

ATTESTATION ENGAGEMENT

Treasurer

Perry County, Pennsylvania

For the Period

Hunting - July 1, 2009 to December 31, 2015

Fishing and Dog - January 1, 2010 to
December 31, 2014

May 2016



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 Harva Owings Baughman
Treasurer
Perry County
New Bloomfield, PA 17068

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

March 25, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
PERRY 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	519	\$ 10,238.30
Junior	32	182.40
Junior combination	45	391.50
Senior	55	698.50
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	18	912.60
Senior Lifetime Upgrade Combo	1	50.70
Military	53	90.10
Reserves	1	1.70
Spring Turkey	13	269.10
Mentored Youth	28	47.60
Non-resident		
Adult	2	201.40
Junior	2	81.40
Junior combination	1	50.70
Archery - Resident and Non-resident	203	3,217.10
Muzzleloaders - Resident and Non-resident	170	1,834.00
Antlerless deer		
Resident	9,037	51,510.90
Resident landowners	9	51.30
Non-resident	46	1,182.20
Armed forces	61	347.70
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	26	278.20
Bobcat	10	57.00
Furtaker		
Adult resident	28	551.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	64	172.80
Bear - Resident and Non-resident	154	2,417.80
DMAP - Resident and Non-resident	41	451.70
Replacements	79	450.30
Totals (Note 2)	<u>10,732</u>	<u>77,174.40</u>
Disbursements to Game Commission (Note 3)		(76,876.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(298.00)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
PERRY 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	468	\$ 9,219.60
Junior	30	171.00
Landowner	1	3.70
Junior combination	42	365.40
Senior	50	635.00
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	2	101.40
Military	51	86.70
Reserves	1	1.70
Spring Turkey	17	351.90
Mentored Youth	30	51.00
Non-resident		
Adult	4	402.80
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	226	3,568.20
Muzzleloaders - Resident and Non-resident	164	1,764.80
Antlerless deer		
Resident	8,510	48,507.00
Resident landowners	13	74.10
Non-resident	35	899.50
Armed forces	55	313.50
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	10	107.00
Bobcat	9	51.30
Fisher	1	5.70
Furtaker		
Adult resident	35	689.50
Senior resident	2	25.40
Migratory - Resident and Non-resident	73	200.10
Bear - Resident and Non-resident	160	2,532.00
DMAP - Resident and Non-resident	29	281.30
Replacements	44	246.80
Totals (Note 2)	<u>10,099</u>	<u>72,167.30</u>
Disbursements to Game Commission (Note 3)		(71,874.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(292.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		61.45
Examination adjustments (Note 5)		<u>(61.45)</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
PERRY 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	468	\$9,219.60
Junior	30	171.00
Junior combination	37	321.90
Senior	46	584.20
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	1	50.70
Military	62	105.40
Spring Turkey	17	351.90
Mentored Youth	28	47.60
Non-resident		
Adult	4	402.80
Junior	3	122.10
Archery - Resident and Non-resident	261	4,107.70
Muzzleloaders - Resident and Non-resident	152	1,626.40
Antlerless deer		
Resident	9,157	52,194.90
Resident landowners	13	74.10
Non-resident	54	1,387.80
Armed forces	64	364.80
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	21	224.70
Bobcat	9	51.30
Furtaker		
Adult resident	41	807.70
Senior resident	2	25.40
Migratory - Resident and Non-resident	68	183.60
Bear - Resident and Non-resident	150	2,355.00
DMAP - Resident and Non-resident	28	271.60
Replacements	53	298.10
Totals (Note 2)	<u>10,821</u>	<u>77,521.70</u>
Disbursements to Game Commission (Note 3)		(77,219.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(302.60)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
PERRY 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	466	\$ 9,180.20
Junior	24	136.80
Junior combination	41	356.70
Senior	34	431.80
Senior Lifetime Combo	14	1,409.80
Senior Lifetime Hunting	12	608.40
Military	64	108.80
Spring Turkey	20	414.00
Mentored Youth	28	47.60
Non-resident		
Adult	5	503.50
Junior	1	40.70
Seven day	1	30.70
Archery - Resident and Non-resident	256	4,039.20
Muzzleloaders - Resident and Non-resident	161	1,722.70
Antlerless deer		
Resident	9,838	56,076.60
Resident landowners	12	68.40
Non-resident	56	1,439.20
Armed forces	67	381.90
Disabled veterans	20	114.00
Elk - Antlered and Antlerless	16	171.20
Bobcat	8	45.60
Fisher	3	17.10
Furtaker		
Adult resident	31	610.70
Senior resident	1	12.70
Migratory - Resident and Non-resident	64	172.80
Bear - Resident and Non-resident	172	2,720.40
DMAP - Resident and Non-resident	44	451.80
Replacements	43	245.10
Totals (Note 2)	<u>11,502</u>	<u>81,558.40</u>
Disbursements to Game Commission (Note 3)		(81,281.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(277.20)</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
PERRY 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	447	\$ 8,847.90
Junior	31	176.70
Junior combination	39	339.30
Senior	38	482.60
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	3	152.10
Military	51	86.70
Reserves	4	6.80
Spring Turkey	17	351.90
Mentored Youth	28	47.60
Non-resident		
Adult	7	704.90
Junior	1	40.70
Archery - Resident and Non-resident	258	4,090.60
Muzzleloaders - Resident and Non-resident	139	1,512.30
Antlerless deer		
Resident	9,679	55,170.30
Resident landowners	13	74.10
Non-resident	63	1,619.10
Armed forces	58	330.60
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	18	192.60
Bobcat	6	34.20
Fisher	2	11.40
Furtaker		
Adult resident	41	807.70
Senior resident	4	50.80
Migratory - Resident and Non-resident	68	183.60
Bear - Resident and Non-resident	160	2,522.00
DMAP - Resident and Non-resident	45	436.50
Replacements	87	495.90
Totals (Note 2)	<u>11,349</u>	<u>80,323.30</u>
Disbursements to Game Commission (Note 3)		(80,028.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(295.20)</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
PERRY COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	321	\$ 6,323.70
Junior	11	62.70
Junior combination	30	261.00
Senior	48	609.60
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	3	152.10
Military	53	90.10
Reserves	4	6.80
Spring Turkey	13	269.10
Mentored Youth	16	27.20
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	214	3,369.80
Muzzleloaders - Resident and Non-resident	127	1,358.90
Antlerless deer		
Resident	10,081	57,701.10
Resident landowners	12	68.40
Non-resident	73	1,876.10
Armed forces	64	364.80
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	22	235.40
Bobcat	9	51.30
Fisher	6	34.20
Furtaker		
Adult resident	30	591.00
Senior resident	2	25.40
Migratory - Resident and Non-resident	55	148.50
Bear - Resident and Non-resident	189	2,967.30
DMAP - Resident and Non-resident	32	475.30
Replacements	49	298.10
Donations for the Game Commission	1	1.00
Totals (Note 2)	<u>11,513</u>	<u>79,282.50</u>
Disbursements to Game Commission (Note 3)		(79,007.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(276.90)</u>
Balance due Game Commission (County) per settled reports (Note 4)		(2.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		<u>\$ (2.00)</u>

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

TREASURER
PERRY 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	206	\$ 4,470.20
Replacements	8	45.60
Senior resident	8	85.60
National Guard/Armed Forces	10	17.00
Tourist		
One day	2	51.40
Three day	7	179.90
Seven day	4	134.80
Senior lifetime	18	912.60
Lifetime Upgrade Card	10	67.00
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	16	235.20
Trout/Salmon Stamp	191	1,661.70
Totals (Note 2)	<u>484</u>	<u>7,883.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,883.80)</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
PERRY 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	182	\$ 3,949.40
Replacements	5	28.50
Senior resident	9	96.30
National Guard/Armed Forces	10	17.00
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Seven day	4	134.80
Senior lifetime	17	861.90
Lifetime Upgrade Card	1	6.70
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	15	220.50
Trout/Salmon Stamp	173	1,505.10
Totals (Note 2)	<u>424</u>	<u>6,931.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,931.80)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
PERRY 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	175	\$ 3,797.50
Replacements	3	17.10
Senior resident	11	117.70
One day resident	1	10.70
National Guard/Armed Forces	13	22.10
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	26	1,318.20
Lifetime Upgrade Card	7	46.90
Replacements	2	11.40
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	16	235.20
Trout/Salmon Stamp	162	1,409.40
Totals (Note 2)	<u>419</u>	<u>7,046.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,046.30)</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>

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

TREASURER
PERRY 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	164	\$ 3,558.80
3 Year Resident	13	828.10
5 Year Resident	3	317.10
Replacements	3	17.10
Senior resident	13	139.10
One day resident	1	10.70
National Guard/Armed Forces	16	27.20
Senior lifetime	18	912.60
Lifetime Upgrade Card	23	170.10
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	12	176.40
3 Year Lake Erie and Trout/Salmon	3	128.10
Trout/Salmon Stamp	166	1,444.20
3 Year Trout/Salmon	6	148.20
5 Year Trout/Salmon	3	122.10
Totals (Note 2)	<u>449</u>	<u>8,034.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(8,034.30)</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
PERRY 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	126	\$ 2,734.20
3 Year Resident	2	127.40
5 Year Resident	3	317.10
Mentored Youth	2	-
Replacements	1	5.70
Senior resident	12	128.40
National Guard/Armed Forces	14	23.80
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Senior lifetime	19	963.30
Lifetime Upgrade Card	6	64.20
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	10	147.00
Trout/Salmon Stamp	130	1,131.00
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	3	122.10
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Totals (Note 2)	<u>339</u>	5,950.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,950.90)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
PERRY 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	4,487	\$25,863.00
Senior citizen	1,253	\$4,595.00
Lifetime	<u>291</u>	<u>\$8,990.00</u>
Totals (Note 2)	<u><u>6,031</u></u>	39,448.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$39,448.00)</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>

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

TREASURER
PERRY 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	3,894	\$22,240.00
Senior citizen	1,217	\$4,405.00
Lifetime	<u>278</u>	<u>\$8,760.00</u>
Totals (Note 2)	<u><u>5,389</u></u>	35,405.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$35,405.00)</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
PERRY 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	3,980	\$22,916.00
Senior citizen	1,232	\$4,498.00
Lifetime	<u>305</u>	<u>\$9,000.00</u>
Totals (Note 2)	<u><u>5,517</u></u>	36,414.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$36,414.00)</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
PERRY 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	4,931	\$28,453.00
Senior citizen	1,433	\$5,321.00
Lifetime	<u>345</u>	<u>\$10,350.00</u>
Totals (Note 2)	<u><u>6,709</u></u>	44,124.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$44,079.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		45.00
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 45.00</u>

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

TREASURER
PERRY 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	4,964	\$28,778.00
Senior citizen	1,482	\$5,480.00
Lifetime	<u>349</u>	<u>\$10,560.00</u>
Totals (Note 2)	<u><u>6,795</u></u>	44,818.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$44,818.00)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
PERRY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 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 hunting licenses, sold electronically, for license years 2009 through 2015 were remitted weekly through an electronic funds transfer program.

TREASURER
PERRY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 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 (County) Per Settled Reports

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

5. Examination Adjustment - Hunting License Statement for July 1, 2010 to June 30, 2011

During our prior audit, January 1, 2006 to December 31, 2009, we determined that there was a balance due the Game Commission of \$61.85. This balance due was paid to the Pennsylvania Game Commission in February 2011.

6. County Officers Serving During Examination Period

Margaret M. Bolton served as Treasurer during the hunting license period July 1, 2009 to January 2, 2012 and during the fishing and dog license period January 1, 2010 to January 2, 2012.

Mary Reisinger served as Treasurer during the hunting license period January 2, 2012 to September 13, 2013 and during the fishing and dog license period January 2, 2012 to September 3, 2013.

Susan Dunkleberger served as Acting Treasurer during the hunting license period September 4, 2013 to April 14, 2014 and during the fishing and dog license period September 4, 2013 to April 14, 2014.

Harva Owings Baughman served as Treasurer during the hunting license period April 15, 2014 to June 30, 2015 and during the fishing and dog license period April 14, 2014 to December 31, 2014.

TREASURER
PERRY COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 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 Harva Owings Baughman
Treasurer

The Honorable Brenda K. Benner
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.