

**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, 2012 to December 31, 2012



**FILED**  
09/11/2013



## TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials .....	2
Independent Auditor's Report .....	3-5
Independent Auditor's 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 .....	6-7
Financial Statement:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	10-12
Notes to Financial Statement .....	13-17
Supplementary Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis .....	20-44
Schedule of Leases and Debt .....	45
Schedule of Capital Assets .....	46
Other Report .....	47
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance .....	50-51
Schedule of Expenditures of Federal Awards .....	54
Notes to Schedule of Expenditures of Federal Awards .....	55
Schedule of Findings and Questioned Costs .....	56-57
Auditee Prepared Schedule:	
Corrective Action Plan .....	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 12-31-16
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	01-01-12 to 12-31-13
President of the County Council	William Booth Richard Shipe	01-01-12 to 12-31-12 01-01-13 to 12-31-13



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

***Report on the Financial Statement***

We have audited the accompanying financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement.

***Management's Responsibility for the Financial Statement***

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

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

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2012.

***Opinion on Regulatory Basis of Accounting***

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, 2012, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated August 20, 2013, 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* in considering the County's internal control over financial reporting and compliance.

***Accompanying Information***

*Supplementary Information*

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 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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 Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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.

*Other Information*

Included in the financial statements are the receipts and disbursements activity from emergency telephone system fees (IC 36-8-16), enhanced wireless emergency telephone fees (IC 36-8-16.5), and statewide 911 service fees (IC 36-8-16.7). In accordance with Indiana Code 36-8-16-14, Indiana Code 36-8-16.5-41, and Indiana Code 36-8-16.7-38, these fees have been subject to an annual audit performed by the Indiana State Board of Accounts and, in our opinion, are fairly stated, in all material respects, in relation to the financial statements taken as a whole.



Bruce Hartman  
State Examiner

August 20, 2013



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INDEPENDENT AUDITOR'S 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, 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, the financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2012, and the related notes to the financial statement, and have issued our report thereon dated August 20, 2013, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as item 2012-1 to be material weaknesses.

INDEPENDENT AUDITOR'S 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*.

***Steuben County's Response to Findings***

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

***Purpose of This Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 20, 2013

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## 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, 2012

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
County General	\$ 4,489,682	\$ 11,430,028	\$ 11,021,955	\$ 4,897,755
Statewide 911	-	867,320	272,231	595,089
County Highway/MVH	428,777	1,751,606	1,651,321	529,062
Local Road and Street	100,971	325,919	304,182	122,708
Board of Aviation	97,781	122,771	157,644	62,908
Sheriff Accident Report	4,720	4,013	-	8,733
Firearms Training	30,247	13,762	10,580	33,429
Health Department	257,138	280,123	323,950	213,311
Sheriff Continuing Education	15,845	3,049	17,863	1,031
Clerk's Record Perpetuation	27,470	10,016	20,963	16,523
GIS-Electronic Maps	4,334	3,158	480	7,012
Steuben County ER Telephone System	573,702	207,325	781,027	-
County Drug Free Community	48,616	31,006	32,000	47,622
Drainage Maintenance	816,084	529,358	546,719	798,723
Local Emergency Plan	48,079	5,578	2,351	51,306
CFDA 93.563 Prosecutor IV-D Incentive	91,326	29,927	12,267	108,986
Extradition	-	800	-	800
Juvenile Probation Users Fee	33,431	13,214	7,168	39,477
Adult Probation Users Fee	53,724	148,885	146,114	56,495
County Recorder Perpetuation	286,624	86,388	100,649	272,363
Local Health Maintenance	220,131	39,992	33,368	226,755
Pretrial Diversion	227,168	93,656	87,180	233,644
Court Appointed Special Advocate	-	14,426	14,426	-
Plat Book	62,635	18,437	2,855	78,217
Misdemeanant	28,667	20,749	-	49,416
Supplemental Public Defender Svc	136,044	26,813	35,713	127,144
CFDA 93.563 Clerk IV-D Incentive	102,253	19,892	31,131	91,014
Surveyor's Corner Perpetuation	40,129	9,738	1,280	48,587
Jury Pay	32,002	20,085	27,416	24,671
Tax Sale Fees	26,753	31,135	28,071	29,817
Rainy Day	712,371	-	-	712,371
Inmate Medical	6,974	6,062	4,517	8,519
CFDA 16.523 Community Corrections 03209JFBX006603	(14,970)	23,142	8,172	-
Health Department Immunization	15,640	9,102	6,783	17,959
Levy Excess	-	90,075	-	90,075
Identification Security Protection	40,543	4,902	22,848	22,597
Steuben Wireless ER Telephone System	102,864	57,655	160,519	-
Major Moves Construction	21,716,582	544,131	5,932,175	16,328,538
County Option Dog Tax	3,282	2,350	408	5,224
Cumulative Reassessment 2015/17	225,604	220,569	-	446,173
CFDA 93.563 ARRA Prosecutor IV-D Incentive	14,216	-	5,204	9,012
County Elected Officials Training	2,212	4,903	510	6,605
Cumulative Capital Development	293,376	1,036,961	472,505	857,832
Cumulative Bridge	1,736,238	211,011	235,177	1,712,072
General Drain Improvement	108,712	225,508	315,200	19,020
Self Insurance Fund	360,632	2,222,608	2,439,086	144,154
City and Town Court Costs	1,165	8,297	8,243	1,219
Surplus Tax Sale	307,429	588,878	514,017	382,290
Tax Sale Redemption	675	140,692	141,367	-
Real Estate Surplus Tax	313,724	-	-	313,724
State Fines and Forfeitures	14,872	76,813	70,953	20,732
State Sales Disclosure Fee	575	5,750	5,845	480
Sewage Collections	330	295,663	295,663	330
Overweight Vehicle Fines	1,480	17,087	17,197	1,370
Infraction Judgements	34,175	310,128	329,668	14,635
Inheritance Tax	320,494	890,884	883,219	328,159
Special Death Benefit	800	4,755	4,990	565
Education Plate Fees Agency	-	769	769	-
CAGIT Agency	-	33,250	33,250	-
Innkeepers Tax	52,241	422,796	400,000	75,037
Financial Institution Tax	-	154,603	154,603	-
Mortgage Fees - State Share	835	4,810	4,763	882
Child Restraint Violations Fines	-	525	450	75

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
CVET Agency	-	163,323	163,323	-
Riverboat Revenue County	133,816	121,541	169,334	86,023
Canine Research and Education	-	480	480	-
LOIT PTRC	40,069	1,710,716	1,292,274	458,511
LOIT Public Safety Units	-	1,668,714	1,668,714	-
EDIT Distribution Fund	72,032	1,647,805	1,719,763	74
CEDIT Homestead Credit	4,498	275,084	214,217	65,365
Sex and Violent Offenders State Portion	40	290	310	20
Tax Distribution	-	28,427,450	28,427,450	-
After Settlement Collections	942,681	694,840	942,681	694,840
Sex Offender Registration Fee	963	2,326	-	3,289
County Offender Transport Fee Intrastate	313	1,250	-	1,563
CFDA 90.401 HAVA Section 101 Election	29,457	-	10,592	18,865
Northeast Indiana Solid Waste Management District	-	208,829	208,829	-
Mental Health	-	131,986	131,986	-
CFDA 20.106 Airport Improvement Striping	25,443	-	25,443	-
Community Corrections CTP FY 2012	(9)	7,395	7,386	-
Community Corrections FY 2012	(7,984)	83,462	75,147	331
Community Corrections Project Income FY 2012	34,792	112,619	147,411	-
CFDA 93.563 County IV-D Incentive	87,044	19,892	5,400	101,536
Commissioner Certificate Sale Proceeds	18,312	-	-	18,312
WIC Travel Training	-	1,058	1,254	(196)
Clerk's Trust	404,347	2,772,813	2,766,656	410,504
Steuben County Jail Commissary	27,974	129,606	135,057	22,523
Steuben County Inmate Trust	3,167	234,520	228,367	9,320
Steuben County Jail Meal Account	20,489	208,716	195,438	33,767
CFDA 16.592 State Grant Local Law Eforcement	7	-	-	7
R E Surplus 2012-2014	-	85,665	48,334	37,331
Alternate Dispute Resolution	-	3,600	-	3,600
WIC Travel Training (alternate years)	-	128	2,808	(2,680)
Community Corrections FY 2013	-	107,308	100,790	6,518
Community Corrections Project Income FY 2013	-	272,667	86,728	185,939
16.523 JABG 10JB019	-	8,968	23,731	(14,763)
20.106 FAA AIP 3-18-0002-013-2	-	335	-	335
Community Corrections CTP FY 2013	-	10,225	7,875	2,350
Family Court Project Grant	-	20,000	2,200	17,800
Community Corrections Title II Grant FY 2012	-	13,489	13,489	-
State SWETA	-	798,495	798,495	-
CFDA 20.106 Federal Taxi Overlay Construction	46,984	26,219	71,897	1,306
Sheriff Svc Proc/Pension	49,737	19,189	32,472	36,454
Cumulative Reassessment 2009	147,780	-	101,015	46,765
State Grant ALP 07021139	2,391	-	-	2,391
Riverboat Revenue Sharing	-	202,509	202,509	-
Cemetery Benefit Fund	150	500	500	150
County Sales Disclosure Fund	11,431	5,750	288	16,893
Land Acquisitions and Tax Payable	3,565	-	-	3,565
Community Correction State Grant	112,763	-	112,763	-
CFDA 93.283 Fed Grant Bio-Terrorism Response	34	-	-	34
CFDA 10.557 Fed Grant WIC 2007/09/11	2	4,060	36,720	(32,658)
CFDA 10.557 Fed Grant WIC 2008/10/12	(35,906)	199,009	163,193	(90)
CFDA 20.106 FAA ALP	57,251	-	57,251	-
CFDA 20.509 Star Grant #1802564P	-	187,237	187,237	-
CFDA 20.600 Fed Grant DUI Task Force Indiana	-	9,870	9,870	-
CFDA 16.588 Stop Violence Against Women	(9,827)	17,442	13,673	(6,058)
CFDA 97.067 Homeland Security	2,897	3,597	6,494	-
CFDA 16.575 Prosecutor Victim Assistance	(451)	19,970	18,704	815

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, 2012  
(Continued)

Fund	Cash and Investments 01-01-12	Receipts	Disbursements	Cash and Investments 12-31-12
CFDA 93.069 Fed Grant Emergency Prepared	3,790	-	-	3,790
User Fee Law Enforcement Education	22,251	3,709	2,573	23,387
Court Interpreter Services/Paid By State	1,325	-	232	1,093
Youth Improvement Program	20,231	-	20,231	-
Tobacco Settlement Master/LHD	66,929	20,967	44,920	42,976
Donation EMS	5,328	2,350	3,651	4,027
Donation Sheriff Reserve	2,638	2,600	2,824	2,414
Donation DARE	27	-	-	27
Local Grant-WIC/Community Foundation	206	100	145	161
CFDA 16.607 Bulletproof Vest Grant	55	-	-	55
County Probation Indigent Treatment	6,905	-	-	6,905
State Grant LARE Grant (Lake/River)	57	15,000	15,057	-
Donation Emergency Management	854	320	80	1,094
Donation Canine	1,919	-	-	1,919
Hazardous Substance	1,855	-	-	1,855
Donation Sheriff Department	5,134	280	140	5,274
Monument Maintenance & Restoration	67	-	-	67
State Grant Meth Lab Mini Grant	3	-	3	-
School System Radio	33,581	25,812	41,858	17,535
Public Safety Training	17	-	-	17
Safe School Fee	400	-	-	400
County Park Gravel Pit	1,650	-	-	1,650
County Park Electric Deposit	4,056	20,406	20,940	3,522
Unsafe Building	27,015	6,377	140	33,252
Building Safety Education	475	-	-	475
Work Release Maintenance Fee	3,333	-	-	3,333
Drug Ab/Pros/Corr/Inter	10,032	7,921	6,275	11,678
Ordinance Fee Abandoned/Junk Vehicle	1,687	-	-	1,687
Local Plan Council Welfare to Work	4,087	-	-	4,087
Tower Rental	16,125	4,500	6,476	14,149
HEA 1001 - 2008 State HSC	20,540	765	-	21,305
Steuben County Community Foundation	2,310	1,400	2,234	1,476
Voice Stress Equipment	300	-	300	-
Steuben County Bike Trail/INDOT Money	(8,149)	82,902	62,439	12,314
CFDA 16.527 CAVA Visit and Exchange/Safe Havens	-	28,860	28,860	-
Donation E-911	83	2,200	1,744	539
LOIT Public Safety County Portion	985,351	956,303	835,716	1,105,938
Community Corrections FY 2011	409	-	409	-
CFDA 20.509 Trans Equip Grant ARRA	-	32,845	32,845	-
Airport Grant Clearing	17,592	57,251	26,224	48,619
Equipment Bond 2010	1,474,316	14,531	496,816	992,031
Odyssey CMS Grant 10CRG025	117	-	-	117
Debt Service	595,649	1,109,059	1,118,625	586,083
Energy Savings Bond Capital Project	176	-	-	176
Equipment Bond Capital Project 2007	5,732	-	-	5,732
Surplus Dog Tax	430	-	430	-
Property Replacement and Homestead Credit	-	1,668,714	1,668,714	-
Payroll	202,836	3,561,368	3,718,988	45,216
Certified Shares	-	5,006,142	5,006,142	-
Coroners Training and Continuing Education	318	3,323	3,420	221
Probation Transfer Fee/State Portion	63	1,288	1,288	63
EDIT Agency Steuben County Portion	538,547	1,112,002	704,253	946,296
R E Surplus 2009+	111,252	-	48,844	62,408
<b>Totals</b>	<b>\$ 41,073,560</b>	<b>\$ 78,164,090</b>	<b>\$ 82,699,389</b>	<b>\$ 36,538,261</b>

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 state,

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

**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.

*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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. 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. Restatement of County Offices**

Certain funds that were included on the prior year financial statement have been omitted from the current year financial statement to more accurately reflect the financial activity of the County. These funds account for receipts and disbursements of County offices that are also eventually accounted for in the County's general ledger and financial statements.

**Note 8. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of reimbursable grants.

**Note 9. Subsequent Events**

The County is in the process of issuing a General Obligation Bond. It is for the purpose of paying the cost of acquiring certain equipment. The bond will be called Equipment General Obligation Bonds, Series 2013 A, for \$1,995,000. The bond will be for a four year period after the date of issuance.

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## SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, the County's 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 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, 2012

	County General	Statewide 911	County Highway/MVH	Local Road and Street	Board of Aviation	Sheriff Accident Report	Firearms Training
Cash and investments - beginning	\$ 4,489,682	\$ -	\$ 428,777	\$ 100,971	\$ 97,781	\$ 4,720	\$ 30,247
Receipts:							
Taxes	7,800,233	-	-	-	94,945	-	-
Licenses and permits	179,946	-	1,100	-	-	-	-
Intergovernmental	1,101,968	-	1,731,691	325,919	7,573	-	-
Charges for services	1,938,734	248,040	-	-	20,253	4,013	13,762
Fines and forfeits	290,979	-	-	-	-	-	-
Other receipts	118,168	619,280	18,815	-	-	-	-
Total receipts	<u>11,430,028</u>	<u>867,320</u>	<u>1,751,606</u>	<u>325,919</u>	<u>122,771</u>	<u>4,013</u>	<u>13,762</u>
Disbursements:							
Personal services	7,927,259	217,158	1,074,734	-	6,335	-	-
Supplies	193,732	1,000	400,163	253,582	4,387	-	-
Other services and charges	1,950,996	20,659	176,424	-	115,193	-	10,580
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	16,733	33,414	-	50,600	31,729	-	-
Other disbursements	933,235	-	-	-	-	-	-
Total disbursements	<u>11,021,955</u>	<u>272,231</u>	<u>1,651,321</u>	<u>304,182</u>	<u>157,644</u>	<u>-</u>	<u>10,580</u>
Excess (deficiency) of receipts over disbursements	<u>408,073</u>	<u>595,089</u>	<u>100,285</u>	<u>21,737</u>	<u>(34,873)</u>	<u>4,013</u>	<u>3,182</u>
Cash and investments - ending	<u>\$ 4,897,755</u>	<u>\$ 595,089</u>	<u>\$ 529,062</u>	<u>\$ 122,708</u>	<u>\$ 62,908</u>	<u>\$ 8,733</u>	<u>\$ 33,429</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Health Department	Sheriff Continuing Education	Clerk's Record Perpetuation	GIS-Electronic Maps	Steuben County ER Telephone System	County Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 257,138	\$ 15,845	\$ 27,470	\$ 4,334	\$ 573,702	\$ 48,616	\$ 816,084
Receipts:							
Taxes	215,784	-	-	-	-	-	477,910
Licenses and permits	47,127	-	-	-	-	-	-
Intergovernmental	17,212	-	-	-	-	-	-
Charges for services	-	767	9,266	3,158	207,325	-	-
Fines and forfeits	-	2,282	-	-	-	31,006	-
Other receipts	-	-	750	-	-	-	51,448
Total receipts	<u>280,123</u>	<u>3,049</u>	<u>10,016</u>	<u>3,158</u>	<u>207,325</u>	<u>31,006</u>	<u>529,358</u>
Disbursements:							
Personal services	311,069	-	-	-	161,440	-	-
Supplies	6,607	-	-	480	-	-	-
Other services and charges	6,274	17,863	3,704	-	49,957	32,000	545,519
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	17,259	-	33,414	-	-
Other disbursements	-	-	-	-	536,216	-	1,200
Total disbursements	<u>323,950</u>	<u>17,863</u>	<u>20,963</u>	<u>480</u>	<u>781,027</u>	<u>32,000</u>	<u>546,719</u>
Excess (deficiency) of receipts over disbursements	<u>(43,827)</u>	<u>(14,814)</u>	<u>(10,947)</u>	<u>2,678</u>	<u>(573,702)</u>	<u>(994)</u>	<u>(17,361)</u>
Cash and investments - ending	<u>\$ 213,311</u>	<u>\$ 1,031</u>	<u>\$ 16,523</u>	<u>\$ 7,012</u>	<u>\$ -</u>	<u>\$ 47,622</u>	<u>\$ 798,723</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Emergency Plan	CFDA 93.563 Prosecutor IV-D Incentive	Extradition	Juvenile Probation Users Fee	Adult Probation Users Fee	County Recorder Perpetuation	Local Health Maintenance
Cash and investments - beginning	\$ 48,079	\$ 91,326	\$ -	\$ 33,431	\$ 53,724	\$ 286,624	\$ 220,131
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	7,320
Intergovernmental	-	29,927	-	-	-	-	-
Charges for services	5,578	-	-	-	3,962	86,388	32,672
Fines and forfeits	-	-	800	11,214	142,923	-	-
Other receipts	-	-	-	2,000	2,000	-	-
Total receipts	<u>5,578</u>	<u>29,927</u>	<u>800</u>	<u>13,214</u>	<u>148,885</u>	<u>86,388</u>	<u>39,992</u>
Disbursements:							
Personal services	-	12,267	-	-	136,125	32,750	18,661
Supplies	175	-	-	1,267	-	-	-
Other services and charges	1,893	-	-	5,901	9,989	67,899	14,707
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	283	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,351</u>	<u>12,267</u>	<u>-</u>	<u>7,168</u>	<u>146,114</u>	<u>100,649</u>	<u>33,368</u>
Excess (deficiency) of receipts over disbursements	<u>3,227</u>	<u>17,660</u>	<u>800</u>	<u>6,046</u>	<u>2,771</u>	<u>(14,261)</u>	<u>6,624</u>
Cash and investments - ending	<u>\$ 51,306</u>	<u>\$ 108,986</u>	<u>\$ 800</u>	<u>\$ 39,477</u>	<u>\$ 56,495</u>	<u>\$ 272,363</u>	<u>\$ 226,755</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Pretrial Diversion	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Svc	CFDA 93.563 Clerk IV-D Incentive	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 227,168	\$ -	\$ 62,635	\$ 28,667	\$ 136,044	\$ 102,253	\$ 40,129
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	14,426	-	-	-	19,892	-
Charges for services	-	-	18,437	20,749	-	-	9,738
Fines and forfeits	93,656	-	-	-	26,813	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	93,656	14,426	18,437	20,749	26,813	19,892	9,738
Disbursements:							
Personal services	83,934	-	2,621	-	35,405	20,317	-
Supplies	-	-	234	-	-	1,064	-
Other services and charges	3,246	-	-	-	308	9,750	1,280
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	14,426	-	-	-	-	-
Total disbursements	87,180	14,426	2,855	-	35,713	31,131	1,280
Excess (deficiency) of receipts over disbursements	6,476	-	15,582	20,749	(8,900)	(11,239)	8,458
Cash and investments - ending	\$ 233,644	\$ -	\$ 78,217	\$ 49,416	\$ 127,144	\$ 91,014	\$ 48,587

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Jury Pay	Tax Sale Fees	Rainy Day	Inmate Medical	CFDA 16.523 Community Corrections 03209JFBX006603	Health Department Immunization	Levy Excess
Cash and investments - beginning	\$ 32,002	\$ 26,753	\$ 712,371	\$ 6,974	\$ (14,970)	\$ 15,640	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	23,142	-	90,075
Charges for services	-	31,135	-	6,062	-	9,102	-
Fines and forfeits	19,844	-	-	-	-	-	-
Other receipts	241	-	-	-	-	-	-
Total receipts	<u>20,085</u>	<u>31,135</u>	<u>-</u>	<u>6,062</u>	<u>23,142</u>	<u>9,102</u>	<u>90,075</u>
Disbursements:							
Personal services	-	-	-	-	7,872	-	-
Supplies	-	-	-	-	-	6,783	-
Other services and charges	27,416	28,071	-	4,517	300	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>27,416</u>	<u>28,071</u>	<u>-</u>	<u>4,517</u>	<u>8,172</u>	<u>6,783</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(7,331)</u>	<u>3,064</u>	<u>-</u>	<u>1,545</u>	<u>14,970</u>	<u>2,319</u>	<u>90,075</u>
Cash and investments - ending	<u>\$ 24,671</u>	<u>\$ 29,817</u>	<u>\$ 712,371</u>	<u>\$ 8,519</u>	<u>\$ -</u>	<u>\$ 17,959</u>	<u>\$ 90,075</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Identification Security Protection	Steuben Wireless ER Telephone System	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	\$ 40,543	\$ 102,864	\$ 21,716,582	\$ 3,282	\$ 225,604	\$ 14,216	\$ 2,212
Receipts:							
Taxes	-	-	-	-	204,275	-	-
Licenses and permits	-	-	-	1,920	-	-	-
Intergovernmental	-	-	-	-	16,294	-	-
Charges for services	4,902	57,655	-	-	-	-	4,903
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	544,131	430	-	-	-
Total receipts	<u>4,902</u>	<u>57,655</u>	<u>544,131</u>	<u>2,350</u>	<u>220,569</u>	<u>-</u>	<u>4,903</u>
Disbursements:							
Personal services	-	77,143	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	22,848	312	360,651	408	-	5,204	510
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	4,321,524	-	-	-	-
Other disbursements	-	83,064	1,250,000	-	-	-	-
Total disbursements	<u>22,848</u>	<u>160,519</u>	<u>5,932,175</u>	<u>408</u>	<u>-</u>	<u>5,204</u>	<u>510</u>
Excess (deficiency) of receipts over disbursements	<u>(17,946)</u>	<u>(102,864)</u>	<u>(5,388,044)</u>	<u>1,942</u>	<u>220,569</u>	<u>(5,204)</u>	<u>4,393</u>
Cash and investments - ending	<u>\$ 22,597</u>	<u>\$ -</u>	<u>\$ 16,328,538</u>	<u>\$ 5,224</u>	<u>\$ 446,173</u>	<u>\$ 9,012</u>	<u>\$ 6,605</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Self Insurance Fund	City and Town Court Costs	Surplus Tax Sale	Tax Sale Redemption
Cash and investments - beginning	\$ 293,376	\$ 1,736,238	\$ 108,712	\$ 360,632	\$ 1,165	\$ 307,429	\$ 675
Receipts:							
Taxes	943,695	172,627	225,508	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	75,272	13,769	-	-	-	-	-
Charges for services	7,699	21,912	-	-	-	588,878	140,692
Fines and forfeits	-	-	-	-	8,297	-	-
Other receipts	10,295	2,703	-	2,222,608	-	-	-
Total receipts	<u>1,036,961</u>	<u>211,011</u>	<u>225,508</u>	<u>2,222,608</u>	<u>8,297</u>	<u>588,878</u>	<u>140,692</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	31,755	-	-	-	-	-
Other services and charges	-	174,817	315,200	-	-	465,866	141,367
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	472,505	28,605	-	-	-	-	-
Other disbursements	-	-	-	2,439,086	8,243	48,151	-
Total disbursements	<u>472,505</u>	<u>235,177</u>	<u>315,200</u>	<u>2,439,086</u>	<u>8,243</u>	<u>514,017</u>	<u>141,367</u>
Excess (deficiency) of receipts over disbursements	<u>564,456</u>	<u>(24,166)</u>	<u>(89,692)</u>	<u>(216,478)</u>	<u>54</u>	<u>74,861</u>	<u>(675)</u>
Cash and investments - ending	<u>\$ 857,832</u>	<u>\$ 1,712,072</u>	<u>\$ 19,020</u>	<u>\$ 144,154</u>	<u>\$ 1,219</u>	<u>\$ 382,290</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Real Estate Surplus Tax	State Fines and Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Infraction Judgements	Inheritance Tax
Cash and investments - beginning	\$ 313,724	\$ 14,872	\$ 575	\$ 330	\$ 1,480	\$ 34,175	\$ 320,494
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	890,884
Charges for services	-	-	5,750	295,663	-	-	-
Fines and forfeits	-	76,813	-	-	17,087	310,128	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	76,813	5,750	295,663	17,087	310,128	890,884
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	70,953	5,845	295,663	17,197	329,668	883,219
Total disbursements	-	70,953	5,845	295,663	17,197	329,668	883,219
Excess (deficiency) of receipts over disbursements	-	5,860	(95)	-	(110)	(19,540)	7,665
Cash and investments - ending	\$ 313,724	\$ 20,732	\$ 480	\$ 330	\$ 1,370	\$ 14,635	\$ 328,159

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Special Death Benefit	Education Plate Fees Agency	CAGIT Agency	Innkeepers Tax	Financial Institution Tax	Mortgage Fees - State Share	Child Restraint Violations Fines
Cash and investments - beginning	\$ 800	\$ -	\$ -	\$ 52,241	\$ -	\$ 835	\$ -
Receipts:							
Taxes	-	-	33,250	422,796	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	154,603	-	-
Charges for services	-	769	-	-	-	4,810	-
Fines and forfeits	4,755	-	-	-	-	-	525
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,755</u>	<u>769</u>	<u>33,250</u>	<u>422,796</u>	<u>154,603</u>	<u>4,810</u>	<u>525</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	4,990	769	33,250	400,000	154,603	4,763	450
Total disbursements	<u>4,990</u>	<u>769</u>	<u>33,250</u>	<u>400,000</u>	<u>154,603</u>	<u>4,763</u>	<u>450</u>
Excess (deficiency) of receipts over disbursements	<u>(235)</u>	<u>-</u>	<u>-</u>	<u>22,796</u>	<u>-</u>	<u>47</u>	<u>75</u>
Cash and investments - ending	<u>\$ 565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,037</u>	<u>\$ -</u>	<u>\$ 882</u>	<u>\$ 75</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CVET Agency	Riverboat Revenue County	Canine Research and Education	LOIT PTRC	LOIT Public Safety Units	EDIT Distribution Fund	CEDIT Homestead Credit
Cash and investments - beginning	\$ -	\$ 133,816	\$ -	\$ 40,069	\$ -	\$ 72,032	\$ 4,498
Receipts:							
Taxes	-	-	-	1,710,716	-	1,647,805	275,084
Licenses and permits	-	-	480	-	-	-	-
Intergovernmental	163,323	121,541	-	-	1,668,714	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>163,323</u>	<u>121,541</u>	<u>480</u>	<u>1,710,716</u>	<u>1,668,714</u>	<u>1,647,805</u>	<u>275,084</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	169,334	-	-	-	-	-
Other disbursements	163,323	-	480	1,292,274	1,668,714	1,719,763	214,217
Total disbursements	<u>163,323</u>	<u>169,334</u>	<u>480</u>	<u>1,292,274</u>	<u>1,668,714</u>	<u>1,719,763</u>	<u>214,217</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(47,793)</u>	<u>-</u>	<u>418,442</u>	<u>-</u>	<u>(71,958)</u>	<u>60,867</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 86,023</u>	<u>\$ -</u>	<u>\$ 458,511</u>	<u>\$ -</u>	<u>\$ 74</u>	<u>\$ 65,365</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	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	Northeast Indiana Solid Waste Management District
Cash and investments - beginning	\$ 40	\$ -	\$ 942,681	\$ 963	\$ 313	\$ 29,457	\$ -
Receipts:							
Taxes	-	28,427,450	-	-	-	-	208,829
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	2,326	-	-	-
Fines and forfeits	290	-	-	-	1,250	-	-
Other receipts	-	-	694,840	-	-	-	-
Total receipts	290	28,427,450	694,840	2,326	1,250	-	208,829
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	10,592	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	310	28,427,450	942,681	-	-	-	208,829
Total disbursements	310	28,427,450	942,681	-	-	10,592	208,829
Excess (deficiency) of receipts over disbursements	(20)	-	(247,841)	2,326	1,250	(10,592)	-
Cash and investments - ending	\$ 20	\$ -	\$ 694,840	\$ 3,289	\$ 1,563	\$ 18,865	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Mental Health	CFDA 20.106 Airport Improvement Striping	Community Corrections CTP FY 2012	Community Corrections FY 2012	Community Corrections Project Income FY 2012	CFDA 93.563 County IV-D Incentive	Commissioner Certificate Sale Proceeds
Cash and investments - beginning	\$ -	\$ 25,443	\$ (9)	\$ (7,984)	\$ 34,792	\$ 87,044	\$ 18,312
Receipts:							
Taxes	131,986	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	7,395	83,462	-	19,892	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	108,494	-	-
Other receipts	-	-	-	-	4,125	-	-
Total receipts	<u>131,986</u>	<u>-</u>	<u>7,395</u>	<u>83,462</u>	<u>112,619</u>	<u>19,892</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	73,229	78,677	-	-
Supplies	-	-	1,666	146	69	-	-
Other services and charges	-	25,443	5,720	1,772	52,395	5,400	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,930	-	-
Other disbursements	131,986	-	-	-	11,340	-	-
Total disbursements	<u>131,986</u>	<u>25,443</u>	<u>7,386</u>	<u>75,147</u>	<u>147,411</u>	<u>5,400</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(25,443)</u>	<u>9</u>	<u>8,315</u>	<u>(34,792)</u>	<u>14,492</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 331</u>	<u>\$ -</u>	<u>\$ 101,536</u>	<u>\$ 18,312</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	WIC Travel Training	Clerk's Trust	Steuben County Jail Commissary	Steuben County Inmate Trust	Steuben County Jail Meal Account	CFDA 16.592 State Grant Local Law Eforcement	R E Surplus 2012-2014
Cash and investments - beginning	\$ -	\$ 404,347	\$ 27,974	\$ 3,167	\$ 20,489	\$ 7	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	85,665
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	1,058	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	2,772,813	129,606	234,520	208,716	-	-
Total receipts	1,058	2,772,813	129,606	234,520	208,716	-	85,665
Disbursements:							
Personal services	978	-	-	-	-	-	-
Supplies	276	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	48,334
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,766,656	135,057	228,367	195,438	-	-
Total disbursements	1,254	2,766,656	135,057	228,367	195,438	-	48,334
Excess (deficiency) of receipts over disbursements	(196)	6,157	(5,451)	6,153	13,278	-	37,331
Cash and investments - ending	\$ (196)	\$ 410,504	\$ 22,523	\$ 9,320	\$ 33,767	\$ 7	\$ 37,331

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Alternate Dispute Resolution	WIC Travel Training (alternate years)	Community Corrections FY 2013	Community Corrections Project Income FY 2013	16.523 JABG 10JB019	20.106 FAA AIP 3-18-0002-013-2	Community Corrections CTP FY 2013
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	107,308	-	8,968	335	10,225
Charges for services	-	128	-	200	-	-	-
Fines and forfeits	3,600	-	-	148,364	-	-	-
Other receipts	-	-	-	124,103	-	-	-
<b>Total receipts</b>	<b>3,600</b>	<b>128</b>	<b>107,308</b>	<b>272,667</b>	<b>8,968</b>	<b>335</b>	<b>10,225</b>
Disbursements:							
Personal services	-	2,688	100,790	40,354	18,231	-	-
Supplies	-	120	-	4,299	-	-	527
Other services and charges	-	-	-	40,675	5,500	-	7,348
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	1,400	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>2,808</b>	<b>100,790</b>	<b>86,728</b>	<b>23,731</b>	<b>-</b>	<b>7,875</b>
Excess (deficiency) of receipts over disbursements	3,600	(2,680)	6,518	185,939	(14,763)	335	2,350
Cash and investments - ending	\$ 3,600	\$ (2,680)	\$ 6,518	\$ 185,939	\$ (14,763)	\$ 335	\$ 2,350

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Family Court Project Grant	Community Corrections Title II Grant FY 2012	State SWETA	CFDA 20.106 Federal Taxi Overlay Construction	Sheriff Svc Proc/Pension	Cumulative Reassessment 2009	State Grant ALP 07021139
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 46,984	\$ 49,737	\$ 147,780	\$ 2,391
Receipts:							
Taxes	-	-	-	11,841	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	20,000	13,489	798,495	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	19,189	-	-
Other receipts	-	-	-	14,378	-	-	-
Total receipts	<u>20,000</u>	<u>13,489</u>	<u>798,495</u>	<u>26,219</u>	<u>19,189</u>	<u>-</u>	<u>-</u>
Disbursements:							
Personal services	-	13,489	-	-	32,472	6,228	-
Supplies	-	-	-	-	-	250	-
Other services and charges	2,200	-	-	71,897	-	94,537	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	798,495	-	-	-	-
Total disbursements	<u>2,200</u>	<u>13,489</u>	<u>798,495</u>	<u>71,897</u>	<u>32,472</u>	<u>101,015</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>17,800</u>	<u>-</u>	<u>-</u>	<u>(45,678)</u>	<u>(13,283)</u>	<u>(101,015)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 17,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,306</u>	<u>\$ 36,454</u>	<u>\$ 46,765</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, 2012  
 (Continued)

	Riverboat Revenue Sharing	Cemetery Benefit Fund	County Sales Disclosure Fund	Land Acquisitions and Tax Payable	Community Correction State Grant	CFDA 93.283 Fed Grant Bio-Terrorism Response	CFDA 10.557 Fed Grant WIC 2007/09/11
Cash and investments - beginning	\$ -	\$ 150	\$ 11,431	\$ 3,565	\$ 112,763	\$ 34	\$ 2
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	202,509	-	-	-	-	-	4,060
Charges for services	-	500	5,750	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	202,509	500	5,750	-	-	-	4,060
Disbursements:							
Personal services	-	-	-	-	-	-	32,076
Supplies	-	-	-	-	-	-	140
Other services and charges	-	500	288	-	-	-	4,504
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	202,509	-	-	-	112,763	-	-
Total disbursements	202,509	500	288	-	112,763	-	36,720
Excess (deficiency) of receipts over disbursements	-	-	5,462	-	(112,763)	-	(32,660)
Cash and investments - ending	\$ -	\$ 150	\$ 16,893	\$ 3,565	\$ -	\$ 34	\$ (32,658)

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	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	CFDA 16.588 Stop Violence Against Women	CFDA 97.067 Homeland Security	CFDA 16.575 Prosecutor Victim Assistance
Cash and investments - beginning	\$ (35,906)	\$ 57,251	\$ -	\$ -	\$ (9,827)	\$ 2,897	\$ (451)
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	199,009	-	187,237	9,870	17,442	3,597	19,970
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>199,009</u>	<u>-</u>	<u>187,237</u>	<u>9,870</u>	<u>17,442</u>	<u>3,597</u>	<u>19,970</u>
Disbursements:							
Personal services	138,630	-	-	9,870	13,673	-	18,704
Supplies	9,907	-	-	-	-	-	-
Other services and charges	14,656	-	187,237	-	-	6,494	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	57,251	-	-	-	-	-
Total disbursements	<u>163,193</u>	<u>57,251</u>	<u>187,237</u>	<u>9,870</u>	<u>13,673</u>	<u>6,494</u>	<u>18,704</u>
Excess (deficiency) of receipts over disbursements	<u>35,816</u>	<u>(57,251)</u>	<u>-</u>	<u>-</u>	<u>3,769</u>	<u>(2,897)</u>	<u>1,266</u>
Cash and investments - ending	<u>\$ (90)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (6,058)</u>	<u>\$ -</u>	<u>\$ 815</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	CFDA 93.069 Fed Grant Emergency Prepared	User Fee Law Enforcement Education	Court Interpreter Services/Paid By State	Youth Improvement Program	Tobacco Settlement Master/LHD	Donation EMS	Donation Sheriff Reserve
Cash and investments - beginning	\$ 3,790	\$ 22,251	\$ 1,325	\$ 20,231	\$ 66,929	\$ 5,328	\$ 2,638
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	20,967	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	3,709	-	-	-	-	-
Other receipts	-	-	-	-	-	2,350	2,600
Total receipts	-	3,709	-	-	20,967	2,350	2,600
Disbursements:							
Personal services	-	-	-	20,231	-	-	-
Supplies	-	-	-	-	-	-	1,874
Other services and charges	-	2,573	232	-	17,300	3,651	950
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	27,620	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	2,573	232	20,231	44,920	3,651	2,824
Excess (deficiency) of receipts over disbursements	-	1,136	(232)	(20,231)	(23,953)	(1,301)	(224)
Cash and investments - ending	\$ 3,790	\$ 23,387	\$ 1,093	\$ -	\$ 42,976	\$ 4,027	\$ 2,414

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Donation DARE	Local Grant-WIC/Community Foundation	CFDA 16.607 Bulletproof Vest Grant	County Probation Indigent Treatment	State Grant LARE Grant (Lake/River)	Donation Emergency Management	Donation Canine
Cash and investments - beginning	\$ 27	\$ 206	\$ 55	\$ 6,905	\$ 57	\$ 854	\$ 1,919
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	15,000	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	100	-	-	-	320	-
Total receipts	-	100	-	-	15,000	320	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	526	-	-
Other services and charges	-	145	-	-	14,531	80	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	145	-	-	15,057	80	-
Excess (deficiency) of receipts over disbursements	-	(45)	-	-	(57)	240	-
Cash and investments - ending	\$ 27	\$ 161	\$ 55	\$ 6,905	\$ -	\$ 1,094	\$ 1,919

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Hazardous Substance	Donation Sheriff Department	Monument Maintenance & Restoration	State Grant Meth Lab Mini Grant	School System Radio	Public Safety Training	Safe School Fee
Cash and investments - beginning	\$ 1,855	\$ 5,134	\$ 67	\$ 3	\$ 33,581	\$ 17	\$ 400
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	25,812	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	280	-	-	-	-	-
Total receipts	-	280	-	-	25,812	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	140	-	3	38,698	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	3,160	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	140	-	3	41,858	-	-
Excess (deficiency) of receipts over disbursements	-	140	-	(3)	(16,046)	-	-
Cash and investments - ending	\$ 1,855	\$ 5,274	\$ 67	\$ -	\$ 17,535	\$ 17	\$ 400

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	County Park Gravel Pit	County Park Electric Deposit	Unsafe Bulding	Building Safety Education	Work Release Maintenance Fee	Drug Ab/Pros/Corr/Inter	Ordinance Fee Abandoned/Junk Vehicle
Cash and investments - beginning	\$ 1,650	\$ 4,056	\$ 27,015	\$ 475	\$ 3,333	\$ 10,032	\$ 1,687
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	6,377	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	20,406	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	7,921	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	20,406	6,377	-	-	7,921	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	20,940	140	-	-	6,275	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	20,940	140	-	-	6,275	-
Excess (deficiency) of receipts over disbursements	-	(534)	6,237	-	-	1,646	-
Cash and investments - ending	\$ 1,650	\$ 3,522	\$ 33,252	\$ 475	\$ 3,333	\$ 11,678	\$ 1,687

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Local Plan Council Welfare to Work	Tower Rental	HEA 1001 - 2008 State HSC	Steuben County Community Foundation	Voice Stress Equipment	Steuben County Bike Trail/INDOT Money	CFDA 16.527 CAVA Visit and Exchange/Safe Havens
Cash and investments - beginning	\$ 4,087	\$ 16,125	\$ 20,540	\$ 2,310	\$ 300	\$ (8,149)	\$ -
Receipts:							
Taxes	-	-	765	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	82,902	28,860
Charges for services	-	4,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	1,400	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>4,500</b>	<b>765</b>	<b>1,400</b>	<b>-</b>	<b>82,902</b>	<b>28,860</b>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,476	-	2,234	300	62,439	28,860
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>6,476</b>	<b>-</b>	<b>2,234</b>	<b>300</b>	<b>62,439</b>	<b>28,860</b>
Excess (deficiency) of receipts over disbursements	-	(1,976)	765	(834)	(300)	20,463	-
Cash and investments - ending	\$ 4,087	\$ 14,149	\$ 21,305	\$ 1,476	\$ -	\$ 12,314	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Donation E-911	LOIT Public Safety County Portion	Community Corrections FY 2011	CFDA 20.509 Trans Equip Grant ARRA	Airport Grant Clearing	Equipment Bond 2010	Odyssey CMS Grant 10CRG025
Cash and investments - beginning	\$ 83	\$ 985,351	\$ 409	\$ -	\$ 17,592	\$ 1,474,316	\$ 117
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	956,223	-	32,845	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,200	80	-	-	57,251	14,531	-
Total receipts	2,200	956,303	-	32,845	57,251	14,531	-
Disbursements:							
Personal services	-	138,479	-	-	-	-	-
Supplies	1,744	212,030	-	-	-	-	-
Other services and charges	-	485,207	409	32,845	-	21,757	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,224	475,059	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,744	835,716	409	32,845	26,224	496,816	-
Excess (deficiency) of receipts over disbursements	456	120,587	(409)	-	31,027	(482,285)	-
Cash and investments - ending	\$ 539	\$ 1,105,938	\$ -	\$ -	\$ 48,619	\$ 992,031	\$ 117

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2012  
 (Continued)

	Debt Service	Energy Savings Bond Capital Project	Equipment Bond Capital Project 2007	Surplus Dog Tax	Property Replacement and Homestead Credit	Payroll
Cash and investments - beginning	\$ 595,649	\$ 176	\$ 5,732	\$ 430	\$ -	\$ 202,836
Receipts:						
Taxes	1,027,132	-	-	-	1,668,714	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	81,927	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,561,368
Total receipts	<u>1,109,059</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,668,714</u>	<u>3,561,368</u>
Disbursements:						
Personal services	-	-	-	-	-	3,718,988
Supplies	-	-	-	-	-	-
Other services and charges	500	-	-	-	-	-
Debt service - principal and interest	1,118,125	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	430	1,668,714	-
Total disbursements	<u>1,118,625</u>	<u>-</u>	<u>-</u>	<u>430</u>	<u>1,668,714</u>	<u>3,718,988</u>
Excess (deficiency) of receipts over disbursements	<u>(9,566)</u>	<u>-</u>	<u>-</u>	<u>(430)</u>	<u>-</u>	<u>(157,620)</u>
Cash and investments - ending	<u>\$ 586,083</u>	<u>\$ 176</u>	<u>\$ 5,732</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 45,216</u>

STEUBEN COUNTY  
COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For The Year Ended December 31, 2012  
(Continued)

	Certified Shares	Coroners Training and Continuing Education	Probation Transfer Fee/State Portion	EDIT Agency Steuben County Portion	R E Surplus 2009+	Totals
Cash and investments - beginning	\$ -	\$ 318	\$ 63	\$ 538,547	\$ 111,252	\$ 41,073,560
Receipts:						
Taxes	5,006,142	-	-	1,111,462	-	51,904,614
Licenses and permits	-	-	-	-	-	244,270
Intergovernmental	-	-	-	-	-	9,398,212
Charges for services	-	-	-	-	-	3,863,454
Fines and forfeits	-	3,323	1,288	-	-	1,334,550
Other receipts	-	-	-	540	-	11,418,990
Total receipts	<u>5,006,142</u>	<u>3,323</u>	<u>1,288</u>	<u>1,112,002</u>	<u>-</u>	<u>78,164,090</u>
Disbursements:						
Personal services	-	-	-	174,383	-	14,757,260
Supplies	-	-	-	-	-	1,134,803
Other services and charges	-	-	-	19,013	48,844	5,991,663
Debt service - principal and interest	-	-	-	-	-	1,118,125
Capital outlay	-	-	-	239,782	-	5,953,575
Other disbursements	5,006,142	3,420	1,288	271,075	-	53,743,963
Total disbursements	<u>5,006,142</u>	<u>3,420</u>	<u>1,288</u>	<u>704,253</u>	<u>48,844</u>	<u>82,699,389</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(97)</u>	<u>-</u>	<u>407,749</u>	<u>(48,844)</u>	<u>(4,535,299)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 221</u>	<u>\$ 63</u>	<u>\$ 946,296</u>	<u>\$ 62,408</u>	<u>\$ 36,538,261</u>

STEUBEN COUNTY  
SCHEDULE OF LEASES AND DEBT  
December 31, 2012

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2006 Energy Savings Bond	\$ 1,640,000	\$ 446,800
General obligation bonds	2010 Equipment Bond	<u>1,045,000</u>	<u>706,200</u>
Total governmental activities		<u>2,685,000</u>	<u>1,153,000</u>
Totals		<u>\$ 2,685,000</u>	<u>\$ 1,153,000</u>

STEUBEN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2012

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	13,207,761
Construction in progress	1,371,937
Total governmental activities	77,501,612
Total capital assets	\$ 77,501,612

STEUBEN COUNTY  
OTHER REPORT

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

County Auditor

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SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

***Report on Compliance for Each Major Federal Program***

We have audited Steuben County's (County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012. 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.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL  
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE  
(Continued)

***Report on Internal Control Over Compliance***

Management of the County is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the type of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program 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.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance 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. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Bruce Hartman  
State Examiner

August 20, 2013

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## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

The Schedule of Expenditures of Federal Awards and accompanying notes presented were prepared 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, 2012

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. Department of Agriculture</u>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	Indiana Department of Health	10.557	WIC 175-1/ FY12	\$ 159,829
Total - Department of Agriculture				<u>159,829</u>
<u>U.S. Department of Justice</u>				
Supervised Visitation, Safe Havens for Children	Direct Grant	16.527	2008-CW-AX-K024	<u>28,860</u>
Juvenile Accountability Block Grant	Indiana Criminal Justice Institute	16.523	09-JB-022	23,142
		16.523	10-JB-019	<u>8,968</u>
Total - Juvenile Accountability Grant				<u>32,110</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	Indiana Criminal Justice Institute	16.540	11-JF-016	<u>13,489</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	11VAPR171	<u>19,970</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	11STPR067	<u>17,442</u>
Total - Department of Justice				<u>111,871</u>
<u>U.S. Department of Transportation</u>				
Airport Improvement Program	Direct Grant	20.106	3-18-0002-011	<u>11,088</u>
Highway Planning and Construction Cluster				
Highway Planning and Construction	Indiana Department of Transportation	20.205	-	<u>158,537</u>
Recreational Trails Program	Indiana Department of Transportation	20.219	DES #0401070	<u>82,902</u>
Total - Highway Planning and Construction Cluster				<u>252,527</u>
Highway Safety Cluster				
State and Community Highway Safety	Town of Hudson	20.600	PT-12-11-04-20	<u>4,710</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	Town of Hudson	20.601	K8-2012-03-03-29	<u>5,160</u>
Total - Highway Safety Cluster				<u>9,870</u>
Formula Grant For Other Than Urbanized Areas	Indiana Department of Transportation	20.509	0012811822	<u>117,463</u>
ARRA - Formula Grant for Other Urbanized Areas Transportation Equipment Grant, Recovery Act	Indiana Department of Transportation	20.509	0012810420	<u>32,845</u>
Total - Department of Transportation				<u>412,705</u>
<u>U.S. Election Assistance Commission</u>				
Help America Vote Act Requirements Payments	Indiana Secretary of State Office	90.401	-	<u>10,592</u>
Total - U.S. Election Assistance Commission				<u>10,592</u>
<u>U.S. Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563	-	<u>339,192</u>
Total - Department of Health and Human Services				<u>339,192</u>
<u>U.S. Department of Homeland Security</u>				
Boating Safety Financial Assistance	Indiana Department of Homeland Security	97.012	E11-1-0009	<u>10,112</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-2-381A C44P-2-128A	15,000 <u>3,598</u>
Total - Emergency Management Performance Grants				<u>18,598</u>
Total - Department of Homeland Security				<u>28,710</u>
Total federal awards expended				<u>\$ 1,062,899</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, 2012:

Program Title	Federal CFDA Number	2012
Supervised Visitation, Safe Havens for Children	16.527	\$ 28,860
ARRA - Formula Grants for Other Than Urbanized Areas, Recovery Act	20.509	32,845
Formula Grants for Other Than Urbanized Areas	20.509	117,463

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**Section I – Summary of Auditor's Results**

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	Highway Planning and Construction Cluster Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

**Section II – Financial Statement Findings**

**FINDING 2012-1 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING - PAYROLL PROCESSING**

We noted several deficiencies in the internal control system of the County related to financial transactions and reporting. We believe the following deficiencies constitute material weaknesses:

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

1. Lack of Segregation of Duties: Control activities should be selected and developed at various levels of the County to reduce risks to the achievement of financial reporting objectives. The County has not separated incompatible activities related to payroll and related liabilities. The failure to establish these controls could enable material misstatements or irregularities to remain undetected. The County's payroll processing is handled primarily by one staff person in the County Auditor's office. The individual inputs the information from the department's payroll vouchers into the computerized payroll system, issues the payments for employee benefits and related payroll expenses, and reconciles the direct deposit listing to a detailed employee list.
  
2. Monitoring of Controls: Effective internal control over financial reporting requires the Board of County Commissioners to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners are not performing either an ongoing or separate evaluation of their system of internal controls. The failure to exercise their oversight responsibility place the County at risk that controls may not be designed or operating effectively to provide reasonable assurance that controls will prevent or detect material misstatements in a timely manner. Additionally, the County has no process to identify or communicate corrective actions to improve controls.

Governmental units should have internal controls in effect which provide reasonable assurance regarding the reliability of financial information and records, effectiveness and efficiency of operations, proper execution of management's objectives, and compliance with laws and regulations. Among other things, segregation of duties, safeguarding controls over cash and all other assets and all forms of information processing are necessary for proper internal control.

Controls over the receipting, disbursing, recording and accounting for the financial activities are necessary to avoid substantial risk of invalid transactions, inaccurate records and financial statements and incorrect decision making. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

***Section III – Federal Award Findings and Questioned Costs***

No matters are reportable.



**Pamela Coleman  
Steuben County Auditor**

317 S. Wayne St., Suite 2J  
Angola, Indiana 46703  
Phone (260) 668-1000, ext. 1200 Fax (260) 665-8483

September 3, 2013

**CORRECTIVE ACTION PLAN**

**Lack of Segregation of Duties:**

The Steuben County Auditor has implemented procedures to segregate the financial duties in the area of payroll. The Employee's Attendance Report (Form A-4) will be submitted to the payroll deputy for review and audit with submitted payroll vouchers. The payroll deputy will process and prepare payroll for payment. The vouchers will be audited by the Auditor or Auditor's designee and compared to the Distribution report for accuracy. The Auditor will approve the distribution report prior to the distribution of payroll. The Auditor or Auditor's designee will review payroll withholding, insurance and benefits reports and compare to current employee listings. All Accounts Payable Vouchers and Payroll Vouchers will be signed by the Auditor after review and prior to payment. A copy of Form 99A will be filed with the payroll deputy at the end of each calendar year. The Form 99A will be audited against the submitted payroll vouchers.

**Monitoring of Controls:**

The Steuben County Auditor and Steuben County Treasurer will implement procedures which will allow the Commissioners and Council to monitor and assess the internal control of the County's financial reporting system. The Auditor and Treasurer will submit to the County Commissioners and County Council the reconciliation reports used by both the Auditor and Treasurer to balance accounts at the end of each month and a notation of these submissions are to be placed in the minutes of record.

Respectfully,

Pamela Coleman  
Steuben County Auditor

STEUBEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on August 20, 2013, with Pamela Coleman, Auditor; Ronald Smith, President of The Board of County Commissioners; and Richard Shipe, President of the County Council. Our audit disclosed no material items that warrant comment at this time.