

ATTESTATION ENGAGEMENT

Treasurer

Susquehanna County, Pennsylvania

For the Period

Hunting - July 1, 2012 to June 30, 2017

Fishing and Dog - January 1, 2013 to
December 31, 2017

August 2018



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
Department of the Auditor General
Harrisburg, PA 17120-0018
Facebook: Pennsylvania Auditor General
Twitter: @PAAuditorGen
www.PaAuditor.gov

EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Jason Miller
Treasurer
Susquehanna County
Montrose, PA 18801

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

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Susquehanna 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.

July 2, 2018

Eugene A. DePasquale
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2012 To June 30, 20131
For The License Period July 1, 2013 To June 30, 20142
For The License Period July 1, 2014 To June 30, 20153
For The License Period July 1, 2015 To June 30, 20164
For The License Period July 1, 2016 To June 30, 20175

Fishing License Sales:

For The License Period January 1, 2013 To December 31, 2013.....6
For The License Period January 1, 2014 To December 31, 2014.....7
For The License Period January 1, 2015 To December 31, 2015.....8
For The License Period January 1, 2016 To December 31, 2016.....9
For The License Period January 1, 2017 To December 31, 2017.....10

Dog License Sales:

For The License Period January 1, 2013 To December 31, 2013.....11
For The License Period January 1, 2014 To December 31, 2014.....12
For The License Period January 1, 2015 To December 31, 2015.....13
For The License Period January 1, 2016 To December 31, 2016.....14
For The License Period January 1, 2017 To December 31, 2017.....15

Notes To The Statements Of Receipts And Disbursements 16

Report Distribution18

TREASURER
SUSQUEHANNA 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	289	\$ 5,693.30
Junior	14	79.80
Junior combination	29	252.30
Senior	41	520.70
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	12	608.40
Military	35	59.50
Reserves	1	1.70
Spring Turkey	12	248.40
Mentored Youth	13	22.10
Non-resident		
Adult	92	9,264.40
Junior	2	81.40
Junior combination	1	50.70
Archery - Resident and Non-resident	171	3,024.70
Muzzleloaders - Resident and Non-resident	95	1,186.50
Antlerless deer		
Resident	9,910	56,487.00
Resident landowners	16	91.20
Non-resident	1,419	36,468.30
Non-resident landowners	3	77.10
Armed forces	41	233.70
Disabled veterans	30	171.00
Elk - Antlered and Antlerless	14	149.80
Bobcat	28	159.60
Fisher	2	11.40
Adult resident	14	275.80
Senior resident	2	25.40
Adult non-resident	3	242.10
Migratory - Resident and Non-resident	47	144.90
Bear - Resident and Non-resident	153	2,562.10
DMAP - Resident and Non-resident	13	151.10
Replacements	45	256.50
Totals (Note 2)	<u>12,556</u>	<u>119,507.20</u>
Disbursements to Game Commission (Note 3)		(119,214.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(293.00)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
SUSQUEHANNA COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

License Type	Amount Due	
	Licenses Sold	Game Commission
Resident		
Adult	331	\$ 6,520.70
Junior	11	62.70
Junior combination	22	191.40
Senior	47	596.90
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Spring Turkey	11	227.70
Mentored Youth	16	27.20
Non-resident		
Adult	85	8,559.50
Junior	1	40.70
Junior combination	4	202.80
Spring Turkey	2	81.40
Archery - Resident and Non-resident	197	3,382.90
Muzzleloaders - Resident and Non-resident	113	1,399.10
Antlerless deer		
Resident	10,011	57,062.70
Resident landowners	12	68.40
Non-resident	1,320	33,924.00
Non-resident landowners	2	51.40
Armed forces	36	205.20
Disabled veterans	31	176.70
Elk - Antlered and Antlerless	25	267.50
Bobcat	42	239.40
Fisher	4	22.80
Furtaker		
Adult resident	22	433.40
Senior resident	2	25.40
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	48	141.60
Bear - Resident and Non-resident	159	2,676.30
DMAP - Resident and Non-resident	9	87.30
Replacements	37	210.90
Totals (Note 2)	<u>12,651</u>	<u>118,413.70</u>
Disbursements to Game Commission (Note 3)		(118,115.10)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(298.60)</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
SUSQUEHANNA 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	281	\$ 5,535.70
Junior	5	28.50
Junior combination	30	261.00
Senior	31	393.70
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	5	253.50
Military	26	44.20
Spring Turkey	16	331.20
Mentored Youth	18	30.60
Non-resident		
Adult	69	6,948.30
Junior	2	81.40
Spring Turkey	1	40.70
Archery - Resident and Non-resident	174	3,001.80
Muzzleloaders - Resident and Non-resident	96	1,177.20
Antlerless deer		
Resident	9,052	51,596.40
Resident landowners	16	91.20
Non-resident	1,117	28,706.90
Non-resident landowners	2	51.40
Armed forces	33	188.10
Disabled veterans	36	205.20
Elk - Antlered and Antlerless	26	278.20
Bobcat	45	256.50
Fisher	16	91.20
Furtaker		
Adult resident	26	512.20
Senior resident	2	25.40
Adult non-resident	3	242.10
Migratory - Resident and Non-resident	45	133.50
Bear - Resident and Non-resident	148	2,523.60
DMAP - Resident and Non-resident	7	67.90
Replacements	20	114.00
Totals (Note 2)	<u>11,356</u>	104,017.20
Disbursements to Game Commission (Note 3)		(103,735.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(281.60)</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, 2014 to June 30, 2015		<u>\$ -</u>

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

TREASURER
SUSQUEHANNA 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	244	\$ 4,806.80
Junior	5	28.50
Junior combination	19	165.30
Senior	29	368.30
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	1	50.70
Senior Lifetime Upgrade Combo	1	50.70
Military	23	39.10
Reserves	1	1.70
Spring Turkey	13	269.10
Mentored Youth	19	32.30
Non-resident		
Adult	77	7,753.90
Junior	1	40.70
Junior combination	1	50.70
Archery - Resident and Non-resident	181	3,191.70
Muzzleloaders - Resident and Non-resident	106	1,324.20
Antlerless deer		
Resident	9,531	54,326.70
Resident landowners	11	62.70
Non-resident	1,222	31,405.40
Non-resident landowners	1	25.70
Armed forces	23	131.10
Disabled veterans	35	199.50
Elk - Antlered and Antlerless	21	224.70
Bobcat	36	205.20
Fisher	15	85.50
River Otter	8	45.60
Federal Duck Stamp	6	163.20
Furtaker		
Adult resident	19	374.30
Senior resident	2	25.40
Adult non-resident	4	322.80
Migratory - Resident and Non-resident	31	86.70
Bear - Resident and Non-resident	126	2,258.20
DMAP - Resident and Non-resident	14	135.80
Replacements	29	161.30
Totals (Note 2)	<u>11,859</u>	108,816.30
Disbursements to Game Commission (Note 3)		(108,574.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(242.30)
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
SUSQUEHANNA 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	200	\$ 3,980.00
Junior	6	35.40
Junior combination	11	97.90
Senior	16	206.40
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	6	305.40
Military	16	30.40
Spring Turkey	7	146.30
Mentored Youth	15	28.50
Non-resident		
Adult	68	6,861.20
Junior	2	81.80
Spring Turkey	2	81.80
Archery - Resident and Non-resident	152	2,726.80
Muzzleloaders - Resident and Non-resident	86	1,157.40
Antlerless deer		
Resident	8,845	52,185.50
Resident landowners	7	41.30
Non-resident	1,251	32,400.90
Non-resident landowners	1	25.90
Armed forces	23	135.70
Disabled veterans	45	265.50
Elk - Antlered and Antlerless	21	228.90
Bobcat	26	153.40
Fisher	13	76.70
River Otter	7	41.30
Federal Duck Stamp	7	191.80
Furtaker		
Adult resident	16	318.40
Senior resident	2	25.80
Adult non-resident	1	80.90
Migratory - Resident and Non-resident	32	110.80
Bear - Resident and Non-resident	104	1,813.60
DMAP - Resident and Non-resident	9	114.10
Replacements	34	200.60
Totals (Note 2)	<u>11,037</u>	<u>104,755.80</u>
Disbursements to Game Commission (Note 3)		(104,535.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(220.50)</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
SUSQUEHANNA 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	112	\$ 2,430.40
3 Year Resident	9	573.30
5 Year Resident	2	211.40
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	10	17.00
Non-resident	19	982.30
Replacements	1	5.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	3	20.10
Replacements	4	11.40
Trout/Salmon Stamp	77	669.90
3 Year Trout/Salmon	8	197.60
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	<u>265</u>	<u>5,793.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,793.10)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
SUSQUEHANNA 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	2	127.40
Senior resident	5	53.50
National Guard/Armed Forces	11	18.70
Non-resident	12	620.40
Three day	2	51.40
Senior lifetime	16	811.20
Lifetime Upgrade Card	1	10.70
Replacements	4	11.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	61	530.70
3 Year Trout/Salmon	2	49.40
Totals (Note 2)	<u>201</u>	<u>4,122.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,122.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
SUSQUEHANNA 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	83	\$ 1,718.10
Voluntary Youth	1	1.70
Replacements	1	5.70
Senior resident	13	126.10
National Guard/Armed Forces	6	10.20
Non-resident	14	709.80
Three day	1	25.70
Seven day	3	101.10
Senior lifetime	7	354.90
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	56	487.20
1 Year Trout/Salmon	2	17.40
Annual Fishing Button	5	30.00
Totals (Note 2)	<u>195</u>	<u>3,614.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,614.00)</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>

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

TREASURER
SUSQUEHANNA 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	89	\$ 1,936.50
3 Year Resident	2	127.60
5 Year Resident	4	422.80
Voluntary Youth	1	1.70
Senior resident	5	53.50
National Guard/Armed Forces	8	14.20
Non-resident	10	518.00
Senior lifetime	13	660.30
Lifetime Upgrade Card	1	10.70
Replacements	7	40.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	52	455.20
1 Year Trout/Salmon	5	43.50
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	4	162.80
Replacements	1	5.90
Annual Fishing Button	13	57.00
Totals (Note 2)	<u>218</u>	<u>4,574.50</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,574.50)</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>

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

TREASURER
SUSQUEHANNA 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	45	\$ 985.50
5 Year Resident	1	105.90
Replacements	1	5.90
Senior resident	4	43.60
National Guard/Armed Forces	2	3.80
Reduced Disabled Veterans	2	3.80
Non-resident	12	622.80
Senior lifetime	8	407.20
Replacements	4	23.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	31	275.90
1 Year Trout/Salmon	4	35.60
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	2	81.80
Boat Launch Permit	2	19.90
Annual Fishing Button	7	33.00
Totals (Note 2)	<u>128</u>	<u>2,713.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,713.00)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
 SUSQUEHANNA 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	3,799	\$21,137.00
Senior citizen	1,918	\$6,706.00
Lifetime	147	\$4,130.00
Totals (Note 2)	<u>5,864</u>	31,973.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$32,009.33)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(36.33)
Examination adjustments (Note 5)		<u>36.33</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
 SUSQUEHANNA COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	4,207	\$23,521.00
Senior citizen	1,987	\$6,975.00
Lifetime	170	\$5,200.00
	<hr/>	<hr/>
Totals (Note 2)	<u>6,364</u>	35,696.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$35,735.22)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(39.22)
Examination adjustments (Note 5)		<u>39.22</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
 SUSQUEHANNA 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	4,041	\$22,625.00
Senior citizen	1,938	\$6,764.00
Lifetime	181	\$5,310.00
Totals (Note 2)	<u>6,160</u>	34,699.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$34,735.14)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(36.14)
Examination adjustments (Note 5)		<u>36.14</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
 SUSQUEHANNA 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	4,089	\$22,939.00
Senior citizen	1,933	\$6,731.00
Lifetime	187	\$5,480.00
Totals (Note 2)	<u>6,209</u>	35,150.00
Disbursements to Department of Agriculture (Note 3)		<u>(\$35,156.39)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(6.39)
Examination adjustments (Note 5)		<u>6.39</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
 SUSQUEHANNA 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	3,779	\$ 21,217.00
Senior citizen	1,823	6,343.00
Lifetime	<u>183</u>	<u>5,390.00</u>
Totals (Note 2)	<u><u>5,785</u></u>	32,950.00
Disbursements to Department of Agriculture (Note 3)		<u>(32,950.00)</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
 SUSQUEHANNA COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2017 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 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 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 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
SUSQUEHANNA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 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. It does not reflect any adjustments disclosed by our examination. Refer to Note 5.

5. Examination Adjustment - January 1, 2013 to December 32, 2016 Dog Statements

The examination adjustments for the 2013, 2014, 2015 and 2016 dog license statements represent interest earned on the office's bank account totaling \$118.08 and remitted to the Commonwealth.

6. County Officers Serving During Examination Period

Catherine Benedict served as Treasurer during the hunting license period July 1, 2012 to December 31, 2015 and during the fishing and dog license period January 1, 2013 to December 31, 2015.

Jason Miller served as Treasurer during the hunting license period January 1, 2016 thru June 30, 2017 and during the fishing and dog license period January 1, 2016 thru December 31, 2017.

TREASURER
SUSQUEHANNA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2017 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 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

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

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Jason Miller
Treasurer

The Honorable Alan M. Hall
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.