

ATTESTATION ENGAGEMENT

Treasurer

Warren County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2018

Fishing and Dog - January 1, 2014 to
December 31, 2018

August 2019



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 Dennis Munksgard
Treasurer
Warren County
Warren, PA 16365

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

July 10, 2019

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TREASURER
WARREN 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	258	\$ 5,082.60
Junior	15	85.50
Landowner	4	14.80
Junior combination	44	382.80
Senior	20	254.00
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	1	50.70
Senior Lifetime Upgrade Combo	1	50.70
Military	30	51.00
Reserves	1	1.70
Spring Turkey	12	248.40
Mentored Adult	1	19.70
Mentored Youth	18	30.60
Non-resident		
Adult	9	906.30
Archery - Resident and Non-resident		2,469.20
Muzzleloaders - Resident and Non-resident	77	833.90
Antlerless deer		
Resident	6,799	38,754.30
Resident landowners	76	433.20
Non-resident	330	8,481.00
Non-resident landowners	5	128.50
Armed forces	33	188.10
Disabled veterans	37	210.90
Elk - Antlered and Antlerless	19	203.30
Bobcat	16	91.20
Fisher	27	153.90
Furtaker		
Adult resident	25	492.50
Migratory - Resident and Non-resident	59	162.30
Bear - Resident and Non-resident	128	2,049.60
DMAP - Resident and Non-resident	70	779.00
Replacements	41	233.70
Totals (Note 2)	<u>8,166</u>	<u>63,850.40</u>
Disbursements to Game Commission (Note 3)		(63,589.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(260.70)</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
WARREN 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	243	\$ 4,787.10
Junior	12	68.40
Landowner	7	25.90
Junior combination	43	374.10
Senior	22	279.40
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	12	608.40
Senior Lifetime Upgrade Combo	3	152.10
Military	37	71.90
Reserves	2	3.40
Spring Turkey	14	289.80
Mentored Youth	19	32.30
Non-resident		
Adult	13	1,309.10
Archery - Resident and Non-resident	156	2,479.20
Muzzleloaders - Resident and Non-resident	71	779.70
Antlerless deer		
Resident	5,224	29,776.80
Resident landowners	99	564.30
Non-resident	70	1,799.00
Non-resident landowners	4	102.80
Armed forces	33	188.10
Disabled veterans	47	267.90
Elk - Antlered and Antlerless	19	203.30
Bobcat	17	96.90
Fisher	17	96.90
Federal Duck Stamp	12	326.40
Furtaker		
Adult resident	17	334.90
Senior resident	1	12.70
Disabled veterans	1	2.70
Migratory - Resident and Non-resident	70	192.00
Bear - Resident and Non-resident	111	1,782.70
DMAP - Resident and Non-resident	54	523.80
Replacements	30	171.00
Totals (Note 2)	<u>6,489</u>	<u>48,609.30</u>
Disbursements to Game Commission (Note 3)		(48,365.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(244.00)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

TREASURER
WARREN 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	226	\$ 4,497.40
Junior	6	35.40
Landowner	5	19.50
Junior combination	29	258.10
Senior	14	180.60
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	10	509.00
Senior Lifetime Upgrade Combo	1	50.90
Military	31	70.90
Reserves	4	7.60
Spring Turkey	10	209.00
Mentored Youth	17	32.30
Non-resident		
Adult	8	807.20
Archery - Resident and Non-resident	156	2,500.40
Muzzleloaders - Resident and Non-resident	73	795.70
Antlerless deer		
Resident	5,200	30,680.00
Resident landowners	110	649.00
Non-resident	105	2,719.50
Non-resident landowners	5	129.50
Armed forces	25	147.50
Disabled veterans	50	295.00
Elk - Antlered and Antlerless	22	239.80
Bobcat	19	112.10
Fisher	19	112.10
River Otter	2	11.80
Federal Duck Stamp	4	109.60
Furtaker		
Adult resident	21	417.90
Senior resident	2	25.80
Migratory - Resident and Non-resident	60	177.00
Bear - Resident and Non-resident	137	2,198.30
DMAP - Resident and Non-resident	46	455.40
Replacements	25	147.50
Totals (Note 2)	<u>6,454</u>	<u>49,812.60</u>
Disbursements to Game Commission (Note 3)		(49,584.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(228.00)</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, 2016 to June 30, 2017		<u>\$ -</u>

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

TREASURER
WARREN 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	185	\$ 3,681.50
Junior	9	53.10
Landowner	2	7.80
Junior combination	32	284.80
Senior	14	180.60
Senior Lifetime Combo	10	1,009.00
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	2	101.80
Military	30	68.00
Reserves	2	3.80
Spring Turkey	4	83.60
Mentored Youth	13	24.70
Non-resident		
Adult	9	908.10
Archery - Resident and Non-resident	159	2,528.10
Muzzleloaders - Resident and Non-resident	49	534.10
Antlerless deer		
Resident	6,289	37,105.10
Resident landowners	115	678.50
Non-resident	248	6,423.20
Non-resident landowners	3	77.70
Armed forces	26	153.40
Disabled veterans	54	318.60
Elk - Antlered and Antlerless	22	239.80
Bobcat	10	59.00
Fisher	15	88.50
Adult Pheasant	26	673.40
Federal Duck Stamp	6	164.40
Furtaker		
Adult resident	23	457.70
Senior resident	1	12.90
Migratory - Resident and Non-resident	46	136.40
Bear - Resident and Non-resident	122	1,959.80
DMAP - Resident and Non-resident	49	510.10
Replacements	46	271.40
Hunting & Trapping Digest	30	150.00
Totals (Note 2)	<u>7,657</u>	<u>59,254.30</u>
Disbursements to Game Commission (Note 3)		(59,012.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(242.00)</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, 2017 to June 30, 2018		<u>\$ -</u>

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

TREASURER
WARREN 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	105	\$ 2,278.50
3 Year Resident	6	382.20
Replacements	2	11.40
Senior resident	4	42.80
National Guard/Armed Forces	3	5.10
Reduced Disabled Veterans	2	3.40
Non-resident	5	258.50
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	23	1,166.10
Lifetime Upgrade Card	10	107.00
Replacements	8	22.80
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	50	735.00
3 Year Lake Erie and Trout/Salmon	2	85.40
Trout/Salmon Stamp	63	548.10
3 Year Trout/Salmon	1	24.70
	<hr/>	<hr/>
Totals (Note 2)	289	5,748.50
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(5,748.50)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		\$ -
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Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
WARREN 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	68	\$ 1,407.60
3 Year Resident	2	124.40
Mentored Youth	4	-
Voluntary Youth	1	1.70
Replacements	1	5.70
Senior resident	7	67.90
National Guard/Armed Forces	2	3.40
Reduced Disabled Veterans	4	10.80
Tourist		
Three day	4	102.80
Senior lifetime	13	659.10
Lifetime Upgrade Card	6	64.20
Replacements	5	28.50
Lake Erie Stamp	7	47.40
Lake Erie And Trout/Salmon Combo Stamp	31	455.70
Trout/Salmon Stamp	40	348.00
1 Year Trout/Salmon	8	69.60
3 Year Trout/Salmon	2	49.40
Replacements	3	6.70
Boat Launch Permit	32	299.20
Annual Fishing Button	11	44.00
	<hr/>	<hr/>
Totals (Note 2)	251	3,796.10
	<hr/> <hr/>	<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(3,821.10)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(25.00)
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		\$ (25.00)
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Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
WARREN 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	63	\$ 1,369.90
5 Year Resident	1	105.90
Voluntary Youth	1	1.70
Senior resident	8	86.40
National Guard/Armed Forces	2	3.60
Reduced Disabled Veterans	5	8.50
Non-resident	8	389.30
Tourist		
Three day	1	25.90
Senior lifetime	13	705.50
Lifetime Upgrade Card	6	65.00
Replacements	6	34.20
Donations for the Fish and Boat Commission	1	-
Lake Erie Stamp	14	97.90
Lake Erie And Trout/Salmon Combo Stamp	24	353.40
Trout/Salmon Stamp	36	315.80
1 Year Trout/Salmon	19	166.10
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
Replacements	1	5.90
Boat Launch Permit	268	2,417.40
Annual Fishing Button	7	28.00
	<hr/>	<hr/>
Totals (Note 2)	486	6,245.80
	<hr/> <hr/>	<hr/> <hr/>
Disbursements to Fish and Boat Commission (Note 3)		(6,245.80)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
		<hr/>
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2016 to December 31, 2016		\$ -
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Notes to the Statements of Receipts and Disbursements are an integral part of this report.

TREASURER
WARREN 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	48	\$ 1,051.20
5 Year Resident	1	105.90
Replacements	1	5.90
Senior resident	8	87.20
One day resident	1	10.90
Reduced Disabled Veterans	10	19.00
Non-resident	5	259.50
Tourist		
Three day	1	25.90
Senior lifetime	11	604.90
Lifetime Upgrade Card	3	32.70
Replacements	3	17.70
Lake Erie Stamp	8	59.60
1 Year Lake Erie	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	24	342.70
Trout/Salmon Stamp	27	231.40
1 Year Trout/Salmon	21	186.90
3 Year Trout/Salmon	1	24.90
5 Year Trout/Salmon	1	40.90
Boat Launch Permit	262	2,446.90
Annual Fishing Button	6	29.00
	<hr/>	<hr/>
Totals (Note 2)	<u>443</u>	<u>5,592.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,592.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
WARREN COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	53	\$ 1,073.10
3 Year Resident	1	63.90
5 Year Resident	2	211.80
Voluntary Youth Replacements	2	3.80
Senior resident	3	17.70
One day resident	7	76.30
National Guard/Armed Forces	1	10.90
Reduced Disabled Veterans	2	3.80
Non-resident	8	15.20
Senior lifetime	1	51.90
Lifetime Upgrade Card	12	610.80
Replacements	8	87.20
Lake Erie Stamp	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	9	65.60
3 Year Lake Erie and Trout/Salmon	23	327.80
Trout/Salmon Stamp	1	42.90
1 Year Trout/Salmon	27	240.30
3 Year Trout/Salmon	22	195.80
5 Year Trout/Salmon	1	24.90
10 Year Trout/Salmon	1	40.90
Boat Launch Permit	3	242.70
Angler and Boater Magazine	244	2,155.80
Annual Fishing Button	1	12.90
	6	24.00
Totals (Note 2)	<u>442</u>	<u>5,623.60</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,623.60)</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, 2018 to December 31, 2018		<u>\$ -</u>

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

TREASURER
WARREN 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	2,940	\$ 16,962.00
Senior citizen	1,275	4,625.00
Lifetime	<u>392</u>	<u>11,460.00</u>
Totals (Note 2)	<u><u>4,607</u></u>	33,047.00
Disbursements to Department of Agriculture (Note 3)		<u>(33,047.00)</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>\$ -</u></u>

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

TREASURER
WARREN 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	3,008	\$ 17,318.00
Senior citizen	1,296	4,684.00
Lifetime	<u>358</u>	<u>10,770.00</u>
Totals (Note 2)	<u><u>4,662</u></u>	32,772.00
Disbursements to Department of Agriculture (Note 3)		<u>(32,772.00)</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>\$ -</u></u>

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

TREASURER
WARREN 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	3,153	\$ 18,195.00
Senior citizen	1,475	5,419.00
Lifetime	<u>416</u>	<u>12,280.00</u>
Totals (Note 2)	<u><u>5,044</u></u>	35,894.00
Disbursements to Department of Agriculture (Note 3)		<u>(35,894.00)</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>\$ -</u></u>

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

TREASURER
WARREN 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	2,943	\$ 16,995.00
Senior citizen	1,440	5,302.00
Lifetime	<u>390</u>	<u>11,690.00</u>
Totals (Note 2)	<u><u>4,773</u></u>	33,987.00
Disbursements to Department of Agriculture (Note 3)		<u>(33,987.00)</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
WARREN COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,208	\$ 18,554.00
Senior citizen	1,458	5,344.00
Lifetime	<u>442</u>	<u>12,880.00</u>
Totals (Note 2)	<u><u>5,108</u></u>	36,778.00
Disbursements to Department of Agriculture (Note 3)		<u>(36,778.00)</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, 2018 to December 31, 2018		<u><u>\$ -</u></u>

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

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

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 2014 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 2018, were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses, for the license years 2014 through 2018, were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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

4. Balance Due Licensing Agency (County) Per Settled Reports

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

5. County Officer Serving During Examination Period

Dennis Munksgard served as Treasurer during the hunting license period July 1, 2014 to June 30, 2018 and during the fishing and dog license period January 1, 2014 to December 31, 2018.

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

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 Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Dennis Munksgard
Treasurer

The Honorable Benjamin Kafferlin
Chairperson of the Board of Commissioners

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