ATTESTATION ENGAGEMENT

Treasurer

Cumberland County, Pennsylvania

For the Period

Hunting - July 1, 2008 to June 30, 2015

Fishing and Dog - January 1, 2009 to December 31, 2015

August 2016

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 John Gross
Treasurer
Cumberland County
Carlisle, PA 17013

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Cumberland 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 of the licensing agencies, for the license period identified on the contents page, in conformity with the criteria set forth in Note 1.

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, Cumberland 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.

July 19, 2016

Eugene A. DePasquale
Auditor General

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TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2009

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	120	$ 2,280.00
Junior	2	10.00
Junior combination	6	48.00
Senior	10	120.00
Senior Lifetime Combo	2	200.00
Senior Lifetime Hunting	7	350.00
Military	15	15.00
Reserves	1	1.00
Non-resident		
Adult	3	300.00
Seven day	4	120.00
Archery - Resident and Non-resident	57	865.00
Muzzleloaders - Resident and Non-resident	61	610.00
Antlerless deer		
Resident	7,399	36,995.00
Resident landowners	2	10.00
Non-resident	95	2,375.00
Armed forces	45	225.00
Disabled veterans	23	115.00
Furtaker		
Adult resident	10	190.00
Senior resident	1	12.00
Migratory - Resident and Non-resident	42	90.00
Bear - Resident and Non-resident	36	540.00
Replacements	10	50.00
Totals (Note 2)	7,951	45,521.00
Disbursements to Game Commission (Note 3)		(45,406.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(115.00)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2008 to June 30, 2009)		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2009 TO JUNE 30, 2010

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	129	$ 2,541.30
Junior	5	28.50
Junior combination	5	43.50
Senior	8	101.60
Senior Lifetime Combo	8	805.60
Senior Lifetime Hunting	10	507.00
Military	54	91.80
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Junior	1	40.70
Archery - Resident and Non-resident	67	1,051.90
Muzzleloaders - Resident and Non-resident	70	749.00
Antlerless deer		
Resident	9,889	56,367.30
Resident landowners	3	17.10
Non-resident	34	873.80
Armed forces	86	490.20
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Furtaker		
Adult resident	10	197.00
Migratory - Resident and Non-resident	43	116.10
Bear - Resident and Non-resident	43	675.10
DMAP - Resident and Non-resident	14	135.80
Replacements	33	188.10
Totals (Note 2)	10,554	65,548.80
Disbursements to Game Commission (Note 3)		(65,424.80)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(124.00)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2009 to June 30, 2010)		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2010 TO JUNE 30, 2011

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	113	$ 2,226.10
Junior	7	39.90
Junior combination	6	52.20
Senior	3	38.10
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	6	304.20
Senior Lifetime Upgrade Combo	1	50.70
Military	32	54.40
Reserves	4	6.80
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Archery - Resident and Non-resident	56	879.20
Muzzleloaders - Resident and Non-resident	53	572.10
Antlerless deer		
Resident	9,042	51,539.40
Resident landowners	3	17.10
Non-resident	20	514.00
Armed forces	70	399.00
Disabled veterans	29	165.30
Bobcat	1	5.70
Furtaker		
Adult resident	5	98.50
Migratory - Resident and Non-resident	37	99.90
Bear - Resident and Non-resident	32	502.40
DMAP - Resident and Non-resident	9	87.30
Replacements	32	182.40
Totals (Note 2)	9,576	58,808.20
Disbursements to Game Commission (Note 3)		(58,705.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(102.60)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2010 to June 30, 2011		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2011 TO JUNE 30, 2012

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	118	$2,324.60
Junior	9	51.30
Junior combination	6	52.20
Senior	7	88.90
Senior Lifetime Combo	7	704.90
Senior Lifetime Hunting	8	405.60
Senior Lifetime Upgrade Combo	1	50.70
Military	28	47.60
Reserves	3	5.10
Spring Turkey	4	82.80
Mentored Youth	7	11.90
Non-resident		
Adult	1	100.70
Seven day	1	30.70
Archery - Resident and Non-resident	54	847.80
Muzzleloaders - Resident and Non-resident	59	631.30
Antlerless deer		
Resident	9,811	55,922.70
Resident landowners	1	5.70
Non-resident	37	950.90
Armed forces	76	433.20
Disabled veterans	29	165.30
Elk - Antlered and Antlerless	4	42.80
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	43	116.10
Bear - Resident and Non-resident	34	533.80
DMAP - Resident and Non-resident	6	58.20
Replacements	39	218.30
Totals (Note 2)	10,399	64,001.30
Disbursements to Game Commission (Note 3)		(63,885.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(116.30)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2011 to June 30, 2012		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2013

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	111	$ 2,186.70
Junior	3	17.10
Landowner	2	7.40
Junior combination	8	69.60
Senior	9	114.30
Senior Lifetime Combo	10	1,007.00
Senior Lifetime Hunting	9	456.30
Senior Lifetime Upgrade Combo	1	50.70
Military	18	30.60
Reserves	4	6.80
Spring Turkey	4	82.80
Mentored Youth	8	13.60
Non-resident		
Adult	5	503.50
Archery - Resident and Non-resident	62	973.40
Muzzleloaders - Resident and Non-resident	42	459.40
Antlerless deer		
Resident	9,829	56,025.30
Resident landowners	4	22.80
Non-resident	49	1,259.30
Armed forces	70	399.00
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	5	53.50
Bobcat	2	11.40
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	44	118.80
Bear - Resident and Non-resident	46	742.20
DMAP - Resident and Non-resident	4	38.80
Replacements	23	131.10
Totals (Note 2)	10,405	65,053.50
Disbursements to Game Commission (Note 3)		(64,929.50)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(124.00)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2012 to June 30, 2013		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2013 TO JUNE 30, 2014

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	103	$ 2,029.10
Junior	2	11.40
Landowner	1	3.70
Junior combination	7	60.90
Senior	3	38.10
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	5	253.50
Military	23	39.10
Spring Turkey	2	41.40
Mentored Youth	7	11.90
Non-resident		
Adult	2	201.40
Seven day	2	61.40
Archery - Resident and Non-resident	65	1,030.50
Muzzleloaders - Resident and Non-resident	50	535.00
Antlerless deer		
Resident	9,785	55,774.50
Resident landowners	3	17.10
Non-resident	49	1,259.30
Armed forces	84	478.80
Disabled veterans	27	153.90
Elk - Antlered and Antlerless	3	32.10
Bobcat	1	5.70
Furtaker		
Adult resident	6	118.20
Migratory - Resident and Non-resident	30	81.00
Bear - Resident and Non-resident	31	486.70
DMAP - Resident and Non-resident	9	87.30
Replacements	44	250.80
Totals (Note 2)	10,353	63,969.10
Disbursements to Game Commission (Note 3)		(63,859.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(109.90)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2013 to June 30, 2014		$ -

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

TREASURER
CUMBERLAND COUNTY
HUNTING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JULY 1, 2014 TO JUNE 30, 2015

License Type	Licenses Sold	Amount Due Game Commission
Resident		
Adult	100	$ 1,970.00
Junior	4	22.80
Landowner	1	3.70
Junior combination	8	69.60
Senior	4	50.80
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	4	202.80
Military	12	20.40
Spring Turkey	3	62.10
Mentored Youth	3	5.10
Non-resident		
Adult	3	302.10
Seven day	2	61.40
Archery - Resident and Non-resident	65	1,020.50
Muzzleloaders - Resident and Non-resident	51	545.70
Antlerless deer		
Resident	9,268	52,827.60
Resident landowners	3	17.10
Non-resident	36	925.20
Armed forces	75	427.50
Disabled veterans	32	182.40
Elk - Antlered and Antlerless	5	53.50
Furtaker		
Adult resident	7	137.90
Migratory - Resident and Non-resident	20	54.00
Bear - Resident and Non-resident	32	522.40
DMAP - Resident and Non-resident	25	242.50
Replacements	41	233.70
Totals (Note 2)	9,809	60,464.30
Disbursements to Game Commission (Note 3)		(60,334.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		(130.30)
Balance due Game Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Game Commission (County) for the license period July 1, 2014 to June 30, 2015		$ -

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	50	$ 1,085.00
Replacements	1	5.70
Senior resident	4	42.80
National Guard/Armed Forces	7	11.90
Non-resident	3	155.10
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	21	1,064.70
Replacements	6	34.20
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	69	600.30
Totals (Note 2)	167	3,109.90
Disbursements to Fish and Boat Commission (Note 3)		(3,109.90)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2009 to December 31, 2009		$ -

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	61	$ 1,323.70
Senior resident	1	10.70
National Guard/Armed Forces	9	15.30
Non-resident	2	103.40
Tourist		
One day	1	25.70
Three day	1	25.70
Senior lifetime	20	1,014.00
Replacements	7	39.90
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
Trout/Salmon Stamp	75	652.50
Totals (Note 2)	182	3,284.40
Disbursements to Fish and Boat Commission (Note 3)		(3,284.40)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2010 to December 31, 2010		$ -

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	62	$ 1,345.40
Replacements	1	5.70
Senior resident	2	21.40
One day resident	2	21.40
National Guard/Armed Forces	8	13.60
Tourist - Seven day	1	33.70
Senior lifetime	14	709.80
Lifetime Upgrade Card	1	6.70
Replacements	8	45.60
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	81	704.70
Totals (Note 2)	183	2,946.10
Disbursements to Fish and Boat Commission (Note 3)		(2,946.10)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2011 to December 31, 2011		$ -

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	49	$ 1,063.30
National Guard/Armed Forces	2	3.40
Senior lifetime	10	507.00
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	56	487.20
Totals (Note 2)	123	2,131.10
Disbursements to Fish and Boat Commission (Note 3)		(2,131.10)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2012 to December 31, 2012		$ -

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	37	$ 802.90
5 Year Resident	3	317.10
Senior resident	2	21.40
National Guard/Armed Forces	4	6.80
Tourist - Three day	1	25.70
Senior lifetime	9	456.30
Lifetime Upgrade Card	4	31.80
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	2	29.40
Trout/Salmon Stamp	45	391.50
5 Year Trout/Salmon	3	122.10
Totals (Note 2)	112	2,216.40
Disbursements to Fish and Boat Commission (Note 3)		(2,215.40)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2013 to December 31, 2013		$ 1.00

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	40	$ 868.00
3 Year Resident	2	127.40
5 Year Resident	1	105.70
Mentored Youth	1	-
Senior resident	3	32.10
National Guard/Armed Forces	6	10.20
Senior lifetime	15	760.50
Lifetime Upgrade Card	1	11.70
Replacements	2	11.40
Lake Erie And Trout/Salmon Combo Stamp	4	58.80
Trout/Salmon Stamp	50	435.00
3 Year Trout/Salmon	2	49.40
5 Year Trout/Salmon	1	40.70
Totals (Note 2)	128	2,510.90
Disbursements to Fish and Boat Commission (Note 3)		(2,509.90)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		1.00
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2014 to December 31, 2014		$ 1.00

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

TREASURER
CUMBERLAND COUNTY
FISHING LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	59	$ 1,221.30
3 Year Resident	3	188.10
Mentored Youth	2	-
Voluntary Youth	1	1.70
Replacements	1	5.70
Senior resident	1	9.70
Reduced Disabled Veterans	4	10.80
Non-resident	1	50.70
Tourist		
Seven day	1	33.70
Senior lifetime	6	304.20
Replacements	3	17.10
Lake Erie And Trout/Salmon Combo Stamp	1	14.70
Trout/Salmon Stamp	57	495.90
1 Year Trout/Salmon	5	43.50
3 Year Trout/Salmon	3	74.10
Replacements	2	(2.00)
Boat Launch Permit	1	9.70
2 Year Launch Permit	4	70.80
Launch Permit S&H	5	5.00
Annual Fishing Button	1	9.00
Totals (Note 2)	161	2,563.70
Disbursements to Fish and Boat Commission (Note 3)		(2,566.70)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		(3.00)
Examination adjustments		-
Adjusted balance due Fish and Boat Commission (County) for the license period January 1, 2015 to December 31, 2015		$ (3.00)

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2009

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	9,170	$50,496.00
Senior citizen	2,472	8,200.00
Lifetime	1,242	37,140.00
Totals (Note 2)	12,884	95,836.00
Disbursements to Department of Agriculture (Note 3)		(95,836.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2009 to December 31, 2009		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2010 TO DECEMBER 31, 2010

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	8,436	$46,280.00
Senior citizen	2,433	8,139.00
Lifetime	1,452	43,300.00
Totals (Note 2)	12,321	97,719.00
Disbursements to Department of Agriculture (Note 3)		(97,719.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2010 to December 31, 2010		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	7,035	$38,539.00
Senior citizen	2,186	7,294.00
Lifetime	1,239	36,290.00
Totals (Note 2)	10,460	82,123.00
Disbursements to Department of Agriculture (Note 3)		(82,123.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2011 to December 31, 2011		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2012 TO DECEMBER 31, 2012

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	6,700	$36,716.00
Senior citizen	2,164	7,128.00
Lifetime	1,320	38,840.00
Totals (Note 2)	10,184	82,684.00
Disbursements to Department of Agriculture (Note 3)		(82,684.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2012 to December 31, 2012		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	7,510	$41,118.00
Senior citizen	2,480	8,226.00
Lifetime	1,463	42,940.00
Totals (Note 2)	11,453	92,284.00
Disbursements to Department of Agriculture (Note 3)		(92,284.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2013 to December 31, 2013		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	9,076	$49,616.00
Senior citizen	2,691	9,003.00
Lifetime	1,500	44,440.00
Totals (Note 2)	13,267	103,059.00
Disbursements to Department of Agriculture (Note 3)		(103,059.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2014 to December 31, 2014		$ -

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

TREASURER
CUMBERLAND COUNTY
DOG LICENSE SALES
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE LICENSE PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	8,855	$48,669.00
Senior citizen	2,750	9,200.00
Lifetime	1,760	52,290.00
Totals (Note 2)	13,365	110,159.00
Disbursements to Department of Agriculture (Note 3)		(110,159.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		-
Adjusted balance due Department of Agriculture (County) for the license period January 1, 2015 to December 31, 2015		$ -

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

TREASURER
CUMBERLAND COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2015

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:

License Type	Licensing Agency	License Period
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 remitted monthly by check with the monthly reports of sales. The proceeds from the sale of hunting licenses, sold electronically, for license years 2009 through 2015 were remitted weekly through an electronic funds transfer program.

3. Disbursements (Continued)

The proceeds from the sale of fishing licenses, sold electronically, for license years 2009 through 2015 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. County Officer Serving During Examination Period

John C. Gross served as Treasurer during the hunting license period July 1, 2008 to June 30, 2015 and during the fishing and dog license period January 1, 2009 to December 31, 2015.

TREASURER
CUMBERLAND COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2008 TO JUNE 30, 2015 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2009 TO DECEMBER 31, 2015

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 John Gross
Treasurer

The Honorable Alfred Whitcomb
Controller

The Honorable Vincent DiFilippo
Chairman 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.