



A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Schedule of Cash Receipts, Disbursements, and Transfers

Arizona Game and Fish Department

Year Ended June 30, 2014



Debra K. Davenport
Auditor General

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2910 N. 44th Street, Suite 410 • Phoenix, AZ 85018 • (602) 553-0333

Arizona Game and Fish Department
Schedule of Cash Receipts, Disbursements, and Transfers
Year Ended June 30, 2014

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DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Accountants' Report

Members of the Arizona State Legislature

Members of the Arizona Game and Fish Commission

Larry D. Voyles, Director
Arizona Game and Fish Department

We have examined the accompanying Schedule of Cash Receipts, Disbursements, and Transfers of the Arizona Game and Fish Department for the year ended June 30, 2014. The Department's management is responsible for this schedule. Our responsibility is to express an opinion on this schedule based on our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Department's Schedule of Cash Receipts, Disbursements, and Transfers and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the Schedule referred to above presents, in all material respects, the cash receipts, disbursements, and transfers of the Arizona Game and Fish Department for the year ended June 30, 2014, based on the criteria described in Note 2.

This report is intended solely for the information and use of the members of the Arizona State Legislature, members of the Arizona Game and Fish Commission, the Director of the Arizona Game and Fish Department, department management, and other responsible parties within the Department, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Debbie Davenport
Auditor General

December 18, 2014

Arizona Game and Fish Department
Schedule of Cash Receipts, Disbursements, and Transfers
Year Ended June 30, 2014

	<u>Game and Fish Fund</u>	<u>Game and Fish Revolving Fund</u>	<u>Watercraft Licensing Fund</u>
Cash Receipts and Transfers In			
Licenses	\$ 29,411,477	-	\$ 4,301,232
Federal grants	-	\$ 27,153,789	-
Nonfederal grants	-	543,517	-
Lottery proceeds	-	-	-
Indian tribal gaming	-	-	-
Admission and entry fees	-	2,748,110	-
Earnings on investments	97,285	26,690	22,721
Donations - unrestricted	17,357	3,640	-
Donations - restricted	-	-	-
Motor vehicle fuel taxes	-	-	-
Other receipts	184,535	764,439	66,588
Intra-agency transfers in	139,799	2,896,539	-
Transfers in from other state agencies	-	25,335	-
Total receipts and transfers in	<u>\$ 29,850,453</u>	<u>\$ 34,162,059</u>	<u>\$ 4,390,541</u>
Cash Disbursements and Transfers Out			
Personal services and related benefits	\$ 20,059,051	\$ 17,782,559	\$ 1,777,238
Professional and outside services	433,492	2,672,015	32,572
Travel	275,023	426,775	43,148
Aid to organizations and individuals	156,822	423,800	-
Other costs	3,629,367	6,647,087	1,012,931
Land, buildings, and improvements	181,581	865,505	-
Equipment	984,899	1,540,770	20,897
Intra-agency transfers out	1,400,979	2,805,466	258,695
Transfers out to other state agencies	195	-	-
Transfers to the State General Fund	-	-	32,400
Total disbursements and transfers out	<u>\$ 27,121,409</u>	<u>\$ 33,163,977</u>	<u>\$ 3,177,881</u>
Cash receipts and transfers in in excess of cash disbursements and transfers out	<u>\$ 2,729,044</u>	<u>\$ 998,082</u>	<u>\$ 1,212,660</u>

See accompanying Notes to Schedule.

Arizona Game and Fish Commission Heritage Fund	Arizona Wildlife Conservation Fund	Other Funds	Total
-	-	\$ 2,352,620	\$ 36,065,329
-	-	15,967	27,169,756
-	-	3,300	546,817
\$ 10,000,000	-	-	10,000,000
-	\$ 6,159,514	-	6,159,514
-	-	-	2,748,110
82,501	47,889	94,903	371,989
-	-	2,058,112	2,079,109
-	-	100,000	100,000
-	-	899,974	899,974
631,946	39,534	915,088	2,602,130
-	-	6,066,771	9,103,109
-	-	822,833	848,168
<u>\$ 10,714,447</u>	<u>\$ 6,246,937</u>	<u>\$ 13,329,568</u>	<u>\$ 98,694,005</u>
\$ 4,115,742	\$ 1,834,565	\$ 3,546,373	\$ 49,115,528
330,158	258,140	1,121,564	4,847,941
95,424	48,706	40,085	929,161
482,408	3,000	36,238	1,102,268
817,217	1,534,381	3,165,104	16,806,087
44,662	76,397	2,564,501	3,732,646
377,728	121,071	308,350	3,353,715
1,111,638	1,347,767	2,178,564	9,103,109
-	-	-	195
-	-	40,700	73,100
<u>\$ 7,374,977</u>	<u>\$ 5,224,027</u>	<u>\$ 13,001,479</u>	<u>\$ 89,063,750</u>
<u>\$ 3,339,470</u>	<u>\$ 1,022,910</u>	<u>\$ 328,089</u>	<u>\$ 9,630,255</u>

Arizona Game and Fish Department
Notes to Schedule
Year Ended June 30, 2014

Note 1 - Reporting Entity

The Arizona Game and Fish Department (Department) is an agency of the State of Arizona and part of the State's reporting entity. The Schedule of Cash Receipts, Disbursements, and Transfers (Schedule) is intended to present solely the cash-related activities of the Department for the year ended June 30, 2014. The Schedule was prepared to meet the requirements of Laws 2013, Chapter 197, Section 29.

The Department is directed by the Arizona Game and Fish Commission (Commission). The Commission consists of five members who are appointed by the Governor and serve staggered 5-year terms. Under the provisions of Arizona Revised Statutes (A.R.S.) §17-231, the Commission is responsible for establishing policies and programs for the management, preservation, and harvest of wildlife; and enforcement of laws for the protection of wildlife. Under A.R.S. §17-211, the Commission shall appoint a director of the department. The Department's mission is to conserve Arizona's diverse wildlife resources and manage for safe, compatible outdoor recreation opportunities for current and future generations.

Note 2 - Basis of Accounting

The Department maintains its financial records on a cash basis where cash receipts and transfers in are recognized when monies are received; disbursements are recognized when payment is made for goods and services received; and transfers out are recognized when monies are transferred. The Department's Schedule of Cash Receipts, Disbursements, and Transfers was prepared on this cash basis.

Note 3 - Funds

The Department's cash receipts, disbursements, and transfers were recorded in 26 different funds in fiscal year 2014. A majority of the Department's activities, or 86 percent of cash receipts and transfers in and 85 percent of cash disbursements and transfers out, were recorded in the 5 funds presented on the Schedule. The purpose of each of those funds and the sources of monies reported in those funds are as follows.

Game and Fish Fund (A.R.S. §17-261)

The Game and Fish Fund provides funding for general operations of the Game and Fish Department. The fund receives monies from licenses, the sale of goods or services at locations other than at shooting ranges that the commission owns and operates, or from any other source authorized in Arizona Revised Statutes.

Game and Fish Revolving Fund (A.R.S. §17-406)

The Game and Fish Revolving Fund is for projects approved in compliance with the provisions of the restoration acts known as the Pittman-Robertson Act and the Dingell-Johnson/Wallop-Breaux Act and other wildlife projects in which the cost may be partially or wholly reimbursed from federal funds. The fund receives monies from the federal government and appropriated state matching money.

Arizona Game and Fish Department
Notes to Schedule
Year Ended June 30, 2014

Watercraft Licensing Fund (A.R.S. §5-323)

The Watercraft Licensing Fund provides monies for administering and enforcing registration of watercraft and boating safety laws, for administering any aquatic invasive species program, and for providing any information and education program relating to boating and boating safety. The fund receives registration fees for licensing and infrastructure fees for the numbering of watercraft.

Arizona Game and Fish Commission Heritage Fund (A.R.S. §17-297)

The Arizona Game and Fish Commission Heritage Fund is used for the protection of areas containing sensitive or endangered biological features and wildlife. Monies may be used for capital projects, acquisitions of real property, and other expenditures in accordance with A.R.S. §17-298. Interest earnings are to be used for administration. The fund receives monies from an annual transfer from the State Lottery Fund of up to \$10 million in accordance with A.R.S. §5-572 and interest earnings.

Arizona Wildlife Conservation Fund (A.R.S. §17-299)

The Arizona Wildlife Conservation Fund is used to conserve, enhance, and restore Arizona's diverse wildlife resources and habitats, and may include the acquisition of real property. The fund receives monies from tribal gaming in accordance with A.R.S. §5-601.02.

Note 4 - Intra-Agency Transfers

Transferred from	Transferred to			Total
	Game and Fish Fund	Game and Fish Revolving Fund	Other Funds	
Game and Fish Fund		\$1,400,979		\$1,400,979
Game and Fish Revolving Fund			\$2,805,466	2,805,466
Watercraft Licensing Fund			258,695	258,695
Arizona Game and Fish Commission Heritage Fund		147,793	963,845	1,111,638
Arizona Wildlife Conservation Fund		1,347,767		1,347,767
Other Funds	<u>\$139,799</u>		<u>2,038,765</u>	<u>2,178,564</u>
Total	<u>\$139,799</u>	<u>\$2,896,539</u>	<u>\$6,066,771</u>	<u>\$9,103,109</u>

Intra-agency transfers represent legally authorized transfers. These include: (1) transfers to meet federal grant matching requirements, (2) transfers for indirect cost recovery charges, (3) transfers for capital improvements, and (4) transfers related to the elimination of funds.

