

**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, 2015 to December 31, 2015



**FILED**  
11/07/2016



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim A. Koomler	01-01-15 to 12-31-18
County Treasurer	Laurie Stoy	01-01-13 to 12-31-16
Clerk of the Circuit Court	Michelle Herbert	01-01-15 to 12-31-18
County Sheriff	Tim R. Troyer	01-01-15 to 12-31-18
County Recorder	Linda Myers	01-01-15 to 12-31-18
County Prosecuting Attorney	Jeremy T. Musser	01-01-15 to 12-31-18
President of the Board of County Commissioners	Ronald L. Smith	01-01-15 to 12-31-16
President of the County Council	Richard Shipe	01-01-15 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, 2015, 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 (Indiana Code 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, 2015.

***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, 2015, 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

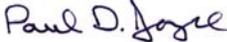
*Other Information*

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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2015, 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.

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. A significant deficiency is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section 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. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001 that we consider to be material weaknesses.

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

**Compliance and Other Matters**

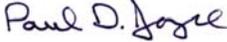
As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-001.

**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

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## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2015

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
General	\$ 4,794,649	\$ 8,849,403	\$ 10,040,976	\$ 3,603,076
Accident Report	16,961	5,094	7,576	14,479
Aviation	22,468	90,752	87,328	25,892
CAGIT County Certified Shares	736,126	2,773,151	2,340,453	1,168,824
CEDIT County Share	1,404,666	1,110,506	825,500	1,689,672
City and Town Court Costs	5,083	7,118	-	12,201
Clerk's Records Perpetuation	20,800	16,609	16,220	21,189
County Option Dog Tax	5,744	1,028	4,200	2,572
Sales Disclosure - County Share	24,369	6,680	3,244	27,805
Cumulative Bridge	1,870,467	194,949	183,107	1,882,309
Cumulative Capital Development	1,846,568	1,037,668	632,072	2,252,164
Drug Free Community	59,040	26,014	25,090	59,964
Electronic Map Generation	9,995	356	-	10,351
Emergency Planning/Right To Know	50,047	4,719	11,379	43,387
Extradition and Sheriff's Assistance	2,788	-	-	2,788
Firearms Training	33,164	16,635	5,892	43,907
General Drain Improvement	32,652	407,705	306,758	133,599
Health	212,891	326,188	384,917	154,162
Identification Security Protection	4,425	3,986	5,000	3,411
Levy Excess	3,643	-	-	3,643
Local Health Maintenance	213,991	40,179	32,998	221,172
Local Road and Street	147,810	340,588	340,394	148,004
LOIT Public Safety - County Share	1,089,893	1,023,999	1,049,447	1,064,445
Major Moves Construction	12,605,549	222,077	3,766,763	9,060,863
Medical Care for Inmates	8,299	211	2,006	6,504
Misdemeanant	53,060	20,126	-	73,186
Motor Vehicle Highway	1,083,351	2,451,738	2,308,325	1,226,764
Plat Book	110,927	18,290	1,761	127,456
Rainy Day	1,012,371	600,000	-	1,612,371
Reassessment - 2015	561,585	256,685	195,503	622,767
Recorder's Records Perpetuation	258,772	79,409	90,262	247,919
Riverboat	151,780	121,541	-	273,321
Sex and Violent Offender Administration	8,332	2,525	-	10,857
Supplemental Public Defender Services	99,681	22,537	20,297	101,921
Surveyor's Corner Perpetuation	66,882	9,888	-	76,770
Tax Sale Fees	37,192	31,245	28,075	40,362
Tax Sale Redemption	6,227	154,868	160,874	221
Tax Sale Surplus	459,529	613,797	656,809	416,517
Local Health Department Trust Account	46,640	20,967	19,505	48,102
Unsafe Building	21,793	11,525	6,107	27,211
Court Appointed Special Advocate (CASA)	-	16,650	16,650	-
County Elected Officials Training	14,440	3,986	900	17,526
County Offender Transportation	3,376	1,000	-	4,376
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Statewide 911	831,532	572,535	619,732	784,335

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Abandoned Vehicle	1,687	-	-	1,687
Alternative Dispute Resolution	10,973	6,044	2,565	14,452
Drainage Maintenance	864,608	492,788	460,715	896,681
Court Interpreters	862	-	-	862
Immunization Donations	13,928	7,633	8,195	13,366
Equipment Bond 2010	139,410	-	-	139,410
Payroll Clearing	30,876	4,035,609	4,067,008	(523)
Settlement	-	29,589,099	29,589,099	-
LOIT Public Safety	-	1,774,638	1,774,638	-
CVET Agency	-	172,098	172,098	-
Sewage Collections	330	252,150	252,150	330
Financial Institution Tax	-	236,356	236,356	-
CEDIT Homestead Credit	(911)	295,824	291,227	3,686
LOIT PTRC	103,242	1,779,111	1,832,981	49,372
State Fines and Forfeitures	14,774	62,102	63,167	13,709
Infraction Judgements	19,554	212,728	217,671	14,611
Overweight Vehicle Fines	2,740	8,485	10,525	700
Special Death Benefit	530	3,175	3,270	435
Sales Disclosure - State Share	415	6,680	6,265	830
Coroners Training and Continuing Education	282	3,204	3,212	274
Interstate Compact - State Share	313	1,000	1,313	-
Mortgage Recording Fees - State Share	485	3,601	3,511	575
Canine Research and Education	-	257	157	100
Sex and Violent Offender Administration - State	50	281	306	25
Child Restraint Violations Fines	50	376	376	50
Inheritance Tax	5,986	2,111	3,045	5,052
Education Plate Fees Agency	-	450	450	-
Riverboat Revenue Sharing	-	202,509	202,509	-
Innkeepers Tax Collections	180,485	481,893	400,000	262,378
CAGIT Distribution	-	5,323,908	5,323,908	-
CEDIT Distribution	-	1,848,903	1,848,903	-
93.563 Title IV-D Incentive	120,280	17,133	3,800	133,613
93.563 Prosecutor IV-D Incentive-Post Oct '99	137,782	25,782	22,744	140,820
93.563 Clerk IV-D Incentive-Post Oct '99	71,893	17,133	29,043	59,983
State Welfare Excise Tax Allocation	-	1,600,233	1,600,233	-
Real Estate Surplus 2009-11	69,607	-	1,163	68,444
Real Estate Surplus 2012-14	57,667	84,178	46,859	94,986
Carter Cemetery ORD 809	150	-	-	150
Sheriff Service of Process Pension	22,892	32,910	20,000	35,802
Pre Trial Diversion	235,318	120,865	96,348	259,835
Adult Probation User Fee	48,353	124,101	5,774	166,680
Juvenile Probation User Fee	35,649	10,654	14,642	31,661
Work Release Maintenance Fee	3,103	-	367	2,736
Jury Pay Fee User	12,297	13,222	3,772	21,747
Drug AB Pros Interd Corr	19,556	6,530	5,800	20,286
Law Enforcement Education User Fee	26,179	3,740	3,497	26,422

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, 2015

(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Sheriff Continuing Education User	4,961	2,273	325	6,909
Safe School Fee	400	-	-	400
EMS Donations	4,544	150	921	3,773
E911 Donations	1,344	2,200	2,703	841
Sheriff Reserve Donations	1,527	1,100	334	2,293
Sheriff Donations	3,949	5,179	5,779	3,349
DARE Donation	27	-	-	27
Emergency Management Donations	5,569	500	444	5,625
Canine Donations	1,803	350	-	2,153
Energy Savings Bond	176	-	-	176
Equipment Bond 2013	1,368,470	14,846	544,997	838,319
County Probation Indigent Treat	6,905	-	-	6,905
Debt Service	592,456	1,145,581	1,134,713	603,324
Gravel Pit/County Park	1,650	-	-	1,650
County Park Electric Deposit	10,084	19,224	23,592	5,716
Building Safety Education	925	-	-	925
Airport Grant Clearing	35,466	241	-	35,707
Commissioners Certificate Sale Proceeds	18,312	-	-	18,312
Land Acquis and Tx Payable	3,565	-	-	3,565
WIC Travel Training	-	-	3,215	(3,215)
NE IND Solid Waste Dist	-	402,743	402,743	-
WIC Travel Training (alt)	(2,229)	15,456	13,227	-
School System Radio	15,668	21,006	10,746	25,928
Tower Rental	2,859	-	-	2,859
Monument Maintenance Restoration	67	-	67	-
Mental Health	-	259,422	259,422	-
Local Opt Prop Tax Replacement	-	1,774,643	1,774,643	-
16.575 Pros Victim Assistance	(3,152)	17,991	21,930	(7,091)
16.588 Stop Violence Agnst Wmn	(4,965)	18,471	18,132	(4,626)
16.607 Bulletproof Vests	117	4,212	2,352	1,977
Rec Trails Bike Trail	20,256	111,213	104,955	26,514
20.509 Transit Star 1802564P	-	271,692	271,692	-
20.600 DUI Task Force IND	735	1,873	1,978	630
97.042 Homeland Sec FEMA	-	8,685	8,685	-
90.401 HAVA Sec 101 Election	18,865	-	-	18,865
8118 FAA AIP 3-18-0002-013-2	241	-	241	-
WIC Fiscal Yrs (ODD #s)	(30,890)	187,660	156,863	(93)
WIC Fiscal Yrs (Even #s)	329	22,169	42,253	(19,755)
16.527 CAVA Visit & Exchange	-	243	243	-
93.563 Odyssey CMG GT 10CRG025	117	-	-	117
16.592 Local Law Enforc Grant	7	-	-	7
WIC SCCF Grant	215	570	150	635
SCCF Community Foundation	76	-	-	76
LARE Grant/Boat Patrol	-	21,921	21,163	758
ALP 07021136 ST GT	2,391	-	-	2,391
Family Court Project Grant	5,360	-	5,360	-

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, 2015  
(Continued)

Fund	Cash and Investments 01-01-15	Receipts	Disbursements	Cash and Investments 12-31-15
Public Safety Train	17	-	-	17
Clerk's Trust	349,732	6,314,735	6,396,115	268,352
Clerk's ISETS	3,588	317,700	318,631	2,657
After Tax Collections	1,285,767	1,060,745	1,285,767	1,060,745
Sheriff Cashbook	-	2,613,516	2,613,516	-
Steuben County Inmate Trust	3,181	141,532	140,928	3,785
Steuben County Jail Commissary	46,887	98,342	106,852	38,377
Steuben County Jail Meal Allowance	88,594	154,443	145,459	97,578
Health Care Admin	72,822	630,627	578,167	125,282
Health Care Claims	9,461	2,998,690	2,922,130	86,021
FAA PART ALP UPDT 31800 20.106	-	5,663	5,663	-
FAA Runway 5/23 ETC CON #20.106	-	12,381	12,381	-
Mental Health Grant 2015 FD 010	146,260	-	32,425	113,835
Comm Corr FY 2015	40,532	229,488	272,059	(2,039)
Comm Corr Proj Inc FY 2015	101,630	237,633	337,294	1,969
Comm Corr CTP FY 2015	2,857	30,650	33,507	-
Sheriff's Dept Seized Assets	35,367	6,044	-	41,411
Public Health Prepare Grant #93.069	-	15,523	22,900	(7,377)
93.008 MRC NACCHO/Health Grant	-	3,500	3,492	8
COMM CORRECT CTP FY 2016	-	27,055	21,809	5,246
COMM CORRECT FY 2016	-	376,256	282,207	94,049
COMM CORRECT PROJ INC FY 2016	-	301,616	204,981	96,635
TANF GRANT NICC	-	235,569	302,089	(66,520)
CFDA 20.703 FLOW STUDY/EMA	-	20,000	20,000	-
ISDH BP3 MRC GRANT	-	5,000	5,000	-
20.106 FAA AIP ROW Crack RE	-	268,951	268,951	-
<b>Totals</b>	<b>\$ 36,577,703</b>	<b>\$ 90,811,694</b>	<b>\$ 93,991,973</b>	<b>\$ 33,397,424</b>

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT

**Note 1. Summary of Significant Accounting Policies**

*A. Reporting Entity*

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

The accompanying financial statement presents the financial information for the County.

*B. Basis of Accounting*

The financial statement is reported on a regulatory basis of accounting prescribed by the 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 may 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.

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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

State statutes authorize the County to invest in securities including, but not limited to, 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:

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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*B. County Police Retirement Plan*

*Plan Description*

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. 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 reimbursement for expenditures made by the County were not received by December 31, 2015.

**Note 8. Subsequent Events**

In March 2016, the County issued \$6,820,000 of General Obligation bonds to finance the upgrade of the Emergency 911 system. The interest rate on the bonds is 2 percent and the bonds will mature in January 2024.

#### 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, 2015

	General	Accident Report	Aviation	CAGIT County Certified Shares	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation
Cash and investments - beginning	\$ 4,794,649	\$ 16,961	\$ 22,468	\$ 736,126	\$ 1,404,666	\$ 5,083	\$ 20,800
Receipts:							
Taxes	5,303,830	-	51,551	2,583,912	-	-	-
Licenses and permits	182,435	-	-	-	-	-	-
Intergovernmental receipts	510,130	-	438	-	1,110,352	-	-
Charges for services	2,313,223	5,094	38,763	-	-	-	-
Fines and forfeits	235,405	-	-	-	-	7,118	16,321
Other receipts	304,380	-	-	189,239	154	-	288
<b>Total receipts</b>	<b>8,849,403</b>	<b>5,094</b>	<b>90,752</b>	<b>2,773,151</b>	<b>1,110,506</b>	<b>7,118</b>	<b>16,609</b>
Disbursements:							
Personal services	7,950,323	-	2,100	1,775,500	208,873	-	3,533
Supplies	208,318	-	4,339	-	-	-	9,737
Other services and charges	1,800,210	7,576	80,889	564,953	504,804	-	2,950
Capital outlay	12,086	-	-	-	111,823	-	-
Other disbursements	70,039	-	-	-	-	-	-
<b>Total disbursements</b>	<b>10,040,976</b>	<b>7,576</b>	<b>87,328</b>	<b>2,340,453</b>	<b>825,500</b>	<b>-</b>	<b>16,220</b>
Excess (deficiency) of receipts over disbursements	(1,191,573)	(2,482)	3,424	432,698	285,006	7,118	389
Cash and investments - ending	<u>\$ 3,603,076</u>	<u>\$ 14,479</u>	<u>\$ 25,892</u>	<u>\$ 1,168,824</u>	<u>\$ 1,689,672</u>	<u>\$ 12,201</u>	<u>\$ 21,189</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (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	\$ 5,744	\$ 24,369	\$ 1,870,467	\$ 1,846,568	\$ 59,040	\$ 9,995	\$ 50,047
Receipts:							
Taxes	-	-	180,448	958,999	-	-	-
Licenses and permits	1,028	-	-	-	-	-	-
Intergovernmental receipts	-	-	14,501	77,095	-	-	4,719
Charges for services	-	6,680	-	-	-	-	-
Fines and forfeits	-	-	-	-	26,014	-	-
Other receipts	-	-	-	1,574	-	356	-
Total receipts	<u>1,028</u>	<u>6,680</u>	<u>194,949</u>	<u>1,037,668</u>	<u>26,014</u>	<u>356</u>	<u>4,719</u>
Disbursements:							
Personal services	-	-	55,508	-	-	-	-
Supplies	-	-	13,210	-	-	-	9
Other services and charges	4,200	3,244	114,389	-	25,090	-	5,715
Capital outlay	-	-	-	632,072	-	-	5,655
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>4,200</u>	<u>3,244</u>	<u>183,107</u>	<u>632,072</u>	<u>25,090</u>	<u>-</u>	<u>11,379</u>
Excess (deficiency) of receipts over disbursements	<u>(3,172)</u>	<u>3,436</u>	<u>11,842</u>	<u>405,596</u>	<u>924</u>	<u>356</u>	<u>(6,660)</u>
Cash and investments - ending	<u>\$ 2,572</u>	<u>\$ 27,805</u>	<u>\$ 1,882,309</u>	<u>\$ 2,252,164</u>	<u>\$ 59,964</u>	<u>\$ 10,351</u>	<u>\$ 43,387</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 2,788	\$ 33,164	\$ 32,652	\$ 212,891	\$ 4,425	\$ 3,643
Receipts:						
Taxes	-	-	51,402	261,654	-	-
Licenses and permits	-	-	-	43,508	-	-
Intergovernmental receipts	-	-	-	21,026	-	-
Charges for services	-	-	-	-	3,986	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	16,635	356,303	-	-	-
Total receipts	-	16,635	407,705	326,188	3,986	-
Disbursements:						
Personal services	-	-	-	351,307	-	-
Supplies	-	-	-	7,415	-	-
Other services and charges	-	5,892	306,758	25,695	5,000	-
Capital outlay	-	-	-	500	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	5,892	306,758	384,917	5,000	-
Excess (deficiency) of receipts over disbursements	-	10,743	100,947	(58,729)	(1,014)	-
Cash and investments - ending	<u>\$ 2,788</u>	<u>\$ 43,907</u>	<u>\$ 133,599</u>	<u>\$ 154,162</u>	<u>\$ 3,411</u>	<u>\$ 3,643</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Major Moves Construction	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 213,991	\$ 147,810	\$ 1,089,893	\$ 12,605,549	\$ 8,299	\$ 53,060
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	7,040	-	-	-	-	-
Intergovernmental receipts	-	340,588	1,020,661	102,716	-	-
Charges for services	33,139	-	-	-	211	20,126
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	3,338	119,361	-	-
<b>Total receipts</b>	<b>40,179</b>	<b>340,588</b>	<b>1,023,999</b>	<b>222,077</b>	<b>211</b>	<b>20,126</b>
Disbursements:						
Personal services	25,247	-	245,196	-	-	-
Supplies	1,220	253,175	176,938	-	-	-
Other services and charges	6,531	20	612,131	1,436,335	2,006	-
Capital outlay	-	87,199	15,182	730,428	-	-
Other disbursements	-	-	-	1,600,000	-	-
<b>Total disbursements</b>	<b>32,998</b>	<b>340,394</b>	<b>1,049,447</b>	<b>3,766,763</b>	<b>2,006</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	7,181	194	(25,448)	(3,544,686)	(1,795)	20,126
Cash and investments - ending	<u>\$ 221,172</u>	<u>\$ 148,004</u>	<u>\$ 1,064,445</u>	<u>\$ 9,060,863</u>	<u>\$ 6,504</u>	<u>\$ 73,186</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Motor Vehicle Highway	Plat Book	Rainy Day	Reassessment - 2015	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 1,083,351	\$ 110,927	\$ 1,012,371	\$ 561,585	\$ 258,772	\$ 151,780
Receipts:						
Taxes	-	-	600,000	237,593	-	-
Licenses and permits	2,900	-	-	-	-	-
Intergovernmental receipts	2,414,102	-	-	19,092	-	121,541
Charges for services	20,000	18,290	-	-	79,409	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	14,736	-	-	-	-	-
<b>Total receipts</b>	<b>2,451,738</b>	<b>18,290</b>	<b>600,000</b>	<b>256,685</b>	<b>79,409</b>	<b>121,541</b>
Disbursements:						
Personal services	1,183,629	-	-	1,669	37,642	-
Supplies	515,030	-	-	1,992	-	-
Other services and charges	448,919	1,761	-	191,842	52,620	-
Capital outlay	160,747	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
<b>Total disbursements</b>	<b>2,308,325</b>	<b>1,761</b>	<b>-</b>	<b>195,503</b>	<b>90,262</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	143,413	16,529	600,000	61,182	(10,853)	121,541
Cash and investments - ending	<u>\$ 1,226,764</u>	<u>\$ 127,456</u>	<u>\$ 1,612,371</u>	<u>\$ 622,767</u>	<u>\$ 247,919</u>	<u>\$ 273,321</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus
Cash and investments - beginning	\$ 8,332	\$ 99,681	\$ 66,882	\$ 37,192	\$ 6,227	\$ 459,529
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	9,888	-	-	-
Fines and forfeits	-	22,537	-	-	-	-
Other receipts	2,525	-	-	31,245	154,868	613,797
Total receipts	<u>2,525</u>	<u>22,537</u>	<u>9,888</u>	<u>31,245</u>	<u>154,868</u>	<u>613,797</u>
Disbursements:						
Personal services	-	3,000	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	17,297	-	28,075	-	65,076
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	160,874	591,733
Total disbursements	<u>-</u>	<u>20,297</u>	<u>-</u>	<u>28,075</u>	<u>160,874</u>	<u>656,809</u>
Excess (deficiency) of receipts over disbursements	<u>2,525</u>	<u>2,240</u>	<u>9,888</u>	<u>3,170</u>	<u>(6,006)</u>	<u>(43,012)</u>
Cash and investments - ending	<u><u>\$ 10,857</u></u>	<u><u>\$ 101,921</u></u>	<u><u>\$ 76,770</u></u>	<u><u>\$ 40,362</u></u>	<u><u>\$ 221</u></u>	<u><u>\$ 416,517</u></u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Local Health Department Trust Account	Unsafe Building	Court Appointed Special Advocate (CASA)	County Elected Officials Training	County Offender Transportation	Hazardous Waste Disposal Tax
Cash and investments - beginning	\$ 46,640	\$ 21,793	\$ -	\$ 14,440	\$ 3,376	\$ 1,855
Receipts:						
Taxes	-	5,980	-	-	-	-
Licenses and permits	-	5,545	-	-	-	-
Intergovernmental receipts	20,967	-	16,650	-	-	-
Charges for services	-	-	-	3,986	-	-
Fines and forfeits	-	-	-	-	1,000	-
Other receipts	-	-	-	-	-	-
<b>Total receipts</b>	<b>20,967</b>	<b>11,525</b>	<b>16,650</b>	<b>3,986</b>	<b>1,000</b>	<b>-</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	245	-	-	-	-	-
Other services and charges	5,644	6,107	16,650	900	-	-
Capital outlay	13,616	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
<b>Total disbursements</b>	<b>19,505</b>	<b>6,107</b>	<b>16,650</b>	<b>900</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	1,462	5,418	-	3,086	1,000	-
Cash and investments - ending	<u>\$ 48,102</u>	<u>\$ 27,211</u>	<u>\$ -</u>	<u>\$ 17,526</u>	<u>\$ 4,376</u>	<u>\$ 1,855</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Statewide 911	Abandoned Vehicle	Alternative Dispute Resolution	Drainage Maintenance	Court Interpreters	Immunization Donations
Cash and investments - beginning	\$ 831,532	\$ 1,687	\$ 10,973	\$ 864,608	\$ 862	\$ 13,928
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	572,460	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	6,044	-	-	-
Other receipts	75	-	-	492,788	-	7,633
Total receipts	<u>572,535</u>	<u>-</u>	<u>6,044</u>	<u>492,788</u>	<u>-</u>	<u>7,633</u>
Disbursements:						
Personal services	543,669	-	-	-	-	-
Supplies	4,690	-	-	-	-	-
Other services and charges	71,373	-	2,565	460,715	-	8,195
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>619,732</u>	<u>-</u>	<u>2,565</u>	<u>460,715</u>	<u>-</u>	<u>8,195</u>
Excess (deficiency) of receipts over disbursements	<u>(47,197)</u>	<u>-</u>	<u>3,479</u>	<u>32,073</u>	<u>-</u>	<u>(562)</u>
Cash and investments - ending	<u>\$ 784,335</u>	<u>\$ 1,687</u>	<u>\$ 14,452</u>	<u>\$ 896,681</u>	<u>\$ 862</u>	<u>\$ 13,366</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Equipment Bond 2010	Payroll Clearing	Settlement	LOIT Public Safety	CVET Agency	Sewage Collections
Cash and investments - beginning	\$ 139,410	\$ 30,876	\$ -	\$ -	\$ -	\$ 330
Receipts:						
Taxes	-	-	27,778,505	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	1,810,594	1,774,638	172,098	-
Charges for services	-	-	-	-	-	252,150
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	4,035,609	-	-	-	-
Total receipts	<u>-</u>	<u>4,035,609</u>	<u>29,589,099</u>	<u>1,774,638</u>	<u>172,098</u>	<u>252,150</u>
Disbursements:						
Personal services	-	4,067,008	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	29,589,099	1,774,638	172,098	252,150
Total disbursements	<u>-</u>	<u>4,067,008</u>	<u>29,589,099</u>	<u>1,774,638</u>	<u>172,098</u>	<u>252,150</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(31,399)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 139,410</u>	<u>\$ (523)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 330</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Financial Institution Tax	CEDIT Homestead Credit	LOIT PTRC	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ (911)	\$ 103,242	\$ 14,774	\$ 19,554	\$ 2,740
Receipts:						
Taxes	-	295,824	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	236,356	-	1,774,638	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	62,102	212,728	8,485
Other receipts	-	-	4,473	-	-	-
Total receipts	<u>236,356</u>	<u>295,824</u>	<u>1,779,111</u>	<u>62,102</u>	<u>212,728</u>	<u>8,485</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	236,356	291,227	1,832,981	63,167	217,671	10,525
Total disbursements	<u>236,356</u>	<u>291,227</u>	<u>1,832,981</u>	<u>63,167</u>	<u>217,671</u>	<u>10,525</u>
Excess (deficiency) of receipts over disbursements	-	4,597	(53,870)	(1,065)	(4,943)	(2,040)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 3,686</u>	<u>\$ 49,372</u>	<u>\$ 13,709</u>	<u>\$ 14,611</u>	<u>\$ 700</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	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	\$ 530	\$ 415	\$ 282	\$ 313	\$ 485	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	257
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	3,175	6,680	3,204	-	3,601	-
Fines and forfeits	-	-	-	1,000	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>3,175</u>	<u>6,680</u>	<u>3,204</u>	<u>1,000</u>	<u>3,601</u>	<u>257</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	6,265	3,212	-	-	157
Capital outlay	-	-	-	-	-	-
Other disbursements	3,270	-	-	1,313	3,511	-
Total disbursements	<u>3,270</u>	<u>6,265</u>	<u>3,212</u>	<u>1,313</u>	<u>3,511</u>	<u>157</u>
Excess (deficiency) of receipts over disbursements	<u>(95)</u>	<u>415</u>	<u>(8)</u>	<u>(313)</u>	<u>90</u>	<u>100</u>
Cash and investments - ending	<u>\$ 435</u>	<u>\$ 830</u>	<u>\$ 274</u>	<u>\$ -</u>	<u>\$ 575</u>	<u>\$ 100</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Sex and Violent Offender Administration - State	Child Restraint Violations Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ 50	\$ 50	\$ 5,986	\$ -	\$ -	\$ 180,485
Receipts:						
Taxes	-	-	-	-	-	481,893
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	2,111	-	202,509	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	281	376	-	-	-	-
Other receipts	-	-	-	450	-	-
<b>Total receipts</b>	<b>281</b>	<b>376</b>	<b>2,111</b>	<b>450</b>	<b>202,509</b>	<b>481,893</b>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	376	3,045	-	-	400,000
Capital outlay	-	-	-	-	-	-
Other disbursements	306	-	-	450	202,509	-
<b>Total disbursements</b>	<b>306</b>	<b>376</b>	<b>3,045</b>	<b>450</b>	<b>202,509</b>	<b>400,000</b>
Excess (deficiency) of receipts over disbursements	(25)	-	(934)	-	-	81,893
Cash and investments - ending	<u>\$ 25</u>	<u>\$ 50</u>	<u>\$ 5,052</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 262,378</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	CAGIT Distribution	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
Cash and investments - beginning	\$ -	\$ -	\$ 120,280	\$ 137,782	\$ 71,893	\$ -
Receipts:						
Taxes	5,323,908	1,848,903	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	17,133	25,782	17,133	1,600,233
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>5,323,908</u>	<u>1,848,903</u>	<u>17,133</u>	<u>25,782</u>	<u>17,133</u>	<u>1,600,233</u>
Disbursements:						
Personal services	-	-	-	16,943	18,450	-
Supplies	-	-	-	3,977	-	-
Other services and charges	-	-	3,800	1,824	10,593	-
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>5,323,908</u>	<u>1,848,903</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,600,233</u>
Total disbursements	<u>5,323,908</u>	<u>1,848,903</u>	<u>3,800</u>	<u>22,744</u>	<u>29,043</u>	<u>1,600,233</u>
Excess (deficiency) of receipts over disbursements	-	-	13,333	3,038	(11,910)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,613</u>	<u>\$ 140,820</u>	<u>\$ 59,983</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Real Estate Surplus 2009-11	Real Estate Surplus 2012-14	Carter Cemetery ORD 809	Sheriff Service of Process Pension	Pre Trial Diversion	Adult Probation User Fee
Cash and investments - beginning	\$ 69,607	\$ 57,667	\$ 150	\$ 22,892	\$ 235,318	\$ 48,353
Receipts:						
Taxes	-	84,178	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	2,000
Charges for services	-	-	-	32,910	-	-
Fines and forfeits	-	-	-	-	120,865	122,101
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>84,178</u>	<u>-</u>	<u>32,910</u>	<u>120,865</u>	<u>124,101</u>
Disbursements:						
Personal services	-	-	-	-	90,558	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	20,000	5,790	5,774
Capital outlay	-	-	-	-	-	-
Other disbursements	1,163	46,859	-	-	-	-
Total disbursements	<u>1,163</u>	<u>46,859</u>	<u>-</u>	<u>20,000</u>	<u>96,348</u>	<u>5,774</u>
Excess (deficiency) of receipts over disbursements	<u>(1,163)</u>	<u>37,319</u>	<u>-</u>	<u>12,910</u>	<u>24,517</u>	<u>118,327</u>
Cash and investments - ending	<u>\$ 68,444</u>	<u>\$ 94,986</u>	<u>\$ 150</u>	<u>\$ 35,802</u>	<u>\$ 259,835</u>	<u>\$ 166,680</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Juvenile Probation User Fee	Work Release Maintenance Fee	Jury Pay Fee User	Drug AB Pros Interd Corr	Law Enforcement Education User Fee	Sheriff Continuing Education User
Cash and investments - beginning	\$ 35,649	\$ 3,103	\$ 12,297	\$ 19,556	\$ 26,179	\$ 4,961
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	7,869	-	13,111	6,530	3,740	2,273
Other receipts	2,785	-	111	-	-	-
Total receipts	<u>10,654</u>	<u>-</u>	<u>13,222</u>	<u>6,530</u>	<u>3,740</u>	<u>2,273</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	2,358	-	-	-	-	-
Other services and charges	12,284	367	3,772	5,800	3,497	325
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>14,642</u>	<u>367</u>	<u>3,772</u>	<u>5,800</u>	<u>3,497</u>	<u>325</u>
Excess (deficiency) of receipts over disbursements	<u>(3,988)</u>	<u>(367)</u>	<u>9,450</u>	<u>730</u>	<u>243</u>	<u>1,948</u>
Cash and investments - ending	<u>\$ 31,661</u>	<u>\$ 2,736</u>	<u>\$ 21,747</u>	<u>\$ 20,286</u>	<u>\$ 26,422</u>	<u>\$ 6,909</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Safe School Fee	EMS Donations	E911 Donations	Sheriff Reserve Donations	Sheriff Donations	DARE Donation
Cash and investments - beginning	\$ 400	\$ 4,544	\$ 1,344	\$ 1,527	\$ 3,949	\$ 27
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	150	2,200	1,100	5,179	-
Total receipts	-	150	2,200	1,100	5,179	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	921	2,703	334	5,779	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	921	2,703	334	5,779	-
Excess (deficiency) of receipts over disbursements	-	(771)	(503)	766	(600)	-
Cash and investments - ending	<u>\$ 400</u>	<u>\$ 3,773</u>	<u>\$ 841</u>	<u>\$ 2,293</u>	<u>\$ 3,349</u>	<u>\$ 27</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Emergency Management Donations	Canine Donations	Energy Savings Bond	Equipment Bond 2013	County Probation Indigent Treat	Debt Service
Cash and investments - beginning	\$ 5,569	\$ 1,803	\$ 176	\$ 1,368,470	\$ 6,905	\$ 592,456
Receipts:						
Taxes	-	-	-	-	-	1,060,511
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	85,070
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	500	350	-	14,846	-	-
Total receipts	<u>500</u>	<u>350</u>	<u>-</u>	<u>14,846</u>	<u>-</u>	<u>1,145,581</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	444	-	-	32,682	-	1,134,713
Capital outlay	-	-	-	512,315	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>444</u>	<u>-</u>	<u>-</u>	<u>544,997</u>	<u>-</u>	<u>1,134,713</u>
Excess (deficiency) of receipts over disbursements	<u>56</u>	<u>350</u>	<u>-</u>	<u>(530,151)</u>	<u>-</u>	<u>10,868</u>
Cash and investments - ending	<u>\$ 5,625</u>	<u>\$ 2,153</u>	<u>\$ 176</u>	<u>\$ 838,319</u>	<u>\$ 6,905</u>	<u>\$ 603,324</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Gravel Pit/ County Park	County Park Electric Deposit	Building Safety Education	Airport Grant Clearing	Commissioners Certificate Sale Proceeds	Land Acquis and Tx Payable
Cash and investments - beginning	\$ 1,650	\$ 10,084	\$ 925	\$ 35,466	\$ 18,312	\$ 3,565
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	19,224	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	241	-	-
Total receipts	-	19,224	-	241	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	23,592	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	23,592	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	(4,368)	-	241	-	-
Cash and investments - ending	<u>\$ 1,650</u>	<u>\$ 5,716</u>	<u>\$ 925</u>	<u>\$ 35,707</u>	<u>\$ 18,312</u>	<u>\$ 3,565</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	WIC Travel Training	NE IND Solid Waste Dist	WIC Travel Training (alt)	School System Radio	Tower Rental	Monument Maintenance Restoration
Cash and investments - beginning	\$ -	\$ -	\$ (2,229)	\$ 15,668	\$ 2,859	\$ 67
Receipts:						
Taxes	-	375,952	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	26,791	15,456	-	-	-
Charges for services	-	-	-	21,006	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>-</u>	<u>402,743</u>	<u>15,456</u>	<u>21,006</u>	<u>-</u>	<u>-</u>
Disbursements:						
Personal services	3,215	-	12,949	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	402,743	278	10,746	-	67
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>3,215</u>	<u>402,743</u>	<u>13,227</u>	<u>10,746</u>	<u>-</u>	<u>67</u>
Excess (deficiency) of receipts over disbursements	<u>(3,215)</u>	<u>-</u>	<u>2,229</u>	<u>10,260</u>	<u>-</u>	<u>(67)</u>
Cash and investments - ending	<u>\$ (3,215)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,928</u>	<u>\$ 2,859</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Mental Health	Local Opt Prop Tax Replacement	16.575 Pros Victim Assistance	16.588 Stop Violence Agnst Wmn	16.607 Bulletproof Vests	Rec Trails Bike Trail
Cash and investments - beginning	\$ -	\$ -	\$ (3,152)	\$ (4,965)	\$ 117	\$ 20,256
Receipts:						
Taxes	240,600	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	18,822	1,774,643	17,991	18,471	4,212	111,213
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>259,422</u>	<u>1,774,643</u>	<u>17,991</u>	<u>18,471</u>	<u>4,212</u>	<u>111,213</u>
Disbursements:						
Personal services	-	-	21,930	18,132	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	2,352	104,955
Capital outlay	-	-	-	-	-	-
Other disbursements	<u>259,422</u>	<u>1,774,643</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total disbursements	<u>259,422</u>	<u>1,774,643</u>	<u>21,930</u>	<u>18,132</u>	<u>2,352</u>	<u>104,955</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(3,939)</u>	<u>339</u>	<u>1,860</u>	<u>6,258</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,091)</u>	<u>\$ (4,626)</u>	<u>\$ 1,977</u>	<u>\$ 26,514</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	20.509 Transit Star 1802564P	20.600 DUI Task Force IND	97.042 Homeland Sec FEMA	90.401 HAVA Sec 101 Election	8118 FAA AIP 3-18-0002-013-2	WIC Fiscal Yrs (ODD #s)
Cash and investments - beginning	\$ -	\$ 735	\$ -	\$ 18,865	\$ 241	\$ (30,890)
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	271,692	1,873	8,685	-	-	187,660
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>271,692</u>	<u>1,873</u>	<u>8,685</u>	<u>-</u>	<u>-</u>	<u>187,660</u>
Disbursements:						
Personal services	-	1,978	-	-	-	136,319
Supplies	-	-	-	-	-	3,951
Other services and charges	271,692	-	8,685	-	-	16,593
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	241	-
Total disbursements	<u>271,692</u>	<u>1,978</u>	<u>8,685</u>	<u>-</u>	<u>241</u>	<u>156,863</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(105)</u>	<u>-</u>	<u>-</u>	<u>(241)</u>	<u>30,797</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 630</u>	<u>\$ -</u>	<u>\$ 18,865</u>	<u>\$ -</u>	<u>\$ (93)</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	WIC Fiscal Yrs (Even #s)	16.527 CAVA Visit & Exchange	93.563 Odyssey CMG GT 10CRG025	16.592 Local Law Enforc Grant	WIC SCCF Grant	SCCF Community Foundation
Cash and investments - beginning	\$ 329	\$ -	\$ 117	\$ 7	\$ 215	\$ 76
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	22,169	243	-	-	570	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>22,169</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>570</u>	<u>-</u>
Disbursements:						
Personal services	35,203	-	-	-	-	-
Supplies	1,148	-	-	-	-	-
Other services and charges	5,902	243	-	-	150	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>42,253</u>	<u>243</u>	<u>-</u>	<u>-</u>	<u>150</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(20,084)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>420</u>	<u>-</u>
Cash and investments - ending	<u>\$ (19,755)</u>	<u>\$ -</u>	<u>\$ 117</u>	<u>\$ 7</u>	<u>\$ 635</u>	<u>\$ 76</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	LARE Grant/Boat Patrol	ALP 7021136 ST GT	Family Court Project Grant	Public Safety Train	Clerk's Trust	Clerk's ISETS
Cash and investments - beginning	\$ -	\$ 2,391	\$ 5,360	\$ 17	\$ 349,732	\$ 3,588
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	21,921	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	6,314,735	317,700
Total receipts	<u>21,921</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,314,735</u>	<u>317,700</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	21,163	-	5,360	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	6,396,115	318,631
Total disbursements	<u>21,163</u>	<u>-</u>	<u>5,360</u>	<u>-</u>	<u>6,396,115</u>	<u>318,631</u>
Excess (deficiency) of receipts over disbursements	<u>758</u>	<u>-</u>	<u>(5,360)</u>	<u>-</u>	<u>(81,380)</u>	<u>(931)</u>
Cash and investments - ending	<u>\$ 758</u>	<u>\$ 2,391</u>	<u>\$ -</u>	<u>\$ 17</u>	<u>\$ 268,352</u>	<u>\$ 2,657</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	After Tax Collections	Sheriff Cashbook	Steuben County Inmate Trust	Steuben County Jail Commissary	Steuben County Jail Meal Allowance	Health Care Admin
Cash and investments - beginning	\$ 1,285,767	\$ -	\$ 3,181	\$ 46,887	\$ 88,594	\$ 72,822
Receipts:						
Taxes	1,060,745	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	2,613,516	141,532	98,342	154,443	630,627
Total receipts	<u>1,060,745</u>	<u>2,613,516</u>	<u>141,532</u>	<u>98,342</u>	<u>154,443</u>	<u>630,627</u>
Disbursements:						
Personal services	-	-	-	-	-	578,167
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	1,285,767	2,613,516	140,928	106,852	145,459	-
Total disbursements	<u>1,285,767</u>	<u>2,613,516</u>	<u>140,928</u>	<u>106,852</u>	<u>145,459</u>	<u>578,167</u>
Excess (deficiency) of receipts over disbursements	<u>(225,022)</u>	<u>-</u>	<u>604</u>	<u>(8,510)</u>	<u>8,984</u>	<u>52,460</u>
Cash and investments - ending	<u>\$ 1,060,745</u>	<u>\$ -</u>	<u>\$ 3,785</u>	<u>\$ 38,377</u>	<u>\$ 97,578</u>	<u>\$ 125,282</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Health Care Claims	FAA PART ALP UPDT 31800 20.106	FAA Runway 5/23 ETC CON #20.106	Mental Health Grant 2015 FD 010	Comm Corr FY 2015	Comm Corr Proj Inc FY 2015
Cash and investments - beginning	\$ 9,461	\$ -	\$ -	\$ 146,260	\$ 40,532	\$ 101,630
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	5,663	12,381	-	229,488	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	2,998,690	-	-	-	-	237,633
Total receipts	<u>2,998,690</u>	<u>5,663</u>	<u>12,381</u>	<u>-</u>	<u>229,488</u>	<u>237,633</u>
Disbursements:						
Personal services	-	-	-	-	257,731	152,856
Supplies	-	-	-	-	-	2,972
Other services and charges	2,922,130	5,663	11,082	32,425	-	66,796
Capital outlay	-	-	1,299	-	-	6,656
Other disbursements	-	-	-	-	14,328	108,014
Total disbursements	<u>2,922,130</u>	<u>5,663</u>	<u>12,381</u>	<u>32,425</u>	<u>272,059</u>	<u>337,294</u>
Excess (deficiency) of receipts over disbursements	<u>76,560</u>	<u>-</u>	<u>-</u>	<u>(32,425)</u>	<u>(42,571)</u>	<u>(99,661)</u>
Cash and investments - ending	<u>\$ 86,021</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,835</u>	<u>\$ (2,039)</u>	<u>\$ 1,969</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	Comm Corr CTP FY 2015	Sheriff's Dept Seized Assets	Public Health Prepare Grant #93.069	93.008 MRC NACCHO/Health Grant	COMM CORRECT CTP FY 2016	COMM CORRECT FY 2016
Cash and investments - beginning	\$ 2,857	\$ 35,367	\$ -	\$ -	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	30,650	-	15,523	3,500	27,055	376,256
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	6,044	-	-	-	-
<b>Total receipts</b>	<b>30,650</b>	<b>6,044</b>	<b>15,523</b>	<b>3,500</b>	<b>27,055</b>	<b>376,256</b>
Disbursements:						
Personal services	-	-	-	-	-	265,879
Supplies	-	-	-	-	-	-
Other services and charges	32,802	-	-	3,492	21,809	-
Capital outlay	-	-	22,900	-	-	-
Other disbursements	705	-	-	-	-	16,328
<b>Total disbursements</b>	<b>33,507</b>	<b>-</b>	<b>22,900</b>	<b>3,492</b>	<b>21,809</b>	<b>282,207</b>
Excess (deficiency) of receipts over disbursements	(2,857)	6,044	(7,377)	8	5,246	94,049
Cash and investments - ending	<u>\$ -</u>	<u>\$ 41,411</u>	<u>\$ (7,377)</u>	<u>\$ 8</u>	<u>\$ 5,246</u>	<u>\$ 94,049</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2015  
 (Continued)

	COMM CORRECT PROJ INC FY 2016	TANF GRANT NICC	CFDA 20.703 FLOW STUDY/EMA	ISDH BP3 MRC GRANT	20.106 FAA AIP ROW Crack RE	Totals
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,577,703
Receipts:						
Taxes	-	-	-	-	-	48,786,388
Licenses and permits	-	-	-	-	-	242,713
Intergovernmental receipts	-	235,569	20,000	5,000	268,951	17,819,781
Charges for services	-	-	-	-	-	2,894,745
Fines and forfeits	-	-	-	-	-	875,900
Other receipts	301,616	-	-	-	-	20,192,167
Total receipts	301,616	235,569	20,000	5,000	268,951	90,811,694
Disbursements:						
Personal services	138,835	-	-	-	-	18,203,349
Supplies	5,293	-	-	4,250	-	1,220,267
Other services and charges	52,354	302,089	20,000	750	45,148	12,947,645
Capital outlay	-	-	-	-	223,803	2,536,281
Other disbursements	8,499	-	-	-	-	59,084,431
Total disbursements	204,981	302,089	20,000	5,000	268,951	93,991,973
Excess (deficiency) of receipts over disbursements	96,635	(66,520)	-	-	-	(3,180,279)
Cash and investments - ending	\$ 96,635	\$ (66,520)	\$ -	\$ -	\$ -	\$ 33,397,424

STEUBEN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2015

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	2013 Equipment Bond	\$ 1,010,000	\$ 687,713
General obligation bonds	2007 Energy Savings Bond	<u>435,000</u>	<u>223,700</u>
Totals		<u>\$ 1,445,000</u>	<u>\$ 911,413</u>

STEUBEN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2015

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	9,908,406
Improvements other than buildings	3,402,930
Machinery, equipment, and vehicles	3,909,275
Books and other	262,326
Total capital assets	\$ 81,067,629

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

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

We have audited Steuben County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015. 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 Federal statutes, regulations, and the terms and conditions of its Federal awards 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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, 2015.

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 the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002. 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**

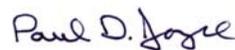
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types 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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2015-002, that we consider 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

  
Paul D. Joyce, CPA  
State Examiner

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015

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	Pass-Through To Subrecipient	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/FY14 WIC 175-1/FY15 WIC 175-1/FY16	\$ - - -	\$ 9,156 193,960 22,169
Total - Special Supplemental Nutrition Program for Women, Infants, and Children				-	225,285
Total - Department of Agriculture				-	225,285
<u>Department of Justice</u>					
Supervised Visitation, Safe Havens for Children	Direct Grant	16.527	2012-CW-AX-K004	243	243
Bulletproof Vest Partnership Program	Direct Grant	16.607	OBM#1121-0235	-	4,212
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	2014 VA-GX-0062	-	17,991
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	2014-WF-AX-0005	-	18,471
Total - Department of Justice				243	40,917
<u>Department of Transportation</u>					
Airport Improvement Program	Direct Grant	20.106	3-18-0022-14 3-18-0002-15	- -	335 281,332
Total - Airport Improvement Program				-	281,667
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES #0401070 DES #1400739 DES #0810104	- - -	100,392 44,757 43,702
Total - Highway Planning and Construction Cluster				-	188,851
Highway Safety Cluster State and Community Highway Safety	City of Angola	20.600	PT11-04-04-22	-	210
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Angola	20.601	K8-20	-	1,663
Total - Highway Safety Cluster				-	1,873
Formula Grants For Rural Areas	Indiana Department of Transportation	20.509	A249-14-320434 A249-15-320496	17,141 118,672	17,141 118,672
Total - Formula Grants For Rural Areas				135,813	135,813

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

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015  
(Continued)

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	Pass-Through To Subrecipient	Total Federal Awards Expended
<u>Department of Transportation (continued)</u>					
Bus and Bus Facilities Formula Program	Indiana Department of Transportation	20.526	A249-15-320537	-	61,460
Interagency Hazardous Materials Public Sector Training and Planning Grants	Indiana Department of Homeland Security	20.703	C44P-5-450B	-	20,000
Total - Department of Transportation				<u>135,813</u>	<u>689,664</u>
<u>Department of Health and Human Services</u>					
Medical Reserves Corps Small Grant Program	National Association of County and City Health Officials	93.008	MRC 15-2595	-	3,500
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	A70-5-0532398 A70-5-0532529	-	15,523 5,000
Total - Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				-	<u>20,523</u>
Temporary Assistance for Needy Families	Indiana Department of Child Services	93.558	D12-16-TANF FY16	<u>235,569</u>	<u>235,569</u>
Child Support Enforcement	Indiana Department of Child Services	93.563	FY2015	-	<u>338,022</u>
Total - Department of Health and Human Services				<u>235,569</u>	<u>597,614</u>
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Homeland Security	97.012	E11-15-0013	-	10,960
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	C44P-5-527B C44P-5-758B	-	8,485 14,750
Total - Emergency Management Performance Grants				-	<u>23,235</u>
Homeland Security Grant Program	Indiana Department of Homeland Security	97.067	C44P-6-031B	-	200
Total - Department of Homeland Security				-	<u>34,395</u>
Total - federal awards expended				<u>\$ 371,625</u>	<u>\$ 1,587,875</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 under programs of the federal government for the year ended December 31, 2015. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

**Note 2. Summary of Significant Accounting Policies**

Expenditures reported on the SEFA are reported on the cash basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. When federal grants are received on a reimbursement basis, the federal awards are considered expended when the reimbursement is received. The County has elected not to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance.

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
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Programs and type of auditor's report issued on compliance for each:

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

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?	no
--	----

**Section II - Financial Statement Findings**

**FINDING 2015-001 - 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). The County should have proper controls in place over the preparation of the SEFA to ensure accurate reporting of federal awards. Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain undetected.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Context*

During the audit of the SEFA we noted the following errors:

Four programs were under-reported, three programs were omitted, and three programs were over-reported. In total, the SEFA was under-reported by \$378,517.

Audit adjustments were proposed, accepted by the County, and made to the SEFA presented in this report.

*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 of Indiana, Chapter 1)

2 CFR section 200.508 states in part: "The auditee must: . . . (b) Prepare appropriate financial statements, including the schedule of expenditures of Federal Awards in accordance with section 200.510 Financial statements. . . ."

2 CFR section 200.510(b) states:

*"Schedule of expenditures of Federal awards.* The auditee must also prepare a schedule of expenditures of Federal awards for the period covered by the auditee's financial statements which must include the total Federal awards expended as determined in accordance with section 200.502 Basis for determining Federal awards expended. 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 Federal award years, the auditee may list the amount of Federal awards expended for each Federal award year separately. At a minimum, the schedule must:

- (1) List individual Federal programs by Federal agency. For a cluster of programs, provide the cluster name, list individual Federal programs within a cluster of programs, and provide the applicable Federal agency name. For R&D, total Federal awards expended must be shown either by individual Federal 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 must 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. For a cluster of programs also provide the total for the cluster.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

- (4) Include the total amount provided to subrecipients from each Federal program.
- (5) For loan or loan guarantee programs described in section 200.502 Basis for determining Federal awards expended, paragraph (b), identify in the notes to the schedule the balances outstanding at the end of the audit period. This is in addition to including the total Federal awards expended for loan or loan guarantee programs in the schedule.
- (6) Include notes that describe the significant accounting policies used in preparing the schedule, and note whether or not the auditee elected to use the 10% de minimis cost rate as covered in section 200.414 Indirect (F&A) costs."

*Cause*

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

*Effect*

Without a proper system of internal control in place that operates effectively, material misstatements of the SEFA could remain 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 2015-002 - 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): FY 2015  
Pass-Through Entity: Indiana Department of Child Services

*Condition*

An effective internal control system, which would include 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 time and effort reports on all full and part-time employees paid from the grant. There were no time and effort reports completed for full-time employees during the audit period. The County Prosecuting Attorney's office was not aware of any report required for full-time employees by the state agency that would have fulfilled the compliance requirement.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*Criteria*

OMB Circular A-87, Attachment B, item 8h, 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. . . ."

2 CFR section 200.303 states in part:

"The non-Federal entity must: (a) Establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in 'Standards for Internal Control in the Federal Government' issued by the Comptroller General of the United States or the 'Internal Control Integrated Framework', issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO). . . ."

*Cause*

Management did not develop a system of internal controls that segregated key functions.

*Effect*

The failure to establish an effective internal control system places the County at risk of noncompliance with the grant agreement and the compliance requirements. A lack of segregation of duties within an internal control system could have also allowed noncompliance with compliance requirements and allowed the misuse and mismanagement of federal funds and assets by not having proper oversight, reviews, and approvals over the activities of the program.

*Questioned Costs*

There were no questioned costs identified.

*Recommendation*

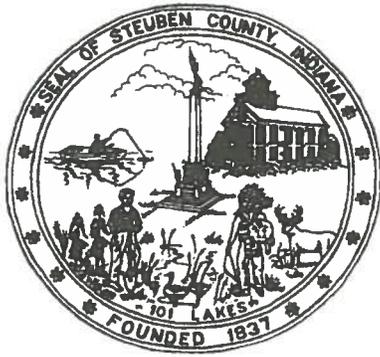
We recommended that the County's management establish controls, including segregation of duties, related to the grant agreement and compliance requirement listed above.

*Views of Responsible Officials*

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

#### AUDITEE-PREPARED DOCUMENTS

The subsequent documents were provided by management of the County. The documents are 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

### SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Contact Person Responsible for Corrective Action: Kim Koomler, Steuben County Auditor  
Contact Phone: (260) 668-1000 ext. 1218

#### Status of Audit Finding:

The Auditor implemented internal controls to 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. Implementing internal policy to address segregation of duties, safeguarding controls over cash and all other assets, and all forms of information processing are necessary for proper internal control.

Kim Koomler  
Steuben County Auditor  
09/16/2016



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

***FINDING 2014-002***

Fiscal year in which the finding initially occurred: 2014

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Dept. of Child Services

Contact Person Responsible for Corrective Action: Traci Bruick, IV-D Administrator

Contact Phone Number: (260) 668-1000 x 2500

Since the audit of 2014, our office has implemented effective internal controls to maintain time and effort reports on the entire child support staff. Every January 1<sup>st</sup> and July 1<sup>st</sup>, all part-time and full-time child support IV-D employees in our office are evaluated to establish proper percentages that correspond with their time work in the IV-D division.

Most of the support staff is 100% child support. There are two employees that have responsibilities in both the child support and criminal divisions of the office. The Personnel Activity Report (PAR) will be completed by each employee.



Jeremy T. Musser  
Prosecuting Attorney  
August 16, 2016

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

**Bad Check Investigator**  
ext. 2410

**Victim Assistance Office**  
ext. 2430 or 2490

**All Other Calls**  
ext.



**Kim Koomler**

**Steuben County Auditor  
Steuben County Community Center**

**317 South Wayne Street, Suite 2J  
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**CORRECTIVE ACTION PLAN**

**FINDING 2015-001 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)

9-16-16  
(Date)

# Office of the Prosecuting Attorney

85th INDIANA JUDICIAL CIRCUIT



STEBEN COUNTY, INDIANA

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

## **FINDING 2015-002**

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 20<sup>th</sup>, 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)

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Telephone (260) 668-1000

Bad Check Investigator  
ext. 2410

Victim Assistance Office  
ext. 2430 or 2490

All Other Calls  
ext.

2400

#### 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/>.