

ATTESTATION ENGAGEMENT

Treasurer

Fulton County, Pennsylvania

For the Period

Hunting – July 1, 2010 to June 30, 2014

Fishing and Dog – January 1, 2010 to December 31, 2014

November 2015



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 Monica Seville
Treasurer
Fulton County
McConnellsburg, PA 17233

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Fulton County, Pennsylvania (County Officer), for the license period identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d). The county office's management is responsible for these Statements. Our responsibility is to express an opinion on these Statements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States and, accordingly, included examining, on a test basis, evidence supporting the Statements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

We are mandated by Section 401(d) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(d) of *The Fiscal Code*.

In our opinion, the Statements referred to above present, in all material respects, the operations of the County Officer as it pertains to receipts made on behalf of the of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statements; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statements. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies. Given these limitations, during our engagement we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

As part of obtaining reasonable assurance about whether the Statements are free from material misstatement, we performed tests of the County Officer's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Pennsylvania Game Commission, Pennsylvania Fish and Boat Commission, Pennsylvania Department of Agriculture, and the County Officer and is not intended to be and should not be used by anyone other than these specified parties.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Fulton 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.

October 8, 2015

Eugene A. DePasquale
Auditor General

CONTENTS

Page

Financial Section:

Statements Of Receipts And Disbursements:

Hunting License Sales:

For The License Period July 1, 2010 To June 30, 20111
For The License Period July 1, 2011 To June 30, 20122
For The License Period July 1, 2012 To June 30, 20133
For The License Period July 1, 2013 To June 30, 20144

Fishing License Sales:

For The License Period January 1, 2010 To December 31, 2010.....5
For The License Period January 1, 2011 To December 31, 2011.....6
For The License Period January 1, 2012 To December 31, 2012.....7
For The License Period January 1, 2013 To December 31, 2013.....8
For The License Period January 1, 2014 To December 31, 2014.....9

Dog License Sales:

For The License Period January 1, 2010 To December 31, 2010.....10
For The License Period January 1, 2011 To December 31, 2011.....11
For The License Period January 1, 2012 To December 31, 2012.....12
For The License Period January 1, 2013 To December 31, 2013.....13
For The License Period January 1, 2014 To December 31, 2014.....14

Notes To The Statements Of Receipts And Disbursements15

Report Distribution17

TREASURER
 FULTON COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	364	\$ 7,170.80
Junior	16	91.20
Landowner	3	11.10
Junior combination	25	217.50
Senior	44	558.80
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	17	861.90
Senior Lifetime Upgrade Combo	1	50.70
Military	15	25.50
Spring Turkey	9	186.30
Mentored Youth	17	28.90
Non-resident		
Adult	13	1,309.10
Seven day	8	245.60
Archery - Resident and Non-resident	118	1,882.60
Muzzleloaders - Resident and Non-resident	121	1,294.70
Antlerless deer		
Resident	5,540	31,578.00
Resident landowners	9	51.30
Non-resident	278	7,144.60
Non-resident landowners	1	25.70
Armed forces	18	102.60
Disabled veterans	6	34.20
Elk - Antlered and Antlerless	3	32.10
Bobcat	6	34.20
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Adult non-resident	1	80.70
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	122	1,955.40
DMAP - Resident and Non-resident	2	19.40
Replacements	22	125.40
Totals (Note 2)	<u>6,820</u>	<u>56,257.00</u>
Disbursements to Game Commission (Note 3)		(56,065.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(191.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		<u>\$ -</u>

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

TREASURER
 FULTON COUNTY
 HUNTING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	410	\$ 8,077.00
Junior	16	91.20
Landowner	2	7.40
Junior combination	32	278.40
Senior	38	482.60
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	5	253.50
Military	18	30.60
Spring Turkey	4	82.80
Mentored Youth	23	39.10
Non-resident		
Adult	7	704.90
Seven day	3	92.10
Archery - Resident and Non-resident	147	2,317.90
Muzzleloaders - Resident and Non-resident	136	1,455.20
Antlerless deer		
Resident	5,472	31,190.40
Resident landowners	10	57.00
Non-resident	291	7,478.70
Armed forces	21	119.70
Disabled veterans	6	34.20
Elk - Antlered and Antlerless	5	53.50
Bobcat	8	45.60
Furtaker		
Adult resident	19	374.30
Senior resident	1	12.70
Migratory - Resident and Non-resident	22	59.40
Bear - Resident and Non-resident	108	1,695.60
DMAP - Resident and Non-resident	8	77.60
Replacements	29	161.30
Totals (Note 2)	<u>6,851</u>	<u>56,279.70</u>
Disbursements to Game Commission (Note 3)		(56,058.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(221.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
 FULTON 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	317	\$ 6,244.90
Junior	12	68.40
Landowner	3	11.10
Junior combination	30	261.00
Senior	34	431.80
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	17	28.90
Spring Turkey	5	103.50
Mentored Youth	14	23.80
Non-resident		
Adult	6	604.20
Seven day	1	30.70
Archery - Resident and Non-resident	154	2,447.80
Muzzleloaders - Resident and Non-resident	118	1,282.60
Antlerless deer		
Resident	5,735	32,689.50
Resident landowners	10	57.00
Non-resident	286	7,350.20
Armed forces	19	108.30
Disabled veterans	12	68.40
Elk - Antlered and Antlerless	3	32.10
Bobcat	11	62.70
Furtaker		
Adult resident	11	216.70
Migratory - Resident and Non-resident	24	64.80
Bear - Resident and Non-resident	81	1,291.70
DMAP - Resident and Non-resident	6	58.20
Replacements	28	159.60
Totals (Note 2)	<u>6,956</u>	<u>55,311.20</u>
Disbursements to Game Commission (Note 3)		(55,097.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.30)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
 FULTON 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	309	\$ 6,087.30
Junior	9	51.30
Landowner	3	11.10
Junior combination	27	234.90
Senior	27	342.90
Senior Lifetime Combo	13	1,309.10
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	12	20.40
Spring Turkey	8	165.60
Mentored Youth	23	39.10
Non-resident		
Adult	15	1,510.50
Seven day	1	30.70
Archery - Resident and Non-resident	139	2,222.30
Muzzleloaders - Resident and Non-resident	112	1,208.40
Antlerless deer		
Resident	5,368	30,597.60
Resident landowners	11	62.70
Non-resident	302	7,761.40
Armed forces	13	74.10
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	5	53.50
Bobcat	11	62.70
Fisher	3	17.10
Furtaker		
Adult resident	12	236.40
Senior resident	2	25.40
Migratory - Resident and Non-resident	27	72.90
Bear - Resident and Non-resident	91	1,448.70
DMAP - Resident and Non-resident	5	48.50
Replacements	22	125.40
Totals (Note 2)	<u>6,587</u>	<u>54,186.90</u>
Disbursements to Game Commission (Note 3)		(53,973.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.60)</u>
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	172	\$ 3,732.40
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces Prisoner of War	5	8.50
Non-resident Tourist	4	206.80
Three day	4	102.80
Senior lifetime	17	861.90
Lifetime Upgrade Card	1	6.70
Replacements	3	17.10
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	172	1,496.40
	<u>390</u>	<u>1,496.40</u>
Totals (Note 2)	<u>390</u>	<u>6,577.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,577.00)</u>
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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	161	\$ 3,493.70
Replacements	1	5.70
Senior resident	9	96.30
National Guard/Armed Forces	4	6.80
Non-resident	7	361.90
Tourist		
Three day	2	51.40
Senior lifetime	17	861.90
Lifetime Upgrade Card	3	20.10
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	177	1,539.90
Totals (Note 2)	388	6,522.60
Disbursements to Fish and Boat Commission (Note 3)		(6,521.90)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		.70
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		\$.70

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

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	156	\$ 3,385.20
Replacements	3	17.10
Senior resident	4	42.80
National Guard/Armed Forces	2	3.40
Non-resident	5	258.50
Tourist		
Three day	3	77.10
Senior lifetime	10	507.00
Lifetime Upgrade Card	14	93.80
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	153	1,331.10
Totals (Note 2)	358	5,806.60
Disbursements to Fish and Boat Commission (Note 3)		(5,806.10)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		.50
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		\$.50

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

TREASURER
 FULTON 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	158	\$ 3,428.60
3 Year Resident	1	63.70
5 Year Resident	1	105.70
Senior resident	5	53.50
National Guard/Armed Forces	2	3.40
Non-resident	2	103.40
Tourist		
Three day	5	128.50
Senior lifetime	17	861.90
Lifetime Upgrade Card	10	67.00
Replacements	4	22.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
3 Year Lake Erie and Trout/Salmon	1	42.70
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	167	1,452.90
	<u>379</u>	<u>6,472.30</u>
Totals (Note 2)		6,472.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,472.30)</u>
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, 2013 to December 31, 2013		\$ -

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

TREASURER
 FULTON COUNTY
 FISHING LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	157	\$ 3,406.90
3 Year Resident	2	127.40
5 Year Resident	2	211.40
Replacements	1	5.70
Senior resident	8	85.60
National Guard/Armed Forces	1	1.70
Non-resident	5	258.50
Tourist		
One day	2	51.40
Three day	3	77.10
Seven day	2	67.40
Senior lifetime	13	659.10
Lifetime Upgrade Card	10	117.00
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
5 Year Lake Erie and Trout/Salmon	1	70.70
Trout/Salmon Stamp	164	1,426.80
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
Mentored Youth	1	2.70
Totals (Note 2)	382	6,729.40
Disbursements to Fish and Boat Commission (Note 3)		(6,718.40)
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		11.00
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2014 to December 31, 2014		\$ 11.00

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

TREASURER
 FULTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,485	\$ 14,927.00
Senior citizen	933	3,670.00
Lifetime	66	1,940.00
Totals (Note 2)	<u>3,484</u>	20,537.00
Disbursements to Department of Agriculture (Note 3)		<u>(20,537.00)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
 FULTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,424	\$ 14,641.00
Senior citizen	997	3,897.00
Lifetime	73	2,150.00
Totals (Note 2)	<u>3,494</u>	20,688.00
Disbursements to Department of Agriculture (Note 3)		<u>(20,688.00)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
 FULTON COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	2,027	\$ 12,138.00
Senior citizen	913	3,540.00
Lifetime	52	1,420.00
Totals (Note 2)	<u>2,992</u>	17,098.00
Disbursements to Department of Agriculture (Note 3)		<u>(17,098.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
 FULTON 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	2,356	\$ 13,636.00
Senior citizen	1,033	3,912.00
Lifetime	35	1,010.00
Totals (Note 2)	<u>3,424</u>	18,558.00
Disbursements to Department of Agriculture (Note 3)		<u>(18,558.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
 FULTON 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	2,511	\$ 13,540.00
Senior citizen	1,083	3,870.00
Lifetime	75	2,150.00
Totals (Note 2)	<u>3,669</u>	19,560.00
Disbursements to Department of Agriculture (Note 3)		<u>(19,560.00)</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
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

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 2010 through 2014 were remitted weekly through an electronic funds transfer program.

TREASURER
FULTON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2010 through 2014 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the 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

Monica Seville served as Treasurer during the hunting license period July 1, 2010 to June 30, 2014 and during the fishing and dog license period January 1, 2010 to December 31, 2014.

TREASURER
FULTON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2014

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

Mr. D. Holbrook Duer
Assistant Counsel
Governor's Office of General Counsel
Department of Agriculture

Mr. John Arway
Executive Director
Fish and Boat Commission

Mr. R. Matthew Hough
Executive Director
Pennsylvania Game Commission

The Honorable Monica Seville

Treasurer

The Honorable Rodney L. McCray

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.