

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, 2014 to December 31, 2014



FILED
11/03/2016

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statement Performed in Accordance with <i>Government Auditing Standards</i>	6-7
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	10-12
Notes to Financial Statement	13-17
Other Information - Unaudited:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	20-44
Schedule of Leases and Debt	45
Schedule of Capital Assets	46
Supplemental Audit of Federal Awards:	
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance	48-49
Schedule of Expenditures of Federal Awards and Accompanying Notes:	
Schedule of Expenditures of Federal Awards	52
Notes to Schedule of Expenditures of Federal Awards	53
Schedule of Findings and Questioned Costs	54-58
Auditee-Prepared Document:	
Corrective Action Plan	60-61
Other Reports	62

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim A. Koomler	01-01-14 to 12-31-18
County Treasurer	Laurie Stoy	01-01-13 to 12-31-16
Clerk of the Circuit Court	Michelle Herbert	01-01-11 to 12-31-18
County Sheriff	Tim Troyer	01-01-11 to 12-31-18
County Recorder	Dani Parish Linda Myers	01-01-11 to 12-31-14 01-01-15 to 12-31-18
President of the Board of County Commissioners	Ronald L. Smith	01-01-14 to 12-31-16
President of the County Council	Richard Shipe	01-01-14 to 12-31-16



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, 2014, and the related notes to the financial statement as listed in the Table of Contents.

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, 2014.

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, 2014, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

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.

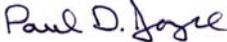
Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated September 19, 2016, 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.


Paul D. Joyce, CPA
State Examiner

September 19, 2016



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON 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, 2014, and the related notes to the financial statement, and have issued our report thereon dated September 19, 2016, 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 item 2014-001 to be a material weakness.

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

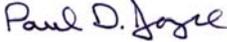
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 item 2014-001.

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

September 19, 2016

(This page intentionally left blank.)

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, 2014

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
General	\$ 4,732,512	\$ 9,108,045	\$ 9,045,908	\$ 4,794,649
Accident Report	12,348	5,418	805	16,961
Aviation	77,273	37,254	92,059	22,468
CAGIT County Certified Shares	180,102	2,498,375	1,942,351	736,126
CEDIT County Share	1,182,031	1,069,367	846,732	1,404,666
City and Town Court Costs	1,198	7,806	3,921	5,083
Clerk's Records Perpetuation	21,566	8,425	9,191	20,800
County Option Dog Tax	5,759	40	55	5,744
Sales Disclosure - County Share	20,756	5,965	2,352	24,369
Cumulative Bridge	1,800,235	223,691	153,459	1,870,467
Cumulative Capital Development	1,464,601	1,044,583	662,616	1,846,568
Drug Free Community	55,195	33,245	29,400	59,040
Electronic Map Generation	9,095	2,400	1,500	9,995
Emergency Planning/Right To Know	65,129	5,247	20,329	50,047
Extradition and Sheriff's Assistance	788	2,000	-	2,788
Firearms Training	40,114	12,050	19,000	33,164
General Drain Improvement	44,550	230,561	242,459	32,652
Health	240,332	325,578	353,019	212,891
Identification Security Protection	14,863	3,823	14,261	4,425
Levy Excess	-	3,643	-	3,643
Local Health Maintenance	232,601	39,619	58,229	213,991
Local Road and Street	119,043	332,273	303,506	147,810
LOIT Public Safety - County Share	1,094,902	1,040,555	1,045,564	1,089,893
Major Moves Construction	14,270,389	210,377	1,875,217	12,605,549
Medical Care for Inmates	9,161	4,107	4,969	8,299
Misdemeanant	52,848	20,749	20,537	53,060
Motor Vehicle Highway	653,845	2,490,819	2,061,313	1,083,351
Plat Book	99,057	15,835	3,965	110,927
Rainy Day	1,012,371	-	-	1,012,371
Reassessment - 2009	46,765	-	46,765	-
Reassessment - 2015	455,694	272,948	167,057	561,585
Recorder's Records Perpetuation	257,344	72,231	70,803	258,772
Riverboat	30,738	121,541	499	151,780
Sex and Violent Offender Administration	5,913	2,419	-	8,332
Supplemental Public Defender Services	115,568	21,729	37,616	99,681
Surveyor's Corner Perpetuation	59,382	9,075	1,575	66,882
Tax Sale Fees	32,306	29,876	24,990	37,192
Tax Sale Redemption	-	209,013	202,786	6,227
Tax Sale Surplus	554,701	388,089	483,261	459,529
Local Health Department Trust Account	37,250	20,967	11,577	46,640
Unsafe Building	22,135	2,759	3,101	21,793
Court Appointed Special Advocate (CASA)	-	12,819	12,819	-
County Elected Officials Training	10,917	3,823	300	14,440
County Offender Transportation	2,563	813	-	3,376
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Statewide 911	708,713	580,503	457,684	831,532
Abandoned Vehicle	1,687	-	-	1,687
Alternative Dispute Resolution	6,918	4,055	-	10,973
Drainage Maintenance	771,553	552,064	459,009	864,608
Court Interpreters	862	-	-	862
Immunization Donations	15,060	10,235	11,367	13,928
Equipment Bond 2010	476,701	-	337,291	139,410
Payroll Clearing	39,472	4,018,055	4,026,651	30,876
Settlement	-	30,228,929	30,228,929	-
LOIT Public Safety	-	1,713,393	1,713,393	-
CVET Agency	-	153,246	153,246	-
Sewage Collections	330	304,924	304,924	330
Financial Institution Tax	-	222,902	222,902	-
CEDIT Homestead Credit	5,844	285,081	291,836	(911)
HEA 1001 State Homestead Credit	21,305	-	21,305	-
LOIT PTRC	89,581	1,773,071	1,759,410	103,242
State Fines and Forfeitures	16,240	55,406	56,872	14,774
Infraction Judgements	18,094	272,545	271,085	19,554
Overweight Vehicle Fines	360	11,000	8,620	2,740
Special Death Benefit	505	3,375	3,350	530
Sales Disclosure - State Share	615	5,965	6,165	415

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
Coroners Training and Continuing Education	160	3,216	3,094	282
Interstate Compact - State Share	188	813	688	313
Mortgage Recording Fees - State Share	640	3,213	3,368	485
Canine Research and Education	-	10	10	-
Sex and Violent Offender Administration - State	39	266	255	50
Child Restraint Violations Fines	75	425	450	50
Inheritance Tax	10,036	16,585	20,635	5,986
Education Plate Fees Agency	19	469	488	-
Riverboat Revenue Sharing	-	202,509	202,509	-
Innkeepers Tax Collections	116,014	464,471	400,000	180,485
CAGIT Distribution	-	5,140,180	5,140,180	-
CEDIT Distribution	-	1,781,757	1,781,757	-
93.563 Title IV-D Incentive	112,460	17,833	10,013	120,280
93.563 Prosecutor IV-D Incentive-Post Oct '99	123,836	26,829	12,883	137,782
93.563 Clerk IV-D Incentive-Post Oct '99	79,116	17,833	25,056	71,893
State Welfare Excise Tax Allocation	-	1,612,454	1,612,454	-
Real Estate Surplus 2009-11	69,678	-	71	69,607
Real Estate Surplus 2012-14	87,481	74,140	103,954	57,667
Carter Cemetery ORD 809	150	-	-	150
Sheriff Service of Process Pension	29,989	18,821	25,918	22,892
Pre Trial Diversion	241,477	87,099	93,258	235,318
Adult Probation User Fee	39,377	136,092	127,116	48,353
Juvenile Probation User Fee	42,880	12,794	20,025	35,649
Work Release Maintenance Fee	3,103	-	-	3,103
Jury Pay Fee User	4,282	17,081	9,066	12,297
Drug AB Pros Interd Corr	14,646	9,510	4,600	19,556
Law Enforcement Education User Fee	24,407	4,165	2,393	26,179
Sheriff Continuing Education User	3,216	2,812	1,067	4,961
Safe School Fee	400	-	-	400
EMS Donations	4,485	1,753	1,694	4,544
E911 Donations	769	2,200	1,625	1,344
Sheriff Reserve Donations	2,584	250	1,307	1,527
Sheriff Donations	3,306	2,034	1,391	3,949
DARE Donation	27	-	-	27
Emergency Management Donations	1,394	4,230	55	5,569
Canine Donations	1,803	-	-	1,803
Energy Savings Bond	176	-	-	176
Equipment Bond 2013	1,965,795	-	597,325	1,368,470
County Probation Indigent Treatment	6,905	-	-	6,905
Debt Service	568,472	1,178,542	1,154,558	592,456
Gravel Pit/County Park	1,650	-	-	1,650
County Park Electric Deposit	4,031	20,141	14,088	10,084
Building Safety Education	625	300	-	925
Airport Grant Clearing	35,466	-	-	35,466
Commissioners Certificate Sale Proceeds	18,312	-	-	18,312
Land Acquis and Tx Payable	3,565	-	-	3,565
WIC Travel Training	(2,099)	10,218	8,119	-
NE IND Solid Waste Dist	-	389,633	389,633	-
WIC Travel Training (alt)	-	424	2,653	(2,229)
School System Radio	415	42,012	26,759	15,668
Tower Rental	2,005	3,375	2,521	2,859
Monument Maintenance Restoration	67	-	-	67
Mental Health	-	253,492	253,491	1
Local Opt Prop Tax Replacement	-	1,713,394	1,713,394	-
16.575 Pros Victim Assistance	1,675	20,136	24,963	(3,152)
16.588 Stop Violence Agnst Wmn	(4,039)	20,935	21,861	(4,965)
16.607 Bulletproof Vests	55	7,467	7,405	117
Rec Trails Bike Trail	26,513	5,004	11,261	20,256
20.509 Transit Star 1802564P	-	282,939	282,939	-
20.600 DUI Task Force IND	-	7,910	7,175	735
97.042 Homeland Sec FEMA	-	5,180	5,180	-
90.401 HAVA Sec 101 Election	18,865	-	-	18,865
16.523 JABG YIP 11-JB-1841	(15,233)	16,514	1,281	-
8118 FAA AIP 3-18-0002-013-2	5,202	14,191	19,152	241
WIC Fiscal Yrs (ODD #s)	24	8,381	39,295	(30,890)
WIC Fiscal Yrs (Even #s)	(14,914)	164,225	148,982	329

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, 2014
(Continued)

Fund	Cash and Investments 01-01-14	Receipts	Disbursements	Cash and Investments 12-31-14
16.527 CAVA Visit & Exchange	-	125,900	125,900	-
93.563 Odyssey CMG GT 10CRG025	117	-	-	117
16.592 Local Law Enforc Grant	7	-	-	7
WIC SCCF Grant	227	115	127	215
SCCF Community Foundation	76	-	-	76
Comm Correct FY 2014	3,731	189,347	193,078	-
Comm Correct Proj Inc FY 2014	199,001	170,908	369,908	1
Comm Correct CTP FY 2014	1,512	18,160	19,672	-
LARE Grant/Boat Patrol	-	25,000	25,000	-
ALP 07021136 ST GT	2,391	-	-	2,391
Family Court Project Grant	12,050	300	6,990	5,360
Public Safety Train	17	-	-	17
Clerk's Trust	363,290	4,920,031	4,933,589	349,732
Clerk's ISETS	-	316,872	313,284	3,588
After Tax Collections	1,309,368	1,285,767	1,309,368	1,285,767
Sheriff Cashbook	-	1,989,503	1,989,503	-
Steuben County Inmate Trust	1,450	210,656	208,925	3,181
Steuben County Jail Commissary	34,308	119,972	107,393	46,887
Steuben County Jail Meal Allowance	77,445	211,526	200,377	88,594
Self Insurance	307,263	2,862,198	3,169,461	-
Health Care Admin	-	72,822	-	72,822
Health Care Claims	-	9,461	-	9,461
Health Dept Trailer Grant 93.074	-	15,000	15,000	-
FAA PART ALP UPDT 31800 20.106	-	29,469	29,469	-
FAA Runway 5/23 ETC CON #20.106	-	26,171	26,171	-
Multi-Haz Mit Plan Grant #97.039	-	30,001	30,001	-
Mental Health Grant 2015 FD 010	-	150,000	3,740	146,260
JDAI D12-4-301 LaGr	-	28,261	28,261	-
Comm Corrections FY 2015	-	295,056	254,524	40,532
Comm Corrections Proj Inc FY 2015	-	257,813	156,183	101,630
Comm Corrections CTP FY 2015	-	15,441	12,584	2,857
Sheriff's Dept Seized Assets	-	35,389	22	35,367
Totals	\$ 37,273,458	\$ 87,382,097	\$ 88,077,850	\$ 36,577,705

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 include the following sources:

Taxes, which can include one or more of the following: property tax, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeeper's 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 the following: peddler licenses, dog tax licenses, auctioneer licenses, 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 these types of receipts include, but are not limited to, the following: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distributions received from the state, local road and street distributions 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 including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

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

Personal services, which 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, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest, which includes 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.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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, the following: 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 a cost-sharing 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:

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (888) 526-1687

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. 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, 2014.

(This page intentionally left blank.)

OTHER INFORMATION - UNAUDITED

The County's Annual Financial 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 County's Annual Financial Report 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 other 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, 2014

	General	Accident Report	Aviation	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,732,512	\$ 12,348	\$ 77,273	\$ 180,102	\$ 1,182,031	\$ 1,198	\$ 21,566
Receipts:							
Taxes	5,380,306	-	14,550	2,498,194	1,069,367	-	-
Licenses and permits	153,168	-	-	-	-	-	-
Intergovernmental receipts	908,574	-	1,158	-	-	-	-
Charges for services	2,070,968	5,418	21,546	-	-	-	-
Fines and forfeits	460,871	-	-	-	-	7,806	6,533
Other receipts	134,158	-	-	181	-	-	1,892
Total receipts	<u>9,108,045</u>	<u>5,418</u>	<u>37,254</u>	<u>2,498,375</u>	<u>1,069,367</u>	<u>7,806</u>	<u>8,425</u>
Disbursements:							
Personal services	6,990,241	-	2,765	1,425,000	218,623	-	-
Supplies	198,992	-	6,110	-	-	-	5,035
Other services and charges	1,372,922	805	83,184	517,351	441,544	3,921	1,932
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	12,749	-	-	-	186,565	-	2,224
Other disbursements	471,004	-	-	-	-	-	-
Total disbursements	<u>9,045,908</u>	<u>805</u>	<u>92,059</u>	<u>1,942,351</u>	<u>846,732</u>	<u>3,921</u>	<u>9,191</u>
Excess (deficiency) of receipts over disbursements	<u>62,137</u>	<u>4,613</u>	<u>(54,805)</u>	<u>556,024</u>	<u>222,635</u>	<u>3,885</u>	<u>(766)</u>
Cash and investments - ending	<u>\$ 4,794,649</u>	<u>\$ 16,961</u>	<u>\$ 22,468</u>	<u>\$ 736,126</u>	<u>\$ 1,404,666</u>	<u>\$ 5,083</u>	<u>\$ 20,800</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 5,759	\$ 20,756	\$ 1,800,235	\$ 1,464,601	\$ 55,195	\$ 9,095	\$ 65,129
Receipts:							
Taxes	-	-	174,597	965,693	-	-	-
Licenses and permits	40	-	-	-	-	-	-
Intergovernmental receipts	-	-	13,897	76,895	-	-	-
Charges for services	-	5,965	-	-	-	2,400	5,247
Fines and forfeits	-	-	-	-	33,245	-	-
Other receipts	-	-	35,197	1,995	-	-	-
Total receipts	40	5,965	223,691	1,044,583	33,245	2,400	5,247
Disbursements:							
Personal services	-	-	52,206	-	-	-	-
Supplies	-	-	13,965	-	-	-	9
Other services and charges	55	2,352	86,588	-	29,400	1,500	18,949
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	700	662,616	-	-	1,371
Other disbursements	-	-	-	-	-	-	-
Total disbursements	55	2,352	153,459	662,616	29,400	1,500	20,329
Excess (deficiency) of receipts over disbursements	(15)	3,613	70,232	381,967	3,845	900	(15,082)
Cash and investments - ending	<u>\$ 5,744</u>	<u>\$ 24,369</u>	<u>\$ 1,870,467</u>	<u>\$ 1,846,568</u>	<u>\$ 59,040</u>	<u>\$ 9,995</u>	<u>\$ 50,047</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess	Local Health Maintenance
Cash and investments - beginning	\$ 788	\$ 40,114	\$ 44,550	\$ 240,332	\$ 14,863	\$ -	\$ 232,601
Receipts:							
Taxes	-	-	9,877	258,976	-	-	-
Licenses and permits	-	-	-	45,578	-	-	6,480
Intergovernmental receipts	-	-	-	20,613	-	-	33,139
Charges for services	2,000	12,050	220,684	-	3,823	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	411	-	3,643	-
Total receipts	<u>2,000</u>	<u>12,050</u>	<u>230,561</u>	<u>325,578</u>	<u>3,823</u>	<u>3,643</u>	<u>39,619</u>
Disbursements:							
Personal services	-	-	-	317,503	-	-	19,585
Supplies	-	-	-	8,329	-	-	497
Other services and charges	-	19,000	242,459	27,107	14,261	-	5,533
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	80	-	-	32,614
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>19,000</u>	<u>242,459</u>	<u>353,019</u>	<u>14,261</u>	<u>-</u>	<u>58,229</u>
Excess (deficiency) of receipts over disbursements	<u>2,000</u>	<u>(6,950)</u>	<u>(11,898)</u>	<u>(27,441)</u>	<u>(10,438)</u>	<u>3,643</u>	<u>(18,610)</u>
Cash and investments - ending	<u>\$ 2,788</u>	<u>\$ 33,164</u>	<u>\$ 32,652</u>	<u>\$ 212,891</u>	<u>\$ 4,425</u>	<u>\$ 3,643</u>	<u>\$ 213,991</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 119,043	\$ 1,094,902	\$ 14,270,389	\$ 9,161	\$ 52,848	\$ 653,845	\$ 99,057
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	332,273	986,026	105,196	-	-	2,413,746	-
Charges for services	-	50,000	-	4,107	20,749	22,000	15,835
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	4,529	105,181	-	-	55,073	-
Total receipts	<u>332,273</u>	<u>1,040,555</u>	<u>210,377</u>	<u>4,107</u>	<u>20,749</u>	<u>2,490,819</u>	<u>15,835</u>
Disbursements:							
Personal services	-	210,000	-	-	-	1,129,234	-
Supplies	265,719	204,526	-	-	-	585,348	-
Other services and charges	40	622,040	1,319,204	4,969	20,537	201,900	3,960
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	37,747	8,998	556,013	-	-	144,831	-
Other disbursements	-	-	-	-	-	-	5
Total disbursements	<u>303,506</u>	<u>1,045,564</u>	<u>1,875,217</u>	<u>4,969</u>	<u>20,537</u>	<u>2,061,313</u>	<u>3,965</u>
Excess (deficiency) of receipts over disbursements	<u>28,767</u>	<u>(5,009)</u>	<u>(1,664,840)</u>	<u>(862)</u>	<u>212</u>	<u>429,506</u>	<u>11,870</u>
Cash and investments - ending	<u>\$ 147,810</u>	<u>\$ 1,089,893</u>	<u>\$ 12,605,549</u>	<u>\$ 8,299</u>	<u>\$ 53,060</u>	<u>\$ 1,083,351</u>	<u>\$ 110,927</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (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	\$ 1,012,371	\$ 46,765	\$ 455,694	\$ 257,344	\$ 30,738	\$ 5,913	\$ 115,568
Receipts:							
Taxes	-	-	209,507	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,676	-	121,541	-	-
Charges for services	-	-	-	72,231	-	-	-
Fines and forfeits	-	-	-	-	-	-	21,729
Other receipts	-	-	46,765	-	-	2,419	-
Total receipts	-	-	272,948	72,231	121,541	2,419	21,729
Disbursements:							
Personal services	-	-	5,813	34,690	499	-	37,616
Supplies	-	-	1,772	-	-	-	-
Other services and charges	-	-	159,472	36,113	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	46,765	-	-	-	-	-
Total disbursements	-	46,765	167,057	70,803	499	-	37,616
Excess (deficiency) of receipts over disbursements	-	(46,765)	105,891	1,428	121,042	2,419	(15,887)
Cash and investments - ending	\$ 1,012,371	\$ -	\$ 561,585	\$ 258,772	\$ 151,780	\$ 8,332	\$ 99,681

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Court Appointed Special Advocate (CASA)
Cash and investments - beginning	\$ 59,382	\$ 32,306	\$ -	\$ 554,701	\$ 37,250	\$ 22,135	\$ -
Receipts:							
Taxes	-	29,876	3,761	-	-	-	-
Licenses and permits	-	-	-	-	-	2,759	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	9,075	-	-	-	20,967	-	12,819
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	205,252	388,089	-	-	-
Total receipts	9,075	29,876	209,013	388,089	20,967	2,759	12,819
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	1,200	-	-	-	-	-	-
Other services and charges	375	24,990	202,786	483,261	6,776	3,101	12,819
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	4,801	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,575	24,990	202,786	483,261	11,577	3,101	12,819
Excess (deficiency) of receipts over disbursements	7,500	4,886	6,227	(95,172)	9,390	(342)	-
Cash and investments - ending	\$ 66,882	\$ 37,192	\$ 6,227	\$ 459,529	\$ 46,640	\$ 21,793	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	County Elected Officials Training	County Offender Transportation	Hazardous Waste Disposal Tax	Statewide 911	Abandoned Vehicle	Alternative Dispute Resolution	Drainage Maintenance
Cash and investments - beginning	\$ 10,917	\$ 2,563	\$ 1,855	\$ 708,713	\$ 1,687	\$ 6,918	\$ 771,553
Receipts:							
Taxes	-	-	-	-	-	-	494,411
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	3,058	-	-	579,771	-	-	57,653
Fines and forfeits	765	-	-	-	-	4,055	-
Other receipts	-	813	-	732	-	-	-
Total receipts	<u>3,823</u>	<u>813</u>	<u>-</u>	<u>580,503</u>	<u>-</u>	<u>4,055</u>	<u>552,064</u>
Disbursements:							
Personal services	-	-	-	340,367	-	-	-
Supplies	-	-	-	211	-	-	-
Other services and charges	300	-	-	117,106	-	-	459,009
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>300</u>	<u>-</u>	<u>-</u>	<u>457,684</u>	<u>-</u>	<u>-</u>	<u>459,009</u>
Excess (deficiency) of receipts over disbursements	<u>3,523</u>	<u>813</u>	<u>-</u>	<u>122,819</u>	<u>-</u>	<u>4,055</u>	<u>93,055</u>
Cash and investments - ending	<u>\$ 14,440</u>	<u>\$ 3,376</u>	<u>\$ 1,855</u>	<u>\$ 831,532</u>	<u>\$ 1,687</u>	<u>\$ 10,973</u>	<u>\$ 864,608</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Court Interpreters	Immunization Donations	Equipment Bond 2010	Payroll Clearing	Settlement	LOIT Public Safety	CVET Agency
Cash and investments - beginning	\$ 862	\$ 15,060	\$ 476,701	\$ 39,472	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	30,228,929	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	1,713,393	153,246
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	10,235	-	4,018,055	-	-	-
Total receipts	-	10,235	-	4,018,055	30,228,929	1,713,393	153,246
Disbursements:							
Personal services	-	-	-	4,026,651	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	11,367	53,640	-	-	-	153,246
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	283,651	-	-	-	-
Other disbursements	-	-	-	-	30,228,929	1,713,393	-
Total disbursements	-	11,367	337,291	4,026,651	30,228,929	1,713,393	153,246
Excess (deficiency) of receipts over disbursements	-	(1,132)	(337,291)	(8,596)	-	-	-
Cash and investments - ending	<u>\$ 862</u>	<u>\$ 13,928</u>	<u>\$ 139,410</u>	<u>\$ 30,876</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, 2014
 (Continued)

	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	HEA 1001 State Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ 330	\$ -	\$ 5,844	\$ 21,305	\$ 89,581	\$ 16,240	\$ 18,094
Receipts:							
Taxes	304,924	-	285,081	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	222,902	-	-	1,773,071	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	55,406	272,545
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>304,924</u>	<u>222,902</u>	<u>285,081</u>	<u>-</u>	<u>1,773,071</u>	<u>55,406</u>	<u>272,545</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	291,836	-	-	56,872	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	304,924	222,902	-	21,305	1,759,410	-	271,085
Total disbursements	<u>304,924</u>	<u>222,902</u>	<u>291,836</u>	<u>21,305</u>	<u>1,759,410</u>	<u>56,872</u>	<u>271,085</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(6,755)</u>	<u>(21,305)</u>	<u>13,661</u>	<u>(1,466)</u>	<u>1,460</u>
Cash and investments - ending	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ (911)</u>	<u>\$ -</u>	<u>\$ 103,242</u>	<u>\$ 14,774</u>	<u>\$ 19,554</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training and Continuing Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Canine Research and Education
Cash and investments - beginning	\$ 360	\$ 505	\$ 615	\$ 160	\$ 188	\$ 640	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	3,216	-	-	10
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	3,375	5,965	-	-	3,213	-
Fines and forfeits	11,000	-	-	-	813	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	11,000	3,375	5,965	3,216	813	3,213	10
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	8,620	3,350	6,165	3,094	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	3,368	-
Other disbursements	-	-	-	-	688	-	10
Total disbursements	8,620	3,350	6,165	3,094	688	3,368	10
Excess (deficiency) of receipts over disbursements	2,380	25	(200)	122	125	(155)	-
Cash and investments - ending	\$ 2,740	\$ 530	\$ 415	\$ 282	\$ 313	\$ 485	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sex and Violent Offender Administration - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections	CAGIT Distribution
Cash and investments - beginning	\$ 39	\$ 75	\$ 10,036	\$ 19	\$ -	\$ 116,014	\$ -
Receipts:							
Taxes	-	-	-	469	-	464,471	5,140,180
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	16,585	-	202,509	-	-
Charges for services	266	-	-	-	-	-	-
Fines and forfeits	-	425	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>266</u>	<u>425</u>	<u>16,585</u>	<u>469</u>	<u>202,509</u>	<u>464,471</u>	<u>5,140,180</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	450	20,635	488	-	400,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	255	-	-	-	202,509	-	5,140,180
Total disbursements	<u>255</u>	<u>450</u>	<u>20,635</u>	<u>488</u>	<u>202,509</u>	<u>400,000</u>	<u>5,140,180</u>
Excess (deficiency) of receipts over disbursements	<u>11</u>	<u>(25)</u>	<u>(4,050)</u>	<u>(19)</u>	<u>-</u>	<u>64,471</u>	<u>-</u>
Cash and investments - ending	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 5,986</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 180,485</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	CEDIT Distribution	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	Real Estate Surplus 2009-11	Real Estate Surplus 2012-14
Cash and investments - beginning	\$ -	\$ 112,460	\$ 123,836	\$ 79,116	\$ -	\$ 69,678	\$ 87,481
Receipts:							
Taxes	1,781,757	-	-	-	1,612,454	-	74,140
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	17,833	26,829	17,833	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>1,781,757</u>	<u>17,833</u>	<u>26,829</u>	<u>17,833</u>	<u>1,612,454</u>	<u>-</u>	<u>74,140</u>
Disbursements:							
Personal services	-	-	12,883	17,592	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,781,757	10,013	-	7,464	1,612,454	71	103,954
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>1,781,757</u>	<u>10,013</u>	<u>12,883</u>	<u>25,056</u>	<u>1,612,454</u>	<u>71</u>	<u>103,954</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>7,820</u>	<u>13,946</u>	<u>(7,223)</u>	<u>-</u>	<u>(71)</u>	<u>(29,814)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 120,280</u>	<u>\$ 137,782</u>	<u>\$ 71,893</u>	<u>\$ -</u>	<u>\$ 69,607</u>	<u>\$ 57,667</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Carter Cemetery ORD 809	Sheriff Service of Process Pension	Pre Trial Diversion	Adult Probation User Fee	Juvenile Probation User Fee	Work Release Maintenance Fee	Jury Pay Fee User
Cash and investments - beginning	\$ 150	\$ 29,989	\$ 241,477	\$ 39,377	\$ 42,880	\$ 3,103	\$ 4,282
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	1,527	-	-	-	-	-
Fines and forfeits	-	17,294	87,099	134,092	12,794	-	17,081
Other receipts	-	-	-	2,000	-	-	-
Total receipts	-	18,821	87,099	136,092	12,794	-	17,081
Disbursements:							
Personal services	-	-	89,457	118,221	14,837	-	-
Supplies	-	-	-	313	807	-	-
Other services and charges	-	25,918	3,801	8,582	4,381	-	9,066
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	25,918	93,258	127,116	20,025	-	9,066
Excess (deficiency) of receipts over disbursements	-	(7,097)	(6,159)	8,976	(7,231)	-	8,015
Cash and investments - ending	<u>\$ 150</u>	<u>\$ 22,892</u>	<u>\$ 235,318</u>	<u>\$ 48,353</u>	<u>\$ 35,649</u>	<u>\$ 3,103</u>	<u>\$ 12,297</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Drug AB Pros Interd Corr	Law Enforcement Education User Fee	Sheriff Continuing Education User	Safe School Fee	EMS Donations	E911 Donations	Sheriff Reserve Donations
Cash and investments - beginning	\$ 14,646	\$ 24,407	\$ 3,216	\$ 400	\$ 4,485	\$ 769	\$ 2,584
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	9,510	4,165	2,067	-	-	-	-
Other receipts	-	-	745	-	1,753	2,200	250
Total receipts	<u>9,510</u>	<u>4,165</u>	<u>2,812</u>	<u>-</u>	<u>1,753</u>	<u>2,200</u>	<u>250</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	4,600	2,393	1,067	-	1,694	1,625	1,307
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,600</u>	<u>2,393</u>	<u>1,067</u>	<u>-</u>	<u>1,694</u>	<u>1,625</u>	<u>1,307</u>
Excess (deficiency) of receipts over disbursements	<u>4,910</u>	<u>1,772</u>	<u>1,745</u>	<u>-</u>	<u>59</u>	<u>575</u>	<u>(1,057)</u>
Cash and investments - ending	<u>\$ 19,556</u>	<u>\$ 26,179</u>	<u>\$ 4,961</u>	<u>\$ 400</u>	<u>\$ 4,544</u>	<u>\$ 1,344</u>	<u>\$ 1,527</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Donations	DARE Donation	Emergency Management Donations	Canine Donations	Energy Savings Bond	Equipment Bond 2013	County Probation Indigent Treatment
Cash and investments - beginning	\$ 3,306	\$ 27	\$ 1,394	\$ 1,803	\$ 176	\$ 1,965,795	\$ 6,905
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,034	-	4,230	-	-	-	-
Total receipts	2,034	-	4,230	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	1,391	-	55	-	-	53,000	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	544,325	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	1,391	-	55	-	-	597,325	-
Excess (deficiency) of receipts over disbursements	643	-	4,175	-	-	(597,325)	-
Cash and investments - ending	<u>\$ 3,949</u>	<u>\$ 27</u>	<u>\$ 5,569</u>	<u>\$ 1,803</u>	<u>\$ 176</u>	<u>\$ 1,368,470</u>	<u>\$ 6,905</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Debt Service	Gravel Pit/ County Park	County Park Electric Deposit	Building Safety Education	Airport Grant Clearing	Commissioners Certificate Sale Proceeds
Cash and investments - beginning	\$ 568,472	\$ 1,650	\$ 4,031	\$ 625	\$ 35,466	\$ 18,312
Receipts:						
Taxes	1,091,919	-	-	-	-	-
Licenses and permits	-	-	-	300	-	-
Intergovernmental receipts	86,623	-	-	-	-	-
Charges for services	-	-	20,141	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>1,178,542</u>	<u>-</u>	<u>20,141</u>	<u>300</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	14,088	-	-	-
Debt service - principal and interest	1,154,558	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>1,154,558</u>	<u>-</u>	<u>14,088</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>23,984</u>	<u>-</u>	<u>6,053</u>	<u>300</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 592,456</u>	<u>\$ 1,650</u>	<u>\$ 10,084</u>	<u>\$ 925</u>	<u>\$ 35,466</u>	<u>\$ 18,312</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Land Acquis and Tx Payable	WIC Travel Training	NE IND Solid Waste Dist	WIC Travel Training (alt)	School System Radio	Tower Rental
Cash and investments - beginning	\$ 3,565	\$ (2,099)	\$ -	\$ -	\$ 415	\$ 2,005
Receipts:						
Taxes	-	-	363,743	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	25,890	-	-	-
Charges for services	-	10,218	-	424	42,012	3,375
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	10,218	389,633	424	42,012	3,375
Disbursements:						
Personal services	-	7,960	-	2,627	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	159	389,633	26	26,759	2,521
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	8,119	389,633	2,653	26,759	2,521
Excess (deficiency) of receipts over disbursements	-	2,099	-	(2,229)	15,253	854
Cash and investments - ending	<u>\$ 3,565</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,229)</u>	<u>\$ 15,668</u>	<u>\$ 2,859</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Monument Maintenance Restoration	Mental Health	Local Opt Prop Tax Replacement	16.575 Pros Victim Assistance	16.588 Stop Violence Agnst Wmn	16.607 Bulletproof Vests
Cash and investments - beginning	\$ 67	\$ -	\$ -	\$ 1,675	\$ (4,039)	\$ 55
Receipts:						
Taxes	-	235,697	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	17,795	1,713,394	20,136	20,935	7,467
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	253,492	1,713,394	20,136	20,935	7,467
Disbursements:						
Personal services	-	-	-	24,963	21,861	-
Supplies	-	-	-	-	-	-
Other services and charges	-	253,491	-	-	-	7,405
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	1,713,394	-	-	-
Total disbursements	-	253,491	1,713,394	24,963	21,861	7,405
Excess (deficiency) of receipts over disbursements	-	1	-	(4,827)	(926)	62
Cash and investments - ending	<u>\$ 67</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (3,152)</u>	<u>\$ (4,965)</u>	<u>\$ 117</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Rec Trails Bike Trail	20.509 Transit Star 1802564P	20.600 DUI Task Force IND	97.042 Homeland Sec FEMA	90.401 HAVA Sec 101 Election	16.523 JABG YIP 11-JB-1841
Cash and investments - beginning	\$ 26,513	\$ -	\$ -	\$ -	\$ 18,865	\$ (15,233)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	5,004	282,939	-	-	-	16,514
Charges for services	-	-	-	5,180	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	7,910	-	-	-
Total receipts	<u>5,004</u>	<u>282,939</u>	<u>7,910</u>	<u>5,180</u>	<u>-</u>	<u>16,514</u>
Disbursements:						
Personal services	-	-	7,175	-	-	1,281
Supplies	-	-	-	-	-	-
Other services and charges	11,261	282,939	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	5,180	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>11,261</u>	<u>282,939</u>	<u>7,175</u>	<u>5,180</u>	<u>-</u>	<u>1,281</u>
Excess (deficiency) of receipts over disbursements	<u>(6,257)</u>	<u>-</u>	<u>735</u>	<u>-</u>	<u>-</u>	<u>15,233</u>
Cash and investments - ending	<u>\$ 20,256</u>	<u>\$ -</u>	<u>\$ 735</u>	<u>\$ -</u>	<u>\$ 18,865</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	8118 FAA AIP 3-18-0002-013-2	WIC Fiscal Yrs (ODD #s)	WIC Fiscal Yrs (Even #s)	16.527 CAVA Visit & Exchange	93.563 Odyssey CMG GT 10CRG025	16.592 Local Law Enforc Grant
Cash and investments - beginning	\$ 5,202	\$ 24	\$ (14,914)	\$ -	\$ 117	\$ 7
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	14,191	8,381	164,225	125,900	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>14,191</u>	<u>8,381</u>	<u>164,225</u>	<u>125,900</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	-	34,070	129,874	-	-	-
Supplies	-	65	3,110	-	-	-
Other services and charges	19,152	5,160	15,998	125,900	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>19,152</u>	<u>39,295</u>	<u>148,982</u>	<u>125,900</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(4,961)</u>	<u>(30,914)</u>	<u>15,243</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 241</u>	<u>\$ (30,890)</u>	<u>\$ 329</u>	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ 7</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	WIC SCCF Grant	SCCF Community Foundation	Comm Correct FY 2014	Comm Correct Proj Inc FY 2014	Comm Correct CTP FY 2014	LARE Grant/Boat Patrol
Cash and investments - beginning	\$ 227	\$ 76	\$ 3,731	\$ 199,001	\$ 1,512	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	18,160	25,000
Charges for services	-	-	189,347	138,712	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	115	-	-	32,196	-	-
Total receipts	<u>115</u>	<u>-</u>	<u>189,347</u>	<u>170,908</u>	<u>18,160</u>	<u>25,000</u>
Disbursements:						
Personal services	-	-	193,078	45,910	-	-
Supplies	-	-	-	9,298	-	-
Other services and charges	127	-	-	78,467	17,401	25,000
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	145,204	-	-
Other disbursements	-	-	-	91,029	2,271	-
Total disbursements	<u>127</u>	<u>-</u>	<u>193,078</u>	<u>369,908</u>	<u>19,672</u>	<u>25,000</u>
Excess (deficiency) of receipts over disbursements	<u>(12)</u>	<u>-</u>	<u>(3,731)</u>	<u>(199,000)</u>	<u>(1,512)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 215</u>	<u>\$ 76</u>	<u>\$ -</u>	<u>\$ 1</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, 2014
 (Continued)

	ALP 07021136 ST GT	Family Court Project Grant	Public Safety Train	Clerk's Trust	Clerk's ISETS	After Tax Collections
Cash and investments - beginning	\$ 2,391	\$ 12,050	\$ 17	\$ 363,290	\$ -	\$ 1,309,368
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	300	-	4,920,031	316,872	1,285,767
Total receipts	-	300	-	4,920,031	316,872	1,285,767
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,990	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	4,933,589	313,284	1,309,368
Total disbursements	-	6,990	-	4,933,589	313,284	1,309,368
Excess (deficiency) of receipts over disbursements	-	(6,690)	-	(13,558)	3,588	(23,601)
Cash and investments - ending	<u>\$ 2,391</u>	<u>\$ 5,360</u>	<u>\$ 17</u>	<u>\$ 349,732</u>	<u>\$ 3,588</u>	<u>\$ 1,285,767</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Sheriff Cashbook	Steuben County Inmate Trust	Steuben County Jail Commissary	Steuben County Jail Meal Allowance	Self Insurance	Health Care Admin
Cash and investments - beginning	\$ -	\$ 1,450	\$ 34,308	\$ 77,445	\$ 307,263	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	211,526	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	1,989,503	210,656	119,972	-	2,862,198	72,822
Total receipts	<u>1,989,503</u>	<u>210,656</u>	<u>119,972</u>	<u>211,526</u>	<u>2,862,198</u>	<u>72,822</u>
Disbursements:						
Personal services	-	-	-	-	3,169,461	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,989,503	208,925	107,393	200,377	-	-
Total disbursements	<u>1,989,503</u>	<u>208,925</u>	<u>107,393</u>	<u>200,377</u>	<u>3,169,461</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>1,731</u>	<u>12,579</u>	<u>11,149</u>	<u>(307,263)</u>	<u>72,822</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,181</u>	<u>\$ 46,887</u>	<u>\$ 88,594</u>	<u>\$ -</u>	<u>\$ 72,822</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	Health Care Claims	Health Dept Trailer Grant 93.074	FAA PART ALP UPDT 31800 20.106	FAA Runway 5/23 ETC CON #20.106	Multi-Haz Mit Plan Grant #97.039	Mental Health Grant 2015 FD 010
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	15,000	29,469	26,171	30,001	150,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	9,461	-	-	-	-	-
Total receipts	<u>9,461</u>	<u>15,000</u>	<u>29,469</u>	<u>26,171</u>	<u>30,001</u>	<u>150,000</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	29,469	20,066	30,001	3,740
Debt service - principal and interest	-	-	-	-	-	-
Capital outlay	-	15,000	-	6,105	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>15,000</u>	<u>29,469</u>	<u>26,171</u>	<u>30,001</u>	<u>3,740</u>
Excess (deficiency) of receipts over disbursements	<u>9,461</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>146,260</u>
Cash and investments - ending	<u>\$ 9,461</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 146,260</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2014
 (Continued)

	JDAI D12-4-301 LaGr	Comm Corrections FY 2015	Comm Corrections Proj Inc FY 2015	Comm Corrections CTP FY 2015	Sheriff's Dept Seized Assets	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,273,458
Receipts:						
Taxes	-	-	-	-	-	52,692,879
Licenses and permits	-	-	-	-	-	211,551
Intergovernmental receipts	28,261	295,056	177,213	13,170	-	12,428,335
Charges for services	-	-	-	-	-	3,916,142
Fines and forfeits	-	-	25	-	-	1,159,320
Other receipts	-	-	80,575	2,271	35,389	16,973,870
Total receipts	<u>28,261</u>	<u>295,056</u>	<u>257,813</u>	<u>15,441</u>	<u>35,389</u>	<u>87,382,097</u>
Disbursements:						
Personal services	-	239,543	63,723	-	-	19,005,309
Supplies	-	-	9,864	-	-	1,315,170
Other services and charges	28,250	-	54,209	12,584	-	12,652,773
Debt service - principal and interest	-	-	-	-	-	1,154,558
Capital outlay	-	-	23,975	-	-	2,678,117
Other disbursements	11	14,981	4,412	-	22	51,271,923
Total disbursements	<u>28,261</u>	<u>254,524</u>	<u>156,183</u>	<u>12,584</u>	<u>22</u>	<u>88,077,850</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>40,532</u>	<u>101,630</u>	<u>2,857</u>	<u>35,367</u>	<u>(695,753)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 40,532</u>	<u>\$ 101,630</u>	<u>\$ 2,857</u>	<u>\$ 35,367</u>	<u>\$ 36,577,705</u>

STEUBEN COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2014

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2013 Equipment Bond	\$ 1,675,000	\$ 689,813
General obligation bonds	2006 Energy Savings Bond	<u>850,000</u>	<u>222,000</u>
Total governmental activities		<u>2,525,000</u>	<u>911,813</u>
Totals		<u>\$ 2,525,000</u>	<u>\$ 911,813</u>

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2014

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	\$ 5,349,833
Infrastructure	58,234,859
Buildings	10,079,375
Improvements other than buildings	1,917,218
Machinery, equipment, and vehicles	5,928,980
Books and other	2,796,793
Total governmental activities	84,307,058
Total capital assets	\$ 84,307,058

SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE 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, 2014. 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, 2014.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

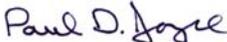
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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.

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

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. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as item 2014-002 to be a material weakness.

The County's response to the internal control over compliance 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 compliance and, accordingly, we express no opinion on the response.

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

September 19, 2016

(This page intentionally left blank.)

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, 2014

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>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 WIC 175-1/FY15	\$ 7,874 166,960 <u>8,414</u>
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				<u>183,248</u>
Total - Department of Agriculture				<u>183,248</u>
<u>Department of Commerce</u>				
State Broadband Data and Development Grant Program	Indiana Office of Technology	11.558	D-20-2-7810	<u>2,000</u>
Total - Department of Commerce				<u>2,000</u>
<u>Department of Justice</u>				
Supervised Visitation, Safe Havens for Children	Direct Grant	16.527	2012-CW-AX-K004	<u>125,900</u>
Bulletproof Vest Partnership Program	Direct Grant	16.607		<u>7,467</u>
Equitable Sharing Program	Direct Grant	16.922		<u>22</u>
Juvenile Accountability Block Grants	Indiana Criminal Justice Institute	16.523	JABG 11-JB-1841	<u>16,514</u>
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	12VA1375	<u>22,238</u>
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	12STPR026	<u>18,833</u>
Total - Department of Justice				<u>190,974</u>
<u>Department of Transportation</u>				
Airport Improvement Program	Direct Grant	20.106	3-18-0002-013-2 3-18-0002-014-2013 3-18-0002-15	14,191 29,469 <u>26,171</u>
Total - Airport Improvement Program				<u>69,831</u>
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES #0401070	<u>129,597</u>
Total - Highway Planning and Construction Cluster				<u>129,597</u>
Highway Safety Cluster State and Community Highway Safety Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Angola City of Angola	20.600 20.601	PT11-04-04-22 &K8-20 K8-20	4,865 <u>3,045</u>
Total - Highway Safety Cluster				<u>7,910</u>
Formula Grants For Rural Areas	Indiana Department of Transportation	20.509	A249-14-320434	<u>183,110</u>
Total - Department of Transportation				<u>390,448</u>
<u>Department of Health and Human Services</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074		<u>15,000</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY2014	<u>313,261</u>
Total - Department of Health and Human Services				<u>328,261</u>
<u>Department of Homeland Security</u>				
Boating Safety Financial Assistance	Indiana Department of Homeland Security	97.012		<u>13,133</u>
Hazard Mitigation Grant	Indiana Department of Homeland Security	97.039		<u>25,001</u>
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-4-394B	<u>20,180</u>
Total - Department of Homeland Security				<u>58,314</u>
Total federal awards expended				<u>\$ 1,153,245</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 (SEFA) 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 SEFA, the County provided federal awards to subrecipients as follows for the year ended December 31, 2014:

Program Title	Federal CFDA Number	2014
Supervised Visitation, Safe Havens for Children	16.527	\$ 125,900
Formula Grants for Rural Areas	20.509	183,110

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?	yes
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?	yes

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children Highway Planning and Construction Cluster
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? no

Section II - Financial Statement Findings

FINDING 2014-001 - PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Condition

The County did not have a proper system of internal control in place to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA).

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

During the audit of the SEFA, there were the following errors:

Five programs were omitted from the SEFA and nine programs had incorrect amounts reported. In total the SEFA was understated by \$67,340.

Audit adjustments were proposed, accepted by the County, and made to the SEFA.

Criteria

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

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

OMB Circular A-133, Subpart C, section .300 states in part: "The auditee shall: . . . (d) Prepare appropriate financial statements, including the schedule of expenditures of Federal awards in accordance with section .310. . . ."

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.
- (4) Include notes that describe the significant accounting policies used in preparing the schedule.

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

- (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."

Cause

Management had not established a system of internal control that would have ensured proper reporting of the SEFA.

Effect

Without a proper system of internal control in place that operated effectively, material misstatements of the SEFA could have remained undetected. The SEFA contained the errors identified in the *Condition*.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

Section III - Federal Award Findings and Questioned Costs

FINDING 2014-002 - ALLOWABLE COSTS/COST PRINCIPLES

Federal Agency: Department of Health and Human Services
Federal Program: Child Support Enforcement
CFDA Number: 93.563
Federal Award Number and Year (or Other Identifying Number): FY2014
Pass-Through Entity: Indiana Department of Child Services

Condition

An effective internal control system, which would have included segregation of duties, was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the following compliance requirement: Allowable Costs/Cost Principles.

Context

The County Prosecuting Attorney's office was required to maintain Semiannual Certifications and Personnel Activity Reports on all full-time and part-time employees paid from the grant. There were no certifications or reports completed for employees during the audit period. The County Prosecuting Attorney's office was not aware of the certifications or reports required for employees.

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Criteria

OMB A-87, Attachment B, Item 8(h), states in part:

". . . (3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity. . . ."

OMB Circular A-133, Subpart C, section .300 states in part:

"The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs. . . ."

Cause

Management had not developed a system of internal controls that segregated key functions.

Effect

The failure to establish an effective internal control system enabled material compliance to go undetected. Noncompliance with the compliance requirement could have resulted in the loss of federal funds to the County.

Questioned Costs

There were no questioned costs identified.

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirement listed above.

Views of Responsible Officials

For the views of responsible officials, refer to the Corrective Action Plan that is part of this report.

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
Steuben County Community Center**

317 South Wayne Street, Suite 2J
Angola Indiana, 46703
Phone (260)668-1000 x 1218
Fax (260)665-8483

CORRECTIVE ACTION PLAN

FINDING 2014-001 PREPARATION OF THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Contact Person Responsible for Corrective Action: Kim Koomler, Steuben County Auditor

Phone Number: 260-668-1000 ext. 1218

Status of Audit Finding:

Steuben County Auditor implemented additional internal controls to prevent, or detect and correct, errors on the Schedule of Expenditures of Federal Awards (SEFA). The Auditor has implemented 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. Additionally, there is a secondary review by the Auditor or her designee of all grant report data.

Additionally, controls over receipting, disbursing, recording and accounting for the financial activities are in place to avoid substantial risk. This is being done by requiring a second person prepare and update an excel spreadsheet for tracking of each individual grant.

Kim Koomler
(Signature)

Auditor
(Title)

9/16/14
(Date)



205 S. Martha St.
Suite 107
Angola, IN 46703-1945

CORRECTIVE ACTION PLAN

FINDING 2014-002

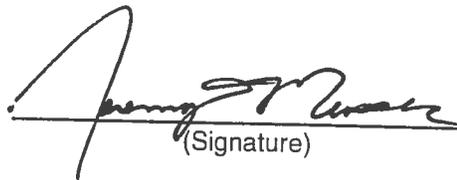
Contact Person Responsible for Corrective Action: Traci Bruick, IV-D Administrator
Contact Phone Number: (260) 668-1000 x 2500

Views of Responsible Official: We concur with the finding.

Description of Corrective Action Plan:

We received guidance from CSB on July 20th, 2016 in accordance with the "Cooperative Agreement for Federal Financial Participation for Prosecuting Attorneys Performing Title IV-D Services, section IV.B.3 and IV.E.10. We rely on the policies, procedures and forms, as well as training, provided by CSB for compliance with federal requirements. Pursuant to that guidance, we will comply with the following: 2 CFR 225 APP. B 8(h) "(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certification that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee."

Anticipated Completion Date: 8/18/2016


(Signature)

Prosecutor

(Title)

8/17/16

(Date)

FAX # (260) 665-2320
Telephone (260) 668-1000

Bad Check Investigator
ext. 2410

Victim Assistance Office
ext. 2430 or 2490

All Other Calls
ext.

OTHER REPORTS

In addition to this report, other reports may have been issued for the County. All reports can be found on the Indiana State Board of Accounts' website: <http://www.in.gov/sboa/>.