

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

FINANCIAL STATEMENT AND
FEDERAL SINGLE AUDIT REPORT
OF
STEUBEN COUNTY, INDIANA
January 1, 2017 to December 31, 2017



FILED
03/22/2019

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers	01-01-15 to 12-31-18
County Treasurer	Melissa Bixler	01-01-17 to 12-31-20
Clerk of the Circuit Court	Michele Herbert	01-01-15 to 12-31-18
County Sheriff	Tim R. Troyer	01-01-15 to 12-31-18
County Recorder	Linda Myers	01-01-15 to 12-31-18
Executive Director of Northeast Indiana Community Corrections	Brett Hays	01-01-17 to 12-31-18
President of the Board of County Commissioners	Ronald L. Smith	01-01-17 to 12-31-18
President of the County Council	Richard Shipe	01-01-17 to 12-31-18



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INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Report on the Financial Statement

We have audited the accompanying financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement as listed in the Table of Contents.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the financial reporting provisions of the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6). Management is responsible for and has determined that the regulatory basis of accounting, as established by the Indiana State Board of Accounts, is an acceptable basis of presentation. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2017.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2017, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statement. The information has been subjected to the auditing procedures applied in the audit of the financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statement or to the financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statement taken as a whole.


Other Information

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 20, 2018, 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 solely 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 effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.


Paul D. Joyce, CPA
State Examiner

December 20, 2018



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2017, and the related notes to the financial statement, and have issued our report thereon dated December 20, 2018, wherein we noted the County followed accounting practices the Indiana State Board of Accounts prescribes rather than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statement, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001 and 2017-002, that we consider to be material weaknesses.

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

Compliance and Other Matters


As part of obtaining reasonable assurance about whether the County's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2017-001.

Steuben County's Response to Findings

The County's response to the findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on it.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Paul D. Joyce, CPA
State Examiner

December 20, 2018

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
General	\$ 3,157,153	\$ 13,737,520	\$ 12,511,106	\$ 4,383,567
Accident Report	16,521	4,800	1,295	20,026
Board of Aviation	72,898	107,580	62,077	118,401
CAGIT County Certified Shares	1,396,007	-	1,396,007	-
CEDIT County Share	1,742,579	1,177,285	980,097	1,939,767
City and Town Court Costs	18,915	6,441	-	25,356
Clerk's Records Perpetuation	43,237	24,699	3,767	64,169
Comm Correct FY 2018	-	659,840	533,747	126,093
County Option Dog Tax	2,572	1,424	388	3,608
Sales Disclosure - County Share	32,389	7,725	3,461	36,653
Cumulative Bridge	1,872,622	197,088	250,116	1,819,594
Drug Free Community	49,129	18,658	27,226	40,561
Electronic Map Generation	10,776	439	-	11,215
Emergency Planning/Right to Know	24,984	5,578	4,711	25,851
Extradition and Sheriff's Assistance	2,788	-	-	2,788
Firearms Training	53,688	11,250	19,315	45,623
General Drain Improvement	257,952	277,168	331,126	203,994
Health	219,416	368,490	407,791	180,115
Identification Security Protection	2,412	5,786	5,000	3,198
Levy Excess	3,643	-	-	3,643
Local Health Maintenance	246,294	18,010	19,484	244,820
Local Road and Street	133,143	430,179	306,221	257,101
LOIT Public Safety - County Share	955,474	1,149,780	1,214,350	890,904
Major Moves Construction	7,447,419	835,433	1,713,569	6,569,283
Medical Care for Inmates	6,015	-	166	5,849
Misdemeanant	60,028	20,126	8,462	71,692
Motor Vehicle Highway	921,907	2,688,922	2,425,180	1,185,649
County Park Electric Deposit	6,195	22,526	25,168	3,553
Plat Book	131,699	18,997	6,470	144,226
Rainy Day	2,257,337	-	266,488	1,990,849
Recorder's Records Perpetuation	258,281	109,400	91,424	276,257
Riverboat	229,858	121,541	45,729	305,670
Sex and Violent Offender Administration	12,186	3,289	1,103	14,372
Supplemental Public Defender Services	103,601	15,414	14,617	104,398
R E Surplus 2009-11	68,444	-	-	68,444
Surveyor's Corner Perpetuation	84,231	24,152	1,693	106,690
Tax Sale Fees	42,796	32,112	16,615	58,293
Tax Sale Redemption	414	102,597	102,597	414
Tax Sale Surplus	423,248	809,783	640,482	592,549
Local Health Department Trust Account	65,923	10,483	19,341	57,065
Victim Impact Program	(6,373)	26,318	26,484	(6,539)
Court Appointed Special Advocate (CASA)	-	18,772	18,772	-
County Elected Officials Training	20,772	5,786	795	25,763
Statewide 911	712,332	629,858	773,599	568,591
Reassessment	672,254	278,561	314,742	636,073
Adult Probation Administrative	267,149	101,525	17,411	351,263
Juvenile Probation User Fee	26,449	7,356	8,471	25,334
Alternative Dispute Resolution	13,196	5,411	5,330	13,277
Cemetery Trust	150	150	-	300
Unsafe Building	24,005	1,105	-	25,110
Drain Maintenance	872,926	511,078	496,538	887,466
Cumulative Capital Development	2,805,358	1,215,648	1,106,494	2,914,512
Federal Seized Assets	82,080	14,986	26,414	70,652
DUI Task Force	1,940	4,083	6,235	(212)
Court Interpreters	862	-	-	862
Donations	12,870	2,460	7,221	8,109
2016 GOB - Motorola	241,011	-	92,828	148,183
Sheriff Service Process Pension	61,697	39,409	35,000	66,106
Settlement	-	32,387,707	32,387,707	-
LOIT Special Distribution Co Portion	279,821	-	279,821	-
CVET Agency	-	148,645	148,645	-
Sewage Collections	330	271,295	271,295	330
Financial Institution Tax	-	229,274	229,274	-
CEDIT Homestead Credit	4,435	-	4,435	-
Homestead Credit Rebate	-	12,181	12,181	-
LOIT PTRC	52,578	-	52,578	-
LIT Property Tax Relief	-	2,225,562	2,115,121	110,441
State Fines and Forfeitures	8,229	44,868	48,731	4,366
Infraction Judgements	9,756	127,173	125,017	11,912
Overweight Vehicle Fines	907	3,633	3,290	1,250
Special Death Benefit	420	3,220	3,145	495
Sales Disclosure - State Share	960	7,725	7,775	910
Coroners Training & Con't Education	264	3,466	3,538	192
Interstate Compact - State Share	125	625	-	750
Mortgage Recording Fees - State Share	790	4,001	4,031	760
Canine Research and Education	-	356	141	215
Sex and Violent Offender Admin - State	88	367	391	64
Child Restraint Violation Fines	50	100	150	-
Inheritance Tax	5,052	-	-	5,052
Education Plate Fees Agency	-	506	506	-
Riverboat Revenue Sharing	-	202,509	202,509	-
Innkeepers Tax Collections	283,713	464,894	460,000	288,607
LIT Certified Shares	-	7,407,621	7,407,621	-
LIT Public Safety	-	1,851,905	1,851,905	-
LIT Economic Development	-	1,959,947	1,959,947	-
93.563 Title IV-D Incentive Co Portion	147,639	19,837	19,005	148,471
93.563 Prosecutor IV-D Incentive-Post Oct '99	154,049	29,844	15,644	168,249
93.563 Clerk IV-D Incentive-Post Oct '99	46,504	19,837	30,496	35,845

STEBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CASH AND INVESTMENT BALANCES - REGULATORY BASIS
For the Year Ended December 31, 2017

Fund	Cash and Investments 01-01-17	Receipts	Disbursements	Cash and Investments 12-31-17
Pre-Trial Diversion	276,092	96,848	115,894	257,046
Jury Pay User Fee	19,857	6,655	2,967	23,545
Drug AB Pros Interd Corr	18,116	4,487	-	22,603
Law Enforc Ed User Fee	26,898	3,294	3,147	27,045
Sheriff Con Edu User Fee	4,146	2,493	1,174	5,465
WIC Donation Fund	453	675	999	129
EMS Donation Fund	3,517	434	2,349	1,602
E911 Donation Fund	429	2,510	2,591	348
Sheriff Reserve Donations	2,925	-	201	2,724
Emergency Mgt Donation	5,938	-	2,500	3,438
Equipment Bond 2010	104,849	-	19,315	85,534
Equipment Bond 2013	441,073	45,200	197,908	288,365
Debt Service	264,227	1,312,551	1,391,100	185,678
NE IND Solid Waste District	-	401,884	401,884	-
School System Radio	21,095	7,002	7,646	20,451
Payroll Clearing Fund	11,588	4,511,967	4,526,490	(2,935)
Health Care Admin	86,274	4,040,567	4,035,653	91,188
Bulletproof Vests	5,802	3,463	5,643	3,622
20.106 FAA AIP 15/ROW Crack PE	1	-	-	1
Community Correction CTP FY 2017	24,013	46,275	70,288	-
Comm Correct FY 2017	161,595	400,517	523,640	38,472
Comm Correct Proj Inc FY 2017	126,198	263,340	389,538	-
TANF Grant NICC FY 2017	(265,433)	745,769	480,322	14
JDAI 2016-17 Part 1	4,465	-	87	4,378
JDAI 2016-17 Part 2	18,205	20,625	38,830	-
SWETA	-	1,778,165	1,778,165	-
Tax Sale Attorney Fees	1,950	-	1,695	255
R E Surplus	83,898	64,335	69,827	78,406
Co Offender Transport Clerk	4,913	563	-	5,476
Sheriff Donations	10,873	200	-	11,073
Canine Donations	22,153	-	-	22,153
Work Release Maintenance Fee Fund	2,736	-	177	2,559
Safe School Fee	400	-	-	400
DARE Donation Fund	27	-	-	27
Energy Savings Bond 2006	176	-	-	176
Co Probation Indigent Treatment Fund	6,905	-	-	6,905
Gravel Pit Fund/County Park	1,650	-	-	1,650
Building Safety Education	925	-	-	925
Comm Certificate Sale Proceeds	18,312	-	-	18,312
Land Acquis and Tx Payable	3,565	-	-	3,565
Tower Rental	2,859	-	2,793	66
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Abandoned Junk Vehicles	1,687	-	-	1,687
93.008 MRC NACCHO/Health Grant	8	-	-	8
After Settlement Collections	1,174,049	1,770,520	1,174,049	1,770,520
Clerk's Cash Book	302,793	3,084,144	3,068,651	318,286
Inmate Trust Fund	2,436	146,633	146,025	3,044
Jail Commissary Fund	42,340	102,632	95,157	49,815
Meal Account Inmate	71,408	130,605	202,012	1
ISETS	315	230,084	229,460	939
Sheriff's Cash Book	-	1,303,420	1,303,420	-
Comm Correct Project Inc FY 2018	-	352,177	212,809	139,368
Comm Correct CTP FY 2018	-	57,809	40,382	17,427
HB 1006 Steuben Probation	-	38,437	24,040	14,397
IPAC-Drub Pros Fnd Grant	-	1,893	1,893	-
JDAI 2017-2018 Part 2	-	34,339	21,212	13,127
JDAI 2017-2018 Alt Pt 5	-	18,589	3,722	14,867
TANF Grant NICC FY 2018	-	-	310,054	(310,054)
Airport Grant Clearing	982	2,391	2,391	982
WIC Peer Counselor	(641)	3,119	4,413	(1,935)
WIC Peer Counselor (alt)	(1,634)	16,646	15,012	-
16.588 Stop Violence Against Women	(6,518)	22,163	22,302	(6,657)
20.219 Rec Trails Bike Trail	28,192	-	-	28,192
20.509 Transit STAR 1802564P	-	189,322	189,322	-
93.069 Public Health Prepare	-	23,558	23,558	-
90.401 HAVA SEC 101 Election	18,865	-	-	18,865
20.106 FAA Part ALP UPDT 31800	-	6,486	6,486	-
20.106 FAA Environ Assessment	-	34,022	34,022	-
20.106 FAA PAPI	-	163,170	163,170	-
WIC Fiscal YRS (Odd#s)	(14,926)	175,629	160,703	-
WIC Fiscal YRS (Even#s)	200	26,781	42,964	(15,983)
93.563 ODYSSEY CMS GT 10CRG025	117	-	-	117
16.592 Local Law Enforc Gt	7	-	-	7
WIC SCCF Grant	409	-	278	131
SCCF Community Foundation	76	-	-	76
LARE Grant/Boat Patrol	577	20,000	20,417	160
14.228 Comm Dev Block Grant	-	599	599	-
Mental Health Gt 2015 FD 010	89,395	-	23,705	65,690
ALP 07021139 ST GT	2,391	-	2,391	-
Family Court Project Grant	30,000	-	413	29,587
Public Safety Training Fund	17	-	-	17
Totals	\$ 32,506,627	\$ 95,029,106	\$ 95,655,477	\$ 31,880,256

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

The financial statement is reported on a regulatory basis of accounting prescribed by the Indiana State Board of Accounts in accordance with state statute (IC 5-11-1-6), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The basis of accounting involves the reporting of only cash and investments and the changes therein resulting from cash inflows (receipts) and cash outflows (disbursements) reported in the period in which they occurred.

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

C. Cash and Investments

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

D. Receipts

Receipts are presented in the aggregate on the face of the financial statement. The aggregate receipts include the following sources:

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

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Charges for services. Amounts received for services including, but not limited to, the following: planning commission charges, building department charges, copies of public records, copy machines 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. Amounts received 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. Amounts received from various sources, including, but not limited to, the following: net proceeds from borrowings; interfund loan activity; transfers authorized by statute, ordinance, resolution, or court order; internal service receipts; and fiduciary receipts.

E. Disbursements

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

Personal services. Amounts disbursed 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. Amounts disbursed for 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, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

Other services and charges. Amounts disbursed for services including, but not limited to, the following: professional services, communication and transportation, printing and advertising, insurance, utility services, repairs and maintenance, and rental charges.

Debt service - principal and interest. Amounts disbursed for 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. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but 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, make transfers 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 amounts 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 amounts 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 lien date (March 1 in a year ending before January 1, 2016 and January 1 in a year beginning after December 31, 2015) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

INPRS administers the plan and issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole and for its participants. That report may be obtained by contacting:

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

Funding Policy and Annual Pension Cost

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

B. County Police Retirement Plan

Plan Description

The County Police Retirement Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides retirement, death, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

C. County Police Benefit Plan

Plan Description

The County Police Benefit Plan is a single-employer defined benefit pension plan. With the approval of the County's fiscal body, the plan is administered by the sheriff's department and an appointed trustee as authorized by state statute (IC 36-8-10-12) for full-time police officers. The plan provides dependent pensions, life insurance, and disability benefits to plan members and beneficiaries. Funds designated for payments related to this plan are accounted for in a pension trust fund. The activity of this trust fund has not been reflected in the financial statement. The trustee issues a publicly available financial report that includes financial statements and required supplementary information of the plan. The report may be obtained by contacting the county sheriff.

Funding Policy

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of some funds being set up for reimbursable grants. The reimbursement for expenditures made by the County was not received by December 31, 2017. The Payroll Clearing Fund had a deficit in cash due to a posting error that was corrected in 2018.

Note 8. Subsequent Events

Steuben County awarded a bid for a Bike Trail Project to Brooks Construction in the amount of \$1,539,211 on April 16, 2018. The Motorola Major Moves Construction project was completed during 2018 and the corresponding final lease payment in the amount of \$1,800,000 was made on December 3, 2018.

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OTHER INFORMATION - UNAUDITED

The County's Annual Financial Report information can be found on the Indiana Gateway for Government Units website: <https://gateway.ifionline.org/>.

Differences may be noted between the financial information presented in the financial statement contained in this report and the financial information presented in the County's Annual Financial Report referenced above. These differences, if any, are due to adjustments made to the financial information during the course of the audit. This is a common occurrence in any financial statement audit. The financial information presented in this report is audited information, and the accuracy of such information can be determined by reading the opinion given in the Independent Auditor's Report.

The other information presented was approved by management of the County. It is presented as intended by the County.

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	General	Accident Report	Board of Aviation	CAGIT County Certified Shares	CEDIT County Share
Cash and investments - beginning	\$ 3,157,153	\$ 16,521	\$ 72,898	\$ 1,396,007	\$ 1,742,579
Receipts:					
Taxes	5,359,200	-	59,761	-	1,177,285
Licenses and permits	244,104	-	-	-	-
Intergovernmental receipts	3,799,674	-	5,023	-	-
Charges for services	2,297,983	4,800	42,796	-	-
Fines and forfeits	60,820	-	-	-	-
Other receipts	1,975,739	-	-	-	-
Total receipts	13,737,520	4,800	107,580	-	1,177,285
Disbursements:					
Personal services	10,280,230	-	2,845	-	237,400
Supplies	212,044	-	7,296	-	-
Other services and charges	1,931,068	1,295	51,936	-	547,692
Debt service - principal and interest	-	-	-	-	-
Capital outlay	12,548	-	-	-	195,005
Other disbursements	75,216	-	-	1,396,007	-
Total disbursements	12,511,106	1,295	62,077	1,396,007	980,097
Excess (deficiency) of receipts over disbursements	1,226,414	3,505	45,503	(1,396,007)	197,188
Cash and investments - ending	\$ 4,383,567	\$ 20,026	\$ 118,401	\$ -	\$ 1,939,767

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	City and Town Court Costs	Clerk's Records Perpetuation	Comm Correct FY 2018	County Option Dog Tax	Sales Disclosure - County Share
Cash and investments - beginning	\$ 18,915	\$ 43,237	\$ -	\$ 2,572	\$ 32,389
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	1,424	-
Intergovernmental receipts	-	-	659,840	-	-
Charges for services	-	-	-	-	7,725
Fines and forfeits	6,441	24,608	-	-	-
Other receipts	-	91	-	-	-
Total receipts	6,441	24,699	659,840	1,424	7,725
Disbursements:					
Personal services	-	1,050	411,814	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,717	91,183	388	3,461
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	30,750	-	-
Total disbursements	-	3,767	533,747	388	3,461
Excess (deficiency) of receipts over disbursements	6,441	20,932	126,093	1,036	4,264
Cash and investments - ending	\$ 25,356	\$ 64,169	\$ 126,093	\$ 3,608	\$ 36,653

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Cumulative Bridge	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance
Cash and investments - beginning	\$ 1,872,622	\$ 49,129	\$ 10,776	\$ 24,984	\$ 2,788
Receipts:					
Taxes	179,282	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	14,846	-	-	5,578	-
Charges for services	-	-	439	-	-
Fines and forfeits	2,960	18,658	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>197,088</u>	<u>18,658</u>	<u>439</u>	<u>5,578</u>	<u>-</u>
Disbursements:					
Personal services	55,988	-	-	-	-
Supplies	33,647	-	-	656	-
Other services and charges	159,991	27,226	-	591	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	490	-	-	3,464	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>250,116</u>	<u>27,226</u>	<u>-</u>	<u>4,711</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(53,028)</u>	<u>(8,568)</u>	<u>439</u>	<u>867</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,819,594</u>	<u>\$ 40,561</u>	<u>\$ 11,215</u>	<u>\$ 25,851</u>	<u>\$ 2,788</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Firearms Training	General Drain Improvement	Health	Identification Security Protection	Levy Excess
Cash and investments - beginning	\$ 53,688	\$ 257,952	\$ 219,416	\$ 2,412	\$ 3,643
Receipts:					
Taxes	-	11,942	289,828	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	24,364	-	-
Charges for services	11,250	-	54,298	5,786	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	265,226	-	-	-
Total receipts	11,250	277,168	368,490	5,786	-
Disbursements:					
Personal services	-	-	369,774	-	-
Supplies	-	-	5,580	-	-
Other services and charges	19,315	331,126	32,067	5,000	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	370	-	-
Other disbursements	-	-	-	-	-
Total disbursements	19,315	331,126	407,791	5,000	-
Excess (deficiency) of receipts over disbursements	(8,065)	(53,958)	(39,301)	786	-
Cash and investments - ending	\$ 45,623	\$ 203,994	\$ 180,115	\$ 3,198	\$ 3,643

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Local Health Maintenance	Local Road and Street	LOIT Public Safety - County Share	Major Moves Construction	Medical Care for Inmates
Cash and investments - beginning	\$ 246,294	\$ 133,143	\$ 955,474	\$ 7,447,419	\$ 6,015
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	1,440	-	-	-	-
Intergovernmental receipts	16,570	430,179	1,052,454	606,032	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	97,326	229,401	-
Total receipts	18,010	430,179	1,149,780	835,433	-
Disbursements:					
Personal services	11,258	-	283,391	-	-
Supplies	173	256,623	191,268	-	-
Other services and charges	6,077	-	734,083	672,615	166
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,976	49,598	5,608	1,030,412	-
Other disbursements	-	-	-	10,542	-
Total disbursements	19,484	306,221	1,214,350	1,713,569	166
Excess (deficiency) of receipts over disbursements	(1,474)	123,958	(64,570)	(878,136)	(166)
Cash and investments - ending	\$ 244,820	\$ 257,101	\$ 890,904	\$ 6,569,283	\$ 5,849

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Misdemeanant	Motor Vehicle Highway	County Park Electric Deposit	Plat Book	Rainy Day
Cash and investments - beginning	\$ 60,028	\$ 921,907	\$ 6,195	\$ 131,699	\$ 2,257,337
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	9,675	-	-	-
Intergovernmental receipts	-	2,622,461	-	-	-
Charges for services	-	26,600	22,526	18,997	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,126	30,186	-	-	-
Total receipts	20,126	2,688,922	22,526	18,997	-
Disbursements:					
Personal services	-	1,259,613	-	-	-
Supplies	-	523,748	-	-	-
Other services and charges	8,462	462,774	25,168	6,470	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	179,045	-	-	266,488
Other disbursements	-	-	-	-	-
Total disbursements	8,462	2,425,180	25,168	6,470	266,488
Excess (deficiency) of receipts over disbursements	11,664	263,742	(2,642)	12,527	(266,488)
Cash and investments - ending	\$ 71,692	\$ 1,185,649	\$ 3,553	\$ 144,226	\$ 1,990,849

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	R E Surplus 2009-11
Cash and investments - beginning	\$ 258,281	\$ 229,858	\$ 12,186	\$ 103,601	\$ 68,444
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	121,541	-	-	-
Charges for services	109,400	-	3,289	-	-
Fines and forfeits	-	-	-	15,414	-
Other receipts	-	-	-	-	-
Total receipts	109,400	121,541	3,289	15,414	-
Disbursements:					
Personal services	41,755	-	-	3,500	-
Supplies	-	-	1,103	-	-
Other services and charges	49,669	-	-	11,117	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	45,729	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	91,424	45,729	1,103	14,617	-
Excess (deficiency) of receipts over disbursements	17,976	75,812	2,186	797	-
Cash and investments - ending	\$ 276,257	\$ 305,670	\$ 14,372	\$ 104,398	\$ 68,444

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 84,231	\$ 42,796	\$ 414	\$ 423,248	\$ 65,923
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	10,483
Charges for services	24,152	32,112	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	102,597	809,783	-
Total receipts	<u>24,152</u>	<u>32,112</u>	<u>102,597</u>	<u>809,783</u>	<u>10,483</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	698	-	-	-	134
Other services and charges	809	16,615	102,597	621,161	5,516
Debt service - principal and interest	-	-	-	-	-
Capital outlay	186	-	-	-	13,691
Other disbursements	-	-	-	19,321	-
Total disbursements	<u>1,693</u>	<u>16,615</u>	<u>102,597</u>	<u>640,482</u>	<u>19,341</u>
Excess (deficiency) of receipts over disbursements	<u>22,459</u>	<u>15,497</u>	<u>-</u>	<u>169,301</u>	<u>(8,858)</u>
Cash and investments - ending	<u>\$ 106,690</u>	<u>\$ 58,293</u>	<u>\$ 414</u>	<u>\$ 592,549</u>	<u>\$ 57,065</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Victim Impact Program	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ (6,373)	\$ -	\$ 20,772	\$ 712,332	\$ 672,254
Receipts:					
Taxes	-	-	-	-	256,960
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,318	18,772	-	-	21,601
Charges for services	-	-	5,786	629,858	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	26,318	18,772	5,786	629,858	278,561
Disbursements:					
Personal services	26,484	-	-	688,937	7,141
Supplies	-	-	-	4,028	1,888
Other services and charges	-	18,772	795	80,634	305,713
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,484	18,772	795	773,599	314,742
Excess (deficiency) of receipts over disbursements	(166)	-	4,991	(143,741)	(36,181)
Cash and investments - ending	\$ (6,539)	\$ -	\$ 25,763	\$ 568,591	\$ 636,073

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Adult Probation Administrative	Juvenile Probation User Fee	Alternative Dispute Resolution	Cemetary Trust	Unsafe Building
Cash and investments - beginning	\$ 267,149	\$ 26,449	\$ 13,196	\$ 150	\$ 24,005
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	1,105
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	150	-
Fines and forfeits	101,525	7,356	5,411	-	-
Other receipts	-	-	-	-	-
Total receipts	101,525	7,356	5,411	150	1,105
Disbursements:					
Personal services	6,500	-	-	-	-
Supplies	1,437	1,360	-	-	-
Other services and charges	8,504	6,901	5,330	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	970	210	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	17,411	8,471	5,330	-	-
Excess (deficiency) of receipts over disbursements	84,114	(1,115)	81	150	1,105
Cash and investments - ending	\$ 351,263	\$ 25,334	\$ 13,277	\$ 300	\$ 25,110

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drain Maintenance	Cumulative Capital Development	Federal Seized Assets	DUI Task Force	Court Interpreters
Cash and investments - beginning	\$ 872,926	\$ 2,805,358	\$ 82,080	\$ 1,940	\$ 862
Receipts:					
Taxes	503,918	943,801	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	79,370	-	4,083	-
Charges for services	-	-	14,986	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7,160	192,477	-	-	-
Total receipts	511,078	1,215,648	14,986	4,083	-
Disbursements:					
Personal services	-	-	-	6,235	-
Supplies	-	-	-	-	-
Other services and charges	496,538	-	26,414	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,106,494	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	496,538	1,106,494	26,414	6,235	-
Excess (deficiency) of receipts over disbursements	14,540	109,154	(11,428)	(2,152)	-
Cash and investments - ending	\$ 887,466	\$ 2,914,512	\$ 70,652	\$ (212)	\$ 862

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Donations	2016 GOB - Mortorola	Sheriff Service Process Pension	Settlement	LOIT Special Distribution Co Portion
Cash and investments - beginning	\$ 12,870	\$ 241,011	\$ 61,697	\$ -	\$ 279,821
Receipts:					
Taxes	-	-	-	30,396,443	-
Licenses and permits	2,460	-	-	-	-
Intergovernmental receipts	-	-	-	1,991,264	-
Charges for services	-	-	11,047	-	-
Fines and forfeits	-	-	28,362	-	-
Other receipts	-	-	-	-	-
Total receipts	2,460	-	39,409	32,387,707	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,221	92,828	35,000	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	279,821
Other disbursements	-	-	-	32,387,707	-
Total disbursements	7,221	92,828	35,000	32,387,707	279,821
Excess (deficiency) of receipts over disbursements	(4,761)	(92,828)	4,409	-	(279,821)
Cash and investments - ending	\$ 8,109	\$ 148,183	\$ 66,106	\$ -	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	CVET Agency	Sewage Collections	Financial Institution Tax	CEDIT Homestead Credit	Homestead Credit Rebate
Cash and investments - beginning	\$ -	\$ 330	\$ -	\$ 4,435	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	148,645	-	229,274	-	12,181
Charges for services	-	271,295	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>148,645</u>	<u>271,295</u>	<u>229,274</u>	<u>-</u>	<u>12,181</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	148,645	271,295	229,274	4,435	12,181
Total disbursements	<u>148,645</u>	<u>271,295</u>	<u>229,274</u>	<u>4,435</u>	<u>12,181</u>
Excess (deficiency) of receipts over disbursements	-	-	-	(4,435)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	LOIT PTRC	LIT Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ 52,578	\$ -	\$ 8,229	\$ 9,756	\$ 907
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	2,165,756	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	44,868	127,173	3,633
Other receipts	-	59,806	-	-	-
Total receipts	-	2,225,562	44,868	127,173	3,633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	52,578	2,115,121	48,731	125,017	3,290
Total disbursements	52,578	2,115,121	48,731	125,017	3,290
Excess (deficiency) of receipts over disbursements	(52,578)	110,441	(3,863)	2,156	343
Cash and investments - ending	\$ -	\$ 110,441	\$ 4,366	\$ 11,912	\$ 1,250

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 420	\$ 960	\$ 264	\$ 125	\$ 790
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,220	7,725	3,466	-	4,001
Fines and forfeits	-	-	-	625	-
Other receipts	-	-	-	-	-
Total receipts	3,220	7,725	3,466	625	4,001
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	3,145	7,775	3,538	-	4,031
Total disbursements	3,145	7,775	3,538	-	4,031
Excess (deficiency) of receipts over disbursements	75	(50)	(72)	625	(30)
Cash and investments - ending	\$ 495	\$ 910	\$ 192	\$ 750	\$ 760

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 88	\$ 50	\$ 5,052	\$ -
Receipts:					
Taxes	-	-	-	-	506
Licenses and permits	356	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	367	-	-	-
Fines and forfeits	-	-	100	-	-
Other receipts	-	-	-	-	-
Total receipts	356	367	100	-	506
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	141	391	150	-	506
Total disbursements	141	391	150	-	506
Excess (deficiency) of receipts over disbursements	215	(24)	(50)	-	-
Cash and investments - ending	\$ 215	\$ 64	\$ -	\$ 5,052	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 283,713	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	464,894	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	202,509	-	7,407,621	1,851,905	1,959,947
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>202,509</u>	<u>464,894</u>	<u>7,407,621</u>	<u>1,851,905</u>	<u>1,959,947</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	202,509	460,000	7,407,621	1,851,905	1,959,947
Total disbursements	<u>202,509</u>	<u>460,000</u>	<u>7,407,621</u>	<u>1,851,905</u>	<u>1,959,947</u>
Excess (deficiency) of receipts over disbursements	-	4,894	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 288,607</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	93.563 Title IV-D Incentive Co Portion	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Pre-Trial Diversion	Jury Pay User Fee
Cash and investments - beginning	\$ 147,639	\$ 154,049	\$ 46,504	\$ 276,092	\$ 19,857
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	19,837	29,844	19,837	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	96,848	6,655
Other receipts	-	-	-	-	-
Total receipts	19,837	29,844	19,837	96,848	6,655
Disbursements:					
Personal services	-	14,960	19,996	101,596	-
Supplies	-	684	-	124	-
Other services and charges	19,005	-	10,500	14,174	2,967
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	19,005	15,644	30,496	115,894	2,967
Excess (deficiency) of receipts over disbursements	832	14,200	(10,659)	(19,046)	3,688
Cash and investments - ending	\$ 148,471	\$ 168,249	\$ 35,845	\$ 257,046	\$ 23,545

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Drug AB Pros Interd Corr	Law Enforc Ed User Fee	Sheriff Con Edu User Fee	WIC Donation Fund	EMS Donation Fund
Cash and investments - beginning	\$ 18,116	\$ 26,898	\$ 4,146	\$ 453	\$ 3,517
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	4,487	3,294	2,493	-	-
Other receipts	-	-	-	675	434
Total receipts	4,487	3,294	2,493	675	434
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,147	1,174	999	2,349
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,147	1,174	999	2,349
Excess (deficiency) of receipts over disbursements	4,487	147	1,319	(324)	(1,915)
Cash and investments - ending	\$ 22,603	\$ 27,045	\$ 5,465	\$ 129	\$ 1,602

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	E911 Donation Fund	Sheriff Reserve Donations	Emergency Mgt Donation	Equipment Bond 2010	Equipment Bond 2013
Cash and investments - beginning	\$ 429	\$ 2,925	\$ 5,938	\$ 104,849	\$ 441,073
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,510	-	-	-	45,200
Total receipts	2,510	-	-	-	45,200
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,591	201	2,500	19,315	4,231
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	193,677
Other disbursements	-	-	-	-	-
Total disbursements	2,591	201	2,500	19,315	197,908
Excess (deficiency) of receipts over disbursements	(81)	(201)	(2,500)	(19,315)	(152,708)
Cash and investments - ending	\$ 348	\$ 2,724	\$ 3,438	\$ 85,534	\$ 288,365

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Debt Service	NE IND Solid Waste District	School System Radio	Payroll Clearing Fund	Health Care Admin
Cash and investments - beginning	\$ 264,227	\$ -	\$ 21,095	\$ 11,588	\$ 86,274
Receipts:					
Taxes	1,125,282	373,505	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	94,441	28,379	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	92,828	-	7,002	4,511,967	4,040,567
Total receipts	1,312,551	401,884	7,002	4,511,967	4,040,567
Disbursements:					
Personal services	-	-	-	-	4,035,653
Supplies	-	-	-	-	-
Other services and charges	-	401,884	7,646	-	-
Debt service - principal and interest	1,391,100	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	4,526,490	-
Total disbursements	1,391,100	401,884	7,646	4,526,490	4,035,653
Excess (deficiency) of receipts over disbursements	(78,549)	-	(644)	(14,523)	4,914
Cash and investments - ending	\$ 185,678	\$ -	\$ 20,451	\$ (2,935)	\$ 91,188

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Bulletproof Vests	20.106 FAA AIP 15/ROW Crack PE	Community Correction CTP FY 2017	Comm Correct FY 2017	Comm Correct Proj Inc FY 2017
Cash and investments - beginning	\$ 5,802	\$ 1	\$ 24,013	\$ 161,595	\$ 126,198
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	3,463	-	46,275	400,517	254,431
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	8,909
Total receipts	3,463	-	46,275	400,517	263,340
Disbursements:					
Personal services	-	-	-	464,001	151,159
Supplies	-	-	-	-	7,051
Other services and charges	5,643	-	42,404	32,655	101,557
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	49	-
Other disbursements	-	-	27,884	26,935	129,771
Total disbursements	5,643	-	70,288	523,640	389,538
Excess (deficiency) of receipts over disbursements	(2,180)	-	(24,013)	(123,123)	(126,198)
Cash and investments - ending	\$ 3,622	\$ 1	\$ -	\$ 38,472	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TANF Grant NICC FY 2017	JDAI 2016-17 Part 1	JDAI 2016-17 Part 2	SWETA	Tax Sale Attorney Fees
Cash and investments - beginning	\$ (265,433)	\$ 4,465	\$ 18,205	\$ -	\$ 1,950
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	745,769	-	20,625	1,778,165	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>745,769</u>	<u>-</u>	<u>20,625</u>	<u>1,778,165</u>	<u>-</u>
Disbursements:					
Personal services	-	-	28,305	-	-
Supplies	-	-	1,021	-	-
Other services and charges	480,322	87	945	-	1,695
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	5,511	-	-
Other disbursements	-	-	3,048	1,778,165	-
Total disbursements	<u>480,322</u>	<u>87</u>	<u>38,830</u>	<u>1,778,165</u>	<u>1,695</u>
Excess (deficiency) of receipts over disbursements	<u>265,447</u>	<u>(87)</u>	<u>(18,205)</u>	<u>-</u>	<u>(1,695)</u>
Cash and investments - ending	<u>\$ 14</u>	<u>\$ 4,378</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 255</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	R E Surplus	Co Offender Transport Clerk	Sheriff Donations	Canine Donations	Work Release Maintenance Fee Fund
Cash and investments - beginning	\$ 83,898	\$ 4,913	\$ 10,873	\$ 22,153	\$ 2,736
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	563	-	-	-
Other receipts	64,335	-	200	-	-
Total receipts	<u>64,335</u>	<u>563</u>	<u>200</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	69,827	-	-	-	177
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>69,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>177</u>
Excess (deficiency) of receipts over disbursements	<u>(5,492)</u>	<u>563</u>	<u>200</u>	<u>-</u>	<u>(177)</u>
Cash and investments - ending	<u>\$ 78,406</u>	<u>\$ 5,476</u>	<u>\$ 11,073</u>	<u>\$ 22,153</u>	<u>\$ 2,559</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Safe School Fee	DARE Donation Fund	Energy Savings Bond 2006	Co Probation Indigent Treatment Fund	Gravel Pit Fund/County Park
Cash and investments - beginning	\$ 400	\$ 27	\$ 176	\$ 6,905	\$ 1,650
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	-
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 400	\$ 27	\$ 176	\$ 6,905	\$ 1,650

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Building Safety Education	Comm Certificate Sale Proceeds	Land Acquis and Tx Payable	Tower Rental	Hazardous Waste Disposal Tax
Cash and investments - beginning	\$ 925	\$ 18,312	\$ 3,565	\$ 2,859	\$ 1,855
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,793	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	2,793	-
Excess (deficiency) of receipts over disbursements	-	-	-	(2,793)	-
Cash and investments - ending	\$ 925	\$ 18,312	\$ 3,565	\$ 66	\$ 1,855

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Abandoned Junk Vehicles	93.008 MRC NACCHO/Health Grant	After Settlement Collections	Clerk's Cash Book	Inmate Trust Fund
Cash and investments - beginning	\$ 1,687	\$ 8	\$ 1,174,049	\$ 302,793	\$ 2,436
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,770,520	3,084,144	146,633
Total receipts	-	-	1,770,520	3,084,144	146,633
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	1,174,049	3,068,651	146,025
Total disbursements	-	-	1,174,049	3,068,651	146,025
Excess (deficiency) of receipts over disbursements	-	-	596,471	15,493	608
Cash and investments - ending	\$ 1,687	\$ 8	\$ 1,770,520	\$ 318,286	\$ 3,044

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Jail Commissary Fund	Meal Account Inmate	ISETS	Sheriff's Cash Book	Comm Correct Project Inc FY 2018
Cash and investments - beginning	\$ 42,340	\$ 71,408	\$ 315	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	217,626
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	102,632	130,605	230,084	1,303,420	134,551
Total receipts	102,632	130,605	230,084	1,303,420	352,177
Disbursements:					
Personal services	-	-	-	-	115,980
Supplies	-	-	-	-	5,573
Other services and charges	-	-	-	-	71,256
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	20,000
Other disbursements	95,157	202,012	229,460	1,303,420	-
Total disbursements	95,157	202,012	229,460	1,303,420	212,809
Excess (deficiency) of receipts over disbursements	7,475	(71,407)	624	-	139,368
Cash and investments - ending	\$ 49,815	\$ 1	\$ 939	\$ -	\$ 139,368

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Comm Correct CTP FY 2018	HB 1006 Steuben Probation	IPAC-Drub Pros Fnd Grant	JDAI 2017-2018 Part 2	JDAI 2017-2018 Alt Pt 5
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	29,925	38,437	1,893	34,339	18,589
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	27,884	-	-	-	-
Total receipts	<u>57,809</u>	<u>38,437</u>	<u>1,893</u>	<u>34,339</u>	<u>18,589</u>
Disbursements:					
Personal services	-	24,040	-	20,175	-
Supplies	-	-	-	881	33
Other services and charges	40,382	-	1,893	156	3,047
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	642
Other disbursements	-	-	-	-	-
Total disbursements	<u>40,382</u>	<u>24,040</u>	<u>1,893</u>	<u>21,212</u>	<u>3,722</u>
Excess (deficiency) of receipts over disbursements	<u>17,427</u>	<u>14,397</u>	<u>-</u>	<u>13,127</u>	<u>14,867</u>
Cash and investments - ending	<u>\$ 17,427</u>	<u>\$ 14,397</u>	<u>\$ -</u>	<u>\$ 13,127</u>	<u>\$ 14,867</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	TANF Grant NICC FY 2018	Airport Grant Clearing	WIC Peer Counselor	WIC Peer Counselor (alt)	16,588 Stop Violence Against Women
Cash and investments - beginning	\$ -	\$ 982	\$ (641)	\$ (1,634)	\$ (6,518)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	3,119	16,646	22,163
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,391	-	-	-
Total receipts	-	2,391	3,119	16,646	22,163
Disbursements:					
Personal services	-	-	4,025	14,870	22,302
Supplies	-	-	-	-	-
Other services and charges	310,054	-	388	142	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,391	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	310,054	2,391	4,413	15,012	22,302
Excess (deficiency) of receipts over disbursements	(310,054)	-	(1,294)	1,634	(139)
Cash and investments - ending	\$ (310,054)	\$ 982	\$ (1,935)	\$ -	\$ (6,657)

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.219 Rec Trails Bike Trail	20.509 Transit STAR 1802564P	93.069 Public Health Prepare	90.401 HAVA SEC 101 Election	20.106 FAA Part ALP UPDT 31800
Cash and investments - beginning	\$ 28,192	\$ -	\$ -	\$ 18,865	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	189,322	23,558	-	6,486
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>-</u>	<u>189,322</u>	<u>23,558</u>	<u>-</u>	<u>6,486</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	189,322	-	-	6,486
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	23,558	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>189,322</u>	<u>23,558</u>	<u>-</u>	<u>6,486</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 28,192</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,865</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	20.106 FAA Environ Assessment	20.106 FAA PAPI	WIC Fiscal YRS (Odd#s)	WIC Fiscal YRS (Even#s)	93.563 ODYSSEY CMS GT 10CRG025
Cash and investments - beginning	\$ -	\$ -	\$ (14,926)	\$ 200	\$ 117
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	34,022	163,170	175,629	26,781	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>34,022</u>	<u>163,170</u>	<u>175,629</u>	<u>26,781</u>	<u>-</u>
Disbursements:					
Personal services	-	-	137,048	36,101	-
Supplies	-	-	5,886	1,188	-
Other services and charges	34,022	163,170	17,769	5,675	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>34,022</u>	<u>163,170</u>	<u>160,703</u>	<u>42,964</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	14,926	(16,183)	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (15,983)</u>	<u>\$ 117</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	16.592 Local Law Enforc Gt	WIC SCCF Grant	SCCF Community Foundation	LARE Grant/Boat Patrol	14.228 Comm Dev Block Grant
Cash and investments - beginning	\$ 7	\$ 409	\$ 76	\$ 577	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	20,000	599
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	20,000	599
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	278	-	20,417	599
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	278	-	20,417	599
Excess (deficiency) of receipts over disbursements	-	(278)	-	(417)	-
Cash and investments - ending	\$ 7	\$ 131	\$ 76	\$ 160	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS
 For the Year Ended December 31, 2017

	Mental Health Gt 2015 FD 010	ALP 07021139 ST GT	Family Court Project Grant	Public Safety Training Fund	Totals
Cash and investments - beginning	\$ 89,395	\$ 2,391	\$ 30,000	\$ 17	\$ 32,506,627
Receipts:					
Taxes	-	-	-	-	41,142,607
Licenses and permits	-	-	-	-	260,564
Intergovernmental receipts	-	-	-	-	29,952,178
Charges for services	-	-	-	-	3,614,054
Fines and forfeits	-	-	-	-	562,294
Other receipts	-	-	-	-	19,497,409
Total receipts	-	-	-	-	95,029,106
Disbursements:					
Personal services	23,705	-	-	-	18,907,831
Supplies	-	-	-	-	1,264,124
Other services and charges	-	2,391	413	-	9,111,653
Debt service - principal and interest	-	-	-	-	1,391,100
Capital outlay	-	-	-	-	3,437,933
Other disbursements	-	-	-	-	61,542,836
Total disbursements	23,705	2,391	413	-	95,655,477
Excess (deficiency) of receipts over disbursements	(23,705)	(2,391)	(413)	-	(626,371)
Cash and investments - ending	\$ 65,690	\$ -	\$ 29,587	\$ 17	\$ 31,880,256

STEUBEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2017

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities: Motorola Solutions, Inc.	Communications System Agreement Lease	<u>\$ 1,914,965</u>	12/21/2015	2018

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	2016 Public Safety Bond	<u>\$ 5,905,000</u>	<u>\$ 524,050</u>

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2017

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.

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,374,833
Infrastructure	60,260,509
Buildings	15,978,931
Improvements other than buildings	4,942,242
Machinery, equipment, and vehicles	9,390,294
Books and other	<u>2,237,943</u>
Total capital assets	<u>\$ 98,184,752</u>

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SUPPLEMENTAL AUDIT OF
FEDERAL AWARDS



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Report on Compliance for Each Major Federal Program

We have audited Steuben County's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. Except as discussed below, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Basis for Qualified Opinion on TANF Cluster

As described in item 2017-003 in the accompanying Schedule of Findings and Questioned Costs, we were unable to obtain sufficient appropriate audit evidence supporting the compliance of the County with its TANF Cluster regarding Eligibility. Consequently, we were unable to determine whether the County complied with those requirements applicable to the program.

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

Qualified Opinion on TANF Cluster

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion on TANF Cluster* paragraph, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its TANF Cluster for the year ended December 31, 2017.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its other major federal programs identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs for the year ended December 31, 2017.

Other Matters

The County's response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 2017-003 and 2017-004, that we consider to be material weaknesses.

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

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Corrective Action Plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

December 20, 2018

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

STEBEN COUNTY
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

Federal Grantor Agency Cluster Title/Program Title/Project Title	Pass-Through Entity or Direct Grant	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Passed Through to Subrecipient	Total Federal Awards Expended
<u>Department of Agriculture</u>					
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	Indiana Department of Health	10.557	40010557WPCG016	\$ -	\$ 647
			40010557WICAD17	-	175,629
			40010557WPCG017	-	16,646
			40010557WICAD18	-	26,781
			40010557WPCG018	-	2,472
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	222,175
Total - Department of Agriculture				-	222,175
<u>Department of Housing and Urban Development</u>					
Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	Indiana Office of Community and Rural Affairs	14.228	A192-16-WFD-15-101	599	599
Total - Department of Housing and Urban Development				599	599
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	D3-17-11509	-	26,318
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-17-11316	-	22,163
Bulletproof Vest Partnership Program	Direct Grant	16.607	OBM#1121-0235	-	3,463
Equitable Sharing Program	Direct Grant	16.922	FY 2017	-	26,414
Total - Department of Justice				-	78,358
<u>Department of Transportation</u>					
Airport Improvement Program	Direct Grant	20.106	3-18-0002-017-2016	-	156,628
			3-18-0002-016-2015	-	32,767
			3-18-0002-014-2013	-	6,311
Total - Airport Improvement Program				-	195,706
Highway Planning and Construction Cluster	Indiana Department of Transportation	20.205	DES 1400739	-	216,414
Highway Planning and Construction	Indiana Department of Transportation	20.509	A249-17-G160277	117,458	117,458
Formula Grants For Rural Areas	Indiana Department of Transportation	20.509	A249-17-G160277	117,458	117,458
Highway Safety Cluster	City of Angola	20.600	D3-17-11050	-	3,952
State and Community Highway Safety	City of Angola	20.601	D3-17-11158	-	131
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Angola	20.601	D3-17-11158	-	131
Total - Highway Safety Cluster				-	4,083
Total - Department of Transportation				117,458	533,661
<u>Department of Health and Human Services</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	U90TP000521	-	23,558
TANF Cluster	Indiana Department of Corrections	93.558	D12-16-106-TANF	-	174,012
Temporary Assistance for Needy Families	Indiana Department of Corrections	93.558	D12-17-106-TANF	-	571,757
Total - TANF Cluster				-	745,769
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2017	-	360,102
Total - Department of Health and Human Services				-	1,129,429
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	E11-17-86009	-	10,497
Emergency Management Performance Grants	Indiana Department of Homeland Security	97.042	EMC-2016-EP-00006	-	13,752
Total - Department of Homeland Security				-	24,249
Total federal awards expended				\$ 118,057	\$ 1,988,471

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

STEUBEN COUNTY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (SEFA) includes the federal grant activity of the County under programs of the federal government for the year ended December 31, 2017. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the SEFA presents only a select portion of the operations of the County, it is not intended to and does not present the financial position of the County.

Note 2. Summary of Significant Accounting Policies

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

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I - Summary of Auditor's Results

Financial Statement:

Type of auditor's report issued:	Adverse as to GAAP; Unmodified as to Regulatory Basis
Internal control over financial reporting:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Noncompliance material to financial statement noted?	yes

Federal Awards:

Internal control over major programs:	
Material weaknesses identified?	yes
Significant deficiencies identified?	none reported
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	yes

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

CFDA Number	Name of Federal Program or Cluster	Opinion Issued
20.509	Formula Grants for Rural Areas TANF Cluster	Unmodified Qualified

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

Auditee qualified as low-risk auditee?	no
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Section II - Financial Statement Findings

FINDING 2017-001

Subject: Financial Transactions and Reporting - County Sheriff
Audit Finding: Material Weakness, Noncompliance

Condition

There were deficiencies in the internal control system of the County related to financial transactions and reporting of the County Sheriff. The County Sheriff had not separated incompatible activities related to reconciling and disbursing for some areas. One employee in the County Sheriff's office performed the monthly bank reconciliements for the County Sheriff's Cash Book without an oversight, review, or approval process. One employee made disbursements from all accounts without an oversight, review, or approval process. For Inmate Trust Fund and Jail Commissary Fund, management performed operations with

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

tangible controls and evidence of the review and approval of the bank reconciliations for those accounts. However, those controls were not effective as they did not prevent the bank reconciliation from being completed for the incorrect dates. The December 2017 reconciliation for Inmate Trust Fund was completed with the bank balance reconciling to the ledger at January 5, 2018. The December 2017 reconciliation for Jail Commissary Fund was completed with the bank balance reconciling to the ledger at January 4, 2018.

Context

The lack of internal controls and the noncompliance were systemic issues, occurring throughout the audit period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Indiana Code 5-13-6-1(e) states: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

Cause

The County Sheriff had not established a proper system of internal control that would have segregated key functions.

Effect

The failure to establish and properly implement controls enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the County Sheriff at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Recommendation

We recommended that the County Sheriff establish a system of internal controls to ensure that monthly reconciliements are performed and reviewed and to ensure the accuracy of disbursement transactions reported in the financial statement.

Views of Responsible Officials

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

FINDING 2017-002

Subject: Internal Control over Financial Transactions and Reporting - County EMS
Audit Finding: Material Weakness

Condition

One full-time County EMS Department (Department) employee significantly participated in or was solely responsible for all aspects of the Department financial activity. This included billing, receiving payments, preparing and making bank deposits, preparing and issuing checks, reconciling the bank account, preparing write-off reports for the Board of County Commissioners' approval, and making all entries to customer accounts (charges, collections, write-offs, and adjustments). The Department accepted collections in the billing office. A receipt was not always issued for these collections.

There was no documentation provided to indicate that Department financial activity was reviewed on an ongoing basis by an employee not involved in maintaining the records. The Department utilized an EMS services software application to enter and accumulate run data. A separate software system was utilized for billing and customer accounts. The Department did not have a procedure in place to compare billable runs entered in the EMS services software to actual billings.

Context

The lack of internal controls was a systemic issue, occurring throughout the audit period.

Criteria

The Indiana State Board of Accounts (SBOA) is required under Indiana Code 5-11-1-27(e) to define the acceptable minimum level of internal control standards. To provide clarifying guidance, the State Examiner compiled the standards contained in the manual, *Uniform Internal Control Standards for Indiana Political Subdivisions*. All political subdivisions subject to audit by SBOA are expected to adhere to these standards. The standards include adequate control activities. According to this manual:

"Control activities are the actions and tools established through policies and procedures that help to detect, prevent, or reduce the identified risks that interfere with the achievement of objectives. Detection activities are designed to identify unfavorable events in a timely manner whereas prevention activities are designed to deter the occurrence of an unfavorable event. Examples of these activities include reconciliations, authorizations, approval processes, performance reviews, and verification processes.

An integral part of the control activity component is segregation of duties. . . .

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

There is an expectation of segregation of duties. If compensating controls are necessary, documentation should exist to identify both the areas where segregation of duties are not feasible or practical and the compensating controls implemented to mitigate the risk. . . ."

Cause

The Department had not established a proper system of internal control that would have segregated key functions.

Effect

The failure to establish controls could have enabled misstatements or irregularities to remain undetected. The failure to monitor the internal control system placed the Department at risk that controls may not be either designed properly or operating effectively to provide reasonable assurance that controls would have prevented, or detected and corrected, misstatements in a timely manner.

Recommendation

We recommended that the Department establish a system of internal controls related to financial transactions and reporting.

Views of Responsible Officials

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

Section III - Federal Award Findings and Questioned Costs

FINDING 2017-003

Subject: TANF Cluster - Eligibility
Federal Agency: Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): D12-16-106-TANF, D12-17-106-TANF
Pass-Through Entity: Indiana Department of Corrections
Compliance Requirement: Eligibility
Audit Findings: Material Weakness, Modified Opinion

Repeat Finding

This is a repeat finding from immediately prior audit report. The prior year audit finding number was 2016-005.

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Eligibility compliance requirement.

The County implemented a procedure to determine eligibility for TANF participants. Per the procedure, the service provider was to determine eligibility for TANF participants and the County was to review the documentation provided by the service provider to verify eligibility. In 2017, less than half of the TANF participants' documentation could be located to perform the verification.

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Context

The lack of effective internal controls was a systemic problem, which related to more than half of the TANF participants in 2017 and prevented the determination of the County's compliance with the eligibility requirements.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.333 states in part:

"Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. . . ."

Cause

The County had not established an effective system of internal controls that would have ensured documentation was maintained to support eligibility determinations.

Effect

The failure to establish an effective internal control system that would have ensured that supporting documentation was retained and available for audit prevented the determination of the County's compliance with the Eligibility compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

We recommended that the County's management establish to ensure that supporting documentation related to the Eligibility compliance requirement is maintained and made available for audit.

Views of Responsible Officials

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

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

FINDING 2017-004

Subject: TANF Cluster - Cash Management
Federal Agency: Department of Health and Human Services
Federal Program: Temporary Assistance for Needy Families
CFDA Number: 93.558
Federal Award Numbers and Years (or Other Identifying Numbers): D12-16-106-TANF, D12-17-106-TANF
Pass-Through Entity: Indiana Department of Corrections
Compliance Requirement: Cash Management
Audit Findings: Material Weakness, Noncompliance

Condition

An effective internal control system was not in place at the County in order to ensure compliance with requirements related to the grant agreement and the Cash Management compliance requirement.

Reimbursement requests were prepared using a state-prepared workbook in Excel. The totals were automatically calculated upon entering information on an Excel worksheet in the Excel workbook. Administrative costs were calculated on the reimbursement requests at 14 percent; however, 4 percent of the administrative costs were not paid prior to the reimbursement request being submitted. The 4 percent was paid after the reimbursement was received.

Context

The lack of controls and the noncompliance were systemic issues throughout the audit period.

Criteria

2 CFR 200.303 states in part:

"The non-Federal entity must:

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

2 CFR 200.305(b) states in part:

"For non-Federal entities other than states, payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity whether the payment is made by electronic funds transfer, or issuance or redemption of checks, warrants, or payment by other means. . . ."

- (3) Reimbursement is the preferred method when the requirements in paragraph (b) cannot be met, when the Federal awarding agency sets a specific condition per § 200.207 Specific conditions, or when the non-Federal entity requests payment by reimbursement. This method may be used on any Federal award for construction, or if the major portion of the construction project is accomplished through private market financing or Federal loans, and the Federal award constitutes a minor portion of the project. . . ."

STEUBEN COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
(Continued)

Cause

Management had not developed a system of internal controls that would have ensured compliance with the Cash Management compliance requirement.

Effect

The failure to establish an effective internal control system placed the County at risk of noncompliance with the grant agreement and the Cash Management compliance requirement.

Questioned Costs

There were no questioned costs identified.

Recommendation

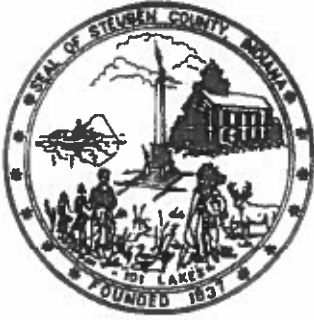
We recommended that the County's management establish controls related to the grant agreement and the Cash Management compliance requirement.

Views of Responsible Officials

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

AUDITEE-PREPARED DOCUMENTS

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



Kim Meyers
Steuben County Auditor

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

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-001

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Kim Meyers, County Auditor
Contact Phone Number: 260-668-1000 ext. 1218

Status of Audit Finding:

The Auditor and Chief Deputy Auditor have taken the steps necessary to review financial data and implement a comprehensive internal control procedure with regard to the preparation of the Schedule of Expenditures of Federal Awards (SEFA) before input into the Gateway system. There is a secondary review performed to ensure the data is accurate.

FINDING 2016-002

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Kim Meyers, County Auditor
Contact Phone Number: 260-668-1000 ext. 1218

Status of Audit Finding:

The Auditor has taken steps to segregate payroll and benefit processing duties in order to ensure a separation of incompatible activities and reduce the risk of errors in financial reporting. A Human Resource Director was hired in January of 2018. This position was tasked with the duties of adding and deleting employees, onboarding new employees, issue payments for employee withholdings, administer insurance for all employee benefits and other related payroll functions.

All county department heads are required to submit a payroll schedule and voucher form 99 reporting employees time worked and paid time off. All paid time off is tracked through the payroll software system on a biweekly basis and is reported on the bi-weekly pay stubs for each eligible employee.

Board of Commissioners approve biweekly payroll schedule and vouchers.

All county departments are required to submit to the payroll department, the General Form 99A for each employee for year-end reconciliation.

The Gross Payroll Reports are submitted to the Auditor for review and approval prior to the payroll checks being processed and paid.

The payroll clearing fund is reconciled on a monthly basis and reviewed by the Auditor.

All quarterly and year-end payroll reports are reviewed and reconciled by the payroll clerk and the Auditor prior to submission.

Management of the County, and the County Auditor have established and implemented effective internal controls ensuring accuracy and lower risk of the possibility of errors in financial reporting.

Kim Meyers
(Signature)

Auditor
(Title)

12/4/18
(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



Steuben County Sheriff's Office
206 E. Gale St. • Angola, Indiana 46703
Tim R. Troyer, Sheriff
Rodney L. Robinson, Chief Deputy

Phone: 260.668.1000
Business Office: Ext. 5000
Fax: 260.665.9476

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-003

Fiscal year in which the finding initially occurred: 2016
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: N/A
Contact Person Responsible for Corrective Action: Tim R. Troyer
Contact Phone Number: 260-668-1000 ext 5000

Status of Audit Finding:

We have addressed the need for more internal controls and segregation of duties. Separate employees reconcile/review/sign bank accounts each month. The Meal Account was closed, with the balance deposited with the County. We attempt to obtain delivery/packing slips for all inventory. We have changed to a direct-order commissary system and no longer have bulk inventory to track, nor do we have employees directly accessing inmate funds. We are still working on a consistent separation of duties when writing checks from the Inmate Trust to Commissary, mainly due to staff turnover, medical leave, and new software systems. I hope to complete this objective by January 31, 2019.

Julia Troyer
Office Mgr

Northeast Indiana Community Corrections

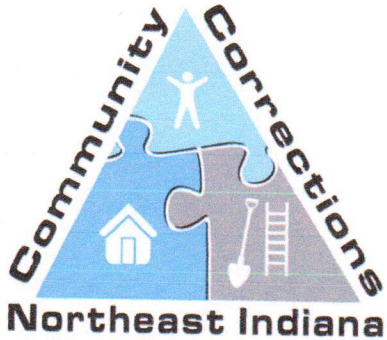
104 East Gale Street, Suite A

Angola, Indiana 46703

Phone: (260) 668-4505

Fax: (260) 665-3000

Website: www.scommunitycorrections.com



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-004

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Corrections

Contact Person Responsible for Corrective Action: Brett Hays

Contact Phone Number: 260-668-1000-x5363

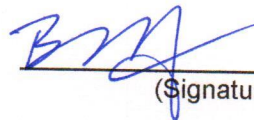
Status of Audit Finding:

"CAVA provides supporting documentation and submits to the Director of NICC. Director of NICC completes submission requests for the TANF grant to the state. Submission requests then approved by the Steuben County Commissioners.

Plan already in place and submission requests have retroactively been approved for EDS #D12-17-106-TANF. *Item corrected.*

Anticipated Completion Date: **Item was corrected on 10-16-2017.**"

As stated in the corrective action plan, the item was corrected on 10-16-2017. All monthly invoices to IDOC and quarterly reports since that time have been approved by the Steuben County Commissioners. The minutes are saved in the TANF binder that corresponds to that fiscal year.



(Signature)

Director

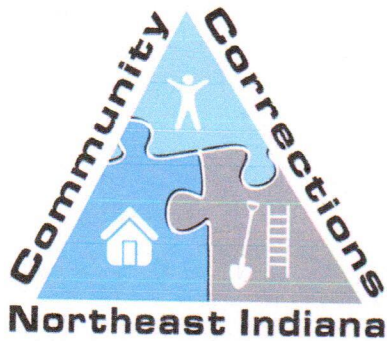
(Title)

11-30-18

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)

Northeast Indiana Community Corrections



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FINDING 2016-005

Fiscal year in which the finding initially occurred: 2016

Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct: Indiana Department of Corrections

Contact Person Responsible for Corrective Action: Brett Hays

Contact Phone Number: 260-668-1000-x5363

Status of Audit Finding:

"CAVA completes initial eligibility screening and submits all documentation to the Director of NICC. Director of NICC conducts independent eligibility determination and relays findings to CAVA. Services provided to non-eligible entities will not be reimbursed with TANF grant funds.

An MOU will be created outlining these activities and the payment of CAVA regarding the claims process. The MOU will be used for future TANF grant funding.

All entities funded with EDS #D12-16-106-TANF funds will have their eligibility confirmed by NICC. Any discrepancies will be reported to the state.

Anticipated Completion Date: All past entities will be reviewed prior to December 31, 2017"

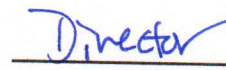
The MOU between CAVA and NICC was created and signed on January 31, 2018.

All eligibilities are verified by NICC audit staff and the data is saved on the NICC server.

No discrepancies have been found to date.



(Signature)



(Title)

11-30-18

(Date)

(Note to Officials: To determine what audit findings are required to be reported in the Summary Schedule of Prior Audit Findings, please see U.S. Office of Management and Budget (OMB), Circular A-133, Subpart C, section .315(b) for audit periods beginning before December 26, 2014. For audit periods beginning after December 26, 2014, please see 2 CFR §200.511(b).)



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CORRECTIVE ACTION PLAN

Finding 2017-001


Contact Person Responsible for Corrective Action: Tim R. Troyer, Sheriff
Contact Phone Number: 260-668-1000

Views of Responsible Official:
I concur with the finding.

Description of Corrective Action Plan:

In order to create a better internal control over the Sheriff's Cashbook, the bank reconciliation will be completed by the Office Manager, and reviewed by the Sheriff. The Sheriff will review and initial the Report of Collections and associated disbursement checks at the end of each month. We will reconcile all bank accounts through the last day of the month, rather than the date the reconciliation occurs.

Anticipated Completion Date:
December 31, 2018


Sheriff
12/20/2018



Steuben County Emergency Medical Services

205 South Martha Street, Suite 100 Angola, Indiana 46703-1900



Emergency: 9-1-1
Accounting: 260-668-1000/Ext. 3300
Fax: 260-665-8368

CORRECTIVE ACTION PLAN

FINDING 2017-002

Contact Person Responsible for Corrective Action: Royal Kirkpatrick Steuben County EMS Director

Contact Phone Number: 260-668-1000 Ext 3340

Views of Responsible Official: The findings outlined and submitted to me from this audit are correct in its entirety and I concur with the finding.

Description of Corrective Action Plan:

We have already implemented a corrective action plan. First, we have outsourced our billing to a company who specializes in medical billing, in particular E.M.S billing. Ambulance Billing Services Inc. located in Elkhart Indiana (Phone number 1-877-293-3535) for further inquiry if needed. Second, office staff and I have completed internal control training provided by Steuben County Human Resources Department. This training has further been mandated for all E.M.S personnel, current employees as well as new hires.

The billing service has taken over billing since July 2018. Accounts outstanding to this date are still handled at our location. Payments are accepted and a receipt is issued at that time. Funds collected are deposited into a back account at the close of business that day. There are approximately 300 open accounts that are being handled by our staff. The activity is reviewed by me as I am not directly involved in the record keeping.

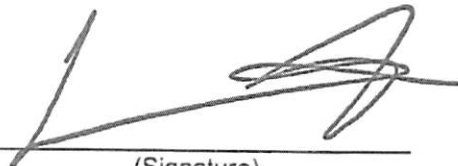
This is our immediate response and will reevaluated and improved as needed.

Anticipated Completion Date:

November 11, 2018

Ronald R. Smith
Commissioner President

12-20-2018



(Signature)

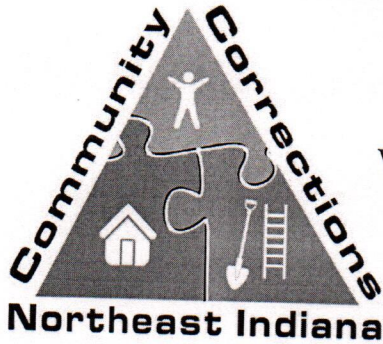
EMS Director

(Title)

12/20/2018

(Date)

Northeast Indiana Community Corrections



104 East Gale Street, Suite A

Angola, Indiana 46703

Phone: (260) 668-4505

Fax: (260) 665-3000

Website: www.sccommunitycorrections.com

CORRECTIVE ACTION PLAN

FINDING 2017-003

Contact Person Responsible for Corrective Action: Brett Hays
Contact Phone Number: 260-668-1000 x5363

We concur with the finding.

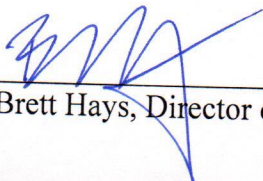
Description of Corrective Action Plan:

CAVA completes initial eligibility screening and submits all documentation to NICC. NICC conducts an independent eligibility determination and relays findings to CAVA and the State. Services provided to non-eligible entities will not be reimbursed with TANF grant funds.

The MOU created outlining these activities will be updated to include a provision requiring CAVA to provide TANF eligibility documentation and other related data to NICC by the 10th of every month for the previous month.

All entities funded with EDS #D12-18-106-TANF funds will have their eligibility confirmed by NICC. Any discrepancies will be reported to the state.

Anticipated Completion Date: All calendar year 2018 entities will be reviewed prior to March 31, 2019



Brett Hays, Director of Northeast Indiana Community Corrections

Northeast Indiana Community Corrections

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CORRECTIVE ACTION PLAN

FINDING 2017-004

Contact Person Responsible for Corrective Action: Brett Hays
Contact Phone Number: 260-668-1000 x5363

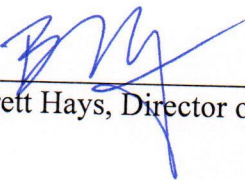
We concur with the finding.

Description of Corrective Action Plan:

All administrative expenses for NICC will be billed to the county prior to the county billing the state for reimbursement.

Unfortunately, with the state board of accounts audit happening almost one full calendar year behind, this finding will happen again for calendar year 2018.

Anticipated Completion Date: The change in process has been put in place as of December 13, 2018.



Brett Hays, Director of Northeast Indiana Community Corrections

OTHER REPORTS

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