

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

ANNUAL FINANCIAL REPORT

2010

STEBEN COUNTY, INDIANA



**FILED**

08/22/2011



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Pamela Coleman	01-01-07 to 12-31-14
Treasurer	Laurie Stoy	01-01-09 to 12-31-12
Clerk	Diana Penick Shelley Herbert	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Sheriff	Rick Lewis Tim Troyer	01-01-07 to 12-31-10 01-01-11 to 12-31-14
Recorder	Dani Parish	01-01-07 to 12-31-14
President of the Board of County Commissioners	F. Mayo Sanders Ronald Smith	01-01-10 to 12-31-10 01-01-11 to 12-31-11
President of the County Council	William Booth	01-01-10 to 12-31-11



**STATE OF INDIANA**  
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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 Steuben County (County), for the year ended December 31, 2010. 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over reporting. Accordingly, we express no such opinion. 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 1, the County prepares its financial statements on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting noted above is a different basis than that used in the prior year.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2010, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated August 4, 2011, 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.

Our audit was conducted for the purpose of forming an opinion on the County's 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 financial

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

statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the 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 Indiana Code 36-8-16-14 and Indiana Code 36-8-16.5-41 these fees have been subject 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 financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the County's financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, Schedule of Capital Assets, and Schedule of Long-Term Debt are presented for additional analysis and are not required parts of the financial statements. The Combining Schedule(s) of Receipts, Disbursements, and Cash and Investment Balances – Regulatory Basis, 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 financial statements and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County's management, 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 4, 2011



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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 Steuben County (County), for the year ended December 31, 2010, and have issued our report thereon dated August 4, 2011. 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 deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be 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, 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 4, 2011

FINANCIAL STATEMENT(S)

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010

	Cash and Investments		Cash and Investments	
	01-01-10	Receipts	Disbursements	12-31-10
County General	\$ 3,614,155	\$ 11,322,132	\$ 10,354,619	\$ 4,581,668
Local Road and Street	124,809	343,268	359,487	108,590
Board of Aviation	42,452	76,439	80,735	38,156
Sheriff Accident Report	4,871	2,996	6,670	1,197
Firearms Training Fund	39,810	10,629	13,269	37,170
Health Department	220,772	311,914	274,871	257,815
Federal Taxi Overlay Construction	-	478,418	-	478,418
Sheriff Cont Ed Fund	11,256	7,417	436	18,237
Clerks Record Perpetual Fund	32,629	12,191	13,491	31,329
GIS Electronic Maps	3,132	579	-	3,711
Airport Grant 0202003	8,333	-	8,333	-
Steuben County ER Telephone System	254,379	507,800	372,789	389,390
Sheriff Svc Proc/Pension	74,527	18,672	29,265	63,934
County Drug Free Community	48,245	30,731	27,150	51,826
Drainage Maintenance	689,469	496,968	374,611	811,826
Local Emergency Plan	44,514	4,345	3,221	45,638
County Highway / MVA	622,364	1,740,520	1,900,710	462,174
Cumulative Reassessment 2006	1,042,431	208,716	573,106	678,041
Juvenile Probation Users Fee	22,555	13,257	5,765	30,047
Adult Probation Users Fee	31,083	156,528	137,521	50,090
County Recorder Perpetuation Fund	238,413	73,573	58,989	252,997
Welfare Family Children	31,763	-	31,763	-
Local Health Maintenance Fund	128,649	26,849	16,094	139,404
Pretrial Diversion	149,684	122,922	67,239	205,367
Court Appointed Special Advocate	-	15,332	15,332	-
Plat Book	43,308	17,040	6,644	53,704
Misdemeanant	20,899	20,749	31,898	9,750
Supplemental Public Defender Svc	114,167	24,546	11,465	127,248
Surveyor's Corner Perpetuation	27,452	8,901	4,677	31,676
Jury Pay	21,388	25,871	21,107	26,152
State Grant # 2	8,936	-	8,936	-
State Grant # 3	1,193	-	1,193	-
State Grant # 4	22,365	-	22,365	-
State Grant # 5	2,391	-	-	2,391
JABG #06-JB-209	12,197	25,666	37,863	-
Emergency Response H1N1	18,286	-	13,522	4,764
Tax Sale Fees	79,520	45,856	87,508	37,868
Rainy Day	450,939	288,547	-	739,486
Inmate Medical	6,074	4,037	4,550	5,561
Riverboat Revenue Sharing	-	207,854	207,854	-
Cemetery Benefit Fund	-	150	-	150
Tobacco Settlement	65,244	13,139	6,451	71,932
Health Department Immunization	16,086	9,847	11,698	14,235
Levy Excess	-	27,836	-	27,836
Identification Security Protection	25,568	19,050	4,017	40,601
Steuben Wireless ER Telephone System	43,720	140,204	104,712	79,212
Prosecutor ARRA Fund Title IV-D	-	47,674	-	47,674
County Sales Disclosure Fund	1,055	5,295	169	6,181
Major Moves Construction	26,246,477	125,131	1,693,096	24,678,512
County Option Dog Tax	3,211	168	572	2,807
Land Acquisitions & Tax Payable	3,565	-	-	3,565
Community Correction State Grant	112,763	-	-	112,763
Fed Grant CFDA 93.283 Bioterrorism	87	-	-	87
Fed Grant CFDA 10.557 WIC 2007	2	3,235	36,523	(33,286)
Fed Grant CFDA 10.557 WIC 2008	(25,515)	169,842	144,327	-
Fed Grant CFDA 20.106 Airport Proj 3	14,010	-	14,010	-
Fed Grant CFDA 20.106 Airport FAA ALP	68,501	-	-	68,501
Star Grant #1802564P	-	110,599	110,599	-

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

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Fed Grant CFDA 20.600 Highway Safety	-	13,815	13,815	-
Fed Grant CFDA 16.588 Stop Violence	-	20,250	20,250	-
Fed Grant CFDA 97.067 Homeland Sec	2,913	4,340	4,356	2,897
Fed Grant CFDA 16.575 Pros Victim Asst	-	25,688	29,289	(3,601)
Fed Grant CFDA 93.069 Emerg Prepared	3,848	-	-	3,848
User Fee Law Enforcement Education	24,730	4,630	6,519	22,841
Court Interpreter Services/Paid by State	1,650	-	325	1,325
Fed Grant Airport Apron Phase 2	13,317	-	13,317	-
Fed Grant CFDA 20.106 FAA 3-18-000	9,441	-	9,441	-
Fed Grant Airport Taxiway 3-18-0002	36,256	-	36,256	-
Youth Improvement Program	6,527	14,378	674	20,231
Tobacco Settlement Master/LHD	58,889	21,218	17,076	63,031
State Grant-Tobacco/Drug Free	19,959	30,000	30,166	19,793
Donation Fund EMS	4,201	40	433	3,808
Donation Fund Sheriff Reserve	1	-	-	1
Donation Fund Dare	27	-	-	27
Local Grant-WIC/Comm Found	133	150	108	175
Bulletproof Vest Grant	-	5,124	4,619	505
Co Probation Indigent Treatment	6,905	-	-	6,905
State Grant LARE Grant (Lake/River)	191	30,001	27,981	2,211
Donation Fund Emergency Management	726	500	672	554
Donation Fund Canine	1,901	50	70	1,881
State Grant Local Law Enforcement	7	-	-	7
Hazardous Substance	1,855	-	-	1,855
Donation Fund Sheriff Department	1,749	690	1,005	1,434
Monument Maintenance & Restoration	67	-	-	67
State Grant Meth Lab Mini Grant	3	-	-	3
School System Radio Fund	63,725	30,468	26,923	67,270
Public Safety Training Fund	17	-	-	17
Safe School Fee	400	-	-	400
County Park Gravel Pit Fund	1,650	-	-	1,650
County Park Electric Deposit	2,856	16,913	16,577	3,192
Unsafe Building Fund	28,148	4,755	9,017	23,886
Building Safety Education Fund	475	-	-	475
State Grant Airport Development and Construction	1,296	-	1,296	-
Work Release Maintenance Fee Fund	7,224	-	2,453	4,771
Drug Ab/Pros/Corr/Inter	6,300	4,994	2,000	9,294
Ordinance Fee Abandoned/Junk Vehicle	1,437	250	-	1,687
Local Plan Council Welfare to Work	4,087	-	-	4,087
Community Corrections FY 2009	79	-	79	-
Tower Rental Fund	8,250	4,500	-	12,750
HEA 1001 - 2008 State HSC	3,417	317,838	302,877	18,378
YIP/Youth Improvement Program	3,038	-	3,038	-
Community Corrections FY 2010	17,445	83,462	99,439	1,468
Community Corrections Project FY 2010	54,234	122,841	175,903	1,172
CTP Fiscal 2010	6,659	19,908	26,567	-
Voice Stress Equipment Fund	300	-	-	300
Steuben County Bike Trail / INDOT	-	55,872	59,135	(3,263)
CAVA Visit and Exchange / Safe Havens	-	216,302	216,302	-
Donation Fund E-911	2,200	-	629	1,571
FAA GT Taxiway Overlay #3-18-0002-0	-	1,178	1,178	-
LOIT Public Safety County Portion	483,769	890,996	490,013	884,752
YIP Title II Grant 09JF022	-	15,000	15,000	-
Community Corrections FY 2011	-	107,637	90,870	16,767
Community Corrections Project FY 2011	-	181,310	105,006	76,304
CTP Fiscal 2011	-	14,169	7,189	6,980
JABG 308-JB-020	-	38,499	37,298	1,201

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

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For The Year Ended December 31, 2010  
(Continued)

	Cash and Investments 01-01-10	Receipts	Disbursements	Cash and Investments 12-31-10
Superior Ct/Dekko Grant	-	500	-	500
Transportation Equipment Grant ARRA	-	97,176	97,176	-
New Freedom / JARC Van	-	28,519	28,519	-
Airport Grant Clearing Fund	-	113,852	65,004	48,848
Equipment Bond 2010	-	1,977,580	15,000	1,962,580
Odyssey CMS Grant 10CRG025	-	18,117	-	18,117
WIC Travel Training Fund	-	2,683	2,683	-
State Grant Taxiway Overlay	-	1,650	1,650	-
Lease Rental Payment	7,648	-	-	7,648
General Obligation Bond	619,615	904,433	1,121,204	402,844
Cumulative Capital Development	378,403	424,758	485,381	317,780
Cumulative Bridge	1,540,283	222,808	146,645	1,616,446
General Drain Improvement	186,366	184,326	300,785	69,907
Energy Savings Bond Capital Project	94,379	-	6,500	87,879
Equipment Bond Capital Project	461,251	-	444,407	16,844
City and Town Court Costs	4,643	8,950	12,433	1,160
Surplus Tax Sale	294,808	166,874	251,937	209,745
Tax Sale Redemption	-	178,036	178,036	-
Real Estate Surplus Tax	353,403	-	34,954	318,449
Surplus Dog Tax	430	-	-	430
State Settlement Fund	-	1,152	1,152	-
State Fines and Forfeitures	16,088	102,429	106,139	12,378
State Sales Disclosure Fee	800	5,295	5,495	600
Sewage Collections	330	305,871	305,871	330
Overweight Vehicle Fines	361	9,235	8,776	820
Infraction Judgements	43,547	478,885	489,621	32,811
Inheritance Tax	468,052	778,052	1,005,823	240,281
Property Replacement & Homestead Credit	-	111,554	111,554	-
Payroll	166,215	3,517,475	3,499,151	184,539
Special Death Benefit	700	4,575	4,510	765
Education Plate Fees Agency	-	1,425	1,425	-
CAGIT Agency	-	1,598,163	1,598,163	-
Innkeepers Tax	7,351	398,110	390,481	14,980
Financial Institution Tax	-	153,763	153,763	-
Mortgage Fees-State Share	850	4,639	4,481	1,008
Child Restraint Violations Fines	25	500	375	150
CVET Agency	-	160,280	160,280	-
Certified Shares	-	4,816,068	4,816,068	-
Canine Research and Education	-	42	42	-
LOIT / PTRC	41,202	1,474,627	1,465,545	50,284
LOIT / Public Safety Units	-	1,461,244	1,461,244	-
EDIT Distribution Fund	-	1,606,010	1,606,010	-
CEDIT Homestead Credit	5,709	241,511	239,369	7,851
Tax Distribution	-	30,555,240	30,555,240	-
Co Treasurer and After Settlement Collections	750,534	41,064,708	41,200,732	614,510
Coroners Training and Continuing Ed	256	2,847	2,830	273
Probation Transfer Fee/ State Portion	38	562	525	75
EDIT Agency Steuben County Portion	373,234	966,226	948,842	390,618
R.E. Surplus 2009+	45,966	120,720	109,284	57,402
Final HEA 1001 07/08 PTRC HSC	-	174,553	174,553	-
Steuben County Sheriff Pension Trust	3,457,315	2,727,504	2,325,653	3,859,166
Steuben County Clerk of the Circuit Court	911,739	4,301,854	4,812,223	401,370
Steuben County Self Insurance Fund	577,114	1,834,497	1,787,360	624,251
Totals	<u>\$ 46,585,141</u>	<u>\$ 122,931,077</u>	<u>\$ 121,761,277</u>	<u>\$ 47,754,941</u>

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT(S)

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

*A. Reporting Entity*

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

The accompanying financial statements present the financial information for the County (primary government), and does not include financial information for any of the County's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial information of the County (primary government).

*B. Basis of Accounting*

The financial statements are reported on a regulatory basis of accounting prescribed by the State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Receipts are recorded when received and disbursements are recorded when paid.

The regulatory basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash, rather than when earned, and disbursements are recognized when paid, rather than when a liability is incurred.

*C. Cash and Investments*

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

*D. Receipts*

Receipts are presented in the aggregate on the face of the financial statements. The aggregate receipts may include, but are not limited to, the following sources:

Taxes which can include one or more of the following: property taxes, certified shares (local option tax), property tax replacement credit (local option tax), county option income tax, wheel tax, innkeepers tax, food and beverage tax, county economic development income tax, boat and trailer excise tax, county adjusted gross income tax, and other taxes that are set by the County.

Licenses and permits which include amounts received from businesses, occupations, or nonbusinesses that must be licensed before doing business within the government's jurisdiction or permits levied according to the benefits presumably conferred by the permit. Examples of licenses and permits include: peddler licenses, dog tax licenses, auctioneer license, building and planning permits, demolition permits, electrical permits, sign permits, and gun permits.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

Intergovernmental receipts which include receipts from other governments in the form of operating grants, entitlements, or payments in lieu of taxes. Examples of this type of receipts include, but are not limited to: federal grants, state grants, cigarette tax distributions received from the state, motor vehicle highway distribution received from the state, local road and street distribution received from the state, financial institution tax received from the state, auto excise surtax received from the state, commercial vehicle excise tax received from the state, major moves distributions received from the state, and riverboat receipts received from the county.

Charges for services which can include, but are not limited to the following: planning commission charges, building department charges, copies of public records, copy machine charges, accident report copies, gun permit applications, 911 telephone services, recycling fees, dog pound fees, emergency medical service fees, park rental fees, swimming pool receipts, cable tv receipts, ordinance violations, fines and fees, bond forfeitures, court costs, and court receipts.

Fines and forfeits which include receipts derived from fines and penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations (fines), and for the neglect of official duty and monies derived from confiscating deposits held as performance guarantees (forfeitures).

Other receipts which include amounts received from various sources which can include, but are not limited to the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution or court order; internal service receipts; and fiduciary receipts.

*E. Disbursements*

Disbursements are presented in the aggregate on the face of the financial statements. The aggregate disbursements may include, but are not limited to, the following uses:

Personal services include outflows for salaries, wages, and related employee benefits provided for all persons employed. In those units where sick leave, vacation leave, overtime compensation, and other such benefits are appropriated separately, such payments would also be included.

Supplies which include articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges which include, but are not limited to: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service principal and interest which include fixed obligations resulting from financial transactions previously entered into by the County. It includes all expenditures for the reduction of the principal and interest of the County's general obligation indebtedness.

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

*F. Interfund Transfers*

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

*G. Fund Accounting*

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

**Note 2. Budgets**

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

**Note 3. Property Taxes**

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

**Note 4. Deposits and Investments**

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

State statutes authorize the County to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

**Note 5. Risk Management**

The County may be exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; medical benefits to employees, retirees, and dependents; and natural disasters.

These risks can be mitigated through the purchase of insurance, establishment of a self-insurance fund, and/or participation in a risk pool. The purchase of insurance transfers the risk to an independent third party. The establishment of a self-insurance fund allows the County to set aside money for claim settlements. The self-insurance fund would be included in the financial statements. The purpose of participation in a risk pool is to provide a medium for the funding and administration of the risks. These risks may also be mitigated by the County by recording as a disbursement and replacement items purchased.

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

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

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. That report may be obtained by contacting:

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT(S)  
(Continued)

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

*Funding Policy and Annual Pension Cost*

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

*B. County Police Retirement Plan*

*Plan Description*

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

*Funding Policy*

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute.

*C. County Police Benefit Plan*

*Plan Description*

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. 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.

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SUPPLEMENTARY INFORMATION – UNAUDITED

For additional financial information, Steuben County's Annual Report(s) can be found on the Indiana Transparency Portal website: [www.in.gov/itp/annual\\_reports/](http://www.in.gov/itp/annual_reports/).

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010

	County General	Local Road and Street	Board of Aviation	Sheriff Accident Report	Firearms Training Fund	Health Department	Federal Taxi Overlay Construction	Sheriff Cont Ed Fund
Cash and investments - beginning	\$ 3,614,155	\$ 124,809	\$ 42,452	\$ 4,871	\$ 39,810	\$ 220,772	\$ -	\$ 11,256
Receipts:								
Taxes	7,202,381	-	72,293	-	-	262,885	-	-
Licenses and permits	76,135	-	-	-	-	46,713	-	-
Intergovernmental	688,702	330,268	591	-	-	2,150	478,418	-
Charges for services	2,401,056	-	2,000	-	-	-	-	-
Fines and forfeits	350,591	-	-	2,996	10,629	-	-	7,417
Other receipts	603,267	13,000	1,555	-	-	166	-	-
Total receipts	<u>11,322,132</u>	<u>343,268</u>	<u>76,439</u>	<u>2,996</u>	<u>10,629</u>	<u>311,914</u>	<u>478,418</u>	<u>7,417</u>
Disbursements:								
Personal services	7,940,645	-	3,995	-	-	262,785	-	-
Supplies	373,043	265,414	3,184	-	-	4,035	-	-
Other services and charges	1,341,033	-	73,556	6,670	13,269	8,051	-	436
Debt service - principal and interest	-	-	-	-	-	-	-	-
Capital outlay	6,118	94,073	-	-	-	-	-	-
Other disbursements	693,780	-	-	-	-	-	-	-
Total disbursements	<u>10,354,619</u>	<u>359,487</u>	<u>80,735</u>	<u>6,670</u>	<u>13,269</u>	<u>274,871</u>	<u>-</u>	<u>436</u>
Excess (deficiency) of receipts over disbursements	<u>967,513</u>	<u>(16,219)</u>	<u>(4,296)</u>	<u>(3,674)</u>	<u>(2,640)</u>	<u>37,043</u>	<u>478,418</u>	<u>6,981</u>
Cash and investments - ending	<u>\$ 4,581,668</u>	<u>\$ 108,590</u>	<u>\$ 38,156</u>	<u>\$ 1,197</u>	<u>\$ 37,170</u>	<u>\$ 257,815</u>	<u>\$ 478,418</u>	<u>\$ 18,237</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Clerks Record Perpetual Fund	GIS Electronic Maps	Airport Grant 0202003	Steuben County ER Telephone System	Sheriff Svc Proc/Pension	County Drug Free Community	Drainage Maintenance
Cash and investments - beginning	\$ 32,629	\$ 3,132	\$ 8,333	\$ 254,379	\$ 74,527	\$ 48,245	\$ 689,469
Receipts:							
Taxes	-	-	-	-	-	-	492,995
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	507,800	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	12,191	-	-	-	18,672	30,731	-
Other receipts	-	579	-	-	-	-	3,973
Total receipts	<u>12,191</u>	<u>579</u>	<u>-</u>	<u>507,800</u>	<u>18,672</u>	<u>30,731</u>	<u>496,968</u>
Disbursements:							
Personal services	-	-	-	183,929	-	-	-
Supplies	10,731	-	-	-	-	-	-
Other services and charges	2,760	-	-	188,860	29,265	27,150	374,611
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	8,333	-	-	-	-
Total disbursements	<u>13,491</u>	<u>-</u>	<u>8,333</u>	<u>372,789</u>	<u>29,265</u>	<u>27,150</u>	<u>374,611</u>
Excess (deficiency) of receipts over disbursements	<u>(1,300)</u>	<u>579</u>	<u>(8,333)</u>	<u>135,011</u>	<u>(10,593)</u>	<u>3,581</u>	<u>122,357</u>
Cash and investments - ending	<u>\$ 31,329</u>	<u>\$ 3,711</u>	<u>\$ -</u>	<u>\$ 389,390</u>	<u>\$ 63,934</u>	<u>\$ 51,826</u>	<u>\$ 811,826</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Emergency Plan	County Highway / MVA	Cumulative Reassessment 2006	Juvenile Probation Users Fee	Adult Probation Users Fee	County Recorder Perpetuation Fund	Welfare Family Children
Cash and investments - beginning	\$ 44,514	\$ 622,364	\$ 1,042,431	\$ 22,555	\$ 31,083	\$ 238,413	\$ 31,763
Receipts:							
Taxes	-	-	207,022	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	4,345	1,713,818	1,694	-	-	-	-
Charges for services	-	1,700	-	-	-	-	-
Fines and forfeits	-	-	-	13,257	156,528	-	-
Other receipts	-	25,002	-	-	-	73,573	-
Total receipts	<u>4,345</u>	<u>1,740,520</u>	<u>208,716</u>	<u>13,257</u>	<u>156,528</u>	<u>73,573</u>	<u>-</u>
Disbursements:							
Personal services	-	1,134,840	264,423	-	129,082	15,164	-
Supplies	114	424,542	105	990	-	43,825	-
Other services and charges	2,815	185,641	308,578	4,775	7,908	-	-
Debt service - principal and interest	-	155,667	-	-	-	-	-
Capital outlay	292	-	-	-	531	-	-
Other disbursements	-	20	-	-	-	-	31,763
Total disbursements	<u>3,221</u>	<u>1,900,710</u>	<u>573,106</u>	<u>5,765</u>	<u>137,521</u>	<u>58,989</u>	<u>31,763</u>
Excess (deficiency) of receipts over disbursements	<u>1,124</u>	<u>(160,190)</u>	<u>(364,390)</u>	<u>7,492</u>	<u>19,007</u>	<u>14,584</u>	<u>(31,763)</u>
Cash and investments - ending	<u>\$ 45,638</u>	<u>\$ 462,174</u>	<u>\$ 678,041</u>	<u>\$ 30,047</u>	<u>\$ 50,090</u>	<u>\$ 252,997</u>	<u>\$ -</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Local Health Maintenance Fund	Pretrial Diversion	Court Appointed Special Advocate	Plat Book	Misdemeanant	Supplemental Public Defender Svc	Surveyor's Corner Perpetuation
Cash and investments - beginning	\$ 128,649	\$ 149,684	\$ -	\$ 43,308	\$ 20,899	\$ 114,167	\$ 27,452
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	6,360	-	-	-	-	-	-
Intergovernmental	20,000	-	15,332	-	20,749	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	122,922	-	-	-	24,546	-
Other receipts	489	-	-	17,040	-	-	8,901
Total receipts	26,849	122,922	15,332	17,040	20,749	24,546	8,901
Disbursements:							
Personal services	15,873	52,864	-	5,275	-	11,465	-
Supplies	221	-	-	1,369	-	-	525
Other services and charges	-	14,155	15,332	-	31,898	-	4,152
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	220	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	16,094	67,239	15,332	6,644	31,898	11,465	4,677
Excess (deficiency) of receipts over disbursements	10,755	55,683	-	10,396	(11,149)	13,081	4,224
Cash and investments - ending	\$ 139,404	\$ 205,367	\$ -	\$ 53,704	\$ 9,750	\$ 127,248	\$ 31,676

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Jury Pay	State Grant #2	State Grant #3	State Grant #4	State Grant #5	JABG #06-JB-209	Emergency Response H1N1
Cash and investments - beginning	\$ 21,388	\$ 8,936	\$ 1,193	\$ 22,365	\$ 2,391	\$ 12,197	\$ 18,286
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	25,666	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	25,871	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	25,871	-	-	-	-	25,666	-
Disbursements:							
Personal services	-	-	-	-	-	37,863	-
Supplies	-	-	-	-	-	-	-
Other services and charges	21,107	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	13,522
Other disbursements	-	8,936	1,193	22,365	-	-	-
Total disbursements	21,107	8,936	1,193	22,365	-	37,863	13,522
Excess (deficiency) of receipts over disbursements	4,764	(8,936)	(1,193)	(22,365)	-	(12,197)	(13,522)
Cash and investments - ending	\$ 26,152	\$ -	\$ -	\$ -	\$ 2,391	\$ -	\$ 4,764

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Tax Sale Fees	Rainy Day	Inmate Medical	Riverboat Revenue Sharing	Cemetery Benefit Fund	Tobacco Settlement	Health Department Immunization
Cash and investments - beginning	\$ 79,520	\$ 450,939	\$ 6,074	\$ -	\$ -	\$ 65,244	\$ 16,086
Receipts:							
Taxes	45,856	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	256,784	-	207,854	-	13,139	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	3,953	-	-	-	-
Other receipts	-	31,763	84	-	150	-	9,847
Total receipts	45,856	288,547	4,037	207,854	150	13,139	9,847
Disbursements:							
Personal services	-	-	-	-	-	771	-
Supplies	-	-	-	-	-	-	-
Other services and charges	87,508	-	4,550	207,854	-	5,680	11,698
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	87,508	-	4,550	207,854	-	6,451	11,698
Excess (deficiency) of receipts over disbursements	(41,652)	288,547	(513)	-	150	6,688	(1,851)
Cash and investments - ending	\$ 37,868	\$ 739,486	\$ 5,561	\$ -	\$ 150	\$ 71,932	\$ 14,235

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Levy Excess	Identification Security Protection	Steuben Wireless ER Telephone System	Prosecutor ARRA Fund Title IV-D	County Sales Disclosure Fund	Major Moves Construction	County Option Dog Tax
Cash and investments - beginning	\$ -	\$ 25,568	\$ 43,720	\$ -	\$ 1,055	\$ 26,246,477	\$ 3,211
Receipts:							
Taxes	-	-	-	-	-	-	168
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	140,204	47,674	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	27,836	19,050	-	-	5,295	125,131	-
Total receipts	27,836	19,050	140,204	47,674	5,295	125,131	168
Disbursements:							
Personal services	-	-	101,759	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	4,017	2,953	-	169	1,039,390	572
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	653,706	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	4,017	104,712	-	169	1,693,096	572
Excess (deficiency) of receipts over disbursements	27,836	15,033	35,492	47,674	5,126	(1,567,965)	(404)
Cash and investments - ending	\$ 27,836	\$ 40,601	\$ 79,212	\$ 47,674	\$ 6,181	\$ 24,678,512	\$ 2,807

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Land Acquisitions & Tax Payable	Community Correction State Grant	Fed Grant CFDA 93.283 Bioterrorism	Fed Grant CFDA 10.557 WIC 2007	Fed Grant CFDA 10.557 WIC 2008	Fed Grant CFDA 20.106 Airport Proj 3	Fed Grant CFDA 20.106 Airport FAA ALP
Cash and investments - beginning	\$ 3,565	\$ 112,763	\$ 87	\$ 2	\$ (25,515)	\$ 14,010	\$ 68,501
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	3,235	169,842	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	3,235	169,842	-	-
Disbursements:							
Personal services	-	-	-	32,149	119,035	-	-
Supplies	-	-	-	374	4,341	-	-
Other services and charges	-	-	-	4,000	19,897	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,054	-	-
Other disbursements	-	-	-	-	-	14,010	-
Total disbursements	-	-	-	36,523	144,327	14,010	-
Excess (deficiency) of receipts over disbursements	-	-	-	(33,288)	25,515	(14,010)	-
Cash and investments - ending	\$ 3,565	\$ 112,763	\$ 87	\$ (33,286)	\$ -	\$ -	\$ 68,501

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Star Grant #1802564P	Fed Grant CFDA 20.600 Highway Safety	Fed Grant CFDA 16.588 Stop Violence	Fed Grant CFDA 97.067 Homeland Sec	Fed Grant CFDA 16.575 Pros Victim Asst	Fed Grant CFDA 93.069 Emerg Prepared	User Fee Law Enforcement Education
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 2,913	\$ -	\$ 3,848	\$ 24,730
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	110,599	13,815	20,250	4,340	25,688	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	4,630
Other receipts	-	-	-	-	-	-	-
Total receipts	110,599	13,815	20,250	4,340	25,688	-	4,630
Disbursements:							
Personal services	-	13,815	20,250	-	29,289	-	6,519
Supplies	-	-	-	-	-	-	-
Other services and charges	110,599	-	-	3,800	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	556	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	110,599	13,815	20,250	4,356	29,289	-	6,519
Excess (deficiency) of receipts over disbursements	-	-	-	(16)	(3,601)	-	(1,889)
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 2,897	\$ (3,601)	\$ 3,848	\$ 22,841

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Court Interpreter Services / Paid By State	Fed Grant Airport Apron Phase 2	Fed Grant CFDA 20.106 FAA 3-18-000	Fed Grant Airport Taxiway 3-18-0002	Youth Improvement Program	Tobacco Settlement Master/LHD	State Grant Tobacco / Drug Free
Cash and investments - beginning	\$ 1,650	\$ 13,317	\$ 9,441	\$ 36,256	\$ 6,527	\$ 58,889	\$ 19,959
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	14,378	21,218	30,000
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	-	-	-	-	14,378	21,218	30,000
Disbursements:							
Personal services	325	-	-	-	-	-	24,000
Supplies	-	-	-	-	-	-	852
Other services and charges	-	-	-	-	674	17,076	5,314
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	13,317	9,441	36,256	-	-	-
Total disbursements	325	13,317	9,441	36,256	674	17,076	30,166
Excess (deficiency) of receipts over disbursements	(325)	(13,317)	(9,441)	(36,256)	13,704	4,142	(166)
Cash and investments - ending	\$ 1,325	\$ -	\$ -	\$ -	\$ 20,231	\$ 63,031	\$ 19,793

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Donation Fund EMS	Donation Fund Sheriff Reserve	Donation Fund Dare	Local Grant WIC / Comm Found	Bulletproof Vest Grant	Co Probation Indigent Treatment	State Grant LARE Grant (Lake/River)
Cash and investments - beginning	\$ 4,201	\$ 1	\$ 27	\$ 133	\$ -	\$ 6,905	\$ 191
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	150	5,124	-	30,001
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	40	-	-	-	-	-	-
Total receipts	40	-	-	150	5,124	-	30,001
Disbursements:							
Personal services	-	-	-	-	-	-	27,981
Supplies	-	-	-	-	-	-	-
Other services and charges	433	-	-	108	4,619	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	433	-	-	108	4,619	-	27,981
Excess (deficiency) of receipts over disbursements	(393)	-	-	42	505	-	2,020
Cash and investments - ending	\$ 3,808	\$ 1	\$ 27	\$ 175	\$ 505	\$ 6,905	\$ 2,211

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Donation Fund Emergency Management	Donation Fund Canine	State Grant Local Law Enforcement	Hazardous Substance	Donation Fund Sheriff Department	Monument Maintenance & Restoration	State Grant Meth Lab Mini Grant
Cash and investments - beginning	\$ 726	\$ 1,901	\$ 7	\$ 1,855	\$ 1,749	\$ 67	\$ 3
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	500	50	-	-	690	-	-
Total receipts	500	50	-	-	690	-	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	672	70	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,005	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	672	70	-	-	1,005	-	-
Excess (deficiency) of receipts over disbursements	(172)	(20)	-	-	(315)	-	-
Cash and investments - ending	\$ 554	\$ 1,881	\$ 7	\$ 1,855	\$ 1,434	\$ 67	\$ 3

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	School System Radio Fund	Public Safety Training Fund	Safe School Fee	County Park Gravel Pit Fund	County Park Electric Deposit	Unsafe Building Fund	Building Safety Education Fund
Cash and investments - beginning	\$ 63,725	\$ 17	\$ 400	\$ 1,650	\$ 2,856	\$ 28,148	\$ 475
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	16,913	4,755	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	30,468	-	-	-	-	-	-
Total receipts	30,468	-	-	-	16,913	4,755	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	26,923	-	-	-	16,577	9,017	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	26,923	-	-	-	16,577	9,017	-
Excess (deficiency) of receipts over disbursements	3,545	-	-	-	336	(4,262)	-
Cash and investments - ending	\$ 67,270	\$ 17	\$ 400	\$ 1,650	\$ 3,192	\$ 23,886	\$ 475

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	State Grant Airport Development & Construction	Work Release Maintenance Fee Fund	Drug Ab/ Pros/Corr/Inter	Ordinance Fee Abandoned/Junk Vehicle	Local Plan Council Welfare to Work	Community Corrections FY 2009	Tower Rental Fund
Cash and investments - beginning	\$ 1,296	\$ 7,224	\$ 6,300	\$ 1,437	\$ 4,087	\$ 79	\$ 8,250
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	250	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	4,994	-	-	-	-
Other receipts	-	-	-	-	-	-	4,500
Total receipts	-	-	4,994	250	-	-	4,500
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	2,453	2,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,296	-	-	-	-	79	-
Total disbursements	1,296	2,453	2,000	-	-	79	-
Excess (deficiency) of receipts over disbursements	(1,296)	(2,453)	2,994	250	-	(79)	4,500
Cash and investments - ending	<u>\$ -</u>	<u>\$ 4,771</u>	<u>\$ 9,294</u>	<u>\$ 1,687</u>	<u>\$ 4,087</u>	<u>\$ -</u>	<u>\$ 12,750</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	HEA 1001 2008 State HSC	YIP/Youth Improvement Program	Community Corrections FY 2010	Community Corrections Project FY 2010	CTP Fiscal 2010	Voice Stress Equipment Fund	Steuben County Trail / INDOT Trail/Indot
Cash and investments - beginning	\$ 3,417	\$ 3,038	\$ 17,445	\$ 54,234	\$ 6,659	\$ 300	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	300,038	-	-	-	15,975	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	122,841	-	-	-
Other receipts	17,800	-	83,462	-	3,933	-	55,872
Total receipts	317,838	-	83,462	122,841	19,908	-	55,872
Disbursements:							
Personal services	-	3,038	94,369	61,940	-	-	-
Supplies	-	-	67	7,133	-	-	-
Other services and charges	-	-	5,003	47,088	23,303	-	59,135
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	302,877	-	-	59,742	3,264	-	-
Total disbursements	302,877	3,038	99,439	175,903	26,567	-	59,135
Excess (deficiency) of receipts over disbursements	14,961	(3,038)	(15,977)	(53,062)	(6,659)	-	(3,263)
Cash and investments - ending	\$ 18,378	\$ -	\$ 1,468	\$ 1,172	\$ -	\$ 300	\$ (3,263)

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CAVA Visit and Exchange/Safe Havens	Donation Fund E-911	FAA GT Taxiway Overlay #3-18-0002-0	LOIT Public Safety County Portion	YIP Title II Grant 09JF022	Community Corrections FY 2011	Community Corrections Project FY 2011
Cash and investments - beginning	\$ -	\$ 2,200	\$ -	\$ 483,769	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	216,302	-	1,178	-	-	107,308	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	121,612
Other receipts	-	-	-	890,996	15,000	329	59,698
Total receipts	216,302	-	1,178	890,996	15,000	107,637	181,310
Disbursements:							
Personal services	-	-	-	140,000	6,000	82,418	60,137
Supplies	-	-	-	-	-	936	-
Other services and charges	216,302	629	1,178	311,150	9,000	7,516	44,069
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	38,863	-	-	800
Other disbursements	-	-	-	-	-	-	-
Total disbursements	216,302	629	1,178	490,013	15,000	90,870	105,006
Excess (deficiency) of receipts over disbursements	-	(629)	-	400,983	-	16,767	76,304
Cash and investments - ending	\$ -	\$ 1,571	\$ -	\$ 884,752	\$ -	\$ 16,767	\$ 76,304

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	CTP Fiscal 2011	JABG 308-JB-020	Superior Ct/Dekko Grant	Transportation Equipment Grant ARRA	New Freedom / JARC Van	Airport Grant Clearing Fund	Equipment Bond 2010
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	14,169	38,499	500	97,176	28,519	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	113,852	1,977,580
Total receipts	<u>14,169</u>	<u>38,499</u>	<u>500</u>	<u>97,176</u>	<u>28,519</u>	<u>113,852</u>	<u>1,977,580</u>
Disbursements:							
Personal services	-	32,492	-	-	-	-	-
Supplies	-	1,299	-	-	-	-	-
Other services and charges	7,189	3,507	-	97,176	28,519	-	15,000
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	65,004	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>7,189</u>	<u>37,298</u>	<u>-</u>	<u>97,176</u>	<u>28,519</u>	<u>65,004</u>	<u>15,000</u>
Excess (deficiency) of receipts over disbursements	<u>6,980</u>	<u>1,201</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>48,848</u>	<u>1,962,580</u>
Cash and investments - ending	<u>\$ 6,980</u>	<u>\$ 1,201</u>	<u>\$ 500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 48,848</u>	<u>\$ 1,962,580</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Odyssey CMS Grant 10CRG025	WIC Travel Training Fund	State Grant Taxiway Overlay	Lease Rental Payment	General Obligation Bond	Cumulative Capital Development	Cumulative Bridge
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7,648	\$ 619,615	\$ 378,403	\$ 1,540,283
Receipts:							
Taxes	-	-	1,650	-	897,095	414,043	197,164
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	18,117	2,683	-	-	7,338	3,387	25,644
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	-	-	7,328	-
Total receipts	<u>18,117</u>	<u>2,683</u>	<u>1,650</u>	<u>-</u>	<u>904,433</u>	<u>424,758</u>	<u>222,808</u>
Disbursements:							
Personal services	-	-	-	-	-	-	48,966
Supplies	-	-	-	-	-	-	25,270
Other services and charges	-	2,683	1,650	-	-	-	46,702
Debt service - principal and interest	-	-	-	-	1,121,204	-	-
Capital outlay	-	-	-	-	-	485,381	25,707
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>-</u>	<u>2,683</u>	<u>1,650</u>	<u>-</u>	<u>1,121,204</u>	<u>485,381</u>	<u>146,645</u>
Excess (deficiency) of receipts over disbursements	<u>18,117</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(216,771)</u>	<u>(60,623)</u>	<u>76,163</u>
Cash and investments - ending	<u>\$ 18,117</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,648</u>	<u>\$ 402,844</u>	<u>\$ 317,780</u>	<u>\$ 1,616,446</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	General Drain Improvement	Energy Savings Bond Capital Project	Equipment Bond Capital Project	City and Town Court Costs	Surplus Tax Sale	Tax Sale Redemption	Real Estate Surplus Tax
Cash and investments - beginning	\$ 186,366	\$ 94,379	\$ 461,251	\$ 4,643	\$ 294,808	\$ -	\$ 353,403
Receipts:							
Taxes	19,337	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	164,989	-	-	8,950	166,874	178,036	-
Total receipts	184,326	-	-	8,950	166,874	178,036	-
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	300,785	6,500	58,813	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	385,594	-	-	-	-
Other disbursements	-	-	-	12,433	251,937	178,036	34,954
Total disbursements	300,785	6,500	444,407	12,433	251,937	178,036	34,954
Excess (deficiency) of receipts over disbursements	(116,459)	(6,500)	(444,407)	(3,483)	(85,063)	-	(34,954)
Cash and investments - ending	\$ 69,907	\$ 87,879	\$ 16,844	\$ 1,160	\$ 209,745	\$ -	\$ 318,449

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Surplus Dog Tax	State Settlement Fund	State Fines and Forfeitures	State Sales Disclosure Fee	Sewage Collections	Overweight Vehicle Fines	Infraction Judgements
Cash and investments - beginning	\$ 430	\$ -	\$ 16,088	\$ 800	\$ 330	\$ 361	\$ 43,547
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	1,152	102,429	5,295	305,871	9,235	478,885
Total receipts	-	1,152	102,429	5,295	305,871	9,235	478,885
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	1,152	106,139	5,495	305,871	8,776	489,621
Total disbursements	-	1,152	106,139	5,495	305,871	8,776	489,621
Excess (deficiency) of receipts over disbursements	-	-	(3,710)	(200)	-	459	(10,736)
Cash and investments - ending	\$ 430	\$ -	\$ 12,378	\$ 600	\$ 330	\$ 820	\$ 32,811

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Inheritance Tax	Property Replacement & Homestead Credit	Payroll	Special Death Benefit	Education Plate Fees Agency	CAGIT Agency	Innkeepers Tax
Cash and investments - beginning	\$ 468,052	\$ -	\$ 166,215	\$ 700	\$ -	\$ -	\$ 7,351
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	778,052	111,554	3,517,475	4,575	1,425	1,598,163	398,110
Total receipts	778,052	111,554	3,517,475	4,575	1,425	1,598,163	398,110
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,005,823	111,554	3,499,151	4,510	1,425	1,598,163	390,481
Total disbursements	1,005,823	111,554	3,499,151	4,510	1,425	1,598,163	390,481
Excess (deficiency) of receipts over disbursements	(227,771)	-	18,324	65	-	-	7,629
Cash and investments - ending	\$ 240,281	\$ -	\$ 184,539	\$ 765	\$ -	\$ -	\$ 14,980

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	Financial Institution Tax	Mortgage Fees-State Share	Child Restraint Violations Fines	CVET Agency	Certified Shares	Canine Research and Education	LOIT / PTRC
Cash and investments - beginning	\$ -	\$ 850	\$ 25	\$ -	\$ -	\$ -	\$ 41,202
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	153,763	4,639	500	160,280	4,816,068	42	1,474,627
Total receipts	153,763	4,639	500	160,280	4,816,068	42	1,474,627
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	153,763	4,481	375	160,280	4,816,068	42	1,465,545
Total disbursements	153,763	4,481	375	160,280	4,816,068	42	1,465,545
Excess (deficiency) of receipts over disbursements	-	158	125	-	-	-	9,082
Cash and investments - ending	\$ -	\$ 1,008	\$ 150	\$ -	\$ -	\$ -	\$ 50,284

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	LOIT / Public Safety Units	EDIT Distribution Fund	CEDIT Homestead Credit	Tax Distribution	Co Treasurer and After Settlement Collections	Coroners Training and Continuing Ed	Probation Transfer Fee/ State Portion
Cash and investments - beginning	\$ -	\$ -	\$ 5,709	\$ -	\$ 750,534	\$ 256	\$ 38
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	1,461,244	1,606,010	241,511	30,555,240	41,064,708	2,847	562
Total receipts	1,461,244	1,606,010	241,511	30,555,240	41,064,708	2,847	562
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	1,461,244	1,606,010	239,369	30,555,240	41,200,732	2,830	525
Total disbursements	1,461,244	1,606,010	239,369	30,555,240	41,200,732	2,830	525
Excess (deficiency) of receipts over disbursements	-	-	2,142	-	(136,024)	17	37
Cash and investments - ending	\$ -	\$ -	\$ 7,851	\$ -	\$ 614,510	\$ 273	\$ 75

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For The Year Ended December 31, 2010  
 (Continued)

	EDIT Agency Steuben County Portion	R.E. Surplus 2009+	Final HEA 1001 07/08 PTRC HSC	Steuben County Sheriff Pension Trust	Steuben County Clerk of the Circuit Court	Steuben County Self Insurance Fund	Totals
Cash and investments - beginning	\$ 373,234	\$ 45,966	\$ -	\$ 3,457,315	\$ 911,739	\$ 577,114	\$ 46,585,141
Receipts:							
Taxes	-	-	-	-	-	-	9,812,889
Licenses and permits	-	-	-	-	-	-	129,208
Intergovernmental	-	-	-	-	-	-	5,800,911
Charges for services	-	-	-	-	-	-	2,426,424
Fines and forfeits	-	-	-	-	-	-	1,034,381
Other receipts	966,226	120,720	174,553	2,727,504	4,301,854	1,834,497	103,727,264
Total receipts	966,226	120,720	174,553	2,727,504	4,301,854	1,834,497	122,931,077
Disbursements:							
Personal services	-	-	-	-	-	-	10,963,456
Supplies	-	-	-	-	-	-	1,168,370
Other services and charges	-	-	-	-	-	-	5,543,542
Debt service - principal and interest	-	-	-	-	-	-	1,276,871
Capital outlay	-	-	-	-	-	-	1,772,426
Other disbursements	948,842	109,284	174,553	2,325,653	4,812,223	1,787,360	101,036,612
Total disbursements	948,842	109,284	174,553	2,325,653	4,812,223	1,787,360	121,761,277
Excess (deficiency) of receipts over disbursements	17,384	11,436	-	401,851	(510,369)	47,137	1,169,800
Cash and investments - ending	\$ 390,618	\$ 57,402	\$ -	\$ 3,859,166	\$ 401,370	\$ 624,251	\$ 47,754,941

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2010

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	9,206,163
Construction in progress	<u>3,513,069</u>
Total governmental activities, capital assets not being depreciated	<u>\$ 75,596,146</u>

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT  
 December 31, 2010

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	\$ 148,758	\$ 155,667
Bonds payable:		
General obligation bonds:		
Energy Efficient Improvements	2,360,000	445,900
2007 Equipment Bond	325,000	331,354
2010 Equipment Bond	<u>1,995,000</u>	<u>322,005</u>
 Total governmental activities debt	 <u>\$ 4,828,758</u>	 <u>\$ 1,254,926</u>

STEUBEN COUNTY  
OTHER REPORT(S)

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

County Sheriff  
County Prosecuting Attorney

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

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, 2010. 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, 2010.

Internal Control Over Compliance

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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 deficiency in 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 and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

This report is intended solely for the information and use of the County's management, others within the entity, 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 4, 2011

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2010

Federal Grantor Agency/Pass-Through Entity 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	\$ 3,235 <u>169,842</u>
Total for federal grantor agency			<u>173,077</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct grants			
Supervised Visitation, Safe Havens for Children	16.527	2008-CW-AX-K024	<u>216,302</u>
Bulletproof Vest Partnership Program	16.607		<u>5,124</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Block Grants	16.523	07-JB-029 08-JB-020	26,667 <u>38,450</u>
Total for program			<u>65,117</u>
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	09-JF-022	<u>15,000</u>
Crime Victim Assistance	16.575	09VA140 09VAPR192	21,021 <u>4,667</u>
Total for program			<u>25,688</u>
Violence Against Women Formula Grants	16.588	09ST033	<u>20,250</u>
Total for federal grantor agency			<u>347,481</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Pass-Through Indiana Department of Transportation Highway Planning and Construction Cluster Recreational Trails Program	20.219	0401070	<u>55,872</u>
Transit Services Programs Cluster ARRA - New Freedom Program	20.521	10NWFR64C	<u>28,519</u>
Pass-Through Town of Hudson Highway Safety Cluster State and Community Highway Safety	20.600	D3-11-5292	<u>4,545</u>
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	D3-11-5350 CA-2011-08-01-17	2,490 <u>6,780</u>
Total for program			<u>9,270</u>
Total for cluster			<u>13,815</u>

The accompanying note(s) 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, 2010  
(Continued)

Federal Grantor Agency/Pass-Through Entity 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>			
Direct grants			
Airport Improvement Program	20.106	3-18-002-010 3-18-002-011	1,178 <u>478,418</u>
Total for program			<u>479,596</u>
Pass-Through Indiana Department of Transportation			
ARRA - Formula Grants for Other Than Urbanized Areas	20.509	0010803507	<u>97,176</u>
Formula Grants for Other Than Urbanized Areas	20.509	0010810367	<u>89,157</u>
Total for federal grantor agency			<u>764,135</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Child Services			
ARRA - Child Support Enforcement	93.563		<u>47,555</u>
Child Support Enforcement	93.563		
County Prosecutor's Expenditures			165,914
County Clerk of the Circuit Court Expenditures			18,077
Indirect Costs			104,906
Incentives			<u>123,204</u>
Total for program			<u>412,101</u>
Pass-Through Indiana Supreme Court			
Child Support Enforcement			
Court Reform Grant	93.563	10GRG025	<u>18,117</u>
Total for federal grantor agency			<u>477,773</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Pass-Through Indiana Department of Homeland Security			
Emergency Management Performance Grants	97.042	C44P-0-325A	<u>14,750</u>
State Homeland Security Program (SHSP)	97.073	C44P-9-552A	<u>540</u>
Total for federal grantor agency			<u>15,290</u>
Total federal awards expended			<u>\$ 1,777,756</u>

The accompanying note(s) are an integral part of the Schedule of Expenditures of Federal Awards.

STEUBEN COUNTY  
NOTE(S) TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the 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.

**Note 2. Subrecipients**

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2010:

Program Title	Federal CFDA Number	2010
Supervised Visitation, Safe Havens for Children	16.527	\$ 216,302
ARRA – New Freedom Program	20.521	28,519
ARRA – Formula Grants for Other Than Urbanized Areas	20.509	97,176
Formula Grants for Other Than Urbanized Areas	20.509	89,157

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

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

Financial Statement(s):

Type of auditor's report issued:	Unqualified
Internal control over financial reporting:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Noncompliance material to financial statements noted?	no

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	no
Significant deficiencies identified?	none reported
Type of auditor's report issued on compliance for major programs:	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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
20.106	Airport Improvement Program

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 4, 2011, with Pamela Coleman, Auditor. Our audit disclosed no material items that warrant comment at this time.