

ATTESTATION ENGAGEMENT

Treasurer

Lebanon County, Pennsylvania

For the Period

Hunting – July 1, 2011 to June 30, 2016

Fishing and Dog – January 1, 2012 to
December 31, 2015

July 2017



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 Sallie A. Neuin
Treasurer
Lebanon County
Lebanon, PA 17042

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

June 28, 2017

Eugene A. DePasquale
Auditor General

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TREASURER
LEBANON 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	89	\$ 1,753.30
Junior	3	17.10
Junior combination	5	43.50
Senior	9	114.30
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	4	202.80
Military	37	62.90
Reserves	1	1.70
Spring Turkey	4	82.80
Mentored Youth	4	6.80
Seven day	1	30.70
Archery - Resident and Non-resident	72	1,140.40
Muzzleloaders - Resident and Non-resident	46	492.20
Antlerless deer		
Resident	8,420	47,994.00
Non-resident	17	436.90
Armed forces	95	541.50
Disabled veterans	16	91.20
Elk - Antlered and Antlerless	8	85.60
Bobcat	7	39.90
Fisher	2	11.40
Furtaker		
Adult resident	4	78.80
Migratory - Resident and Non-resident	61	167.70
Bear - Resident and Non-resident	69	1,083.30
DMAP - Resident and Non-resident	9	87.30
Replacements	39	222.30
Donations for the Game Commission	6	19.30
	<u>9,035</u>	<u>55,512.60</u>
Totals (Note 2)		
		(55,342.00)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.60)</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
LEBANON 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	83	\$ 1,635.10
Junior	1	5.70
Landowner	1	3.70
Junior combination	6	52.20
Senior	6	76.20
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	1	50.70
Military	31	52.70
Spring Turkey	7	144.90
Mentored Youth	5	8.50
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	75	1,177.50
Muzzleloaders - Resident and Non-resident	41	438.70
Antlerless deer		
Resident	8,883	50,633.10
Non-resident	25	642.50
Armed forces	97	552.90
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	8	85.60
Bobcat	13	74.10
Fisher	2	11.40
Furtaker		
Adult resident	3	59.10
Migratory - Resident and Non-resident	45	121.50
Bear - Resident and Non-resident	71	1,114.70
DMAP - Resident and Non-resident	13	126.10
Replacements	42	239.40
Donations for the Game Commission	3	7.00
	<u>9,489</u>	<u>58,037.20</u>
Totals (Note 2)		
		(57,856.20)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(181.00)</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
LEBANON 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	84	\$ 1,654.80
Junior	1	5.70
Junior combination	1	8.70
Senior	2	25.40
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	5	253.50
Military	47	79.90
Reserves	3	5.10
Spring Turkey	6	124.20
Mentored Youth	4	6.80
Non-resident		
Adult	1	100.70
Archery - Resident and Non-resident	84	1,318.80
Muzzleloaders - Resident and Non-resident	42	449.40
Antlerless deer		
Resident	8,445	48,136.50
Non-resident	24	616.80
Armed forces	120	684.00
Disabled veterans	25	142.50
Elk - Antlered and Antlerless	5	53.50
Bobcat	11	62.70
Fisher	4	22.80
Furtaker		
Adult resident	9	177.30
Senior resident	1	12.70
Migratory - Resident and Non-resident	62	167.40
Bear - Resident and Non-resident	77	1,208.90
DMAP - Resident and Non-resident	15	145.50
Replacements	33	188.10
Totals (Note 2)	<u>9,113</u>	55,853.10
Disbursements to Game Commission (Note 3)		(55,693.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(159.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
LEBANON 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	90	\$ 1,773.00
Junior	3	17.10
Junior combination	5	43.50
Senior	3	38.10
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	1	50.70
Military	54	91.80
Spring Turkey	8	165.60
Mentored Youth	5	8.50
Archery - Resident and Non-resident	95	1,491.50
Muzzleloaders - Resident and Non-resident	52	556.40
Antlerless deer		
Resident	8,051	45,890.70
Non-resident	15	385.50
Armed forces	141	803.70
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	8	85.60
Bobcat	9	51.30
Fisher	2	11.40
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	58	156.60
Bear - Resident and Non-resident	84	1,318.80
DMAP - Resident and Non-resident	21	203.70
Replacements	35	199.50
Totals (Note 2)	<u>8,777</u>	53,931.90
Disbursements to Game Commission (Note 3)		(53,771.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(160.30)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
LEBANON COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	84	\$ 1,654.80
Junior	2	11.40
Junior combination	8	69.60
Senior	4	50.80
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	1	50.70
Military	55	93.50
Spring Turkey	4	82.80
Mentored Adult	1	19.70
Mentored Youth	7	11.90
Archery - Resident and Non-resident	111	1,742.70
Muzzleloaders - Resident and Non-resident	58	620.60
Antlerless deer		
Resident	8,032	45,782.40
Resident landowners	1	5.70
Non-resident	24	616.80
Armed forces	131	746.70
Disabled veterans	26	148.20
Elk - Antlered and Antlerless	6	64.20
Bobcat	8	45.60
Fisher	3	17.10
River Otter	1	5.70
Federal Duck Stamp	21	571.20
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	66	178.20
Bear - Resident and Non-resident	80	1,256.00
DMAP - Resident and Non-resident	22	213.40
Replacements	61	347.70
	<u>8,829</u>	<u>55,048.80</u>
Totals (Note 2)		
		(54,900.60)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(148.20)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
LEBANON 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	34	\$ 737.80
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	20	34.00
Non-resident	1	51.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	13	87.10
Donations for the Fish and Boat Commission	1	1.00
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	<u>52</u>	<u>452.40</u>
Totals (Note 2)	<u>145</u>	2,071.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,071.80)</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, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
LEBANON 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	37	\$ 802.90
Senior resident	5	53.50
One day resident	1	10.70
National Guard/Armed Forces	17	28.90
Senior lifetime	11	557.70
Lifetime Upgrade Card	7	51.90
Replacements	4	11.40
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>50</u>	<u>435.00</u>
Totals (Note 2)	<u>135</u>	1,996.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,995.10)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 1.00</u>

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

TREASURER
LEBANON 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	24	\$ 520.80
3 Year Resident	5	318.50
Voluntary Youth	1	1.70
Senior resident	2	21.40
3 Year Senior Resident	1	30.70
National Guard/Armed Forces	21	35.70
Senior lifetime	12	608.40
Lifetime Upgrade Card	7	74.90
Multi Year Upgrade Card	1	10.70
Replacements	4	11.40
Donations for the Fish and Boat Commission	1	5.00
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	45	391.50
3 Year Trout/Salmon	4	98.80
Totals (Note 2)	<u>130</u>	2,186.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,186.90)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
LEBANON COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	27	\$ 558.90
3 Year Resident	1	63.70
Voluntary Youth	2	3.40
Senior resident	8	77.60
National Guard/Armed Forces	18	30.60
Reduced Disabled Veterans	4	6.80
Non-resident	1	50.70
Senior lifetime	7	354.90
Lifetime Upgrade Card	2	21.40
Replacements	1	5.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	41	356.70
1 Year Trout/Salmon	11	95.70
Replacements	1	(1.00)
Boat Launch Permit	2	10.70
Angler and Boater Magazine	1	12.70
Annual Fishing Button	9	41.00
	<hr/>	<hr/>
Totals (Note 2)	138	1,718.90
Disbursements to Fish and Boat Commission (Note 3)		<hr/> (1,720.90)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(2.00)
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<hr/> <u>\$ (2.00)</u>

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

TREASURER
LEBANON 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	7,736	\$ 43,020.00
Senior citizen	1,956	6,594.00
Lifetime	<u>619</u>	<u>18,710.00</u>
Totals (Note 2)	<u>10,311</u>	68,324.00
Disbursements to Department of Agriculture (Note 3)		<u>(68,324.00)</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
LEBANON 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	9,367	\$ 52,356.00
Senior citizen	2,367	8,019.00
Lifetime	<u>689</u>	<u>20,820.00</u>
Totals (Note 2)	<u>12,423</u>	81,195.00
Disbursements to Department of Agriculture (Note 3)		<u>(81,195.00)</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
LEBANON 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	10,487	\$ 58,713.00
Senior citizen	2,594	8,740.00
Lifetime	<u>774</u>	<u>23,480.00</u>
Totals (Note 2)	<u>13,855</u>	90,933.00
Disbursements to Department of Agriculture (Note 3)		<u>(90,933.00)</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
LEBANON COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	10,126	\$ 56,816.00
Senior citizen	2,652	9,002.00
Lifetime	<u>867</u>	<u>26,080.00</u>
Totals (Note 2)	<u>13,645</u>	91,898.00
Disbursements to Department of Agriculture (Note 3)		<u>(91,866.50)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		31.50
Examination adjustments (Note 5)		<u>(31.50)</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
LEBANON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

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 2012 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2012 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2012 through 2015 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
LEBANON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

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 – Dog License Sales

The examination adjustment represents a refund of a voided license that was sold in April 2015 but was not refunded until July 2015.

6. County Officer Serving During Examination Period

Sallie A. Neuin served as Treasurer during the hunting license period July 1, 2011 to June 30, 2016 and during the fishing and dog license period January 1, 2012 to December 31, 2015.

TREASURER
LEBANON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2016 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2015

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 Sallie A. Neuin
Treasurer

The Honorable Robert M. Mettley
Controller

The Honorable Robert J. Phillips
Chairperson of the Board of Commissioners

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