

ATTESTATION ENGAGEMENT

Treasurer

Bucks County, Pennsylvania

For the Period

Fishing and Dog license--January 1, 2008 to
December 31, 2012

Hunting license--July 1, 2007 to June 30, 2013

October 2014



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable William R. Snyder
Treasurer
Bucks County
Doylestown, PA 18901

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Bucks County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). These Statements are the responsibility of the county office's management. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. An examination includes examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. We performed our examination to express an opinion on whether the Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

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

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.

We appreciate the courtesy extended by the Office of the Treasurer, Bucks 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.



Eugene A. DePasquale
Auditor General

August 29, 2014

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TREASURER
BUCKS 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	194	\$ 3,686.00
Junior	16	80.00
Junior combination	7	56.00
Senior	39	468.00
Military	25	25.00
Non-resident		
Adult	30	3,000.00
Junior	2	80.00
Junior combination	2	100.00
Seven day	1	30.00
Archery - Resident and Non-resident	124	1,920.00
Muzzleloaders - Resident and Non-resident	42	460.00
Antlerless deer		
Resident	19,742	98,710.00
Non-resident	209	5,225.00
Armed forces	60	300.00
Disabled veterans	10	50.00
Furtaker		
Adult resident	18	342.00
Senior resident	1	12.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	51	105.00
Bear - Resident and Non-resident	40	660.00
Replacements	43	215.00
Totals (Note 2)	<u>20,657</u>	<u>115,604.00</u>
Disbursements to Game Commission (Note 3)		(115,511.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(93.00)</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, 2007 to June 30, 2008		<u>\$ -</u>

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

TREASURER
BUCKS 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	179	\$ 3,401.00
Junior	7	35.00
Junior combination	2	16.00
Senior	29	348.00
Military	47	47.00
Spring Turkey	1	20.00
Non-resident		
Adult	19	1,900.00
Seven day	4	120.00
Archery - Resident and Non-resident	125	1,905.00
Muzzleloaders - Resident and Non-resident	50	540.00
Antlerless deer		
Resident	20,170	100,850.00
Non-resident	164	4,100.00
Armed forces	76	380.00
Disabled veterans	9	45.00
Furtaker		
Adult resident	15	285.00
Senior resident	2	24.00
Adult non-resident	2	160.00
Migratory - Resident and Non-resident	55	113.00
Bear - Resident and Non-resident	35	625.00
Replacements	31	155.00
Totals (Note 2)	<u>21,022</u>	<u>115,069.00</u>
Disbursements to Game Commission (Note 3)		(114,982.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(87.00)</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, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER
BUCKS 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	211	\$ 4,156.70
Junior	7	39.90
Junior combination	12	104.40
Senior	19	241.30
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	2	101.40
Military	42	71.40
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Youth	9	15.30
Non-resident		
Adult	14	1,409.80
Archery - Resident and Non-resident	168	2,707.60
Muzzleloaders - Resident and Non-resident	56	619.20
Antlerless deer		
Resident	31,045	176,956.50
Non-resident	444	11,410.80
Armed forces	48	273.60
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	9	96.30
Bobcat	5	28.50
Furtaker		
Adult resident	15	295.50
Senior resident	2	25.40
Migratory - Resident and Non-resident	51	137.70
Bear - Resident and Non-resident	35	609.50
DMAP - Resident and Non-resident	3	29.10
Replacements	83	473.10
Donations for the Game Commission	1	5.00
Totals (Note 2)	<u>32,322</u>	<u>201,227.70</u>
Disbursements to Game Commission (Note 3)		(201,114.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(113.30)</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
BUCKS 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	259	\$ 5,102.30
Junior	7	39.90
Junior combination	12	104.40
Senior	19	241.30
Senior Lifetime Combo	1	100.70
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	29	49.30
Spring Turkey	6	124.20
Mentored Youth	10	17.00
Non-resident		
Adult	14	1,409.80
Seven day	2	61.40
Archery - Resident and Non-resident	200	3,220.00
Muzzleloaders - Resident and Non-resident	65	725.50
Antlerless deer		
Resident	30,269	172,533.30
Non-resident	486	12,490.20
Armed forces	43	245.10
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	6	64.20
Bobcat	6	34.20
Furtaker		
Adult resident	21	413.70
Senior resident	2	25.40
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	89	255.30
Bear - Resident and Non-resident	41	683.70
DMAP - Resident and Non-resident	3	29.10
Replacements	76	433.20
Totals (Note 2)	<u>31,696</u>	<u>199,084.20</u>
Disbursements to Game Commission (Note 3)		(198,972.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(111.30)</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, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
BUCKS 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	283	\$5,575.10
Junior	4	22.80
Junior combination	27	234.90
Senior	15	190.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	28	47.60
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Youth	18	30.60
Non-resident		
Adult	20	2,014.00
Seven day	1	30.70
Spring Turkey	1	40.70
Archery - Resident and Non-resident	232	3,772.40
Muzzleloaders - Resident and Non-resident	64	714.80
Antlerless deer		
Resident	32,441	184,913.70
Non-resident	560	14,392.00
Armed forces	35	199.50
Disabled veterans	23	131.10
Elk - Antlered and Antlerless	6	64.20
Bobcat	4	22.80
Furtaker		
Adult resident	14	275.80
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	71	197.70
Bear - Resident and Non-resident	44	780.80
DMAP - Resident and Non-resident	5	48.50
Replacements	88	501.60
Donations for the Game Commission	45	137.80
Totals (Note 2)	<u>34,045</u>	<u>215,203.80</u>
Disbursements to Game Commission (Note 3)		(215,078.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(125.30)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
BUCKS 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	304	\$ 5,988.80
Junior	8	45.60
Junior combination	25	217.50
Senior	14	177.80
Senior Lifetime Combo	1	100.70
Senior Lifetime Hunting	4	202.80
Military	29	49.30
Spring Turkey	5	103.50
Mentored Youth	21	35.70
Non-resident		
Adult	23	2,316.10
Spring Turkey	1	40.70
Archery - Resident and Non-resident	264	4,274.80
Muzzleloaders - Resident and Non-resident	72	790.40
Antlerless deer		
Resident	32,745	186,646.50
Non-resident	546	14,032.20
Armed forces	23	131.10
Disabled veterans	24	136.80
Elk - Antlered and Antlerless	6	64.20
Bobcat	9	51.30
Fisher	3	17.10
Furtaker		
Adult resident	30	591.00
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	100	270.00
Bear - Resident and Non-resident	67	1,071.90
DMAP - Resident and Non-resident	1	9.70
Replacements	39	222.30
Donations for the Game Commission	51	142.45
Totals (Note 2)	<u>34,417</u>	<u>217,891.65</u>
Disbursements to Game Commission (Note 3)		(217,771.05)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.60)</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
BUCKS 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	79	\$ 1,701.70
Senior resident	1	10.00
National Guard/Armed Forces	6	10.20
Tourist		
Three day	2	51.40
Senior lifetime	68	3,436.40
Lifetime Upgrade Card	6	34.20
Replacements	9	49.85
Lake Erie And Trout/Salmon Combo Stamp	2	28.70
Trout/Salmon Stamp	127	1,081.80
Totals (Note 2)	300	6,404.25
Disbursements to Fish and Boat Commission (Note 3)		(6,404.25)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2008 to December 31, 2008		\$ -

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

TREASURER
 BUCKS 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	84	\$ 1,822.80
Senior resident	1	10.70
National Guard/Armed Forces	4	6.80
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	5	33.50
Replacements	7	39.90
Lake Erie Stamp	1	8.70
Trout/Salmon Stamp	<u>87</u>	<u>756.90</u>
Totals (Note 2)	<u><u>210</u></u>	3,744.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,744.00)</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>\$ -</u></u>

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

TREASURER
BUCKS 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	82	\$ 1,779.40
Senior resident	2	21.40
National Guard/Armed Forces	8	13.60
Non-resident	1	51.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	8	53.60
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	<u>73</u>	<u>635.10</u>
Totals (Note 2)	<u><u>192</u></u>	3,161.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,161.40)</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>\$ -</u></u>

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

TREASURER
BUCKS 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	67	\$ 1,453.90
Senior resident	3	32.10
National Guard/Armed Forces	11	18.70
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	4	102.80
Senior lifetime	11	557.70
Lifetime Upgrade Card	6	40.20
Replacements	6	34.20
Donations for the Fish and Boat Commission		21.30
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	68	591.60
Angler and Boater Magazine	2	25.40
	<hr/>	<hr/>
Totals (Note 2)	<u>181</u>	2,970.00
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(2,970.00)</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 January 1, 2011 to December 31, 2011		<hr/> <u>\$ -</u>

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

TREASURER
BUCKS 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	58	\$ 1,258.60
Senior resident	5	53.50
National Guard/Armed Forces	6	10.20
Replacements	1	5.70
Prisoner of War Resident	1	1.70
Tourist Three day	2	51.40
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	27	180.90
Replacements	3	17.10
Donations for the Fish and Boat Commission		18.00
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>59</u>	<u>513.30</u>
Totals (Note 2)	<u><u>185</u></u>	3,204.50
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,204.50)</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, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
 BUCKS 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	16,656	\$ 89,844.00
Senior citizen	3,781	12,477.00
Lifetime	<u>1,147</u>	<u>34,510.00</u>
Totals (Note 2)	<u><u>21,584</u></u>	136,831.00
Disbursements to Department of Agriculture (Note 3)		<u>(136,831.00)</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>\$ -</u></u>

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

TREASURER
 BUCKS 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	31,968	\$ 170,370.00
Senior citizen	5,976	19,624.00
Lifetime	<u>1,500</u>	<u>44,840.00</u>
Totals (Note 2)	<u><u>39,444</u></u>	234,834.00
Disbursements to Department of Agriculture (Note 3)		<u>(234,834.00)</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, 2009 to December 31, 2009		<u><u>\$ -</u></u>

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

TREASURER
BUCKS 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	24,238	\$ 128,890.00
Senior citizen	5,767	18,877.00
Lifetime	<u>1,615</u>	<u>47,710.00</u>
Totals (Note 2)	<u><u>31,620</u></u>	195,477.00
Disbursements to Department of Agriculture (Note 3)		<u>(195,477.00)</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, 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
 BUCKS 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	22,332	\$ 118,860.00
Senior citizen	5,756	18,900.00
Lifetime	<u>1,456</u>	<u>43,240.00</u>
Totals (Note 2)	<u><u>29,544</u></u>	181,000.00
Disbursements to Department of Agriculture (Note 3)		<u>(181,000.00)</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>\$ -</u></u>

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

TREASURER
 BUCKS 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	21,999	\$ 116,763.00
Senior citizen	6,184	20,246.00
Lifetime	<u>1,623</u>	<u>47,680.00</u>
Totals (Note 2)	<u><u>29,806</u></u>	184,689.00
Disbursements to Department of Agriculture (Note 3)		<u>(184,689.00)</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, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
BUCKS COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2012

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 2008 through 2012 were remitted weekly through an electronic funds transfer program.

TREASURER
BUCKS COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2012

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 2007 through 2012 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

William R. Snyder served as Treasurer during the hunting license period July 1, 2007 to June 30, 2013 and during the fishing and dog license period January 1, 2008 to December 31, 2012.

TREASURER
BUCKS COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2012

This report was initially distributed to:

The Honorable George D. Greig
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 William R. Snyder Treasurer

The Honorable Raymond F. McHugh Controller

The Honorable Robert G. Loughery Chairman of the Board of Commissioners

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