

# ATTESTATION ENGAGEMENT

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## Treasurer

Somerset County, Pennsylvania

For the Period

Hunting - July 1, 2012 to June 30, 2016

Fishing and Dog - January 1, 2013 to  
December 31, 2016

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July 2017



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 Donna M. Schmitt  
Treasurer  
Somerset County  
Somerset, PA 15501

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Somerset 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 fairly stated based on the criteria, 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*.

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.

Independent Auditor's Report (Continued)

We appreciate the courtesy extended by the Treasurer, Somerset 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.

June 27, 2017

Eugene A. DePasquale  
Auditor General

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TREASURER  
SOMERSET 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	395	\$ 7,781.50
Junior	9	51.30
Landowner	14	51.80
Junior combination	41	356.70
Senior	36	457.20
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	1	50.70
Military	30	51.00
Reserves	5	8.50
Spring Turkey	20	414.00
Mentored Youth	18	30.60
Non-resident		
Adult	13	1,309.10
Junior	1	40.70
Junior combination	1	50.70
Seven day	1	30.70
Archery - Resident and Non-resident	177	2,818.90
Muzzleloaders - Resident and Non-resident	168	1,852.60
Antlerless deer		
Resident	14,453	82,382.10
Resident landowners	62	353.40
Non-resident	331	8,506.70
Non-resident landowners	1	25.70
Armed forces	31	176.70
Disabled veterans	45	256.50
Elk - Antlered and Antlerless	12	128.40
Bobcat	17	96.90
Fisher	14	79.80
Furtaker		
Adult resident	19	374.30
Senior resident	2	25.40
Migratory - Resident and Non-resident	46	124.20
Bear - Resident and Non-resident	160	2,552.00
DMAP - Resident and Non-resident	2	44.40
Replacements	86	486.20
Donations for the Game Commission	160	614.40
	<hr/>	<hr/>
Totals (Note 2)	16,400	113,803.40
Disbursements to Game Commission (Note 3)		(113,522.40)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<hr/> (281.00)
Balance due Game Commission (County)		
per settled reports (Note 4)		-
Examination adjustments		<hr/> -
Adjusted balance due Game Commission (County)		
for the license period July 1, 2012 to June 30, 2013		<hr/> \$ - <hr/>

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

TREASURER  
SOMERSET 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	377	\$ 7,426.90
Junior	10	57.00
Landowner	15	55.50
Junior combination	33	287.10
Senior	31	393.70
Senior Lifetime Combo	15	1,510.50
Senior Lifetime Hunting	8	405.60
Military	39	66.30
Reserves	1	1.70
Spring Turkey	17	351.90
Mentored Youth	12	20.40
Non-resident		
Adult	17	1,711.90
Junior combination	3	152.10
Seven day	1	30.70
Archery - Resident and Non-resident	194	3,085.80
Muzzleloaders - Resident and Non-resident	170	1,859.00
Antlerless deer		
Resident	13,948	79,503.60
Resident landowners	71	404.70
Non-resident	299	7,684.30
Non-resident landowners	1	25.70
Armed forces	48	273.60
Disabled veterans	51	290.70
Elk - Antlered and Antlerless	7	74.90
Bobcat	14	79.80
Fisher	17	96.90
Furtaker		
Adult resident	15	295.50
Senior resident	1	12.70
Migratory - Resident and Non-resident	43	116.10
Bear - Resident and Non-resident	158	2,500.60
DMAP - Resident and Non-resident	6	58.20
Replacements	62	353.40
Donations for the Game Commission	218	798.00
	<u>15,902</u>	<u>109,984.80</u>
Totals (Note 2)		
		(109,670.20)
Disbursements to Game Commission (Note 3)		
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(314.60)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER  
SOMERSET 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	355	\$ 6,993.50
Junior	15	85.50
Landowner	13	48.10
Junior combination	25	217.50
Senior	31	393.70
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	23	39.10
Spring Turkey	21	434.70
Mentored Youth	12	20.40
Non-resident		
Adult	15	1,510.50
Junior combination	2	101.40
Seven day	3	92.10
Archery - Resident and Non-resident	183	2,903.10
Muzzleloaders - Resident and Non-resident	150	1,635.00
Antlerless deer		
Resident	12,824	73,096.80
Resident landowners	68	387.60
Non-resident	272	6,990.40
Non-resident landowners	1	25.70
Armed forces	35	199.50
Disabled veterans	53	302.10
Elk - Antlered and Antlerless	11	117.70
Bobcat	15	85.50
Fisher	14	79.80
Furtaker		
Adult resident	15	295.50
Migratory - Resident and Non-resident	39	105.30
Bear - Resident and Non-resident	194	3,065.80
DMAP - Resident and Non-resident	11	131.70
Replacements	90	513.00
Donations for the Game Commission	188	721.60
Totals (Note 2)	<u>14,699</u>	102,257.30
Disbursements to Game Commission (Note 3)		(101,971.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(286.10)</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  
SOMERSET 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	320	\$ 6,304.00
Junior	11	62.70
Landowner	12	44.40
Junior combination	24	211.80
Senior	27	342.90
Senior Lifetime Combo	12	1,208.40
Senior Lifetime Hunting	14	709.80
Senior Lifetime Upgrade Combo	3	152.10
Military	23	39.10
Spring Turkey	25	532.50
Mentored Adult	1	19.70
Mentored Youth	9	15.30
Non-resident		
Adult	18	1,812.60
Junior combination	2	101.40
Seven day	1	30.70
Archery - Resident and Non-resident	183	2,893.10
Muzzleloaders - Resident and Non-resident	147	1,622.90
Antlerless deer		
Resident	10,578	60,294.60
Resident landowners	63	359.10
Non-resident	84	2,158.80
Non-resident landowners	1	25.70
Armed forces	25	142.50
Disabled veterans	60	342.00
Elk - Antlered and Antlerless	16	171.20
Bobcat	14	79.80
Fisher	14	79.80
River Otter	3	17.10
Federal Duck Stamp	8	217.60
Furtaker		
Adult resident	18	354.60
Migratory - Resident and Non-resident	45	121.50
Bear - Resident and Non-resident	181	2,881.70
DMAP - Resident and Non-resident	7	67.90
Replacements	56	315.20
Donations for the Game Commission	199	651.30
Totals (Note 2)	<u>12,204</u>	84,383.80
Disbursements to Game Commission (Note 3)		(84,084.30)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(299.50)</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, 2015 to June 30, 2016		<u>\$ -</u>

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

**TREASURER**  
**SOMERSET 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</u> <u>Sold</u>	<u>Amount Due</u> <u>Fish and Boat</u> <u>Commission</u>
Resident	90	\$ 1,953.00
3 Year Resident	1	63.70
5 Year Resident	2	211.40
Senior resident	4	42.80
One day resident	1	10.70
National Guard/Armed Forces	8	13.60
Non-resident	3	155.10
Tourist		
Three day	2	51.40
Senior lifetime	17	861.90
Lifetime Upgrade Card	13	107.10
Replacements	8	22.80
Donations for the Fish and Boat Commission	15	44.30
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	20	294.00
Trout/Salmon Stamp	84	730.80
3 Year Trout/Salmon	1	24.70
5 Year Trout/Salmon	2	81.40
	<u>274</u>	<u>4,694.80</u>
Totals (Note 2)	<u>274</u>	4,694.80
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,696.50)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(1.70)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2013 to December 31, 2013		<u>\$ (1.70)</u>

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

**TREASURER**  
**SOMERSET 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</u> <u>Sold</u>	<u>Amount Due</u> <u>Fish and Boat</u> <u>Commission</u>
Resident	77	\$ 1,670.90
Replacements	1	5.70
Senior resident	6	64.20
National Guard/Armed Forces	1	1.70
Tourist		
Three day	2	51.40
Senior lifetime	18	912.60
Lifetime Upgrade Card	16	171.20
Replacements	4	11.40
Donations for the Fish and Boat Commission	20	89.80
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	20	294.00
Trout/Salmon Stamp	<u>74</u>	<u>643.80</u>
Totals (Note 2)	<u>240</u>	3,925.40
Disbursements to Fish and Boat Commission (Note 3)		<u>(3,925.40)</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, 2014 to December 31, 2014		<u>\$ -</u>

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

**TREASURER**  
**SOMERSET 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</u> <u>Sold</u>	<u>Amount Due</u> <u>Fish and Boat</u> <u>Commission</u>
Resident	80	\$ 1,656.00
Replacements	1	5.70
Senior resident	8	77.60
National Guard/Armed Forces	1	1.70
Non-resident	1	50.70
Tourist		
Three day	2	51.40
Senior lifetime	21	1,064.70
Lifetime Upgrade Card	16	171.20
Replacements	3	17.10
Donations for the Fish and Boat Commission	13	36.60
Lake Erie Stamp	6	41.40
Lake Erie And Trout/Salmon Combo Stamp	19	279.30
Trout/Salmon Stamp	62	539.40
1 Year Trout/Salmon	17	147.90
Replacements	1	(1.00)
Boat Launch Permit	14	114.90
Annual Fishing Button	21	84.00
Totals (Note 2)	<u>286</u>	4,338.60
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,346.60)</u>
Balance due Fish and Boat Commission (County)		
per settled reports (Note 4)		(8.00)
Examination adjustments		<u>-</u>
Adjusted balance due Fish and Boat Commission (County)		
for the license period January 1, 2015 to December 31, 2015		<u>\$ (8.00)</u>

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

TREASURER  
SOMERSET 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	73	\$ 1,600.90
3 Year Resident	7	446.10
Voluntary Youth	4	6.80
Replacements	5	29.10
Senior resident	9	96.50
Reduced Disabled Veterans	3	5.30
Non-resident	1	51.70
Senior lifetime	14	755.60
Lifetime Upgrade Card	8	86.20
Replacements	3	17.30
Donations for the Fish and Boat Commission	20	56.30
Lake Erie Stamp	4	29.80
Lake Erie And Trout/Salmon Combo Stamp	18	264.80
Trout/Salmon Stamp	52	452.60
1 Year Trout/Salmon	13	113.10
3 Year Trout/Salmon	10	247.20
5 Year Trout/Salmon	4	162.80
10 Year Trout/Salmon	2	161.80
Boat Launch Permit	80	758.80
Annual Fishing Button	9	36.00
Totals (Note 2)	<u>339</u>	5,378.70
Disbursements to Fish and Boat Commission (Note 3)		<u>(5,378.70)</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  
SOMERSET 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	11,417	\$ 65,932.00
Senior citizen	4,042	14,949.00
Lifetime	<u>250</u>	<u>7,120.00</u>
Totals (Note 2)	<u>15,709</u>	88,001.00
Disbursements to Department of Agriculture (Note 3)		<u>(88,001.00)</u>
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments (Prior Examination 2009 Year)		<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  
SOMERSET 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	11,820	\$ 68,309.00
Senior citizen	4,222	15,589.00
Lifetime	<u>259</u>	<u>7,660.00</u>
Totals (Note 2)	<u>16,301</u>	91,558.00
Disbursements to Department of Agriculture (Note 3)		<u>(91,558.00)</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  
SOMERSET 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	10,394	\$ 59,655.00
Senior citizen	4,062	14,816.00
Lifetime	<u>364</u>	<u>10,830.00</u>
Totals (Note 2)	<u>14,820</u>	85,301.00
Disbursements to Department of Agriculture (Note 3)		<u>(85,301.00)</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, 2015 to December 31, 2015		<u>\$ -</u>

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



TREASURER  
SOMERSET 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	9,719	\$ 55,762.00
Senior citizen	3,946	14,306.00
Lifetime	<u>388</u>	<u>11,220.00</u>
Totals (Note 2)	<u>14,053</u>	81,288.00
Disbursements to Department of Agriculture (Note 3)		<u>(81,288.00)</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, 2016 to December 31, 2016		<u>\$ -</u>

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

TREASURER  
SOMERSET COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 2012 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2016 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2016 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER  
SOMERSET COUNTY  
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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

Donna M. Schmitt served as Treasurer during the hunting license period July 1, 2012 to June 30, 2016 and during the fishing and dog license period January 1, 2013 to December 31, 2016.

TREASURER  
SOMERSET COUNTY  
REPORT DISTRIBUTION  
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2016 AND FOR  
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2016

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 Donna M. Schmitt**  
Treasurer

**The Honorable Gerald Walker**  
Chairperson of the Board of Commissioners

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