

COMPLIANCE AUDIT

Treasurer

Armstrong County, Pennsylvania

For the Period

Hunting - July 1, 2017 to June 30, 2022,

Fishing and Dog - January 1, 2018 to

December 31, 2022

October 2023



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Honorable Amanda Hiles
Treasurer
Armstrong County
Kittanning, PA 16201

We have conducted a compliance audit of the Treasurer, Armstrong County, Pennsylvania (County Officer), for the license periods identified on the contents page, pursuant to the requirements of Section 401(d) of *The Fiscal Code*, 72 P.S. § 401(d).

The objective of the audit was to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted and to provide a report to the Pennsylvania Game Commission, Fish and Boat Commission and the Department of Agriculture. Our audit was limited to areas related to the objective identified above and was not conducted, nor was it required to be, in accordance with Government Auditing Standards issued by the Comptroller General of the United States.

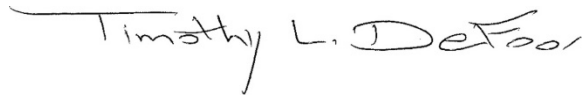
The County Officer is responsible for establishing and maintaining effective internal controls to provide reasonable assurance of compliance with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted. The County Officer is also responsible for complying with those laws and regulations. It is our responsibility to perform procedures to obtain sufficient, appropriate evidence to the extent necessary to satisfy the audit objective. We believe that our audit provides a reasonable basis for our conclusions.

Based on our audit procedures, we conclude that, for the license periods identified on the contents page, the County Officer, in all significant respects, complied with state laws and regulations applicable to the collection of moneys on behalf of the Commonwealth, including whether they have been correctly assessed, reported, and promptly remitted.

This report includes summaries of the County Officer's receipts and disbursements of funds collected on behalf of the Commonwealth (summaries). We obtained data representing the County Officer's receipts and disbursements from the Pennsylvania Game Commission, the Fish and Boat Commission, and the Department of Agriculture, which obtains data from each of the Commonwealth's treasurer offices and used the data to create the summaries. We also evaluated the accuracy of the data as part of our audit to conclude on the County Officer's compliance with certain state laws and regulations as described in the previous paragraph. Any adjustments that we considered necessary based on our audit work are disclosed in the *Audit Adjustments* line of the summaries; however, the scope of our audit does not include the issuance of an opinion on the accuracy of the amounts reported in the summaries.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported, and promptly remitted. This report is not suitable for any other purposes.

The contents of this report were discussed with the management of the County Officer. We appreciate the courtesy extended by the Treasurer, Armstrong County, to us during the course of our audit. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a long horizontal line extending to the left of the first letter.

Timothy L. DeFoor
Auditor General
September 20, 2023

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TREASURER
ARMSTRONG COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2022

The Department of Auditor General is mandated by Article IV, Section 401 (d) of *The Fiscal Code* (Act of April 9, 1929, P.L.343, No. 176), 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.

Treasurer receipts consist of monies collected on behalf of the licensing agency.

The proceeds from the sale of hunting licenses, sold electronically, for license years 2017 through 2021 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2018 through 2022 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2018 through 2022 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

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.

Amanda Hiles served as Treasurer during the hunting license period July 1, 2017 to June 30, 2022, and during the fishing and dog license period January 1, 2018 to December 31, 2022.

TREASURER
ARMSTRONG COUNTY
BACKGROUND

FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2022

The summaries 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 summaries 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.

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	213	\$ 4,238.70
Junior	3	17.70
Landowner	10	39.00
Junior combination	16	142.40
Senior	6	77.40
Senior Lifetime Combo	9	908.10
Senior Lifetime Hunting	2	101.80
Military	24	58.60
Reserves	2	3.80
Spring Turkey	20	418.00
Mentored Youth	10	19.00
Adult	4	403.60
Archery - Resident and Non-resident	139	2,220.10
Muzzleloaders - Resident and Non-resident	70	773.00
Resident	16,551	97,650.90
Resident landowners	21	123.90
Non-resident	287	7,433.30
Armed forces	14	82.60
Disabled veterans	33	194.70
Elk - Antlered and Antlerless	28	305.20
Bobcat	11	64.90
Fisher	9	53.10
River Otter	1	5.90
Adult Pheasant	11	284.90
Federal Duck Stamp	11	301.40
Adult resident	18	358.20
Disabled veterans	1	2.90
Migratory - Resident and Non-resident	29	84.10
Bear - Resident and Non-resident	96	1,526.40
DMAP - Resident and Non-resident	5	49.50
Replacements	76	448.40
Hunting & Trapping Digest	41	205.00
Totals	<u>17,771</u>	118,596.50
Disbursements to Game Commission		(118,347.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(249.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2017 to June 30, 2018		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	207	\$ 4,119.30
Junior	2	11.80
Landowner	13	50.70
Junior combination	23	204.70
Senior	10	129.00
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	6	305.40
Military	25	56.50
Reserves	1	1.90
Spring Turkey	16	334.40
Mentored Youth	15	28.50
Adult	5	504.50
Archery - Resident and Non-resident	137	2,178.30
Muzzleloaders - Resident and Non-resident	65	718.50
Resident	17,910	105,669.00
Resident landowners	23	135.70
Non-resident	301	7,795.90
Armed forces	17	100.30
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	33	359.70
Bobcat	7	41.30
Fisher	8	47.20
River Otter	3	17.70
Adult Pheasant	12	310.80
Federal Duck Stamp	13	356.20
Adult resident	12	238.80
Senior resident	1	12.90
Disabled veterans	2	5.80
Migratory - Resident and Non-resident	34	98.60
Bear - Resident and Non-resident	89	1,415.10
DMAP - Resident and Non-resident	8	104.20
Replacements	58	342.20
Hunting & Trapping Digest	46	230.00
Totals	<u>19,147</u>	<u>126,950.40</u>
Disbursements to Game Commission		(126,696.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(254.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2018 to June 30, 2019		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2019 TO JUNE 30, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	300	\$ 5,984.00
Junior	10	59.00
Landowner	8	31.20
Junior combination	36	320.40
Senior	12	154.80
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	6	305.40
Senior Lifetime Upgrade Combo	1	50.90
Military	23	53.70
Reserves	1	1.90
Spring Turkey	15	313.50
Mentored Junior & Youth	17	40.30
Adult	7	706.30
Archery - Resident and Non-resident	196	3,136.40
Muzzleloaders - Resident and Non-resident	90	991.00
Resident	19,269	113,687.10
Resident landowners	20	118.00
Non-resident	345	8,935.50
Armed forces	15	88.50
Disabled veterans	38	224.20
Elk - Antlered and Antlerless	42	457.80
Bobcat	10	59.00
Fisher	10	59.00
River Otter	1	5.90
Adult Pheasant	15	388.50
Federal Duck Stamp	12	328.80
Adult resident	12	238.80
Senior resident	2	25.80
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	30	87.00
Bear - Resident and Non-resident	117	1,860.30
DMAP - Resident and Non-resident	12	118.80
Replacements	110	649.00
Totals	<u>20,794</u>	<u>140,299.60</u>
Disbursements to Game Commission		(140,026.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(273.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2019 to June 30, 2020		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2020 TO JUNE 30, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	412	\$ 8,198.87
Junior	17	100.30
Landowner	6	23.40
Junior combination	41	364.90
Senior	15	193.50
Senior Lifetime Combo	13	1,311.70
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	1	50.90
Military	22	54.80
Spring Turkey	24	502.09
Mentored Junior & Youth	27	51.30
Adult	3	302.70
Junior	1	40.90
Archery - Resident and Non-resident	277	4,414.30
Muzzleloaders - Resident and Non-resident	123	1,340.70
Resident	18,519	109,262.10
Resident landowners	21	123.90
Non-resident	358	9,272.20
Armed forces	11	64.90
Disabled veterans	37	218.30
Elk - Antlered and Antlerless	60	654.00
Bobcat	13	76.70
Fisher	15	88.50
River Otter	1	5.90
Adult Pheasant	23	595.70
Federal Duck Stamp	11	301.40
Adult resident	30	597.00
Senior resident	1	12.90
Disabled veterans	4	11.60
Migratory - Resident and Non-resident	41	118.90
Bear - Resident and Non-resident	165	2,643.50
DMAP - Resident and Non-resident	3	29.70
Replacements	81	473.97
Hunting & Trapping Digest	1	-
Totals	<u>20,382</u>	<u>141,756.03</u>
Disbursements to Game Commission		(141,397.03)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(359.00)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2020 to June 30, 2021		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 HUNTING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JULY 1, 2021 TO JUNE 30, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	483	\$ 9,645.51
Junior	13	77.61
Landowner	7	27.79
Junior combination	55	493.35
Senior	23	298.31
Senior Lifetime Hunting	6	305.82
Senior Lifetime Combo	14	1,413.58
Senior Lifetime Upgrade Combo	2	101.94
Military	25	49.25
Reserves	1	1.97
Spring Turkey	31	650.07
Mentored Junior & Youth	50	118.50
Adult	8	807.76
Junior	1	40.97
Junior combination	1	50.97
Archery - Resident and Non-resident	331	5,306.07
Muzzleloaders - Resident and Non-resident	159	1,754.23
Resident	20,395	121,758.15
Resident landowners	22	131.34
Non-resident	457	11,868.29
Armed forces	18	107.46
Disabled veterans	41	244.77
Elk - Antlered and Antlerless	80	877.60
Bobcat	7	41.79
Fisher	10	59.70
River Otter	1	5.97
Adult Pheasant	28	727.16
Federal Duck Stamp	13	362.61
Adult resident	23	459.31
Senior resident	1	12.97
Disabled veterans	3	5.91
Migratory - Resident and Non-resident	45	133.65
Bear - Resident and Non-resident	196	3,150.12
DMAP - Resident and Non-resident	6	59.82
Replacements	128	367.14
Totals	<u>22,684</u>	<u>161,517.46</u>
Disbursements to Game Commission		(161,133.19)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(384.27)</u>
Balance due Game Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Game Commission (County) for the license period July 1, 2021 to June 30, 2022		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	71	\$ 1,554.90
3 Year Resident	2	127.80
Voluntary Youth	1	1.90
Senior resident	2	21.80
Disabled Veterans	23	20.90
Replacements	3	5.90
Non-resident	1	51.90
Senior lifetime	12	610.80
Lifetime Upgrade Card	9	98.10
Replacements	5	29.50
Lake Erie Stamp	7	53.60
Lake Erie And Trout/Salmon Combo Stamp	33	491.70
Trout/Salmon Stamp	37	329.30
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	7	174.30
5 Year Trout/Salmon	1	40.90
Annual Fishing Button	16	64.00
Totals	<u>244</u>	<u>3,801.90</u>
Disbursements to Fish and Boat Commission		<u>(3,801.90)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	90	\$ 1,971.00
3 Year Resident	1	63.90
5 Year Resident	1	105.90
Mentored Youth	7	-
Venomous Snake Replacements	2 1	30.90 5.90
Senior resident	7	76.30
Disabled Veterans	24	20.90
Replacements	3	-
Non-resident	1	51.90
Senior lifetime	18	916.20
Lifetime Upgrade Card	12	185.80
Multi Year Upgrade Card	1	15.90
Lake Erie Stamp	11	80.50
Lake Erie And Trout/Salmon Combo Stamp	22	327.80
3 Year Lake Erie and Trout/Salmon	1	42.90
5 Year Lake Erie and Trout/Salmon	1	70.90
Trout/Salmon Stamp	60	534.00
1 Year Trout/Salmon	23	204.70
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
Voluntary Permits	1	10.90
PA Fishing Summary Booklet	28	56.00
Annual Fishing Button	1	9.00
Totals	<u>321</u>	<u>4,921.80</u>
Disbursements to Fish and Boat Commission		<u>(4,921.80)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2019 to December 31, 2019		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	47	\$ 1,029.30
3 Year Resident	1	63.90
Voluntary Youth	4	7.60
Venomous Snake Replacements	2 1	30.90 5.90
Senior resident	2	21.80
National Guard/Armed Forces	1	1.90
Disabled Veterans	27	24.70
Replacements	1	-
Non-resident	3	155.70
Senior lifetime	5	254.50
Replacements	5	29.50
Lake Erie Stamp	4	26.90
Lake Erie And Trout/Salmon Combo Stamp	17	253.30
3 Year Lake Erie and Trout/Salmon	1	42.90
Trout/Salmon Stamp	23	204.70
1 Year Trout/Salmon	11	97.90
3 Year Trout/Salmon	2	49.80
5 Year Trout/Salmon	2	81.80
10 Year Trout/Salmon	1	80.90
Voluntary Permits	1	10.90
Annual Fishing Button	4	36.00
Totals	<u>165</u>	<u>2,510.80</u>
Disbursements to Fish and Boat Commission		<u>(2,510.80)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2020 to December 31, 2020		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	80	\$ 1,730.21
3 Year Resident	4	255.88
5 Year Resident	2	211.94
Mentored Youth	11	-
Venomous Snake	2	30.97
Replacements	2	11.94
Senior resident	2	21.94
Disabled Veterans	25	23.50
Replacements	2	-
Non-resident	1	51.97
Senior lifetime	11	560.67
Replacements	7	41.79
Lake Erie Stamp	4	26.97
Lake Erie And Trout/Salmon Combo Stamp	37	373.97
5 Year Lake Erie and Trout/Salmon	1	70.97
Trout/Salmon Stamp	61	555.03
1 Year Trout/Salmon	1	8.90
3 Year Trout/Salmon	9	224.73
5 Year Trout/Salmon	2	81.94
10 Year Trout/Salmon	1	80.97
Launch Permits	111	2,127.63
Annual Fishing Button	3	27.00
Totals	<u>379</u>	<u>6,518.92</u>
Disbursements to Fish and Boat Commission		<u>(6,518.92)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2021 to December 31, 2021		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 FISHING LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	74	\$ 1,603.81
3 Year Resident	2	127.94
Mentored Youth	17	-
Voluntary Youth	2	3.94
Venomous Snake	2	30.97
Senior resident	6	65.82
One day resident	1	10.97
Disabled Veterans	34	21.67
Replacements	2	-
Non-resident	3	155.91
Tourist		
Three day	1	25.97
Seven day	2	67.94
Senior lifetime	10	509.70
Replacements	5	29.85
Lake Erie Stamp	11	86.79
Lake Erie And Trout/Salmon Combo Stamp	40	329.34
3 Year Lake Erie and Trout/Salmon	1	42.97
Trout/Salmon Stamp	69	618.93
3 Year Trout/Salmon	4	99.88
5 Year Trout/Salmon	2	81.94
Voluntary Musky Permit	1	10.97
Launch Permits	101	1,799.97
Annual Fishing Button	1	10.97
Totals	<u>391</u>	<u>5,736.25</u>
Disbursements to Fish and Boat Commission		<u>(5,736.25)</u>
Balance due Fish and Boat Commission (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2022 to December 31, 2022		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Department of Agriculture</u>
Individual	9,608	\$ 55,792.00
Senior citizen	3,745	14,097.00
Lifetime	<u>536</u>	<u>17,100.00</u>
Totals	<u>13,889</u>	86,989.00
Disbursements to Department of Agriculture		<u>(86,989.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2018 to December 31, 2018		<u>\$ -</u>

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2019 TO DECEMBER 31, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Department of Agriculture</u>
Individual	8,702	\$ 50,310.00
Senior citizen	3,511	13,075.00
Lifetime	<u>500</u>	<u>15,320.00</u>
Totals	<u><u>12,713</u></u>	78,705.00
Disbursements to Department of Agriculture		<u>(78,705.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2019 to December 31, 2019		<u><u>\$ -</u></u>

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2020 TO DECEMBER 31, 2020

<u>License Type</u>	<u>Licenses Sold</u>	<u>Department of Agriculture</u>
Individual	7,642	\$ 44,154.00
Senior citizen	3,307	12,177.00
Lifetime	<u>513</u>	<u>15,520.00</u>
Totals	<u><u>11,462</u></u>	71,851.00
Disbursements to Department of Agriculture		<u>(71,851.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2020 to December 31, 2020		<u><u>\$ -</u></u>

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2021 TO DECEMBER 31, 2021

<u>License Type</u>	<u>Licenses Sold</u>	<u>Department of Agriculture</u>
Individual	7,429	\$ 42,929.00
Senior citizen	3,279	12,147.00
Lifetime	<u>485</u>	<u>14,900.00</u>
Totals	<u><u>11,193</u></u>	69,976.00
Disbursements to Department of Agriculture		<u>(69,976.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2021 to December 31, 2021		<u><u>\$ -</u></u>

TREASURER
 ARMSTRONG COUNTY
 DOG LICENSE SALES
 SUMMARY OF RECEIPTS AND DISBURSEMENTS
 FOR THE LICENSE PERIOD JANUARY 1, 2022 TO DECEMBER 31, 2022

<u>License Type</u>	<u>Licenses Sold</u>	<u>Department of Agriculture</u>
Individual	7,294	\$ 42,304.00
Senior citizen	3,167	11,685.00
Lifetime	<u>526</u>	<u>16,460.00</u>
Totals	<u><u>10,987</u></u>	70,449.00
Disbursements to Department of Agriculture		<u>(70,449.00)</u>
Balance due Department of Agriculture (County) per settled reports		-
Audit adjustments		<u>-</u>
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2022 to December 31, 2022		<u><u>\$ -</u></u>

TREASURER
ARMSTRONG COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2017 TO JUNE 30, 2022 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2018 TO DECEMBER 31, 2022

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

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

Ms. Tracee Gotwalt
Director, Division of Budget and Finance
Administrative Services

Mr. John Howard
Chief Counsel
Department of Agriculture

Mr. Timothy D. Schaeffer
Executive Director
Fish and Boat Commission

Ms. Brenda Verner-Sterling
Chief of Licensing
Fish and Boat Commission

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Amanda Hiles
Treasurer

The Honorable Don Myers
Chairperson of the Board of Commissioners

Ms. Tammie Gaff
Acting Controller

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