

# ATTESTATION ENGAGEMENT

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## Treasurer

Lawrence 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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February 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 Richard Rapone  
Treasurer  
Lawrence County  
New Castle, PA 16101

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



December 14, 2018

Eugene A. DePasquale  
Auditor General

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TREASURER  
LAWRENCE 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>Game Commission</u>
Resident		
Adult	163	\$ 3,211.10
Junior	5	28.50
Landowner	3	11.10
Junior combination	16	139.20
Senior	21	266.70
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	6	304.20
Military	40	68.00
Reserves	1	1.70
Spring Turkey	4	82.80
Mentored Youth	5	8.50
Non-resident		
Adult	10	1,007.00
Spring Turkey	1	40.70
Archery - Resident and Non-resident	110	1,747.00
Muzzleloaders - Resident and Non-resident	85	959.50
Antlerless deer		
Resident	9,873	56,276.10
Resident landowners	5	28.50
Non-resident	280	7,196.00
Armed forces	51	290.70
Disabled veterans	19	108.30
Elk - Antlered and Antlerless	3	32.10
Bobcat	6	34.20
Fisher	3	17.10
Furtaker		
Adult resident	5	98.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	58	156.60
Bear - Resident and Non-resident	47	737.90
DMAP - Resident and Non-resident	12	116.40
Replacements	43	245.10
Donations for the Game Commission	51	150.90
	<u>10,938</u>	<u>74,484.80</u>
Totals (Note 2)		
		(74,283.20)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(201.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER  
LAWRENCE 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>Game Commission</u>
Resident		
Adult	158	\$ 3,112.60
Junior	2	11.40
Landowner	2	7.40
Junior combination	17	147.90
Senior	21	266.70
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	2	101.40
Military	28	47.60
Spring Turkey	8	165.60
Mentored Youth	6	10.20
Non-resident		
Adult	8	805.60
Spring Turkey	2	81.40
Archery - Resident and Non-resident	112	1,778.40
Muzzleloaders - Resident and Non-resident	97	1,077.90
Antlerless deer		
Resident	9,127	52,023.90
Resident landowners	4	22.80
Non-resident	253	6,502.10
Armed forces	41	233.70
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	6	64.20
Bobcat	3	17.10
Fisher	2	11.40
Furtaker		
Adult resident	5	98.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	45	121.50
Bear - Resident and Non-resident	51	820.70
DMAP - Resident and Non-resident	6	58.20
Replacements	53	302.10
Donations for the Game Commission	15	62.20
	<u>10,109</u>	<u>69,144.00</u>
Totals (Note 2)		
		(68,954.90)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(189.10)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County)		<u>-</u>
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  
LAWRENCE 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>Game Commission</u>
Resident		
Adult	138	\$ 2,718.60
Junior	3	17.10
Landowner	1	3.70
Junior combination	12	104.40
Senior	19	241.30
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	3	152.10
Military	14	23.80
Spring Turkey	12	248.40
Mentored Youth	5	8.50
Non-resident		
Adult	10	1,007.00
Archery - Resident and Non-resident	104	1,662.80
Muzzleloaders - Resident and Non-resident	72	820.40
Antlerless deer		
Resident	8,927	50,883.90
Resident landowners	5	28.50
Non-resident	201	5,165.70
Armed forces	26	148.20
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	9	96.30
Bobcat	3	17.10
Fisher	2	11.40
River Otter	1	5.70
Federal Duck Stamp	9	244.80
Furtaker		
Adult resident	2	39.40
Migratory - Resident and Non-resident	45	124.50
Bear - Resident and Non-resident	44	730.80
DMAP - Resident and Non-resident	16	155.20
Replacements	36	205.20
Donations for the Game Commission	2	4.90
Totals (Note 2)	<u>9,758</u>	66,030.60
Disbursements to Game Commission (Note 3)		(65,846.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(183.80)</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  
LAWRENCE 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>Game Commission</u>
Resident		
Adult	123	\$ 2,447.70
Junior	5	29.50
Landowner	1	3.90
Junior combination	9	80.10
Senior	13	167.70
Senior Lifetime Combo	12	1,210.80
Senior Lifetime Hunting	7	356.30
Military	18	34.20
Spring Turkey	9	188.10
Non-resident		
Adult	7	706.30
Seven day	1	30.90
Archery - Resident and Non-resident	88	1,419.20
Muzzleloaders - Resident and Non-resident	59	673.10
Antlerless deer		
Resident	8,946	52,781.40
Resident landowners	5	29.50
Non-resident	221	5,723.90
Armed forces	27	159.30
Disabled veterans	28	165.20
Elk - Antlered and Antlerless	5	54.50
Bobcat	3	17.70
Fisher	2	11.80
River Otter	1	5.90
Federal Duck Stamp	9	246.60
Furtaker		
Adult resident	2	39.80
Migratory - Resident and Non-resident	37	113.30
Bear - Resident and Non-resident	42	687.80
DMAP - Resident and Non-resident	3	29.70
Replacements	50	295.00
Donations for the Game Commission	<u>1</u>	<u>1.00</u>
Totals (Note 2)	<u><u>9,734</u></u>	67,710.20
Disbursements to Game Commission (Note 3)		(67,551.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(158.90)</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>\$ -</u></u>

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

TREASURER  
LAWRENCE 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>Game Commission</u>
Resident		
Adult	159	\$ 3,164.10
Junior	7	41.30
Landowner	1	3.90
Junior combination	10	89.00
Senior	11	141.90
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	4	203.60
Senior Lifetime Furtaker	1	50.90
Senior Lifetime Upgrade Combo	2	101.80
Military	29	55.10
Reserves	2	3.80
Spring Turkey	6	125.40
Mentored Youth	6	11.40
Non-resident		
Adult	10	1,009.00
Archery - Resident and Non-resident	122	1,979.80
Muzzleloaders - Resident and Non-resident	70	813.00
Antlerless deer		
Resident	10,153	59,902.70
Resident landowners	5	29.50
Non-resident	280	7,252.00
Armed forces	31	182.90
Disabled veterans	23	135.70
Elk - Antlered and Antlerless	2	21.80
Bobcat	3	17.70
Fisher	1	5.90
River Otter	1	5.90
Adult Pheasant	13	336.70
Federal Duck Stamp	5	137.00
Furtaker		
Adult resident	4	79.60
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	39	113.10
Bear - Resident and Non-resident	43	703.70
DMAP - Resident and Non-resident	4	39.60
Replacements	38	224.20
Hunting & Trapping Digest	24	120.00
Totals (Note 2)	<u>11,115</u>	77,687.40
Disbursements to Game Commission (Note 3)		(77,506.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(185.00)</u>
Balance due Game Commission (County)		
per settled reports (Note 4)		(4.00)
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County)		
for the license period July 1, 2017 to June 30, 2018		<u>\$ (4.00)</u>

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

TREASURER  
LAWRENCE 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	117	\$ 2,538.90
3 Year Resident	1	63.70
Replacements	1	5.70
Senior resident	12	128.40
One day resident	4	42.80
National Guard/Armed Forces	1	1.70
Non-resident	4	206.80
Tourist		
Three day	1	25.70
Senior lifetime	26	1,318.20
Lifetime Upgrade Card	19	203.30
Replacements	36	102.60
Donations for the Fish and Boat Commission	6	22.00
Lake Erie Stamp	7	60.90
Lake Erie And Trout/Salmon Combo Stamp	47	690.90
Trout/Salmon Stamp	74	643.80
3 Year Trout/Salmon	<u>1</u>	<u>24.70</u>
Totals (Note 2)	<u>357</u>	6,080.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,080.10)</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  
LAWRENCE 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	110	\$ 2,277.00
3 Year Resident	2	121.40
5 Year Resident	1	105.70
Voluntary Youth	1	1.70
Senior resident	8	77.60
National Guard/Armed Forces	1	1.70
Reduced Disabled Veterans	4	7.80
Non-resident	2	101.40
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	12	128.40
Multi Year Upgrade Card	1	10.70
Replacements	8	45.60
Donations for the Fish and Boat Commission	1	5.00
Lake Erie Stamp	7	52.80
1 Year Lake Erie	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	39	573.30
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	61	530.70
1 Year Trout/Salmon	11	95.70
3 Year Trout/Salmon	1	24.70
Replacements	1	(1.00)
Annual Fishing Button	<u>13</u>	<u>57.00</u>
Totals (Note 2)	<u><u>308</u></u>	<u>5,404.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,404.00)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 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  
LAWRENCE 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	121	\$ 2,627.90
3 Year Resident	3	191.30
5 Year Resident	3	317.10
Voluntary Youth	4	6.80
Replacements	4	23.60
Senior resident	10	107.60
National Guard/Armed Forces	4	7.00
Reduced Disabled Veterans	5	8.50
Non-resident	4	207.20
Tourist		
Three day	2	51.80
Senior lifetime	20	1,059.20
Lifetime Upgrade Card	9	96.70
Replacements	13	75.50
Lake Erie Stamp	11	87.60
Lake Erie And Trout/Salmon Combo Stamp	31	456.30
1 Year Lake Erie and Trout/Salmon	1	14.70
3 Year Lake Erie and Trout/Salmon	1	42.90
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	87	758.90
1 Year Trout/Salmon	20	174.60
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	3	122.10
10 Year Trout/Salmon	2	161.40
Annual Fishing Button	<u>3</u>	<u>12.00</u>
Totals (Note 2)	<u><u>364</u></u>	6,730.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,730.80)</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, 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  
LAWRENCE 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	83	\$ 1,817.70
3 Year Resident	3	191.70
Replacements	2	11.80
Senior resident	9	98.10
National Guard/Armed Forces	4	7.60
Reduced Disabled Veterans	7	13.30
Tourist		
Three day	3	77.70
Senior lifetime	16	814.40
Lifetime Upgrade Card	11	119.90
Replacements	6	35.40
Lake Erie Stamp	8	56.70
Lake Erie And Trout/Salmon Combo Stamp	26	387.40
Trout/Salmon Stamp	56	498.40
1 Year Trout/Salmon	23	204.70
3 Year Trout/Salmon	4	99.60
Annual Fishing Button	<u>5</u>	<u>20.00</u>
Totals (Note 2)	<u><u>266</u></u>	4,454.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,454.40)</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>\$ -</u></u>

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

TREASURER  
LAWRENCE 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	11,108	\$64,474.00
Senior citizen	4,067	15,133.00
Lifetime	335	10,250.00
Totals (Note 2)	<u>15,510</u>	89,857.00
Disbursements to Department of Agriculture (Note 3)		<u>(89,857.00)</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  
LAWRENCE 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	11,561	\$67,021.00
Senior citizen	4,242	15,816.00
Lifetime	317	9,860.00
Totals (Note 2)	<u>16,120</u>	<u>92,697.00</u>
Disbursements to Department of Agriculture (Note 3)		<u>(92,697.00)</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  
LAWRENCE 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	11,302	\$65,342.00
Senior citizen	4,132	15,350.00
Lifetime	325	10,010.00
Totals (Note 2)	<u>15,759</u>	90,702.00
Disbursements to Department of Agriculture (Note 3)		<u>(90,702.00)</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  
LAWRENCE 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	10,230	\$59,012.00
Senior citizen	3,794	13,940.00
Lifetime	302	9,570.00
Totals (Note 2)	14,326	82,522.00
Disbursements to Department of Agriculture (Note 3)		(82,522.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2017 to December 31, 2017		\$ -

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

TREASURER  
LAWRENCE 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.

TREASURER  
LAWRENCE 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

3. Disbursements (Continued)

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 2014 through 2017 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. County Officer Serving During Examination Period

Richard Rapone served as Treasurer during the hunting license period July 1, 2013 to June 30, 2018 and during the fishing and dog license period January 1, 2014 to December 31, 2017.

TREASURER  
LAWRENCE 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

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

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

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

**The Honorable Richard Rapone**  
Treasurer

**The Honorable David Gettings**  
Controller

**The Honorable Daniel J. Vogler**  
Chairman of the Board of Commissioners

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