 | \$ 635.10 |
| 3 Year Resident | 2 | 127.80 |
| Voluntary Youth Replacements | 1 | 1.90 |
| | 1 | 5.90 |
| Senior resident | 1 | 10.90 |
| Disabled Veterans | 14 | 15.20 |
| Non-resident | 2 | 103.80 |
| Senior lifetime | 3 | 152.70 |
| Lifetime Upgrade Card | 4 | 43.60 |
| Replacements | 1 | 5.90 |
| Lake Erie Stamp | 2 | 17.80 |
| Lake Erie And Trout/Salmon Combo Stamp | 7 | 104.30 |
| Trout/Salmon Stamp | 27 | 240.30 |
| 1 Year Trout/Salmon | 5 | 44.50 |
| 3 Year Trout/Salmon | 3 | 74.70 |
| 10 Year Trout/Salmon | 1 | 80.90 |
| Totals | <u>103</u> | <u>1,665.30</u> |
| Disbursements to Fish and Boat Commission | | <u>(1,665.30)</u> |
| Balance due Fish and Boat Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2018 to December 31, 2018 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--|
| Resident | 14 | \$ 306.60 |
| 3 Year Resident | 2 | 127.80 |
| Senior resident | 3 | 32.70 |
| Disabled Veterans | 13 | 15.20 |
| Replacements | 1 | - |
| Senior lifetime | 1 | 39.10 |
| Lifetime Upgrade Card | 1 | 15.90 |
| Replacements | 4 | 23.60 |
| Lake Erie And Trout/Salmon Combo Stamp | 6 | 89.40 |
| 3 Year Lake Erie and Trout/Salmon | 1 | 42.90 |
| Trout/Salmon Stamp | 17 | 151.30 |
| 1 Year Trout/Salmon | 1 | 8.90 |
| 3 Year Trout/Salmon | 1 | 24.90 |
| Totals | <u>65</u> | <u>878.30</u> |
| Disbursements to Fish and Boat Commission | | <u>(878.30)</u> |
| Balance due Fish and Boat Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--|
| Resident | 16 | \$ 350.40 |
| Senior resident | 1 | 10.90 |
| Disabled Veterans | 17 | 19.00 |
| Replacements | 3 | - |
| Tourist | | |
| Seven day | 1 | 33.90 |
| Senior lifetime | 2 | 101.80 |
| Replacements | 1 | 5.90 |
| Lake Erie And Trout/Salmon Combo Stamp | 6 | 89.40 |
| Trout/Salmon Stamp | 19 | 169.10 |
| 1 Year Trout/Salmon | 4 | 35.60 |
| 3 Year Trout/Salmon | 1 | 24.90 |
| 5 Year Trout/Salmon | 1 | 40.90 |
| Totals | <u>72</u> | <u>881.80</u> |
| Disbursements to Fish and Boat Commission | | <u>(881.80)</u> |
| Balance due Fish and Boat Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020 | | <u>\$ -</u> |

TREASURER
MCKEAN COUNTY
FISHING LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Fish and Boat Commission</u> |
|---|--------------------------|--|
| Resident | 20 | \$ 439.12 |
| 3 Year Resident | 2 | 127.94 |
| Senior resident | 1 | 10.97 |
| Disabled Veterans | 12 | 15.76 |
| Replacements | 3 | - |
| Non-resident | 1 | 51.97 |
| Senior lifetime | 4 | 203.81 |
| Lake Erie Stamp | 4 | 26.97 |
| Lake Erie And Trout/Salmon Combo Stamp | 8 | 119.62 |
| Trout/Salmon Stamp | 27 | 242.05 |
| 1 Year Trout/Salmon | 1 | 8.90 |
| 3 Year Trout/Salmon | 3 | 74.91 |
| Launch Permits | 1 | 12.97 |
| Totals | <u>87</u> | <u>1,334.99</u> |
| Disbursements to Fish and Boat Commission | | <u>(1,334.99)</u> |
| Balance due Fish and Boat Commission (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021 | | <u>\$ -</u> |

TREASURER
 MCKEAN COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 4,167 | \$ 23,591.00 |
| Senior citizen | 1,643 | 5,849.00 |
| Lifetime | <u>210</u> | <u>6,420.00</u> |
| Totals | <u><u>6,020</u></u> | 35,860.00 |
| Disbursements to Department of Agriculture | | <u>(35,860.00)</u> |
| Balance due Department of Agriculture (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018 | | <u><u>\$ -</u></u> |

TREASURER
MCKEAN COUNTY
DOG LICENSE SALES
SUMMARY OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 3,537 | \$ 19,951.00 |
| Senior citizen | 1,486 | 5,280.00 |
| Lifetime | <u>206</u> | <u>6,300.00</u> |
| Totals | <u><u>5,229</u></u> | 31,531.00 |
| Disbursements to Department of Agriculture | | <u>(31,531.00)</u> |
| Balance due Department of Agriculture (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019 | | <u><u>\$ -</u></u> |

TREASURER
 MCKEAN COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|--------------------------|---|
| Individual | 3,019 | \$ 17,031.00 |
| Senior citizen | 1,351 | 4,771.00 |
| Lifetime | <u>180</u> | <u>5,490.00</u> |
| Totals | <u><u>4,550</u></u> | 27,292.00 |
| Disbursements to Department of Agriculture | | <u>(27,292.00)</u> |
| Balance due Department of Agriculture (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020 | | <u><u>\$ -</u></u> |

TREASURER
 MCKEAN COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

| <u>License Type</u> | <u>Licenses Sold</u> | <u>Amount Due Department of Agriculture</u> |
|---|----------------------|---|
| Individual | 3,287 | \$ 18,673.00 |
| Senior citizen | 1,585 | 5,623.00 |
| Lifetime | <u>227</u> | <u>6,630.00</u> |
| Totals | <u><u>5,099</u></u> | 30,926.00 |
| Disbursements to Department of Agriculture | | <u>(30,926.00)</u> |
| Balance due Department of Agriculture (County) per settled reports | | - |
| Audit adjustments | | <u>-</u> |
| Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021 | | <u><u>\$ -</u></u> |

TREASURER
MCKEAN COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2021 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2021

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Linda Hansen
Administrative Officer I, Bureau of Dog Law
Department of Agriculture

Ms. Tracee Gotwalt
Director, Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Ms. Brenda Verner-Sterling
Chief of Licensing and Registration
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Melissa Jo Smith
Treasurer

The Honorable Jody Bloomquist
Controller

The Honorable Thomas Kreiner
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www@PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.