

ATTESTATION ENGAGEMENT

Treasurer

Adams County, Pennsylvania

For the Period

Hunting – July 1, 2007 to June 30, 2014

Fishing and Dog - January 1, 2008 to
December 31, 2014

January 2016



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 Theresa A. Adamik
Treasurer
Adams County
Gettysburg, PA 17325

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

November 2, 2015

Eugene A. DePasquale
Auditor General

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TREASURER
ADAMS COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	108	\$ 2,052.00
Junior	10	50.00
Junior combination	7	56.00
Senior	20	240.00
Military	26	26.00
Non-resident		
Adult	17	1,700.00
Junior combination	2	100.00
Archery - Resident and Non-resident	38	570.00
Muzzleloaders - Resident and Non-resident	46	490.00
Antlerless deer		
Resident	8,669	43,345.00
Non-resident	166	4,150.00
Armed forces	36	180.00
Disabled veterans	7	35.00
Furtaker		
Adult resident	14	266.00
Adult non-resident	1	80.00
Migratory - Resident and Non-resident	25	56.00
Bear - Resident and Non-resident	30	490.00
Replacements	20	100.00
Totals (Note 2)	<u>9,242</u>	<u>53,986.00</u>
Disbursements to Game Commission (Note 3)		(53,902.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(83.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		<u>(1.00)</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2007 to June 30, 2008		<u>\$ -</u>

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

TREASURER
ADAMS COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	87	\$ 1,653.00
Junior	6	30.00
Junior combination	7	56.00
Senior	18	216.00
Military	21	21.00
Non-resident		
Adult	11	1,100.00
Junior	2	80.00
Seven day	3	90.00
Archery - Resident and Non-resident	41	635.00
Muzzleloaders - Resident and Non-resident	46	460.00
Antlerless deer		
Resident	7,606	38,030.00
Non-resident	75	1,875.00
Armed forces	25	125.00
Disabled veterans	4	20.00
Furtaker		
Adult resident	10	190.00
Adult non-resident	4	320.00
Migratory - Resident and Non-resident	30	66.00
Bear - Resident and Non-resident	28	440.00
Replacements	22	110.00
Totals (Note 2)	<u>8,046</u>	<u>45,517.00</u>
Disbursements to Game Commission (Note 3)		(45,445.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(72.00)</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, 2008 to June 30, 2009		<u>\$ -</u>

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

TREASURER
ADAMS COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	79	\$ 1,556.30
Junior	1	5.70
Junior combination	8	69.60
Senior	17	215.90
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	2	101.40
Military	42	71.40
Spring Turkey	7	144.90
Mentored Youth	3	5.10
Non-resident		
Adult	6	604.20
Junior combination	1	50.70
Seven day	1	30.70
Archery - Resident and Non-resident	56	879.20
Muzzleloaders - Resident and Non-resident	60	652.00
Antlerless deer		
Resident	8,754	49,897.80
Non-resident	168	4,317.60
Armed forces	45	256.50
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	5	53.50
Bobcat	2	11.40
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Adult non-resident	2	161.40
Migratory - Resident and Non-resident	36	100.20
Bear - Resident and Non-resident	35	569.50
Replacements	21	119.70
Totals (Note 2)	<u>9,386</u>	<u>61,353.20</u>
Disbursements to Game Commission (Note 3)		(61,297.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(55.90)</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, 2009 to June 30, 2010		<u>\$ -</u>

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TREASURER
ADAMS 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	85	\$ 1,674.50
Junior	1	5.70
Junior combination	6	52.20
Senior	11	139.70
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	27	45.90
Reserves	3	5.10
Spring Turkey	5	103.50
Mentored Youth	2	3.40
Non-resident		
Adult	10	1,007.00
Seven day	1	30.70
Archery - Resident and Non-resident	56	909.20
Muzzleloaders - Resident and Non-resident	39	417.30
Antlerless deer		
Resident	8,519	48,558.30
Non-resident	130	3,341.00
Armed forces	46	262.20
Disabled veterans	5	28.50
Elk - Antlered and Antlerless	3	32.10
Bobcat	4	22.80
Furtaker		
Adult resident	6	118.20
Senior resident	1	12.70
Adult non-resident	3	242.10
Migratory - Resident and Non-resident	29	78.30
Bear - Resident and Non-resident	40	708.00
DMAP - Resident and Non-resident	2	19.40
Replacements	37	210.90
Totals (Note 2)	<u>9,083</u>	<u>58,937.10</u>
Disbursements to Game Commission (Note 3)		(58,875.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(61.30)</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>

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TREASURER
ADAMS 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	83	\$1,635.10
Junior	2	11.40
Junior combination	6	52.20
Senior	6	76.20
Senior Lifetime Combo	3	302.10
Senior Lifetime Hunting	3	152.10
Military	21	35.70
Reserves	1	1.70
Spring Turkey	6	124.20
Mentored Youth	1	1.70
Non-resident		
Adult	7	704.90
Archery - Resident and Non-resident	53	892.10
Muzzleloaders - Resident and Non-resident	38	416.60
Antlerless deer		
Resident	9,222	52,565.40
Non-resident	182	4,677.40
Armed forces	33	188.10
Disabled veterans	7	39.90
Elk - Antlered and Antlerless	2	21.40
Bobcat	1	5.70
Furtaker		
Adult resident	9	177.30
Senior resident	1	12.70
Migratory - Resident and Non-resident	20	57.00
Bear - Resident and Non-resident	26	448.20
Replacements	22	125.40
Donations for the Game Commission	3	11.00
Totals (Note 2)	<u>9,758</u>	<u>62,735.50</u>
Disbursements to Game Commission (Note 3)		(62,669.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(66.00)</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, 2011 to June 30, 2012		<u>\$ -</u>

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TREASURER
ADAMS 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	79	\$ 1,556.30
Junior	5	28.50
Junior combination	5	43.50
Senior	5	63.50
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	2	101.40
Senior Lifetime Upgrade Combo	2	101.40
Military	18	30.60
Reserves	1	1.70
Spring Turkey	7	144.90
Mentored Youth	4	6.80
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	46	742.20
Muzzleloaders - Resident and Non-resident	34	363.80
Antlerless deer		
Resident	9,646	54,982.20
Resident landowners	1	5.70
Non-resident	208	5,345.60
Armed forces	35	199.50
Disabled veterans	14	79.80
Elk - Antlered and Antlerless	1	10.70
Bobcat	2	11.40
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	23	62.10
Bear - Resident and Non-resident	23	381.10
DMAP - Resident and Non-resident	10	97.00
Replacements	26	148.20
Donations for the Game Commission	48	163.00
Totals (Note 2)	<u>10,267</u>	<u>66,150.30</u>
Disbursements to Game Commission (Note 3)		(66,087.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(62.60)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
ADAMS 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	65	\$ 1,280.50
Junior	1	5.70
Junior combination	3	26.10
Senior	4	50.80
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	17	28.90
Reserves	1	1.70
Spring Turkey	7	144.90
Mentored Youth	2	3.40
Non-resident		
Adult	5	503.50
Seven day	3	92.10
Archery - Resident and Non-resident	46	742.20
Muzzleloaders - Resident and Non-resident	27	288.90
Antlerless deer		
Resident	9,094	51,835.80
Non-resident	179	4,600.30
Armed forces	33	188.10
Disabled veterans	7	39.90
Elk - Antlered and Antlerless	2	21.40
Bobcat	3	17.10
Fisher	1	5.70
Furtaker		
Adult resident	8	157.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	21	59.70
Bear - Resident and Non-resident	21	329.70
DMAP - Resident and Non-resident	2	19.40
Replacements	32	182.40
Donations for the Game Commission	7	14.10
Totals (Note 2)	<u>9,604</u>	<u>61,361.00</u>
Disbursements to Game Commission (Note 3)		(61,303.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(58.00)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
ADAMS COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	38	\$ 814.80
Replacements	1	5.70
Senior resident	4	42.10
National Guard/Armed Forces	7	11.90
Non-resident	1	51.70
Senior lifetime	50	2,531.50
Lifetime Upgrade Card	10	57.00
Replacements	9	51.30
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	6	87.50
Trout/Salmon Stamp	71	607.20
Totals (Note 2)	<u>198</u>	4,269.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,269.40)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
ADAMS COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	28	\$ 607.60
Senior resident	5	53.50
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Senior lifetime	26	1,318.20
Replacements	8	45.60
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	44	382.80
Totals (Note 2)	<u>117</u>	2,513.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,513.90)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
ADAMS 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	44	\$ 954.80
Senior resident	2	21.40
National Guard/Armed Forces	5	8.50
Non-resident	2	103.40
Senior lifetime	9	456.30
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	44	382.80
Totals (Note 2)	<u>113</u>	1,997.10
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,997.10)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
ADAMS 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	25	\$ 542.50
Senior resident	4	42.80
National Guard/Armed Forces	4	6.80
Non-resident	2	103.40
Senior lifetime	5	253.50
Replacements	1	5.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>26</u>	<u>226.20</u>
Totals (Note 2)	<u><u>70</u></u>	1,225.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,225.00)</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, 2011 to December 31, 2011		<u><u>\$ -</u></u>

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

TREASURER
ADAMS 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	39	\$ 846.30
Senior resident	3	32.10
One day resident	1	10.70
National Guard/Armed Forces	3	5.10
Non-resident	1	51.70
Senior lifetime	9	456.30
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	<u>39</u>	<u>339.30</u>
Totals (Note 2)	<u><u>101</u></u>	1,793.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,793.70)</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, 2012 to December 31, 2012		<u><u>\$ -</u></u>

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

TREASURER
ADAMS 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	37	\$ 802.90
3 Year Resident	1	63.70
Senior resident	1	10.70
National Guard/Armed Forces	1	1.70
Senior lifetime	4	202.80
Lifetime Upgrade Card	1	11.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	29	252.30
3 Year Trout/Salmon	1	24.70
	<hr/>	<hr/>
Totals (Note 2)	<u>77</u>	1,399.90
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,398.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 1.00</u>

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

TREASURER
ADAMS 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	38	\$ 824.60
3 Year Resident	2	127.40
Senior resident	3	32.10
National Guard/Armed Forces	3	5.10
Senior lifetime	4	202.80
Replacements	1	5.70
Donations for the Fish and Boat Commission		5.00
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	31	269.70
3 Year Trout/Salmon	2	49.40
Totals (Note 2)	<u>87</u>	<u>1,565.90</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,624.70)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(58.80)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<u>\$ (58.80)</u>

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

TREASURER
 ADAMS COUNTY
 DOG LICENSE SALES
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2008

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	8,449	\$ 47,699.00
Senior citizen	2,021	7,177.00
Lifetime	347	11,040.00
Totals (Note 2)	<u>10,817</u>	65,916.00
Disbursements to Department of Agriculture (Note 3)		<u>(65,916.00)</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, 2008 to December 31, 2008		<u>\$ -</u>

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

TREASURER
ADAMS COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	7,050	\$ 39,908.00
Senior citizen	1,837	6,585.00
Lifetime	304	9,650.00
Totals (Note 2)	<u>9,191</u>	56,143.00
Disbursements to Department of Agriculture (Note 3)		<u>(56,143.00)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 ADAMS 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	7,947	\$ 45,039.00
Senior citizen	2,154	7,644.00
Lifetime	319	10,770.00
Totals (Note 2)	<u>10,420</u>	63,453.00
Disbursements to Department of Agriculture (Note 3)		<u>(63,453.00)</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
ADAMS 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	7,082	\$ 39,994.00
Senior citizen	2,116	7,470.00
Lifetime	352	12,170.00
Totals (Note 2)	<u>9,550</u>	59,634.00
Disbursements to Department of Agriculture (Note 3)		<u>(59,634.00)</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
ADAMS 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	7,089	\$ 39,843.00
Senior citizen	2,217	7,801.00
Lifetime	394	12,760.00
Totals (Note 2)	<u>9,700</u>	60,404.00
Disbursements to Department of Agriculture (Note 3)		<u>(60,404.00)</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
ADAMS 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	7,842	\$ 44,102.00
Senior citizen	2,460	8,628.00
Lifetime	547	17,260.00
Totals (Note 2)	<u>10,849</u>	69,990.00
Disbursements to Department of Agriculture (Note 3)		<u>(69,990.00)</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
ADAMS 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	8,190	\$ 45,858.00
Senior citizen	2,652	9,250.00
Lifetime	576	18,430.00
Totals (Note 2)	<u>11,418</u>	73,538.00
Disbursements to Department of Agriculture (Note 3)		<u>(73,538.00)</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
ADAMS COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 paper hunting licenses for license years 2007 and 2008 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2008 through 2014 were remitted weekly through an electronic funds transfer program.

TREASURER
ADAMS COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 TO DECEMBER 31, 2014

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2008 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. It does not reflect adjustments disclosed by our examination.

5. County Officer Serving During Examination Period

Theresa A. Adamik served as Treasurer during the hunting license period July 1, 2007 to June 30, 2014 and during the fishing and dog license period January 1, 2008 to December 31, 2014.

TREASURER
ADAMS COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2007 TO JUNE 30, 2014 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2008 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 Theresa A. Adamik	Treasurer
The Honorable Steven Renner	Controller
The Honorable Randy Phiel	Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at <http://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.