

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
STEUBEN COUNTY, INDIANA
January 1, 2011 to December 31, 2011



FILED
05/30/2012

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-4
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance With Government Auditing Standards	5-6
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	8-10
Notes to Financial Statement	11-15
Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis	18-43
Schedule of Payables and Receivables	44
Schedule of Leases and Debt	45
Schedule of Capital Assets	46
Other Reports	47
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance With Requirements That Could Have a Direct and Material Effect on Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	50-51
Schedule of Expenditures of Federal Awards	54-55
Notes to Schedule of Expenditures of Federal Awards	56
Schedule of Findings and Questioned Costs	57
Auditee Prepared Schedule:	
Summary Schedule of Prior Audit Findings	58
Exit Conference	59

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman	01-01-11 to 12-31-14
Treasurer	Laurie Stoy	01-01-09 to 12-31-12
Clerk	Michelle Herbert	01-01-11 to 12-31-14
Sheriff	Tim Troyer	01-01-11 to 12-31-14
Recorder	Dani Parish	01-01-11 to 12-31-14
President of the Board of County Commissioners	Ronald Smith	01-01-11 to 12-31-12
President of the County Council	William Booth	01-01-11 to 12-31-12



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the accompanying financial statement of Steuben County (County), for the year ended December 31, 2011. This financial statement is the responsibility of the County's management. Our responsibility is to express an opinion on this financial statement 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 statement is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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 opinion.

As discussed in Note 1, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2011, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated May 14, 2012, 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 integral part of 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 an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. 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 financial statement. Such information has been subjected to the auditing procedures applied in the audit of the financial statement and, in our opinion, is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Included in the financial statement are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16) and enhanced wireless emergency telephone fees (IC 36-8-16.5). In accordance with Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject to an annual audit performed by the State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statement taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets are presented for additional analysis and are not required parts of the financial statement. They have not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, County Council, County Commissioners, others within the entity, 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

May 14, 2012



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

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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the financial statement of Steuben County (County), for the year ended December 31, 2011, and have issued our report thereon dated May 14, 2012. 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 opinion on the financial statement, 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented or detected and corrected on a timely basis.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statement is 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, County Council, County Commissioners, others within the entity, 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

May 14, 2012

FINANCIAL STATEMENT

The financial statement and accompanying notes were approved by management of the County. The financial statement and notes are presented as intended by the County.

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
County General	\$ 4,581,668	\$ 10,347,260	\$ 10,439,246	\$ 4,489,682
County Highway/MVH	462,174	1,753,290	1,786,687	428,777
Local Road and Street	108,590	331,719	339,338	100,971
Board of Aviation	38,156	180,232	120,607	97,781
Sheriff Accident Report	1,197	4,214	691	4,720
Firearms Training	37,170	8,960	15,883	30,247
Health Department	257,815	311,228	311,905	257,138
Sheriff Continuing Education	18,237	5,047	7,439	15,845
Clerk's Record Perpetuation	31,329	10,263	14,122	27,470
GIS-Electronic Maps	3,711	623	-	4,334
Steuben County ER Telephone System	389,390	414,331	230,019	573,702
County Drug Free Community	51,826	27,890	31,100	48,616
Drainage Maintenance	811,826	502,736	498,478	816,084
Local Emergency Plan	45,638	5,417	2,976	48,079
CFDA 93.563 Prosecutor IV-D Incentive	-	97,567	6,241	91,326
Juvenile Probation Users Fee	30,047	11,182	7,798	33,431
Adult Probation Users Fee	50,090	145,242	141,608	53,724
County Recorder Perpetuation	252,997	90,035	56,408	286,624
Local Health Maintenance	139,404	106,961	26,234	220,131
Pretrial Diversion	205,367	102,427	80,626	227,168
Court Appointed Special Advocate	-	17,287	17,287	-
Plat Book	53,704	16,455	7,524	62,635
Misdemeanant	9,750	20,748	1,831	28,667
Supplemental Public Defender Svc	127,248	24,291	15,495	136,044
CFDA 93.563 Clerk IV-D Incentive	-	112,164	9,911	102,253
Surveyor's Corner Perpetuation	31,676	8,453	-	40,129
Jury Pay	26,152	24,785	18,935	32,002
Tax Sale Fees	37,868	40,870	51,985	26,753
Rainy Day	739,486	4,053	31,168	712,371
Inmate Medical	5,561	5,538	4,125	6,974
CFDA 16.523 Community Corrections 03209JFBX006603	-	28,191	43,161	(14,970)
Tobacco Settlement	71,932	9,854	81,786	-
Health Department Immunization	14,235	10,439	9,034	15,640
Levy Excess	27,836	-	27,836	-
Identification Security Protection	40,601	11,003	11,061	40,543
Steuben Wireless ER Telephone System	79,212	128,462	104,810	102,864
CFDA 93.563 Prosecutor ARRA IV-D	47,674	-	47,674	-
Major Moves Construction	24,678,512	81,419	3,043,349	21,716,582
County Option Dog Tax	2,807	1,352	877	3,282
Cumulative Reassessment 2015/17	-	225,604	-	225,604
CFDA 93.563 ARRA Prosecutor IV-D Incentive	-	48,574	34,358	14,216
County Elected Officials Training	-	2,212	-	2,212
Cumulative Capital Development	317,780	414,227	438,631	293,376
Cumulative Bridge	1,616,446	206,265	86,473	1,736,238
General Drain Improvement	69,907	239,619	200,814	108,712
Self Insurance	624,251	2,053,207	2,316,826	360,632
City and Town Court Costs	1,160	7,677	7,672	1,165
Surplus Tax Sale	209,745	251,187	153,503	307,429
Tax Sale Redemption	-	153,532	152,857	675
Real Estate Surplus Tax	318,449	-	4,725	313,724
State Settlement	-	10,729	10,729	-
State Fines and Forfeitures	12,378	72,038	69,544	14,872
State Sales Disclosure Fee	600	5,250	5,275	575
Sewage Collections	330	358,460	358,460	330
Overweight Vehicle Fines	820	13,041	12,381	1,480
Infraction Judgements	32,811	399,069	397,705	34,175
Inheritance Tax	240,281	731,260	651,047	320,494
Special Death Benefit	765	4,745	4,710	800
Education Plate Fees Agency	-	1,013	1,013	-
CAGIT Agency	-	1,284,530	1,284,530	-
Innkeepers Tax	14,980	397,926	360,665	52,241
Financial Institution Tax	-	163,126	163,126	-

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

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Mortgage Fees-State Share	1,008	4,148	4,321	835
Child Restraint Violations Fines	150	475	625	-
CVET Agency	-	162,846	162,846	-
Riverboat Revenue County	-	133,816	-	133,816
Canine Research and Education	-	338	338	-
LOIT PTRC	50,284	1,291,527	1,301,742	40,069
LOIT Public Safety Units	-	1,284,531	1,284,531	-
EDIT Distribution Fund	-	1,407,821	1,335,789	72,032
CEDIT Homestead Credit	7,851	213,726	217,079	4,498
Sex and Violent Offenders State Portion	-	107	67	40
Tax Distribution	-	27,477,172	27,477,172	-
After Settlement Collections	614,510	942,681	614,510	942,681
Sex Offender Registration Fee	-	963	-	963
County Offender Transport Fee Intrastate	-	313	-	313
CFDA 90.401 HAVA Section 101 Election	-	29,457	-	29,457
Northeast Indiana Solid Waste Management District	-	370,921	370,921	-
Mental Health	-	280,393	280,393	-
CFDA 20.106 Airport Improvement Striping	-	25,443	-	25,443
Community Corrections CTP FY 2012	-	13,816	13,825	(9)
Community Corrections FY 2012	-	107,308	115,292	(7,984)
Community Corrections Project Income FY 2012	-	164,499	129,707	34,792
Community Corrections Title II Grant	-	13,402	13,402	-
CFDA 93.563 County IV-D Incentive	-	105,731	18,687	87,044
Commissioner Certificate Sale Proceeds	-	44,262	25,950	18,312
WIC Travel Training	-	481	481	-
Clerk's Trust	401,370	3,043,744	3,018,385	426,729
Recorder's Cash Book	-	228,528	228,528	-
Steuben County Jail Commissary	-	144,821	116,847	27,974
Steuben County Inmate Trust	10,591	248,430	255,854	3,167
Sheriff Pension	3,859,166	293,787	444,264	3,708,689
Steuben County Jail Meal Account	31,956	226,251	237,718	20,489
CFDA 16.592 State Grant Local Law Enforcement	7	-	-	7
CFDA 20.106 Federal Taxi Overlay Construction	478,418	87,873	519,307	46,984
Sheriff Svc Proc/Pension	63,934	15,803	30,000	49,737
Cumulative Reassessment 2009	678,041	-	530,261	147,780
State Grant ALP 07021139	2,391	-	-	2,391
Emergency Response H1N1	4,764	-	4,764	-
State Welfare Excise Tax Allocation	-	1,355,643	1,355,643	-
Riverboat Revenue Sharing	-	207,854	207,854	-
Cemetery Benefit Fund	150	-	-	150
County Sales Disclosure Fund	6,181	5,250	-	11,431
Land Acquisitions & Tax Payable	3,565	-	-	3,565
Community Correction State Grant	112,763	-	-	112,763
Community Correction Project Income '08	1,172	-	1,172	-
CFDA 93.283 Fed Grant Bio-Terrorism Response	87	-	53	34
CFDA 10.557 Fed Grant WIC 2007/09/11	(33,286)	188,683	155,395	2
CFDA 10.557 Fed Grant WIC 2008/10/12	-	-	35,906	(35,906)
CFDA 20.106 FAA ALP	68,501	-	11,250	57,251
CFDA 20.509 Star Grant #1802564P	-	159,004	159,004	-
CFDA 20.600 Fed Grant DUI Task Force Indiana	-	9,405	9,405	-
CFDA 16.588 Stop Violence Against Women	-	23,058	32,885	(9,827)
CFDA 97.067 Homeland Security	2,897	3,718	3,718	2,897
CFDA 16.575 Prosecutor Victim Assistance	(3,601)	19,570	16,420	(451)
CFDA 93.069 Fed Grant Emergency Prepared	3,848	-	58	3,790
User Fee Law Enforcement Education	22,841	3,823	4,413	22,251
Court Interpreter Services/Paid By State	1,325	-	-	1,325
Youth Improvement Program	20,231	-	-	20,231
Tobacco Settlement Master/LHD	63,031	21,218	17,320	66,929
State Grant-Tobacco/Drug Free	19,793	-	19,793	-
Donation EMS	3,808	6,531	5,011	5,328
Donation Sheriff Reserve	1	3,000	363	2,638
Donation DARE	27	-	-	27

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

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For The Year Ended December 31, 2011
(Continued)

Fund	Cash and Investments 01-01-11	Receipts	Disbursements	Cash and Investments 12-31-11
Local Grant-WIC/Community Foundation	175	100	69	206
CFDA 16.607 Bulletproof Vest Grant	505	1,960	2,410	55
County Probation Indigent Treatment	6,905	-	-	6,905
State Grant LARE Grant (Lake/River)	2,211	7,500	9,654	57
Donation Emergency Management	554	300	-	854
Donation Canine	1,881	4,000	3,962	1,919
Hazardous Substance	1,855	-	-	1,855
Donation Sheriff Department	1,434	3,700	-	5,134
Monument Maintenance & Restoration	67	-	-	67
State Grant Meth Lab Mini Grant	3	-	-	3
School System Radio	67,270	11,544	45,233	33,581
Public Safety Training	17	-	-	17
Safe School Fee	400	-	-	400
County Park Gravel Pit	1,650	-	-	1,650
County Park Electric Deposit	3,192	18,602	17,738	4,056
Unsafe Building	23,886	4,464	1,335	27,015
Building Safety Education	475	-	-	475
Work Release Maintenance Fee	4,771	-	1,438	3,333
Drug Ab/Pros/Corr/Inter	9,294	6,938	6,200	10,032
Ordinance Fee Abandoned/Junk Vehicle	1,687	-	-	1,687
Local Plan Council Welfare To Work	4,087	-	-	4,087
Tower Rental	12,750	3,375	-	16,125
HEA 1001 - 2008 State HSC	18,378	2,162	-	20,540
Community Corrections FY 2010	1,468	-	1,468	-
Steuben County Community Foundation	-	5,790	3,480	2,310
Voice Stress Equipment	300	-	-	300
Steuben County Bike Trail/INDOT Money	(3,263)	33,524	38,410	(8,149)
CFDA 16.527 CAVA Visit & Exchange/Safe Havens	-	20,968	20,968	-
Donation E-911	1,571	-	1,488	83
LOIT Public Safety County Portion	884,752	813,487	712,888	985,351
Community Corrections FY 2011	16,767	83,462	99,820	409
Community Corrections Project FY 2011	76,304	114,411	190,715	-
CTP Fiscal 2011	6,980	8,105	15,085	-
CFDA 16.523 Community Corrections 08-JB-020	1,201	12,833	14,034	-
Superior Court/Dekko Grant	500	-	500	-
CFDA 20.509 Trans Equip Grant ARRA	-	4,624	4,624	-
Airport Grant Clearing	48,848	-	31,256	17,592
Equipment Bond 2010	1,962,580	-	488,264	1,474,316
Odyssey CMS Grant 10CRG025	18,117	-	18,000	117
Lease Rental Payment	7,648	-	7,648	-
Debt Service	402,844	1,292,422	1,099,617	595,649
Energy Savings Bond Capital Project	87,879	-	87,703	176
Equipment Bond Capital Project 2007	16,844	-	11,112	5,732
Surplus Dog Tax	430	-	-	430
Property Replacement & Homestead Credit	-	44,971	44,971	-
Payroll	184,539	3,556,959	3,538,662	202,836
Certified Shares	-	3,853,593	3,853,593	-
Coroners Training and Continuing Education	273	3,212	3,167	318
Probation Transfer Fee/ State Portion	75	688	700	63
EDIT Agency Steuben County Portion	390,618	792,356	644,427	538,547
R E Surplus 2009+	57,402	130,205	76,355	111,252
Totals	\$ 47,797,488	\$ 73,253,705	\$ 76,246,562	\$ 44,804,631

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. 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 some or all of 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 accompanying financial statement presents the financial information for the County.

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), 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 regulatory 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.

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

Disbursements are presented in the aggregate on the face of the financial statement. The aggregate disbursements include the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

Capital outlay which include all outflows for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

Other disbursements which include, but are not limited to the following: interfund loan payments, loans made to other funds, internal service disbursements, and transfers out that are authorized by statute, ordinance, resolution, or court order.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

F. Interfund Transfers

The County may, from time to time, transfer money from one fund to another. These transfers, if any, are included as a part of the receipts and disbursements of the affected funds and as a part of total receipts and disbursements. The transfers are used for cash flow purposes as provided by various statutory provisions.

G. Fund Accounting

Separate funds are established, maintained, and reported by the County. Each fund is used to account for money received from and used for specific sources and uses as determined by various regulations. Restrictions on some funds are set by statute while other funds are internally restricted by the County. The money accounted for in a specific fund may only be available for use for certain, legally restricted purposes. Additionally, some funds are used to account for assets held by the County in a trustee capacity as an agent of individuals, private organizations, other funds, or other governmental units and therefore the funds cannot be used for any expenditures of the unit itself.

Note 2. Budgets

The operating budget is initially prepared and approved at the local level. The fiscal officer of the County submits a proposed operating budget to the governing board for the following calendar year. The budget is advertised as required by law. Prior to adopting the budget, the governing board conducts public hearings and obtains taxpayer comments. Prior to November 1, the governing board approves the budget for the next year. The budget for funds for which property taxes are levied or highway use taxes are received is subject to final approval by the Indiana Department of Local Government Finance.

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. 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 percent 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 normally become delinquent if not paid by May 10 and November 10, respectively.

Note 4. Deposits and Investments

Deposits, made in accordance with state statute (IC 5-13), with financial institutions in the State of Indiana at year end should be entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 5. Risk Management

The County may be 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; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statement. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement any replacement items purchased.

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

The Indiana Public Employees' Retirement Fund (PERF) is 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 this defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the Indiana Public Retirement System (INPRS) 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 members' contributions, set by state statute at 3 percent of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

INPRS 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. That report may be obtained by contacting:

Indiana Public Retirement System
1 North Capital Street, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

The contribution requirements of the plan members for PERF are established by the Board of Trustees of INPRS.

STEUBEN COUNTY
 NOTES TO FINANCIAL STATEMENT
 (Continued)

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan 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

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan 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

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute.

Note 7. Beginning Balance January 1, 2011

The beginning balance, January 1, 2011, per this report is different than the ending balance, December 31, 2010, of the prior report. This is due to the addition of two supplemental department funds, previously not added, as follows:

Prior Report ending balance December 31, 2010	\$ 47,754,941
Add: Steuben County Inmate Trust	10,591
Add: Steuben County Jail Meal Account	31,956
	47,797,488
Current Report beginning balance January 1, 2011	\$ 47,797,488

(This page intentionally left blank.)

SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 2011 Annual Report information can be found on the Gateway website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the Annual Report of the County which is referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The supplementary information presented was prepared and/or approved by management of the County. It is presented as intended by the County.

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011

	County General	County Highway/MVH	Local Road and Street	Board of Aviation	Sheriff Accident Report	Firearms Training	Health Department
Cash and investments - beginning	\$ 4,581,668	\$ 462,174	\$ 108,590	\$ 38,156	\$ 1,197	\$ 37,170	\$ 257,815
Receipts:							
Taxes	6,968,022	20,000	-	99,075	-	-	249,188
Licenses and permits	160,754	2,300	-	-	-	-	-
Intergovernmental	519,973	1,711,637	319,719	7,281	-	-	18,313
Charges for services	2,095,879	19,052	12,000	21,625	4,214	8,960	43,727
Fines and forfeits	317,889	-	-	-	-	-	-
Other receipts	284,743	301	-	52,251	-	-	-
Total receipts	<u>10,347,260</u>	<u>1,753,290</u>	<u>331,719</u>	<u>180,232</u>	<u>4,214</u>	<u>8,960</u>	<u>311,228</u>
Disbursements:							
Personal services	8,021,215	1,155,968	-	2,905	-	-	297,191
Supplies	224,874	431,354	101,418	5,678	-	-	7,029
Other services and charges	1,558,194	143,693	-	112,024	691	15,883	7,685
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	7,801	55,672	237,920	-	-	-	-
Other disbursements	627,162	-	-	-	-	-	-
Total disbursements	<u>10,439,246</u>	<u>1,786,687</u>	<u>339,338</u>	<u>120,607</u>	<u>691</u>	<u>15,883</u>	<u>311,905</u>
Excess (deficiency) of receipts over disbursements	<u>(91,986)</u>	<u>(33,397)</u>	<u>(7,619)</u>	<u>59,625</u>	<u>3,523</u>	<u>(6,923)</u>	<u>(677)</u>
Cash and investments - ending	<u>\$ 4,489,682</u>	<u>\$ 428,777</u>	<u>\$ 100,971</u>	<u>\$ 97,781</u>	<u>\$ 4,720</u>	<u>\$ 30,247</u>	<u>\$ 257,138</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Continuing Education	Clerk's Record Perpetuation	GIS-Electronic Maps	Steuben County ER Telephone System	County Drug Free Community	Drainage Maintenance	Local Emergency Plan
Cash and investments - beginning	\$ 18,237	\$ 31,329	\$ 3,711	\$ 389,390	\$ 51,826	\$ 811,826	\$ 45,638
Receipts:							
Taxes	-	-	-	-	-	471,255	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	2,723	1,207	623	414,331	-	-	5,417
Fines and forfeits	2,324	9,056	-	-	27,890	-	-
Other receipts	-	-	-	-	-	31,481	-
Total receipts	<u>5,047</u>	<u>10,263</u>	<u>623</u>	<u>414,331</u>	<u>27,890</u>	<u>502,736</u>	<u>5,417</u>
Disbursements:							
Personal services	-	-	-	196,515	-	-	-
Supplies	-	9,769	-	3,377	-	-	399
Other services and charges	7,439	4,353	-	30,127	31,100	-	2,465
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	112
Other disbursements	-	-	-	-	-	498,478	-
Total disbursements	<u>7,439</u>	<u>14,122</u>	<u>-</u>	<u>230,019</u>	<u>31,100</u>	<u>498,478</u>	<u>2,976</u>
Excess (deficiency) of receipts over disbursements	<u>(2,392)</u>	<u>(3,859)</u>	<u>623</u>	<u>184,312</u>	<u>(3,210)</u>	<u>4,258</u>	<u>2,441</u>
Cash and investments - ending	<u>\$ 15,845</u>	<u>\$ 27,470</u>	<u>\$ 4,334</u>	<u>\$ 573,702</u>	<u>\$ 48,616</u>	<u>\$ 816,084</u>	<u>\$ 48,079</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CFDA 93.563 Prosecutor IV-D Incentive	Juvenile Probation Users Fee	Adult Probation Users Fee	County Recorder Perpetuation	Local Health Maintenance	Pretrial Diversion	Court Appointed Special Advocate
Cash and investments - beginning	\$ -	\$ 30,047	\$ 50,090	\$ 252,997	\$ 139,404	\$ 205,367	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	7,040	-	-
Intergovernmental	45,534	-	-	-	-	-	-
Charges for services	-	-	-	89,011	23,285	-	17,287
Fines and forfeits	-	9,182	143,242	-	-	102,427	-
Other receipts	52,033	2,000	2,000	1,024	76,636	-	-
Total receipts	97,567	11,182	145,242	90,035	106,961	102,427	17,287
Disbursements:							
Personal services	6,241	-	132,082	15,920	17,003	76,999	-
Supplies	-	1,573	-	-	35	-	-
Other services and charges	-	6,125	8,786	40,488	9,196	3,627	17,287
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	100	740	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	6,241	7,798	141,608	56,408	26,234	80,626	17,287
Excess (deficiency) of receipts over disbursements	91,326	3,384	3,634	33,627	80,727	21,801	-
Cash and investments - ending	\$ 91,326	\$ 33,431	\$ 53,724	\$ 286,624	\$ 220,131	\$ 227,168	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Plat Book	Misdemeanant	Supplemental Public Defender Svc	CFDA 93.563 Clerk IV-D Incentive	Surveyor's Corner Perpetuation	Jury Pay	Tax Sale Fees
Cash and investments - beginning	\$ 53,704	\$ 9,750	\$ 127,248	\$ -	\$ 31,676	\$ 26,152	\$ 37,868
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	30,264	-	-	-
Charges for services	16,455	20,748	-	-	8,453	-	40,870
Fines and forfeits	-	-	24,291	-	-	24,785	-
Other receipts	-	-	-	81,900	-	-	-
Total receipts	<u>16,455</u>	<u>20,748</u>	<u>24,291</u>	<u>112,164</u>	<u>8,453</u>	<u>24,785</u>	<u>40,870</u>
Disbursements:							
Personal services	6,791	-	15,495	-	-	-	-
Supplies	-	-	-	743	-	-	-
Other services and charges	733	1,831	-	9,168	-	18,935	51,985
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,524</u>	<u>1,831</u>	<u>15,495</u>	<u>9,911</u>	<u>-</u>	<u>18,935</u>	<u>51,985</u>
Excess (deficiency) of receipts over disbursements	<u>8,931</u>	<u>18,917</u>	<u>8,796</u>	<u>102,253</u>	<u>8,453</u>	<u>5,850</u>	<u>(11,115)</u>
Cash and investments - ending	<u>\$ 62,635</u>	<u>\$ 28,667</u>	<u>\$ 136,044</u>	<u>\$ 102,253</u>	<u>\$ 40,129</u>	<u>\$ 32,002</u>	<u>\$ 26,753</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Rainy Day	Inmate Medical	CFDA 16.523 Community Corrections 03209JFBX006603	Tobacco Settlement	Health Department Immunization	Levy Excess	Identification Security Protection
Cash and investments - beginning	\$ 739,486	\$ 5,561	\$ -	\$ 71,932	\$ 14,235	\$ 27,836	\$ 40,601
Receipts:							
Taxes	4,053	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	9,854	-	-	-
Charges for services	-	5,538	28,191	-	-	-	11,003
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	10,439	-	-
Total receipts	<u>4,053</u>	<u>5,538</u>	<u>28,191</u>	<u>9,854</u>	<u>10,439</u>	<u>-</u>	<u>11,003</u>
Disbursements:							
Personal services	-	-	36,861	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	31,168	4,125	6,300	5,150	9,034	-	11,061
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	76,636	-	27,836	-
Total disbursements	<u>31,168</u>	<u>4,125</u>	<u>43,161</u>	<u>81,786</u>	<u>9,034</u>	<u>27,836</u>	<u>11,061</u>
Excess (deficiency) of receipts over disbursements	<u>(27,115)</u>	<u>1,413</u>	<u>(14,970)</u>	<u>(71,932)</u>	<u>1,405</u>	<u>(27,836)</u>	<u>(58)</u>
Cash and investments - ending	<u>\$ 712,371</u>	<u>\$ 6,974</u>	<u>\$ (14,970)</u>	<u>\$ -</u>	<u>\$ 15,640</u>	<u>\$ -</u>	<u>\$ 40,543</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Steuben Wireless ER Telephone System	CFDA 93.563 Prosecutor ARRA IV-D	Major Moves Construction	County Option Dog Tax	Cumulative Reassessment 2015/17	CFDA 93.563 ARRA Prosecutor IV-D Incentive	County Elected Officials Training
Cash and investments - beginning	\$ 79,212	\$ 47,674	\$ 24,678,512	\$ 2,807	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	210,159	-	-
Licenses and permits	-	-	-	1,352	-	-	-
Intergovernmental	-	-	49,514	-	15,445	-	-
Charges for services	128,462	-	-	-	-	-	2,212
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	31,905	-	-	48,574	-
Total receipts	128,462	-	81,419	1,352	225,604	48,574	2,212
Disbursements:							
Personal services	103,960	-	-	-	-	-	-
Supplies	-	-	-	877	-	-	-
Other services and charges	850	-	2,662,666	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	380,683	-	-	-	-
Other disbursements	-	47,674	-	-	-	34,358	-
Total disbursements	104,810	47,674	3,043,349	877	-	34,358	-
Excess (deficiency) of receipts over disbursements	23,652	(47,674)	(2,961,930)	475	225,604	14,216	2,212
Cash and investments - ending	\$ 102,864	\$ -	\$ 21,716,582	\$ 3,282	\$ 225,604	\$ 14,216	\$ 2,212

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Self Insurance	City and Town Court Costs	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 317,780	\$ 1,616,446	\$ 69,907	\$ 624,251	\$ 1,160	\$ 209,745	\$ -
Receipts:							
Taxes	378,286	180,136	173,019	-	-	-	153,532
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	27,801	13,239	-	-	-	-	-
Charges for services	7,610	-	-	-	-	251,187	-
Fines and forfeits	-	-	-	-	7,677	-	-
Other receipts	530	12,890	66,600	2,053,207	-	-	-
Total receipts	<u>414,227</u>	<u>206,265</u>	<u>239,619</u>	<u>2,053,207</u>	<u>7,677</u>	<u>251,187</u>	<u>153,532</u>
Disbursements:							
Personal services	-	51,621	-	2,316,826	-	-	-
Supplies	-	14,779	-	-	-	-	-
Other services and charges	-	14,817	200,814	-	-	153,503	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	438,631	5,256	-	-	-	-	-
Other disbursements	-	-	-	-	7,672	-	152,857
Total disbursements	<u>438,631</u>	<u>86,473</u>	<u>200,814</u>	<u>2,316,826</u>	<u>7,672</u>	<u>153,503</u>	<u>152,857</u>
Excess (deficiency) of receipts over disbursements	<u>(24,404)</u>	<u>119,792</u>	<u>38,805</u>	<u>(263,619)</u>	<u>5</u>	<u>97,684</u>	<u>675</u>
Cash and investments - ending	<u>\$ 293,376</u>	<u>\$ 1,736,238</u>	<u>\$ 108,712</u>	<u>\$ 360,632</u>	<u>\$ 1,165</u>	<u>\$ 307,429</u>	<u>\$ 675</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Real Estate Surplus Tax	State Settlement	State Fines and Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Infraction Judgements
Cash and investments - beginning	\$ 318,449	\$ -	\$ 12,378	\$ 600	\$ 330	\$ 820	\$ 32,811
Receipts:							
Taxes	-	10,729	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	5,250	358,460	-	-
Fines and forfeits	-	-	72,038	-	-	13,041	399,069
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>10,729</u>	<u>72,038</u>	<u>5,250</u>	<u>358,460</u>	<u>13,041</u>	<u>399,069</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,725	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	10,729	69,544	5,275	358,460	12,381	397,705
Total disbursements	<u>4,725</u>	<u>10,729</u>	<u>69,544</u>	<u>5,275</u>	<u>358,460</u>	<u>12,381</u>	<u>397,705</u>
Excess (deficiency) of receipts over disbursements	<u>(4,725)</u>	<u>-</u>	<u>2,494</u>	<u>(25)</u>	<u>-</u>	<u>660</u>	<u>1,364</u>
Cash and investments - ending	<u>\$ 313,724</u>	<u>\$ -</u>	<u>\$ 14,872</u>	<u>\$ 575</u>	<u>\$ 330</u>	<u>\$ 1,480</u>	<u>\$ 34,175</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Inheritance Tax	Special Death Benefit	Education Plate Fees Agency	CAGIT Agency	Innkeepers Tax	Financial Institution Tax	Mortgage Fees-State Share
Cash and investments - beginning	\$ 240,281	\$ 765	\$ -	\$ -	\$ 14,980	\$ -	\$ 1,008
Receipts:							
Taxes	731,260	-	-	1,284,530	397,926	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	163,126	-
Charges for services	-	4,745	1,013	-	-	-	4,148
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>731,260</u>	<u>4,745</u>	<u>1,013</u>	<u>1,284,530</u>	<u>397,926</u>	<u>163,126</u>	<u>4,148</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	651,047	4,710	1,013	1,284,530	360,665	163,126	4,321
Total disbursements	<u>651,047</u>	<u>4,710</u>	<u>1,013</u>	<u>1,284,530</u>	<u>360,665</u>	<u>163,126</u>	<u>4,321</u>
Excess (deficiency) of receipts over disbursements	<u>80,213</u>	<u>35</u>	<u>-</u>	<u>-</u>	<u>37,261</u>	<u>-</u>	<u>(173)</u>
Cash and investments - ending	<u>\$ 320,494</u>	<u>\$ 800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 52,241</u>	<u>\$ -</u>	<u>\$ 835</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Child Restraint Violations Fines	CVET Agency	Riverboat Revenue County	Canine Research and Education	LOIT PTRC	LOIT Public Safety Units	EDIT Distribution Fund
Cash and investments - beginning	\$ 150	\$ -	\$ -	\$ -	\$ 50,284	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	1,291,527	1,284,531	1,407,821
Licenses and permits	-	-	-	338	-	-	-
Intergovernmental	-	162,846	133,816	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	475	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	475	162,846	133,816	338	1,291,527	1,284,531	1,407,821
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	625	162,846	-	338	1,301,742	1,284,531	1,335,789
Total disbursements	625	162,846	-	338	1,301,742	1,284,531	1,335,789
Excess (deficiency) of receipts over disbursements	(150)	-	133,816	-	(10,215)	-	72,032
Cash and investments - ending	\$ -	\$ -	\$ 133,816	\$ -	\$ 40,069	\$ -	\$ 72,032

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CEDIT Homestead Credit	Sex and Violent Offenders State Portion	Tax Distribution	After Settlement Collections	Sex Offender Registration Fee	County Offender Transport Fee Intrastate	CFDA 90.401 HAVA Section 101 Election
Cash and investments - beginning	\$ 7,851	\$ -	\$ -	\$ 614,510	\$ -	\$ -	\$ -
Receipts:							
Taxes	213,726	-	27,477,172	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	107	-	-	-	-	29,457
Fines and forfeits	-	-	-	-	963	313	-
Other receipts	-	-	-	942,681	-	-	-
Total receipts	<u>213,726</u>	<u>107</u>	<u>27,477,172</u>	<u>942,681</u>	<u>963</u>	<u>313</u>	<u>29,457</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	217,079	67	27,477,172	614,510	-	-	-
Total disbursements	<u>217,079</u>	<u>67</u>	<u>27,477,172</u>	<u>614,510</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(3,353)</u>	<u>40</u>	<u>-</u>	<u>328,171</u>	<u>963</u>	<u>313</u>	<u>29,457</u>
Cash and investments - ending	<u>\$ 4,498</u>	<u>\$ 40</u>	<u>\$ -</u>	<u>\$ 942,681</u>	<u>\$ 963</u>	<u>\$ 313</u>	<u>\$ 29,457</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Northeast Indiana Solid Waste Management District	Mental Health	CFDA 20.106 Airport Improvement Striping	Community Corrections CTP FY 2012	Community Corrections FY 2012	Community Corrections Project Income FY 2012	Community Corrections Title II Grant
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	348,263	261,198	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	22,658	19,195	-	-	-	-	-
Charges for services	-	-	25,443	8,510	107,308	123,355	13,402
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	5,306	-	41,144	-
Total receipts	<u>370,921</u>	<u>280,393</u>	<u>25,443</u>	<u>13,816</u>	<u>107,308</u>	<u>164,499</u>	<u>13,402</u>
Disbursements:							
Personal services	-	-	-	-	98,239	63,712	13,402
Supplies	-	-	-	-	2,554	5,298	-
Other services and charges	-	-	-	13,825	14,499	43,542	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	17,155	-
Other disbursements	<u>370,921</u>	<u>280,393</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>370,921</u>	<u>280,393</u>	<u>-</u>	<u>13,825</u>	<u>115,292</u>	<u>129,707</u>	<u>13,402</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>25,443</u>	<u>(9)</u>	<u>(7,984)</u>	<u>34,792</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,443</u>	<u>\$ (9)</u>	<u>\$ (7,984)</u>	<u>\$ 34,792</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CFDA 93.563 County IV-D Incentive	Commissioner Certificate Sale Proceeds	WIC Travel Training	Clerk's Trust	Recorder's Cash Book	Steuben County Jail Commissary	Steuben County Inmate Trust
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 401,370	\$ -	\$ -	\$ 10,591
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	30,264	-	-	-	-	-	-
Charges for services	-	44,262	481	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	75,467	-	-	3,043,744	228,528	144,821	248,430
Total receipts	<u>105,731</u>	<u>44,262</u>	<u>481</u>	<u>3,043,744</u>	<u>228,528</u>	<u>144,821</u>	<u>248,430</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	18,687	25,950	481	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	3,018,385	228,528	116,847	255,854
Total disbursements	<u>18,687</u>	<u>25,950</u>	<u>481</u>	<u>3,018,385</u>	<u>228,528</u>	<u>116,847</u>	<u>255,854</u>
Excess (deficiency) of receipts over disbursements	<u>87,044</u>	<u>18,312</u>	<u>-</u>	<u>25,359</u>	<u>-</u>	<u>27,974</u>	<u>(7,424)</u>
Cash and investments - ending	<u>\$ 87,044</u>	<u>\$ 18,312</u>	<u>\$ -</u>	<u>\$ 426,729</u>	<u>\$ -</u>	<u>\$ 27,974</u>	<u>\$ 3,167</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Sheriff Pension	Steuben County Jail Meal Account	CFDA 16.592 State Grant Local Law Enforcement	CFDA 20.106 Federal Taxi Overlay Construction	Sheriff Svc Proc/Pension	Cumulative Reassessment 2009	State Grant ALP 07021139
Cash and investments - beginning	\$ 3,859,166	\$ 31,956	\$ 7	\$ 478,418	\$ 63,934	\$ 678,041	\$ 2,391
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	87,873	-	-	-
Fines and forfeits	-	-	-	-	15,803	-	-
Other receipts	293,787	226,251	-	-	-	-	-
Total receipts	<u>293,787</u>	<u>226,251</u>	<u>-</u>	<u>87,873</u>	<u>15,803</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	118,109	-
Supplies	-	237,718	-	-	-	3,123	-
Other services and charges	-	-	-	519,307	30,000	409,017	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	12	-
Other disbursements	444,264	-	-	-	-	-	-
Total disbursements	<u>444,264</u>	<u>237,718</u>	<u>-</u>	<u>519,307</u>	<u>30,000</u>	<u>530,261</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(150,477)</u>	<u>(11,467)</u>	<u>-</u>	<u>(431,434)</u>	<u>(14,197)</u>	<u>(530,261)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,708,689</u>	<u>\$ 20,489</u>	<u>\$ 7</u>	<u>\$ 46,984</u>	<u>\$ 49,737</u>	<u>\$ 147,780</u>	<u>\$ 2,391</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Emergency Response H1N1	State Welfare Excise Tax Allocation	Riverboat Revenue Sharing	Cemetery Benefit Fund	County Sales Disclosure Fund	Land Acquisitions & Tax Payable	Community Correction State Grant
Cash and investments - beginning	\$ 4,764	\$ -	\$ -	\$ 150	\$ 6,181	\$ 3,565	\$ 112,763
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	1,355,643	207,854	-	-	-	-
Charges for services	-	-	-	-	5,250	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>1,355,643</u>	<u>207,854</u>	<u>-</u>	<u>5,250</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,764	1,355,643	207,854	-	-	-	-
Total disbursements	<u>4,764</u>	<u>1,355,643</u>	<u>207,854</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,764)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,250</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150</u>	<u>\$ 11,431</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Community Correction Project Income '08	CFDA 93.283 Fed Grant Bio-Terrorism Response	CFDA 10.557 Fed Grant WIC 2007/09/11	CFDA 10.557 Fed Grant WIC 2008/10/12	CFDA 20.106 FAA ALP	CFDA 20.509 Star Grant #1802564P	CFDA 20.600 Fed Grant DUI Task Force Indiana
Cash and investments - beginning	\$ 1,172	\$ 87	\$ (33,286)	\$ -	\$ 68,501	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	188,683	-	-	159,004	9,405
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	188,683	-	-	159,004	9,405
Disbursements:							
Personal services	-	-	131,240	31,628	-	-	9,405
Supplies	-	-	9,103	249	-	-	-
Other services and charges	-	-	14,145	3,939	11,250	159,004	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	53	907	90	-	-	-
Other disbursements	1,172	-	-	-	-	-	-
Total disbursements	1,172	53	155,395	35,906	11,250	159,004	9,405
Excess (deficiency) of receipts over disbursements	(1,172)	(53)	33,288	(35,906)	(11,250)	-	-
Cash and investments - ending	\$ -	\$ 34	\$ 2	\$ (35,906)	\$ 57,251	\$ -	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	CFDA 16.588 Stop Violence Against Women	CFDA 97.067 Homeland Security	CFDA 16.575 Prosecutor Victim Assistance	CFDA 93.069 Fed Grant Emergency Prepared	User Fee Law Enforcement Education	Court Interpreter Services/Paid By State	Youth Improvement Program
Cash and investments - beginning	\$ -	\$ 2,897	\$ (3,601)	\$ 3,848	\$ 22,841	\$ 1,325	\$ 20,231
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	23,058	3,718	19,570	-	-	-	-
Fines and forfeits	-	-	-	-	3,823	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>23,058</u>	<u>3,718</u>	<u>19,570</u>	<u>-</u>	<u>3,823</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	32,885	-	16,420	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	3,718	-	-	4,413	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	58	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>32,885</u>	<u>3,718</u>	<u>16,420</u>	<u>58</u>	<u>4,413</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(9,827)</u>	<u>-</u>	<u>3,150</u>	<u>(58)</u>	<u>(590)</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ (9,827)</u>	<u>\$ 2,897</u>	<u>\$ (451)</u>	<u>\$ 3,790</u>	<u>\$ 22,251</u>	<u>\$ 1,325</u>	<u>\$ 20,231</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Tobacco Settlement Master/LHD	State Grant-Tobacco/Drug Free	Donation EMS	Donation Sheriff Reserve	Donation DARE	Local Grant-WIC/Community Foundation	CFDA 16.607 Bulletproof Vest Grant
Cash and investments - beginning	\$ 63,031	\$ 19,793	\$ 3,808	\$ 1	\$ 27	\$ 175	\$ 505
Receipts:							
Taxes	21,218	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,960
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	6,531	3,000	-	100	-
Total receipts	<u>21,218</u>	<u>-</u>	<u>6,531</u>	<u>3,000</u>	<u>-</u>	<u>100</u>	<u>1,960</u>
Disbursements:							
Personal services	-	14,000	-	-	-	-	-
Supplies	-	320	-	-	-	-	-
Other services and charges	17,320	519	5,011	363	-	69	2,410
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	4,954	-	-	-	-	-
Total disbursements	<u>17,320</u>	<u>19,793</u>	<u>5,011</u>	<u>363</u>	<u>-</u>	<u>69</u>	<u>2,410</u>
Excess (deficiency) of receipts over disbursements	<u>3,898</u>	<u>(19,793)</u>	<u>1,520</u>	<u>2,637</u>	<u>-</u>	<u>31</u>	<u>(450)</u>
Cash and investments - ending	<u>\$ 66,929</u>	<u>\$ -</u>	<u>\$ 5,328</u>	<u>\$ 2,638</u>	<u>\$ 27</u>	<u>\$ 206</u>	<u>\$ 55</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	County Probation Indigent Treatment	State Grant LARE Grant (Lake/River)	Donation Emergency Management	Donation Canine	Hazardous Substance	Donation Sheriff Department	Monument Maintenance & Restoration
Cash and investments - beginning	\$ 6,905	\$ 2,211	\$ 554	\$ 1,881	\$ 1,855	\$ 1,434	\$ 67
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	7,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	300	4,000	-	3,700	-
Total receipts	-	7,500	300	4,000	-	3,700	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	9,654	-	3,962	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	9,654	-	3,962	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,154)	300	38	-	3,700	-
Cash and investments - ending	<u>\$ 6,905</u>	<u>\$ 57</u>	<u>\$ 854</u>	<u>\$ 1,919</u>	<u>\$ 1,855</u>	<u>\$ 5,134</u>	<u>\$ 67</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	State Grant Meth Lab Mini Grant	School System Radio	Public Safety Training	Safe School Fee	County Park Gravel Pit	County Park Electric Deposit	Unsafe Building
Cash and investments - beginning	\$ 3	\$ 67,270	\$ 17	\$ 400	\$ 1,650	\$ 3,192	\$ 23,886
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	11,544	-	-	-	18,602	4,464
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	11,544	-	-	-	18,602	4,464
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	44,747	-	-	-	17,738	1,335
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	486	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	45,233	-	-	-	17,738	1,335
Excess (deficiency) of receipts over disbursements	-	(33,689)	-	-	-	864	3,129
Cash and investments - ending	<u>\$ 3</u>	<u>\$ 33,581</u>	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 4,056</u>	<u>\$ 27,015</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Building Safety Education	Work Release Maintenance Fee	Drug Ab/Pros/Corr/Inter	Ordinance Fee Abandoned/Junk Vehicle	Local Plan Council Welfare To Work	Tower Rental
Cash and investments - beginning	\$ 475	\$ 4,771	\$ 9,294	\$ 1,687	\$ 4,087	\$ 12,750
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	3,375
Fines and forfeits	-	-	6,938	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	6,938	-	-	3,375
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	1,438	6,200	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	1,438	6,200	-	-	-
Excess (deficiency) of receipts over disbursements	-	(1,438)	738	-	-	3,375
Cash and investments - ending	<u>\$ 475</u>	<u>\$ 3,333</u>	<u>\$ 10,032</u>	<u>\$ 1,687</u>	<u>\$ 4,087</u>	<u>\$ 16,125</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	HEA 1001 - 2008 State HSC	Community Corrections FY 2010	Steuben County Community Foundation	Voice Stress Equipment	Steuben County Bike Trail/INDOT Money	CFDA 16.527 CAVA Visit & Exchange/Safe Havens
Cash and investments - beginning	\$ 18,378	\$ 1,468	\$ -	\$ 300	\$ (3,263)	\$ -
Receipts:						
Taxes	2,162	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	33,524	20,968
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	5,790	-	-	-
Total receipts	<u>2,162</u>	<u>-</u>	<u>5,790</u>	<u>-</u>	<u>33,524</u>	<u>20,968</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	3,480	-	38,410	20,968
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	1,468	-	-	-	-
Total disbursements	<u>-</u>	<u>1,468</u>	<u>3,480</u>	<u>-</u>	<u>38,410</u>	<u>20,968</u>
Excess (deficiency) of receipts over disbursements	<u>2,162</u>	<u>(1,468)</u>	<u>2,310</u>	<u>-</u>	<u>(4,886)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 20,540</u>	<u>\$ -</u>	<u>\$ 2,310</u>	<u>\$ 300</u>	<u>\$ (8,149)</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Donation E-911	LOIT Public Safety County Portion	Community Corrections FY 2011	Community Corrections Project FY 2011	CTP Fiscal 2011	CFDA 16.523 Community Corrections 08-JB-020
Cash and investments - beginning	\$ 1,571	\$ 884,752	\$ 16,767	\$ 76,304	\$ 6,980	\$ 1,201
Receipts:						
Taxes	-	763,085	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	83,462	114,411	8,105	12,833
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	50,402	-	-	-	-
Total receipts	<u>-</u>	<u>813,487</u>	<u>83,462</u>	<u>114,411</u>	<u>8,105</u>	<u>12,833</u>
Disbursements:						
Personal services	-	138,479	88,925	62,856	-	13,383
Supplies	-	132,956	1,764	4,497	-	51
Other services and charges	1,488	441,453	9,131	54,138	9,779	600
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	30,730	-	-
Other disbursements	-	-	-	38,494	5,306	-
Total disbursements	<u>1,488</u>	<u>712,888</u>	<u>99,820</u>	<u>190,715</u>	<u>15,085</u>	<u>14,034</u>
Excess (deficiency) of receipts over disbursements	<u>(1,488)</u>	<u>100,599</u>	<u>(16,358)</u>	<u>(76,304)</u>	<u>(6,980)</u>	<u>(1,201)</u>
Cash and investments - ending	<u>\$ 83</u>	<u>\$ 985,351</u>	<u>\$ 409</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Superior Court/Dekko Grant	CFDA 20.509 Trans Equip Grant ARRA	Airport Grant Clearing	Equipment Bond 2010	Odyssey CMS Grant 10CRG025	Lease Rental Payment
Cash and investments - beginning	\$ 500	\$ -	\$ 48,848	\$ 1,962,580	\$ 18,117	\$ 7,648
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	4,624	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	4,624	-	-	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	500	4,624	-	67,017	-	7,648
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	31,256	421,247	18,000	-
Other disbursements	-	-	-	-	-	-
Total disbursements	500	4,624	31,256	488,264	18,000	7,648
Excess (deficiency) of receipts over disbursements	(500)	-	(31,256)	(488,264)	(18,000)	(7,648)
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,592</u>	<u>\$ 1,474,316</u>	<u>\$ 117</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Debt Service	Energy Savings Bond Capital Project	Equipment Bond Capital Project 2007	Surplus Dog Tax	Property Replacement & Homestead Credit	Payroll
Cash and investments - beginning	\$ 402,844	\$ 87,879	\$ 16,844	\$ 430	\$ -	\$ 184,539
Receipts:						
Taxes	1,203,911	-	-	-	44,971	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	88,476	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	35	-	-	-	-	3,556,959
Total receipts	<u>1,292,422</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,971</u>	<u>3,556,959</u>
Disbursements:						
Personal services	-	-	-	-	-	3,538,662
Supplies	-	-	-	-	-	-
Other services and charges	-	87,703	11,112	-	-	-
Debt service - principal and interest	1,099,117	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	500	-	-	-	44,971	-
Total disbursements	<u>1,099,617</u>	<u>87,703</u>	<u>11,112</u>	<u>-</u>	<u>44,971</u>	<u>3,538,662</u>
Excess (deficiency) of receipts over disbursements	<u>192,805</u>	<u>(87,703)</u>	<u>(11,112)</u>	<u>-</u>	<u>-</u>	<u>18,297</u>
Cash and investments - ending	<u>\$ 595,649</u>	<u>\$ 176</u>	<u>\$ 5,732</u>	<u>\$ 430</u>	<u>\$ -</u>	<u>\$ 202,836</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For The Year Ended December 31, 2011
 (Continued)

	Certified Shares	Coroners Training and Continuing Education	Probation Transfer Fee/ State Portion	EDIT Agency Steuben County Portion	RE Surplus 2009+	Totals
Cash and investments - beginning	\$ -	\$ 273	\$ 75	\$ 390,618	\$ 57,402	\$ 47,797,488
Receipts:						
Taxes	3,853,593	-	-	792,356	130,205	50,426,909
Licenses and permits	-	-	-	-	-	171,784
Intergovernmental	-	-	-	-	-	4,952,452
Charges for services	-	3,212	-	-	-	4,831,156
Fines and forfeits	-	-	688	-	-	1,181,914
Other receipts	-	-	-	-	-	11,689,490
Total receipts	<u>3,853,593</u>	<u>3,212</u>	<u>688</u>	<u>792,356</u>	<u>130,205</u>	<u>73,253,705</u>
Disbursements:						
Personal services	-	-	-	135,775	-	16,960,713
Supplies	-	-	-	-	-	1,199,538
Other services and charges	-	-	-	402,356	76,355	7,805,333
Debt service - principal and interest	-	-	-	-	-	1,099,117
Capital outlay	-	-	-	106,296	-	1,753,205
Other disbursements	<u>3,853,593</u>	<u>3,167</u>	<u>700</u>	<u>-</u>	<u>-</u>	<u>47,428,656</u>
Total disbursements	<u>3,853,593</u>	<u>3,167</u>	<u>700</u>	<u>644,427</u>	<u>76,355</u>	<u>76,246,562</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>45</u>	<u>(12)</u>	<u>147,929</u>	<u>53,850</u>	<u>(2,992,857)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 318</u>	<u>\$ 63</u>	<u>\$ 538,547</u>	<u>\$ 111,252</u>	<u>\$ 44,804,631</u>

STEUBEN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2011

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 939,515</u>	<u>\$ -</u>

STEUBEN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2011

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2006 Energy Savings Bond	\$ 2,005,000	\$ 441,600
General obligation bonds	2010 Equipment Bond	1,695,000	676,525
Notes and loans payable	Drainage Maintenance	<u>50,000</u>	<u>51,750</u>
Total governmental activities		<u>3,750,000</u>	<u>1,169,875</u>
Totals		<u>\$ 3,750,000</u>	<u>\$ 1,169,875</u>

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2011

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.

	Ending Balance
Governmental activities:	
Land	\$ 2,837,301
Infrastructure	44,941,223
Buildings	13,958,641
Improvements other than buildings	1,184,749
Machinery, equipment and vehicles	12,938,604
Total governmental activities	75,860,518
Total capital assets	\$ 75,860,518

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 Sheriff
County Treasurer

(This page intentionally left blank.)

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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON 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 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 its major federal program for the year ended December 31, 2011. The County's major federal program is 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 its major federal program 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 its major federal program for the year ended December 31, 2011.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the County's management, County Council, County Commissioners, others within the entity, 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

May 14, 2012

(This page intentionally left blank.)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were approved by management of the County. The schedule and notes are presented as intended by the County.

STEUBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2011

Federal Grantor Agency/Pass-Through Entity Cluster Title/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 (WIC)	10.557	WIC 175-1 / FY11	\$ <u>188,683</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Supervised Visitation, Safe Havens for Children	16.527	2008-CW-AX-K024	<u>29,858</u>
Bulletproof Vest Partnership Program	16.607		<u>1,960</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	08-JB-020 09-JB-022	12,833 <u>28,191</u>
Total for program			<u>41,024</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	10-JF-020	<u>13,402</u>
Crime Victim Assistance	16.575	10VAPR166 10VAPR205	14,977 <u>4,593</u>
Total for program			<u>19,570</u>
Violence Against Women Formula Grants	16.588	10STPR031 11STPR067	20,250 <u>2,808</u>
Total for program			<u>23,058</u>
Total for federal grantor agency			<u>128,872</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Recreational Trails Program	20.219	0401070	<u>26,424</u>
Pass-Through Town of Hudson Highway Safety Cluster State and Community Highway Safety	20.600	PT-11-04-04-22 PT-12-11-04-20	4,770 <u>2,250</u>
Total for program			<u>7,020</u>
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	K8-2011-03-03-28 K8-2012-03-03-29 CA-2011-08-01-17	1,590 390 <u>405</u>
Total for program			<u>2,385</u>
Total for cluster			<u>9,405</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, 2011
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Direct Grants			
Airport Improvement Program	20.106		
		3-18-0002-011	81,117
		3-18-0002-012	<u>25,443</u>
Total for program			<u>106,560</u>
<u>Pass-Through Indiana Department of Transportation</u>			
ARRA - Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509		
		0010803507	<u>4,624</u>
Formula Grants for Other Than Urbanized Areas	20.509		
		0010810367	8,128
		0011811504	<u>97,286</u>
Total for program			<u>105,414</u>
Total for federal grantor agency			<u>252,427</u>
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>			
Pass-Through Indiana Secretary of State Office Help America Vote Act Requirements Payments	90.401		
			<u>29,457</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		
			<u>267,937</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Emergency Management Performance Grants	97.042		
		C44P-1-218A	3,718
		C44P-1-316A	<u>18,154</u>
Total for federal grantor agency			<u>21,872</u>
Total federal awards expended			<u>\$ 889,248</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

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Steuben County (County) and is presented in accordance with the cash and investment basis of accounting used in the preparation of the financial statement. Accordingly, the amount of federal awards expended is based on when the disbursement related to the award occurs except when the federal award is received on a reimbursement basis. In these instances the federal awards are considered expended when the reimbursement is received.

Note 2. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2011:

Program Title	Federal CFDA Number	2011
Supervised Visitation, Safe Havens for Children ARRA - Formula Grants for Other Than	16.527	\$ 29,858
Urbanized Areas, Recovery Act	20.509	4,624
Formula Grants for Other Than Urbanized Areas	20.509	105,414

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiency identified?	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 Program:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
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 May 14, 2012, with Ronald Smith, President of the Board of County Commissioners; and Pamela Coleman, Auditor. Our audit disclosed no material items that warrant comment at this time.