

ATTESTATION ENGAGEMENT

Treasurer

Juniata County, Pennsylvania

For the Period

Hunting - July 1, 2014 to June 30, 2019

Fishing and Dog - January 1, 2015 to December 31, 2018

July 2020



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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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 presenting these Statements in accordance with the criteria set forth in Note 1. 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. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statements are presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statements of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statements, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide 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*.

Independent Auditor's Report (Continued)

In our opinion, the Statements referred to above, for the license period identified on the contents page, are presented in accordance with the criteria set forth in Note 1, in all material respects.

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*.

Independent Auditor's Report (Continued)

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.

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 Bureau of County Audits at 717-787-1363.



Eugene A. DePasquale
Auditor General

July 20, 2020

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TREASURER
 JUNIATA 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	262	\$ 5,161.40
Junior	14	79.80
Junior combination	19	165.30
Senior	23	292.10
Senior Lifetime Combo	11	1,107.70
Senior Lifetime Hunting	7	354.90
Senior Lifetime Upgrade Combo	4	202.80
Military	9	15.30
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Youth	19	32.30
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	137	2,150.90
Muzzleloaders - Resident and Non-resident	84	898.80
Antlerless deer		
Resident	5,157	29,394.90
Resident landowners	12	68.40
Non-resident	33	848.10
Armed forces	12	68.40
Disabled veterans	10	57.00
Elk - Antlered and Antlerless	5	53.50
Bobcat	9	51.30
Fisher	4	22.80
Furtaker		
Adult resident	18	354.60
Senior resident	2	25.40
Migratory - Resident and Non-resident	25	67.50
Bear - Resident and Non-resident	126	1,978.20
DMAP - Resident and Non-resident	11	106.70
Replacements	25	142.50
Totals (Note 2)	<u>6,050</u>	<u>44,170.00</u>
Disbursements to Game Commission (Note 3)		(43,958.00)
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, 2014 to June 30, 2015		<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, 2015 TO JUNE 30, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	264	\$ 5,200.80
Junior	14	79.80
Junior combination	17	147.90
Senior	18	228.60
Senior Lifetime Combo	2	201.40
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	2	101.40
Military	10	17.00
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Youth	18	30.60
Non-resident		
Adult	2	201.40
Junior	1	40.70
Seven day	4	122.80
Spring Turkey	1	40.70
Archery - Resident and Non-resident	137	2,150.90
Muzzleloaders - Resident and Non-resident	83	888.10
Antlerless deer		
Resident	5,426	30,928.20
Resident landowners	13	74.10
Non-resident	49	1,259.30
Armed forces	11	62.70
Disabled veterans	9	51.30
Elk - Antlered and Antlerless	1	10.70
Bobcat	7	39.90
Fisher	3	17.10
Furtaker		
Adult resident	19	374.30
Migratory - Resident and Non-resident	21	56.70
Bear - Resident and Non-resident	130	2,041.00
DMAP - Resident and Non-resident	4	38.80
Replacements	25	142.50
Totals (Note 2)	<u>6,306</u>	<u>45,020.20</u>
Disbursements to Game Commission (Note 3)		(44,797.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(223.00)</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, 2015 to June 30, 2016		<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, 2016 TO JUNE 30, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	241	\$ 4,795.90
Junior	12	70.80
Junior combination	19	169.10
Senior	18	232.20
Senior Lifetime Combo	4	403.60
Senior Lifetime Hunting	8	407.20
Military	7	13.30
Spring Turkey	7	146.30
Mentored Youth	12	22.80
Non-resident		
Adult	3	302.70
Seven day	2	61.80
Archery - Resident and Non-resident	123	1,965.70
Muzzleloaders - Resident and Non-resident	77	849.30
Antlerless deer		
Resident	5,621	33,163.90
Resident landowners	10	59.00
Non-resident	45	1,165.50
Armed forces	9	53.10
Disabled veterans	9	53.10
Elk - Antlered and Antlerless	3	32.70
Bobcat	7	41.30
Fisher	3	17.70
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	22	437.80
Migratory - Resident and Non-resident	20	58.00
Bear - Resident and Non-resident	136	2,162.40
DMAP - Resident and Non-resident	10	99.00
Replacements	22	129.80
Totals (Note 2)	<u>6,452</u>	<u>46,968.80</u>
Disbursements to Game Commission (Note 3)		(46,755.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.00)</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, 2016 to June 30, 2017		<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, 2017 TO JUNE 30, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	211	\$ 4,198.90
Junior	6	35.40
Junior combination	20	178.00
Senior	21	270.90
Senior Lifetime Combo	6	605.40
Senior Lifetime Hunting	5	254.50
Senior Lifetime Upgrade Combo	2	101.80
Military	6	11.40
Spring Turkey	7	146.30
Mentored Youth	15	28.50
Non-resident		
Adult	4	403.60
Seven day	2	61.80
Archery - Resident and Non-resident	118	1,886.20
Muzzleloaders - Resident and Non-resident	68	741.20
Antlerless deer		
Resident	5,882	34,703.80
Resident landowners	13	76.70
Non-resident	56	1,450.40
Armed forces	5	29.50
Disabled veterans	8	47.20
Elk - Antlered and Antlerless	4	43.60
Bobcat	7	41.30
Fisher	3	17.70
Adult Pheasant	14	362.60
Federal Duck Stamp	2	54.80
Furtaker		
Adult resident	16	318.40
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	129	2,051.10
DMAP - Resident and Non-resident	15	148.50
Replacements	34	200.60
Hunting & Trapping Digest	47	235.00
Totals (Note 2)	<u>6,742</u>	<u>48,751.50</u>
Disbursements to Game Commission (Note 3)		(48,538.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(213.00)</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, 2017 to June 30, 2018		<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, 2018 TO JUNE 30, 2019

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Game Commission</u>
Resident		
Adult	196	\$ 3,900.40
Junior	6	35.40
Junior combination	27	240.30
Senior	11	141.90
Senior Lifetime Combo	10	1,009.00
Senior Lifetime Hunting	4	203.60
Senior Lifetime Upgrade Combo	3	152.70
Military	5	9.50
Reserves	2	3.80
Spring Turkey	10	209.00
Mentored Youth	9	17.10
Non-resident		
Adult	4	403.60
Seven day	5	154.50
Archery - Resident and Non-resident	108	1,717.20
Muzzleloaders - Resident and Non-resident	51	555.90
Antlerless deer		
Resident	5,975	35,252.50
Resident landowners	10	59.00
Non-resident	54	1,398.60
Armed forces	8	47.20
Disabled veterans	9	53.10
Elk - Antlered and Antlerless	4	43.60
Bobcat	9	53.10
Fisher	5	29.50
Adult Pheasant	6	155.40
Federal Duck Stamp	1	27.40
Furtaker		
Adult resident	19	378.10
Migratory - Resident and Non-resident	21	60.90
Bear - Resident and Non-resident	123	1,975.70
DMAP - Resident and Non-resident	13	128.70
Replacements	25	143.50
Hunting & Trapping Digest	18	90.00
Totals (Note 2)	<u>6,751</u>	<u>48,650.20</u>
Disbursements to Game Commission (Note 3)		(48,461.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(189.00)</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, 2018 to June 30, 2019		<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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	82	\$ 1,697.40
5 Year Resident	1	100.70
Voluntary Youth	8	13.60
Replacements	5	28.50
Senior resident	7	67.90
National Guard/Armed Forces	4	6.80
Reduced Disabled Veterans	1	1.70
Non-resident	1	50.70
Tourist		
Three day	1	25.70
Seven day	1	33.70
Senior lifetime	5	253.50
Replacements	4	22.80
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	72	626.40
1 Year Trout/Salmon	5	43.50
5 Year Trout/Salmon	1	40.70
Replacements	1	(1.00)
Boat Launch Permit	178	1,456.30
Annual Fishing Button	6	24.00
Totals (Note 2)	<u>385</u>	<u>4,522.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,612.30)</u>
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(90.00)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		<u>\$ (90.00)</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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	86	\$ 1,868.20
Voluntary Youth	8	13.60
Replacements	1	5.70
Senior resident	7	75.10
National Guard/Armed Forces	2	3.60
Non-resident	2	103.80
Senior lifetime	6	349.20
Replacements	5	28.50
Lake Erie Stamp	1	8.90
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	70	609.80
1 Year Trout/Salmon	8	69.60
3 Year Trout/Salmon	2	49.60
Boat Launch Permit	470	3,920.30
Annual Fishing Button	6	24.00
Totals (Note 2)	<u>676</u>	<u>7,159.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,159.30)</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, 2016 to December 31, 2016		<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, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	86	\$ 1,899.40
3 Year Resident	2	127.80
Voluntary Youth	9	17.10
Replacements	2	11.80
Senior resident	6	65.40
National Guard/Armed Forces	2	3.80
Non-resident	1	51.90
Tourist		
Seven day	1	33.90
Senior lifetime	3	152.70
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	74	658.60
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	4	99.60
5 Year Trout/Salmon	1	40.90
Boat Launch Permit	492	4,311.40
Annual Fishing Button	2	8.00
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Totals (Note 2)	<u>691</u>	7,541.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(7,541.70)</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, 2017 to December 31, 2017		<hr/> <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, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	65	\$ 1,423.50
Voluntary Youth	7	13.30
Senior resident	4	43.60
National Guard/Armed Forces	2	3.80
Senior lifetime	8	452.20
Lifetime Upgrade Card	1	10.90
Replacements	6	35.40
Lake Erie And Trout/Salmon Combo Stamp	1	14.90
Trout/Salmon Stamp	56	498.40
1 Year Trout/Salmon	5	44.50
3 Year Trout/Salmon	4	99.60
Boat Launch Permit	336	2,903.20
Annual Fishing Button	5	20.00
Totals (Note 2)	<u>500</u>	<u>5,563.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,563.30)</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, 2018 to December 31, 2018		<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, 2015 TO DECEMBER 31, 2015

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,461	\$ 20,877
Senior citizen	931	3,663
Lifetime	<u>152</u>	<u>4,530</u>
Totals (Note 2)	<u>4,544</u>	29,070
Disbursements to Department of Agriculture (Note 3)		<u>(29,070)</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, 2015 to December 31, 2015		<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, 2016 TO DECEMBER 31, 2016

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,325	\$ 20,099
Senior citizen	877	3,461
Lifetime	<u>155</u>	<u>4,840</u>
Totals (Note 2)	<u><u>4,357</u></u>	28,400
Disbursements to Department of Agriculture (Note 3)		<u>(28,400)</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, 2016 to December 31, 2016		<u><u>\$ -</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, 2017 TO DECEMBER 31, 2017

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,219	\$ 19,559
Senior citizen	862	3,424
Lifetime	<u>203</u>	<u>6,380</u>
Totals (Note 2)	<u><u>4,284</u></u>	29,363
Disbursements to Department of Agriculture (Note 3)		<u>(29,363)</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, 2017 to December 31, 2017		<u><u>\$ -</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, 2018 TO DECEMBER 31, 2018

<u>License Type</u>	<u>Licenses Sold</u>	<u>Amount Due Department of Agriculture</u>
Individual	3,365	\$ 20,419
Senior citizen	839	3,309
Lifetime	<u>209</u>	<u>6,300</u>
Totals (Note 2)	<u><u>4,413</u></u>	30,028
Disbursements to Department of Agriculture (Note 3)		<u>(30,028)</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, 2018 to December 31, 2018		<u><u>\$ -</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, 2014 TO JUNE 30, 2019 AND FOR
 THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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 2014 through 2019 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2015 through 2018 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2015 through 2018 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
JUNIATA COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

4. Balance Due Licensing Agency (County) Per Settled Reports

This balance reflects the summary of monthly sales reports as settled by the appropriate licensing agency

5. County Officer Serving During Examination Period

Sandra King served as Treasurer during the hunting license period July 1, 2014 to June 30, 2019 and during the fishing and dog license period January 1, 2015 to December 31, 2018.

TREASURER
JUNIATA COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2019 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2018

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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Sandra King
Treasurer

The Honorable Alice J. Gray
Chairperson of the Board of Commissioners

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.