

## TREASURER

## CAMBRIA COUNTY

# EXAMINATION REPORT OF LICENSE SALES

# HUNTING - JULY 1, 2004 TO JUNE 30, 2008

FISHING AND DOG - JANUARY 1, 2005 TO DECEMBER 31, 2009

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Report Distribution

#### Independent Auditor's Report

The Honorable Barbara J. Kline Treasurer Cambria County Ebensburg, PA 15931

We have examined the accompanying statements of receipts and disbursements (Statements) of the Treasurer, Cambria 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). These Statements are the responsibility of the county office's management. 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. An examination includes 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.

## Independent Auditor's Report (Continued)

In accordance with *Government Auditing Standards*, we are required to report findings of significant deficiencies in internal control, violations of provisions of contracts or grant agreements, and abuse that are material to the Statements and any fraud and illegal acts that are more than inconsequential that come to our attention during our examination. We are also required to obtain the views of management on those matters. 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 the internal control over reporting on the Statements or on compliance and other matters; accordingly, we express no such opinions.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County Officer's ability to initiate, authorize, record, process, or report data reliably in accordance with the applicable criteria such that there is more than a remote likelihood that a misstatement of the County Officer's Statements that is more than inconsequential will not be prevented or detected by the County Officer's internal control.

A material weakness is a significant deficiency or combination of significant deficiencies that results in more than a remote likelihood that a material misstatement of the Statements will not be prevented or detected by the County Officer's internal control.

Our consideration of internal control over reporting on the Statements was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any significant deficiencies or material weaknesses, as defined above, in internal control over reporting on the Statements.

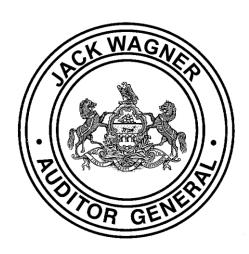
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Independent Auditor's Report (Continued)

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.

July 20, 2010

JACK WAGNER Auditor General



License Type	Licenses Sold		icense Value		nount Due Game ommission
Resident					
Adult	132	\$	19.00	\$	2,508.00
Junior	16	Ψ	5.00	Ψ	80.00
Junior combination	7		8.00		56.00
Senior	20		12.00		240.00
Replacements	10		5.00		50.00
Military	64		1.00		64.00
Non-resident	04		1.00		04.00
Adult	13		100.00		1,300.00
Seven day	3		30.00		90.00
Archery	5		50.00		20.00
Resident	59		15.00		885.00
Replacements	1		5.00		5.00
Muzzleloaders	1		5.00		5.00
Resident	72		10.00		720.00
Replacements	1		5.00		5.00
Antlerless deer	1		5.00		5.00
Resident	14,624		5.00		73,120.00
Resident landowners	43		5.00		215.00
Non-resident	488		25.00		12,200.00
Non-resident landowners	2		25.00		50.00
Armed forces	100		5.00		500.00
Disabled veterans	25		5.00		125.00
Replacements	25		5.00		125.00
Furtaker			0.00		120100
Adult resident	7		19.00		133.00
Migratory	·		-,		
Resident	9		2.00		18.00
Bear	ŕ				
Resident	23		15.00		345.00
Totals (Note 2)	15,744				92,834.00
Disbursements to Game Commission (Note 3)					(92,740.00)
Credits taken for licenses issued for Disabled Veterans and					
Senior Lifetime Hunt renewals					(117.00)
Semoi Literine Hunt renewals					(117.00)
Balance due Game Commission (County)					
per settled reports (Note 4)					(23.00)
					(20.00)
Examination adjustments					-
Adjusted balance due Game Commission (County)					
for the license period ending June 30, 2005				\$	(23.00)
				_	· /

Resident     98     \$     19.00     \$     1.862.00       Junior     20     5.00     100.00       Junior combination     14     8.00     112.00       Senior     14     12.00     168.00       Replacements     13     5.00     65.00       Military     100     1.00     100.00       Adult     100     100.00     80.00       Adult     10     100.00     80.00       Adult     10     100.00     80.00       Adult     10     100.00     100.00       Junior     2     40.00     80.00       Acthery     -     -     -       Resident     75     10.00     750.00       Muteriess deer     -     -     -       Resident landowners     1     25.00     8.900.00       Non-resident landowners     1     25.00     8.900.00       Non-resident landowners     1     25.00     35.00       Resident landowners     1     2.00<	License Type	Licenses Sold	cense Value	mount Due Game ommission
Junior     20     5.00     100.00       Junior combination     14     8.00     112.00       Senior     14     12.00     168.00       Replacements     13     5.00     65.00       Military     100     1.00     100.00       Non-resident     10     100.00     1,000.00       Adult     10     100.00     1,000.00       Archery     2     40.00     80.00       Archery	Resident			
Junior     20     5.00     100.00       Junior combination     14     8.00     112.00       Senior     14     12.00     168.00       Replacements     13     5.00     65.00       Military     100     1.00     100.00       Non-resident     10     100.00     1,000.00       Adult     10     100.00     1,000.00       Archery     2     40.00     80.00       Archery	Adult	98	\$ 19.00	\$ 1,862.00
Senior     14     12.00     168.00       Replacements     13     5.00     65.00       Military     100     1.00     10.00.00       Non-resident     2     40.00     80.00       Adult     10     100.000     1,000.00       Junior     2     40.00     80.00       Archery     -     -     -       Resident     53     15.00     795.00       Replacements     3     5.00     15.00       Muzzleloaders     -     -     -       Resident     1     5.00     5.00       Anterless deer     -     -     -       Resident andowners     3     5.00     195.00       Non-resident landowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Adult resident     15.00     55.00     95.00       Furtaker     -     1     2.00	Junior	20	5.00	
Replacements     13     5.00     65.00       Military     100     1.00     100.00       Non-resident     10     100.00     1.00       Adult     10     100.00     1.00     00.00       Junior     2     40.00     80.00       Archery     2     40.00     80.00       Replacements     53     15.00     795.00       Replacements     3     5.00     15.00       Non-resident     1     20.00     20.00       Antlerless deer     1     2.00     20.00       Resident     11,143     5.00     55,715.00       Resident     11,143     5.00     8,900.00       Non-resident landowners     1     25.00     8,900.00       Non-resident     106     5.00     8,900.00       Non-resident     19     5.00     135.00       Piacements     19     5.00     135.00       Furtaker     25     15.00     375.00       Resident     25     15.00 <td>Junior combination</td> <td>14</td> <td>8.00</td> <td>112.00</td>	Junior combination	14	8.00	112.00
Military     100     1.00     100.00       Non-resident     10     100.00     1,000.00       Adult     10     100.00     1,000.00       Janior     2     40.00     80.00       Archery     2     40.00     80.00       Resident     53     15.00     795.00       Replacements     3     5.00     15.00       Muzzleloaders     75     10.00     750.00       Replacements     1     5.00     20.00       Antlerless deer     1     5.00     195.00       Resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     25.00       Resident landowners     11     2.00     25.00       Replacements     19     5.00     95.00       Furtaker     11	Senior	14	12.00	168.00
Military     100     1.00     100.00       Non-resident     10     100.00     1,000.00       Adult     10     100.00     1,000.00       Janior     2     40.00     80.00       Archery     2     40.00     80.00       Resident     53     15.00     795.00       Replacements     3     5.00     15.00       Muzzleloaders     75     10.00     750.00       Replacements     1     5.00     20.00       Antlerless deer     1     5.00     195.00       Antlerless deer     1     25.00     25.00       Resident landowners     3     5.00     195.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Piacements     19     5.00     95.00       Furtaker     11     2.00     22.00       Adult resident     11     2.00     22.00       Bear     1     5.00     5.00	Replacements	13	5.00	65.00
Non-resident     10     100.00     1,000.00       Adult     10     100.00     1,000.00       Archery     3     2     40.00     80.00       Resident     53     15.00     795.00       Muzzleloaders     3     5.00     15.00       Muzzleloaders     1     20.00     20.00       Resident     1     20.00     20.00       Resident     1     20.00     20.00       Resident     1     5.00     5.00       Antlerless deer     1     5.00     55.715.00       Resident landowners     3     5.00     39.00.0       Non-resident madowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Non-resident     19     5.00     95.00       Piataker     1     2.00     22.00       Resident     1     2.00     22.00       Bear     1     5.00     375.00       Resident     1     2.00 <td< td=""><td>1</td><td>100</td><td></td><td></td></td<>	1	100		
Junior     2     40.00     80.00       Archery     7     705.00       Replacements     3     5.00     15.00       Muzzleloaders     75     10.00     750.00       Resident     75     10.00     20.00       Resident     1     20.00     20.00       Resident     1     5.00     5.00       Antlerless deer     7     5.00     195.00       Resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     8.900.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Regident     11     2.00     22.00       Migratory     8     19.00     152.00       Migratory     1     5.00     375.00       Resident     25     15.00     5.00       Resident     25     15.00     5.00  <	-			
Archery     Instrument       Resident     53     15.00     795.00       Replacements     3     5.00     15.00       Muzzleloaders     75     10.00     750.00       Non-resident     1     20.00     20.00       Replacements     1     5.00     5.00       Antlerless deer     1     5.00     195.00       Resident     11.143     5.00     195.00       Non-resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     8.900.00       Non-resident landowners     1     25.00     30.00       Replacements     19     5.00     95.00       Furtaker     1     2.00     35.00       Resident     25     15.00     375.00       Resident     25     15.00 </td <td>Adult</td> <td>10</td> <td>100.00</td> <td>1,000.00</td>	Adult	10	100.00	1,000.00
Resident     53     15.00     795.00       Replacements     3     5.00     15.00       Muzzleloaders     Resident     75     10.00     750.00       Non-resident     1     20.00     20.00     20.00       Replacements     1     5.00     5.00     Antlerless deer     7     5.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     195.00     135.00     25.00     8.900.00     Non-resident landowners     1     25.00     8.900.00     135.00	Junior	2	40.00	80.00
Replacements     3     5.00     15.00       Muzzleloaders     75     10.00     750.00       Non-resident     1     20.00     20.00       Resident     1     5.00     5.00       Antlerless deer     1     5.00     195.00       Resident     11,143     5.00     55,715.00       Resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     530.00       Non-resident landowners     1     25.00     530.00       Non-resident landowners     1     25.00     530.00       Adut resident setter     19     5.00     95.00       Furtaker     1     2.00     22.00       Resident     21     2.00     22.00       Bear     25     15.00     375.00       Replacements     1     5.00     5.00       Totals (Note 2) <td>Archery</td> <td></td> <td></td> <td></td>	Archery			
Muzzleloaders     75     10.00     750.00       Resident     1     20.00     20.00       Replacements     1     5.00     5.00       Antlerless deer     1     5.00     55.715.00       Resident     11,143     5.00     55.715.00       Resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     1     2.00     22.00       Resident     25     15.00     375.00       Resident     25     15.00     5.00       Totals (Note 2)     12,140     71,221.00     5.00       Disbursements to G	Resident	53	15.00	795.00
Resident     75     10.00     750.00       Non-resident     1     20.00     20.00       Replacements     1     5.00     30.00       Antlerless deer     -     -     -       Resident     11,143     5.00     55,715.00       Resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     -     -     -       Adult resident     8     19.00     152.00       Bear     -     -     -     -       Resident     25     15.00     375.00     -       Disbursements to Game Commission (Note 3)     (71,109.00)     -     -	Replacements	3	5.00	15.00
Non-resident     1     20.00     20.00       Replacements     1     5.00     5.00       Antlerless deer	Muzzleloaders			
Replacements     1     5.00     5.00       Antlerless deer     11,143     5.00     55,715.00       Resident     39     5.00     195.00       Non-resident landowners     39     5.00     195.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     -     -     -       Adult resident     8     19.00     152.00       Migratory     -     -     -       Resident     25     15.00     375.00       Bear     -     -     -       Resident for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals     (115.00)       Balance due Game Commission (County)     -     -       per settled reports (Note 4)     (3.00)     -       Examination adjustments	Resident	75	10.00	750.00
Antlerless deer   11,143   5.00   55,715.00     Resident landowners   39   5.00   195.00     Non-resident   356   25.00   8,900.00     Non-resident landowners   1   25.00   25.00     Non-resident landowners   1   25.00   25.00     Armed forces   106   5.00   530.00     Disabled veterans   27   5.00   135.00     Replacements   19   5.00   95.00     Furtaker   11   2.00   22.00     Adult resident   8   19.00   152.00     Migratory   8   19.00   152.00     Resident   25   15.00   375.00     Resident   25   15.00   5.00     Replacements   1   5.00   5.00     Totals (Note 2)   12,140   71,221.00   12.100     Disbursements to Game Commission (Note 3)   (71,109.00)   (71,109.00)     Credits taken for licenses issued for Disabled Veterans and   (115.00)   8alance due Game Commission (County)     per settled reports (Note 4)   (3.00)   (3.	Non-resident	1	20.00	20.00
Resident     11,143     5.00     55,715.00       Resident landowners     39     5.00     195.00       Non-resident landowners     39     5.00     8,900.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     -     -     -       Adult resident     8     19.00     152.00       Migratory     -     -     -       Resident     25     15.00     375.00       Resident     25     5.00     375.00       Replacements     1     5.00     5.00       Totals (Note 2)     12,140     71,221.00     -       Disbursements to Game Commission (Note 3)     (71,109.00)     (71,109.00)     Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals     (115.00)     (3.00) <td< td=""><td>Replacements</td><td>1</td><td>5.00</td><td>5.00</td></td<>	Replacements	1	5.00	5.00
Resident     11,143     5.00     55,715.00       Resident landowners     39     5.00     195.00       Non-resident landowners     39     5.00     8,900.00       Non-resident landowners     1     25.00     8,900.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     -     -     -       Adult resident     8     19.00     152.00       Migratory     -     -     -       Resident     25     15.00     375.00       Resident     25     5.00     375.00       Replacements     1     5.00     5.00       Totals (Note 2)     12,140     71,221.00     -       Disbursements to Game Commission (Note 3)     (71,109.00)     (71,109.00)     Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals     (115.00)     (3.00) <td< td=""><td>Antlerless deer</td><td></td><td></td><td></td></td<>	Antlerless deer			
Resident landowners     39     5.00     195.00       Non-resident     356     25.00     8,900.00       Non-resident landowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     135.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker     -     -     -       Adult resident     8     19.00     152.00       Migratory     -     -     -       Resident     25     15.00     375.00       Bear     25     15.00     375.00       Resident S     25     5.00     5.00       Totals (Note 2)     12,140     71,221.00     -       Disbursements to Game Commission (Note 3)     (71,109.00)     (71,109.00)     (71,00.00)       Credits taken for licenses issued for Disabled Veterans and Senior Lifetime Hunt renewals     (115.00) <td></td> <td>11,143</td> <td>5.00</td> <td>55,715.00</td>		11,143	5.00	55,715.00
Non-resident landowners     1     25.00     25.00       Armed forces     106     5.00     530.00       Disabled veterans     27     5.00     135.00       Replacements     19     5.00     95.00       Furtaker      4dult resident     8     19.00     152.00       Migratory     8     19.00     152.00     22.00       Bear     8     19.00     25.00     375.00       Resident     25     15.00     375.00     5.00       Bear     25     15.00     5.00     5.00     5.00       Totals (Note 2)     12,140     71,221.00     5.00 </td <td>Resident landowners</td> <td>39</td> <td>5.00</td> <td></td>	Resident landowners	39	5.00	
Armed forces   106   5.00   530.00     Disabled veterans   27   5.00   135.00     Replacements   19   5.00   95.00     Furtaker   19   5.00   95.00     Adult resident   8   19.00   152.00     Migratory   Resident   11   2.00   22.00     Bear   25   15.00   375.00     Resident   25   15.00   5.00     Totals (Note 2)   12,140   71,221.00     Disbursements to Game Commission (Note 3)   (71,109.00)   (71,109.00)     Credits taken for licenses issued for Disabled Veterans and   (115.00)   8alance due Game Commission (County)     per settled reports (Note 4)   (3.00)   (3.00)   5.00     Examination adjustments	Non-resident	356	25.00	8,900.00
Disabled veterans275.00135.00Replacements195.0095.00Furtaker4dult resident819.00152.00Adult resident819.00152.00Migratory112.0022.00BearResident2515.00375.00Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Non-resident landowners	1	25.00	25.00
Replacements195.0095.00Furtaker819.00152.00Adult resident819.00152.00Migratory112.0022.00Bear72515.00375.00Resident2515.00375.005.00Residents15.005.005.00Totals (Note 2)12,14071,221.0071,221.00Disbursements to Game Commission (Note 3)(71,109.00)(71,109.00)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)(3.00)Examination adjustments	Armed forces	106	5.00	530.00
Furtaker Adult resident819.00152.00Migratory Resident112.0022.00Bear Resident2515.00375.00Resident2515.00375.00Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Disabled veterans	27	5.00	
Furtaker Adult resident819.00152.00Migratory Resident112.0022.00Bear Resident2515.00375.00Resident2515.00375.00Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Replacements	19	5.00	95.00
Migratory Resident112.0022.00Bear Resident2515.00375.00Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Furtaker			
Resident112.0022.00BearResident2515.00375.00Replacements15.005.005.00Totals (Note 2)12,14071,221.0071,221.00Disbursements to Game Commission (Note 3)(71,109.00)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Adult resident	8	19.00	152.00
Resident112.0022.00BearResident2515.00375.00Replacements15.005.005.00Totals (Note 2)12,14071,221.0071,221.00Disbursements to Game Commission (Note 3)(71,109.00)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Migratory			
Resident Replacements2515.00375.00Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-		11	2.00	22.00
Replacements15.005.00Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Bear			
Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Resident	25	15.00	375.00
Totals (Note 2)12,14071,221.00Disbursements to Game Commission (Note 3)(71,109.00)(71,109.00)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)(3.00)Examination adjustments-Adjusted balance due Game Commission (County)-	Replacements	1	5.00	5.00
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)(3.00)Examination adjustments	-	12,140		71,221.00
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)(3.00)Examination adjustments	Disburstments to Come Commission (Note 2)			(71 100 00)
Senior Lifetime Hunt renewals(115.00)Balance due Game Commission (County) per settled reports (Note 4)(3.00)Examination adjustments	Disbursements to Game Commission (Note 5)			(71,109.00)
Balance due Game Commission (County)   (3.00)     per settled reports (Note 4)   (3.00)     Examination adjustments   -     Adjusted balance due Game Commission (County)   -	Credits taken for licenses issued for Disabled Veterans and			
per settled reports (Note 4)(3.00)Examination adjustmentsAdjusted balance due Game Commission (County)	Senior Lifetime Hunt renewals			 (115.00)
per settled reports (Note 4)(3.00)Examination adjustmentsAdjusted balance due Game Commission (County)	Balance due Game Commission (County)			
Examination adjustments				(3.00)
Adjusted balance due Game Commission (County)				(5.00)
				 -
for the license period ending June 30, 2006 \$ (3.00)	Adjusted balance due Game Commission (County)			
	for the license period ending June 30, 2006			\$ (3.00)

License Type	Licenses Sold	icense Value	nount Due Game ommission
Resident			
Adult	97	\$ 19.00	\$ 1,843.00
Junior	16	5.00	80.00
Junior combination	4	8.00	32.00
Senior	17	12.00	204.00
Replacements	16	5.00	80.00
Military	110	1.00	110.00
Non-resident Adult	10	100.00	1 000 00
Junior	10	$100.00 \\ 40.00$	1,000.00 80.00
Junior Junior Junior Combination	2 1	40.00 50.00	50.00
Seven day	2	30.00	60.00
Archery	2	30.00	00.00
Resident	57	15.00	855.00
Non-resident	1	25.00	25.00
Muzzleloaders	1	25.00	25.00
Resident	79	10.00	790.00
Non-resident	2	20.00	40.00
Replacements	3	5.00	15.00
Antlerless deer	5	5.00	15.00
Resident	11,074	5.00	55,370.00
Resident landowners	35	5.00	175.00
Non-resident	280	25.00	7,000.00
Armed forces	116	5.00	580.00
Disabled veterans	35	5.00	175.00
Replacements	22	5.00	110.00
Furtaker			
Adult resident	4	19.00	76.00
Migratory			
Resident	11	2.00	22.00
Bear			
Resident	35	15.00	525.00
Non-resident	2	35.00	70.00
Totals (Note 2)	12,031		69,367.00
Disbursements to Game Commission (Note 3)			(69,231.00)
Credits taken for licenses issued for Disabled Veterans and			
Senior Lifetime Hunt renewals			 (117.00)
Balance due Game Commission (County)			10.00
per settled reports (Note 4)			19.00
Examination adjustments			 -
Adjusted balance due Game Commission (County)			
for the license period ending June 30, 2007			\$ 19.00

License Type	Licenses Sold	License Value			nount Due Game mmission
Resident					
Adult	90	\$ 19	0.00	\$	1,710.00
Junior	11	4	5.00		55.00
Junior combination	5	8	3.00		40.00
Senior	19	12	2.00		228.00
Replacements	7	4	5.00		35.00
Military	106	1	.00		106.00
Non-resident					
Adult	9	100	0.00		900.00
Seven day	3	30	0.00		90.00
Replacements	1	4	5.00		5.00
Archery					
Resident	66	15	5.00		990.00
Non-resident	2	25	5.00		50.00
Muzzleloaders					
Resident	75	10	0.00		750.00
Non-resident	2	20	0.00		40.00
Antlerless deer					
Resident	11,011	4	5.00		55,055.00
Resident landowners	34	4	5.00		170.00
Non-resident	282	25	5.00		7,050.00
Armed forces	113	4	5.00		565.00
Disabled veterans	40	4	5.00		200.00
Replacements	26	4	5.00		130.00
Furtaker					
Adult resident	7	19	0.00		133.00
Migratory					
Resident	8	2	2.00		16.00
Bear					
Resident	23	15	5.00		345.00
Totals (Note 2)	11,940				68,663.00
Disbursements to Game Commission (Note 3)					(68,543.00)
Credits taken for licenses issued for Disabled Veterans and					
Senior Lifetime Hunt renewals					(116.00)
Balance due Game Commission (County) per settled reports (Note 4)					4.00
Examination adjustments					-
Adjusted balance due Game Commission (County)					
for the license period ending June 30, 2008				\$	4.00
				_	

License Type	Licenses Sold	Fish	ount Due and Boat nmission
Resident	64	\$	1,344.00
Senior resident Replacements	9 2		90.00 8.50
Non-resident	1		51.00
Tourist Three day	1		25.00
Senior lifetime	191		9,550.00
Replacements	15		63.75
Lake Erie Stamp	24		192.00
Lake Erie And Trout/Salmon Combo Stamp	41		574.00
Trout/Salmon Stamp	205		1,640.00
Totals (Note 2)	553		13,538.25
Disbursements to Fish and Boat Commission (Note 3)			(13,538.25)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Examination adjustments			-
Adjusted balance due Fish and Boat Commission (Cou for the license period ending December 31, 2005	inty)	\$	

License Type	Licenses Sold	Fish	ount Due and Boat mission
Resident Replacements	79 1	\$	1,659.00 4.25
Senior resident	1		10.00
National Guard/Armed Forces	32		32.00
Non-resident	2		102.00
Senior lifetime Replacements	218 25		10,900.00 106.25
Lake Erie Stamp	9		72.00
Lake Erie And Trout/Salmon Combo Stamp	66		924.00
Trout/Salmon Stamp	259		2,072.00
Totals (Note 2)	692		15,881.50
Disbursements to Fish and Boat Commission (Note 3)			(15,881.50)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)			-
Examination adjustments			
Adjusted balance due Fish and Boat Commission (Cou for the license period ending December 31, 2006	unty)	\$	-

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident Replacements	71 1	\$ 1,491.00 4.25
Senior resident	3	30.00
National Guard/Armed Forces	36	36.00
Non-resident Replacements	1 1	51.00 4.25
Senior lifetime Lifetime Upgrade Card Replacements	228 4 23	11,400.00 20.00 97.75
Lake Erie Stamp	10	80.00
Lake Erie And Trout/Salmon Combo Stamp	99	1,386.00
Trout/Salmon Stamp	238	1,904.00
Totals (Note 2)	715	16,504.25
Disbursements to Fish and Boat Commission (Note 3)		(16,504.25)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Fish and Boat Commission (Cou for the license period ending December 31, 2007	inty)	<u> </u>

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	47	\$ 1,011.50
Senior resident	3	32.10
National Guard/Armed Forces	13	20.00
Non-resident	1	51.70
Three day	1	25.70
Senior lifetime Lifetime Upgrade Card Replacements	99 9 13	5,003.20 49.90 68.40
Lake Erie Stamp	5	43.50
Lake Erie And Trout/Salmon Combo Stamp	36	521.50
Trout/Salmon Stamp	103	878.60
Totals (Note 2)	330	7,706.10
Disbursements to Fish and Boat Commission (Note 3)		(7,706.10)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Fish and Boat Commission (Cou for the license period ending December 31, 2008	inty)	\$ -

License Type	Licenses Sold	Amount Due Fish and Boat Commission
Resident	41	\$ 889.70
National Guard/Armed Forces Replacements	10 1	17.00 5.70
Senior lifetime Lifetime Upgrade Card Replacements	62 4 19	3,143.40 26.80 91.20
Lake Erie Stamp	1	8.70
Lake Erie And Trout/Salmon Combo Stamp	35	514.50
Trout/Salmon Stamp	63	548.10
Totals (Note 2)	236	5,245.10
Disbursements to Fish and Boat Commission (Note 3)		(5,245.10)
Balance due Fish and Boat Commission (County) per settled reports (Note 4)		-
Examination adjustments		<u> </u>
Adjusted balance due Fish and Boat Commission (Cou for the license period ending December 31, 2009	inty)	<u>\$ -</u>

License Type	Licenses Sold	_	Dep	ount Due artment of riculture
Individual	14,565		\$	85,025.00
Senior citizen	4,277			16,205.00
Lifetime	456			13,810.00
Duplicates	15	_		75.00
Totals (Note 2)	19,313			115,115.00
Disbursements to Department of Agriculture (Note 3)		-	(	115,117.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)				(2.00)
Examination adjustments		-		-
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2005		=	\$	(2.00)

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	13,878	\$ 80,332.00
Senior citizen	4,120	15,446.00
Lifetime	507	15,580.00
Totals (Note 2)	18,505	111,358.00
Disbursements to Department of Agriculture (Note 3)		(111,364.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		(6.00)
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2006		\$ (6.00)

License Type	Licenses Sold	Amount Due Department of Agriculture	
Individual	12,834	\$ 74,036.00	
Senior citizen	4,044	15,086.00	
Lifetime	622	19,380.00	
Totals (Note 2)	17,500	108,502.00	
Disbursements to Department of Agriculture (Note 3)		(108,502.00)	
Balance due Department of Agriculture (County) per settled reports (Note 4) -			
Examination adjustments			
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2007		\$ -	

License Type	Licenses Sold	Amount Due Department of Agriculture
Individual	13,133	\$ 75,735.00
Senior citizen	4,191	15,643.00
Lifetime	702	21,360.00
Totals (Note 2)	18,026	112,738.00
Disbursements to Department of Agriculture (Note 3)		(112,738.00)
Balance due Department of Agriculture (County) per settled reports (Note 4)		-
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2008		<u>\$                                    </u>

License Type	Licenses Sold	Amount Due Department of Agriculture
	5014	
Individual	12,824	\$ 73,564.00
Senior citizen	4,117	15,333.00
Lifetime	760	23,270.00
Totals (Note 2)	17,701	112,167.00
Disbursements to Department of Agriculture (Note 3)	(112,195.00)	
Balance due Department of Agriculture (County) per settled reports (Note 4)	(28.00)	
Examination adjustments		
Adjusted balance due Department of Agriculture (County) for the license period ending December 31, 2009		\$ (28.00)

#### TREASURER CAMBRIA COUNTY NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2009

#### 1. <u>Criteria</u>

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. <u>Receipts</u>

Receipts consist of monies collected on behalf of the licensing agency.

#### 3. <u>Disbursements</u>

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

The proceeds from the sale of paper fishing licenses for license years 2005 through 2007 were remitted monthly by check with the monthly reports of sales. The proceeds from the sale of fishing licenses, sold electronically, for license years 2007 through 2009 were remitted weekly through an electronic funds transfer program.

### TREASURER CAMBRIA COUNTY NOTES TO THE STATEMENTS OF RECEIPTS AND DISBURSEMENTS FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2009

#### 4. <u>Balance Due Licensing Agency (County) Per Settled Reports</u>

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

### 5. <u>County Officer Serving During Examination Period</u>

Barbara J. Kline served as Treasurer during the hunting license period July 1, 2004 to June 30, 2008 and during the fishing and dog license period January 1, 2005 to December 31, 2009.

## TREASURER CAMBRIA COUNTY REPORT DISTRIBUTION FOR THE HUNTING LICENSE PERIOD JULY 1, 2004 TO JUNE 30, 2008 AND FOR THE FISHING AND DOG LICENSE PERIOD JANUARY 1, 2005 TO DECEMBER 31, 2009

This report was initially distributed to:

The Honorable Russell C. Redding Secretary Department of Agriculture

Ms. Susan L. West Director Bureau of Dog Law Enforcement Department of Agriculture

Mr. John Arway Executive Director Fish and Boat Commission

#### Mr. Carl G. Roe Executive Director Pennsylvania Game Commission

The Honorable Barbara J. Kline	Treasurer
The Honorable Ed Cernic	Controller
The Honorable P.J. Stevens	Chairperson of the Board of Commissioners

This report is a matter of public record. Copies of this report may be obtained from the Pennsylvania Department of the Auditor General, Office of Communications, 318 Finance Building, Harrisburg, PA 17120. To view this report online or to contact the Department of the Auditor General, please access our web site at www.auditorgen.state.pa.us.