

**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, 2018 to December 31, 2018



**FILED**  
08/20/2019



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### SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers	01-01-15 to 12-31-22
County Treasurer	Melissa Bixler	01-01-17 to 12-31-20
Clerk of the Circuit Court	Michelle Herbert Tangi Manahan	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Sheriff	Tim R. Troyer Rodney L. Robinson	01-01-15 to 12-31-18 01-01-19 to 12-31-22
County Recorder	Linda Myers	01-01-15 to 12-31-22
Executive Director of Northeast Indiana Community Corrections	Brett Hayes	01-01-18 to 12-31-19
President of the Board of County Commissioners	Ronald L. Smith	01-01-18 to 12-31-19
President of the County Council	Richard Shipe	01-01-18 to 12-31-19



## 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, 2018, 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, 2018.

***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, 2018, 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 July 29, 2019, 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

July 29, 2019



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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, 2018, and the related notes to the financial statement, and have issued our report thereon dated July 29, 2019, 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 2018-001 and 2018-002, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**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

July 29, 2019

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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, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
General	\$ 4,383,566	\$ 13,675,545	\$ 13,044,573	\$ 5,014,538
Accident Report	20,026	5,600	2,698	22,928
LIT Certified Shares	-	7,652,540	7,652,540	-
LIT Economic Development - County Share	1,939,767	1,308,374	1,554,480	1,693,661
City and Town Court Costs	25,356	7,032	-	32,388
Clerk's Records Perpetuation	64,169	24,187	5,824	82,532
County Option Dog Tax	3,608	-	72	3,536
Sales Disclosure - County Share	36,653	7,210	3,464	40,399
Cumulative Bridge	1,819,595	263,850	265,107	1,818,338
Drug Free Community	40,561	21,738	23,203	39,096
Electronic Map Generation	11,215	699	-	11,914
Emergency Planning/Right to Know	25,852	5,487	8,348	22,991
Extradition and Sheriff's Assistance	2,788	-	-	2,788
Firearms Training	45,622	12,701	3,037	55,286
General Drain Improvement	203,994	285,912	339,585	150,321
Health	180,114	419,064	411,462	187,716
Identification Security Protection	3,198	7,278	6,000	4,476
Levy Excess	3,643	-	-	3,643
Local Health Maintenance	244,820	33,140	30,262	247,698
Local Road and Street	257,100	590,489	352,628	494,961
LIT Public Safety - County Share	890,903	1,115,771	1,378,462	628,212
Major Moves Construction	1,782,743	2,189,928	3,539,024	433,647
Medical Care for Inmates	5,850	125	63	5,912
Misdemeanant	71,692	20,126	12,011	79,807
Motor Vehicle Highway	1,185,649	4,871,316	3,497,978	2,558,987
County Park Electric Deposit	3,553	25,836	28,601	788
Plat Book	144,226	18,526	3,312	159,440
Rainy Day	1,990,849	-	251,267	1,739,582
Recorder's Records Perpetuation	276,257	127,505	82,891	320,871
Riverboat	305,671	121,541	103,683	323,529
Sex and Violent Offender Administration	14,372	3,407	957	16,822
Supplemental Public Defender Services	104,398	19,818	12,298	111,918
Surveyor's Corner Perpetuation	106,690	37,499	24,494	119,695
Tax Sale Fees	58,293	24,477	27,047	55,723
Tax Sale Redemption	414	131,726	131,726	414
Tax Sale Surplus	592,549	1,187,898	1,524,729	255,718
Local Health Department Trust Account	57,065	20,967	9,691	68,341
Victim Impact Program	(6,538)	27,450	26,484	(5,572)
Court Appointed Special Advocate (CASA)	-	13,498	13,498	-
County Elected Officials Training	25,762	7,279	1,209	31,832
Statewide 911	568,591	636,887	811,576	393,902
Reassessment	636,073	242,374	231,708	646,739
Adult Probation Administrative	351,263	104,303	40,417	415,149
Alternative Dispute Resolution	13,277	4,297	2,851	14,723
Cemetery Trust	300	-	-	300
Unsafe Building	25,110	4,617	3,675	26,052
Drain Maintenance	887,466	500,333	548,472	839,327
Investment Trust	4,786,540	130,908	-	4,917,448
Cumulative Capital Development	2,914,513	1,217,240	1,252,638	2,879,115
Dist 3 Hosp Prep Grant	-	2,700	1,517	1,183
Federal Seized Assets	70,652	19,402	346	89,708
Bulletproof Vests	3,622	4,813	4,060	4,375
DUI Task Force	(211)	4,189	3,982	(4)
Court Interpreters	862	-	-	862
Donations	8,110	5,854	4,208	9,756
2016 GOB - Motorola	148,183	-	131,000	17,183
Payroll Clearing Fund	(2,935)	4,496,966	4,494,031	-
Settlement	-	32,233,167	32,233,167	-
LIT Public Safety	-	1,913,135	1,913,135	-
Wheel Tax / Surtax Combined	-	1,890,702	1,869,517	21,185

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments		Cash and Investments	
	01-01-18	Receipts	Disbursements	12-31-18
CVET Agency	-	144,182	144,182	-
Sewage Collections	330	227,055	227,055	330
Financial Institution Tax	-	216,701	216,701	-
LIT Economic Development	-	2,013,130	2,013,130	-
LIT Property Tax Relief	110,441	2,235,236	2,263,240	82,437
State Fines and Forfeitures	4,365	39,491	34,877	8,979
Infraction Judgements	11,912	127,085	129,237	9,760
Overweight Vehicle Fines	1,250	2,170	2,625	795
Special Death Benefit	495	3,370	3,395	470
Sales Disclosure - State Share	910	7,210	7,235	885
Coroners Training & Con't Education	192	3,264	3,150	306
Interstate Compact - State Share	750	562	1,125	187
Mortgage Recording Fees - State Share	760	3,490	3,890	360
Canine Research and Education	215	-	215	-
Sex and Violent Offender Admin - State	64	378	422	20
Child Restraint Violation Fines	-	150	150	-
Inheritance Tax	5,052	97	-	5,149
Education Plate Fees Agency	-	488	488	-
Riverboat Revenue Sharing	-	202,509	202,509	-
Innkeepers Tax Collections	288,607	459,887	500,000	248,494
93.563 Title IV-D Incentive Co Portion	148,471	18,841	5,000	162,312
93.563 Prosecutor IV-D Incentive-Post Oct '99	168,249	28,346	19,512	177,083
93.563 Clerk IV-D Incentive-Post Oct '99	35,845	18,841	33,748	20,938
NE IND Solid Waste District	-	413,085	413,085	-
Co Offender Transport Clerk	5,475	562	-	6,037
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Abandoned Junk Vehicles	1,687	-	-	1,687
Tax Sale Attorney Fees	255	6,000	5,445	810
R E Surplus 2009-11	68,444	-	68,444	-
R E Surplus	78,406	68,252	80,655	66,003
Sheriff Service Process Pension	66,106	44,457	35,000	75,563
Pre-Trial Diversion	257,046	99,289	116,715	239,620
Juvenile Probation User Fee	25,334	5,168	10,483	20,019
Work Release Maintenance Fee Fund	2,560	-	-	2,560
Jury Pay User Fee	23,545	6,203	7,850	21,898
Drug AB Pros Interd Corr	22,603	5,373	7,165	20,811
Law Enforc ED User Fee	27,044	3,621	1,980	28,685
Sheriff Con Edu User Fee	5,464	2,364	3,682	4,146
Safe School Fee	400	-	-	400
WIC Donation Fund	128	450	-	578
Sheriff Reserve Donations	2,725	1,000	-	3,725
Sheriff Donations	11,073	3,731	-	14,804
Dare Donation Fund	27	-	-	27
Emergency Mgt Donation	3,438	-	-	3,438
Canine Donations	22,153	-	13,282	8,871
Equipment Bond 2010	85,534	-	25,221	60,313
Energy Savings Bond 2006	176	-	-	176
Equipment Bond 2013	288,365	-	-	288,365
Co Probation Indigent Treatment Fund	6,905	-	-	6,905
Debt Service	185,678	1,046,936	1,048,450	184,164
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
School System Radio	20,451	-	6,126	14,325
Tower Rental	66	-	30	36
Health Care Admin	91,187	4,094,827	4,047,202	138,812
20.106 FAA AIP 15/ROW Crack RE	1	-	-	1
20.205 Hwy 200 N/I-69	-	24,770	39,080	(14,310)
15.631 McClue Reserve	-	9,000	9,000	-

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND  
CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
For the Year Ended December 31, 2018

Fund	Cash and Investments			Cash and Investments 12-31-18
	01-01-18	Receipts	Disbursements	
93.008 MRD NACCHO/Health Grant	8	-	-	8
Comm Correct FY 2017	38,472	-	-	38,472
Comm Correct FY 2018	126,093	377,454	488,102	15,445
Comm Correct Proj Inc FY 2018	139,369	306,964	446,333	-
Comm Correct CTP FY 2018	17,427	23,925	41,352	-
HB 1006 Steuben Probation	14,398	23,062	28,367	9,093
Comm Xing Old 27/EDS #A249	-	250,904	235,169	15,735
Comm Xing Co Rd 20 N/EDS #A249	-	38,221	54,601	(16,380)
HB 1006 Steub Prob FY 2019	-	38,437	26,966	11,471
Safe Place Grant	-	1,723	-	1,723
Comm Correct FY 2019	-	629,090	509,544	119,546
Comm Correct Proj Inc FY 2019	-	347,593	219,750	127,843
COMM CORRECT CTP FY 2019	-	44,258	20,720	23,538
TANF Grant NICC FY 2017	15	-	-	15
TANF Grant NICC FY 2018	(310,054)	616,781	323,602	(16,875)
TANF Grant NICC FY 2019	-	339,120	449,988	(110,868)
JDAI 2018-2019 Part 2	-	34,379	23,353	11,026
JDAI 2018-2019 Det Alt Part 3	-	25,307	16,856	8,451
JDAI 2017-2018 PART 2	13,126	20,603	31,490	2,239
JDAI 2017-2018 Alt Pt 5	14,867	11,154	26,006	15
JDAI 2016-2017 Part 1	4,378	-	472	3,906
SWETA	-	1,896,986	1,896,986	-
Board of Aviation	118,400	95,613	112,854	101,159
EMS Donation Fund	1,602	5,515	966	6,151
E911 Donation Fund	348	2,952	2,729	571
After Settlement Collections	1,770,520	1,366,631	1,770,020	1,367,131
Clerk's Cash Book	318,287	2,777,976	2,780,489	315,774
ISETS	938	288,904	287,129	2,713
Jail Commissary Fund	49,815	133,378	122,903	60,290
Inmate Trust Fund	3,031	187,945	183,585	7,391
Innkeepers Tax Commission	158,282	597,269	618,750	136,801
Airport Grant Clearing	982	-	-	982
WIC Peer Counselor	(1,936)	20,030	17,261	833
WIC Peer Counselor (alt)	-	-	4,117	(4,117)
16.588 Stop Violence Against Women	(6,656)	22,163	22,163	(6,656)
20.219 Rec Trails Bike Trail	28,192	-	-	28,192
20.509 Transit Star 1802564P	-	273,677	273,677	-
93.069 Public Health Prepare	-	8,178	8,178	-
90.401 HAVA SEC 101 Election	18,865	-	18,865	-
20.106 FAA Part ALP UPDT 31800	-	3,635	3,635	-
20.106 FAA Environ Assessment	-	565	565	-
20.106 FAA PAPI	-	28,696	28,696	-
WIC Fiscal Yrs (Odd#s)	-	-	49,024	(49,024)
WIC Fiscal Yrs (Even#s)	(15,983)	187,345	171,170	192
93.563 Odyssey CMS GT 10CRG025	117	-	-	117
16.592 Local Law Enforc Gt	7	-	-	7
WIC SCCF Grant	131	-	-	131
SCCF Community Foundation	76	-	-	76
IPAC-Drug Pros Fnd Grant	-	1,936	1,936	-
LARE Grant/Boat Patrol	161	14,402	14,563	-
14.228 Comm Dev Block Grant	-	60,558	60,558	-
Mental Health Gt 2015 FD 010	65,690	-	19,000	46,690
Family Court Project Grant	29,588	819	500	29,907
Public Safety Training Fund	17	-	-	17
Totals	<u>\$ 32,038,525</u>	<u>\$ 100,389,145</u>	<u>\$ 101,082,779</u>	<u>\$ 31,344,891</u>

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

*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,

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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.

*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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*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 December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

**Note 4. Deposits and Investments**

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

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

**Note 5. Risk Management**

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

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

**Note 6. Pension Plans**

*A. Public Employees' Retirement Fund*

*Plan Description*

The Indiana Public Employees' Retirement Fund (PERF) Defined Benefit Plan is a cost-sharing multiple-employer defined benefit plan and provides retirement, disability, and survivor benefits to plan members. PERF is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

My Choice: Retirement Savings Plan for Public Employees (My Choice) is a multiple-employer defined contribution plan. It is administered through the Indiana Public Retirement System (INPRS) Board in accordance with state statutes (IC 5-10.2, IC 5-10.3) and administrative code (35 IAC 1.2), which govern most requirements of the system and give the County authority to contribute to the plan.

New employees hired have a one-time election to join either the Public Employees' Hybrid Plan (PERF Hybrid) or the My Choice: Retirement Savings Plan for Public Employees (My Choice), which is a multiple-employer defined contribution plan. PERF Hybrid consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

*Financial Report*

INPRS 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. (844) 464-6777

*Contributions*

Members' contributions are set by state statute at 3 percent of compensation for both the defined contribution component of PERF Hybrid and My Choice. The employer may elect to make the contribution on behalf of the member of the defined contribution component of PERF Hybrid and My Choice members may receive additional employer contribution in lieu of the PERF DB. Contributions to the PERF DB are determined by INPRS Board based on actuarial valuation.

*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 reimbursements for expenditures made by the County were not received by December 31, 2018.

**Note 8. Restatements**

For the year ended December 31, 2018, certain changes have been made to some of the beginning balances of the financial statement to more appropriately reflect financial activity of the County. The following schedule presents a summary of restated beginning balances:

Fund	Balance as of December 31, 2017	New Fund	Prior Period Adjustment	Balance as of January 1, 2018
Major Moves				
Construction	\$ 6,569,283		\$ (4,786,540)	\$ 1,782,743
		Investment Trust	-	4,786,540
		Innkeepers Tax		
		Commission	-	158,282

#### 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, 2018

	General	Accident Report	LIT Certified Shares	LIT Economic Development - County Share	City and Town Court Costs
Cash and investments - beginning	\$ 4,383,566	\$ 20,026	\$ -	\$ 1,939,767	\$ 25,356
Receipts:					
Taxes	9,373,435	-	-	1,208,232	-
Licenses and permits	249,523	-	-	-	-
Intergovernmental receipts	51,370	-	7,652,540	-	-
Charges for services	2,970,802	5,600	-	-	-
Fines and forfeits	140,662	-	-	-	7,032
Other receipts	889,753	-	-	100,142	-
Total receipts	<u>13,675,545</u>	<u>5,600</u>	<u>7,652,540</u>	<u>1,308,374</u>	<u>7,032</u>
Disbursements:					
Personal services	10,539,840	-	-	261,228	-
Supplies	212,467	-	-	-	-
Other services and charges	2,273,458	2,698	-	550,385	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	18,808	-	-	742,867	-
Other disbursements	-	-	7,652,540	-	-
Total disbursements	<u>13,044,573</u>	<u>2,698</u>	<u>7,652,540</u>	<u>1,554,480</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>630,972</u>	<u>2,902</u>	<u>-</u>	<u>(246,106)</u>	<u>7,032</u>
Cash and investments - ending	<u>\$ 5,014,538</u>	<u>\$ 22,928</u>	<u>\$ -</u>	<u>\$ 1,693,661</u>	<u>\$ 32,388</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Clerk's Records Perpetuation	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 64,169	\$ 3,608	\$ 36,653	\$ 1,819,595	\$ 40,561
Receipts:					
Taxes	-	-	-	195,158	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,361	-
Charges for services	24,007	-	7,210	65,804	-
Fines and forfeits	-	-	-	-	21,738
Other receipts	180	-	-	1,527	-
Total receipts	<u>24,187</u>	<u>-</u>	<u>7,210</u>	<u>263,850</u>	<u>21,738</u>
Disbursements:					
Personal services	-	-	-	45,790	-
Supplies	-	-	-	60,814	-
Other services and charges	5,824	72	3,464	158,496	23,203
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	7	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,824</u>	<u>72</u>	<u>3,464</u>	<u>265,107</u>	<u>23,203</u>
Excess (deficiency) of receipts over disbursements	<u>18,363</u>	<u>(72)</u>	<u>3,746</u>	<u>(1,257)</u>	<u>(1,465)</u>
Cash and investments - ending	<u>\$ 82,532</u>	<u>\$ 3,536</u>	<u>\$ 40,399</u>	<u>\$ 1,818,338</u>	<u>\$ 39,096</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Electronic Map Generation	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 11,215	\$ 25,852	\$ 2,788	\$ 45,622	\$ 203,994
Receipts:					
Taxes	-	-	-	-	39,453
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	699	5,487	-	12,701	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	246,459
Total receipts	<u>699</u>	<u>5,487</u>	<u>-</u>	<u>12,701</u>	<u>285,912</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	507	-	-	-
Other services and charges	-	7,841	-	3,037	339,585
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>8,348</u>	<u>-</u>	<u>3,037</u>	<u>339,585</u>
Excess (deficiency) of receipts over disbursements	<u>699</u>	<u>(2,861)</u>	<u>-</u>	<u>9,664</u>	<u>(53,673)</u>
Cash and investments - ending	<u>\$ 11,914</u>	<u>\$ 22,991</u>	<u>\$ 2,788</u>	<u>\$ 55,286</u>	<u>\$ 150,321</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 180,114	\$ 3,198	\$ 3,643	\$ 244,820	\$ 257,100
Receipts:					
Taxes	364,288	-	-	-	-
Licenses and permits	52,236	-	-	-	-
Intergovernmental receipts	2,540	-	-	-	590,489
Charges for services	-	7,278	-	33,140	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>419,064</u>	<u>7,278</u>	<u>-</u>	<u>33,140</u>	<u>590,489</u>
Disbursements:					
Personal services	376,956	-	-	22,988	-
Supplies	7,993	-	-	4,538	264,885
Other services and charges	26,194	6,000	-	2,736	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	319	-	-	-	87,743
Other disbursements	-	-	-	-	-
Total disbursements	<u>411,462</u>	<u>6,000</u>	<u>-</u>	<u>30,262</u>	<u>352,628</u>
Excess (deficiency) of receipts over disbursements	<u>7,602</u>	<u>1,278</u>	<u>-</u>	<u>2,878</u>	<u>237,861</u>
Cash and investments - ending	<u>\$ 187,716</u>	<u>\$ 4,476</u>	<u>\$ 3,643</u>	<u>\$ 247,698</u>	<u>\$ 494,961</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	LIT Public Safety - County Share	Major Moves Construction	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway
Cash and investments - beginning	\$ 890,903	\$ 1,782,743	\$ 5,850	\$ 71,692	\$ 1,185,649
Receipts:					
Taxes	4,908	-	-	-	11,998
Licenses and permits	-	-	-	-	9,375
Intergovernmental receipts	1,081,882	-	-	-	4,771,448
Charges for services	-	554,083	125	20,126	20,000
Fines and forfeits	-	-	-	-	-
Other receipts	28,981	1,635,845	-	-	58,495
Total receipts	1,115,771	2,189,928	125	20,126	4,871,316
Disbursements:					
Personal services	300,144	-	-	-	1,318,409
Supplies	223,493	-	-	-	600,755
Other services and charges	840,192	586,975	63	12,011	1,296,920
Debt service - principal and interest	-	-	-	-	-
Capital outlay	14,633	2,952,049	-	-	281,844
Other disbursements	-	-	-	-	50
Total disbursements	1,378,462	3,539,024	63	12,011	3,497,978
Excess (deficiency) of receipts over disbursements	(262,691)	(1,349,096)	62	8,115	1,373,338
Cash and investments - ending	\$ 628,212	\$ 433,647	\$ 5,912	\$ 79,807	\$ 2,558,987

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	County Park Electric Deposit	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 3,553	\$ 144,226	\$ 1,990,849	\$ 276,257	\$ 305,671
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	121,541
Charges for services	25,435	18,526	-	127,505	-
Fines and forfeits	401	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>25,836</u>	<u>18,526</u>	<u>-</u>	<u>127,505</u>	<u>121,541</u>
Disbursements:					
Personal services	-	703	-	42,350	-
Supplies	-	-	-	-	-
Other services and charges	28,601	2,609	251,267	40,541	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	103,683
Other disbursements	-	-	-	-	-
Total disbursements	<u>28,601</u>	<u>3,312</u>	<u>251,267</u>	<u>82,891</u>	<u>103,683</u>
Excess (deficiency) of receipts over disbursements	<u>(2,765)</u>	<u>15,214</u>	<u>(251,267)</u>	<u>44,614</u>	<u>17,858</u>
Cash and investments - ending	<u>\$ 788</u>	<u>\$ 159,440</u>	<u>\$ 1,739,582</u>	<u>\$ 320,871</u>	<u>\$ 323,529</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 14,372	\$ 104,398	\$ 106,690	\$ 58,293	\$ 414
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	36,040	-	-
Fines and forfeits	-	19,818	-	-	-
Other receipts	3,407	-	1,459	24,477	131,726
Total receipts	3,407	19,818	37,499	24,477	131,726
Disbursements:					
Personal services	-	4,000	-	-	-
Supplies	957	-	-	-	-
Other services and charges	-	8,298	613	27,047	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	23,881	-	-
Other disbursements	-	-	-	-	131,726
Total disbursements	957	12,298	24,494	27,047	131,726
Excess (deficiency) of receipts over disbursements	2,450	7,520	13,005	(2,570)	-
Cash and investments - ending	\$ 16,822	\$ 111,918	\$ 119,695	\$ 55,723	\$ 414

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tax Sale Surplus	Local Health Department Trust Account	Victim Impact Program	Court Appointed Special Advocate (CASA)	County Elected Officials Training
Cash and investments - beginning	\$ 592,549	\$ 57,065	\$ (6,538)	\$ -	\$ 25,762
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	27,450	-	-
Charges for services	-	20,967	-	13,498	5,823
Fines and forfeits	-	-	-	-	1,456
Other receipts	1,187,898	-	-	-	-
Total receipts	<u>1,187,898</u>	<u>20,967</u>	<u>27,450</u>	<u>13,498</u>	<u>7,279</u>
Disbursements:					
Personal services	-	-	26,484	-	-
Supplies	-	-	-	-	-
Other services and charges	29,421	6,956	-	13,498	1,209
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	2,735	-	-	-
Other disbursements	1,495,308	-	-	-	-
Total disbursements	<u>1,524,729</u>	<u>9,691</u>	<u>26,484</u>	<u>13,498</u>	<u>1,209</u>
Excess (deficiency) of receipts over disbursements	<u>(336,831)</u>	<u>11,276</u>	<u>966</u>	<u>-</u>	<u>6,070</u>
Cash and investments - ending	<u>\$ 255,718</u>	<u>\$ 68,341</u>	<u>\$ (5,572)</u>	<u>\$ -</u>	<u>\$ 31,832</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Statewide 911	Reassessment	Adult Probation Administrative	Alternative Dispute Resolution	Cemetery Trust
Cash and investments - beginning	\$ 568,591	\$ 636,073	\$ 351,263	\$ 13,277	\$ 300
Receipts:					
Taxes	-	240,695	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,679	-	-	-
Charges for services	636,887	-	-	-	-
Fines and forfeits	-	-	-	4,297	-
Other receipts	-	-	104,303	-	-
Total receipts	<u>636,887</u>	<u>242,374</u>	<u>104,303</u>	<u>4,297</u>	<u>-</u>
Disbursements:					
Personal services	731,456	9,772	25,106	-	-
Supplies	4,071	1,973	485	-	-
Other services and charges	76,049	219,963	10,826	2,851	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	4,000	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>811,576</u>	<u>231,708</u>	<u>40,417</u>	<u>2,851</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(174,689)</u>	<u>10,666</u>	<u>63,886</u>	<u>1,446</u>	<u>-</u>
Cash and investments - ending	<u>\$ 393,902</u>	<u>\$ 646,739</u>	<u>\$ 415,149</u>	<u>\$ 14,723</u>	<u>\$ 300</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Unsafe Building	Drain Maintenance	Investment Trust	Cumulative Capital Development	Dist 3 Hosp Prep Grant
Cash and investments - beginning	\$ 25,110	\$ 887,466	\$ 4,786,540	\$ 2,914,513	\$ -
Receipts:					
Taxes	-	499,497	-	1,027,421	-
Licenses and permits	450	-	-	-	-
Intergovernmental receipts	-	-	-	7,165	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	4,167	836	130,908	182,654	2,700
Total receipts	4,617	500,333	130,908	1,217,240	2,700
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	1,517
Other services and charges	-	548,472	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,252,638	-
Other disbursements	3,675	-	-	-	-
Total disbursements	3,675	548,472	-	1,252,638	1,517
Excess (deficiency) of receipts over disbursements	942	(48,139)	130,908	(35,398)	1,183
Cash and investments - ending	\$ 26,052	\$ 839,327	\$ 4,917,448	\$ 2,879,115	\$ 1,183

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Federal Seized Assets	Bulletproof Vests	DUI Task Force	Court Interpreters	Donations
Cash and investments - beginning	\$ 70,652	\$ 3,622	\$ (211)	\$ 862	\$ 8,110
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,813	4,189	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	19,402	-	-	-	5,854
Total receipts	<u>19,402</u>	<u>4,813</u>	<u>4,189</u>	<u>-</u>	<u>5,854</u>
Disbursements:					
Personal services	-	-	3,982	-	-
Supplies	-	-	-	-	-
Other services and charges	-	4,060	-	-	4,208
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	346	-	-	-	-
Total disbursements	<u>346</u>	<u>4,060</u>	<u>3,982</u>	<u>-</u>	<u>4,208</u>
Excess (deficiency) of receipts over disbursements	<u>19,056</u>	<u>753</u>	<u>207</u>	<u>-</u>	<u>1,646</u>
Cash and investments - ending	<u>\$ 89,708</u>	<u>\$ 4,375</u>	<u>\$ (4)</u>	<u>\$ 862</u>	<u>\$ 9,756</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	2016 GOB - Motorola	Payroll Clearing Fund	Settlement	LIT Public Safety	Wheel Tax / Surtax Combined
Cash and investments - beginning	\$ 148,183	\$ (2,935)	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	32,233,167	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,913,135	1,890,702
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,496,966	-	-	-
Total receipts	<u>-</u>	<u>4,496,966</u>	<u>32,233,167</u>	<u>1,913,135</u>	<u>1,890,702</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	131,000	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	4,494,031	32,233,167	1,913,135	1,869,517
Total disbursements	<u>131,000</u>	<u>4,494,031</u>	<u>32,233,167</u>	<u>1,913,135</u>	<u>1,869,517</u>
Excess (deficiency) of receipts over disbursements	<u>(131,000)</u>	<u>2,935</u>	<u>-</u>	<u>-</u>	<u>21,185</u>
Cash and investments - ending	<u>\$ 17,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 21,185</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	CVET Agency	Sewage Collections	Financial Institution Tax	LIT Economic Development	LIT Property Tax Relief
Cash and investments - beginning	\$ -	\$ 330	\$ -	\$ -	\$ 110,441
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	144,182	-	216,701	2,013,130	2,235,236
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	227,055	-	-	-
Total receipts	<u>144,182</u>	<u>227,055</u>	<u>216,701</u>	<u>2,013,130</u>	<u>2,235,236</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	144,182	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	227,055	216,701	2,013,130	2,263,240
Total disbursements	<u>144,182</u>	<u>227,055</u>	<u>216,701</u>	<u>2,013,130</u>	<u>2,263,240</u>
Excess (deficiency) of receipts over disbursements	-	-	-	-	(28,004)
Cash and investments - ending	<u>\$ -</u>	<u>\$ 330</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 82,437</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share
Cash and investments - beginning	\$ 4,365	\$ 11,912	\$ 1,250	\$ 495	\$ 910
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	7,210
Fines and forfeits	39,491	127,085	2,170	3,370	-
Other receipts	-	-	-	-	-
Total receipts	<u>39,491</u>	<u>127,085</u>	<u>2,170</u>	<u>3,370</u>	<u>7,210</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	34,877	129,237	2,625	3,395	7,235
Total disbursements	<u>34,877</u>	<u>129,237</u>	<u>2,625</u>	<u>3,395</u>	<u>7,235</u>
Excess (deficiency) of receipts over disbursements	<u>4,614</u>	<u>(2,152)</u>	<u>(455)</u>	<u>(25)</u>	<u>(25)</u>
Cash and investments - ending	<u>\$ 8,979</u>	<u>\$ 9,760</u>	<u>\$ 795</u>	<u>\$ 470</u>	<u>\$ 885</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share	Canine Research and Education	Sex and Violent Offender Admin - State
Cash and investments - beginning	\$ 192	\$ 750	\$ 760	\$ 215	\$ 64
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	3,264	-	3,490	-	-
Fines and forfeits	-	562	-	-	378
Other receipts	-	-	-	-	-
Total receipts	<u>3,264</u>	<u>562</u>	<u>3,490</u>	<u>-</u>	<u>378</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,150	-	-	215	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,125	3,890	-	422
Total disbursements	<u>3,150</u>	<u>1,125</u>	<u>3,890</u>	<u>215</u>	<u>422</u>
Excess (deficiency) of receipts over disbursements	<u>114</u>	<u>(563)</u>	<u>(400)</u>	<u>(215)</u>	<u>(44)</u>
Cash and investments - ending	<u>\$ 306</u>	<u>\$ 187</u>	<u>\$ 360</u>	<u>\$ -</u>	<u>\$ 20</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing	Innkeepers Tax Collections
Cash and investments - beginning	\$ -	\$ 5,052	\$ -	\$ -	\$ 288,607
Receipts:					
Taxes	-	-	-	-	459,887
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	97	-	202,509	-
Charges for services	-	-	488	-	-
Fines and forfeits	150	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>150</u>	<u>97</u>	<u>488</u>	<u>202,509</u>	<u>459,887</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	150	-	488	-	500,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	202,509	-
Total disbursements	<u>150</u>	<u>-</u>	<u>488</u>	<u>202,509</u>	<u>500,000</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>97</u>	<u>-</u>	<u>-</u>	<u>(40,113)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 5,149</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,494</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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	NE IND Solid Waste District	Co Offender Transport Clerk
Cash and investments - beginning	\$ 148,471	\$ 168,249	\$ 35,845	\$ -	\$ 5,475
Receipts:					
Taxes	-	-	-	382,868	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	30,217	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	562
Other receipts	18,841	28,346	18,841	-	-
Total receipts	<u>18,841</u>	<u>28,346</u>	<u>18,841</u>	<u>413,085</u>	<u>562</u>
Disbursements:					
Personal services	-	14,417	23,249	-	-
Supplies	-	-	-	-	-
Other services and charges	5,000	5,095	10,499	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	413,085	-
Total disbursements	<u>5,000</u>	<u>19,512</u>	<u>33,748</u>	<u>413,085</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>13,841</u>	<u>8,834</u>	<u>(14,907)</u>	<u>-</u>	<u>562</u>
Cash and investments - ending	<u>\$ 162,312</u>	<u>\$ 177,083</u>	<u>\$ 20,938</u>	<u>\$ -</u>	<u>\$ 6,037</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Hazardous Waste Disposal Tax	Abandoned Junk Vehicles	Tax Sale Attorney Fees	R E Surplus 2009-11	R E Surplus
Cash and investments - beginning	\$ 1,855	\$ 1,687	\$ 255	\$ 68,444	\$ 78,406
Receipts:					
Taxes	-	-	-	-	68,252
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	6,000	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	6,000	-	68,252
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	5,445	-	53,096
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	68,444	27,559
Total disbursements	-	-	5,445	68,444	80,655
Excess (deficiency) of receipts over disbursements	-	-	555	(68,444)	(12,403)
Cash and investments - ending	\$ 1,855	\$ 1,687	\$ 810	\$ -	\$ 66,003

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff Service Process Pension	Pre-Trial Diversion	Juvenile Probation User Fee	Work Release Maintenance Fee Fund	Jury Pay User Fee
Cash and investments - beginning	\$ 66,106	\$ 257,046	\$ 25,334	\$ 2,560	\$ 23,545
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	11,970	47,432	-	-	-
Fines and forfeits	32,487	51,857	5,168	-	6,199
Other receipts	-	-	-	-	4
Total receipts	<u>44,457</u>	<u>99,289</u>	<u>5,168</u>	<u>-</u>	<u>6,203</u>
Disbursements:					
Personal services	-	112,223	-	-	-
Supplies	-	475	1,500	-	-
Other services and charges	-	1,660	7,439	-	7,850
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	768	-	-
Other disbursements	35,000	2,357	776	-	-
Total disbursements	<u>35,000</u>	<u>116,715</u>	<u>10,483</u>	<u>-</u>	<u>7,850</u>
Excess (deficiency) of receipts over disbursements	<u>9,457</u>	<u>(17,426)</u>	<u>(5,315)</u>	<u>-</u>	<u>(1,647)</u>
Cash and investments - ending	<u>\$ 75,563</u>	<u>\$ 239,620</u>	<u>\$ 20,019</u>	<u>\$ 2,560</u>	<u>\$ 21,898</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Drug AB Pros Interd Corr	Law Enforc ED User Fee	Sheriff Con Edu User Fee	Safe School Fee	WIC Donation Fund
Cash and investments - beginning	\$ 22,603	\$ 27,044	\$ 5,464	\$ 400	\$ 128
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	552	-	-
Fines and forfeits	5,373	3,621	1,812	-	-
Other receipts	-	-	-	-	450
Total receipts	5,373	3,621	2,364	-	450
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	7,165	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	1,980	3,682	-	-
Total disbursements	7,165	1,980	3,682	-	-
Excess (deficiency) of receipts over disbursements	(1,792)	1,641	(1,318)	-	450
Cash and investments - ending	\$ 20,811	\$ 28,685	\$ 4,146	\$ 400	\$ 578

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Sheriff Reserve Donations	Sheriff Donations	Dare Donation Fund	Emergency Mgt Donation	Canine Donations
Cash and investments - beginning	\$ 2,725	\$ 11,073	\$ 27	\$ 3,438	\$ 22,153
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,000	3,731	-	-	-
Total receipts	<u>1,000</u>	<u>3,731</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	13,282
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,282</u>
Excess (deficiency) of receipts over disbursements	<u>1,000</u>	<u>3,731</u>	<u>-</u>	<u>-</u>	<u>(13,282)</u>
Cash and investments - ending	<u>\$ 3,725</u>	<u>\$ 14,804</u>	<u>\$ 27</u>	<u>\$ 3,438</u>	<u>\$ 8,871</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Equipment Bond 2010	Energy Savings Bond 2006	Equipment Bond 2013	Co Probation Indigent Treatment Fund	Debt Service
Cash and investments - beginning	\$ 85,534	\$ 176	\$ 288,365	\$ 6,905	\$ 185,678
Receipts:					
Taxes	-	-	-	-	963,802
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	83,134
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	1,046,936
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	25,221	-	-	-	-
Debt service - principal and interest	-	-	-	-	1,048,450
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	25,221	-	-	-	1,048,450
Excess (deficiency) of receipts over disbursements	(25,221)	-	-	-	(1,514)
Cash and investments - ending	\$ 60,313	\$ 176	\$ 288,365	\$ 6,905	\$ 184,164

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Gravel Pit Fund/County Park	Building Safety Education	Comm Certificate Sale Proceeds	Land Acquis and Tx Payable	School System Radio
Cash and investments - beginning	\$ 1,650	\$ 925	\$ 18,312	\$ 3,565	\$ 20,451
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	-	-	-	-	6,126
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	-	6,126
Excess (deficiency) of receipts over disbursements	-	-	-	-	(6,126)
Cash and investments - ending	\$ 1,650	\$ 925	\$ 18,312	\$ 3,565	\$ 14,325

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Tower Rental	Health Care Admin	20.106 FAA AIP 15/ROW Crack RE	20.205 Hwy 200 N/I-69	15.631 McClue Reserve
Cash and investments - beginning	\$ 66	\$ 91,187	\$ 1	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	24,770	9,000
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,094,827	-	-	-
Total receipts	-	4,094,827	-	24,770	9,000
Disbursements:					
Personal services	-	4,047,202	-	-	-
Supplies	-	-	-	-	-
Other services and charges	30	-	-	39,080	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	9,000
Total disbursements	30	4,047,202	-	39,080	9,000
Excess (deficiency) of receipts over disbursements	(30)	47,625	-	(14,310)	-
Cash and investments - ending	\$ 36	\$ 138,812	\$ 1	\$ (14,310)	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	93.008 MRD NACCHO/Health Grant	Comm Correct FY 2017	Comm Correct FY 2018	Comm Correct Proj Inc FY 2018	Comm Correct CTP FY 2018
Cash and investments - beginning	\$ 8	\$ 38,472	\$ 126,093	\$ 139,369	\$ 17,427
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	377,454	-	23,925
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	306,964	-
Total receipts	-	-	377,454	306,964	23,925
Disbursements:					
Personal services	-	-	404,417	202,308	-
Supplies	-	-	-	9,429	-
Other services and charges	-	-	55,539	106,624	22,769
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	6,434	-
Other disbursements	-	-	28,146	121,538	18,583
Total disbursements	-	-	488,102	446,333	41,352
Excess (deficiency) of receipts over disbursements	-	-	(110,648)	(139,369)	(17,427)
Cash and investments - ending	\$ 8	\$ 38,472	\$ 15,445	\$ -	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	HB 1006 Steuben Probation	Comm Xing Old 27/EDS #A249	Comm Xing Co Rd 20 N/EDS #A249	HB 1006 Steub Prob FY 2019	Safe Place Grant
Cash and investments - beginning	\$ 14,398	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	23,062	182,733	-	38,437	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	68,171	38,221	-	1,723
Total receipts	<u>23,062</u>	<u>250,904</u>	<u>38,221</u>	<u>38,437</u>	<u>1,723</u>
Disbursements:					
Personal services	26,737	-	-	25,421	-
Supplies	-	-	-	-	-
Other services and charges	-	235,169	54,601	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,630	-	-	1,545	-
Total disbursements	<u>28,367</u>	<u>235,169</u>	<u>54,601</u>	<u>26,966</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(5,305)</u>	<u>15,735</u>	<u>(16,380)</u>	<u>11,471</u>	<u>1,723</u>
Cash and investments - ending	<u>\$ 9,093</u>	<u>\$ 15,735</u>	<u>\$ (16,380)</u>	<u>\$ 11,471</u>	<u>\$ 1,723</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Comm Correct FY 2019	Comm Correct Proj Inc FY 2019	COMM CORRECT CTP FY 2019	TANF Grant NICC FY 2017	TANF Grant NICC FY 2018
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 15	\$ (310,054)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	629,090	-	25,675	-	616,781
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	347,593	18,583	-	-
Total receipts	<u>629,090</u>	<u>347,593</u>	<u>44,258</u>	<u>-</u>	<u>616,781</u>
Disbursements:					
Personal services	397,677	108,902	-	-	-
Supplies	-	7,806	-	-	-
Other services and charges	88,907	91,358	20,720	-	323,602
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,437	-	-	-
Other disbursements	22,960	7,247	-	-	-
Total disbursements	<u>509,544</u>	<u>219,750</u>	<u>20,720</u>	<u>-</u>	<u>323,602</u>
Excess (deficiency) of receipts over disbursements	<u>119,546</u>	<u>127,843</u>	<u>23,538</u>	<u>-</u>	<u>293,179</u>
Cash and investments - ending	<u>\$ 119,546</u>	<u>\$ 127,843</u>	<u>\$ 23,538</u>	<u>\$ 15</u>	<u>\$ (16,875)</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	TANF Grant NICC FY 2019	JDAI 2018-2019 Part 2	JDAI 2018-2019 Det Alt Part 3	JDAI 2017-2018 PART 2	JDAI 2017-2018 Alt Pt 5
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 13,126	\$ 14,867
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	339,120	34,379	25,307	20,603	11,154
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>339,120</u>	<u>34,379</u>	<u>25,307</u>	<u>20,603</u>	<u>11,154</u>
Disbursements:					
Personal services	-	21,630	-	26,317	-
Supplies	-	692	2,397	1,694	3,967
Other services and charges	449,988	1,031	14,459	2,512	19,986
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	950	2,053
Other disbursements	-	-	-	17	-
Total disbursements	<u>449,988</u>	<u>23,353</u>	<u>16,856</u>	<u>31,490</u>	<u>26,006</u>
Excess (deficiency) of receipts over disbursements	<u>(110,868)</u>	<u>11,026</u>	<u>8,451</u>	<u>(10,887)</u>	<u>(14,852)</u>
Cash and investments - ending	<u>\$ (110,868)</u>	<u>\$ 11,026</u>	<u>\$ 8,451</u>	<u>\$ 2,239</u>	<u>\$ 15</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	JDAI 2016-2017 Part 1	SWETA	Board of Aviation	EMS Donation Fund	E911 Donation Fund
Cash and investments - beginning	\$ 4,378	\$ -	\$ 118,400	\$ 1,602	\$ 348
Receipts:					
Taxes	-	-	57,279	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	1,896,986	4,951	-	-
Charges for services	-	-	13,383	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	20,000	5,515	2,952
Total receipts	-	1,896,986	95,613	5,515	2,952
Disbursements:					
Personal services	-	-	1,900	-	-
Supplies	27	-	15,804	-	-
Other services and charges	-	-	76,675	966	2,729
Debt service - principal and interest	-	-	-	-	-
Capital outlay	445	-	18,475	-	-
Other disbursements	-	1,896,986	-	-	-
Total disbursements	472	1,896,986	112,854	966	2,729
Excess (deficiency) of receipts over disbursements	(472)	-	(17,241)	4,549	223
Cash and investments - ending	\$ 3,906	\$ -	\$ 101,159	\$ 6,151	\$ 571

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	After Settlement Collections	Clerk's Cash Book	ISETS	Jail Commissary Fund	Inmate Trust Fund
Cash and investments - beginning	\$ 1,770,520	\$ 318,287	\$ 938	\$ 49,815	\$ 3,031
Receipts:					
Taxes	1,366,631	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,777,976	288,904	133,378	187,945
Total receipts	<u>1,366,631</u>	<u>2,777,976</u>	<u>288,904</u>	<u>133,378</u>	<u>187,945</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	1,770,020	2,780,489	287,129	122,903	183,585
Total disbursements	<u>1,770,020</u>	<u>2,780,489</u>	<u>287,129</u>	<u>122,903</u>	<u>183,585</u>
Excess (deficiency) of receipts over disbursements	<u>(403,389)</u>	<u>(2,513)</u>	<u>1,775</u>	<u>10,475</u>	<u>4,360</u>
Cash and investments - ending	<u>\$ 1,367,131</u>	<u>\$ 315,774</u>	<u>\$ 2,713</u>	<u>\$ 60,290</u>	<u>\$ 7,391</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	Innkeepers Tax Commission	Airport Grant Clearing	WIC Peer Counselor	WIC Peer Counselor (alt)	16,588 Stop Violence Against Women
Cash and investments - beginning	\$ 158,282	\$ 982	\$ (1,936)	\$ -	\$ (6,656)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	19,202	-	22,163
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	597,269	-	828	-	-
Total receipts	597,269	-	20,030	-	22,163
Disbursements:					
Personal services	-	-	16,798	3,895	22,163
Supplies	-	-	-	-	-
Other services and charges	-	-	463	222	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	618,750	-	-	-	-
Total disbursements	618,750	-	17,261	4,117	22,163
Excess (deficiency) of receipts over disbursements	(21,481)	-	2,769	(4,117)	-
Cash and investments - ending	\$ 136,801	\$ 982	\$ 833	\$ (4,117)	\$ (6,656)

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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	-	273,677	-	-	-
Charges for services	-	-	-	-	3,635
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	8,178	-	-
Total receipts	-	273,677	8,178	-	3,635
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	8,079	-	-
Other services and charges	-	273,677	99	18,865	3,635
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	273,677	8,178	18,865	3,635
Excess (deficiency) of receipts over disbursements	-	-	-	(18,865)	-
Cash and investments - ending	\$ 28,192	\$ -	\$ -	\$ -	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	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	\$ -	\$ -	\$ -	\$ (15,983)	\$ 117
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	187,345	-
Charges for services	565	28,696	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>565</u>	<u>28,696</u>	<u>-</u>	<u>187,345</u>	<u>-</u>
Disbursements:					
Personal services	-	-	39,139	148,652	-
Supplies	-	-	2,431	5,139	-
Other services and charges	565	28,696	7,454	17,379	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>565</u>	<u>28,696</u>	<u>49,024</u>	<u>171,170</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>-</u>	<u>(49,024)</u>	<u>16,175</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (49,024)</u>	<u>\$ 192</u>	<u>\$ 117</u>

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	16.592 Local Law Enforc Gt	WIC SCCF Grant	SCCF Community Foundation	IPAC-Drug Pros Fnd Grant	LARE Grant/Boat Patrol
Cash and investments - beginning	\$ 7	\$ 131	\$ 76	\$ -	\$ 161
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,936	14,402
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	1,936	14,402
Disbursements:					
Personal services	-	-	-	1,936	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	14,563
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	1,936	14,563
Excess (deficiency) of receipts over disbursements	-	-	-	-	(161)
Cash and investments - ending	\$ 7	\$ 131	\$ 76	\$ -	\$ -

STEUBEN COUNTY  
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS, AND  
 CASH AND INVESTMENT BALANCES - REGULATORY BASIS  
 For the Year Ended December 31, 2018

	14.228 Comm Dev Block Grant	Mental Health Gt 2015 FD 010	Family Court Project Grant	Public Safety Training Fund	Totals
Cash and investments - beginning	\$ -	\$ 65,690	\$ 29,588	\$ 17	\$ 32,038,525
Receipts:					
Taxes	-	-	-	-	48,496,971
Licenses and permits	-	-	-	-	311,584
Intergovernmental receipts	60,558	-	-	-	27,910,220
Charges for services	-	-	-	-	4,738,428
Fines and forfeits	-	-	819	-	476,508
Other receipts	-	-	-	-	18,455,434
Total receipts	<u>60,558</u>	<u>-</u>	<u>819</u>	<u>-</u>	<u>100,389,145</u>
Disbursements:					
Personal services	-	-	-	-	19,354,191
Supplies	-	-	-	-	1,443,895
Other services and charges	60,558	19,000	500	-	10,395,127
Debt service - principal and interest	-	-	-	-	1,048,450
Capital outlay	-	-	-	-	5,518,769
Other disbursements	-	-	-	-	63,322,347
Total disbursements	<u>60,558</u>	<u>19,000</u>	<u>500</u>	<u>-</u>	<u>101,082,779</u>
Excess (deficiency) of receipts over disbursements	<u>-</u>	<u>(19,000)</u>	<u>319</u>	<u>-</u>	<u>(693,634)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 46,690</u>	<u>\$ 29,907</u>	<u>\$ 17</u>	<u>\$ 31,344,891</u>

STEUBEN COUNTY  
 SCHEDULE OF LEASES AND DEBT  
 December 31, 2018

Description of Debt		Ending Principal Balance	Principal and Interest Due Within One Year
Type	Purpose		
Governmental activities:			
General obligation bonds	Public Safety Bond	<u>\$ 4,970,000</u>	<u>\$ 1,049,650</u>

STEUBEN COUNTY  
 SCHEDULE OF CAPITAL ASSETS  
 December 31, 2018

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed or donated assets are reported at estimated fair value at the time received.

	Ending Balance
	<u>                    </u>
Governmental activities:	
Land	\$ 5,374,833
Infrastructure	60,260,509
Buildings	15,978,931
Improvements other than buildings	5,035,976
Machinery, equipment, and vehicles	9,964,297
Books and other	<u>2,422,304</u>
 Total capital assets	 <u><u>\$ 99,036,850</u></u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

**Report on Compliance for the 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 its major federal program for the year ended December 31, 2018. The County's major federal program is 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 the County's major federal program 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 the 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 2018-003 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 THE 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, 2018.

***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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for the 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 item 2018-003, that we consider to be a material weakness.

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

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

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

July 29, 2019

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND ACCOMPANYING NOTES

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

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2018

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	40010557WICAD18 40010557WPCG018	\$ - -	\$ 187,345 19,202
Total - WIC Special Supplemental Nutrition Program for Women, Infants, and Children				-	206,547
Total - Department of Agriculture				-	206,547
<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	60,558	60,558
Total - Department of Housing and Urban Development				60,558	60,558
<u>Department of the Interior</u>					
Partners for Fish and Wildlife	Direct Grant	15.631	F18AC00055	9,000	9,000
Total - Department of the Interior				9,000	9,000
<u>Department of Justice</u>					
Crime Victim Assistance	Indiana Criminal Justice Institute	16.575	03215VAGX006403	-	27,450
Violence Against Women Formula Grants	Indiana Criminal Justice Institute	16.588	D3-18-12261	-	22,163
Bulletproof Vest Partnership Program	Direct Grant	16.607	OBM#1121-0235	-	4,813
Equitable Sharing Program	Direct Grant	16.922	FY 2017	-	345
Total - Department of Justice				-	54,771
<u>Department of Transportation</u>					
Highway Planning and Construction Cluster Highway Planning and Construction	Indiana Department of Transportation	20.205	DES 1592938 DES 1600762 DES 1400739	- - -	65,804 24,770 49,807
Total - Highway Planning and Construction				-	140,381
Total - Highway Planning and Construction Cluster				-	140,381
Highway Safety Cluster State and Community Highway Safety	City of Angola	20.600	D3-18-11853	-	3,427
Alcohol Impaired Driving Countermeasures Incentive Grants I	City of Angola	20.601	D3-18-12033	-	762
Total - Highway Safety Cluster				-	4,189
Airport Improvement Program	Direct	20.106	3-18-0002-017-2016 3-18-0002-014-2013	- -	26,460 3,635
Total - Airport Improvement Program				-	30,095
Formula Grants for Rural Areas and Tribal Transit Program	Indiana Department of Transportation	20.509	A249-16-G150155	199,548	199,548
Total - Department of Transportation				199,548	374,213
<u>Department of Health and Human Services</u>					
TANF Cluster Temporary Assistance for Needy Families	Indiana Department of Corrections	93.558	D12-18-106-TANF D12-19-106-TANF	- -	613,541 342,360
Total - Temporary Assistance for Needy Families				-	955,901
Total - TANF Cluster				-	955,901
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	Indiana Department of Health	93.074	40093074PHEPA18	-	8,178
Child Support Enforcement	Indiana Department of Child Services	93.563	FY 2018	-	366,901
Total - Department of Health and Human Services				-	1,330,980
<u>Department of Homeland Security</u>					
Boating Safety Financial Assistance	Indiana Department of Natural Resources	97.012	E11-15-0013	-	7,853
Total - Department of Homeland Security				-	7,853
Total federal awards expended				\$ 269,106	\$ 2,043,922

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, 2018. 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 to not 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 deficiency identified?	none reported
Noncompliance material to financial statement noted?	no

Federal Awards:

Internal control over the major program:	
Material weakness identified?	yes
Significant deficiency identified?	none reported
Any audit finding disclosed that is required to be reported in accordance with section 2 CFR 200.516(a)?	yes

Identification of Major Program and type of auditor's report issued on compliance for it:

<u>Name of Federal Program or Cluster</u>	<u>Opinion Issued</u>
TANF Cluster	Qualified

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

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

**Section II - Financial Statement Findings**

**FINDING 2018-001**

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-001.

*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 reconciliations for the County Sheriff's Cash Book without an oversight, review, or approval process. One employee made disbursements from all accounts (Sheriff's Cash Book, Commissary, and Inmate Trust) without an oversight, review, or approval process.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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. . . .

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

*Effect*

The failure to establish a system of internal controls could have 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.

*Recommendation*

We recommended that the County Sheriff 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, which is part of this report.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

***FINDING 2018-002***

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

*Repeat Finding*

This is a repeat finding from the immediately prior audit report. The prior audit finding number was 2017-002.

*Condition*

One full-time County EMS Department (Department) employee significantly participated in or was solely responsible for multiple aspects of the Department financial activity. This included receiving payments, recording receipts, and preparing and making bank deposits.

*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. . . .

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 a system of internal 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.

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

*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, which is part of this report.

**Section III - Federal Award Findings and Questioned Costs**

**FINDING 2018-003**

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): D12-18-106-TANF,  
D12-19-106-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 the immediately prior audit report. The prior audit finding number was 2017-003.

*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 2018, 13 of 41 TANF participants tested could not be verified due to the lack of supporting documentation provided by the service provider.

*Context*

The lack of effective internal controls, noncompliance, and failure to retain appropriate documentation to support compliance 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

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
(Continued)

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). . . ."

2CFR 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 the eligibility requirement.

*Effect*

The failure to establish an effective internal control system that would have ensured compliance and ensured that adequate supporting documentation was maintained 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 controls 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.

#### AUDITEE-PREPARED DOCUMENTS

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



**STEUBEN COUNTY  
SHERIFF'S OFFICE**

*Rodney L. Robinson, Sheriff*  
206 EAST GALE STREET • ANGOLA, INDIANA 46703  
(260) 668-1000 ext 5000 • Fax (260) 665-9476  
www.steubensheriff.com

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**

**FINDING 2017-001**

Fiscal year in which the finding initially occurred: 2017

Contact Person Responsible for Corrective Action: Rodney L. Robinson, Sheriff

Contact Phone Number: 260-668-1000 ext 5000

**Status of Audit Finding:**

We have addressed the need for additional internal controls over the Sheriff's Cashbook. The Office Manager completes the bank reconciliation, which is then reviewed by the Sheriff. The Sheriff reviews the report of collections and all disbursement checks each month. We have addressed the date of reconciliation of bank accounts. All bank accounts are reconciled through the last day of the month.

  
\_\_\_\_\_  
(Signature)

*Sheriff*  
\_\_\_\_\_  
(Title)

*06/26/2019*  
\_\_\_\_\_  
(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 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

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### **FINDING 2017-002**

Fiscal year in which the finding initially occurred: 2017  
Pass-Through Entity, if pass-through or Federal Grantor Agency, if direct:  
Contact Person Responsible for Corrective Action: Royal E. Kirkpatrick II  
Contact Phone Number: 260-668-1000 Ext 3300

#### Status of Audit Finding:

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). The staff and I have completed internal control training provided by Steuben County Human Resources Department. 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 65 open accounts that are being handled by our staff.

(Signature)

DIRECTOR

(Title)

June 26, 2019

(Date)

# Northeast Indiana Community Corrections

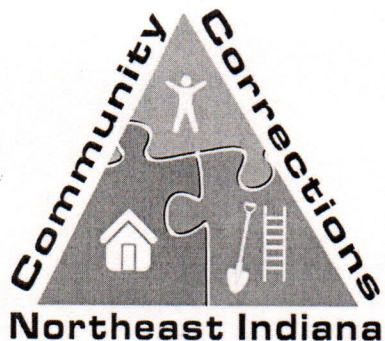
104 East Gale Street, Suite A

Angola, Indiana 46703

Phone: (260) 668-4505

Fax: (260) 665-3000

Website: [www.sccommunitycorrections.com](http://www.sccommunitycorrections.com)



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2017-003

Fiscal year in which the finding initially occurred: 2017

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 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 has been updated to include a provision requiring CAVA to provide TANF eligibility documentation and other related data to NICC by the 10<sup>th</sup> of every month for the previous month.

For calendar year 2018, all entities funded with EDS #D12-17-106-TANF and EDS #D12-18-106-TANF funds have had their eligibility confirmed by NICC with the exception of one person. That person is deceased.

For calendar year 2019, all entities funded with EDS #D12-18-106-TANF funds have had their eligibility confirmed by NICC with the exception of 6 people. Those documents are still being collected by CAVA.

Anticipated Completion Date: **Calendar year 2018 is complete. Calendar year 2019 should be completed by September 1, 2019.**

  
\_\_\_\_\_  
(Signature)

Director of NICC  
\_\_\_\_\_  
(Title)

6-27-2019  
\_\_\_\_\_  
(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

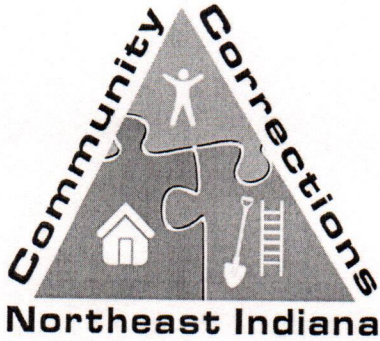
104 East Gale Street, Suite A

Angola, Indiana 46703

Phone: (260) 668-4505

Fax: (260) 665-3000

Website: [www.sccommunitycorrections.com](http://www.sccommunitycorrections.com)



## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

### FINDING 2017-004

Fiscal year in which the finding initially occurred: 2017

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

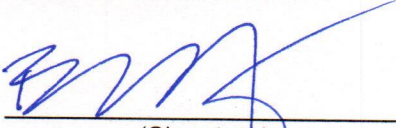
Contact Person Responsible for Corrective Action: Brett Hays

Contact Phone Number: 260-668-1000-x5363

Status of Audit Finding:

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

Anticipated Completion Date: **The change in process was put in place on December 13, 2018.**

  
\_\_\_\_\_  
(Signature)  
  
*Director of NICC*  
\_\_\_\_\_  
(Title)  
  
*6-27-2019*  
\_\_\_\_\_  
(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).)



**STEBEN COUNTY  
SHERIFF'S OFFICE**

*Rodney L. Robinson, Sheriff*  
206 EAST GALE STREET • ANGOLA, INDIANA 46703  
(260) 668-1000 ext 5000 • Fax (260) 665-9476  
www.steubensheriff.com

Finding 2018-001

Contact Person Responsible for Corrective Action: Rodney L. Robinson, Sheriff  
Contact Phone Number: 260-668-1000

Views of Responsible Official:

I concur with the finding, but wish to make note that our 2017 Audit was conducted in December of 2018. At that time, additional internal controls were agreed upon between the State Board of Accounts and the Sheriff's Office, to be implemented on December 31, 2018. There was no opportunity to actually address and correct any 2017 finding in 2018, so this being a "Repeat Finding" is a bit misleading. But we are happy to implement any additional controls requested.

Description of Corrective Action Plan:

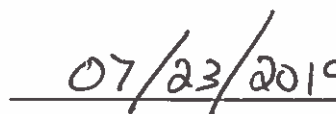
Starting in January 2019, in order to create a better internal control over the Sheriff's Cashbook, we implemented the following: the bank reconciliation is completed by the Office Manager, and reviewed by the Sheriff. The Sheriff reviews and initials the Report of Collections and associated disbursement checks at the end of each month.

Additional internal controls requested in the 2018-001 Finding will be addressed by: The Sheriff will initial all disbursement checks made from the Commissary account, the Sheriff will review and sign a report of all checks disbursed to Commissary from Inmate Trust each month, and any non-commissary disbursement checks from Inmate Trust will be reviewed and signed by two employees.

Anticipated Completion Date:  
August 31, 2019

  
\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Sheriff  
(Title)

  
\_\_\_\_\_  
07/23/2019



# 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 2018-002

#### Contact Person Responsible for Corrective Action:

Royal E. Kirkpatrick II, Steuben County EMS Director Contact Phone Number: 260-668-1000 Ext 3300

#### Views of Responsible Official:

In response to the deficiencies noted by the State Board of Accounts

One full-time department employee significantly participated in or was solely responsible for multiple aspects of the Department financial activity. ***This is accurate.***

#### Description of Corrective Action Plan:

I will be assisting with deposits. My Manager and I will both initial the deposit slips at the end of the business day.

Anticipated Completion Date: 7/23/2019

(Signature)

EMS Director

(Title)

(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](http://www.sccommunitycorrections.com)



## CORRECTIVE ACTION PLAN

FINDING 2018-003

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. The FSSA then conducts another audit. If services are provided to non-eligible entities then the FSSA bills CAVA.

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

For calendar year 2018, all entities funded with EDS #D12-17-106-TANF and EDS #D12-18-106-TANF funds have had their eligibility confirmed by NICC with the exception of one person. That person is deceased.

Anticipated Completion Date: June 24, 2019

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/>.