

ATTESTATION ENGAGEMENT

Treasurer

Cameron County, Pennsylvania

For the Period

Hunting - July 1, 2012 to June 30, 2018

Fishing and Dog - January 1, 2013 to December 31, 2017

May 2019



Commonwealth of Pennsylvania
Department of the Auditor General

Eugene A. DePasquale • Auditor General



Commonwealth of Pennsylvania
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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable Staci Brown
Treasurer
Cameron County
Emporium, PA 15834

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Cameron 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 Statements are presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statements 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 Statements 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, Cameron 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.



Eugene A. DePasquale
Auditor General

April 18, 2019

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TREASURER
CAMERON 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	378	\$ 7,446.60
Junior	22	125.40
Junior combination	29	252.30
Senior	23	292.10
Senior Lifetime Combo	9	906.30
Senior Lifetime Hunting	13	659.10
Military	7	11.90
Spring Turkey	9	186.30
Mentored Youth	36	61.20
Non-resident		
Adult	8	805.60
Seven day	1	30.70
Archery - Resident and Non-resident	131	2,066.70
Muzzleloaders - Resident and Non-resident	100	1,090.00
Antlerless deer		
Resident	1,485	8,464.50
Resident landowners	11	62.70
Non-resident	19	488.30
Armed forces	9	51.30
Elk - Antlered and Antlerless	24	256.80
Bobcat	30	171.00
Fisher	6	34.20
Furtaker		
Adult resident	19	374.30
Senior resident	2	25.40
Migratory - Resident and Non-resident	20	54.00
Bear - Resident and Non-resident	175	2,847.50
DMAP - Resident and Non-resident	160	1,627.00
Replacements	24	136.80
Totals (Note 2)	<u>2,750</u>	<u>28,528.00</u>
Disbursements to Game Commission (Note 3)		(28,379.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(149.00)</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, 2012 to June 30, 2013		<u>\$ -</u>

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

TREASURER
CAMERON 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	282	\$ 5,555.40
Junior	19	108.30
Junior combination	23	200.10
Senior	18	228.60
Senior Lifetime Combo	4	402.80
Senior Lifetime Hunting	4	202.80
Senior Lifetime Upgrade Combo	3	152.10
Military	4	6.80
Reserves	1	1.70
Spring Turkey	8	165.60
Mentored Youth	22	37.40
Non-resident		
Adult	14	1,409.80
Seven day	1	30.70
Archery - Resident and Non-resident	115	1,825.50
Muzzleloaders - Resident and Non-resident	88	951.60
Antlerless deer		
Resident	1,512	8,618.40
Resident landowners	15	85.50
Non-resident	33	848.10
Armed forces	5	28.50
Disabled veterans	2	11.40
Elk - Antlered and Antlerless	27	288.90
Bobcat	26	148.20
Fisher	4	22.80
Furtaker		
Adult resident	17	334.90
Senior resident	2	25.40
Migratory - Resident and Non-resident	18	48.60
Bear - Resident and Non-resident	124	2,026.80
DMAP - Resident and Non-resident	139	1,398.30
Replacements	30	171.00
Totals (Note 2)	<u>2,560</u>	<u>25,336.00</u>
Disbursements to Game Commission (Note 3)		(25,182.00)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(154.00)</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, 2013 to June 30, 2014		<u>\$ -</u>

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

TREASURER
CAMERON 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	336	\$ 6,633.20
Junior	17	96.90
Junior combination	31	269.70
Senior	24	304.80
Senior Lifetime Combo	6	604.20
Senior Lifetime Hunting	7	354.90
Senior Lifetime Furtaker	1	50.70
Senior Lifetime Upgrade Combo	3	152.10
Military	5	8.50
Spring Turkey	15	310.50
Mentored Youth	33	56.10
Non-resident		
Adult	17	1,711.90
Seven day	3	92.10
Spring Turkey	1	40.70
Archery - Resident and Non-resident	135	2,129.50
Muzzleloaders - Resident and Non-resident	95	1,016.50
Antlerless deer		
Resident	1,355	7,723.50
Resident landowners	13	74.10
Non-resident	17	436.90
Armed forces	7	39.90
Disabled veterans	3	17.10
Elk - Antlered and Antlerless	39	417.30
Bobcat	29	165.30
Fisher	8	45.60
Furtaker		
Adult resident	24	472.80
Migratory - Resident and Non-resident	18	48.60
Bear - Resident and Non-resident	157	2,564.90
DMAP - Resident and Non-resident	198	1,995.60
Replacements	49	279.30
Totals (Note 2)	<u>2,646</u>	<u>28,113.20</u>
Disbursements to Game Commission (Note 3)		(27,943.20)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.00)</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
CAMERON 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	301	\$ 5,929.70
Junior	10	57.00
Landowner	1	3.70
Junior combination	43	374.10
Senior	15	190.50
Senior Lifetime Combo	5	503.50
Senior Lifetime Hunting	5	253.50
Senior Lifetime Upgrade Combo	1	50.70
Military	2	3.40
Spring Turkey	9	186.30
Mentored Adult	1	19.70
Mentored Youth	19	32.30
Non-resident		
Adult	14	1,409.80
Seven day	1	30.70
Archery - Resident and Non-resident	127	2,033.90
Muzzleloaders - Resident and Non-resident	79	845.30
Antlerless deer		
Resident	1,382	7,877.40
Resident landowners	14	79.80
Non-resident	14	359.80
Armed forces	4	22.80
Disabled veterans	3	17.10
Elk - Antlered and Antlerless	31	331.70
Bobcat	19	108.30
Fisher	2	11.40
River Otter	1	5.70
Federal Duck Stamp	1	27.20
Furtaker		
Adult resident	17	334.90
Migratory - Resident and Non-resident	17	45.90
Bear - Resident and Non-resident	133	2,128.10
DMAP - Resident and Non-resident	117	1,134.90
Replacements	35	199.50
Totals (Note 2)	<u>2,423</u>	<u>24,608.60</u>
Disbursements to Game Commission (Note 3)		(24,442.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(166.00)</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
CAMERON 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	276	\$ 5,492.40
Junior	13	76.70
Landowner	2	7.80
Junior combination	39	347.10
Senior	11	141.90
Senior Lifetime Combo	8	807.20
Senior Lifetime Hunting	1	50.90
Senior Lifetime Upgrade Combo	1	50.90
Military	4	7.60
Spring Turkey	10	209.00
Mentored Adult	1	19.90
Mentored Youth	16	30.40
Non-resident		
Adult	5	504.50
Archery - Resident and Non-resident	128	2,065.20
Muzzleloaders - Resident and Non-resident	78	850.20
Antlerless deer		
Resident	1,319	7,782.10
Resident landowners	11	64.90
Non-resident	22	569.80
Armed forces	8	47.20
Disabled veterans	5	29.50
Elk - Antlered and Antlerless	29	316.10
Bobcat	20	118.00
Fisher	5	29.50
Furtaker		
Adult resident	11	218.90
Migratory - Resident and Non-resident	16	46.40
Bear - Resident and Non-resident	121	1,943.90
DMAP - Resident and Non-resident	144	1,425.60
Replacements	20	118.00
Totals (Note 2)	<u>2,324</u>	<u>23,371.60</u>
Disbursements to Game Commission (Note 3)		(23,202.60)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(169.00)</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
CAMERON 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	241	\$ 4,795.90
Junior	9	53.10
Junior combination	24	213.60
Senior	15	193.50
Senior Lifetime Combo	5	504.50
Senior Lifetime Hunting	4	203.60
Military	2	3.80
Spring Turkey	11	229.90
Mentored Youth	18	34.20
Non-resident		
Adult	11	1,109.90
Seven day	1	30.90
Spring Turkey	1	40.90
Archery - Resident and Non-resident	111	1,794.90
Muzzleloaders - Resident and Non-resident	63	696.70
Antlerless deer		
Resident	1,504	8,873.60
Resident landowners	11	64.90
Non-resident	41	1,061.90
Armed forces	2	11.80
Disabled veterans	4	23.60
Elk - Antlered and Antlerless	26	283.40
Bobcat	16	94.40
Fisher	5	29.50
Adult Pheasant	5	129.50
Furtaker		
Adult resident	10	199.00
Migratory - Resident and Non-resident	10	29.00
Bear - Resident and Non-resident	120	1,968.00
DMAP - Resident and Non-resident	119	1,178.10
Replacements	32	184.80
Hunting & Trapping Digest	14	70.00
Totals (Note 2)	<u>2,435</u>	<u>24,106.90</u>
Disbursements to Game Commission (Note 3)		(23,936.90)
Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals		<u>(170.00)</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
CAMERON 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 Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	55	\$ 1,193.50
3 Year Resident	5	318.50
5 Year Resident	4	422.80
Replacements	1	5.70
Senior resident	3	32.10
One day resident	1	10.70
Non-resident	2	103.40
Tourist		
Three day	7	179.90
Seven day	2	67.40
Senior lifetime	11	557.70
Lifetime Upgrade Card	8	58.60
Replacements	4	11.40
Lake Erie Stamp	4	34.80
Lake Erie And Trout/Salmon Combo Stamp	5	73.50
3 Year Lake Erie and Trout/Salmon	1	42.70
Trout/Salmon Stamp	73	635.10
3 Year Trout/Salmon	4	98.80
5 Year Trout/Salmon	4	162.80
Totals (Note 2)	<u>194</u>	<u>4,009.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(4,009.40)</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, 2013 to December 31, 2013		<u>\$ -</u>

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

TREASURER
CAMERON 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 Sold</u>	<u>Amount Due Fish and Boat Commission</u>
Resident	49	\$ 1,063.30
3 Year Resident	1	63.70
Mentored Youth	2	-
Replacements	1	5.70
Senior resident	2	21.40
One day resident	1	10.70
Non-resident	4	206.80
Replacements	1	5.70
Tourist		
Three day	4	102.80
Seven day	3	101.10
Senior lifetime	7	354.90
Lifetime Upgrade Card	3	32.10
Replacements	4	11.40
Lake Erie Stamp	3	26.10
Lake Erie And Trout/Salmon Combo Stamp	6	88.20
Trout/Salmon Stamp	62	539.40
3 Year Trout/Salmon	1	24.70
Totals (Note 2)	<u>154</u>	<u>2,658.00</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,658.00)</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
CAMERON 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	39	\$ 807.30
Voluntary Youth	2	3.40
Replacements	2	11.40
Senior resident	3	29.10
Non-resident	5	253.50
Tourist		
One day	2	51.40
Senior lifetime	4	202.80
Lifetime Upgrade Card	3	32.10
Replacements	1	5.70
Lake Erie Stamp	2	17.40
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	42	365.40
1 Year Trout/Salmon	4	34.80
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>113</u>	<u>1,862.40</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(1,862.40)</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, 2015 to December 31, 2015		<u>\$ -</u>

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

TREASURER
CAMERON 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	41	\$ 890.70
3 Year Resident	3	191.10
Mentored Youth	1	-
Replacements	3	17.50
Senior resident	5	53.70
Non-resident	3	104.50
Tourist		
Seven day	1	33.90
Senior lifetime	4	203.00
Lifetime Upgrade Card	2	21.40
Replacements	1	5.70
Lake Erie Stamp	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	3	44.10
Trout/Salmon Stamp	42	366.40
1 Year Trout/Salmon	3	26.10
3 Year Trout/Salmon	3	74.10
5 Year Trout/Salmon	1	40.70
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>119</u>	<u>2,094.70</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,094.70)</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
CAMERON 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	54	\$ 1,182.60
Senior resident	4	43.60
One day resident	1	10.90
Non-resident	5	259.50
Tourist		
Three day	4	103.60
Senior lifetime	8	407.20
Lifetime Upgrade Card	4	43.60
Replacements	3	17.70
Lake Erie Stamp	1	6.00
1 Year Lake Erie	2	17.80
Lake Erie And Trout/Salmon Combo Stamp	2	29.80
Trout/Salmon Stamp	55	489.50
1 Year Trout/Salmon	14	124.60
3 Year Trout/Salmon	1	24.90
Annual Fishing Button	1	4.00
Totals (Note 2)	<u>159</u>	<u>2,765.30</u>
Disbursements to Fish and Boat Commission (Note 3)		<u>(2,765.30)</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, 2017 to December 31, 2017		<u>\$ -</u>

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

TREASURER
CAMERON 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	481	\$ 2,707.00
Senior citizen	257	893.00
Lifetime	<u>28</u>	<u>780.00</u>
Totals (Note 2)	<u><u>766</u></u>	4,380.00
Disbursements to Department of Agriculture (Note 3)		<u>(4,380.00)</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, 2013 to December 31, 2013		<u><u>\$ -</u></u>

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

TREASURER
CAMERON 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	483	\$ 2,747.00
Senior citizen	272	966.00
Lifetime	<u>18</u>	<u>490.00</u>
Totals (Note 2)	<u><u>773</u></u>	4,203.00
Disbursements to Department of Agriculture (Note 3)		<u>(4,203.00)</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>\$ -</u></u>

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

TREASURER
CAMERON 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	469	\$ 2,649.00
Senior citizen	262	924.00
Lifetime	<u>29</u>	<u>820.00</u>
Totals (Note 2)	<u><u>760</u></u>	4,393.00
Disbursements to Department of Agriculture (Note 3)		<u>(4,393.00)</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>\$ -</u></u>

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

TREASURER
CAMERON 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	354	\$ 2,004.00
Senior citizen	253	865.00
Lifetime	<u>39</u>	<u>1,180.00</u>
Totals (Note 2)	<u><u>646</u></u>	4,049.00
Disbursements to Department of Agriculture (Note 3)		<u>(4,049.00)</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>\$ -</u></u>

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

TREASURER
CAMERON 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	377	\$ 2,163.00
Senior citizen	260	918.00
Lifetime	<u>43</u>	<u>1,160.00</u>
Totals (Note 2)	<u><u>680</u></u>	4,241.00
Disbursements to Department of Agriculture (Note 3)		<u>(4,241.00)</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, 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
CAMERON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

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 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of fishing licenses, sold electronically, for license years 2013 through 2017 were remitted weekly through an electronic funds transfer program.

The proceeds from the sale of dog licenses for the license years 2013 through 2017 were remitted by check to the appropriate licensing agency with the monthly reports of sales.

TREASURER
CAMERON COUNTY
NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

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. Prior Examination Period Balance Due

We noted that there was a prior examination balance due the Department of Agriculture of \$151.00 which was not paid as of the end of our current examination period.

6. County Officer Serving During Examination Period

Staci Brown served as Treasurer during the hunting license period July 1, 2012 to June 30, 2018 and during the fishing and dog license period January 1, 2013 to December 31, 2017.

TREASURER
CAMERON COUNTY
REPORT DISTRIBUTION
FOR THE HUNTING LICENSE PERIOD JULY 1, 2012 TO JUNE 30, 2018 AND FOR
THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2017

This report was initially distributed to:

The Honorable Russell C. Redding
Secretary
Department of Agriculture

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

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

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

Mr. Bryan Burhans
Executive Director
Pennsylvania Game Commission

The Honorable Staci Brown
Treasurer

The Honorable Phillip P. Jones
Chairperson of the Board of Commissioners

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