

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

ANNUAL FINANCIAL REPORT

2008

STEBEN COUNTY, INDIANA



FILED

11/06/2009

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman	01-01-07 to 12-31-10
Treasurer	Sylvia Petre Laurie Stoy	01-01-05 to 12-31-08 01-01-09 to 12-31-12
Clerk	Diana Penick	01-01-08 to 12-31-10
Sheriff	Rick Lewis	01-01-07 to 12-31-10
Recorder	Dani Parrish	01-01-07 to 12-31-10
President of the Board of County Commissioners	F. Mayo Sanders	01-01-08 to 12-31-09
President of the County Council	William L. Booth	01-01-08 to 12-31-09



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Steuben County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2008, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated October 19, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

The Schedules of Funding Progress, Schedules of Contributions From the Employer and Other Contributing Entities, as listed in the Table of Contents, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules, as listed in the Table of Contents, have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

October 19, 2009



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Steuben County (County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 19, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity'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 financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting 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 deficiencies in internal control over financial reporting that we consider to be significant deficiencies or material weaknesses, as defined above.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its 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 financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit 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 County's management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 19, 2009

STEUBEN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2008

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	Disbursements	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 10,552,518	\$ 897,211	\$ 56,306	\$ 23,376	\$ (9,575,625)
Public safety	6,429,745	1,968,361	71,343	6,000	(4,384,041)
Highways and streets	2,691,163	4,050	1,861,878	337,922	(487,313)
Sanitation	-	13,374	-	-	13,374
Health and welfare	4,285,414	1,233,712	768,020	-	(2,283,682)
Economic development	4,088,339	-	-	-	(4,088,339)
Culture and recreation	102,994	-	-	-	(102,994)
Interest on indebtedness	146,013	-	-	-	(146,013)
Total primary government	\$ 28,296,186	\$ 4,116,708	\$ 2,757,547	\$ 367,298	(21,054,633)
General receipts:					
Property taxes					12,297,727
Income taxes					2,779,302
Intergovernmental					1,280,364
Other local sources					876,738
Net proceeds from borrowings					200,000
Grants and contributions not restricted to specific programs					159,439
Unrestricted investment earnings					2,350,195
Total general receipts					19,943,765
Change in net assets					(1,110,868)
Net assets - beginning					40,281,978
Net assets - ending					\$ 39,171,110
 <u>Assets</u>					
Cash and investments					\$ 6,737,981
Restricted assets:					
Cash and investments					32,433,129
Total assets					\$ 39,171,110
 <u>Net Assets</u>					
Restricted for:					
Public safety					\$ 132,931
Highways and streets					28,783,224
Health and welfare					131,635
Debt service					240,991
Capital outlay					2,875,797
Other purposes					268,551
Unrestricted					6,737,981
Total net assets					\$ 39,171,110

The notes to the financial statements are an integral part of this statement.

STEUBEN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2008

	General	County Family And Children	Major Moves Construction	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 7,706,699	\$ 3,123,308	\$ -	\$ 3,246,750	\$ 14,076,757
Special assessments	-	-	-	644,681	644,681
Licenses and permits	58,811	-	-	57,696	116,507
Intergovernmental	624,123	817,002	-	3,971,096	5,412,221
Charges for services	2,362,898	-	-	1,162,085	3,524,983
Fines and forfeits	325,626	-	-	240,943	566,569
Interfund loans	-	-	-	683,264	683,264
Other	1,862,232	-	500,000	192,644	2,554,876
Total receipts	12,940,389	3,940,310	500,000	10,199,159	27,579,858
Disbursements:					
General government	5,571,788	-	-	3,562,580	9,134,368
Public safety	4,796,694	-	-	1,447,522	6,244,216
Highways and streets	-	-	-	2,388,557	2,388,557
Health and welfare	194,602	3,509,414	-	575,527	4,279,543
Culture and recreation	-	-	-	102,994	102,994
Economic development	-	-	1,334,734	-	1,334,734
Interfund loans	132,438	466,331	-	84,495	683,264
Debt service:					
Principal	-	-	-	1,138,025	1,138,025
Interest	-	-	-	146,013	146,013
Capital outlay:					
General government	14,242	-	-	476,486	490,728
Public safety	10,178	-	-	82,686	92,864
Highways and streets	-	-	-	174,147	174,147
Health and welfare	-	-	-	5,871	5,871
Economic development	-	-	2,753,605	-	2,753,605
Total disbursements	10,719,942	3,975,745	4,088,339	10,184,903	28,968,929
Excess (deficiency) of receipts over disbursements	2,220,447	(35,435)	(3,588,339)	14,256	(1,389,071)
Other financing sources (uses):					
Net proceeds from borrowings	-	-	-	200,000	200,000
Transfers in	-	-	-	187,148	187,148
Transfers out	-	-	-	(187,148)	(187,148)
Other receipts	29,668	-	-	57,990	87,658
Total other financing sources	29,668	-	-	257,990	287,658
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,250,115	(35,435)	(3,588,339)	272,246	(1,101,413)
Cash and investment fund balance - beginning	62,382	-	31,371,348	8,570,242	40,003,972
Cash and investment fund balance - ending	\$ 2,312,497	\$ (35,435)	\$ 27,783,009	\$ 8,842,488	38,902,559
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					268,551
Net assets of governmental activities					\$ 39,171,110
<u>Cash and Investment Assets - Ending</u>					
Cash and investments	\$ 2,312,497	\$ -	\$ -	\$ 4,425,484	\$ 6,737,981
Restricted assets:					
Cash and investments	-	(35,435)	27,783,009	4,417,004	32,164,578
Total cash and investment assets - ending	\$ 2,312,497	\$ (35,435)	\$ 27,783,009	\$ 8,842,488	\$ 38,902,559
<u>Cash and Investment Fund Balance - Ending</u>					
Restricted for:					
Public safety	\$ -	\$ -	\$ -	\$ 132,931	\$ 132,931
Highways and streets	-	-	27,783,009	1,000,215	28,783,224
Health and welfare	-	(35,435)	-	167,070	131,635
Debt service	-	-	-	240,991	240,991
Capital outlay	-	-	-	2,875,797	2,875,797
Unrestricted	2,312,497	-	-	4,425,484	6,737,981
Total cash and investment fund balance - ending	\$ 2,312,497	\$ (35,435)	\$ 27,783,009	\$ 8,842,488	\$ 38,902,559

STEUBEN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUND
As Of And For The Year Ended December 31, 2008

	<u>Internal Service Fund</u>
Operating receipts:	
Miscellaneous	<u>1,841,802</u>
Operating disbursements:	
Insurance claims and expense	<u>1,852,323</u>
Deficiency of operating receipts over operating disbursements	<u>(10,521)</u>
Nonoperating receipts:	
Investment income	<u>1,066</u>
Deficiency of receipts over disbursements and nonoperating receipts	(9,455)
Cash and investment fund balance - beginning	<u>278,006</u>
Cash and investment fund balance - ending	<u>\$ 268,551</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 268,551</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 268,551</u>

The notes to the financial statements are an integral part of this statement.

STEUBEN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2008

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	134,579	
Plan members	24,145	
Total contributions	158,724	
Investment earnings:		
Interest	18,365	
Decrease in fair value of investments	(746,845)	
Total investment earnings	(728,480)	
Total additions	(569,756)	
Deductions:		
Benefits	73,630	
Administrative and general	66,672	
Total deductions	140,302	
Deficiency of total additions over total deductions	(710,058)	
Cash and investment fund balance - beginning	3,668,730	
Cash and investment fund balance - ending	\$ 2,958,672	\$ 8,442,406

The notes to the financial statements are an integral part of this statement.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

The County was established under the laws of the State of Indiana. The County operates under a Council-Commissioner form of government and provides the following services: public safety (police), highways and streets, health welfare and social services, culture and recreation, public improvements, planning and zoning, and general administrative services.

The County's financial reporting entity is composed of the following:

Primary Government: Steuben County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

Related Organizations

The County's officials are also responsible for appointing the members of the boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. The County appoints the board members of various boards.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The general fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The county family and children fund (special revenue) accounts for the financial resources and expenses related to services for children adjudicated to be in need of services or delinquent children.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

The major moves construction fund (special revenue) accounts for the financial resources and expenses related to construction, reconstruction, and maintenance of County Highways.

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension funds, which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for other governmental entities, and serve as control accounts for certain cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

D. Assets and Cash and Investment Balances

1. Cash and Investments

Investments are stated at cost. Any changes in fair value of the investments are reported as interest receipts in the year of the sale of the investment.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively.

3. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

4. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as liabilities in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

5. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

1. Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity and balances in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.

Government-Wide Financial Statements

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. In September of each year, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2008, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2008
Family and Children	\$ 35,435
Federal Grant CFDA 10.557 WIC 2007	15,948
Federal Grant CFDA 66.439 Watershed	27,988
Local Grant Bike Trail Steuben Match	6,245
State Grant (Lake/River)	3,982
Community Corrections Fiscal Year 2009	39,347

Cash and investment deficits arose from disbursements exceeding receipts. For the Family and Children Fund this is due to the Fund not receiving the full December property tax distribution before year end. The remaining funds are grant funds and are in a deficit balance because of unreimbursed expenditures.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. The bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories. The bank balances held at Morgan Stanley for the Sheriff's Retirement and Benefit Pension Plans of \$121,533 was uninsured and uncollateralized.

2. Investments

As of December 31, 2008, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 515,939
Government sponsored enterprises	365,889
Corporate stocks	781,843
Corporate bonds	692,023
Mutual funds	481,445
Total	\$ 2,837,139

Statutory Authorization for Investments

Indiana Code 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust should have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Not in the Government's Name
U.S. treasuries and securities	\$ 515,939
Government sponsored enterprises	365,889
Corporate stocks	781,843
Corporate bonds	692,023
Mutual funds	481,445
 Total	 \$ <u>2,837,139</u>

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 5	5-15	More Than 15
U.S. treasuries and securities	\$ 416,483	\$ 60,049	\$ 39,407
Government sponsored enterprises	308,461	57,428	-
Corporate stocks	781,843	-	-
Corporate bonds	351,753	167,988	172,282
Mutual funds	481,445	-	-
Totals	<u>\$ 2,339,985</u>	<u>\$ 285,465</u>	<u>\$ 211,689</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 49,624	\$ 365,889
AA	Aa	-	82,197	-
A	A	-	341,719	-
BBB	Baa	-	141,574	-
BB	Ba	-	41,496	-
Unrated	Unrated	481,445	35,413	-
Totals		<u>\$ 481,445</u>	<u>\$ 692,023</u>	<u>\$ 365,889</u>

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

The Sheriff's Retirement and Benefit Pension Plan held the following investments that were exposed to concentration of credit risk:

Sheriff's Retirement and Benefit Pension Plans:

Issuer	2008
Federal Home Loan Mortgage Company	<u>\$ 251,966</u>

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2008, were as follows:

Transfer From	Transfer To	2008
Other governmental funds	Other governmental funds	<u>\$ 187,148</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

IV. Other Information

A. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents (excluding postemployment benefits); and natural disasters.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

Group Health Insurance

The County has chosen to establish a risk financing fund for risk associated with Health Insurance. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$5,000 per year per individual and \$10,000 per

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

year per family. There is also an aggregate stop loss policy of \$60,000. Settled claims resulting from this risk did not exceed commercial insurance coverage for the past three years. A premium is charged to each fund that accounts for employee payroll, based on the number of employees.

Job Related Injury and Illness

During 2007, the County joined with other governmental entities to form the Indiana Public Employers' Plan, Inc., a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. The risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of workers' compensation claims. The County pays an annual premium to the risk pool for its workers' compensation claims coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for the Indigent Program, Medical Assistance to Wards, and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost.

C. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF Board, most requirements of the system and give the County authority to contribute to the plan. The PERF retirement benefit consists of the pension provided by employer contributions plus an annuity provided by the member's annuity savings account. The annuity savings account consists of member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 385,345	\$ 120,623	\$ 12,014
Interest on net pension obligation	(6,308)	11,097	-
Adjustment to annual required contribution	7,189	(15,996)	-
Annual pension cost	386,226	115,724	12,014
Contributions made	422,938	122,565	12,014
Decrease in net pension obligation	(36,712)	(6,841)	-
Net pension obligation, beginning of year	(87,012)	147,964	-
Net pension obligation, end of year	<u>\$ (123,724)</u>	<u>\$ 141,123</u>	<u>\$ -</u>
	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Contribution rates:			
County	5.48%	14.1%	1.4%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-08	01-01-09	01-01-09
Actuarial cost method	Entry age	Frozen Initial Liability	Benefit
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	*
Amortization period	30 years	30 years	*
Amortization period (from date)	07-01-97	01-01-08	*
Asset valuation method	75% of expected actual value plus 25% of market value	75% of expected actual value plus 25% of market value	75% of expected actual value plus 25% of market value

*The aggregate cost method does not identify or separately amortize unfunded actuarial liabilities. The actual present value of projected benefits of the group in excess of the actuarial value of the assets is allocated on a level basis over the earnings of the group.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Actuarial Assumptions	PERF	County Police Retirement Plan	County Police Benefit Plan
Investment rate of return	7.25%	7.5%	7.5%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	3%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-06	\$ 400,616	85%	\$ (127,029)
	06-30-07	404,685	90%	(87,012)
	06-30-08	386,226	110%	(123,724)
County Police Retirement Plan	12-31-05	142,492	75%	153,031
	12-31-06	143,411	104%	147,964
	12-31-07	115,724	106%	141,123
County Police Benefit Plan	12-31-05	12,649	100%	-
	12-31-06	12,785	100%	-
	12-31-07	12,014	100%	-

STEUBEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-06	\$ 5,625,556	\$ 6,417,122	\$ (791,566)	88%	\$ 5,896,846	(13%)
07-01-07	6,284,710	6,825,856	(541,146)	92%	5,743,117	(9%)
07-01-08	7,020,510	7,694,159	(673,649)	91%	5,960,527	(11%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 2,112,907	\$ 2,112,907	\$ -	100%	\$ 757,996	0%
01-01-05	2,271,032	2,271,032	-	100%	848,637	0%
01-01-06	2,604,829	2,604,829	-	100%	843,525	0%
01-01-07	2,930,311	2,930,311	-	100%	856,829	0%
01-01-08	3,292,084	3,436,821	(144,737)	96%	870,304	(17%)
01-01-09	3,358,036	3,693,352	(335,316)	91%	893,577	(38%)

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-04	\$ 138,288	\$ 138,288	\$ -	100%	\$ 757,996	0%
01-01-05	142,596	142,596	-	100%	848,637	0%
01-01-06	164,720	164,720	-	100%	843,525	0%
01-01-07	184,247	184,247	-	100%	856,829	0%
01-01-08	205,680	205,680	-	100%	870,304	0%
01-01-09	190,654	190,654	-	100%	893,577	0%

STEUBEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULES OF CONTRIBUTIONS FROM THE
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

	<u>Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed County</u>
County Police Retirement Plan	12-31-05	\$ 146,395	73%
	12-31-06	148,478	100%
	12-31-07	120,623	101%
County Police Benefit Plan	12-31-05	12,649	100%
	12-31-06	12,785	100%
	12-31-07	12,014	100%

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008

	Local Road And Street	County Aviation	Accident Report	Firearms Training	County Health	County Sheriff Law Enforcement Continuing Education	Clerk's Records Perpetuation
Receipts:							
Taxes	\$ -	\$ 52,949	\$ -	\$ -	\$ 440,931	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	48,576	-	-
Intergovernmental	337,922	276	-	-	-	-	-
Charges for services	-	13,970	5,972	14,851	-	-	-
Fines and forfeits	-	-	-	-	-	7,799	13,280
Interfund loans	-	-	-	-	-	-	-
Other	48,024	1,163	-	-	352	-	-
Total receipts	385,946	68,358	5,972	14,851	489,859	7,799	13,280
Disbursements:							
General government	-	58,368	-	-	-	-	6,346
Public safety	-	-	5,523	2,855	-	1,411	-
Highways and streets	308,438	-	-	-	-	-	-
Health and welfare	-	-	-	-	324,230	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	3,455	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	308,438	58,368	5,523	2,855	327,685	1,411	6,346
Excess (deficiency) of receipts over disbursements	77,508	9,990	449	11,996	162,174	6,388	6,934
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	77,508	9,990	449	11,996	162,174	6,388	6,934
Cash and investment fund balance - beginning	71,376	26,448	5,064	14,793	4,896	1,731	32,688
Cash and investment fund balance - ending	<u>\$ 148,884</u>	<u>\$ 36,438</u>	<u>\$ 5,513</u>	<u>\$ 26,789</u>	<u>\$ 167,070</u>	<u>\$ 8,119</u>	<u>\$ 39,622</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 36,438	\$ 5,513	\$ 26,789	\$ -	\$ 8,119	\$ 39,622
Restricted assets:							
Cash and investments	148,884	-	-	-	167,070	-	-
Total cash and investment assets - ending	<u>\$ 148,884</u>	<u>\$ 36,438</u>	<u>\$ 5,513</u>	<u>\$ 26,789</u>	<u>\$ 167,070</u>	<u>\$ 8,119</u>	<u>\$ 39,622</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	148,884	-	-	-	-	-	-
Health and welfare	-	-	-	-	167,070	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	36,438	5,513	26,789	-	8,119	39,622
Total cash and investment fund balance - ending	<u>\$ 148,884</u>	<u>\$ 36,438</u>	<u>\$ 5,513</u>	<u>\$ 26,789</u>	<u>\$ 167,070</u>	<u>\$ 8,119</u>	<u>\$ 39,622</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Airport Grant 202003	Emergency Telephone System	Service of Process	County Drug Free Community	Drainage Maintenance	Emergency Planning and Right to Know	County Highway
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	601,594	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	6,267	1,735,839
Charges for services	-	474,074	-	-	-	-	4,050
Fines and forfeits	-	-	23,166	31,358	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	474,074	23,166	31,358	601,594	6,267	1,739,889
Disbursements:							
General government	-	-	-	-	415,495	-	-
Public safety	-	441,752	-	27,375	-	2,686	-
Highways and streets	-	-	-	-	-	-	1,949,437
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	440	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	75,000	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	155,785
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	516,752	-	27,375	415,495	3,126	2,105,222
Excess (deficiency) of receipts over disbursements	-	(42,678)	23,166	3,983	186,099	3,141	(365,333)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	(187,148)	-	-
Other receipts	-	-	-	-	-	-	33,764
Total other financing sources (uses)	-	-	-	-	(187,148)	-	33,764
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(42,678)	23,166	3,983	(1,049)	3,141	(331,569)
Cash and investment fund balance - beginning	8,333	175,609	29,817	59,049	671,400	38,919	1,182,900
Cash and investment fund balance - ending	<u>\$ 8,333</u>	<u>\$ 132,931</u>	<u>\$ 52,983</u>	<u>\$ 63,032</u>	<u>\$ 670,351</u>	<u>\$ 42,060</u>	<u>\$ 851,331</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 8,333	\$ -	\$ 52,983	\$ 63,032	\$ 670,351	\$ 42,060	\$ -
Restricted assets:							
Cash and investments	-	132,931	-	-	-	-	851,331
Total cash and investment assets - ending	<u>\$ 8,333</u>	<u>\$ 132,931</u>	<u>\$ 52,983</u>	<u>\$ 63,032</u>	<u>\$ 670,351</u>	<u>\$ 42,060</u>	<u>\$ 851,331</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ 132,931	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	851,331
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	8,333	-	52,983	63,032	670,351	42,060	-
Total cash and investment fund balance - ending	<u>\$ 8,333</u>	<u>\$ 132,931</u>	<u>\$ 52,983</u>	<u>\$ 63,032</u>	<u>\$ 670,351</u>	<u>\$ 42,060</u>	<u>\$ 851,331</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Property Reassessment	Supplemental Juvenile Probation Service	Supplemental Adult Probation Services	Recorder's Records Perpetuation	Local Health Maintenance	Community Corrections - Home Detention	Pretrial Diversion
Receipts:							
Taxes	\$ 250,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	9,120	-	-
Intergovernmental	1,859	-	-	-	15,000	81,274	-
Charges for services	-	9,290	142,886	75,445	-	-	-
Fines and forfeits	-	-	-	-	-	-	112,422
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	251,949	9,290	142,886	75,445	24,120	81,274	112,422
Disbursements:							
General government	311,903	-	-	105,489	-	-	-
Public safety	-	-	148,926	-	-	91,387	71,655
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	28,278	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	5,818	-	-	-	-	-	-
Public safety	-	-	321	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	510	-	-
Total disbursements	317,721	-	149,247	105,489	28,788	91,387	71,655
Excess (deficiency) of receipts over disbursements	(65,772)	9,290	(6,361)	(30,044)	(4,668)	(10,113)	40,767
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(65,772)	9,290	(6,361)	(30,044)	(4,668)	(10,113)	40,767
Cash and investment fund balance - beginning	1,276,486	2,733	39,869	245,105	128,190	10,133	53,673
Cash and investment fund balance - ending	\$ 1,210,714	\$ 12,023	\$ 33,508	\$ 215,061	\$ 123,522	\$ 20	\$ 94,440
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,210,714	\$ 12,023	\$ 33,508	\$ 215,061	\$ 123,522	\$ 20	\$ 94,440
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 1,210,714	\$ 12,023	\$ 33,508	\$ 215,061	\$ 123,522	\$ 20	\$ 94,440
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,210,714	12,023	33,508	215,061	123,522	20	94,440
Total cash and investment fund balance - ending	\$ 1,210,714	\$ 12,023	\$ 33,508	\$ 215,061	\$ 123,522	\$ 20	\$ 94,440

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Court Appointed Special Advocate	Plat Book Maintenance	Misdemeanant	Supplemental Public Defender Fees	Surveyor's Corner Perpetuation	Jury Fees	Airport Grant 0302004
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	22,000	-	20,749	-	-	-	-
Charges for services	-	19,523	-	27,888	9,995	-	-
Fines and forfeits	-	-	-	-	-	21,974	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	22,000	19,523	20,749	27,888	9,995	21,974	-
Disbursements:							
General government	22,000	3,033	-	-	14,072	30,084	-
Public safety	-	-	-	11,615	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	10,148	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	22,000	3,033	-	11,615	24,220	30,084	-
Excess (deficiency) of receipts over disbursements	-	16,490	20,749	16,273	(14,225)	(8,110)	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	16,490	20,749	16,273	(14,225)	(8,110)	-
Cash and investment fund balance - beginning	-	31,467	8,074	87,624	41,220	26,351	8,936
Cash and investment fund balance - ending	\$ -	\$ 47,957	\$ 28,823	\$ 103,897	\$ 26,995	\$ 18,241	\$ 8,936
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 47,957	\$ 28,823	\$ 103,897	\$ 26,995	\$ 18,241	\$ 8,936
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 47,957	\$ 28,823	\$ 103,897	\$ 26,995	\$ 18,241	\$ 8,936
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	47,957	28,823	103,897	26,995	18,241	8,936
Total cash and investment fund balance - ending	\$ -	\$ 47,957	\$ 28,823	\$ 103,897	\$ 26,995	\$ 18,241	\$ 8,936

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Airport Project 0502007	State Grant Apron Construction	State Grant Airport Layout Plan	Tax Sale Fees	Rainy Day	County Medical Inmate Co-payments	Tobacco Settlement
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	18,903	-	9,854
Charges for services	-	-	-	1,482	-	3,884	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	-	1,482	18,903	3,884	9,854
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	4,722	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	4,553
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	4,722	4,553
Excess (deficiency) of receipts over disbursements	-	-	-	1,482	18,903	(838)	5,301
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	1,482	18,903	(838)	5,301
Cash and investment fund balance - beginning	1,193	22,365	2,110	8,332	152,319	8,581	56,136
Cash and investment fund balance - ending	<u>\$ 1,193</u>	<u>\$ 22,365</u>	<u>\$ 2,110</u>	<u>\$ 9,814</u>	<u>\$ 171,222</u>	<u>\$ 7,743</u>	<u>\$ 61,437</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 1,193	\$ 22,365	\$ 2,110	\$ 9,814	\$ 171,222	\$ 7,743	\$ 61,437
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 1,193</u>	<u>\$ 22,365</u>	<u>\$ 2,110</u>	<u>\$ 9,814</u>	<u>\$ 171,222</u>	<u>\$ 7,743</u>	<u>\$ 61,437</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	1,193	22,365	2,110	9,814	171,222	7,743	61,437
Total cash and investment fund balance - ending	<u>\$ 1,193</u>	<u>\$ 22,365</u>	<u>\$ 2,110</u>	<u>\$ 9,814</u>	<u>\$ 171,222</u>	<u>\$ 7,743</u>	<u>\$ 61,437</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Health Immunization Donation	Identification Security Protection	Children's Psych Resident Treatment Service	Land Acquisitions and Tax Payable	Community Correction State Grant	Community Correction Fiscal 06/08	Community Correction Fiscal 2007
Receipts:							
Taxes	\$ -	\$ -	\$ 163,449	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,101	-	-	6,445	-
Charges for services	-	20,232	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	6,693	-	-	-	-	-	-
Total receipts	6,693	20,232	164,550	-	-	6,445	-
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	12,820	-	-	-	7,644	5,928
Highways and streets	-	-	-	-	-	-	-
Health and welfare	8,136	-	36,814	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	4,858	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	8,136	12,820	41,672	-	-	7,644	5,928
Excess (deficiency) of receipts over disbursements	(1,443)	7,412	122,878	-	-	(1,199)	(5,928)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(1,443)	7,412	122,878	-	-	(1,199)	(5,928)
Cash and investment fund balance - beginning	16,416	12,750	-	3,565	112,763	1,199	5,928
Cash and investment fund balance - ending	<u>\$ 14,973</u>	<u>\$ 20,162</u>	<u>\$ 122,878</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 14,973	\$ 20,162	\$ 122,878	\$ 3,565	\$ 112,763	\$ -	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14,973</u>	<u>\$ 20,162</u>	<u>\$ 122,878</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>	<u>\$ -</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	14,973	20,162	122,878	3,565	112,763	-	-
Total cash and investment fund balance - ending	<u>\$ 14,973</u>	<u>\$ 20,162</u>	<u>\$ 122,878</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Community Correction Project Income 2008	Federal Grant CFDA 93.283 Bioterrorism Response	Federal Grant CFDA 16.590 Arrest Grant	Federal Grant CFDA 16.590 Safe Haven	Federal Grant CFDA 90.401 HAVA	Federal Grant CFDA 10.557 WIC 2007	Federal Grant CFDA 10.557 WIC 2008
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	15,618	6,463	-	15,977	114,335
Charges for services	119,920	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	119,920	-	15,618	6,463	-	15,977	114,335
Disbursements:							
General government	-	-	-	-	1,636	-	-
Public safety	186,497	-	15,618	6,463	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	29,881	108,753
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	13,645
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	2,046	-
Total disbursements	186,497	-	15,618	6,463	1,636	31,927	122,398
Excess (deficiency) of receipts over disbursements	(66,577)	-	-	-	(1,636)	(15,950)	(8,063)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(66,577)	-	-	-	(1,636)	(15,950)	(8,063)
Cash and investment fund balance - beginning	66,577	168	-	-	1,636	2	8,063
Cash and investment fund balance - ending	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ (15,948)	\$ -
Cash and Investment Assets - Ending							
Cash and investments	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ (15,948)	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ (15,948)	\$ -
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	-	168	-	-	-	(15,948)	-
Total cash and investment fund balance - ending	\$ -	\$ 168	\$ -	\$ -	\$ -	\$ (15,948)	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Federal Grant CFDA 20.106 Airport Proj 3	Federal Grant CFDA 20.106 FAA ALP	Federal Grant CFDA 97.017 Pre-Disaster	Federal Grant CFDA 66.439 Watershed	Star Grant #1802564P	Federal Grant CFDA 20.600 DUI Task Force	Federal Grant CFDA 16.588 Stop Violence
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	9,975	6,000	48,287	74,278	14,625	12,500
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	9,975	6,000	48,287	74,278	14,625	12,500
Disbursements:							
General government	-	-	-	66,014	-	-	-
Public safety	-	-	7,600	-	74,278	13,350	12,500
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	-	7,600	66,014	74,278	13,350	12,500
Excess (deficiency) of receipts over disbursements	-	9,975	(1,600)	(17,727)	-	1,275	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	9,975	(1,600)	(17,727)	-	1,275	-
Cash and investment fund balance - beginning	14,010	58,526	1,600	(10,261)	-	226	-
Cash and investment fund balance - ending	<u>\$ 14,010</u>	<u>\$ 68,501</u>	<u>\$ -</u>	<u>\$ (27,988)</u>	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ -</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 14,010	\$ 68,501	\$ -	\$ (27,988)	\$ -	\$ 1,501	\$ -
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 14,010</u>	<u>\$ 68,501</u>	<u>\$ -</u>	<u>\$ (27,988)</u>	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ -</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	14,010	68,501	-	(27,988)	-	1,501	-
Total cash and investment fund balance - ending	<u>\$ 14,010</u>	<u>\$ 68,501</u>	<u>\$ -</u>	<u>\$ (27,988)</u>	<u>\$ -</u>	<u>\$ 1,501</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Federal Grant CFDA 97.067 Homeland Security	Federal Grant CFDA 16.575 Victims' Assistance	Federal Grant CFDA 93.069 Emergency Preparedness	Federal Grant CFDA 16.580 Night Vision	County Law Enforcement Continuing Education	Court Interpreter Services Paid by State	Federal Grant CFDA 20.106 Airport Apron Phase 2
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	3,650	9,728	51,850	-	-	3,000	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	4,326	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	3,650	9,728	51,850	-	4,326	3,000	-
Disbursements:							
General government	-	-	-	-	-	2,425	-
Public safety	3,720	9,728	41,421	360	7,521	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	15,567	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	3,720	9,728	56,988	360	7,521	2,425	-
Excess (deficiency) of receipts over disbursements	(70)	-	(5,138)	(360)	(3,195)	575	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(70)	-	(5,138)	(360)	(3,195)	575	-
Cash and investment fund balance - beginning	2,983	-	8,987	360	29,931	1,125	13,317
Cash and investment fund balance - ending	<u>\$ 2,913</u>	<u>\$ -</u>	<u>\$ 3,849</u>	<u>\$ -</u>	<u>\$ 26,736</u>	<u>\$ 1,700</u>	<u>\$ 13,317</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 2,913	\$ -	\$ 3,849	\$ -	\$ 26,736	\$ 1,700	\$ 13,317
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 2,913</u>	<u>\$ -</u>	<u>\$ 3,849</u>	<u>\$ -</u>	<u>\$ 26,736</u>	<u>\$ 1,700</u>	<u>\$ 13,317</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	2,913	-	3,849	-	26,736	1,700	13,317
Total cash and investment fund balance - ending	<u>\$ 2,913</u>	<u>\$ -</u>	<u>\$ 3,849</u>	<u>\$ -</u>	<u>\$ 26,736</u>	<u>\$ 1,700</u>	<u>\$ 13,317</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Federal Grant CFDA 20.106 3-18-0002-04	Federal Grant CFDA 20.106 3-18-0002-05	Youth Improvement Program	Tobacco Master Settlement	State Grant Tobacco/ Drug Free	Donation Fund EMS	Donation Fund Sheriff Reserve
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	90,000	21,245	17,473	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	1,160	-
Total receipts	-	-	90,000	21,245	17,473	1,160	-
Disbursements:							
General government	-	-	72,193	-	-	-	-
Public safety	-	-	-	-	-	3,103	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,749	31,074	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	12,298	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	795	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	3,000	315	-	-
Total disbursements	-	-	72,988	19,047	31,389	3,103	-
Excess (deficiency) of receipts over disbursements	-	-	17,012	2,198	(13,916)	(1,943)	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	17,012	2,198	(13,916)	(1,943)	-
Cash and investment fund balance - beginning	9,441	36,256	20,118	42,424	35,622	6,664	550
Cash and investment fund balance - ending	<u>\$ 9,441</u>	<u>\$ 36,256</u>	<u>\$ 37,130</u>	<u>\$ 44,622</u>	<u>\$ 21,706</u>	<u>\$ 4,721</u>	<u>\$ 550</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 9,441	\$ 36,256	\$ 37,130	\$ 44,622	\$ 21,706	\$ 4,721	\$ 550
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 9,441</u>	<u>\$ 36,256</u>	<u>\$ 37,130</u>	<u>\$ 44,622</u>	<u>\$ 21,706</u>	<u>\$ 4,721</u>	<u>\$ 550</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	9,441	36,256	37,130	44,622	21,706	4,721	550
Total cash and investment fund balance - ending	<u>\$ 9,441</u>	<u>\$ 36,256</u>	<u>\$ 37,130</u>	<u>\$ 44,622</u>	<u>\$ 21,706</u>	<u>\$ 4,721</u>	<u>\$ 550</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Donation Fund DARE	Local Grant WIC/Community Foundation	Local Grant Bike Trail Steuben Match	Bulletproof Vest Grant	Service on Defendant Certified Mail Fee	County Probation Indigent Treatment	State Grant (Lake/River)
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	51,619	4,028	-	-	23,376
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	22,557	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total receipts	-	-	51,619	4,028	22,557	-	23,376
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	4,028	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	59	-	-	-	-	-
Culture and recreation	-	-	57,864	-	-	-	28,735
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	59	57,864	4,028	-	-	28,735
Excess (deficiency) of receipts over disbursements	-	(59)	(6,245)	-	22,557	-	(5,359)
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(59)	(6,245)	-	22,557	-	(5,359)
Cash and investment fund balance - beginning	27	202	-	-	62,808	6,905	1,377
Cash and investment fund balance - ending	<u>\$ 27</u>	<u>\$ 143</u>	<u>\$ (6,245)</u>	<u>\$ -</u>	<u>\$ 85,365</u>	<u>\$ 6,905</u>	<u>\$ (3,982)</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 27	\$ 143	\$ (6,245)	\$ -	\$ 85,365	\$ 6,905	\$ (3,982)
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 27</u>	<u>\$ 143</u>	<u>\$ (6,245)</u>	<u>\$ -</u>	<u>\$ 85,365</u>	<u>\$ 6,905</u>	<u>\$ (3,982)</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	27	143	(6,245)	-	85,365	6,905	(3,982)
Total cash and investment fund balance - ending	<u>\$ 27</u>	<u>\$ 143</u>	<u>\$ (6,245)</u>	<u>\$ -</u>	<u>\$ 85,365</u>	<u>\$ 6,905</u>	<u>\$ (3,982)</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Donation Fund Emergency Management	Donation Fund Canine	State Grant Local Law Enforcement	Local Grant REMC E911 Kids Education	Hazardous Waste	Donation Fund Sheriff Department	Soldiers and Sailors Monument Maintenance and Restoration
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Other	-	1,860	-	-	-	15,108	-
Total receipts	-	1,860	-	-	-	15,108	-
Disbursements:							
General government	-	-	-	331	-	-	-
Public safety	-	530	-	-	-	10,000	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
General government	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Total disbursements	-	530	-	331	-	10,000	-
Excess (deficiency) of receipts over disbursements	-	1,330	-	(331)	-	5,108	-
Other financing sources (uses):							
Net proceeds from borrowings	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	1,330	-	(331)	-	5,108	-
Cash and investment fund balance - beginning	869	392	7	331	1,855	-	67
Cash and investment fund balance - ending	<u>\$ 869</u>	<u>\$ 1,722</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 1,855</u>	<u>\$ 5,108</u>	<u>\$ 67</u>
Cash and Investment Assets - Ending							
Cash and investments	\$ 869	\$ 1,722	\$ 7	\$ -	\$ 1,855	\$ 5,108	\$ 67
Restricted assets:							
Cash and investments	-	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 869</u>	<u>\$ 1,722</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 1,855</u>	<u>\$ 5,108</u>	<u>\$ 67</u>
Cash and Investment Fund Balance - Ending							
Restricted for:							
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Unrestricted	869	1,722	7	-	1,855	5,108	67
Total cash and investment fund balance - ending	<u>\$ 869</u>	<u>\$ 1,722</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ 1,855</u>	<u>\$ 5,108</u>	<u>\$ 67</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	State Grant Meth Lab Mini Grant	School System Radio	Public Safety Training	Safe School Fee	County Park Gravel Pit	County Park Electric Deposit
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	29,932	-	-	-	17,324
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	29,932	-	-	-	17,324
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	16,395
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	-	-	16,395
Excess (deficiency) of receipts over disbursements	-	29,932	-	-	-	929
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	29,932	-	-	-	929
Cash and investment fund balance - beginning	3	25,775	17	400	1,650	2,757
Cash and investment fund balance - ending	<u>\$ 3</u>	<u>\$ 55,707</u>	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 3,686</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 3	\$ 55,707	\$ 17	\$ 400	\$ 1,650	\$ 3,686
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 3</u>	<u>\$ 55,707</u>	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 3,686</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	3	55,707	17	400	1,650	3,686
Total cash and investment fund balance - ending	<u>\$ 3</u>	<u>\$ 55,707</u>	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 3,686</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Unsafe Building	Building Safety Education	State Grant Airport Development and Construction	Community Transition Probation Dept	Work Release Maintenance Fee	Drug Abuse Prosecution Interdiction and Correction
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	3,425	-	-	-	12,397	-
Fines and forfeits	-	-	-	-	-	4,061
Interfund loans	-	-	-	-	-	-
Other	-	-	117	-	-	-
Total receipts	3,425	-	117	-	12,397	4,061
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	68	21,324	7,700
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	-	68	21,324	7,700
Excess (deficiency) of receipts over disbursements	3,425	-	117	(68)	(8,927)	(3,639)
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,425	-	117	(68)	(8,927)	(3,639)
Cash and investment fund balance - beginning	20,855	475	1,142	68	19,043	11,290
Cash and investment fund balance - ending	<u>\$ 24,280</u>	<u>\$ 475</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 10,116</u>	<u>\$ 7,651</u>
Cash and Investment Assets - Ending						
Cash and investments	\$ 24,280	\$ 475	\$ 1,259	\$ -	\$ 10,116	\$ 7,651
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	<u>\$ 24,280</u>	<u>\$ 475</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 10,116</u>	<u>\$ 7,651</u>
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	24,280	475	1,259	-	10,116	7,651
Total cash and investment fund balance - ending	<u>\$ 24,280</u>	<u>\$ 475</u>	<u>\$ 1,259</u>	<u>\$ -</u>	<u>\$ 10,116</u>	<u>\$ 7,651</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Ordinance Fee Abandoned/ Junk Vehicle	Local Plan Council	Community Corrections CTP Fiscal 2009	Community Corrections Fiscal Year 2009	Community Corrections Project Income 2009	Tower Rental Fund
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	54,919	58,053	-	-
Charges for services	-	-	-	-	155,545	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	-	-	5,625
Total receipts	-	-	54,919	58,053	155,545	5,625
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	8,619	97,400	74,664	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	7,365	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	-	-	8,619	97,400	82,029	-
Excess (deficiency) of receipts over disbursements	-	-	46,300	(39,347)	73,516	5,625
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	46,300	(39,347)	73,516	5,625
Cash and investment fund balance - beginning	1,437	4,087	-	-	-	-
Cash and investment fund balance - ending	\$ 1,437	\$ 4,087	\$ 46,300	\$ (39,347)	\$ 73,516	\$ 5,625
Cash and Investment Assets - Ending						
Cash and investments	\$ 1,437	\$ 4,087	\$ 46,300	\$ (39,347)	\$ 73,516	\$ 5,625
Restricted assets:						
Cash and investments	-	-	-	-	-	-
Total cash and investment assets - ending	\$ 1,437	\$ 4,087	\$ 46,300	\$ (39,347)	\$ 73,516	\$ 5,625
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Unrestricted	1,437	4,087	46,300	(39,347)	73,516	5,625
Total cash and investment fund balance - ending	\$ 1,437	\$ 4,087	\$ 46,300	\$ (39,347)	\$ 73,516	\$ 5,625

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	ACE Grant Criminal Enforcemnt	FAA Grant State Portion	Innkeepers Tax	Steuben County EDIT	Lease Rental Payment	General Obligation Bond
Receipts:						
Taxes	\$ -	\$ -	\$ 391,147	\$ -	\$ -	\$ 1,091,809
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,731	9,975	-	964,097	-	8,743
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	-
Other	-	-	-	41,840	-	804
Total receipts	4,731	9,975	391,147	1,005,937	-	1,101,356
Disbursements:						
General government	-	-	392,862	930,383	-	-
Public safety	4,731	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Interfund loans	-	-	-	-	-	76,182
Debt service:						
Principal	-	-	-	-	-	645,818
Interest	-	-	-	-	-	146,013
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Total disbursements	4,731	-	392,862	930,383	-	868,013
Excess (deficiency) of receipts over disbursements	-	9,975	(1,715)	75,554	-	233,343
Other financing sources (uses):						
Net proceeds from borrowings	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	9,975	(1,715)	75,554	-	233,343
Cash and investment fund balance - beginning	-	-	35,042	347,138	7,648	-
Cash and investment fund balance - ending	\$ -	\$ 9,975	\$ 33,327	\$ 422,692	\$ 7,648	\$ 233,343
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ 9,975	\$ 33,327	\$ 422,692	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	7,648	233,343
Total cash and investment assets - ending	\$ -	\$ 9,975	\$ 33,327	\$ 422,692	\$ 7,648	\$ 233,343
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	7,648	233,343
Capital outlay	-	-	-	-	-	-
Unrestricted	-	9,975	33,327	422,692	-	-
Total cash and investment fund balance - ending	\$ -	\$ 9,975	\$ 33,327	\$ 422,692	\$ 7,648	\$ 233,343

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2008
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Energy Savings Bond	Equipment Bond	Totals
Receipts:						
Taxes	\$ 580,125	\$ 276,250	\$ -	\$ -	\$ -	\$ 3,246,750
Special assessments	-	-	43,087	-	-	644,681
Licenses and permits	-	-	-	-	-	57,696
Intergovernmental	4,335	13,542	-	-	1,185	3,971,096
Charges for services	-	-	-	-	-	1,162,085
Fines and forfeits	-	-	-	-	-	240,943
Interfund loans	-	683,264	-	-	-	683,264
Other	14,633	280	54,985	-	-	192,644
Total receipts	599,093	973,336	98,072	-	1,185	10,199,159
Disbursements:						
General government	-	-	497,547	514,376	118,023	3,562,580
Public safety	-	-	-	-	-	1,447,522
Highways and streets	-	130,682	-	-	-	2,388,557
Health and welfare	-	-	-	-	-	575,527
Culture and recreation	-	-	-	-	-	102,994
Interfund loans	-	-	-	-	-	84,495
Debt service:						
Principal	-	-	-	-	465,824	1,138,025
Interest	-	-	-	-	-	146,013
Capital outlay:						
General government	444,158	-	-	-	-	476,486
Public safety	-	-	-	-	-	82,686
Highways and streets	-	18,362	-	-	-	174,147
Health and welfare	-	-	-	-	-	5,871
Total disbursements	444,158	149,044	497,547	514,376	583,847	10,184,903
Excess (deficiency) of receipts over disbursements	154,935	824,292	(399,475)	(514,376)	(582,662)	14,256
Other financing sources (uses):						
Net proceeds from borrowings	-	-	200,000	-	-	200,000
Transfers in	-	-	187,148	-	-	187,148
Transfers out	-	-	-	-	-	(187,148)
Other receipts	-	-	24,226	-	-	57,990
Total other financing sources (uses)	-	-	411,374	-	-	257,990
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	154,935	824,292	11,899	(514,376)	(582,662)	272,246
Cash and investment fund balance - beginning	165,615	597,292	118,855	656,152	1,443,795	8,570,242
Cash and investment fund balance - ending	\$ 320,550	\$ 1,421,584	\$ 130,754	\$ 141,776	\$ 861,133	\$ 8,842,488
Cash and Investment Assets - Ending						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,425,484
Restricted assets:						
Cash and investments	320,550	1,421,584	130,754	141,776	861,133	4,417,004
Total cash and investment assets - ending	\$ 320,550	\$ 1,421,584	\$ 130,754	\$ 141,776	\$ 861,133	\$ 8,842,488
Cash and Investment Fund Balance - Ending						
Restricted for:						
Public safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132,931
Highways and streets	-	-	-	-	-	1,000,215
Health and welfare	-	-	-	-	-	167,070
Debt service	-	-	-	-	-	240,991
Capital outlay	320,550	1,421,584	130,754	141,776	861,133	2,875,797
Unrestricted	-	-	-	-	-	4,425,484
Total cash and investment fund balance - ending	\$ 320,550	\$ 1,421,584	\$ 130,754	\$ 141,776	\$ 861,133	\$ 8,842,488

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 December 31, 2008

	Court Fees	Surplus Tax Sale	Surplus Tax	State Sales Disclosure Fee	Inheritance Tax	Payroll
Additions:						
Agency fund additions	\$ 559,438	-	240,069	5,560	1,377,615	3,723,866
Deductions:						
Agency fund deductions	566,152	172,591	188,840	5,575	1,412,267	3,707,755
Excess (deficiency) of total additions over total deductions	(6,714)	(172,591)	51,229	(15)	(34,652)	16,111
Cash and investment fund balance - beginning	61,979	235,429	309,706	520	259,702	155,011
Cash and investment fund balance - ending	\$ 55,265	\$ 62,838	\$ 360,935	\$ 505	\$ 225,050	\$ 171,122

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 December 31, 2008
 (Continued)

	Mortgage Fees-State Share	Welfare Trust	Tax Distribution	Coroners Training And Continuing Education	Congressional School Principal	Levy Excess
Additions:						
Agency fund additions	\$ 4,601	\$ -	88,157,552	\$ 3,129	-	-
Deductions:						
Agency fund deductions	4,819	5,354	89,358,481	2,961	-	-
Excess (deficiency) of total additions over total deductions	(218)	(5,354)	(1,200,929)	168	-	-
Cash and investment fund balance - beginning	743	6,164	1,216,203	196	16,775	7,018
Cash and investment fund balance - ending	<u>\$ 525</u>	<u>\$ 810</u>	<u>\$ 15,274</u>	<u>\$ 364</u>	<u>\$ 16,775</u>	<u>\$ 7,018</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 December 31, 2008
 (Continued)

	County Dog Tax	Riverboat Revenue Sharing	Children's Special Health Care	Special Death Benefit	Probation Transfer Fee State Portion	County Treasurer
Additions:						
Agency fund additions	256	208,353	29,155	8,729	863	6,640,648
Deductions:						
Agency fund deductions	172	208,353	29,155	8,250	788	11,142,351
Excess (deficiency) of total additions over total deductions	84	-	-	479	75	(4,501,703)
Cash and investment fund balance - beginning	1,703	-	-	525	38	11,142,351
Cash and investment fund balance - ending	<u>\$ 1,787</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,004</u>	<u>\$ 113</u>	<u>\$ 6,640,648</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 December 31, 2008
 (Continued)

	<u>EMS</u>	<u>Prosecutor's Bad Checks</u>	<u>Clerk of Circuit Court</u>	<u>Innkeeper Tax Commission</u>	<u>Totals</u>
Additions:					
Agency fund additions	<u>1,191,969</u>	<u>177,123</u>	<u>5,502,668</u>	<u>221,757</u>	<u>108,053,351</u>
Deductions:					
Agency fund deductions	<u>1,191,969</u>	<u>174,142</u>	<u>6,141,036</u>	<u>380,000</u>	<u>114,701,011</u>
Excess (deficiency) of total additions over total deductions	<u>-</u>	<u>2,981</u>	<u>(638,368)</u>	<u>(158,243)</u>	<u>(6,647,660)</u>
Cash and investment fund balance - beginning	<u>1</u>	<u>10,001</u>	<u>1,410,026</u>	<u>255,975</u>	<u>15,090,066</u>
Cash and investment fund balance - ending	<u>\$ 1</u>	<u>\$ 12,982</u>	<u>\$ 771,658</u>	<u>\$ 97,732</u>	<u>\$ 8,442,406</u>

STEUBEN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2008

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,792,301
Infrastructure	44,909,817
Buildings	13,958,641
Improvements other than buildings	1,184,749
Machinery and equipment	8,502,011
Construction in progress	<u>3,220,137</u>
 Total governmental activities, capital assets not being depreciated	 <u><u>\$ 74,567,656</u></u>

STEUBEN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2008

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Highway Trucks	\$ 426,761	\$ 155,667
911 Lease Equipment	110,031	58,801
Notes and loans payable:		
Frank Nelson Drain	50,000	12,500
General Drain Improvements	150,000	150,000
Bonds payable:		
General obligation bonds:		
Energy Efficient Improvements	3,025,000	220,500
Various Equipment	<u>1,575,000</u>	<u>660,815</u>
Total governmental activities debt	<u>\$ 5,336,792</u>	<u>\$ 1,258,283</u>

STEUBEN COUNTY
OTHER REPORTS

The annual report presented herein was prepared in addition to other official reports prepared for the individual County offices listed below:

County Auditor
County Treasurer

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Compliance

We have audited the compliance of the Steuben County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2008. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2008.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance 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 deficiencies in internal control over compliance that we consider to be significant deficiencies or material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

October 19, 2009

STEUBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557		
		WIC 175-1 / FY 08	\$ 122,398
		WIC 175-1 / FY 09	<u>31,927</u>
Total for federal grantor agency			<u>154,325</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grants			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590		
		2004 CWA0014	6,463
		2005 WEX0022	<u>15,618</u>
Total for program			<u>22,081</u>
Bulletproof Vest Partnership Program	16.607		<u>4,028</u>
Pass-Through Indiana Criminal Justice Institute Crime Victim Assistance	16.575		
		07VA126	6,709
		07VA280	<u>3,019</u>
Total for program			<u>9,728</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	07-DJ-081	<u>4,731</u>
Violence Against Women Formula Grants	16.588	07ST030	<u>12,500</u>
Total for federal grantor agency			<u>53,068</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct grants			
Airport Improvement Program	20.106		
		3-18-0002-08	68,501
		3-18-0002-09	<u>9,975</u>
Total for program			<u>78,476</u>
Pass-Through Indiana Department of Transportation Recreational Trails Program	20.219		<u>59,816</u>
Pass-Through Indiana Department of Transportation Formula Grants for Other Than Urbanized Areas	20.509	18026640	<u>76,800</u>
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety	20.600		<u>13,350</u>
Total for federal grantor agency			<u>228,442</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STEUBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008
(Continued)

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass-Through Indiana Department of Environmental Management Targeted Watersheds Grants	66.439	C9975482-03	<u>66,014</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Office Help America Vote Act Requirements Payments	90.401		<u>1,636</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Public Health Emergency Preparedness	93.069		<u>42,500</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
County Prosecutor's Expenditures			160,410
County Clerk's Expenditures			18,114
Indirect Costs			12,177
Incentives			<u>44,272</u>
Total for program			<u>234,973</u>
Total for federal grantor agency			<u>277,473</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		
		FY 07	8,019
		FY 08	<u>14,462</u>
Total for program			<u>22,481</u>
Pre-Disaster Mitigation	97.047	C4496157	<u>7,600</u>
Homeland Security Grant Program	97.067	PSF1-8-87	<u>3,650</u>
Total for federal grantor agency			<u>33,731</u>
Total federal awards expended			<u>\$ 814,689</u>

The accompanying notes are an integral part of the Schedule of Expenditures of Federal Awards.

STEUBEN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Steuben County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2008:

Program Title	Federal CFDA Number	2008
Formula Grants for Other Than Urbanized Areas	20.509	<u>\$ 76,800</u>

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Child Support Enforcement

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

STEUBEN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on October 19, 2009, with Pamela Coleman, Auditor; F. Mayo Sanders, President of the Board of County Commissioners; and William L. Booth, President of County Council. Our audit disclosed no material items that warrant comment at this time.