

**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, 2013 to December 31, 2013



**FILED**  
01/16/2015



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman Kim Koomler	01-01-11 to 12-31-13 01-01-14 to 12-31-14
Treasurer	Laurie Stoy	01-01-13 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	01-01-13 to 12-31-14
President of the County Council	Richard Shipe	01-01-13 to 12-31-14



## 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, 2013, 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, 2013.

***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, 2013, 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 November 24, 2014, 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 Payables and Receivables, 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.

  
Paul D. Joyce, CPA  
State Examiner

November 24, 2014



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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, 2013, and the related notes to the financial statement, and have issued our report thereon dated November 24, 2014, 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 the 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 items 2013-001, 2013-002, and 2013-003 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***

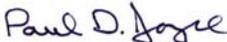
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2013-002 and 2013-003.

***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.

  
Paul D. Joyce, CPA  
State Examiner

November 24, 2014

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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, 2013

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
General	\$ 4,897,755	\$ 8,814,337	\$ 8,979,580	\$ 4,732,512
Accident Report	8,733	4,148	533	12,348
Aviation	62,908	128,598	114,233	77,273
CAGIT County Certified Shares	-	2,567,265	2,387,163	180,102
CEDIT County Share	946,296	1,001,706	765,971	1,182,031
City and Town Court Costs	1,219	8,118	8,139	1,198
Clerk's Records Perpetuation	16,523	13,096	8,053	21,566
County Option Dog Tax	5,224	704	169	5,759
Sales Disclosure - County Share	16,893	6,930	3,067	20,756
Cumulative Bridge	1,712,072	186,264	98,101	1,800,235
Cumulative Capital Development	857,832	1,033,660	426,891	1,464,601
Drug Free Community	47,622	34,273	26,700	55,195
Electronic Map Generation	7,012	2,833	750	9,095
Emergency Planning/Right To Know	51,306	17,420	3,597	65,129
Extradition and Sheriff's Assistance	800	-	12	788
Firearms Training	33,429	20,880	14,195	40,114
General Drain Improvement	19,020	207,115	181,585	44,550
Health	213,311	349,294	322,273	240,332
Identification Security Protection	22,597	4,824	12,558	14,863
Levy Excess	90,075	48	90,123	-
Local Health Maintenance	226,755	41,459	35,613	232,601
Local Road and Street	122,708	325,735	329,400	119,043
LOIT Public Safety - County Share	1,105,938	954,384	965,420	1,094,902
Major Moves Construction	16,328,538	310,867	2,369,016	14,270,389
Medical Care for Inmates	8,519	3,684	3,042	9,161
Misdemeanant	49,416	20,749	17,317	52,848
Motor Vehicle Highway	529,062	2,024,075	1,899,292	653,845
Plat Book	78,217	21,025	185	99,057
Rainy Day	712,371	300,000	-	1,012,371
Reassessment - 2009	46,765	-	-	46,765
Reassessment - 2015	446,173	223,937	214,416	455,694
Recorder's Records Perpetuation	272,363	89,929	104,948	257,344
Riverboat	86,023	121,541	176,826	30,738
Sex and Violent Offender Administration	3,289	2,624	-	5,913
Supplemental Public Defender Services	127,144	27,319	38,895	115,568
Surplus Tax	313,724	2,265	315,989	-
Surveyor's Corner Perpetuation	48,587	10,795	-	59,382
Tax Sale Fees	29,817	27,685	25,196	32,306
Tax Sale Redemption	-	85,491	85,491	-
Tax Sale Surplus	382,290	496,453	324,042	554,701
Local Health Department Trust Account	42,976	10,483	16,209	37,250
Unsafe Building	33,252	4,019	15,136	22,135
Court Appointed Special Advocate (CASA)	-	14,477	14,477	-
County Elected Officials Training	6,605	4,825	513	10,917
County Offender Transportation Fund	1,563	1,000	-	2,563
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Statewide 911	595,089	598,658	485,034	708,713
Abandoned Vehicle	1,687	-	-	1,687
Alternative Dispute Resolution	3,600	3,318	-	6,918
Drainage Maintenance	798,723	525,504	552,674	771,553
Court Interpreters	1,093	-	231	862
Immunization Donations	17,959	9,800	12,699	15,060
Equipment Bond 2010	992,031	25,470	540,800	476,701
Payroll Clearing	45,216	3,898,196	3,903,940	39,472
Settlement	-	29,996,749	29,996,749	-
LOIT Public Safety	-	1,614,516	1,614,516	-
CVET Agency	-	163,620	163,620	-
Sewage Collections	330	244,261	244,261	330
Financial Institution Tax	-	192,662	192,662	-
CEDIT Homestead Credit	65,365	266,997	326,518	5,844
HEA 1001 State Homestead Credit	21,305	-	-	21,305
LOIT PTRC	458,511	1,653,882	2,022,812	89,581

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
State Fines and Forfeitures	20,732	71,834	76,326	16,240
Infraction Judgements	14,635	251,795	248,336	18,094
Overweight Vehicle Fines	1,370	14,427	15,437	360
Special Death Benefit	565	4,210	4,270	505
Sales Disclosure - State Share	480	6,930	6,795	615
Coroners Training & Con't Education	221	2,968	3,029	160
Interstate Compact - State Share	63	1,038	913	188
Mortgage Recording Fees - State Share	882	4,610	4,852	640
Canine Research and Education	-	176	176	-
Sex and Violent Offender Admin - State	20	286	267	39
Child Restraint Violations Fines	75	475	475	75
Inheritance Tax	328,159	314,251	632,374	10,036
Education Plate Fees Agency	-	638	619	19
Riverboat Revenue Sharing	-	202,509	202,509	-
Innkeepers Tax Collections	75,037	440,977	400,000	116,014
CAGIT Distribution	-	4,843,549	4,843,549	-
CEDIT Distribution	74	1,668,732	1,668,806	-
93.563 ARRA Prosecutor IV-D Incentive	9,012	-	9,012	-
93.563 Title IV-D Incentive	101,536	18,093	7,169	112,460
93.563 Prosecutor IV-D Incentive-Post Oct '99	108,986	27,223	12,373	123,836
93.563 Clerk IV-D Incentive-Post Oct '99	91,014	18,093	29,991	79,116
State Welfare Excise Tax Allocation Fund	-	1,527,356	1,527,356	-
Local Plan Council/Welfare to Work	4,087	-	4,087	-
Real Estate Surplus 2009-11	62,408	12,114	4,844	69,678
Real Estate Surplus 2012-14	37,331	147,147	96,997	87,481
Carter Cemetary ORD 809	150	-	-	150
Sheriff Svc Proc Pension	36,454	18,653	25,118	29,989
Pre Trial Diversion	233,644	105,599	97,766	241,477
Adult Probation User Fee	56,495	143,304	160,422	39,377
Juvenile Probation User Fee	39,477	12,391	8,988	42,880
Work Release Maint Fee Fund	3,333	-	230	3,103
Jury Pay Fee User	24,671	16,537	36,926	4,282
Drug AB Pros Interd Corr	11,678	9,718	6,750	14,646
Law Enforc Ed User Fee	23,387	4,041	3,021	24,407
Sheriff Con Edu User	1,031	3,305	1,120	3,216
Safe School Fee	400	-	-	400
EMS Donations	4,027	1,318	860	4,485
E911 Donations	539	2,375	2,145	769
Sheriff Reserve Donations	2,414	2,200	2,030	2,584
Sheriff Donations	5,274	517	2,485	3,306
DARE Donation Fund	27	-	-	27
Emergency Mgmt Donations	1,094	300	-	1,394
Canine Donations	1,919	-	116	1,803
Energy Savings Bond	176	-	-	176
Equipment Bond 2013A	5,732	-	5,732	-
Equipment Bond 2013B	-	1,995,000	29,205	1,965,795
Co Probation Indigent Treat Fund	6,905	-	-	6,905
Debt Service	586,083	1,135,389	1,153,000	568,472
Gravel Pit Fund/County Park	1,650	-	-	1,650
County Park Electric Deposit	3,522	17,898	17,389	4,031
Building Safety Education	475	150	-	625
Airport Grant Clearing	48,619	-	13,153	35,466
Comm Certificate Sale Proceeds	18,312	-	-	18,312
Land Acquis and Tx Payable	3,565	-	-	3,565
WIC Travel Training	(196)	286	2,189	(2,099)
NE IND Solid Waste Dist	-	375,502	375,502	-
WIC Travel Training (alt)	(2,680)	13,642	10,962	-
School System Radio	17,535	30,732	47,852	415
Tower Rental	14,149	4,500	16,644	2,005
Monument Maintenance Restoration	67	-	-	67
Mental Health Fund	-	285,398	285,398	-
Local Opt Prop Tax Replacement	-	1,614,516	1,614,516	-

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, 2013  
(Continued)

Fund	Cash and Investments 01-01-13	Receipts	Disbursements	Cash and Investments 12-31-13
16.575 Pros Victim Assistance	815	19,970	19,110	1,675
16.588 Stop Violence Agnst Wmn	(6,058)	18,833	16,814	(4,039)
16.607 Bulletproof Vests	55	4,146	4,146	55
20.106 FAA Taxiway OL Constr	1,306	-	1,306	-
Rec Trails Bike Trail	12,314	41,269	27,070	26,513
20.509 Transit Star 1802564P	-	163,650	163,650	-
20.600 DUI Task Force IND	-	9,030	9,030	-
93.069 Public Health Prepare	3,790	-	3,790	-
97.042 Homeland Sec FEMA	-	4,043	4,043	-
90.401 HAVA Sec 101 Election	18,865	-	-	18,865
16.523 JABG 10JB019	(14,763)	30,946	16,183	-
16.523 JABG YIP 11-JB-1841	-	11,842	27,075	(15,233)
8118 FAA AIP 3-18-0002-013-2	335	36,618	31,751	5,202
WIC Fiscal Yrs (ODD #s)	(32,658)	171,021	138,339	24
WIC Fiscal Yrs (Even #s)	(90)	20,200	35,024	(14,914)
16.527 CAVA Visit & Exchange	-	208,577	208,577	-
93.563 Odyssey CMG GT 10CRG025	117	-	-	117
16.592 Local Law Enforc Grant	7	-	-	7
WIC SCCF Grant	161	100	34	227
SCCF Community Foundation	1,476	-	1,400	76
Comm Corrections FY 2012	331	-	331	-
Comm Corrections FY 2013	6,518	83,462	89,980	-
Comm Correct Proj Inc FY 2013	185,939	95,950	281,889	-
Comm Correct FY 2014	-	107,325	103,594	3,731
Comm Correct Proj Inc FY 2014	-	302,441	103,440	199,001
Comm Correct CTP FY 2014	-	11,251	9,739	1,512
LARE Grant/Boat Patrol	-	25,000	25,000	-
ALP 07021136 ST GT	2,391	-	-	2,391
Family Court Project Grant	17,800	-	5,750	12,050
Public Safety Train Fund	17	-	-	17
BIO-TER Resp Dist 3 Grant	34	-	34	-
Comm Correct CTP FY 2013	2,350	4,254	6,604	-
Clerk's Trust Fund	410,504	3,421,593	3,468,807	363,290
After Tax Collections	694,840	1,309,368	694,840	1,309,368
Steuben County Inmate Trust Fund	9,320	181,199	189,069	1,450
Steuben County Jail Commissary	22,523	123,748	111,963	34,308
Steuben County Jail Meal Allowance	33,767	236,967	193,289	77,445
Self Insurance Fund	144,154	2,557,884	2,394,775	307,263
Totals	<u>\$ 36,538,261</u>	<u>\$ 83,293,356</u>	<u>\$ 82,558,159</u>	<u>\$ 37,273,458</u>

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 Indiana 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. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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 may 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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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, 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 may 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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**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.

**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 Capitol Street, Suite 001  
Indianapolis, IN 46204  
Ph. (888) 526-1687

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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. 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. Cash Balance Deficits**

The financial statement contains some funds with deficits in cash. This is a result of the funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2013.

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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, 2013

	General	Accident Report	Aviation	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,897,755	\$ 8,733	\$ 62,908	\$ -	\$ 946,296	\$ 1,219	\$ 16,523
Receipts:							
Taxes	4,612,954	-	104,648	2,345,770	1,001,531	-	-
Licenses and permits	202,354	-	-	-	-	-	-
Intergovernmental	777,351	-	825	221,495	-	-	-
Charges for services	1,884,699	4,148	21,525	-	-	-	6,638
Fines and forfeits	274,655	-	-	-	-	8,118	-
Other receipts	1,062,324	-	1,600	-	175	-	6,458
Total receipts	<u>8,814,337</u>	<u>4,148</u>	<u>128,598</u>	<u>2,567,265</u>	<u>1,001,706</u>	<u>8,118</u>	<u>13,096</u>
Disbursements:							
Personal services	6,661,409	-	2,310	1,800,000	178,803	-	-
Supplies	197,588	-	12,198	-	-	-	5,043
Other services and charges	1,453,110	533	99,725	365,668	337,176	8,139	2,571
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,980	-	-	-	249,992	-	439
Other disbursements	629,493	-	-	221,495	-	-	-
Total disbursements	<u>8,979,580</u>	<u>533</u>	<u>114,233</u>	<u>2,387,163</u>	<u>765,971</u>	<u>8,139</u>	<u>8,053</u>
Excess (deficiency) of receipts over disbursements	<u>(165,243)</u>	<u>3,615</u>	<u>14,365</u>	<u>180,102</u>	<u>235,735</u>	<u>(21)</u>	<u>5,043</u>
Cash and investments - ending	<u>\$ 4,732,512</u>	<u>\$ 12,348</u>	<u>\$ 77,273</u>	<u>\$ 180,102</u>	<u>\$ 1,182,031</u>	<u>\$ 1,198</u>	<u>\$ 21,566</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right To Know
Cash and investments - beginning	\$ 5,224	\$ 16,893	\$ 1,712,072	\$ 857,832	\$ 47,622	\$ 7,012	\$ 51,306
Receipts:							
Taxes	-	-	184,673	1,024,937	-	-	-
Licenses and permits	704	-	-	-	-	-	-
Intergovernmental	-	-	1,456	8,082	-	-	-
Charges for services	-	6,930	-	-	-	2,833	4,642
Fines and forfeits	-	-	-	-	34,273	-	-
Other receipts	-	-	135	641	-	-	12,778
Total receipts	<u>704</u>	<u>6,930</u>	<u>186,264</u>	<u>1,033,660</u>	<u>34,273</u>	<u>2,833</u>	<u>17,420</u>
Disbursements:							
Personal services	-	-	25,055	-	-	-	-
Supplies	-	-	26,192	-	-	-	142
Other services and charges	169	3,067	46,854	-	26,700	750	405
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	426,891	-	-	3,050
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>169</u>	<u>3,067</u>	<u>98,101</u>	<u>426,891</u>	<u>26,700</u>	<u>750</u>	<u>3,597</u>
Excess (deficiency) of receipts over disbursements	<u>535</u>	<u>3,863</u>	<u>88,163</u>	<u>606,769</u>	<u>7,573</u>	<u>2,083</u>	<u>13,823</u>
Cash and investments - ending	<u>\$ 5,759</u>	<u>\$ 20,756</u>	<u>\$ 1,800,235</u>	<u>\$ 1,464,601</u>	<u>\$ 55,195</u>	<u>\$ 9,095</u>	<u>\$ 65,129</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 800	\$ 33,429	\$ 19,020	\$ 213,311	\$ 22,597	\$ 90,075	\$ 226,755
Receipts:							
Taxes	-	-	7,767	304,711	-	48	-
Licenses and permits	-	-	-	42,180	-	-	8,320
Intergovernmental	-	-	-	2,403	-	-	-
Charges for services	-	20,880	-	-	4,824	-	33,139
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	199,348	-	-	-	-
Total receipts	-	20,880	207,115	349,294	4,824	48	41,459
Disbursements:							
Personal services	-	-	-	309,019	-	-	19,294
Supplies	-	-	-	7,238	-	-	200
Other services and charges	12	14,195	181,585	6,016	12,558	90,123	6,449
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	9,670
Other disbursements	-	-	-	-	-	-	-
Total disbursements	12	14,195	181,585	322,273	12,558	90,123	35,613
Excess (deficiency) of receipts over disbursements	(12)	6,685	25,530	27,021	(7,734)	(90,075)	5,846
Cash and investments - ending	\$ 788	\$ 40,114	\$ 44,550	\$ 240,332	\$ 14,863	\$ -	\$ 232,601

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Road and Street	LOIT Public Safety - County Share	Major Moves Construction	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book
Cash and investments - beginning	\$ 122,708	\$ 1,105,938	\$ 16,328,538	\$ 8,519	\$ 49,416	\$ 529,062	\$ 78,217
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	2,500	-
Intergovernmental	325,735	928,323	-	-	-	1,954,648	-
Charges for services	-	25,000	209,123	3,684	20,749	10,000	21,025
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,061	101,744	-	-	56,927	-
Total receipts	<u>325,735</u>	<u>954,384</u>	<u>310,867</u>	<u>3,684</u>	<u>20,749</u>	<u>2,024,075</u>	<u>21,025</u>
Disbursements:							
Personal services	-	177,000	-	-	-	1,074,501	-
Supplies	203,576	154,653	-	-	-	486,789	-
Other services and charges	-	559,267	975,243	3,042	17,317	161,448	185
Debt service - principal and interest	-	-	492,518	-	-	-	-
Capital outlay	125,824	74,500	901,255	-	-	176,554	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>329,400</u>	<u>965,420</u>	<u>2,369,016</u>	<u>3,042</u>	<u>17,317</u>	<u>1,899,292</u>	<u>185</u>
Excess (deficiency) of receipts over disbursements	<u>(3,665)</u>	<u>(11,036)</u>	<u>(2,058,149)</u>	<u>642</u>	<u>3,432</u>	<u>124,783</u>	<u>20,840</u>
Cash and investments - ending	<u>\$ 119,043</u>	<u>\$ 1,094,902</u>	<u>\$ 14,270,389</u>	<u>\$ 9,161</u>	<u>\$ 52,848</u>	<u>\$ 653,845</u>	<u>\$ 99,057</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Rainy Day	Reassessment - 2009	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services
Cash and investments - beginning	\$ 712,371	\$ 46,765	\$ 446,173	\$ 272,363	\$ 86,023	\$ 3,289	\$ 127,144
Receipts:							
Taxes	300,000	-	221,608	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	1,747	-	121,541	-	-
Charges for services	-	-	-	89,929	-	-	-
Fines and forfeits	-	-	-	-	-	-	27,319
Other receipts	-	-	582	-	-	2,624	-
Total receipts	<u>300,000</u>	<u>-</u>	<u>223,937</u>	<u>89,929</u>	<u>121,541</u>	<u>2,624</u>	<u>27,319</u>
Disbursements:							
Personal services	-	-	5,490	34,396	37,853	-	37,467
Supplies	-	-	1,185	-	-	-	-
Other services and charges	-	-	207,741	70,552	-	-	1,428
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	138,973	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>214,416</u>	<u>104,948</u>	<u>176,826</u>	<u>-</u>	<u>38,895</u>
Excess (deficiency) of receipts over disbursements	<u>300,000</u>	<u>-</u>	<u>9,521</u>	<u>(15,019)</u>	<u>(55,285)</u>	<u>2,624</u>	<u>(11,576)</u>
Cash and investments - ending	<u>\$ 1,012,371</u>	<u>\$ 46,765</u>	<u>\$ 455,694</u>	<u>\$ 257,344</u>	<u>\$ 30,738</u>	<u>\$ 5,913</u>	<u>\$ 115,568</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Surplus Tax	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building
Cash and investments - beginning	\$ 313,724	\$ 48,587	\$ 29,817	\$ -	\$ 382,290	\$ 42,976	\$ 33,252
Receipts:							
Taxes	2,265	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	4,019
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	10,795	27,685	-	-	10,483	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	85,491	496,453	-	-
Total receipts	<u>2,265</u>	<u>10,795</u>	<u>27,685</u>	<u>85,491</u>	<u>496,453</u>	<u>10,483</u>	<u>4,019</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	315,989	-	25,196	85,491	2,854	8,322	15,136
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	7,887	-
Other disbursements	-	-	-	-	321,188	-	-
Total disbursements	<u>315,989</u>	<u>-</u>	<u>25,196</u>	<u>85,491</u>	<u>324,042</u>	<u>16,209</u>	<u>15,136</u>
Excess (deficiency) of receipts over disbursements	<u>(313,724)</u>	<u>10,795</u>	<u>2,489</u>	<u>-</u>	<u>172,411</u>	<u>(5,726)</u>	<u>(11,117)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 59,382</u>	<u>\$ 32,306</u>	<u>\$ -</u>	<u>\$ 554,701</u>	<u>\$ 37,250</u>	<u>\$ 22,135</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Court Appointed Special Advocate (CASA)	County Elected Officials Training	County Offender Transportation Fund	Hazardous Waste Disposal Tax	Statewide 911	Abandoned Vehicle	Alternative Dispute Resolution
Cash and investments - beginning	\$ -	\$ 6,605	\$ 1,563	\$ 1,855	\$ 595,089	\$ 1,687	\$ 3,600
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	14,477	3,860	-	-	597,998	-	-
Fines and forfeits	-	965	-	-	-	-	3,318
Other receipts	-	-	1,000	-	660	-	-
Total receipts	<u>14,477</u>	<u>4,825</u>	<u>1,000</u>	<u>-</u>	<u>598,658</u>	<u>-</u>	<u>3,318</u>
Disbursements:							
Personal services	-	-	-	-	439,074	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	14,477	513	-	-	45,960	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>14,477</u>	<u>513</u>	<u>-</u>	<u>-</u>	<u>485,034</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>4,312</u>	<u>1,000</u>	<u>-</u>	<u>113,624</u>	<u>-</u>	<u>3,318</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 10,917</u>	<u>\$ 2,563</u>	<u>\$ 1,855</u>	<u>\$ 708,713</u>	<u>\$ 1,687</u>	<u>\$ 6,918</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Drainage Maintenance	Court Interpreters	Immunization Donations	Equipment Bond 2010	Payroll Clearing	Settlement	LOIT Public Safety
Cash and investments - beginning	\$ 798,723	\$ 1,093	\$ 17,959	\$ 992,031	\$ 45,216	\$ -	\$ -
Receipts:							
Taxes	368,646	-	-	-	-	29,996,749	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	1,614,516
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	156,858	-	9,800	25,470	3,898,196	-	-
Total receipts	525,504	-	9,800	25,470	3,898,196	29,996,749	1,614,516
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	552,674	231	12,699	56,412	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	484,388	-	-	-
Other disbursements	-	-	-	-	3,903,940	29,996,749	1,614,516
Total disbursements	552,674	231	12,699	540,800	3,903,940	29,996,749	1,614,516
Excess (deficiency) of receipts over disbursements	(27,170)	(231)	(2,899)	(515,330)	(5,744)	-	-
Cash and investments - ending	\$ 771,553	\$ 862	\$ 15,060	\$ 476,701	\$ 39,472	\$ -	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures
Cash and investments - beginning	\$ -	\$ 330	\$ -	\$ 65,365	\$ 21,305	\$ 458,511	\$ 20,732
Receipts:							
Taxes	-	-	-	266,997	-	1,653,882	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	163,620	-	192,662	-	-	-	-
Charges for services	-	244,261	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	71,834
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>163,620</u>	<u>244,261</u>	<u>192,662</u>	<u>266,997</u>	<u>-</u>	<u>1,653,882</u>	<u>71,834</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	76,326
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	163,620	244,261	192,662	326,518	-	2,022,812	-
Total disbursements	<u>163,620</u>	<u>244,261</u>	<u>192,662</u>	<u>326,518</u>	<u>-</u>	<u>2,022,812</u>	<u>76,326</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>(59,521)</u>	<u>-</u>	<u>(368,930)</u>	<u>(4,492)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ 5,844</u>	<u>\$ 21,305</u>	<u>\$ 89,581</u>	<u>\$ 16,240</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 14,635	\$ 1,370	\$ 565	\$ 480	\$ 221	\$ 63	\$ 882
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	6,930	2,968	-	4,610
Fines and forfeits	251,795	14,427	4,210	-	-	1,038	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>251,795</u>	<u>14,427</u>	<u>4,210</u>	<u>6,930</u>	<u>2,968</u>	<u>1,038</u>	<u>4,610</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	248,336	15,437	4,270	6,795	3,029	913	4,852
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>248,336</u>	<u>15,437</u>	<u>4,270</u>	<u>6,795</u>	<u>3,029</u>	<u>913</u>	<u>4,852</u>
Excess (deficiency) of receipts over disbursements	<u>3,459</u>	<u>(1,010)</u>	<u>(60)</u>	<u>135</u>	<u>(61)</u>	<u>125</u>	<u>(242)</u>
Cash and investments - ending	<u>\$ 18,094</u>	<u>\$ 360</u>	<u>\$ 505</u>	<u>\$ 615</u>	<u>\$ 160</u>	<u>\$ 188</u>	<u>\$ 640</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ 20	\$ 75	\$ 328,159	\$ -	\$ -	\$ 75,037
Receipts:							
Taxes	-	-	-	-	638	-	440,977
Licenses and permits	176	-	-	-	-	-	-
Intergovernmental	-	-	-	314,251	-	202,509	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	286	475	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>176</u>	<u>286</u>	<u>475</u>	<u>314,251</u>	<u>638</u>	<u>202,509</u>	<u>440,977</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	176	267	475	632,374	619	202,509	400,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>176</u>	<u>267</u>	<u>475</u>	<u>632,374</u>	<u>619</u>	<u>202,509</u>	<u>400,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>19</u>	<u>-</u>	<u>(318,123)</u>	<u>19</u>	<u>-</u>	<u>40,977</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 75</u>	<u>\$ 10,036</u>	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ 116,014</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	CAGIT Distribution	CEDIT Distribution	93.563 ARRA Prosecutor IV-D Incentive	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	State Welfare Excise Tax Allocation Fund
Cash and investments - beginning	\$ -	\$ 74	\$ 9,012	\$ 101,536	\$ 108,986	\$ 91,014	\$ -
Receipts:							
Taxes	4,843,549	1,668,732	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	18,093	27,223	18,093	1,527,356
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,843,549</u>	<u>1,668,732</u>	<u>-</u>	<u>18,093</u>	<u>27,223</u>	<u>18,093</u>	<u>1,527,356</u>
Disbursements:							
Personal services	-	-	-	-	11,973	20,538	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	9,012	7,169	400	9,453	1,527,356
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	<u>4,843,549</u>	<u>1,668,806</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>4,843,549</u>	<u>1,668,806</u>	<u>9,012</u>	<u>7,169</u>	<u>12,373</u>	<u>29,991</u>	<u>1,527,356</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(74)</u>	<u>(9,012)</u>	<u>10,924</u>	<u>14,850</u>	<u>(11,898)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 112,460</u>	<u>\$ 123,836</u>	<u>\$ 79,116</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Local Plan Council/Welfare to Work	Real Estate Surplus 2009-11	Real Estate Surplus 2012-14	Carter Cemetary ORD 809	Sheriff Svc Proc Pension	Pre Trial Diversion	Adult Probation User Fee
Cash and investments - beginning	\$ 4,087	\$ 62,408	\$ 37,331	\$ 150	\$ 36,454	\$ 233,644	\$ 56,495
Receipts:							
Taxes	-	12,114	147,147	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	18,653	88,594	-
Other receipts	-	-	-	-	-	17,005	143,304
Total receipts	-	12,114	147,147	-	18,653	105,599	143,304
Disbursements:							
Personal services	-	-	-	-	-	89,051	151,157
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,578	95,088	-	25,118	8,715	9,136
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	129
Other disbursements	4,087	2,266	1,909	-	-	-	-
Total disbursements	4,087	4,844	96,997	-	25,118	97,766	160,422
Excess (deficiency) of receipts over disbursements	(4,087)	7,270	50,150	-	(6,465)	7,833	(17,118)
Cash and investments - ending	\$ -	\$ 69,678	\$ 87,481	\$ 150	\$ 29,989	\$ 241,477	\$ 39,377

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Juvenile Probation User Fee	Work Release Maint Fee Fund	Jury Pay Fee User	Drug AB Pros Interd Corr	Law Enforc Ed User Fee	Sheriff Con Edu User	Safe School Fee
Cash and investments - beginning	\$ 39,477	\$ 3,333	\$ 24,671	\$ 11,678	\$ 23,387	\$ 1,031	\$ 400
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	16,423	9,718	4,041	3,305	-
Other receipts	12,391	-	114	-	-	-	-
Total receipts	12,391	-	16,537	9,718	4,041	3,305	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	2,441	-	-	-	-	-	-
Other services and charges	6,547	230	36,926	6,750	3,021	1,120	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	8,988	230	36,926	6,750	3,021	1,120	-
Excess (deficiency) of receipts over disbursements	3,403	(230)	(20,389)	2,968	1,020	2,185	-
Cash and investments - ending	\$ 42,880	\$ 3,103	\$ 4,282	\$ 14,646	\$ 24,407	\$ 3,216	\$ 400

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	EMS Donations	E911 Donations	Sheriff Reserve Donations	Sheriff Donations	DARE Donation Fund	Emergency Mgmt Donations	Canine Donations
Cash and investments - beginning	\$ 4,027	\$ 539	\$ 2,414	\$ 5,274	\$ 27	\$ 1,094	\$ 1,919
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,318	2,375	2,200	517	-	300	-
Total receipts	<u>1,318</u>	<u>2,375</u>	<u>2,200</u>	<u>517</u>	<u>-</u>	<u>300</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	860	2,145	2,030	2,485	-	-	116
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>860</u>	<u>2,145</u>	<u>2,030</u>	<u>2,485</u>	<u>-</u>	<u>-</u>	<u>116</u>
Excess (deficiency) of receipts over disbursements	<u>458</u>	<u>230</u>	<u>170</u>	<u>(1,968)</u>	<u>-</u>	<u>300</u>	<u>(116)</u>
Cash and investments - ending	<u>\$ 4,485</u>	<u>\$ 769</u>	<u>\$ 2,584</u>	<u>\$ 3,306</u>	<u>\$ 27</u>	<u>\$ 1,394</u>	<u>\$ 1,803</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Energy Savings Bond	Equipment Bond 2013A	Equipment Bond 2013B	Co Probation Indigent Treat Fund	Debt Service	Gravel Pit Fund/County Park	County Park Electric Deposit
Cash and investments - beginning	\$ 176	\$ 5,732	\$ -	\$ 6,905	\$ 586,083	\$ 1,650	\$ 3,522
Receipts:							
Taxes	-	-	-	-	1,126,507	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	8,882	-	-
Charges for services	-	-	-	-	-	-	17,898
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	1,995,000	-	-	-	-
Total receipts	-	-	1,995,000	-	1,135,389	-	17,898
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	5,732	29,205	-	1,153,000	-	17,389
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	5,732	29,205	-	1,153,000	-	17,389
Excess (deficiency) of receipts over disbursements	-	(5,732)	1,965,795	-	(17,611)	-	509
Cash and investments - ending	\$ 176	\$ -	\$ 1,965,795	\$ 6,905	\$ 568,472	\$ 1,650	\$ 4,031

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Building Safety Education	Airport Grant Clearing	Comm Certificate Sale Proceeds	Land Acquis and Tx Payable	WIC Travel Training	NE IND Solid Waste Dist	WIC Travel Training (alt)
Cash and investments - beginning	\$ 475	\$ 48,619	\$ 18,312	\$ 3,565	\$ (196)	\$ -	\$ (2,680)
Receipts:							
Taxes	-	-	-	-	-	375,502	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	286	-	13,642
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	150	-	-	-	-	-	-
Total receipts	150	-	-	-	286	375,502	13,642
Disbursements:							
Personal services	-	-	-	-	2,099	-	10,786
Supplies	-	-	-	-	-	-	-
Other services and charges	-	6,823	-	-	90	375,502	176
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	6,330	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	13,153	-	-	2,189	375,502	10,962
Excess (deficiency) of receipts over disbursements	150	(13,153)	-	-	(1,903)	-	2,680
Cash and investments - ending	\$ 625	\$ 35,466	\$ 18,312	\$ 3,565	\$ (2,099)	\$ -	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	School System Radio	Tower Rental	Monument Maintenance Restoration	Mental Health Fund	Local Opt Prop Tax Replacement	16.575 Pros Victim Assistance	16.588 Stop Violence Agnst Wmn
Cash and investments - beginning	\$ 17,535	\$ 14,149	\$ 67	\$ -	\$ -	\$ 815	\$ (6,058)
Receipts:							
Taxes	-	-	-	283,166	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	2,232	1,614,516	19,970	18,833
Charges for services	-	4,500	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,732	-	-	-	-	-	-
Total receipts	<u>30,732</u>	<u>4,500</u>	<u>-</u>	<u>285,398</u>	<u>1,614,516</u>	<u>19,970</u>	<u>18,833</u>
Disbursements:							
Personal services	-	-	-	-	-	19,110	16,814
Supplies	-	-	-	-	-	-	-
Other services and charges	47,852	16,644	-	285,398	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	1,614,516	-	-
Total disbursements	<u>47,852</u>	<u>16,644</u>	<u>-</u>	<u>285,398</u>	<u>1,614,516</u>	<u>19,110</u>	<u>16,814</u>
Excess (deficiency) of receipts over disbursements	<u>(17,120)</u>	<u>(12,144)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>860</u>	<u>2,019</u>
Cash and investments - ending	<u>\$ 415</u>	<u>\$ 2,005</u>	<u>\$ 67</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,675</u>	<u>\$ (4,039)</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	16.607 Bulletproof Vests	20.106 FAA Taxiway OL Constr	Rec Trails Bike Trail	20.509 Transit Star 1802564P	20.600 DUI Task Force IND	93.069 Public Health Prepare	97.042 Homeland Sec FEMA
Cash and investments - beginning	\$ 55	\$ 1,306	\$ 12,314	\$ -	\$ -	\$ 3,790	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,146	-	41,269	163,650	9,030	-	4,043
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>4,146</u>	<u>-</u>	<u>41,269</u>	<u>163,650</u>	<u>9,030</u>	<u>-</u>	<u>4,043</u>
Disbursements:							
Personal services	-	-	-	-	9,030	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,146	1,306	27,070	163,650	-	2	4,043
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,788	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,146</u>	<u>1,306</u>	<u>27,070</u>	<u>163,650</u>	<u>9,030</u>	<u>3,790</u>	<u>4,043</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(1,306)</u>	<u>14,199</u>	<u>-</u>	<u>-</u>	<u>(3,790)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 55</u>	<u>\$ -</u>	<u>\$ 26,513</u>	<u>\$ -</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, 2013  
 (Continued)

	90.401 HAVA Sec 101 Election	16.523 JABG 10JB019	16.523 JABG YIP 11-JB-1841	8118 FAA AIP 3-18-0002-013-2	WIC Fiscal Yrs (ODD #s)	WIC Fiscal Yrs (Even #s)
Cash and investments - beginning	\$ 18,865	\$ (14,763)	\$ -	\$ 335	\$ (32,658)	\$ (90)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	24,028	11,842	36,618	171,021	20,200
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,918	-	-	-	-
Total receipts	-	30,946	11,842	36,618	171,021	20,200
Disbursements:						
Personal services	-	15,772	20,086	-	125,183	30,123
Supplies	-	-	-	-	3,713	-
Other services and charges	-	411	6,989	31,751	9,443	4,901
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	16,183	27,075	31,751	138,339	35,024
Excess (deficiency) of receipts over disbursements	-	14,763	(15,233)	4,867	32,682	(14,824)
Cash and investments - ending	\$ 18,865	\$ -	\$ (15,233)	\$ 5,202	\$ 24	\$ (14,914)

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	16.527 CAVA Visit & Exchange	93.563 Odyssey CMG GT 10CRG025	16.592 Local Law Enforc Grant	WIC SCCF Grant	SCCF Community Foundation	Comm Corrections FY 2012
Cash and investments - beginning	\$ -	\$ 117	\$ 7	\$ 161	\$ 1,476	\$ 331
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	208,577	-	-	100	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>208,577</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	208,577	-	-	34	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,400	-
Other disbursements	-	-	-	-	-	331
Total disbursements	<u>208,577</u>	<u>-</u>	<u>-</u>	<u>34</u>	<u>1,400</u>	<u>331</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>66</u>	<u>(1,400)</u>	<u>(331)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ 7</u>	<u>\$ 227</u>	<u>\$ 76</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	Comm Corrections FY 2013	Comm Correct Proj Inc FY 2013	Comm Correct FY 2014	Comm Correct Proj Inc FY 2014	Comm Correct CTP FY 2014	LARE Grant/Boat Patrol
Cash and investments - beginning	\$ 6,518	\$ 185,939	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	83,462	-	107,325	-	11,251	25,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	95,950	-	302,441	-	-
Total receipts	<u>83,462</u>	<u>95,950</u>	<u>107,325</u>	<u>302,441</u>	<u>11,251</u>	<u>25,000</u>
Disbursements:						
Personal services	89,980	74,678	103,594	44,603	-	-
Supplies	-	4,165	-	2,804	-	-
Other services and charges	-	48,491	-	45,812	9,739	25,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	6,273	-	49	-	-
Other disbursements	-	148,282	-	10,172	-	-
Total disbursements	<u>89,980</u>	<u>281,889</u>	<u>103,594</u>	<u>103,440</u>	<u>9,739</u>	<u>25,000</u>
Excess (deficiency) of receipts over disbursements	<u>(6,518)</u>	<u>(185,939)</u>	<u>3,731</u>	<u>199,001</u>	<u>1,512</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,731</u>	<u>\$ 199,001</u>	<u>\$ 1,512</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	ALP 07021136 ST GT	Family Court Project Grant	Public Safety Train Fund	BIO-TER Resp Dist 3 Grant	Comm Correct CTP FY 2013	Clerk's Trust Fund
Cash and investments - beginning	\$ 2,391	\$ 17,800	\$ 17	\$ 34	\$ 2,350	\$ 410,504
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	4,254	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	3,421,593
Total receipts	-	-	-	-	4,254	3,421,593
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	5,750	-	-	6,604	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	34	-	-
Other disbursements	-	-	-	-	-	3,468,807
Total disbursements	-	5,750	-	34	6,604	3,468,807
Excess (deficiency) of receipts over disbursements	-	(5,750)	-	(34)	(2,350)	(47,214)
Cash and investments - ending	\$ 2,391	\$ 12,050	\$ 17	\$ -	\$ -	\$ 363,290

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2013  
 (Continued)

	After Tax Collections	Steuben County Inmate Trust Fund	Steuben County Jail Commissary	Steuben County Jail Meal Allowance	Self Insurance Fund	Totals
Cash and investments - beginning	\$ 694,840	\$ 9,320	\$ 22,523	\$ 33,767	\$ 144,154	\$ 36,538,261
Receipts:						
Taxes	-	-	-	-	-	51,295,518
Licenses and permits	-	-	-	-	-	260,253
Intergovernmental	-	-	-	-	-	9,397,662
Charges for services	-	-	-	-	-	4,944,677
Fines and forfeits	-	-	-	-	-	833,447
Other receipts	<u>1,309,368</u>	<u>181,199</u>	<u>123,748</u>	<u>236,967</u>	<u>2,557,884</u>	<u>16,561,799</u>
Total receipts	<u>1,309,368</u>	<u>181,199</u>	<u>123,748</u>	<u>236,967</u>	<u>2,557,884</u>	<u>83,293,356</u>
Disbursements:						
Personal services	-	-	-	-	-	11,636,248
Supplies	-	-	-	-	-	1,107,927
Other services and charges	-	-	-	-	-	11,682,145
Debt service - principal and interest	-	-	-	-	-	492,518
Capital outlay	-	-	-	-	-	2,655,406
Other disbursements	<u>694,840</u>	<u>189,069</u>	<u>111,963</u>	<u>193,289</u>	<u>2,394,775</u>	<u>54,983,915</u>
Total disbursements	<u>694,840</u>	<u>189,069</u>	<u>111,963</u>	<u>193,289</u>	<u>2,394,775</u>	<u>82,558,159</u>
Excess (deficiency) of receipts over disbursements	<u>614,528</u>	<u>(7,870)</u>	<u>11,785</u>	<u>43,678</u>	<u>163,109</u>	<u>735,197</u>
Cash and investments - ending	<u>\$ 1,309,368</u>	<u>\$ 1,450</u>	<u>\$ 34,308</u>	<u>\$ 77,445</u>	<u>\$ 307,263</u>	<u>\$ 37,273,458</u>

STEUBEN COUNTY  
SCHEDULE OF PAYABLES AND RECEIVABLES  
December 31, 2013

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 5,988,023</u>	<u>\$ 1,339,780</u>

STEUBEN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2013

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2006 Energy Savings Bond	\$ 1,255,000	\$ 451,200
General obligation bonds	2010 Equipment Bond	355,000	358,550
General obligation bonds	2013 Equipment Bond	<u>1,995,000</u>	<u>344,808</u>
Totals		<u>\$ 3,605,000</u>	<u>\$ 1,154,558</u>

STEUBEN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2013

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	45,023,580
Buildings	13,958,641
Improvements other than buildings	1,099,516
Machinery, equipment, and vehicles	13,533,950
Total governmental activities	76,452,988
Total capital assets	\$ 76,452,988

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, 2013. 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, 2013.

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 the 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 types 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.

  
Paul D. Joyce, CPA  
State Examiner

November 24, 2014

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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, 2013

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	Indiana Department of Health	10.557	WIC 175-1/FY13 WIC 175-1/FY14	\$ 171,021 <u>20,200</u>
Total - Department of Agriculture				<u>191,221</u>
<u>U.S. Department of Commerce</u>				
ARRA - State Broadband Data and Development Grant Program, Recovery Act	Indiana Office of Technology	11.558	D-20-2-7810	<u>1,230</u>
<u>U.S. Department of Justice</u>				
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	10-JB-019 11-JB-1841	30,946 <u>11,842</u>
Total - Juvenile Accountability Block Grants				<u>42,788</u>
Supervised Visitation, Safe Havens for Children	Direct Grant	16.527	2012-CW-AX-K004	<u>208,577</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	12VA1375	<u>19,970</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	12STPR026	<u>18,833</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607		<u>4,146</u>
Total - Department of Justice				<u>294,314</u>
<u>U.S. Department of Transportation</u>				
Airport Improvement Program	Direct Grant	20.106	3-18-002-13	<u>35,629</u>
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES #0401070	<u>250,392</u>
Highway Safety Cluster State and Community Highway Safety	Town of Hudson	20.600	PT-12-11-04-20	<u>3,840</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	Town of Hudson	20.601	K8-12-03-03-29	<u>5,190</u>
Total - Highway Safety Cluster				<u>9,030</u>
Formula Grants for Rural Areas	Indiana Department of Transportation	20.509	0012811822	<u>103,980</u>
Total - Department of Transportation				<u>399,031</u>
<u>U.S. Department of Health and Human Services</u>				
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2013	<u>300,024</u>
<u>U.S. Department of Homeland Security</u>				
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	E11-1-0009	<u>12,500</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-3-129B C44P-3-304B	4,043 <u>14,630</u>
Total - Emergency Management Performance Grants				<u>18,673</u>
Total - Department of Homeland Security				<u>31,173</u>
Total federal award expended				<u>\$ 1,216,993</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 the 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, 2013:

Program Title	Federal CFDA Number	2013
Supervised Visitation, Safe Havens for Children	16.527	\$ 208,577
Formula Grants for Rural Areas	20.509	103,980

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?	yes

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
20.509	Highway Planning and Construction Cluster
93.563	Formula Grants for Rural Areas 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 2013-001 - INTERNAL CONTROLS OVER FINANCIAL TRANSACTIONS AND REPORTING**

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:

1. Preparing Financial Statements: Effective internal control over financial reporting involves the identification and analysis of the risks of material misstatement to the County's audited financial statement and then determining how those identified risks should be managed. The

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

County Auditor has not identified risks to the preparation of a reliable financial statement and as a result has failed to design effective controls over the preparation of the financial statement to prevent or detect material misstatement, including notes to the financial statement.

2. Monitoring of Controls: Effective internal control over financial reporting requires the Board of County Commissioners or their designee to monitor and assess the quality of the County's system of internal control. The Board of County Commissioners or their designee have not performed 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.

During the audit of the County's Financial Statement we noted the following areas that were not reported accurately.

- The Major Moves Construction fund was not reported correctly. This was due to the way that they were handling the investments related to this fund resulting in an understatement of beginning cash and investment balance of \$2,000,000 and an overstatement of receipts by \$2,000,000.
- The Clerk's Trust Fund was not reported correctly. The transactions presented originally included all funds of the Clerk and not just the Trust funds. This resulted in an overstatement of the beginning cash and investment balance, receipts, disbursements and ending cash and investment balance by \$73,649, \$1,232,164, \$1,228,538, and \$77,275, respectively.
- The Steuben County Inmate Trust Fund was not reported correctly. The beginning cash and investment balance and the ending cash and investment balance were overstated by \$710, respectively.
- The Self Insurance Fund was not reported correctly. The beginning cash and investment balance was overstated by \$111,008 and an understatement of receipts by \$111,008.

Audit adjustments were proposed, accepted by the County, and made to the County's financial statement presented in this report

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 County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

**FINDING 2013-002 - INTERNAL CONTROLS OVER SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The County did not have a proper system of internal controls in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal controls in place that operates effectively, material misstatements to the SEFA could remain undetected. We believe this deficiency constitutes a material weakness. We noted the County Auditor independently prepares the SEFA without oversight, review, or approval.

During the audit of the SEFA, we noted that the County had errors in the format of the SEFA. We noted that there were program names that were not correct. There were grants included that were either state grants or donations which should not be reported on the SEFA. There were grants reported with the wrong CFDA number. There was a grant not included on the SEFA that should have been. There were several grants where amounts reported were not correct or included local matching amounts. In total, the SEFA was over reported by \$216,345. Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

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 County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

OMB Circular A-133, Subpart C, section .310(b) states:

"Schedule of expenditures of Federal awards. The auditee shall also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements. While not required, the auditee may choose to provide information requested by Federal awarding agencies and pass-through entities to make the schedule easier to use. For example, when a Federal program has multiple award years, the auditee may list the amount of Federal awards expended for each award year separately. At a minimum, the schedule shall:

- (1) List individual Federal programs by Federal agency. For Federal programs included in a cluster of programs, list individual Federal programs within a cluster of programs. For R&D, total Federal awards expended shall be shown either by individual award or by Federal agency and major subdivision within the Federal agency. For example, the National Institutes of Health is a major subdivision in the Department of Health and Human Services.
- (2) For Federal awards received as a subrecipient, the name of the pass-through entity and identifying number assigned by the pass-through entity shall be included.
- (3) Provide total Federal awards expended for each individual Federal program and the CFDA number or other identifying number when the CFDA information is not available.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (4) Include notes that describe the significant accounting policies used in preparing the schedule.
- (5) To the extent practical, pass-through entities should identify in the schedule the total amount provided to subrecipients from each Federal program.
- (6) Include, in either the schedule or a note to the schedule, the value of the Federal awards expended in the form of non-cash assistance, the amount of insurance in effect during the year, and loans or loan guarantees outstanding at year end. While not required, it is preferable to present this information in the schedule."

***FINDING 2013-003 - INTERNAL CONTROLS OVER PAYROLL TRANSACTIONS***

We noted the following deficiencies in the internal control system when testing salary and wage payments made to employees for the pay period ending December 24, 2013:

The State's prescribed "Payroll Schedule and Voucher, General Payroll Form 99" did not report the employee's time worked (days or hours) and paid time off (i.e. vacation or sick) and none of the employees tested completed an Employee's Attendance Report (Form A-4).

The time worked and paid time off detail is posted to the Employee Service Records (Form 99A) by the Departmental Supervisors. However, the time worked and paid time off was not posted to the County's Payroll System. This made it impossible to have a reconciliation between the Payroll System and the Departmental Form 99As. This reconciliation is necessary for proper internal controls over the Payroll process.

The Employee Service Record Form 99A, is used to record the hours or days worked, sick leave, vacation and days lost. Each office or department should keep this form in order to properly prepare the "Payroll Schedule and Voucher, General Form 99." This form is also used to comply with local personnel policy and state law. Sufficient audit evidence was not presented to document the review of payroll timekeeping and recording by anyone other than the Departmental Supervisors.

The Payroll Schedule and Voucher Form 99, requires the elected office holder and/or head of the department to report the total time worked and the total time off during the payroll period for each employee under their supervision.

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 objections, 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 County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Auditors of Indiana, Chapter 14) (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 1)

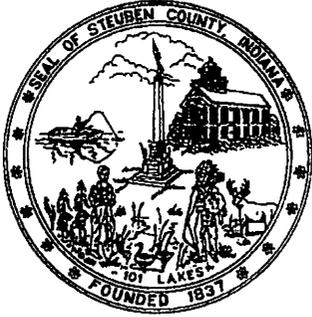
IC 5-11-9-4 requires that records be maintained showing which hours are worked each day for employees employed by more than one political subdivision or in more than one position by the same public agency. This requirement can be met by indicating the number of hours worked on each Employee's Service Record, General Form No. 99 A and/or General Form No. 99B. (Accounting and Uniform Compliance Guidelines Manual for Counties of Indiana, Chapter 5)

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

No matters are reportable.

AUDITEE PREPARED DOCUMENT

The subsequent document was provided by management of the County. The document is presented as intended by the County.



Kim Koomler  
**Steuben County Auditor**

317 S. Wayne St., Suite 2J  
Angola, Indiana 46703  
Phone (260) 668-1000, ext. 1218 Fax (260) 665-8483

**CORRECTIVE ACTION PLAN**

**FINDING 2013-001 – Internal Controls over Financial Transactions and Reporting  
(Gateway)**

Contact Person Responsible for Corrective Action: Kim Koomler  
Contact Phone Number: 260-668-1000 x 1218

Description of Corrective Action Plan:

The Auditor will take the steps necessary to review financial data and implement more adequate internal controls over the preparation of the financial statement in Gateway. This will ensure accurate and reliable financial reporting in the future. Specifically, the Auditor will create a separate fund for the handling of Major Moves Investments. Additionally, the Auditor will close out the bank account that is currently being used for the County's Self-Insurance Fund and receipt those funds into the County Treasurer's bank account. All Self-insurance claims and receipts will be run through the County Treasurer's Cash Book and be approved by the Steuben County Commissioners.

Anticipated Completion Date: November 1, 2014

**FINDING 2013-002 – Internal Controls over Financial Transactions and Reporting SEFA**

Contact Person Responsible for Corrective Action: Kim Koomler  
Contact Phone Number: 260-668-1000 x 1218

The County will take the steps necessary to implement adequate internal controls over the preparation of the Schedule of Expenditures of Federal Awards (SEFA). This will ensure the accurate reporting of federal awards for future audits.

The Auditor will take the steps necessary to implement a more efficient internal review procedure to ensure the proper review of all grant information prior to entering data into (SEFA) Schedule of Expenditures of Federal Awards portion of the Annual Financial Report through the Gateway system. A more thorough Federal Grants identification procedure will be implemented in order to ensure accurate reporting in the Gateway system. This will be accomplished by implementing a secondary review of all grant report data.

Anticipated Completion Date: December 1, 2014

**FINDING 2013-03 – Internal Controls over Payroll Transactions**

Contact Person Responsible for Corrective Action: Kim Koomler

Contact Phone Number: 260-668-1000 x 1218

Description of Corrective Action Plan:

The Auditor will take the steps necessary to implement adequate internal controls over the preparation of the county bi-weekly payroll by having an additional deputy auditor trained to perform payroll as well as other support functions within the payroll department. In addition, procedures and processes are being implemented to provide accurate payroll recordkeeping to ensure the proper reporting and payment of time worked, paid time off, personal time, vacation, etc.

The Auditor will take the steps necessary to implement the computer software needed to properly and accurately track all employee vacation, sick, personal time and compensatory time earned and used.

Anticipated Completion Date: December 31, 2014

Kim Koomler  
Steuben County Auditor

#### OTHER REPORT

In addition to this report, a Supplemental Compliance Report has been issued for the County. That report can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.