

ATTESTATION ENGAGEMENT

Treasurer

York County, Pennsylvania

For the Period

Hunting - July 1, 2006 to June 30, 2014

Fishing and Dog - January 1, 2007 to
December 31, 2014

September 2015



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DEPASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Barbara Bair
Treasurer
York County
York, PA 17401

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, York 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 county office's management is the responsible for these Statements. 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 and, accordingly, included 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 all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. 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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, York County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

August 21, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	60	\$ 1,140.00
Junior	8	40.00
Junior combination	2	16.00
Senior	8	96.00
Military	38	38.00
Non-resident		
Adult	8	800.00
Junior	1	40.00
Seven day	4	120.00
Archery - Resident and Non-resident	32	490.00
Muzzleloaders - Resident and Non-resident	24	250.00
Antlerless deer		
Resident	16,599	82,995.00
Resident landowners	1	5.00
Non-resident	71	1,775.00
Armed forces	36	180.00
Disabled veterans	16	80.00
Furtaker		
Adult resident	3	57.00
Migratory - Resident and Non-resident	16	37.00
Bear - Resident and Non-resident	18	290.00
Replacements	29	145.00
Totals (Note 2)	<u>16,974</u>	<u>88,594.00</u>
Disbursements to Game Commission (Note 3)		(88,475.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(56.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		63.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2006 to June 30, 2007		<u>\$ 63.00</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	53	\$ 1,007.00
Junior	7	35.00
Junior combination	2	16.00
Senior	8	96.00
Military	32	32.00
Non-resident		
Adult	6	600.00
Junior combination	1	50.00
Seven day	4	120.00
Archery - Resident and Non-resident	32	490.00
Muzzleloaders - Resident and Non-resident	23	240.00
Antlerless deer		
Resident	16,775	83,875.00
Resident landowners	1	5.00
Non-resident	58	1,450.00
Armed forces	47	235.00
Disabled veterans	15	75.00
Furtaker		
Adult resident	6	114.00
Senior resident	2	24.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	20	49.00
Bear - Resident and Non-resident	15	225.00
Replacements	27	135.00
Totals (Note 2)	<u>17,135</u>	<u>88,953.00</u>
Disbursements to Game Commission (Note 3)		(88,787.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(48.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		118.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2007 to June 30, 2008		<u>\$ 118.00</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	36	\$ 684.00
Junior	5	25.00
Junior combination	1	8.00
Senior	6	72.00
Senior Lifetime Combo	8	800.00
Senior Lifetime Hunting	5	250.00
Senior Lifetime Upgrade Combo	1	50.00
Military	50	50.00
Non-resident		
Adult	7	700.00
Archery - Resident and Non-resident	38	580.00
Muzzleloaders - Resident and Non-resident	20	210.00
Antlerless deer		
Resident	16,515	82,575.00
Resident landowners	1	5.00
Non-resident	72	1,800.00
Armed forces	46	230.00
Disabled veterans	21	105.00
Furtaker		
Adult resident	4	76.00
Migratory - Resident and Non-resident	14	28.00
Bear - Resident and Non-resident	15	225.00
Replacements	42	210.00
Totals (Note 2)	<u>16,907</u>	<u>88,683.00</u>
Disbursements to Game Commission (Note 3)		(88,624.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(54.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		5.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ 5.00</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	57	\$ 1,122.90
Junior combination	2	17.40
Senior	5	63.50
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	8	405.60
Military	78	132.60
Spring Turkey	2	41.40
Mentored Youth	1	1.70
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	56	879.20
Muzzleloaders - Resident and Non-resident	43	460.10
Antlerless deer		
Resident	24,212	138,008.40
Resident landowners	2	11.40
Non-resident	217	5,576.90
Armed forces	82	467.40
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	3	32.10
Bobcat	2	11.40
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	26	70.20
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	2	19.40
Replacements	55	313.50
Totals (Note 2)	<u>24,923</u>	<u>149,378.10</u>
Disbursements to Game Commission (Note 3)		(149,328.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(49.30)</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 July 1, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	39	\$ 768.30
Junior combination	3	26.10
Senior	1	12.70
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Military	73	124.10
Spring Turkey	1	20.70
Mentored Youth	1	1.70
Non-resident		
Adult	3	302.10
Junior	2	81.40
Archery - Resident and Non-resident	52	826.40
Muzzleloaders - Resident and Non-resident	26	278.20
Antlerless deer		
Resident	23,140	131,898.00
Resident landowners	2	11.40
Non-resident	181	4,651.70
Armed forces	79	450.30
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	2	21.40
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	26	70.20
Bear - Resident and Non-resident	29	455.30
DMAP - Resident and Non-resident	5	48.50
Replacements	55	313.50
Totals (Note 2)	<u>23,773</u>	<u>141,923.10</u>
Disbursements to Game Commission (Note 3)		(141,854.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(69.00)</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 July 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	39	\$768.30
Junior combination	3	26.10
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	3	152.10
Military	58	98.60
Spring Turkey	1	20.70
Mentored Youth	2	3.40
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	54	847.80
Muzzleloaders - Resident and Non-resident	23	246.10
Antlerless deer		
Resident	23,334	133,003.80
Resident landowners	3	17.10
Non-resident	188	4,831.60
Armed forces	65	370.50
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	2	21.40
Bobcat	2	11.40
Fisher	1	5.70
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	24	64.80
Bear - Resident and Non-resident	26	408.20
DMAP - Resident and Non-resident	2	19.40
Replacements	84	478.80
Totals (Note 2)	<u>23,964</u>	<u>142,781.80</u>
Disbursements to Game Commission (Note 3)		(142,705.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(76.00)</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 July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	35	\$ 689.50
Junior combination	2	17.40
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	3	152.10
Military	52	88.40
Reserves	1	1.70
Spring Turkey	2	41.40
Mentored Youth	1	1.70
Archery - Resident and Non-resident	55	863.50
Muzzleloaders - Resident and Non-resident	23	246.10
Antlerless deer		
Resident	23,283	132,713.10
Resident landowners	3	17.10
Non-resident	200	5,140.00
Armed forces	73	416.10
Disabled veterans	40	228.00
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Fisher	2	11.40
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	28	439.60
DMAP - Resident and Non-resident	8	77.60
Replacements	75	427.50
Totals (Note 2)	<u>23,933</u>	<u>142,739.10</u>
Disbursements to Game Commission (Note 3)		(142,647.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(92.00)</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 July 1, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
YORK COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	40	\$ 788.00
Junior	2	11.40
Junior combination	1	8.70
Senior	2	25.40
Senior Lifetime Combo	4	402.80
Military	62	105.40
Reserves	1	1.70
Spring Turkey	1	20.70
Archery - Resident and Non-resident	61	957.70
Muzzleloaders - Resident and Non-resident	32	342.40
Antlerless deer		
Resident	22,552	128,546.40
Resident landowners	2	11.40
Non-resident	194	4,985.80
Armed forces	71	404.70
Disabled veterans	43	245.10
Elk - Antlered and Antlerless	4	42.80
Bobcat	4	22.80
Fisher	1	5.70
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	24	64.80
Bear - Resident and Non-resident	29	455.30
DMAP - Resident and Non-resident	6	58.20
Replacements	67	381.90
Totals (Note 2)	<u>23,210</u>	<u>138,027.00</u>
Disbursements to Game Commission (Note 3)		(137,924.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(103.00)</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 July 1, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	56	\$ 1,176.00
Senior resident	4	40.00
National Guard/Armed Forces	15	15.00
Three day	1	25.00
Senior lifetime	206	10,300.00
Lifetime Upgrade Card	2	10.00
Replacements	23	97.75
Lake Erie Stamp	2	16.00
Lake Erie And Trout/Salmon Combo Stamp	7	98.00
Trout/Salmon Stamp	<u>250</u>	<u>2,000.00</u>
Totals (Note 2)	<u><u>566</u></u>	13,777.75
Disbursements to Fish and Boat Commission (Note 3)		<u>(13,777.75)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2007 to December 31, 2007		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	38	\$ 819.70
Senior resident	4	42.80
Replacements	1	5.70
National Guard/Armed Forces	16	25.80
Non-resident	1	51.70
Senior lifetime	99	5,001.10
Replacements	6	32.75
Donations for the Fish and Boat Commission		1.00
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	8	114.80
Trout/Salmon Stamp	<u>119</u>	<u>1,016.40</u>
Totals (Note 2)	<u>295</u>	7,137.85
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,137.85)</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 January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO 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	1	10.70
National Guard/Armed Forces	16	27.20
Replacements	1	5.70
Senior lifetime	36	1,825.20
Lifetime Upgrade Card	5	33.50
Replacements	13	74.10
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	<u>51</u>	<u>443.70</u>
Totals (Note 2)	<u>157</u>	3,108.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,108.90)</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 January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	31	\$ 672.70
Senior resident	3	32.10
National Guard/Armed Forces	31	52.70
Non-resident	1	51.70
Senior lifetime	22	1,115.40
Replacements	7	39.90
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>55</u>	<u>478.50</u>
Totals (Note 2)	<u>154</u>	2,495.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,495.80)</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 January 1, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	19	\$ 412.30
Senior resident	3	32.10
National Guard/Armed Forces Prisoner of War Resident	27 1	45.90 1.70
Non-resident	1	51.70
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	6	40.20
Replacements	12	68.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	44	382.80
Totals (Note 2)	<u>135</u>	2,114.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,114.50)</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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	20	\$ 434.00
Senior resident	3	32.10
National Guard/Armed Forces	23	39.10
Senior lifetime	15	760.50
Lifetime Upgrade Card	8	53.60
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>35</u>	<u>304.50</u>
Totals (Note 2)	<u>110</u>	1,685.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,683.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.70
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ 1.70</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	20	\$ 434.00
3 Year Resident	4	254.80
5 Year Resident	2	211.40
Senior resident	1	10.70
National Guard/Armed Forces	25	42.50
Senior lifetime	12	608.40
Lifetime Upgrade Card	24	190.80
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	37	321.90
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>136</u>	<u>2,238.20</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,233.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		4.30
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 4.30</u>

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

TREASURER
YORK COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	15	\$ 325.50
National Guard/Armed Forces	19	32.30
Senior lifetime	8	405.60
Lifetime Upgrade Card	7	81.90
Replacements	2	11.40
Trout/Salmon Stamp	<u>25</u>	<u>217.50</u>
Totals (Note 2)	<u><u>76</u></u>	1,074.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,068.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		5.30
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u><u>\$ 5.30</u></u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2007

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	19,430	\$ 108,746.00
Senior citizen	4,247	14,757.00
Lifetime	<u>2,210</u>	<u>67,120.00</u>
Totals (Note 2)	<u>25,887</u>	190,623.00
Disbursements to Department of Agriculture (Note 3)		<u>(190,551.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		72.00
Examination adjustments (Note 5)		<u>(72.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2007 to December 31, 2007		<u>\$ -</u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	21,655	\$ 121,029.00
Senior citizen	4,619	16,051.00
Lifetime	<u>2,500</u>	<u>75,620.00</u>
Totals (Note 2)	<u>28,774</u>	212,700.00
Disbursements to Department of Agriculture (Note 3)		<u>(212,700.00)</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 January 1, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	22,894	\$ 127,462.00
Senior citizen	5,336	18,364.00
Lifetime	<u>2,744</u>	<u>82,810.00</u>
Totals (Note 2)	<u>30,974</u>	228,636.00
Disbursements to Department of Agriculture (Note 3)		<u>(228,540.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		96.00
Examination adjustments (Note 5)		<u>(96.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	23,660	\$ 131,956.00
Senior citizen	5,606	19,312.00
Lifetime	<u>2,493</u>	<u>75,230.00</u>
Totals (Note 2)	<u><u>31,759</u></u>	226,498.00
Disbursements to Department of Agriculture (Note 3)		<u>(226,478.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		20.00
Examination adjustments (Note 5)		<u>(20.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u><u>\$ -</u></u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	20,903	\$ 115,671.00
Senior citizen	5,546	18,976.00
Lifetime	<u>2,729</u>	<u>81,970.00</u>
Totals (Note 2)	<u>29,178</u>	216,617.00
Disbursements to Department of Agriculture (Note 3)		<u>(216,617.00)</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 January 1, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	19,456	\$ 107,276.00
Senior citizen	5,628	19,264.00
Lifetime	<u>2,796</u>	<u>83,190.00</u>
Totals (Note 2)	<u>27,880</u>	209,730.00
Disbursements to Department of Agriculture (Note 3)		<u>(209,500.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		230.00
Examination adjustments (Note 5)		<u>(230.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	21,632	\$ 119,786.00
Senior citizen	6,230	21,344.00
Lifetime	<u>2,974</u>	<u>89,360.00</u>
Totals (Note 2)	<u><u>30,836</u></u>	230,490.00
Disbursements to Department of Agriculture (Note 3)		<u>(230,380.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		110.00
Examination adjustments (Note 5)		<u>(110.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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

TREASURER
YORK COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	28,699	\$ 159,959.00
Senior citizen	7,530	26,026.00
Lifetime	<u>3,787</u>	<u>113,480.00</u>
Totals (Note 2)	<u>40,016</u>	299,465.00
Disbursements to Department of Agriculture (Note 3)		<u>(299,382.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		83.00
Examination adjustments (Note 5)		<u>(83.00)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
YORK COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

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 2007 and 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 2009 through 2014 were remitted weekly through an electronic funds transfer program.

TREASURER
YORK COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of paper fishing licenses for license year 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 2008 through 2014 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 Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency.

5. Examination Adjustments - Dog License Statements

The examination adjustments to the 2007, 2009, 2010, 2012, 2013, and 2014 Dog License Statements totaled \$611 during the examination period. All adjustments represented voided sales due to Non-Sufficient Funds checks received. These items were settled by the Department of Agriculture on the respective monthly reports.

6. County Officer Serving During Examination Period

Barbara L. Bair served as Treasurer during the hunting license period July 1, 2006 to June 30, 2014 and during the fishing and dog license period January 1, 2007 to December 31, 2014.

TREASURER
YORK COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2006 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2007 TO DECEMBER 31, 2014

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

The Honorable Barbara Bair	Treasurer
The Honorable Robb P. Green	Controller
The Honorable Steve Chronister	Chairperson of the Board of Commissioners

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