

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

ANNUAL FINANCIAL REPORT

2009

STEBEN COUNTY, INDIANA



FILED

09/08/2010

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman	01-01-07 to 12-31-10
Treasurer	Laurie Stoy	01-01-09 to 12-31-12
Clerk	Diana Penick	01-01-07 to 12-31-10
Sheriff	Rick Lewis	01-01-07 to 12-31-10
Recorder	Dani Parrish	01-01-07 to 12-31-10
President of the Board of County Commissioners	F. Mayo Sanders	01-01-09 to 12-31-10
President of the County Council	William Booth	01-01-09 to 12-31-10



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Steuben County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements as listed in the Table of Contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements 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 statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note I, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2009, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated August 2, 2010, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS
AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
(Continued)

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

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

The Schedules of Funding Progress and Schedules of Contributions From the Employer and Other Contributing Entities, are not required parts of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management, regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

The County has not presented Management's Discussion and Analysis or Budgetary Comparison Schedules that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the basic financial statements.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The Combining Schedules, as listed in the Table of Contents, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the basic financial statements. The Combining Schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The Schedule of Capital Assets and Schedule of Long-Term Debt have not been subjected to the auditing procedures applied by us in the audit of the basic financial statements and, accordingly, we express no opinion on them.

STATE BOARD OF ACCOUNTS

August 2, 2010



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Steuben County (County), as of and for the year ended December 31, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 2, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 2, 2010

STEUBEN COUNTY
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS
For The Year Ended December 31, 2009

<u>Functions/Programs</u>	<u>Disbursements</u>	<u>Program Receipts</u>			<u>Net (Disbursement) Receipt and Changes in Net Assets Primary Government</u>
	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	
Primary government:					
Governmental activities:					
General government	\$ 7,934,420	\$ 544,841	\$ 42,450	\$ -	\$ (7,347,129)
Public safety	6,716,837	3,062,302	364,801	1,004	(3,288,730)
Highways and streets	2,441,423	1,600	1,786,647	320,942	(332,234)
Health and welfare	1,465,017	74,058	564,075	-	(826,884)
Culture and recreation	161,672	350,959	-	33,986	223,273
Economic development	1,884,514	-	-	-	(1,884,514)
Principal and interest on indebtedness	1,103,402	-	-	-	(1,103,402)
	<u>\$ 21,707,286</u>	<u>\$ 4,033,760</u>	<u>\$ 2,757,973</u>	<u>\$ 355,932</u>	<u>(14,559,621)</u>
Total primary government					
General receipts:					
Property taxes					9,830,062
Income taxes					2,283,727
Intergovernmental					1,078,426
Other local sources					1,496,030
Loans					100,000
Grants and contributions not restricted to specific programs					101,871
Unrestricted investment earnings					180,417
					<u>15,070,533</u>
					510,912
					<u>39,059,436</u>
					39,570,348
					<u>\$ 39,570,348</u>
<u>Assets</u>					
Cash and investments					\$ 7,562,569
Restricted assets:					
Cash and investments					32,007,779
Total assets					<u>\$ 39,570,348</u>
<u>Net Assets</u>					
Restricted for:					
General government					\$ 372,405
Public safety					428,763
Highways and streets					2,287,456
Health and welfare					502,505
Debt service					627,263
Other purposes					27,212,273
Unrestricted					8,139,683
Total net assets					<u>\$ 39,570,348</u>

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

STEUBEN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2009

	General	County Family And Children	Major Moves Construction	Other Governmental Funds	Totals
Receipts:					
Taxes	\$ 7,582,910	\$ 280,919	\$ -	\$ 3,978,087	\$ 11,841,916
Special assessments	-	-	-	585,277	585,277
Licenses and permits	67,520	-	-	51,807	119,327
Intergovernmental	579,924	252,850	-	3,414,971	4,247,745
Charges for services	2,297,338	-	-	695,855	2,993,193
Fines and forfeits	420,170	-	-	530,282	950,452
Other	384,165	-	116,826	470,724	971,715
Total receipts	11,332,027	533,769	116,826	9,727,003	21,709,625
Disbursements:					
General government	4,873,227	-	-	2,433,283	7,306,510
Public safety	4,701,799	-	-	1,758,887	6,460,686
Highways and streets	-	-	-	2,283,866	2,283,866
Health and welfare	284,936	392,345	-	785,578	1,462,859
Culture and recreation	84,738	-	-	76,934	161,672
Economic development	85,668	-	1,555,033	145,488	1,786,189
Debt service:					
Principal	-	-	-	930,000	930,000
Interest	-	-	-	173,402	173,402
Capital outlay:					
General government	-	-	-	571,245	571,245
Public safety	-	-	-	256,151	256,151
Health and welfare	-	-	-	2,158	2,158
Economic development	-	-	98,325	-	98,325
Highways and streets	-	-	-	157,557	157,557
Total disbursements	10,030,369	392,345	1,653,358	9,574,549	21,650,621
Excess (deficiency) of receipts over disbursements	1,301,658	141,424	(1,536,532)	152,454	59,004
Other financing sources (uses)					
Loan proceeds	-	-	-	100,000	100,000
Transfers in	-	-	-	613,108	613,108
Transfers out	-	(74,225)	-	(538,883)	(613,108)
Other receipts	-	-	-	43,345	43,345
Total other financing sources (uses)	-	(74,225)	-	217,570	143,345
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,301,658	67,199	(1,536,532)	370,024	202,349
Cash and investment fund balance - beginning	2,312,497	(35,435)	27,783,009	8,730,814	38,790,885
Cash and investment fund balance - ending	<u>\$ 3,614,155</u>	<u>\$ 31,764</u>	<u>\$ 26,246,477</u>	<u>\$ 9,100,838</u>	<u>\$ 38,993,234</u>
Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:					
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.					
					577,114
Net assets of governmental activities					<u>\$ 39,570,348</u>
Cash and Investment Assets - December 31					
Cash and investments	\$ 3,614,155	\$ -	\$ -	\$ 3,948,414	\$ 7,562,569
Restricted assets:					
Cash and investments	-	31,764	26,246,477	5,152,424	31,430,665
Total cash and investment assets - December 31	\$ 3,614,155	\$ 31,764	\$ 26,246,477	\$ 9,100,838	\$ 38,993,234
Cash and Investment Fund Balance - December 31					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ 372,405	\$ 372,405
Public safety	-	-	-	428,763	428,763
Highways and streets	-	-	-	2,287,456	2,287,456
Health and welfare	-	-	-	502,505	502,505
Debt service	-	-	-	627,263	627,263
Other purposes	-	31,764	26,246,477	934,032	27,212,273
Unrestricted	3,614,155	-	-	3,948,414	7,562,569
Total cash and investment fund balance - December 31	\$ 3,614,155	\$ 31,764	\$ 26,246,477	\$ 9,100,838	\$ 38,993,234

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

STEUBEN COUNTY
STATEMENT OF ASSETS AND FUND BALANCES AND
RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
PROPRIETARY FUNDS
As of and for the Year Ended December 31, 2009

	<u>Internal Service Fund</u>
Operating receipts:	
Employer Contributions	\$ 1,953,022
Employee Contributions	<u>364,968</u>
Total operating receipts	<u>2,317,990</u>
Operating disbursements:	
Insurance claims and expense	<u>2,009,687</u>
Excess of operating receipts over operating disbursements	<u>308,303</u>
Nonoperating receipts:	
Interest and investment receipts	<u>260</u>
Excess of receipts over disbursements and nonoperating receipts	308,563
Cash and investment fund balance - beginning	<u>268,551</u>
Cash and investment fund balance - ending	<u>\$ 577,114</u>
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	<u>\$ 577,114</u>
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	<u>\$ 577,114</u>

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

STEUBEN COUNTY
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
FIDUCIARY FUNDS
For The Year Ended December 31, 2009

	Pension Trust Funds	Agency Funds
Additions:		
Contributions:		
Employer	\$ 140,101	
Plan members	33,489	
Total contributions	173,590	
Investment earnings:		
Net increase in fair value of investments	420,475	
Interest	45,981	
Total investment earnings	466,456	
Total additions	640,046	
Deductions:		
Benefits	87,380	
Administrative and general	54,023	
Total deductions	141,403	
Excess of total additions over total deductions	498,643	
Cash and investment fund balance - beginning	2,958,672	
Cash and investment fund balance - ending	\$ 3,457,315	\$ 3,557,479

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS

I. 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 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 County's financial reporting entity is composed of the following:

Primary Government: Steuben County

In determining the financial reporting entity, the County complies with the provisions of GASB Statement No. 14, *The Financial Reporting Entity*.

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The Statement of Activities and Net Assets – Cash and Investment Basis displays information about the reporting government as a whole. It includes all funds of the reporting entity except for fiduciary funds. The statement distinguishes between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services.

Fund Financial Statements

Fund financial statements of the reporting entity are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts that constitutes its assets, fund equity, receipts, and disbursements. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. However, at this time, the County has not established any enterprise funds.

The County reports the following major governmental funds:

The General Fund is the primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The County Family and Children Fund accounts for the costs of providing various assistance programs administered by the Indiana Family and Social Services Administration and the Indiana Department of Child Services. Financing is provided by property taxes and state and federal reimbursements.

The Major Moves Construction Fund accounts for the County's share of the proceeds received by the State of Indiana from the lease of the Indiana toll road and interest earned on these proceeds. Expenditures are made for the construction of highways, roads, and bridges.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Additionally, the County reports the following fund types:

The internal service fund accounts for health insurance provided to other departments on a cost-reimbursement basis.

The pension trust funds account for the activities of the sheriff's pension trust and the sheriff's benefit pension fund which accumulate resources for pension benefit payments.

Agency funds account for assets held by the County as an agent for federal and state revenue agencies and serve as control of accounts for cash transactions during the time they are a liability to the County.

C. Measurement Focus and Basis of Accounting

The government-wide, governmental fund, proprietary fund, and fiduciary fund financial statements are reported using the basis of accounting that demonstrates compliance with the cash and investment basis and budget laws of the State of Indiana, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The cash and investment 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. Investment transactions are not presented on the financial statements.

If the County utilized the basis of accounting recognized as generally accepted, the fund financial statements for governmental funds would use the modified accrual basis of accounting, while the fund financial statements for proprietary fund types would use the accrual basis of accounting. All government-wide financials would be presented on the accrual basis of accounting.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Goods or services from such activities are provided to people outside the government (enterprise funds) or other departments or agencies primarily within the government (internal service funds). The County does not have any enterprise funds.

When both restricted and unrestricted resources are available for use, the County's policy is to use restricted resources first, then unrestricted resources as they are needed.

D. Assets and Cash and Investment Balances

1. Restricted Assets

All restricted assets, as presented in the accompanying financial statements, are restricted due to enabling legislation.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Cash and Investments

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

3. Property Taxes

Normally, property taxes levied are collected by the County Treasurer and are distributed to the County in June and in December. 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. Taxable property is assessed at 100% 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 may become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the County on or prior to December 31 of the year collected.

4. Capital Assets

Capital assets arising from cash transactions acquired for use in governmental or proprietary fund operations are accounted for as capital outlay disbursements of the fund upon acquisition.

5. Long-Term Debt

Long-term debt arising from cash basis transactions of governmental and proprietary funds is not reported as a liability in the basic financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as disbursements.

6. Equity Classification

Government-Wide Statements

Equity is classified as net assets and displayed in two components:

- a. Restricted net assets – Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- b. Unrestricted net assets – All other net assets that do not meet the definition of "restricted."

Fund Financial Statements

Governmental fund equity is classified as fund balance. Proprietary fund equity is classified the same as in the government-wide statements.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

E. Receipts and Disbursements

Program Receipts

Amounts reported as program receipts include (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general receipts rather than as program receipts. Likewise, general receipts include all taxes.

F. Internal and Interfund Activities

In the process of aggregating the financial information for the government-wide Statement of Activities and Net Assets – Cash and Investment Basis, some amounts reported as interfund activity in the fund financial statements have been eliminated or reclassified.

Fund Financial Statements

1. Interfund services – Sales or purchases of goods and services between funds are reported as receipts and disbursements.
2. Interfund reimbursements – Repayments from funds responsible for certain disbursements to the funds that initially paid for them are not reported as reimbursements but as adjustments to disbursements in the respective funds.
3. Interfund transfers – Flow of assets from one fund to another where repayment is not expected is reported as transfers in and out.
4. Interfund loans – Flow of assets from one fund to another where repayment is expected is reported as interfund loans.

Government-Wide Financial Statements

Interfund activity, if any, is eliminated or reclassified in the government-wide financial statements as follows:

Internal activities – Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers – Internal Activities. The effects of interfund loans and services between funds, if any, are not eliminated in the government-wide Statement of Activities and Net Assets – Cash and Investment Basis.

II. Stewardship, Compliance and Accountability

A. Budgetary Information

Annual budgets are adopted on the cash basis, which is not consistent with accounting principles generally accepted in the United States of America. All annual appropriations lapse at calendar year end.

STEUBEN COUNTY
 NOTES TO FINANCIAL STATEMENTS
 (Continued)

Prior to the first required publication, the fiscal officer of the County submits to the governing board a proposed operating budget for the year commencing the following January 1. Prior to adoption, the budget is advertised and public hearings are conducted by the governing board to obtain taxpayer comments. Prior to November 1, the governing board, through the passage of a resolution/ordinance, approves the budget for the next year. Copies of the budget resolution/ordinance and the advertisement for funds for which property taxes are levied or highway use taxes are received are sent to the Indiana Department of Local Government Finance. The budget becomes legally enacted after the fiscal officer of the County receives approval of the Indiana Department of Local Government Finance.

The County's management cannot transfer budgeted appropriations between object classifications of a budget without approval of the governing board. The Indiana Department of Local Government Finance must approve any revisions to the appropriations for any fund or any department of the General Fund. The legal level of budgetary control is by object and department within the fund for the General Fund and by object within the fund for all other budgeted funds.

B. Cash and Investment Balance Deficits

At December 31, 2009, the following fund reported a deficit in cash and investments:

Fund	2009
Federal Grant CFDA 10.557 WIC 2008/2010	\$ <u>25,515</u>

Cash and investment deficits arose primarily from unreimbursed grant expenditures.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. IC 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. The County does not have a deposit policy for custodial credit risk. At December 31, 2009, the County had deposit balances in the amount of \$43,218,729. Of this amount, the following was exposed to custodial credit risk:

	2009
Uninsured and uncollateralized deposits	\$ <u>90,902</u>

The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

2. Investments

As of December 31, 2009, the Sheriff's Retirement and Benefit Plan had the following investments:

Investment Type	Sheriff's Retirement and Benefit Pension Plans
U.S. treasuries and securities	\$ 369,408
Corporate bonds	872,602
Government sponsored enterprise	191,299
Corporate stock	1,385,413
Mutual funds	547,691
Total	\$ 3,366,413

Statutory Authorization for Investments

IC 5-13-9 authorizes the County to invest in securities backed by the full faith and credit of the United States Treasury or fully guaranteed by the United States of America and issued by the United States Treasury, a federal agency, a federal instrumentality, or a federal government sponsored enterprise. Indiana Code also authorizes the County to invest in securities fully guaranteed and issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. These investments are required by statute to have a stated final maturity of not more than two years.

Indiana Code also provides for investment in money market mutual funds that are in the form of securities of, or interest in, an open-end, no-load, management-type investment company or investment trust registered under the provision of the federal Investment Company Act of 1940, as amended. Investments in money market mutual funds may not exceed 50% of the funds held by the County and available for investment. The portfolio of an investment company or investment trust used must be limited to direct obligations of the United States of America, obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise or repurchase agreements fully collateralized by direct obligations of the United States of America or obligations issued by a federal agency, a federal instrumentality, or a federal government sponsored enterprise. The form of securities of, or interest in, an investment company or investment trust must be rated as AAA, or its equivalent by Standard and Poor's Corporation or its successor or Aaa, or its equivalent, by Moody's Investors Service, Inc., or its successor. The form of securities in an investment company or investment trust have a stated final maturity of one day.

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the County's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency,

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

The Sheriff's Pension Plan is not subject to the same investment laws as the County. The Sheriff's Merit Board has not adopted an investment policy for interest rate and credit risk.

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments.

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments.

The following investments held by the Sheriff's Retirement and Benefit Pension Plans were exposed to custodial credit risks because they are uninsured and unregistered with securities held by the counterparty, or the counterparty's trust department or agent, either in the government's name or not in the government's name:

Sheriff's Retirement and Benefit Pension Plans:

<u>Investment Type</u>	<u>2009 Not in the Government's Name</u>
U.S. treasuries and securities	\$ 369,408
Corporate bonds	872,602
Government sponsored enterprise	191,299
Corporate stock	1,385,413
Mutual funds	<u>547,691</u>
Total	<u>\$ 3,366,413</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years. The County does not have a formal investment policy for interest rate risk for investments.

The Sheriff's Merit Board has not adopted a formal investment policy for interest rate risk.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
U.S. treasuries and securities	\$ 139,413	\$ 80,731	\$ 149,264
Corporate bonds	23,042	147,634	701,926
Government sponsored enterprise	-	91,487	99,812
Corporate stock	1,385,413	-	-
Mutual funds	547,691	-	-
Totals	<u>\$ 2,095,559</u>	<u>\$ 319,852</u>	<u>\$ 951,002</u>

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below. The County does not have a formal investment policy for credit risk for investments.

The Sheriff's Merit Board has not adopted a policy for credit risk.

Sheriff's Retirement and Benefit Pension Plans:

Standard and Poor's Rating	Moody's Rating	County's Investments		
		Mutual Funds	Corporate Bonds	Government Sponsored Enterprise
AAA	Aaa	\$ -	\$ 49,560	\$ 191,299
AA	Aa	-	101,899	-
A	A	-	342,470	-
BBB	Baa	-	231,949	-
BB	Ba	-	60,363	-
B	B	-	7,420	-
Unrated	Unrated	547,691	78,941	-
Totals		<u>\$ 547,691</u>	<u>\$ 872,602</u>	<u>\$ 191,299</u>

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County does not have a policy in regards to concentration of credit risk. United States of America government and United States of America governmental agency securities are exempt from this policy requirement.

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Foreign Currency Risk

The County does not have a formal policy in regards to foreign currency risk.

The Sheriff's Merit Board has not adopted a formal policy in regards to foreign currency risk.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2009, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2009</u>
County Family and Children Fund	Other Governmental Funds	\$ 74,225
Other Governmental Funds	Other Governmental Funds	<u>538,883</u>
Total		<u>\$ 613,108</u>

The County typically uses transfers for cash flow purposes as provided by various statutory provisions.

C. Restatements and Reclassifications

For the year ended December 31, 2009, certain changes have been made to the financial statements to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances by opinion unit.

<u>Opinion Unit</u>	<u>Balance as Reported December 31, 2008</u>	<u>Fund Reclassification</u>	<u>Balance as Restated January 1, 2009</u>
Other Governmental Funds	\$ 8,842,488	\$ (111,674)	\$ 8,730,814
Agency Funds	8,442,406	111,674	8,554,080

IV. Other Information

A. Risk Management

The County is 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.

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters are covered by commercial insurance from independent third parties.

Settled claims from risks covered by commercial insurance have not exceeded commercial insurance coverage for the past three years. There were no significant reductions in insurance by major category of risk.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Group Health Insurance

The County has chosen to establish a risk financing fund for risks associated with health insurance. The risk financing fund is accounted for in the Health Insurance Fund, an internal service fund, where assets are set aside for claim settlements. The County purchases commercial insurance for claims in excess of coverage provided by the fund. Amounts are paid into the fund by all insured funds and are available to pay claims, claim reserves, and administrative costs of the program. Interfund premiums are based primarily upon the percentage of each fund's current year payroll as it relates to total payroll, and are reported as quasi-external interfund transactions.

Worker's Compensation

During 2007, the County joined with other governmental entities in the Indiana Public Employers Plan, a public entity risk pool currently operating as a common risk management and insurance program for member governmental entities. This risk pool was formed in 1989. The purpose of the risk pool is to provide a medium for the funding and administration of job-related injury or illness. The County pays an annual premium to the risk pool for its job-related injury or illness coverage. The risk pool is considered a self-sustaining risk pool that will provide coverage for its members for up to \$1,000,000 per insured event. The risk pool obtains independent coverage for insured events in excess of the \$1,000,000 limit.

B. Pension Plans

Agent Multiple-Employer and Single-Employer Defined Benefit Pension Plans

1. Public Employees' Retirement Fund

Plan Description

The County contributes to the Indiana Public Employees' Retirement Fund (PERF), a defined benefit pension plan. PERF is an agent multiple-employer public employee retirement system, which provides retirement benefits to plan members and beneficiaries. All full-time employees are eligible to participate in the defined benefit plan. State statutes (IC 5-10.2 and 5-10.3) govern, through the PERF 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 member's contributions, set by state statute at 3% of compensation, plus the interest credited to the member's account. The employer may elect to make the contributions on behalf of the member.

PERF 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. The report may be obtained by contacting:

Public Employees' Retirement Fund
Harrison Building, Room 800
143 West Market Street
Indianapolis, IN 46204
Ph. (317) 233-4162

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENTS
(Continued)

Funding Policy

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The total contributions made to PERF by the County during the period were \$455,627.

2. County Police Retirement Plan

Plan Description

The County contributes to the County Police Retirement Plan, which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The contributions made by the County during the period were \$124,709.

3. County Police Benefit Plan

Plan Description

The County contributes to the County Police Benefit Plan which is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The contributions made by the County during the period were \$15,392.

STEUBEN COUNTY
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-07	\$ 6,284,710	\$ 6,825,856	\$ (541,146)	92%	\$ 5,743,117	(9%)
07-01-08	7,020,510	7,694,159	(673,649)	91%	5,960,527	(11%)
07-01-09	6,507,960	8,041,325	(1,533,365)	81%	6,503,463	(24%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 2,271,032	\$ 2,271,032	\$ -	100%	\$ 848,637	0%
01-01-06	2,604,829	2,604,829	-	100%	843,525	0%
01-01-07	2,930,311	2,930,311	-	100%	856,829	0%
01-01-08	3,292,084	3,436,821	(144,737)	96%	870,304	(17%)
01-01-09	3,358,036	3,693,352	(335,316)	91%	893,577	(38%)
01-01-10	3,576,168	3,901,278	(325,110)	92%	852,812	(38%)

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over (Unfunded) AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess (Unfunded) AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-05	\$ 142,596	\$ 142,596	\$ -	100%	\$ 848,637	0%
01-01-06	164,720	164,720	-	100%	843,525	0%
01-01-07	184,247	184,247	-	100%	856,829	0%
01-01-08	205,680	205,680	-	100%	870,304	0%
01-01-09	190,654	190,654	-	100%	893,577	0%
01-01-10	210,323	210,323	-	100%	852,812	0%

STEUBEN COUNTY
 REQUIRED SUPPLEMENTARY INFORMATION
 SCHEDULES OF CONTRIBUTIONS FROM THE
 EMPLOYER AND OTHER CONTRIBUTING ENTITIES

	<u>Year Ending</u>	<u>Annual Required Contribution (ARC)</u>	<u>Percentage of ARC Contributed County</u>
County Police Retirement Plan	12-31-05	\$ 146,395	73%
	12-31-06	148,478	100%
	12-31-07	120,623	101%
	12-31-08	124,709	100%
County Police Benefit Plan	12-31-05	12,649	100%
	12-31-06	12,785	100%
	12-31-07	12,014	100%
	12-31-08	15,392	100%

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009

	Local Road And Street	County Aviation	Accident Report	Firearms Training	County Health	County Sheriff Law Enforcement Continuing Education
Receipts:						
Taxes	\$ -	\$ 46,661	\$ -	\$ -	\$ 329,460	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	46,327	-
Intergovernmental	320,942	454	-	-	2,685	-
Charges for services	-	13,707	-	-	-	-
Fines and forfeits	-	-	5,081	17,158	-	6,692
Other	11,900	-	-	-	-	-
Total receipts	332,842	60,822	5,081	17,158	378,472	6,692
Disbursements:						
General government	-	54,808	-	-	100	-
Public safety	-	-	5,723	4,137	-	3,555
Highways and streets	351,200	-	-	-	-	-
Health and welfare	-	-	-	-	326,391	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	5,717	-	-	-	-	-
Total disbursements	356,917	54,808	5,723	4,137	326,491	3,555
Excess (deficiency) of receipts over disbursements	(24,075)	6,014	(642)	13,021	51,981	3,137
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	1,721	-
Total other financing sources (uses)	-	-	-	-	1,721	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(24,075)	6,014	(642)	13,021	53,702	3,137
Cash and investment fund balance - beginning	148,884	36,438	5,513	26,789	167,070	8,119
Cash and investment fund balance - ending	<u>\$ 124,809</u>	<u>\$ 42,452</u>	<u>\$ 4,871</u>	<u>\$ 39,810</u>	<u>\$ 220,772</u>	<u>\$ 11,256</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 42,452	\$ 4,871	\$ 39,810	\$ -	\$ 11,256
Restricted assets:						
Cash and investments	124,809	-	-	-	220,772	-
Total cash and investment assets - December 31	\$ 124,809	\$ 42,452	\$ 4,871	\$ 39,810	\$ 220,772	\$ 11,256
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	124,809	-	-	-	-	-
Health and welfare	-	-	-	-	220,772	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	42,452	4,871	39,810	-	11,256
Total cash and investment fund balance - December 31	\$ 124,809	\$ 42,452	\$ 4,871	\$ 39,810	\$ 220,772	\$ 11,256

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Clerk's Records Perpetuation	Airport Grant 202003	Emergency Telephone System	Service of Process	County Drug Free Community	Drainage Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	574,752
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	477,411	-	-	-
Fines and forfeits	11,573	-	-	21,544	29,113	-
Other	-	-	-	-	-	3,750
Total receipts	11,573	-	477,411	21,544	29,113	578,502
Disbursements:						
General government	18,567	-	-	-	-	300,594
Public safety	-	-	355,963	-	43,900	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	18,567	-	355,963	-	43,900	300,594
Excess (deficiency) of receipts over disbursements	(6,994)	-	121,448	21,544	(14,787)	277,908
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(258,790)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(258,790)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(6,994)	-	121,448	21,544	(14,787)	19,118
Cash and investment fund balance - beginning	39,622	8,333	132,931	52,983	63,032	670,351
Cash and investment fund balance - ending	<u>\$ 32,628</u>	<u>\$ 8,333</u>	<u>\$ 254,379</u>	<u>\$ 74,527</u>	<u>\$ 48,245</u>	<u>\$ 689,469</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 32,628	\$ -	\$ -	\$ 74,527	\$ 48,245	\$ 689,469
Restricted assets:						
Cash and investments	-	8,333	254,379	-	-	-
Total cash and investment assets - December 31	\$ 32,628	\$ 8,333	\$ 254,379	\$ 74,527	\$ 48,245	\$ 689,469
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ 8,333	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	254,379	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	32,628	-	-	74,527	48,245	689,469
Total cash and investment fund balance - December 31	\$ 32,628	\$ 8,333	\$ 254,379	\$ 74,527	\$ 48,245	\$ 689,469

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Emergency Planning and Right to Know	County Highway	Property Reassessment	Supplemental Juvenile Probation Service	County Sales Disclosure	Supplemental Adult Probation Services
Receipts:						
Taxes	\$ -	\$ -	\$ 228,396	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,973	1,717,633	1,610	-	-	-
Charges for services	-	1,600	-	-	-	-
Fines and forfeits	-	-	-	10,532	-	141,221
Other	22	-	-	-	1,060	-
Total receipts	4,995	1,719,233	230,006	10,532	1,060	141,221
Disbursements:						
General government	-	-	387,309	-	5	-
Public safety	2,007	-	-	-	-	143,646
Highways and streets	-	1,827,672	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	10,980	-	-	-
Public safety	534	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	150,000	-	-	-	-
Total disbursements	2,541	1,977,672	398,289	-	5	143,646
Excess (deficiency) of receipts over disbursements	2,454	(258,439)	(168,283)	10,532	1,055	(2,425)
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	29,472	-	-	-	-
Total other financing sources (uses)	-	29,472	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,454	(228,967)	(168,283)	10,532	1,055	(2,425)
Cash and investment fund balance - beginning	42,060	851,331	1,210,714	12,023	-	33,508
Cash and investment fund balance - ending	<u>\$ 44,514</u>	<u>\$ 622,364</u>	<u>\$ 1,042,431</u>	<u>\$ 22,555</u>	<u>\$ 1,055</u>	<u>\$ 31,083</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 44,514	\$ -	\$ 1,042,431	\$ 22,555	\$ 1,055	\$ 31,083
Restricted assets:						
Cash and investments	-	622,364	-	-	-	-
Total cash and investment assets - December 31	\$ 44,514	\$ 622,364	\$ 1,042,431	\$ 22,555	\$ 1,055	\$ 31,083
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	622,364	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	44,514	-	1,042,431	22,555	1,055	31,083
Total cash and investment fund balance - December 31	\$ 44,514	\$ 622,364	\$ 1,042,431	\$ 22,555	\$ 1,055	\$ 31,083

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Recorder's Records Perpetuation	Local Health Maintenance	Community Corrections - Home Detention	Pretrial Diversion	Court Appointed Special Advocate	Plat Book Maintenance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	5,480	-	-	-	-
Intergovernmental	-	20,000	-	-	24,454	-
Charges for services	80,347	-	-	-	-	789
Fines and forfeits	-	-	-	114,675	-	-
Other	-	-	-	-	-	15,935
Total receipts	80,347	25,480	-	114,675	24,454	16,724
Disbursements:						
General government	56,995	-	-	-	24,454	21,373
Public safety	-	-	20	59,431	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	20,353	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	56,995	20,353	20	59,431	24,454	21,373
Excess (deficiency) of receipts over disbursements	23,352	5,127	(20)	55,244	-	(4,649)
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	23,352	5,127	(20)	55,244	-	(4,649)
Cash and investment fund balance - beginning	215,061	123,522	20	94,440	-	47,957
Cash and investment fund balance - ending	\$ 238,413	\$ 128,649	\$ -	\$ 149,684	\$ -	\$ 43,308
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 238,413	\$ -	\$ -	\$ 149,684	\$ -	\$ 43,308
Restricted assets:	-	-	-	-	-	-
Cash and investments	-	128,649	-	-	-	-
Total cash and investment assets - December 31	\$ 238,413	\$ 128,649	\$ -	\$ 149,684	\$ -	\$ 43,308
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	128,649	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	238,413	-	-	149,684	-	43,308
Total cash and investment fund balance - December 31	\$ 238,413	\$ 128,649	\$ -	\$ 149,684	\$ -	\$ 43,308

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Misdemeanant	Supplemental Public Defender Fees	Surveyor's Corner Perpetuation	Jury Fees	Airport Grant 0302004	Airport Project 0502007
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	20,748	-	-	-	-	-
Charges for services	-	-	8,862	-	-	-
Fines and forfeits	-	21,885	-	23,091	-	-
Other	-	-	-	-	-	-
Total receipts	20,748	21,885	8,862	23,091	-	-
Disbursements:						
General government	-	-	8,405	19,944	-	-
Public safety	28,672	11,615	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	28,672	11,615	8,405	19,944	-	-
Excess (deficiency) of receipts over disbursements	(7,924)	10,270	457	3,147	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(7,924)	10,270	457	3,147	-	-
Cash and investment fund balance - beginning	28,823	103,897	26,995	18,241	8,936	1,193
Cash and investment fund balance - ending	<u>\$ 20,899</u>	<u>\$ 114,167</u>	<u>\$ 27,452</u>	<u>\$ 21,388</u>	<u>\$ 8,936</u>	<u>\$ 1,193</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 114,167	\$ 27,452	\$ 21,388	\$ -	\$ -
Restricted assets:						
Cash and investments	20,899	-	-	-	8,936	1,193
Total cash and investment assets - December 31	<u>\$ 20,899</u>	<u>\$ 114,167</u>	<u>\$ 27,452</u>	<u>\$ 21,388</u>	<u>\$ 8,936</u>	<u>\$ 1,193</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ 8,936	\$ 1,193
Public safety	20,899	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	114,167	27,452	21,388	-	-
Total cash and investment fund balance - December 31	<u>\$ 20,899</u>	<u>\$ 114,167</u>	<u>\$ 27,452</u>	<u>\$ 21,388</u>	<u>\$ 8,936</u>	<u>\$ 1,193</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Grant Apron Construction	State Grant Airport Layout Plan	Tax Sale Fees	Rainy Day	County Medical Inmate Co-payments	Tobacco Settlement
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	281	-	108,012	-	13,910
Charges for services	-	-	69,706	-	3,601	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	195	-
Total receipts	-	281	69,706	108,012	3,796	13,910
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	5,465	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	10,103
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	-	-	-	5,465	10,103
Excess (deficiency) of receipts over disbursements	-	281	69,706	108,012	(1,669)	3,807
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	171,705	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	171,705	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	281	69,706	279,717	(1,669)	3,807
Cash and investment fund balance - beginning	22,365	2,110	9,814	171,222	7,743	61,437
Cash and investment fund balance - ending	<u>\$ 22,365</u>	<u>\$ 2,391</u>	<u>\$ 79,520</u>	<u>\$ 450,939</u>	<u>\$ 6,074</u>	<u>\$ 65,244</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ 79,520	\$ 450,939	\$ 6,074	\$ -
Restricted assets:						
Cash and investments	22,365	2,391	-	-	-	65,244
Total cash and investment assets - December 31	<u>\$ 22,365</u>	<u>\$ 2,391</u>	<u>\$ 79,520</u>	<u>\$ 450,939</u>	<u>\$ 6,074</u>	<u>\$ 65,244</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ 22,365	\$ 2,391	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	65,244
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	79,520	450,939	6,074	-
Total cash and investment fund balance - December 31	<u>\$ 22,365</u>	<u>\$ 2,391</u>	<u>\$ 79,520</u>	<u>\$ 450,939</u>	<u>\$ 6,074</u>	<u>\$ 65,244</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Health Immunization Donation	Levy Excess	Identification Security Protection	Children's Psych Resident Treatment Service	Land Acquisitions and Tax Payable	Community Correction State Grant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ 11,829	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	21,289	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	7,946	90,514	-	-	-	-
Total receipts	7,946	90,514	21,289	11,829	-	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	15,883	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	6,833	107,871	-	26,888	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	6,833	107,871	15,883	26,888	-	-
Excess (deficiency) of receipts over disbursements	1,113	(17,357)	5,406	(15,059)	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	144,367	-	-	-	-
Transfers out	-	(134,028)	-	(107,819)	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	10,339	-	(107,819)	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	1,113	(7,018)	5,406	(122,878)	-	-
Cash and investment fund balance - beginning	14,973	7,018	20,162	122,878	3,565	112,763
Cash and investment fund balance - ending	<u>\$ 16,086</u>	<u>\$ -</u>	<u>\$ 25,568</u>	<u>\$ -</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ 25,568	\$ -	\$ 3,565	\$ 112,763
Restricted assets:						
Cash and investments	16,086	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 16,086</u>	<u>\$ -</u>	<u>\$ 25,568</u>	<u>\$ -</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	16,086	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	25,568	-	3,565	112,763
Total cash and investment fund balance - December 31	<u>\$ 16,086</u>	<u>\$ -</u>	<u>\$ 25,568</u>	<u>\$ -</u>	<u>\$ 3,565</u>	<u>\$ 112,763</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Federal Grant CFDA 93.283 Bioterrorism Response	Federal Grant CFDA 10.557 WIC 2007	Federal Grant CFDA 10.557 WIC 2008/2010	Federal Grant CFDA 20.106 Airport Proj 3	Federal Grant CFDA 20.106 FAA ALP	CAVA Visit and Exchange
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	171,128	4,462	-	-	101,419
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	171,128	4,462	-	-	101,419
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	101,419
Highways and streets	-	-	-	-	-	-
Health and welfare	-	155,178	28,930	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	81	-	-	-	-	-
Health and welfare	-	-	1,047	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	81	155,178	29,977	-	-	101,419
Excess (deficiency) of receipts over disbursements	(81)	15,950	(25,515)	-	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(81)	15,950	(25,515)	-	-	-
Cash and investment fund balance - beginning	168	(15,948)	-	14,010	68,501	-
Cash and investment fund balance - ending	<u>\$ 87</u>	<u>\$ 2</u>	<u>\$ (25,515)</u>	<u>\$ 14,010</u>	<u>\$ 68,501</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	87	2	(25,515)	14,010	68,501	-
Total cash and investment assets - December 31	\$ 87	\$ 2	\$ (25,515)	\$ 14,010	\$ 68,501	\$ -
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 14,010	\$ 68,501	\$ -
Public safety	87	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	2	(25,515)	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 87	\$ 2	\$ (25,515)	\$ 14,010	\$ 68,501	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Federal Grant CFDA 66.439 Watershed	FAA GT Taxiway Overlay	Federal Grant CFDA 20.600 DUI Task Force	Federal Grant CFDA 16.588 Stop Violence	Federal Grant CFDA 97.067 Homeland Security	Federal Grant CFDA 16.575 Victims' Assistance
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	27,988	61,522	21,390	20,250	94,852	9,057
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	27,988	61,522	21,390	20,250	94,852	9,057
Disbursements:						
General government	-	61,522	-	-	-	-
Public safety	-	-	22,891	20,250	88,590	9,057
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	6,262	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	61,522	22,891	20,250	94,852	9,057
Excess (deficiency) of receipts over disbursements	27,988	-	(1,501)	-	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	27,988	-	(1,501)	-	-	-
Cash and investment fund balance - beginning	(27,988)	-	1,501	-	2,913	-
Cash and investment fund balance - ending	\$ -	\$ -	\$ -	\$ -	\$ 2,913	\$ -
Cash and Investment Assets - December 31						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	2,913	-
Total cash and investment assets - December 31	\$ -	\$ -	\$ -	\$ -	\$ 2,913	\$ -
Cash and Investment Fund Balance - December 31						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	2,913	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ -	\$ -	\$ -	\$ -	\$ 2,913	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Federal Grant CFDA 93.069 Emergency Preparedness	County Law Enforcement Continuing Education	Court Interpreter Services Paid by State	Federal Grant CFDA 20.106 Airport Apron Phase 2	Federal Grant CFDA 20.106 3-18-0002-04	Federal Grant CFDA 20.106 3-18-0002-05
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	2,000	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,752	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	3,752	2,000	-	-	-
Disbursements:						
General government	-	-	2,050	-	-	-
Public safety	-	5,758	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	5,758	2,050	-	-	-
Excess (deficiency) of receipts over disbursements	-	(2,006)	(50)	-	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	(2,006)	(50)	-	-	-
Cash and investment fund balance - beginning	3,849	26,736	1,700	13,317	9,441	36,256
Cash and investment fund balance - ending	<u>\$ 3,849</u>	<u>\$ 24,730</u>	<u>\$ 1,650</u>	<u>\$ 13,317</u>	<u>\$ 9,441</u>	<u>\$ 36,256</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 24,730	\$ 1,650	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	3,849	-	-	13,317	9,441	36,256
Total cash and investment assets - December 31	\$ 3,849	\$ 24,730	\$ 1,650	\$ 13,317	\$ 9,441	\$ 36,256
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 13,317	\$ 9,441	\$ 36,256
Public safety	3,849	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	24,730	1,650	-	-	-
Total cash and investment fund balance - December 31	\$ 3,849	\$ 24,730	\$ 1,650	\$ 13,317	\$ 9,441	\$ 36,256

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Youth Improvement Program	Tobacco Master Settlement	State Grant Tobacco/ Drug Free	Donation Fund EMS	Donation Fund Sheriff Reserve	Donation Fund DARE
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	7,083	21,218	47,434	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	30	25	-
Total receipts	7,083	21,218	47,434	30	25	-
Disbursements:						
General government	-	-	-	-	-	-
Public safety	37,686	-	-	550	574	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	6,951	48,070	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	1,111	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	37,686	6,951	49,181	550	574	-
Excess (deficiency) of receipts over disbursements	(30,603)	14,267	(1,747)	(520)	(549)	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(30,603)	14,267	(1,747)	(520)	(549)	-
Cash and investment fund balance - beginning	37,130	44,622	21,706	4,721	550	27
Cash and investment fund balance - ending	<u>\$ 6,527</u>	<u>\$ 58,889</u>	<u>\$ 19,959</u>	<u>\$ 4,201</u>	<u>\$ 1</u>	<u>\$ 27</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	6,527	58,889	19,959	4,201	1	27
Total cash and investment assets - December 31	\$ 6,527	\$ 58,889	\$ 19,959	\$ 4,201	\$ 1	\$ 27
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	6,527	-	-	4,201	1	27
Highways and streets	-	-	-	-	-	-
Health and welfare	-	58,889	19,959	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	\$ 6,527	\$ 58,889	\$ 19,959	\$ 4,201	\$ 1	\$ 27

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Local Grant WIC/Community Foundation	Local Grant Bike Trail Steuben Match	County Probation Indigent Treatment	State Grant (Lake/River)	Donation Fund Emergency Management	Donation Fund Canine
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	36,213	-	33,985	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	15,298	-	-	81	200
Total receipts	-	51,511	-	33,985	81	200
Disbursements:						
General government	-	-	-	29,812	-	-
Public safety	-	-	-	-	224	21
Highways and streets	-	-	-	-	-	-
Health and welfare	10	-	-	-	-	-
Culture and recreation	-	45,266	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	10	45,266	-	29,812	224	21
Excess (deficiency) of receipts over disbursements	(10)	6,245	-	4,173	(143)	179
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(10)	6,245	-	4,173	(143)	179
Cash and investment fund balance - beginning	143	(6,245)	6,905	(3,982)	869	1,722
Cash and investment fund balance - ending	<u>\$ 133</u>	<u>\$ -</u>	<u>\$ 6,905</u>	<u>\$ 191</u>	<u>\$ 726</u>	<u>\$ 1,901</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ 6,905	\$ 191	\$ -	\$ -
Restricted assets:						
Cash and investments	133	-	-	-	726	1,901
Total cash and investment assets - December 31	<u>\$ 133</u>	<u>\$ -</u>	<u>\$ 6,905</u>	<u>\$ 191</u>	<u>\$ 726</u>	<u>\$ 1,901</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	726	1,901
Highways and streets	-	-	-	-	-	-
Health and welfare	133	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	-	6,905	191	-	-
Total cash and investment fund balance - December 31	<u>\$ 133</u>	<u>\$ -</u>	<u>\$ 6,905</u>	<u>\$ 191</u>	<u>\$ 726</u>	<u>\$ 1,901</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Grant Local Law Enforcement	Hazardous Waste	Donation Fund Sheriff Department	Soldiers and Sailors Monument Maintenance and Restoration	State Grant Meth Lab Mini Grant	School System Radio
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	10,756	-	-	28,008
Total receipts	-	-	10,756	-	-	28,008
Disbursements:						
General government	-	-	-	-	-	-
Public safety	-	-	14,115	-	-	14,180
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	5,810
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	-	14,115	-	-	19,990
Excess (deficiency) of receipts over disbursements	-	-	(3,359)	-	-	8,018
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(3,359)	-	-	8,018
Cash and investment fund balance - beginning	7	1,855	5,108	67	3	55,707
Cash and investment fund balance - ending	<u>\$ 7</u>	<u>\$ 1,855</u>	<u>\$ 1,749</u>	<u>\$ 67</u>	<u>\$ 3</u>	<u>\$ 63,725</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 1,855	\$ -	\$ 67	\$ 3	\$ -
Restricted assets:						
Cash and investments	7	-	1,749	-	-	63,725
Total cash and investment assets - December 31	<u>\$ 7</u>	<u>\$ 1,855</u>	<u>\$ 1,749</u>	<u>\$ 67</u>	<u>\$ 3</u>	<u>\$ 63,725</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	7	-	1,749	-	-	63,725
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	1,855	-	67	3	-
Total cash and investment fund balance - December 31	<u>\$ 7</u>	<u>\$ 1,855</u>	<u>\$ 1,749</u>	<u>\$ 67</u>	<u>\$ 3</u>	<u>\$ 63,725</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Public Safety Training	Safe School Fee	County Park Gravel Pit	County Park Electric Deposit	Unsafe Building	Building Safety Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for services	-	-	-	14,675	3,868	-
Fines and forfeits	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total receipts	-	-	-	14,675	3,868	-
Disbursements:						
General government	-	-	-	15,505	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	-	-	15,505	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	(830)	3,868	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	-	(830)	3,868	-
Cash and investment fund balance - beginning	17	400	1,650	3,686	24,280	475
Cash and investment fund balance - ending	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 2,856</u>	<u>\$ 28,148</u>	<u>\$ 475</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 400	\$ 1,650	\$ 2,856	\$ 28,148	\$ 475
Restricted assets:						
Cash and investments	17	-	-	-	-	-
Total cash and investment assets - December 31	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 2,856</u>	<u>\$ 28,148</u>	<u>\$ 475</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	17	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	400	1,650	2,856	28,148	475
Total cash and investment fund balance - December 31	<u>\$ 17</u>	<u>\$ 400</u>	<u>\$ 1,650</u>	<u>\$ 2,856</u>	<u>\$ 28,148</u>	<u>\$ 475</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	State Grant Airport Development and Construction	Work Release Maintenance Fee	Drug Abuse Prosecution Interdiction and Correction	Ordinance Fee Abandoned/ Junk Vehicle	Local Plan Council	Community Corrections CTP Fiscal 2009
Receipts:						
Taxes	\$ 154	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	13,015
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	3,625	4,649	-	-	-
Other	-	-	-	-	-	-
Total receipts	154	3,625	4,649	-	-	13,015
Disbursements:						
General government	117	-	-	-	-	-
Public safety	-	6,517	6,000	-	-	51,854
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	117	6,517	6,000	-	-	51,854
Excess (deficiency) of receipts over disbursements	37	(2,892)	(1,351)	-	-	(38,839)
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	(7,461)
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(7,461)
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	37	(2,892)	(1,351)	-	-	(46,300)
Cash and investment fund balance - beginning	1,259	10,116	7,651	1,437	4,087	46,300
Cash and investment fund balance - ending	<u>\$ 1,296</u>	<u>\$ 7,224</u>	<u>\$ 6,300</u>	<u>\$ 1,437</u>	<u>\$ 4,087</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ 7,224	\$ -	\$ 1,437	\$ 4,087	\$ -
Restricted assets:						
Cash and investments	1,296	-	6,300	-	-	-
Total cash and investment assets - December 31	<u>\$ 1,296</u>	<u>\$ 7,224</u>	<u>\$ 6,300</u>	<u>\$ 1,437</u>	<u>\$ 4,087</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ 1,296	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	6,300	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	-	7,224	-	1,437	4,087	-
Total cash and investment fund balance - December 31	<u>\$ 1,296</u>	<u>\$ 7,224</u>	<u>\$ 6,300</u>	<u>\$ 1,437</u>	<u>\$ 4,087</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Corrections Fiscal Year 2009	Community Corrections Project Income 2009	Tower Rental Fund	FAA Grant State Portion	Steuben County EDIT	Lease Rental Payment
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,188,554	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	81,274	-	-	17,492	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	-	82,669	5,625	-	-	-
Total receipts	81,274	82,669	5,625	17,492	1,188,554	-
Disbursements:						
General government	-	-	-	27,467	868,596	-
Public safety	41,848	95,582	3,000	-	144,260	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	48,000	-
Culture and recreation	-	-	-	-	31,668	-
Economic development	-	-	-	-	145,488	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	29,818	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	41,848	125,400	3,000	27,467	1,238,012	-
Excess (deficiency) of receipts over disbursements	39,426	(42,731)	2,625	(9,975)	(49,458)	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	(30,785)	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	(30,785)	-	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	39,426	(73,516)	2,625	(9,975)	(49,458)	-
Cash and investment fund balance - beginning	(39,347)	73,516	5,625	9,975	422,692	7,648
Cash and investment fund balance - ending	<u>\$ 79</u>	<u>\$ -</u>	<u>\$ 8,250</u>	<u>\$ -</u>	<u>\$ 373,234</u>	<u>\$ 7,648</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 79	\$ -	\$ 8,250	\$ -	\$ 373,234	\$ -
Restricted assets:						
Cash and investments	-	-	-	-	-	7,648
Total cash and investment assets - December 31	\$ 79	\$ -	\$ 8,250	\$ -	\$ 373,234	\$ 7,648
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	7,648
Other purposes	-	-	-	-	-	-
Unrestricted	79	-	8,250	-	373,234	-
Total cash and investment fund balance - December 31	\$ 79	\$ -	\$ 8,250	\$ -	\$ 373,234	\$ 7,648

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	General Obligation Bond	Cumulative Capital Development	Cumulative Bridge	General Drain Improvement	Energy Savings Bond	Equipment Bond
Receipts:						
Taxes	\$ 1,478,973	\$ 470,170	\$ 223,890	\$ -	\$ -	\$ -
Special assessments	-	-	-	10,525	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	3,273	1,558	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	10,701	5,169	85	118,774	-	10,024
Total receipts	1,489,674	478,612	225,533	129,299	-	10,024
Disbursements:						
General government	-	-	-	432,477	47,397	55,063
Public safety	-	-	-	-	-	17,306
Highways and streets	-	-	104,994	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	930,000	-	-	-	-	-
Interest	173,402	-	-	-	-	-
Capital outlay:						
General government	-	420,759	-	-	-	139,506
Public safety	-	-	-	-	-	198,032
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	1,840	-	-	-
Total disbursements	1,103,402	420,759	106,834	432,477	47,397	409,907
Excess (deficiency) of receipts over disbursements	386,272	57,853	118,699	(303,178)	(47,397)	(399,883)
Other financing sources (uses):						
Loan proceeds	-	-	-	100,000	-	-
Transfers in	-	-	-	258,790	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	358,790	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	386,272	57,853	118,699	55,612	(47,397)	(399,883)
Cash and investment fund balance - beginning	233,343	320,550	1,421,584	130,754	141,776	861,133
Cash and investment fund balance - ending	<u>\$ 619,615</u>	<u>\$ 378,403</u>	<u>\$ 1,540,283</u>	<u>\$ 186,366</u>	<u>\$ 94,379</u>	<u>\$ 461,250</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	619,615	378,403	1,540,283	186,366	94,379	461,250
Total cash and investment assets - December 31	<u>\$ 619,615</u>	<u>\$ 378,403</u>	<u>\$ 1,540,283</u>	<u>\$ 186,366</u>	<u>\$ 94,379</u>	<u>\$ 461,250</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ 186,366	\$ -	\$ -
Public safety	-	-	-	-	-	-
Highways and streets	-	-	1,540,283	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	619,615	-	-	-	-	-
Other purposes	-	378,403	-	-	94,379	461,250
Unrestricted	-	-	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 619,615</u>	<u>\$ 378,403</u>	<u>\$ 1,540,283</u>	<u>\$ 186,366</u>	<u>\$ 94,379</u>	<u>\$ 461,250</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	GIS Electronic Maps	Real Estate Surplus 2009	Youth Improvement Day Program	Canine Rescue and Education	Airport State Grant	STAR Grant 1802564P
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	723	79,322
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other	3,132	45,966	-	559	-	-
Total receipts	3,132	45,966	-	559	723	79,322
Disbursements:						
General government	-	-	-	-	723	-
Public safety	-	-	9,114	559	-	79,322
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Total disbursements	-	-	9,114	559	723	79,322
Excess (deficiency) of receipts over disbursements	3,132	45,966	(9,114)	-	-	-
Other financing sources (uses):						
Loan proceeds	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Other receipts	-	-	12,152	-	-	-
Total other financing sources (uses)	-	-	12,152	-	-	-
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	3,132	45,966	3,038	-	-	-
Cash and investment fund balance - beginning	-	-	-	-	-	-
Cash and investment fund balance - ending	<u>\$ 3,132</u>	<u>\$ 45,966</u>	<u>\$ 3,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Assets - December 31</u>						
Cash and investments	\$ 3,132	\$ 45,966	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	3,038	-	-	-
Total cash and investment assets - December 31	<u>\$ 3,132</u>	<u>\$ 45,966</u>	<u>\$ 3,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash and Investment Fund Balance - December 31</u>						
Restricted for:						
General government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	3,038	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	3,132	45,966	-	-	-	-
Total cash and investment fund balance - December 31	<u>\$ 3,132</u>	<u>\$ 45,966</u>	<u>\$ 3,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	E911 Donation	Wireless Emergency Telephone System	Voice Stress Equipment	Federal Stimulus Justice Assistance	Community Corrections CTP Fiscal 2010
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Special assessments	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental	-	125,730	-	12,346	17,660
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	300	-	-
Other	2,300	-	-	-	-
Total receipts	2,300	125,730	300	12,346	17,660
Disbursements:					
General government	-	-	-	-	-
Public safety	100	82,010	-	12,346	18,462
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Economic development	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Capital outlay:					
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total disbursements	100	82,010	-	12,346	18,462
Excess (deficiency) of receipts over disbursements	2,200	43,720	300	-	(802)
Other financing sources (uses):					
Loan proceeds	-	-	-	-	-
Transfers in	-	-	-	-	7,461
Transfers out	-	-	-	-	-
Other receipts	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	7,461
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	2,200	43,720	300	-	6,659
Cash and investment fund balance - beginning	-	-	-	-	-
Cash and investment fund balance - ending	\$ 2,200	\$ 43,720	\$ 300	\$ -	\$ 6,659
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ 6,659
Restricted assets:					
Cash and investments	2,200	43,720	300	-	-
Total cash and investment assets - December 31	\$ 2,200	\$ 43,720	\$ 300	\$ -	\$ 6,659
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	2,200	43,720	300	-	-
Highways and streets	-	-	-	-	-
Health and welfare	-	-	-	-	-
Debt service	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	-	-	-	-	6,659
Total cash and investment fund balance - December 31	\$ 2,200	\$ 43,720	\$ 300	\$ -	\$ 6,659

STEUBEN COUNTY
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS
 OTHER GOVERNMENTAL FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Community Corrections Fiscal Year 2010	Community Correction Project 2010	Grant JABG #06-JB-209	Emergency Response H1N1	Totals
Receipts:					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,978,087
Special assessments	-	-	-	-	585,277
Licenses and permits	-	-	-	-	51,807
Intergovernmental	107,308	-	25,667	33,900	3,414,971
Charges for services	-	-	-	-	695,855
Fines and forfeits	-	115,391	-	-	530,282
Other	-	-	-	-	470,724
Total receipts	107,308	115,391	25,667	33,900	9,727,003
Disbursements:					
General government	-	-	-	-	2,433,283
Public safety	89,863	91,942	13,470	-	1,758,887
Highways and streets	-	-	-	-	2,283,866
Health and welfare	-	-	-	-	785,578
Culture and recreation	-	-	-	-	76,934
Economic development	-	-	-	-	145,488
Debt service:					
Principal	-	-	-	-	930,000
Interest	-	-	-	-	173,402
Capital outlay:					
General government	-	-	-	-	571,245
Public safety	-	-	-	15,614	256,151
Health and welfare	-	-	-	-	2,158
Highways and streets	-	-	-	-	157,557
Total disbursements	89,863	91,942	13,470	15,614	9,574,549
Excess (deficiency) of receipts over disbursements	17,445	23,449	12,197	18,286	152,454
Other financing sources (uses):					
Loan proceeds	-	-	-	-	100,000
Transfers in	-	30,785	-	-	613,108
Transfers out	-	-	-	-	(538,883)
Other receipts	-	-	-	-	43,345
Total other financing sources (uses)	-	30,785	-	-	217,570
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	17,445	54,234	12,197	18,286	370,024
Cash and investment fund balance - beginning	-	-	-	-	8,730,814
Cash and investment fund balance - ending	<u>\$ 17,445</u>	<u>\$ 54,234</u>	<u>\$ 12,197</u>	<u>\$ 18,286</u>	<u>\$ 9,100,838</u>
<u>Cash and Investment Assets - December 31</u>					
Cash and investments	\$ 17,445	\$ 54,234	\$ -	\$ -	\$ 3,948,414
Restricted assets:					
Cash and investments	-	-	12,197	18,286	5,152,424
Total cash and investment assets - December 31	\$ 17,445	\$ 54,234	\$ 12,197	\$ 18,286	\$ 9,100,838
<u>Cash and Investment Fund Balance - December 31</u>					
Restricted for:					
General government	\$ -	\$ -	\$ -	\$ -	\$ 372,405
Public safety	-	-	12,197	-	428,763
Highways and streets	-	-	-	-	2,287,456
Health and welfare	-	-	-	18,286	502,505
Debt service	-	-	-	-	627,263
Other purposes	-	-	-	-	934,032
Unrestricted	17,445	54,234	-	-	3,948,414
Total cash and investment fund balance - December 31	\$ 17,445	\$ 54,234	\$ 12,197	\$ 18,286	\$ 9,100,838

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009

	<u>Court Fees</u>	<u>Surplus Tax Sale</u>	<u>Surplus Tax</u>	<u>State Sales Disclosure Fee</u>	<u>Inheritance Tax</u>	<u>Payroll</u>
Additions:						
Agency fund additions	\$ 579,357	\$ 411,502	\$ 101,214	\$ 5,110	\$ 841,422	\$ 3,531,437
Deductions:						
Agency fund deductions	<u>655,322</u>	<u>179,531</u>	<u>108,747</u>	<u>4,815</u>	<u>598,420</u>	<u>3,536,344</u>
Excess (deficiency) of total additions over total deductions	(75,965)	231,971	(7,533)	295	243,002	(4,907)
Cash and investment fund balance - beginning	<u>140,630</u>	<u>62,838</u>	<u>360,935</u>	<u>505</u>	<u>225,050</u>	<u>171,122</u>
Cash and investment fund balance - ending	<u>\$ 64,665</u>	<u>\$ 294,809</u>	<u>\$ 353,402</u>	<u>\$ 800</u>	<u>\$ 468,052</u>	<u>\$ 166,215</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Mortgage Fees - State Share	Welfare Trust	Tax Distribution	Coroners Training And Continuing Education	Congressional School Principal	Congressional School Interest
Additions:						
Agency fund additions	\$ 5,412	\$ -	\$ 49,529,746	\$ 2,576	\$ -	\$ 1,006
Deductions:						
Agency fund deductions	5,087	810	49,010,163	2,684	16,775	1,006
Excess (deficiency) of total additions over total deductions	325	(810)	519,583	(108)	(16,775)	-
Cash and investment fund balance - beginning	525	810	15,274	364	16,775	-
Cash and investment fund balance - ending	<u>\$ 850</u>	<u>\$ -</u>	<u>\$ 534,857</u>	<u>\$ 256</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	County Dog Tax	Special Death Benefit	Probation Transfer Fee State Portion	County Treasurer	EMS	Prosecutor's Bad Checks
Additions:						
Agency fund additions	\$ 2,664	\$ 5,240	\$ 900	\$ 31,204,993	\$ -	\$ -
Deductions:						
Agency fund deductions	1,240	5,544	975	37,095,107	1	12,982
Excess (deficiency) of total additions over total deductions	1,424	(304)	(75)	(5,890,114)	(1)	(12,982)
Cash and investment fund balance - beginning	1,787	1,004	113	6,640,648	1	12,982
Cash and investment fund balance - ending	<u>\$ 3,211</u>	<u>\$ 700</u>	<u>\$ 38</u>	<u>\$ 750,534</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES
 AGENCY FUNDS
 For The Year Ended December 31, 2009
 (Continued)

	Clerk of Circuit Court	Innkeeper Tax Commission	Tax Sale Redemption	Steuben County Community Foundation	Innkeepers Tax	Totals
Additions: Agency fund additions	\$ 4,136,047	\$ -	\$ 47,518	\$ 3,543	\$ 361,933	\$ 90,771,620
Deductions: Agency fund deductions	<u>3,995,966</u>	<u>97,732</u>	<u>47,518</u>	<u>3,543</u>	<u>387,909</u>	<u>95,768,221</u>
Excess (deficiency) of total additions over total deductions	140,081	(97,732)	-	-	(25,976)	(4,996,601)
Cash and investment fund balance - beginning	<u>771,658</u>	<u>97,732</u>	<u>-</u>	<u>-</u>	<u>33,327</u>	<u>8,554,080</u>
Cash and investment fund balance - ending	<u>\$ 911,739</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,351</u>	<u>\$ 3,557,479</u>

STEUBEN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF CAPITAL ASSETS
 For The Year Ended December 31, 2009

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.

General infrastructure assets (those reported by governmental activities) are included regardless of their acquisition date or amount. The government was able to estimate the historical cost for the initial reporting of these assets through backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). As the government constructs or acquires additional capital assets each period, including infrastructure assets, they are reported at historical cost.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,792,301
Infrastructure	44,941,223
Buildings	13,958,641
Improvements other than buildings	1,184,749
Machinery and equipment	9,575,637
Construction in progress	<u>3,513,069</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 75,965,620</u>

STEUBEN COUNTY
 SUPPLEMENTARY INFORMATION
 SCHEDULE OF LONG-TERM DEBT
 December 31, 2009

The County has entered into the following debt:

Description of Debt	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities:		
Capital leases:		
Highway Trucks	\$ 290,914	\$ 155,667
911 Lease Equipment	56,240	58,801
Notes and loans payable:		
Frank Nelson Drain	50,000	1,750
General Drain Improvements	100,000	103,020
Bonds payable:		
General obligation bonds:		
Energy Efficient Improvements	2,700,000	444,600
Various Equipment	970,000	676,671
Total governmental activities debt	<u>\$ 4,167,154</u>	<u>\$ 1,440,509</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

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

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Compliance

We have audited the compliance of Steuben County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2009. 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
(Continued)

A control deficiency in a County's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

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

This report is intended solely for the information and use of the County's management, County Commissioners, County Council, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. In accordance with Indiana Code 5-11-5-1, this report is a part of the public records of the State Board of Accounts and of the office examined.

STATE BOARD OF ACCOUNTS

August 2, 2010

STEUBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	WIC 175-1/FY 09 WIC 175-1/FY 10	\$ 155,178 <u>4,462</u>
Total for federal grantor agency			<u>159,640</u>
<u>U.S. DEPARTMENT OF COMMERCE</u>			
Pass-Through Indiana Department of Homeland Security Public Safety Interoperable Communications Grant Program	11.555	C44P-9-316A	<u>70,128</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Office of Community and Rural Affairs Community Development Block Grants / State's Program and Non-Entitlement Grants in Hawaii	14.228	PL-05-046	<u>29,700</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct Grants			
Supervised Visitation, Safe Havens for Children	16.527	2008-CW-AX-K024	<u>92,530</u>
ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-1770	<u>12,346</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	06-JB-209	<u>25,667</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	08-JF-024	<u>12,152</u>
Crime Victim Assistance	16.575	08VA144	<u>9,057</u>
Violence Against Women Formula Grants	16.588	08ST032	<u>20,250</u>
Total for federal grantor agency			<u>172,002</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Grant			
Airport Improvement Program	20.106	3-18-002-09 3-18-002-010	17,492 <u>61,522</u>
Total for program			<u>79,014</u>
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Recreational Trails Program	20.219	0401070	<u>16,368</u>
Formula Grants for Other Than Urbanized Areas	20.509	1802564P	<u>76,800</u>

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

STEUBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2009
(Continued)

Federal Grantor Agency/Pass-Through Entity Cluster Title/Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF TRANSPORTATION (continued)</u>			
Pass-Through Town of Hudson Highway Safety Cluster State and Community Highway Safety	20.600		<u>21,390</u>
Total for federal grantor agency			<u>193,572</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana State Department of Health Public Health Emergency Preparedness	93.069	1H75TP000339-01	<u>33,900</u>
Pass-Through Indiana Department of Child Services ARRA - Child Support Enforcement	93.563		<u>3,249</u>
Child Support Enforcement	93.563		
County Prosecutor's Expenditures			163,633
County Clerk of the Circuit Court Expenditures			17,894
Indirect Costs			32,837
Incentives			<u>49,799</u>
Total for program			<u>264,163</u>
Total for federal grantor agency			<u>301,312</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security Citizen Corps	97.053	C44P-9-456A	<u>2,294</u>
State Homeland Security Program (SHSP)	97.073	C44P-9-552A	<u>3,969</u>
Law Enforcement Terrorism Prevention Program (LETPP)	97.074	C44P-9-587A	<u>14,894</u>
Total for federal grantor agency			<u>21,157</u>
Total federal awards expended			<u>\$ 947,511</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

I. Basis of Presentation

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

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2009:

Program Title	Federal CFDA Number	2009
Formula Grants for Other Than Urbanized Areas	20.509	\$ <u>76,800</u>

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Significant deficiencies identified that are not considered to be material weaknesses?	none reported

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? no

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
93.563	ARRA – Child Support Enforcement
93.563	Child Support Enforcement

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

STEUBEN COUNTY
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

STEUBEN COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 2, 2010, with Pamela Coleman, Auditor; F. Mayo Sanders, President of the Board of County Commissioners; and William Booth, President of County Council. Our audit disclosed no material items that warrant comment at this time.