

ATTESTATION ENGAGEMENT

Treasurer

Juniata County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2014

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

August 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 Sandra King
Treasurer
Juniata County
Mifflintown, PA 17059

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Juniata 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 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, Juniata 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 5, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
 JUNIATA 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	371	\$ 7,049.00
Junior	27	135.00
Junior combination	33	264.00
Senior	61	732.00
Military	11	11.00
Non-resident		
Adult	6	600.00
Archery - Resident and Non-resident	125	1,895.00
Muzzleloaders - Resident and Non-resident	141	1,410.00
Antlerless deer		
Resident	5,571	27,855.00
Resident landowners	20	100.00
Non-resident	37	925.00
Armed forces	10	50.00
Disabled veterans	5	25.00
Furtaker		
Adult resident	19	361.00
Senior resident	2	24.00
Migratory - Resident and Non-resident	35	70.00
Bear - Resident and Non-resident	138	2,090.00
Replacements	5	25.00
Totals (Note 2)	<u>6,617</u>	<u>43,621.00</u>
Disbursements to Game Commission (Note 3)		(43,447.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(174.00)</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
 JUNIATA 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	409	\$ 8,057.30
Junior	36	205.20
Junior combination	31	269.70
Senior	47	596.90
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	18	912.60
Senior Lifetime Upgrade Combo	2	101.40
Military	15	25.50
Spring Turkey	9	186.30
Mentored Youth	14	23.80
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	142	2,249.40
Muzzleloaders - Resident and Non-resident	134	1,433.80
Antlerless deer		
Resident	5,120	29,184.00
Resident landowners	17	96.90
Non-resident	39	1,002.30
Armed forces	13	74.10
Disabled veterans	6	34.20
Elk - Antlered and Antlerless	2	21.40
Bobcat	2	11.40
Furtaker		
Adult resident	19	374.30
Senior resident	2	25.40
Migratory - Resident and Non-resident	42	116.40
Bear - Resident and Non-resident	141	2,233.70
DMAP - Resident and Non-resident	5	48.50
Replacements	11	62.70
Totals (Note 2)	<u>6,289</u>	<u>48,656.30</u>
Disbursements to Game Commission (Note 3)		(48,473.70)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(182.60)</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, 2009 to June 30, 2010		<u>\$ -</u>

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

TREASURER
 JUNIATA 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	361	\$ 7,111.70
Junior	26	148.20
Junior combination	25	217.50
Senior	45	571.50
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	4	202.80
Military	11	18.70
Spring Turkey	11	227.70
Mentored Youth	23	39.10
Non-resident		
Adult	8	805.60
Seven day	2	61.40
Archery - Resident and Non-resident	142	2,239.40
Muzzleloaders - Resident and Non-resident	139	1,497.30
Antlerless deer		
Resident	4,817	27,456.90
Resident landowners	18	102.60
Non-resident	31	796.70
Armed forces	12	68.40
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	1	10.70
Bobcat	5	28.50
Fisher	2	11.40
Furtaker		
Adult resident	16	315.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	42	113.40
Bear - Resident and Non-resident	151	2,430.70
DMAP - Resident and Non-resident	6	58.20
Replacements	31	176.70
Totals (Note 2)	<u>5,944</u>	<u>45,189.80</u>
Disbursements to Game Commission (Note 3)		(44,987.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(202.30)</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
 JUNIATA 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	345	\$6,796.50
Junior	34	193.80
Junior combination	36	313.20
Senior	42	533.40
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	12	608.40
Military	16	27.20
Spring Turkey	9	186.30
Mentored Youth	22	37.40
Non-resident		
Adult	6	604.20
Seven day	3	92.10
Archery - Resident and Non-resident	156	2,469.20
Muzzleloaders - Resident and Non-resident	124	1,326.80
Antlerless deer		
Resident	5,153	29,372.10
Resident landowners	15	85.50
Non-resident	29	745.30
Armed forces	17	96.90
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	3	32.10
Bobcat	5	28.50
Fisher	4	22.80
Furtaker		
Adult resident	26	512.20
Senior resident	2	25.40
Migratory - Resident and Non-resident	44	118.80
Bear - Resident and Non-resident	144	2,260.80
DMAP - Resident and Non-resident	16	155.20
Replacements	30	171.00
Totals (Note 2)	<u>6,306</u>	<u>47,364.20</u>
Disbursements to Game Commission (Note 3)		(47,185.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(178.90)</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, 2011 to June 30, 2012		<u>\$ -</u>

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

TREASURER
 JUNIATA 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	339	\$ 6,678.30
Junior	18	102.60
Junior combination	28	243.60
Senior	32	406.40
Senior Lifetime Combo	16	1,611.20
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	3	152.10
Military	7	11.90
Reserves	1	1.70
Spring Turkey	9	186.30
Mentored Youth	26	44.20
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	156	2,459.20
Muzzleloaders - Resident and Non-resident	115	1,230.50
Antlerless deer		
Resident	5,411	30,842.70
Resident landowners	14	79.80
Non-resident	38	976.60
Armed forces	11	62.70
Disabled veterans	8	45.60
Elk - Antlered and Antlerless	2	21.40
Bobcat	6	34.20
Fisher	4	22.80
Furtaker		
Adult resident	24	472.80
Migratory - Resident and Non-resident	31	83.70
Bear - Resident and Non-resident	138	2,166.60
DMAP - Resident and Non-resident	12	116.40
Replacements	15	85.50
Totals (Note 2)	<u>6,479</u>	<u>49,199.30</u>
Disbursements to Game Commission (Note 3)		(48,987.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(212.00)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
 JUNIATA 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	275	\$ 5,417.50
Junior	13	74.10
Junior combination	23	200.10
Senior	20	254.00
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	3	152.10
Senior Lifetime Upgrade Combo	2	101.40
Military	20	34.00
Spring Turkey	9	186.30
Mentored Youth	24	40.80
Non-resident		
Adult	6	604.20
Archery - Resident and Non-resident	143	2,245.10
Muzzleloaders - Resident and Non-resident	101	1,080.70
Antlerless deer		
Resident	5,365	30,580.50
Resident landowners	11	62.70
Non-resident	36	925.20
Armed forces	18	102.60
Disabled veterans	6	34.20
Elk - Antlered and Antlerless	1	10.70
Bobcat	6	34.20
Fisher	4	22.80
Furtaker		
Adult resident	23	453.10
Senior resident	1	12.70
Migratory - Resident and Non-resident	30	81.00
Bear - Resident and Non-resident	119	1,868.30
DMAP - Resident and Non-resident	11	106.70
Replacements	29	165.30
Totals (Note 2)	<u>6,309</u>	<u>45,857.30</u>
Disbursements to Game Commission (Note 3)		(45,658.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(199.30)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
 JUNIATA 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	147	\$ 3,189.90
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	4	6.80
Non-resident	6	310.20
Tourist		
Three day	2	51.40
Senior lifetime	23	1,166.10
Lifetime Upgrade Card	5	33.50
Replacements	7	39.90
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	142	1,235.40
Totals (Note 2)	<u>350</u>	6,179.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(6,179.00)</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, 2009 to December 31, 2009		<u>\$ -</u>

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

TREASURER
 JUNIATA 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	158	\$ 3,428.60
Replacements	4	22.80
Senior resident	3	32.10
National Guard/Armed Forces	4	6.80
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	2	51.40
Senior lifetime	9	456.30
Lifetime Upgrade Card	1	6.70
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	<u>136</u>	<u>1,183.20</u>
Totals (Note 2)	<u>326</u>	5,341.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,341.20)</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
 JUNIATA 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	127	\$ 2,755.90
Senior resident	4	42.80
National Guard/Armed Forces	6	10.20
Non-resident	4	206.80
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	11	557.70
Lifetime Upgrade Card	2	13.40
Replacements	4	22.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	<u>116</u>	<u>1,009.20</u>
Totals (Note 2)	<u><u>280</u></u>	4,723.00
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,723.00)</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
 JUNIATA 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	123	\$ 2,669.10
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	1	1.70
Non-resident	1	51.70
Tourist		
One day	1	25.70
Three day	3	77.10
Seven day	3	101.10
Senior lifetime	18	912.60
Lifetime Upgrade Card	2	13.40
Replacements	3	17.10
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	10	147.00
Trout/Salmon Stamp	<u>110</u>	<u>957.00</u>
Totals (Note 2)	<u>286</u>	5,075.20
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,075.20)</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
 JUNIATA 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	124	\$ 2,690.80
3 Year Resident	3	191.10
Replacements	2	11.40
Senior resident	6	64.20
National Guard/Armed Forces	3	5.10
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Senior lifetime	17	861.90
Lifetime Upgrade Card	4	31.80
Replacements	3	17.10
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	118	1,026.60
3 Year Trout/Salmon	2	49.40
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Totals (Note 2)	291	5,134.70
		<hr/>
Disbursements to Fish and Boat Commission (Note 3)		(5,133.70)
		<hr/>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		-
		<hr/>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		\$ 1.00
		<hr/>

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

TREASURER
 JUNIATA 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	96	\$ 2,083.20
3 Year Resident	2	127.40
5 Year Resident	1	105.70
Replacements	1	5.70
Senior resident	3	32.10
National Guard/Armed Forces	3	5.10
Non-resident	1	51.70
Tourist		
Three day	2	51.40
Senior lifetime	7	354.90
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	82	713.40
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	1	40.70
	<hr/>	<hr/>
Totals (Note 2)	<u>207</u>	3,662.90
Disbursements to Fish and Boat Commission (Note 3)		<hr/> <u>(3,662.90)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		<hr/> <u>\$ -</u>

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

TREASURER
 JUNIATA 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	3,383	\$ 20,545.00
Senior citizen	781	3,055.00
Lifetime	<u>135</u>	<u>4,270.00</u>
Totals (Note 2)	<u>4,299</u>	27,870.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,098.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		(228.00)
Examination adjustments (Note 5)		<u>228.00</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
 JUNIATA 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	3,437	\$ 20,849.00
Senior citizen	857	3,361.00
Lifetime	<u>120</u>	<u>3,680.00</u>
Totals (Note 2)	<u>4,414</u>	27,890.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,890.00)</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
 JUNIATA 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	3,403	\$ 20,551.00
Senior citizen	870	3,414.00
Lifetime	<u>130</u>	<u>3,910.00</u>
Totals (Note 2)	<u><u>4,403</u></u>	27,875.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,875.00)</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
 JUNIATA 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	2,969	\$ 17,781.00
Senior citizen	775	2,983.00
Lifetime	<u>113</u>	<u>3,320.00</u>
Totals (Note 2)	<u>3,857</u>	24,084.00
Disbursements to Department of Agriculture (Note 3)		<u>(24,084.00)</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
 JUNIATA 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	3,417	\$ 20,615.00
Senior citizen	899	3,537.00
Lifetime	<u>112</u>	<u>3,370.00</u>
Totals (Note 2)	<u>4,428</u>	27,522.00
Disbursements to Department of Agriculture (Note 3)		<u>(27,522.00)</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
 JUNIATA 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	3,445	\$ 20,765.00
Senior citizen	942	3,698.00
Lifetime	<u>135</u>	<u>4,020.00</u>
Totals (Note 2)	<u><u>4,522</u></u>	28,483.00
Disbursements to Department of Agriculture (Note 3)		<u>(28,483.00)</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
 JUNIATA COUNTY
 NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
 FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2014 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 paper hunting licenses for license year 2008 were initially remitted monthly by check with the monthly reports of sales before POS took effect. The proceeds from the sale of hunting licenses, sold electronically, for license years 2009 through 2014 were remitted weekly through an electronic funds transfer program.

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

3. Disbursements (Continued)

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.

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. Examination Adjustment - Dog License period January 1, 2009 to December 31, 2009

The examination adjustment represents dog license sales sold in May 2009 by an agent. Due to a fire at the sub agent's store, the agent was unable to provide a record of the type of dog licenses sold.

6. Prior Examination Period Balance Due - Hunting License July 1, 2007 to June 30, 2008

We noted that there was a prior examination balance due the County of \$5 which was not taken as of the end of our current examination period.

7. County Officer Serving During Examination Period

Sandra King served as Treasurer during the hunting license period July 1, 2008 to June 30, 2014 and during the fishing and dog license period January 1, 2009 to December 31, 2014.

TREASURER
JUNIATA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2014 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

Ms. Dorothy R. Derr
Director
Bureau of Administrative Services
Pennsylvania Game Commission

The Honorable Sandra King
Treasurer

The Honorable Alice Gray
Chairperson of the Board of Commissioners

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