

# ATTESTATION ENGAGEMENT

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## Treasurer

Schuylkill County, Pennsylvania

For the Period

Hunting - July 1, 2013 to June 30, 2018

Fishing and Dog - January 1, 2014 to  
December 31, 2017

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May 2019



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 Linda Marchalk  
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 Treasurer office's management is responsible for presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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*.

## Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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*.

Independent Auditor's Report (Continued)

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

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.



Eugene A. DePasquale  
Auditor General

May 1, 2019

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TREASURER  
SCHUYLKILL 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	180	\$ 3,560.00
Junior	4	22.80
Junior combination	17	147.90
Senior	14	177.80
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	10	507.00
Senior Lifetime Upgrade Combo	2	101.40
Military	27	45.90
Spring Turkey	5	103.50
Mentored Youth	10	17.00
Adult	2	201.40
Seven day	1	30.70
Archery - Resident and Non-resident	145	2,286.50
Muzzleloaders - Resident and Non-resident	91	983.70
Resident	14,776	84,223.20
Resident landowners	16	91.20
Non-resident	114	2,929.80
Armed forces	58	330.60
Disabled veterans	76	433.20
Elk - Antlered and Antlerless	7	74.90
Bobcat	16	91.20
Fisher	2	11.40
Adult resident	17	334.90
Senior resident	1	12.70
Migratory - Resident and Non-resident	61	164.70
Bear - Resident and Non-resident	116	1,821.20
DMAP - Resident and Non-resident	3	29.10
Replacements	50	281.00
Totals (Note 2)	<u>15,834</u>	<u>100,323.80</u>
Disbursements to Game Commission (Note 3)		(100,099.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(223.90)</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  
SCHUYLKILL 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	173	\$ 3,408.10
Junior	3	17.10
Junior combination	22	191.40
Senior	11	139.70
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	26	44.20
Spring Turkey	4	82.80
Mentored Adult	1	19.70
Mentored Youth	12	20.40
Adult	2	201.40
Archery - Resident and Non-resident	130	2,041.00
Muzzleloaders - Resident and Non-resident	79	855.30
Resident	13,169	75,063.30
Resident landowners	18	102.60
Non-resident	80	2,056.00
Armed forces	55	313.50
Disabled veterans	72	410.40
Elk - Antlered and Antlerless	11	117.70
Bobcat	14	79.80
Fisher	3	17.10
Adult resident	12	236.40
Migratory - Resident and Non-resident	53	143.10
Bear - Resident and Non-resident	122	1,915.40
DMAP - Resident and Non-resident	4	38.80
Replacements	62	353.40
Totals (Note 2)	<u>14,155</u>	<u>89,130.50</u>
Disbursements to Game Commission (Note 3)		(88,898.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(231.60)</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, 2014 to June 30, 2015		<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, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	174	\$ 3,427.80
Junior	6	34.20
Junior combination	16	139.20
Senior	11	139.70
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	19	32.30
Spring Turkey	6	124.20
Mentored Youth	9	15.30
Adult	2	201.40
Archery - Resident and Non-resident	142	2,229.40
Muzzleloaders - Resident and Non-resident	95	1,026.50
Resident	13,180	75,126.00
Resident landowners	21	119.70
Non-resident	55	1,413.50
Armed forces	42	239.40
Disabled veterans	75	427.50
Elk - Antlered and Antlerless	8	85.60
Bobcat	15	85.50
Fisher	6	34.20
River Otter	1	5.70
Federal Duck Stamp	9	244.80
Adult resident	20	394.00
Migratory - Resident and Non-resident	56	151.20
Bear - Resident and Non-resident	112	1,758.40
DMAP - Resident and Non-resident	6	58.20
Replacements	80	456.00
Totals (Note 2)	<u>14,180</u>	<u>89,079.50</u>
Disbursements to Game Commission (Note 3)		(88,847.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(231.80)</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  
SCHUYLKILL COUNTY  
HUNTING LICENSE SALES  
STATEMENT OF RECEIPTS AND DISBURSEMENTS  
FOR THE LICENSE PERIOD JULY 1, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	177	\$ 3,522.30
Junior	3	17.70
Landowner	1	3.90
Junior combination	25	222.50
Senior	14	180.60
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	2	101.80
Senior Lifetime Upgrade Combo	4	203.60
Military	13	24.70
Spring Turkey	4	83.60
Mentored Youth	11	20.90
Adult	2	201.80
Archery - Resident and Non-resident	137	2,178.30
Muzzleloaders - Resident and Non-resident	91	1,001.90
Resident	12,765	75,313.50
Resident landowners	17	100.30
Non-resident	77	1,994.30
Armed forces	42	247.80
Disabled veterans	74	436.60
Elk - Antlered and Antlerless	13	141.70
Bobcat	13	76.70
Fisher	5	29.50
River Otter	1	5.90
Federal Duck Stamp	9	246.60
Adult resident	11	218.90
Migratory - Resident and Non-resident	62	179.80
Bear - Resident and Non-resident	119	1,892.10
DMAP - Resident and Non-resident	14	138.60
Replacements	76	448.40
Totals (Note 2)	<u>13,791</u>	<u>90,142.40</u>
Disbursements to Game Commission (Note 3)		(89,901.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(240.90)</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, 2016 to June 30, 2017		<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, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	179	\$ 3,562.10
Junior	3	17.70
Junior combination	17	151.30
Senior	10	129.00
Senior Lifetime Combo	10	1,009.00
Senior Lifetime Hunting	3	152.70
Military	32	71.80
Spring Turkey	5	104.50
Mentored Youth	4	7.60
Adult	1	100.90
Archery - Resident and Non-resident	160	2,544.00
Muzzleloaders - Resident and Non-resident	94	1,024.60
Resident	13,664	80,617.60
Resident landowners	15	88.50
Non-resident	97	2,512.30
Armed forces	38	224.20
Disabled veterans	85	501.50
Elk - Antlered and Antlerless	17	185.30
Bobcat	15	88.50
Fisher	3	17.70
River Otter	1	5.90
Adult Pheasant	52	1,346.80
Federal Duck Stamp	11	301.40
Adult resident	16	318.40
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	57	165.30
Bear - Resident and Non-resident	129	2,051.10
DMAP - Resident and Non-resident	12	118.80
Replacements	57	332.30
Hunting & Trapping Digest	24	120.00
Totals (Note 2)	<u>14,815</u>	<u>97,882.40</u>
Disbursements to Game Commission (Note 3)		(97,648.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(234.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	84	\$ 1,822.80
3 Year Resident	3	191.10
5 Year Resident	1	105.70
Voluntary Youth	4	6.80
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	12	20.40
Non-resident	4	206.80
Three day	3	77.10
Seven day	1	33.70
Senior lifetime	32	1,622.40
Lifetime Upgrade Card	34	363.80
Multi Year Upgrade Card	1	10.70
Replacements	16	45.60
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	127	1,104.90
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	335	5,833.90
Disbursements to Fish and Boat Commission (Note 3)		(5,833.90)
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, 2014 to December 31, 2014		\$ -

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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	78	\$ 1,614.60
Voluntary Youth	4	6.80
Senior resident	3	29.10
National Guard/Armed Forces	9	15.30
Reduced Disabled Veterans	3	5.40
Seven day	2	67.40
Senior lifetime	13	659.10
Lifetime Upgrade Card	20	214.00
Replacements	5	28.50
Lake Erie Stamp	3	20.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	88	765.60
1 Year Trout/Salmon	15	130.50
Boat Launch Permit	18	136.30
Annual Fishing Button	53	247.00
Totals (Note 2)	316	3,969.70
Disbursements to Fish and Boat Commission (Note 3)		(3,969.70)
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, 2015 to December 31, 2015		\$ -

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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	98	\$ 2,129.40
3 Year Resident	2	127.40
5 Year Resident	2	211.40
Voluntary Youth	10	18.00
Replacements	2	11.40
Senior resident	5	53.70
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	8	14.00
Three day	2	51.40
Seven day	1	33.90
Senior lifetime	6	439.40
Lifetime Upgrade Card	19	205.30
Replacements	12	69.80
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	106	925.40
1 Year Trout/Salmon	7	61.50
3 Year Trout/Salmon	5	123.70
5 Year Trout/Salmon	5	203.50
Boat Launch Permit	16	158.80
Annual Fishing Button	49	196.00
Totals (Note 2)	362	5,110.90
Disbursements to Fish and Boat Commission (Note 3)		(5,110.90)
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, 2016 to December 31, 2016		\$ -

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, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	81	\$ 1,773.90
3 Year Resident	7	447.30
5 Year Resident	1	105.90
Voluntary Youth	7	13.30
Replacements	1	5.90
Senior resident	8	87.20
National Guard/Armed Forces	3	5.70
Reduced Disabled Veterans	8	15.20
Non-resident	1	51.90
Three day	2	51.80
Senior lifetime	20	1,018.00
Lifetime Upgrade Card	18	196.20
Multi Year Upgrade Card	1	10.90
Replacements	2	11.80
Lake Erie Stamp	3	18.00
Lake Erie And Trout/Salmon Combo Stamp	5	74.50
Trout/Salmon Stamp	94	836.60
1 Year Trout/Salmon	7	62.30
3 Year Trout/Salmon	13	323.70
5 Year Trout/Salmon	12	490.80
10 Year Trout/Salmon	3	242.70
Boat Launch Permit	18	171.10
Angler and Boater Magazine	1	12.90
Annual Fishing Button	35	145.00
Totals (Note 2)	<u>351</u>	<u>6,172.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,172.60)</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, 2017 to December 31, 2017		<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, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,098	\$ 68,898.00
Senior citizen	4,087	14,647.00
Lifetime	696	20,880.00
Totals (Note 2)	<u>16,881</u>	<u>104,425.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(104,425.00)</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  
SCHUYLKILL 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	12,245	\$ 69,993.00
Senior citizen	4,127	14,911.00
Lifetime	884	26,250.00
Totals (Note 2)	<u>17,256</u>	<u>111,154.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(111,154.00)</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, 2015 to December 31, 2015		<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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	12,100	\$ 69,230.00
Senior citizen	4,168	15,094.00
Lifetime	985	29,840.00
	<u>17,253</u>	<u>114,164.00</u>
Totals (Note 2)		114,164.00
Disbursements to Department of Agriculture (Note 3)		<u>(114,164.00)</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, 2016 to December 31, 2016		<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, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	11,131	\$ 63,427.00
Senior citizen	3,903	13,951.00
Lifetime	<u>1,014</u>	<u>30,290.00</u>
Totals (Note 2)	<u><u>16,048</u></u>	107,668.00
 Disbursements to Department of Agriculture (Note 3)		 <u>(107,668.00)</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, 2017 to December 31, 2017		 <u><u>\$ -</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, 2013 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2014 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2014 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
SCHUYLKILL COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

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 Officers Serving During Examination Period

Jacqueline V. McGovern served as Treasurer during the hunting license period July 1, 2013 to December 31, 2015 and during the fishing and dog license period January 1, 2014 to December 31, 2015.

Linda L. Marchalk served as Treasurer during the hunting license period January 1, 2016 to June 30, 2018 and during the fishing and dog license period January 1, 2016 to December 31, 2017.

TREASURER  
SCHUYLKILL COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2018 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2017

This report was initially distributed to:

**The Honorable Russell C. Redding**  
Secretary  
Department of Agriculture

**Mr. John Howard**  
Chief Counsel  
Governor's Office of General Counsel  
Department of Agriculture

**Ms. Tracee Gotwalt**  
Director  
Division of Budget and Finance  
Administrative Services

**Ms. Linda Hansen**  
Administrative Officer I  
Bureau of Dog Law  
Department of Agriculture

**Mr. Timothy D Schaeffer**  
Executive Director  
Fish and Boat Commission

**Mr. Bryan J Burhans**  
Executive Director  
Pennsylvania Game Commission

**The Honorable Linda Marchalk**  
Treasurer

**The Honorable Christy Joy**  
Controller

**The Honorable George F. Halcovage Jr.**  
Chairperson of the Board of Commissioners

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