

ATTESTATION ENGAGEMENT

Treasurer

Schuylkill County, Pennsylvania

For the Period

Hunting – July 1, 2008 to June 30, 2013

Fishing and Dog – January 1, 2009 to December 31, 2013

June 2015



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 Jacqueline V. McGovern
Treasurer
Schuylkill County
Pottsville, PA 17901

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

February 23, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
SCHUYLKILL 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	142	\$ 2,698.00
Junior	8	40.00
Junior combination	6	48.00
Senior	15	180.00
Senior Lifetime Combo	5	500.00
Senior Lifetime Hunting	3	150.00
Military	40	40.00
Non-resident		
Adult	3	300.00
Archery - Resident and Non-resident	74	1,110.00
Muzzleloaders - Resident and Non-resident	89	900.00
Antlerless deer		
Resident	14,903	74,515.00
Resident landowners	521	2,605.00
Non-resident	149	3,725.00
Armed forces	54	270.00
Disabled veterans	55	275.00
Furtaker		
Adult resident	4	76.00
Junior resident	1	5.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	46	95.00
Bear - Resident and Non-resident	71	1,085.00
Replacements	46	230.00
Totals (Note 2)	<u>16,237</u>	<u>88,871.00</u>
Disbursements to Game Commission (Note 3)		(91,260.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(141.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(2,530.00)
Examination adjustments (Note 5)		<u>2,500.00</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$ (30.00)</u>

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

TREASURER
SCHUYLKILL 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	206	\$ 4,058.20
Junior	6	34.20
Junior combination	11	95.70
Senior	18	228.60
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	14	709.80
Military	40	68.00
Reserves	1	1.70
Spring Turkey	20	414.00
Mentored Youth	8	13.60
Non-resident		
Adult	2	201.40
Archery - Resident and Non-resident	114	1,789.80
Muzzleloaders - Resident and Non-resident	123	1,316.10
Antlerless deer		
Resident	16,218	92,442.60
Resident landowners	20	114.00
Non-resident	126	3,238.20
Armed forces	60	342.00
Disabled veterans	63	359.10
Elk - Antlered and Antlerless	8	85.60
Bobcat	6	34.20
Furtaker		
Adult resident	9	177.30
Senior resident	2	25.40
Migratory - Resident and Non-resident	71	194.70
Bear - Resident and Non-resident	122	1,915.40
DMAP - Resident and Non-resident	6	58.20
Replacements	78	444.60
Totals (Note 2)	<u>17,361</u>	<u>109,268.70</u>
Disbursements to Game Commission (Note 3)		(109,095.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(173.60)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
SCHUYLKILL 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	181	\$ 3,565.70
Junior	6	34.20
Junior combination	15	130.50
Senior	20	254.00
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	50	85.00
Reserves	2	3.40
Spring Turkey	7	144.90
Mentored Youth	9	15.30
Non-resident		
Adult	2	201.40
Seven day	1	30.70
Archery - Resident and Non-resident	122	1,915.40
Muzzleloaders - Resident and Non-resident	113	1,219.10
Antlerless deer		
Resident	15,904	90,652.80
Resident landowners	23	131.10
Non-resident	132	3,392.40
Armed forces	69	393.30
Disabled veterans	57	324.90
Elk - Antlered and Antlerless	9	96.30
Bobcat	8	45.60
Furtaker		
Adult resident	8	157.60
Senior resident	2	25.40
Migratory - Resident and Non-resident	76	205.20
Bear - Resident and Non-resident	112	1,758.40
DMAP - Resident and Non-resident	3	29.10
Replacements	64	360.80
Totals (Note 2)	<u>17,015</u>	<u>106,686.50</u>
Disbursements to Game Commission (Note 3)		(106,516.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.30)</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
SCHUYLKILL 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	182	\$ 3,585.40
Junior	8	45.60
Landowner	1	3.70
Junior combination	17	147.90
Senior	14	177.80
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	10	507.00
Military	31	52.70
Spring Turkey	9	186.30
Mentored Youth	9	15.30
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	130	2,041.00
Muzzleloaders - Resident and Non-resident	105	1,133.50
Antlerless deer		
Resident	16,542	94,289.40
Resident landowners	19	108.30
Non-resident	142	3,649.40
Armed forces	51	290.70
Disabled veterans	67	381.90
Elk - Antlered and Antlerless	9	96.30
Bobcat	14	79.80
Fisher	4	22.80
Furtaker		
Adult resident	12	236.40
Senior resident	1	12.70
Migratory - Resident and Non-resident	60	162.00
Bear - Resident and Non-resident	128	2,009.60
DMAP - Resident and Non-resident	4	38.80
Replacements	70	399.00
Totals (Note 2)	<u>17,654</u>	<u>111,183.80</u>
Disbursements to Game Commission (Note 3)		(110,970.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.00)</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
SCHUYLKILL 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	179	\$ 3,540.30
Junior	4	22.80
Junior combination	12	104.40
Senior	14	177.80
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	3	152.10
Senior Lifetime Upgrade Combo	1	50.70
Military	25	42.50
Spring Turkey	2	41.40
Mentored Youth	13	22.10
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	122	1,915.40
Muzzleloaders - Resident and Non-resident	97	1,047.90
Antlerless deer		
Resident	16,829	95,925.30
Resident landowners	18	102.60
Non-resident	136	3,495.20
Armed forces	47	267.90
Disabled veterans	63	359.10
Elk - Antlered and Antlerless	4	42.80
Bobcat	16	91.20
Fisher	4	22.80
Furtaker		
Adult resident	15	295.50
Senior resident	2	25.40
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	54	145.80
Bear - Resident and Non-resident	110	1,727.00
DMAP - Resident and Non-resident	2	19.40
Replacements	41	233.70
Totals (Note 2)	<u>17,824</u>	<u>110,958.80</u>
Disbursements to Game Commission (Note 3)		(110,754.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(204.60)</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
SCHUYLKILL 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	122	\$ 2,647.40
Replacements	2	11.40
Senior resident	4	42.80
National Guard/Armed Forces	11	18.70
Non-resident	1	51.70
Tourist		
Three day	3	77.10
Seven day	1	33.70
Senior lifetime	63	3,194.10
Lifetime Upgrade Card	78	522.60
Replacements	8	45.60
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	181	1,574.70
	<hr/>	<hr/>
Totals (Note 2)	<u>481</u>	8,322.70
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(8,322.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		<hr/> <u>\$ -</u>

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

TREASURER
SCHUYLKILL 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	107	\$ 2,321.90
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	15	25.50
Tourist		
Three day	3	77.10
Seven day	1	33.70
Senior lifetime	43	2,180.10
Lifetime Upgrade Card	54	361.80
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	150	1,305.00
Totals (Note 2)	<u>390</u>	6,495.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,495.00)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
SCHUYLKILL 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	107	\$ 2,321.90
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	9	15.30
Non-resident	2	103.40
Tourist		
Three day	5	128.50
Seven day	2	67.40
Senior lifetime	36	1,774.50
Lifetime Upgrade Card	58	388.60
Replacements	9	51.30
Lake Erie And Trout/Salmon Combo Stamp	7	102.90
Trout/Salmon Stamp	144	1,244.10
Angler and Boater Magazine	1	12.70
	<hr/>	<hr/>
Totals (Note 2)	<u>384</u>	6,248.40
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(6,248.40)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period 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
SCHUYLKILL 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	90	\$ 1,953.00
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	11	18.70
Tourist		
Three day	1	25.70
Seven day	2	67.40
Senior lifetime	33	1,673.10
Lifetime Upgrade Card	55	368.50
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	131	1,139.70
Angler and Boater Magazine	2	25.40
	<hr/>	<hr/>
Totals (Note 2)	<u>338</u>	5,378.60
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(5,378.60)</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, 2012 to December 31, 2012		<hr/> <u>\$ -</u>

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

TREASURER
SCHUYLKILL 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	101	\$ 2,191.70
3 Year Resident	3	191.10
5 Year Resident	3	317.10
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	6	10.20
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Seven day	1	33.70
Senior lifetime	37	1,875.90
Lifetime Upgrade Card	45	351.50
Replacements	5	28.50
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	143	1,244.10
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	3	122.10
Angler and Boater Magazine	3	25.40
Totals (Note 2)	<u>365</u>	6,671.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,671.80)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
 SCHUYLKILL 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	9,166	\$ 52,324.00
Senior citizen	2,743	9,881.00
Lifetime	675	20,580.00
Totals (Note 2)	<u>12,584</u>	82,785.00
Disbursements to Department of Agriculture (Note 3)		<u>(82,785.00)</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>

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

TREASURER
SCHUYLKILL 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	11,671	\$ 66,797.00
Senior citizen	3,177	11,363.00
Lifetime	456	13,850.00
Totals (Note 2)	<u>15,304</u>	92,010.00
Disbursements to Department of Agriculture (Note 3)		<u>(92,012.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(2.00)
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		<u>\$ (2.00)</u>

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

TREASURER
 SCHUYLKILL 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	11,693	\$ 66,941.00
Senior citizen	3,554	12,732.00
Lifetime	500	15,190.00
Totals (Note 2)	<u>15,747</u>	94,863.00
Disbursements to Department of Agriculture (Note 3)		<u>(94,863.00)</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
SCHUYLKILL 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	11,289	\$ 64,375.00
Senior citizen	3,583	12,789.00
Lifetime	540	16,150.00
Totals (Note 2)	<u>15,412</u>	93,314.00
Disbursements to Department of Agriculture (Note 3)		<u>(93,314.00)</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>

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

TREASURER
SCHUYLKILL 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	11,576	\$ 65,818.00
Senior citizen	3,865	13,761.00
Lifetime	586	17,260.00
Totals (Note 2)	<u>16,027</u>	96,839.00
Disbursements to Department of Agriculture (Note 3)		<u>(96,839.00)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
SCHUYLKILL COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

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 year 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 2013 were remitted weekly through an electronic funds transfer program.

TREASURER
SCHUYLKILL COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2013 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. It does not reflect adjustments disclosed by our examination.

5. Examination Adjustment - Hunting License Statement July 1, 2008 to June 30, 2009

This amount represents a refund by the Game Commission as the result of an overpayment in October 2008. The Game Commission issued a check in the amount of \$2,500 to the Treasurer in December 2008.

6. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the County of \$16 which was not taken as of the end of our current examination period.

7. County Officer Serving During Examination Period

Jacqueline V. McGovern served as Treasurer during the hunting license period July 1, 2008 to June 30, 2013 and during the fishing and dog license period January 1, 2009 to December 31, 2013.

TREASURER
SCHUYLKILL COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2013 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2013

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Ms. Dorothy R Derr
Director
Bureau of Administration Services
Pennsylvania Game Commission

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 Jacqueline V. McGovern Treasurer

The Honorable Christy Joy Controller

The Honorable Frank J. Staudenmeier Chairperson of the Board of Commissioners

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