

ATTESTATION ENGAGEMENT

Treasurer

Montgomery County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2015

Fishing and Dog - January 1, 2009 to
December 31, 2014

June 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 Jason E. Salus
Treasurer
Montgomery County
Norristown, PA 19404

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

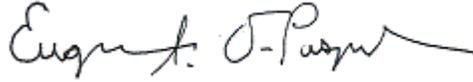
Our consideration of internal control was for the limited purpose of expressing an opinion on whether the Statements are presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material 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, Montgomery 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.

May 5, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
MONTGOMERY 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	264	\$5,016.00
Junior	5	25.00
Junior combination	4	32.00
Senior	44	528.00
Replacements	6	30.00
Military	24	24.00
Non-resident		
Adult	4	400.00
Archery		
Resident	189	2,835.00
Replacements	3	15.00
Muzzleloaders		
Resident	63	630.00
Non-resident	1	20.00
Replacements	1	5.00
Antlerless deer		
Resident	17,008	85,040.00
Non-resident	64	1,600.00
Armed forces	22	110.00
Disabled veterans	9	45.00
Replacements	11	55.00
Furtaker		
Adult resident	17	323.00
Senior resident	2	24.00
Replacements	3	15.00
Migratory		
Resident	90	180.00
Bear		
Resident	67	1,005.00
Non-resident	1	35.00
Totals (Note 2)	<u>17,902</u>	<u>97,992.00</u>
Disbursements to Game Commission (Note 3)		(97,861.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(117.00)</u>
Balance due Game Commission (County) per settled reports (Note 4)		14.00
Examination adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009		<u>\$14.00</u>

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

TREASURER
MONTGOMERY 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	285	\$ 5,614.50
Junior	5	28.50
Junior combination	10	87.00
Senior	46	584.20
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	11	557.70
Senior Lifetime Upgrade Combo	5	253.50
Military	41	69.70
Reserves	1	1.70
Spring Turkey	7	144.90
Mentored Youth	15	25.50
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	228	3,609.60
Muzzleloaders - Resident and Non-resident	67	716.90
Antlerless deer		
Resident	19,471	110,984.70
Non-resident	113	2,904.10
Armed forces	22	125.40
Disabled veterans	5	28.50
Elk - Antlered and Antlerless	4	42.80
Bobcat	5	28.50
Furtaker		
Adult resident	24	472.80
Senior resident	1	12.70
Migratory - Resident and Non-resident	104	286.80
Bear - Resident and Non-resident	72	1,150.40
DMAP - Resident and Non-resident	1	9.70
Replacements	71	404.70
Totals (Note 2)	<u>20,630</u>	<u>129,756.00</u>
Disbursements to Game Commission (Note 3)		(129,635.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(120.30)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	278	\$ 5,504.60
Junior	4	22.80
Junior combination	5	43.50
Senior	37	469.90
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	1	50.70
Military	47	79.90
Spring Turkey	4	82.80
Mentored Youth	3	5.10
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	246	3,882.20
Muzzleloaders - Resident and Non-resident	65	695.50
Antlerless deer		
Resident	19,455	110,893.50
Non-resident	94	2,415.80
Armed forces	29	165.30
Disabled veterans	10	57.00
Elk - Antlered and Antlerless	4	42.80
Bobcat	7	39.90
Furtaker		
Adult resident	18	368.60
Senior resident	1	12.70
Migratory - Resident and Non-resident	108	291.60
Bear - Resident and Non-resident	76	1,213.20
DMAP - Resident and Non-resident	9	87.30
Replacements	60	342.00
Totals (Note 2)	<u>20,578</u>	128,278.60
Disbursements to Game Commission (Note 3)		(128,151.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(127.00)</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, 2010 to June 30, 2011		<u>\$ -</u>

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TREASURER
MONTGOMERY 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	306	\$6,028.20
Junior	2	11.40
Junior combination	15	130.50
Senior	30	381.00
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	4	202.80
Military	36	61.20
Spring Turkey	4	82.80
Mentored Youth	10	17.00
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	259	4,076.30
Muzzleloaders - Resident and Non-resident	57	619.90
Antlerless deer		
Resident	20,147	114,837.90
Non-resident	155	3,983.50
Armed forces	21	119.70
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	3	32.10
Bobcat	8	45.60
Furtaker		
Adult resident	24	472.80
Senior resident	2	25.40
Migratory - Resident and Non-resident	114	307.80
Bear - Resident and Non-resident	95	1,511.50
DMAP - Resident and Non-resident	12	116.40
Replacements	28	155.60
Totals (Note 2)	<u>21,355</u>	<u>\$134,680.50</u>
Disbursements to Game Commission (Note 3)		(134,545.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(134.60)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	\$ 6,258.90
Junior	5	28.50
Junior combination	17	147.90
Senior	26	330.20
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	5	253.50
Military	35	59.50
Reserves	2	3.40
Spring Turkey	6	124.20
Mentored Youth	13	22.10
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	283	4,483.10
Muzzleloaders - Resident and Non-resident	68	727.60
Antlerless deer		
Resident	20,725	118,132.50
Non-resident	153	3,932.10
Armed forces	23	131.10
Disabled veterans	10	57.00
Elk - Antlered and Antlerless	4	42.80
Bobcat	11	62.70
Furtaker		
Adult resident	32	630.40
Senior resident	2	25.40
Migratory - Resident and Non-resident	120	324.00
Bear - Resident and Non-resident	100	1,590.00
DMAP - Resident and Non-resident	12	116.40
Replacements	87	495.90
Totals (Note 2)	<u>22,066</u>	138,986.20
Disbursements to Game Commission (Note 3)		(138,867.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(118.50)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	322	\$ 6,343.40
Junior	5	28.50
Junior combination	21	182.70
Senior	24	304.80
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	4	202.80
Military	43	73.10
Spring Turkey	6	124.20
Mentored Youth	19	32.30
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	302	4,781.40
Muzzleloaders - Resident and Non-resident	63	674.10
Antlerless deer		
Resident	19,717	112,386.90
Non-resident	154	3,957.80
Armed forces	28	159.60
Disabled veterans	11	62.70
Elk - Antlered and Antlerless	7	74.90
Bobcat	7	39.90
Furtaker		
Adult resident	39	768.30
Senior resident	1	12.70
Migratory - Resident and Non-resident	125	337.50
Bear - Resident and Non-resident	103	1,637.10
DMAP - Resident and Non-resident	3	29.10
Replacements	54	307.80
Totals (Note 2)	<u>21,071</u>	133,830.70
Disbursements to Game Commission (Note 3)		(133,694.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(135.90)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	291	\$ 5,746.70
Junior	5	28.50
Junior combination	14	121.80
Senior	17	215.90
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	33	52.10
Reserves	1	1.70
Spring Turkey	3	62.10
Mentored Youth	14	23.80
Non-resident		
Adult	4	402.80
Archery - Resident and Non-resident	292	4,634.40
Muzzleloaders - Resident and Non-resident	71	759.70
Antlerless deer		
Resident	18,267	104,121.90
Non-resident	123	3,161.10
Armed forces	44	250.80
Disabled veterans	21	119.70
Elk - Antlered and Antlerless	6	64.20
Bobcat	7	39.90
Fisher	1	5.70
Furtaker		
Adult resident	27	531.90
Senior resident	2	25.40
Migratory - Resident and Non-resident	129	351.30
Bear - Resident and Non-resident	101	1,605.70
DMAP - Resident and Non-resident	3	29.10
Replacements	60	342.00
Totals (Note 2)	<u>19,548</u>	<u>123,606.60</u>
Disbursements to Game Commission (Note 3)		(123,455.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(151.60)</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
MONTGOMERY 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	100	\$ 2,170.00
Replacements	1	5.70
Senior resident	13	139.10
One day resident	1	10.70
National Guard/Armed Forces	24	40.80
Replacements	1	5.70
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	30	1,521.00
Lifetime Upgrade Card	22	147.40
Replacements	12	68.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	124	1,078.80
Totals (Note 2)	<u>332</u>	5,294.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,294.40)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	72	\$ 1,562.40
Senior resident	7	74.90
National Guard/Armed Forces	16	27.20
Replacements	1	5.70
Non-resident	2	103.40
Senior lifetime	19	963.30
Lifetime Upgrade Card	2	13.40
Replacements	7	39.90
Trout/Salmon Stamp	83	722.10
Totals (Note 2)	<u>209</u>	3,512.30
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,512.30)</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, 2010 to December 31, 2010		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	67	\$ 1,453.90
Replacements	1	5.70
Senior resident	5	53.50
National Guard/Armed Forces	18	30.60
Non-resident	1	51.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	11	73.70
Replacements	8	45.60
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	79	687.30
Totals (Note 2)	<u>202</u>	<u>2,974.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,974.40)</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, 2011 to December 31, 2011		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	60	\$ 1,302.00
Replacements	1	5.70
Senior resident	12	128.40
National Guard/Armed Forces	21	35.70
Non-resident	1	51.70
Senior lifetime	17	861.90
Lifetime Upgrade Card	5	33.50
Replacements	5	28.50
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	78	678.60
Angler and Boater Magazine	1	-
Totals (Note 2)	<u>204</u>	<u>3,164.10</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,164.10)</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, 2012 to December 31, 2012		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	58	\$ 1,258.60
3 Year Resident	2	127.40
5 Year Resident	2	211.40
Replacements	1	5.70
Senior resident	9	96.30
National Guard/Armed Forces	16	27.20
Non-resident	1	51.70
Tourist		
Three day	1	25.70
Senior lifetime	15	760.50
Lifetime Upgrade Card	6	55.20
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	69	600.30
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	2	81.40
Angler and Boater Magazine	1	-
Totals (Note 2)	<u>190</u>	<u>3,388.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,385.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		3.00
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		<u>\$ 3.00</u>

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

TREASURER
MONTGOMERY 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	41	\$ 889.70
3 Year Resident	1	63.70
Replacements	1	5.70
Senior resident	5	53.50
3 Year Senior Resident	1	30.70
Replacements	1	5.70
National Guard/Armed Forces	19	32.30
Prisoner of War		
Resident	1	1.70
Non-resident	2	103.40
Senior lifetime	13	659.10
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	56	487.20
Angler and Boater Magazine	1	-
Totals (Note 2)	<u>145</u>	<u>2,358.80</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,358.80)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

TREASURER
MONTGOMERY 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	24,694	\$ 128,790.00
Senior citizen	4,725	15,087.00
Lifetime	<u>1,413</u>	<u>42,100.00</u>
Totals (Note 2)	<u>30,832</u>	185,977.00
Disbursements to Department of Agriculture (Note 3)		<u>(185,977.00)</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
 MONTGOMERY 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	23,416	\$ 122,006.00
Senior citizen	4,730	14,892.00
Lifetime	<u>1,414</u>	<u>41,670.00</u>
Totals (Note 2)	<u>29,560</u>	178,568.00
Disbursements to Department of Agriculture (Note 3)		<u>(178,519.00)</u>
Credits Taken		<u>(49.00)</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
MONTGOMERY 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	23,271	\$ 122,713.00
Senior citizen	4,607	14,615.00
Lifetime	<u>1,448</u>	<u>42,560.00</u>
Totals (Note 2)	<u><u>29,326</u></u>	179,888.00
Disbursements to Department of Agriculture (Note 3)		<u>(179,888.00)</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
MONTGOMERY 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	23,529	\$ 123,721.00
Senior citizen	4,846	15,382.00
Lifetime	<u>1,540</u>	<u>45,420.00</u>
Totals (Note 2)	<u><u>29,915</u></u>	184,523.00
Disbursements to Department of Agriculture (Note 3)		<u>(184,513.00)</u>
Credits Taken		<u>(10.00)</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
MONTGOMERY 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	24,973	\$ 131,473.00
Senior citizen	5,236	16,694.00
Lifetime	<u>1,632</u>	<u>47,670.00</u>
Totals (Note 2)	<u><u>31,841</u></u>	195,837.00
Disbursements to Department of Agriculture (Note 3)		<u>(195,837.00)</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
MONTGOMERY 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	24,479	\$ 128,809.00
Senior citizen	5,181	16,621.00
Lifetime	<u>2,022</u>	<u>58,680.00</u>
Totals (Note 2)	<u><u>31,682</u></u>	204,110.00
Disbursements to Department of Agriculture (Note 3)		<u>(204,105.00)</u>
Credits Taken		<u>(5.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		<u><u>\$ -</u></u>

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

TREASURER
MONTGOMERY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 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 2008 through 2015 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 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.

TREASURER
MONTGOMERY COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2014

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 Officers Serving During Examination Period

Garrett D. Page served as Treasurer during the hunting license period July 1, 2008 to January 3, 2010 and during the fishing and dog license period of January 1, 2009 to January 3, 2010.

Ava Tuturice, First Deputy served as Acting Treasurer during the period January 4, 2010 to March 15, 2010.

Thomas J. Ellis served as Treasurer during the period March 16, 2010 to January 2, 2012.

Jason E. Salus served as Treasurer during the hunting license period January 3, 2012 to June 30, 2015 and during the fishing and dog license period of January 3, 2012 to December 31, 2014.

TREASURER
MONTGOMERY COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 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 Jason E. Salus
Treasurer

The Honorable Josh Shapiro
Chairperson of the Board of Commissioners

The Honorable Karen Sanchez
Controller

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.