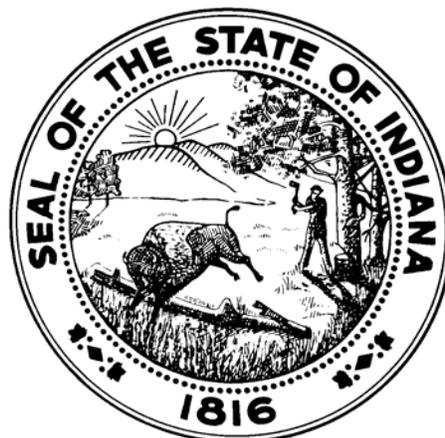


**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2769**

ANNUAL FINANCIAL REPORT

2005

STEBEN COUNTY, INDIANA



**FILED**  
12/27/2006



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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Auditor	Kim Koomler	01-01-03 to 12-31-06
Treasurer	Sylvia Petre	01-01-04 to 12-31-07
Clerk	Diana Penick	01-01-04 to 12-31-07
Sheriff	Rick Lewis	01-01-03 to 12-31-06
Recorder	Pamela Coleman	01-01-03 to 12-31-06
President of the Board of County Commissioners	F. Mayo Sanders	01-01-05 to 12-31-06
President of the County Council	William L. Booth	01-01-05 to 12-31-06



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Steuben County (County), as of and for the year ended December 31, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash and investment balances of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County as of December 31, 2005, and the respective cash receipts and cash disbursements during the year then ended on the basis of accounting described in Note I.

In accordance with Government Auditing Standards, we have also issued a report dated November 27, 2006, 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 and grants. Our report on compliance and on internal control over financial reporting should be read along with this report.

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

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

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

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

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

STATE BOARD OF ACCOUNTS

November 27, 2006



**STATE OF INDIANA**  
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL  
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

We have audited the financial statements of Steuben County (County), as of and for the year ended December 31, 2005, and have issued our report thereon dated November 27, 2006. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

STATE BOARD OF ACCOUNTS

November 27, 2006

STEUBEN COUNTY  
STATEMENT OF ACTIVITIES AND NET ASSETS - CASH AND INVESTMENT BASIS  
For The Year Ended December 31, 2005

<u>Functions/Programs</u>	Program Receipts				Net (Disbursement) Receipt and Changes in Net Assets
	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	Primary Government
					Governmental Activities
Primary government:					
Governmental activities:					
General government	\$ 7,491,434	\$ 679,040	\$ 967,504	\$ 466,561	\$ (5,378,329)
Public safety	7,884,229	1,835,962	984,919	-	(5,063,348)
Highways and streets	3,160,651	-	56,076	-	(3,104,575)
Health and welfare	3,788,505	-	-	-	(3,788,505)
Urban redevelopment and housing	113,938	-	-	-	(113,938)
Culture and recreation	611,512	229,033	7,000	-	(375,479)
Interest on long-term debt	47,481	-	-	-	(47,481)
Total primary government	\$ 23,097,750	\$ 2,744,035	\$ 2,015,499	\$ 466,561	(17,871,655)
General receipts:					
Property taxes					16,557,187
Other local sources					1,984,702
Grants and contributions not restricted to specific programs					2,437,575
Unrestricted investment earnings					561,849
Transfers					235,453
Total general receipts and transfers					21,776,766
Change in net assets					3,905,111
Net assets - beginning					4,524,741
Net assets - ending					\$ 8,429,852
 <u>Assets</u>					
Cash and investments					\$ 3,395,166
Restricted assets:					
Cash and investments					5,034,686
Total assets					\$ 8,429,852
 <u>Net Assets</u>					
Restricted for:					
Culture and recreation					\$ 30,259
Debt service					6,450
Other purposes					4,997,977
Unrestricted					3,395,166
Total net assets					\$ 8,429,852

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

STEUBEN COUNTY  
STATEMENT OF ASSETS AND FUND BALANCES AND RECEIPTS,  
DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
GOVERNMENTAL FUNDS  
For The Year Ended December 31, 2005

	General	Highways and Streets	Property Reassessment	Drainage Maintenance	County Family and Children	Cumulative Bridge	Other Governmental Funds	Totals
<b>Receipts:</b>								
Taxes	\$ 7,886,483	\$ -	\$ 428,875	\$ 1,026,857	\$ 3,081,403	\$ 321,258	\$ 3,812,311	\$ 16,557,187
Licenses and permits	-	3,755	-	-	-	-	42,759	46,514
Intergovernmental	435,203	2,306,247	-	-	177,724	1,920	2,053,074	4,974,168
Charges for services	1,749,445	-	-	-	-	-	994,590	2,744,035
Fines and forfeits	217,096	-	-	-	-	-	-	217,096
Other	1,708,507	77,665	10,292	3,149	230,961	7,292	190,542	2,228,408
<b>Total receipts</b>	<b>11,996,734</b>	<b>2,387,667</b>	<b>439,167</b>	<b>1,030,006</b>	<b>3,490,088</b>	<b>330,470</b>	<b>7,093,276</b>	<b>26,767,408</b>
<b>Disbursements:</b>								
General government	5,172,474	-	199,556	508,801	-	-	876,557	6,757,388
Public safety	4,951,775	-	-	-	-	-	1,995,351	6,947,126
Highways and streets	-	2,344,559	-	-	-	-	306,076	2,650,635
Health and welfare	276,775	-	-	-	3,017,409	-	494,321	3,788,505
Culture and recreation	48,725	-	-	-	-	-	562,787	611,512
Urban redevelopment and housing	-	-	-	-	-	-	113,938	113,938
Debt service:								
Principal	-	-	-	72,000	-	-	937,103	1,009,103
Interest	-	-	-	1,430	-	-	46,051	47,481
Capital outlay:								
Highways and streets	-	-	-	-	-	229,054	280,962	510,016
Special assessments	-	-	-	-	-	-	471,544	471,544
<b>Total disbursements</b>	<b>10,449,749</b>	<b>2,344,559</b>	<b>199,556</b>	<b>582,231</b>	<b>3,017,409</b>	<b>229,054</b>	<b>6,084,690</b>	<b>22,907,248</b>
<b>Excess of receipts over disbursements</b>	<b>1,546,985</b>	<b>43,108</b>	<b>239,611</b>	<b>447,775</b>	<b>472,679</b>	<b>101,416</b>	<b>1,008,586</b>	<b>3,860,160</b>
<b>Other financing sources (uses)</b>								
Transfers in	65,000	-	-	-	-	-	170,453	235,453
Transfers out	-	-	-	(105,453)	-	-	(130,000)	(235,453)
<b>Total other financing sources (uses)</b>	<b>65,000</b>	<b>-</b>	<b>-</b>	<b>(105,453)</b>	<b>-</b>	<b>-</b>	<b>40,453</b>	<b>-</b>
<b>Excess of receipts and other financing sources over disbursements and other financing uses</b>	<b>1,611,985</b>	<b>43,108</b>	<b>239,611</b>	<b>342,322</b>	<b>472,679</b>	<b>101,416</b>	<b>1,049,039</b>	<b>3,860,160</b>
Cash and investment fund balance - beginning	(873,116)	1,083,016	844,902	676,198	(697,385)	855,417	2,632,413	4,521,445
Cash and investment fund balance - ending	\$ 738,869	\$ 1,126,124	\$ 1,084,513	\$ 1,018,520	\$ (224,706)	\$ 956,833	\$ 3,681,452	8,381,605

Amounts reported for governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis are different because:  
Internal services funds are used by management to charge the costs of certain services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Activities and Net Assets - Cash and Investment Basis.

48,247

Net assets of governmental activities

\$ 8,429,852

Cash and Investment Assets - December 31

Cash and investments	\$ 738,869	\$ -	\$ 1,084,513	\$ 1,018,520	\$ -	\$ -	\$ 553,264	\$ 3,395,166
Restricted assets:								
Cash and investments	-	1,126,124	-	-	(224,706)	956,833	3,128,188	4,986,439
<b>Total cash and investment assets - December 31</b>	<b>\$ 738,869</b>	<b>\$ 1,126,124</b>	<b>\$ 1,084,513</b>	<b>\$ 1,018,520</b>	<b>\$ (224,706)</b>	<b>\$ 956,833</b>	<b>\$ 3,681,452</b>	<b>\$ 8,381,605</b>

Cash and Investment Fund Balance - December 31

Restricted for:								
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,015	\$ 20,015
Debt service	-	-	-	-	-	-	6,450	6,450
Other purposes	-	1,126,124	-	-	(224,706)	956,833	3,129,117	4,987,368
Unrestricted	738,869	-	1,084,513	1,018,520	-	-	525,870	3,367,772
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 738,869</b>	<b>\$ 1,126,124</b>	<b>\$ 1,084,513</b>	<b>\$ 1,018,520</b>	<b>\$ (224,706)</b>	<b>\$ 956,833</b>	<b>\$ 3,681,452</b>	<b>\$ 8,381,605</b>

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

STEUBEN COUNTY  
 STATEMENT OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 PROPRIETARY FUNDS  
 As of and for the Year Ended December 31, 2005

	Internal Service Funds
Operating receipts:	
Other	\$ 1,878,852
Operating disbursements:	
Other	1,833,901
Excess of operating receipts over operating disbursements	44,951
Cash and investment fund balance - beginning	3,296
Cash and investment fund balance - ending	\$ 48,247
<u>Cash and Investment Assets - December 31</u>	
Restricted assets:	
Cash and investments	\$ 48,247
<u>Cash and Investment Fund Balance - December 31</u>	
Restricted for:	
Other purposes	\$ 48,247

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

STEUBEN COUNTY  
STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
FIDUCIARY FUNDS  
For The Year Ended December 31, 2005

	Pension Trust Funds	Agency Funds
	<u>          </u>	<u>          </u>
Additions:		
Contributions:		
Employer	\$ 157,000	\$ -
Plan members	27,048	-
Other	<u>13,964</u>	<u>-</u>
Total contributions	<u>198,012</u>	<u>-</u>
Investment earnings:		
Net in fair value of investments	189,035	-
Interest/Dividends	<u>67,397</u>	<u>-</u>
Total investment earnings	256,432	-
Agency fund additions	<u>-</u>	<u>118,799,698</u>
Total additions	<u>454,444</u>	<u>118,799,698</u>
Deductions:		
Benefits	95,533	-
Administrative and general	61,563	-
Agency fund deductions	<u>-</u>	<u>154,775,165</u>
Total deductions	<u>157,096</u>	<u>154,775,165</u>
Excess (deficiency) of total additions over total deductions	297,348	(35,975,467)
Cash and investment fund balance - beginning	<u>2,376,031</u>	<u>38,606,360</u>
Cash and investment fund balance - ending	<u>\$ 2,673,379</u>	<u>\$ 2,630,893</u>

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS

I. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

Primary Government

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

B. Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

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

Fund Financial Statements

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

The County reports the following major governmental funds:

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

Highways and streets fund is used for construction, reconstruction and maintenance of county highways. The county highway and local road and street funds have been combined to form the highways and streets funds.

Property reassessment fund is used to pay for the cost of reassessment of private property for taxing purposes.

Drainage maintenance fund is used to pay for the cost of maintaining drains in the County.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

County family and children fund is used to pay for health and welfare needs of families in the County.

Cumulative bridge fund is used to construct and maintain bridges in the County.

Additionally, the County reports the following fund types:

The internal service fund, the self insurance fund, provides health insurance to other county departments on a cost-reimbursement basis.

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

Agency funds account for assets held by the County as an agent for other government entities and serve as control of accounts for certain cash transactions during the time they are liability to the County.

C. Measurement Focus and Basis of Accounting

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

The cash and investment basis of accounting differs from accounting principles generally accepted in the United States of America in that receipts are recognized when received in cash rather than when earned and disbursements are recognized when paid rather than when a liability is incurred. Investment transactions are not presented on the financial statements.

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

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

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

D. Assets and Cash and Investment Balances

1. Cash and Investments

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

2. Capital Assets

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

3. Long-Term Debt

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

4. Equity Classification

Government-Wide Statements

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

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

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when a disbursement is incurred for purposes for which both restricted and unrestricted net assets are available.

Fund Financial Statements

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

E. Receipts and Disbursements

1. Program Receipts

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

2. Operating Receipts and Disbursements

Operating receipts and disbursements for proprietary funds result from providing services and producing and delivering goods and/or services. They also include all receipts and disbursements not related to capital and related financing, noncapital financing, or investing activities.

F. Internal and Interfund Balances and Activities

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Fund Financial Statements

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

Government-Wide Financial Statements

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

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

II. Stewardship, Compliance and Accountability

A. Budgetary Information

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

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

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

B. Cash and Investment Balance Deficits

At December 31, 2005, the following funds reported deficits in cash and investments, which are violations of the Uniform Compliance Guidelines and state statute:

Fund	2005
County Family and Children	<u>\$ 224,700</u>

Cash and investment deficits arose primarily from disbursements exceeding receipts due to the underestimate of current requirements; these deficits are to be repaid from future receipts.

III. Detailed Notes on All Funds

A. Deposits and Investments

1. Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. Indiana Code 5-13-8-1 allows a political subdivision of the State of Indiana to deposit public funds in a financial institution only if the financial institution is a depository eligible to receive state funds and has a principal office or branch that qualifies to receive public funds of the political subdivision. At December 31, 2005, the bank balance held at Morgan Stanley Trust for the Sheriff's Retirement and Benefit Pension Plans in the amount of \$94,178 was uninsured and uncollateralized. The remaining bank balances were insured by the Federal Deposit Insurance Corporation or the Public Deposit Insurance Fund, which covers all public funds held in approved depositories.

2. Investments

Authorization for investment activity is stated in Indiana Code 5-13. As of December 31, 2005, the County had the following investments:

Investment Type	Primary Government Market Value	Sheriff's Retirement and Benefit Pension Plans
Repurchase Agreements	\$ 1,184,659	\$ -
U.S. Treasuries and Securities	-	272,187
U.S. Agencies	-	156,080
Corporate Bonds	-	510,566
Corporate Stocks	-	<u>1,905,314</u>
Totals	<u>\$ 1,184,659</u>	<u>\$ 2,844,147</u>

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Investment Policies

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

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

Additionally, the County may enter into repurchase agreements with depositories designated by the State Board of Finance as depositories for state deposits involving the unit's purchase and guaranteed resale of any interest-bearing obligations issued or fully insured or guaranteed by the United States of America, a United States of America government agency, an instrumentality of the United States of America, or a federal government sponsored enterprise. The repurchase agreement is considered to have a stated final maturity of one day. This agreement must be fully collateralized by interest-bearing obligations as determined by their current market value.

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

Investment Custodial Credit Risk

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of investment or collateral securities that are in the possession of an outside party. The County does not have a formal investment policy for custodial credit risk for investments. At December 31, 2005, the County held investments in Certificates of Deposits in the amount of \$236,527. Of these investments \$236,527 were held by the counterparty's trust department or agent but not in the County's name.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The Sheriff's Merit Board has not adopted an investment policy for custodial credit risk for investments. At December 31, 2005, the Sheriff's Retirement and Benefit Pension Plans held investments in U.S. Treasury Bonds and Notes, Government Sponsored Entities, Corporate Bonds, and Corporate Stocks in the amount of \$2,844,147. Of these investments \$2,844,147 are held by the investment's counterparty, not in the name of the Sheriff's Pension Plan.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County must follow state statute and limit the stated final maturities of the investments to no more than two years.

The Sheriff's Merit Board has not adopted a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses.

Primary Government:

Investment Type	Investment Maturities (in Years)		
	Less Than 1	1-2	More Than 2
Repurchase Agreements	\$ 1,184,659	\$ -	\$ -

Sheriff's Retirement and Benefit Pension Plans:

Investment Type	Investment Maturities (in Years)		
	Less Than 5	5-10	More Than 10
U.S. Treasuries and Securities	\$ 234,646	\$ 16,172	\$ 21,369
U.S. Agencies	141,807	14,273	-
Corporate Bonds	150,801	74,089	285,676
Corporate Stocks	1,905,314	-	-
Totals	\$ 2,432,568	\$ 104,534	\$ 307,045

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The distribution of securities with credit ratings is summarized below.

Sheriff's Retirement and Benefit Pension Plans:

<u>Standard and Poor's Rating</u>	<u>Moody's Rating</u>	<u>Corporate Bonds</u>	<u>Government Sponsored Enterprise</u>
AAA	Aaa	\$ 12,217	\$ 428,267
AA	Aa	31,116	-
A	A	151,150	-
BBB	Baa	150,871	-
BB	Ba	31,423	-
B	B	6,947	-
Other Rating	Other Rating	23,848	-
Unrated	Unrated	<u>102,994</u>	<u>-</u>
Totals		<u>\$ 510,566</u>	<u>\$ 428,267</u>

Concentration of Credit Risk

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

The Sheriff's Merit Board has not adopted a policy for the concentration of credit risk. More than 5% of the Sheriff's Retirement and Benefit investments are in Federal National Mortgage Association and Federal Home Loan Mortgage. These investments represent 4.86%, and .82%, respectively, of the total investments.

B. Interfund Transfers

Interfund transfers for the year ended December 31, 2005, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>2005</u>
Major Fund	Other Governmental	\$ 105,453
Other Governmental	General Fund	65,000
	Other Governmental	<u>65,000</u>
Total		<u>\$ 235,453</u>

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

The County typically uses transfers to fund ongoing operating subsidies and to transfer the portion of state-shared revenues from the General Fund to the debt service fund for current-year debt service requirements.

IV. Other Information

A. Risk Management

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

The risks of torts; theft of, damage to, and destruction of assets; errors and omissions; job related illnesses or injuries to employees; natural disasters are covered by commercial insurance from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years.

Group Health Insurance

The County has chosen to establish a risk financing fund for risks associated with Health Insurance. The risk financing fund is accounted for in the Self-Insurance Fund, an internal service fund, where assets are set aside for claim settlements. An excess policy through commercial insurance covers individual claims in excess of \$5,000 per year per individual and \$10,000 per year per family. There is also an aggregate stop loss policy of \$1,000,000. Settled claims resulting from this risk did not exceed commercial insurance coverage in the past three years. A premium is charged to each fund that accounts for employee payroll. The total charge allocated to each of the funds is calculated using trends in actual claims experience. Provisions are also made for unexpected and unusual claims.

B. Holding Corporation

The County has entered into a capital lease with Steuben County Jail Building Corporation (the lessor). The lessor was organized as a not-for-profit corporation pursuant to state statute for the purpose of financing and constructing or reconstructing facilities for lease to the County. The lessor has been determined to be a related party of the County. Lease payments during the year totaled \$609,803.

C. Administration of Welfare Programs

The County is required to provide certain funding for administrative costs of welfare programs, the Hospital Care for Indigent Program, Medical Assistance to Wards and Children with Special Health Care Needs through local property tax levies. The County remits those taxes to the State, which pays the cost. Counties administer the Adoption Assistance program and the Foster Care Program.

D. Subsequent Event

On March 27, 2006, the County issued General Obligation Bonds of \$3,815,000 for energy efficiency improvements.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

E. Pension Plans

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

1. Public Employees' Retirement Fund

Plan Description

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

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

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for PERF are established by the Board of Trustees of PERF. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Information to segregate the assets/liabilities and the actuarial study figures between the County and the Utilities is not available.

2. County Police Retirement Plan

Plan Description

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Retirement Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

3. County Police Benefit Plan

Plan Description

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

Funding Policy and Annual Pension Cost

The contribution requirements of plan members for the County Police Benefit Plan are established by state statute. The County's annual pension cost and related information, as provided by the actuary, is presented in this note.

Actuarial Information for the Above Plans

	<u>PERF</u>	<u>County Police Retirement Plan</u>	<u>County Police Benefit Plan</u>
Annual required contribution	\$ 304,680	\$ 162,507	\$ 16,443
Interest on net pension obligation	(11,952)	7,442	-
Adjustment to annual required contribution	<u>13,620</u>	<u>(10,727)</u>	<u>-</u>
Annual pension cost	306,348	159,222	16,443
Contributions made	<u>327,882</u>	<u>140,557</u>	<u>16,443</u>
Increase (decrease) in net pension obligation	(21,534)	18,665	-
Net pension obligation, beginning of year	<u>(164,851)</u>	<u>99,225</u>	<u>-</u>
Net pension obligation, end of year	<u>\$ (186,385)</u>	<u>\$ 117,890</u>	<u>\$ -</u>

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENTS  
(Continued)

	PERF	County Police Retirement Plan	County Police Benefit Plan
Contribution rates:			
County	5.75%	17.4%	1.5%
Plan members	3%	6%	6%
Actuarial valuation date	07-01-05	01-01-06	01-01-06
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed	Level percentage of projected payroll, closed
Amortization period	40 years	40 years	40 years
Amortization period (from date)	07-01-97	12-31-97	12-31-97
Asset valuation method	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 25% of market value	75% of expected actuarial value plus 24% of market value

Actuarial Assumptions

Investment rate of return	7.25%	7%	7%
Projected future salary increases:			
Total	5%	5%	5%
Attributed to inflation	4%	4%	4%
Attributed to merit/seniority	1%	1%	1%
Cost-of-living adjustments	2%	2%	0%

Three Year Trend Information

	Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
PERF	06-30-03	\$ 328,649	82%	\$ (133,884)
	06-30-04	262,180	112%	(164,851)
	06-30-05	306,348	125%	(186,385)
County Police Retirement Plan	12-31-03	120,483	72.1%	108,128
	12-31-04	130,492	104.7%	99,225
	12-31-05	162,507	86.5%	117,890
County Police Benefit Plan	12-31-03	13,103	100%	-
	12-31-04	13,362	100%	-
	12-31-05	16,443	100%	-

STEUBEN COUNTY  
REQUIRED SUPPLEMENTARY INFORMATION  
SCHEDULES OF FUNDING PROGRESS

Public Employees' Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded AAL as a Percentage of Covered Payroll ((a-b)/c)
07-01-03	\$ 4,687,238	\$ 4,945,620	\$ (258,382)	95%	\$ 5,267,734	(5%)
07-01-04	4,798,947	5,419,008	(620,061)	89%	5,545,240	(11%)
07-01-05	5,058,335	6,438,725	(1,380,390)	79%	5,947,180	(23%)

County Police Retirement Pension Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	\$ 2,079,869	\$ 2,079,869	\$ -	100%	\$ 716,297	0%
01-01-02	2,060,827	2,060,827	-	100%	761,141	0%
01-01-03	2,045,018	2,045,018	-	100%	756,034	0%
01-01-04	2,112,907	2,112,907	-	100%	757,996	0%
01-01-05	2,271,032	2,271,032	-	100%	848,637	0%
01-01-06	2,604,829	2,604,829	-	100%	843,525	0%

County Police Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Excess of Assets Over AAL (a-b)	Funded Ratio (a/b)	Covered Payroll (c)	Excess AAL as a Percentage of Covered Payroll ((a-b)/c)
01-01-01	\$ 137,665	\$ 137,665	\$ -	100%	\$ 716,297	0%
01-01-02	139,654	139,654	-	100%	761,141	0%
01-01-03	136,749	136,749	-	100%	756,034	0%
01-01-04	138,288	138,288	-	100%	757,996	0%
01-01-05	142,596	142,596	-	100%	848,637	0%
01-01-06	164,720	164,720	-	100%	843,525	0%

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005

	County Health	Accident Report	Firearms Training	County Aviation	Innkeeper's Tax	Hazardous Waste	Surveyor's Corner Perpetuation
<b>Receipts:</b>							
Taxes	\$ 546,572	\$ -	\$ -	\$ 99,109	\$ 377,963	\$ -	\$ -
Licenses and permits	42,759	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Charges for services	-	3,617	2,800	10,361	-	-	12,460
Other	85,888	-	-	-	-	-	-
<b>Total receipts</b>	<b>675,219</b>	<b>3,617</b>	<b>2,800</b>	<b>109,470</b>	<b>377,963</b>	<b>-</b>	<b>12,460</b>
<b>Disbursements:</b>							
General government	-	-	-	42,439	-	-	3,284
Public safety	-	1,476	3,015	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	292,446	-	-	-	-	-	-
Culture and recreation	-	-	-	-	484,636	-	-
Economic development	-	-	-	-	-	-	-
<b>Debt service:</b>							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
<b>Capital outlay:</b>							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>292,446</b>	<b>1,476</b>	<b>3,015</b>	<b>42,439</b>	<b>484,636</b>	<b>-</b>	<b>3,284</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>382,773</b>	<b>2,141</b>	<b>(215)</b>	<b>67,031</b>	<b>(106,673)</b>	<b>-</b>	<b>9,176</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>382,773</b>	<b>2,141</b>	<b>(215)</b>	<b>67,031</b>	<b>(106,673)</b>	<b>-</b>	<b>9,176</b>
<b>Cash and investment fund balance - beginning</b>	<b>(104,896)</b>	<b>1,436</b>	<b>4,653</b>	<b>(3,110)</b>	<b>131,007</b>	<b>1,855</b>	<b>50,691</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 277,877</b>	<b>\$ 3,577</b>	<b>\$ 4,438</b>	<b>\$ 63,921</b>	<b>\$ 24,334</b>	<b>\$ 1,855</b>	<b>\$ 59,867</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 63,921	\$ -	\$ -	\$ 59,867
<b>Restricted assets:</b>							
Cash and investments	277,877	3,577	4,438	-	24,334	1,855	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 277,877</b>	<b>\$ 3,577</b>	<b>\$ 4,438</b>	<b>\$ 63,921</b>	<b>\$ 24,334</b>	<b>\$ 1,855</b>	<b>\$ 59,867</b>
<b>Cash and Investment Fund Balance - December 31</b>							
<b>Restricted for:</b>							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	277,877	3,577	4,438	-	24,334	1,855	-
Unrestricted	-	-	-	63,921	-	-	59,867
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 277,877</b>	<b>\$ 3,577</b>	<b>\$ 4,438</b>	<b>\$ 63,921</b>	<b>\$ 24,334</b>	<b>\$ 1,855</b>	<b>\$ 59,867</b>

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 COMBINING SCHEDULE OF ASSETS AND FUND BALANCES AND  
 RECEIPTS, DISBURSEMENTS, AND CHANGES IN FUND BALANCES - CASH AND INVESTMENT BASIS  
 OTHER GOVERNMENTAL FUNDS  
 For The Year Ended December 31, 2005  
 (Continued)

	Supplemental Adult Probation Services	Supplemental Juvenile Probation Services	County Extradition	Recorder's Record Perpetuation	Clerk's Record Perpetuation	County Law Enforcement Continuing Education	Local Health Maintenance
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	20,000
Charges for services	148,982	18,569	52	71,121	13,629	2,356	12,720
Other	-	-	-	1,965	-	-	1,043
Total receipts	<u>148,982</u>	<u>18,569</u>	<u>52</u>	<u>73,086</u>	<u>13,629</u>	<u>2,356</u>	<u>33,763</u>
Disbursements:							
General government	-	-	-	67,302	1,020	-	-
Public safety	156,988	20,206	850	-	-	2,163	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	26,942
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	8,325	-	-	-	-	-	-
Interest	470	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
Total disbursements	<u>165,783</u>	<u>20,206</u>	<u>850</u>	<u>67,302</u>	<u>1,020</u>	<u>2,163</u>	<u>26,942</u>
Excess (deficiency) of receipts over disbursements	<u>(16,801)</u>	<u>(1,637)</u>	<u>(798)</u>	<u>5,784</u>	<u>12,609</u>	<u>193</u>	<u>6,821</u>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(16,801)</u>	<u>(1,637)</u>	<u>(798)</u>	<u>5,784</u>	<u>12,609</u>	<u>193</u>	<u>6,821</u>
Cash and investment fund balance - beginning	<u>105,874</u>	<u>15,674</u>	<u>798</u>	<u>236,925</u>	<u>28,551</u>	<u>4,516</u>	<u>96,366</u>
Cash and investment fund balance - ending	<u>\$ 89,073</u>	<u>\$ 14,037</u>	<u>\$ -</u>	<u>\$ 242,709</u>	<u>\$ 41,160</u>	<u>\$ 4,709</u>	<u>\$ 103,187</u>
<u>Cash and Investment Assets - December 31</u>							
Cash and investments	\$ -	\$ -	\$ -	\$ 242,709	\$ 41,160	\$ -	\$ -
Restricted assets:							
Cash and investments	<u>89,073</u>	<u>14,037</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,709</u>	<u>103,187</u>
Total cash and investment assets - December 31	<u>\$ 89,073</u>	<u>\$ 14,037</u>	<u>\$ -</u>	<u>\$ 242,709</u>	<u>\$ 41,160</u>	<u>\$ 4,709</u>	<u>\$ 103,187</u>
<u>Cash and Investment Fund Balance - December 31</u>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	89,073	14,037	-	-	-	4,709	103,187
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>242,709</u>	<u>41,160</u>	<u>-</u>	<u>-</u>
Total cash and investment fund balance - December 31	<u>\$ 89,073</u>	<u>\$ 14,037</u>	<u>\$ -</u>	<u>\$ 242,709</u>	<u>\$ 41,160</u>	<u>\$ 4,709</u>	<u>\$ 103,187</u>

STEUBEN COUNTY  
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(Continued)

	Emergency Planning and Right to Know	Tobacco Settlement	Canine Donation	EMS Donation	Pretrial Diversion	County Drug Free Community	Supplemental Public Defender Services
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	8,288	6,570	-	-	-	-	-
Charges for services	-	-	-	-	209,475	-	25,694
Other	-	-	500	9,117	-	25,267	-
<b>Total receipts</b>	<b>8,288</b>	<b>6,570</b>	<b>500</b>	<b>9,117</b>	<b>209,475</b>	<b>25,267</b>	<b>25,694</b>
Disbursements:							
General government	-	-	-	-	-	-	-
Public safety	1,734	3,220	1,594	10,139	210,471	23,934	11,359
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,734</b>	<b>3,220</b>	<b>1,594</b>	<b>10,139</b>	<b>210,471</b>	<b>23,934</b>	<b>11,359</b>
Excess (deficiency) of receipts over disbursements	<b>6,554</b>	<b>3,350</b>	<b>(1,094)</b>	<b>(1,022)</b>	<b>(996)</b>	<b>1,333</b>	<b>14,335</b>
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<b>6,554</b>	<b>3,350</b>	<b>(1,094)</b>	<b>(1,022)</b>	<b>(996)</b>	<b>1,333</b>	<b>14,335</b>
Cash and investment fund balance - beginning	<b>26,348</b>	<b>42,066</b>	<b>1,563</b>	<b>5,640</b>	<b>70,133</b>	<b>37,662</b>	<b>52,871</b>
Cash and investment fund balance - ending	<b>\$ 32,902</b>	<b>\$ 45,416</b>	<b>\$ 469</b>	<b>\$ 4,618</b>	<b>\$ 69,137</b>	<b>\$ 38,995</b>	<b>\$ 67,206</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	32,902	45,416	469	4,618	69,137	38,995	67,206
<b>Total cash and investment assets - December 31</b>	<b>\$ 32,902</b>	<b>\$ 45,416</b>	<b>\$ 469</b>	<b>\$ 4,618</b>	<b>\$ 69,137</b>	<b>\$ 38,995</b>	<b>\$ 67,206</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	32,902	45,416	469	4,618	69,137	38,995	67,206
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 32,902</b>	<b>\$ 45,416</b>	<b>\$ 469</b>	<b>\$ 4,618</b>	<b>\$ 69,137</b>	<b>\$ 38,995</b>	<b>\$ 67,206</b>

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(Continued)

	Civil Defense Donation	Communications	DARE Donations	Sheriff Donation	County Medical Inmate Co-Payment	County Park Electric Deposit	Immunization Donation
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	131,371	-	-	-	-	10,073
Charges for services	-	401,046	-	-	8,850	14,244	-
Other	-	484	-	-	-	-	-
<b>Total receipts</b>	<b>-</b>	<b>532,901</b>	<b>-</b>	<b>-</b>	<b>8,850</b>	<b>14,244</b>	<b>10,073</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	-	385,833	-	60	8,033	-	-
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	7,840
Culture and recreation	-	-	-	-	-	15,004	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	43,361	-	-	-	-	-
Interest	-	3,980	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>433,174</b>	<b>-</b>	<b>60</b>	<b>8,033</b>	<b>15,004</b>	<b>7,840</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>99,727</b>	<b>-</b>	<b>(60)</b>	<b>817</b>	<b>(760)</b>	<b>2,233</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>99,727</b>	<b>-</b>	<b>(60)</b>	<b>817</b>	<b>(760)</b>	<b>2,233</b>
<b>Cash and investment fund balance - beginning</b>	<b>840</b>	<b>121,396</b>	<b>27</b>	<b>510</b>	<b>1,930</b>	<b>6,685</b>	<b>10,811</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 840</b>	<b>\$ 221,123</b>	<b>\$ 27</b>	<b>\$ 450</b>	<b>\$ 2,747</b>	<b>\$ 5,925</b>	<b>\$ 13,044</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	840	221,123	27	450	2,747	5,925	13,044
<b>Total cash and investment assets - December 31</b>	<b>\$ 840</b>	<b>\$ 221,123</b>	<b>\$ 27</b>	<b>\$ 450</b>	<b>\$ 2,747</b>	<b>\$ 5,925</b>	<b>\$ 13,044</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,925	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	840	221,123	27	450	2,747	-	13,044
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 840</b>	<b>\$ 221,123</b>	<b>\$ 27</b>	<b>\$ 450</b>	<b>\$ 2,747</b>	<b>\$ 5,925</b>	<b>\$ 13,044</b>

STEUBEN COUNTY  
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(Continued)

	Solders and Sailors Monument Maintenance and Restoration	Law Enforcement Education	Safe School Fee	Local Plan Council	Unsafe Building	Stop Violence Against Woman	Drug Abuse/ Prosecution/ Interdiction and Correction
Receipts:							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	18,711	-
Charges for services	-	4,279	-	-	-	-	3,730
Other	100	-	-	-	3,170	-	-
<b>Total receipts</b>	<b>100</b>	<b>4,279</b>	<b>-</b>	<b>-</b>	<b>3,170</b>	<b>18,711</b>	<b>3,730</b>
Disbursements:							
General government	3,140	-	-	-	-	-	-
Public safety	-	3,922	-	-	339	18,911	6,066
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>3,140</b>	<b>3,922</b>	<b>-</b>	<b>-</b>	<b>339</b>	<b>18,911</b>	<b>6,066</b>
Excess (deficiency) of receipts over disbursements	(3,040)	357	-	-	2,831	(200)	(2,336)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	(3,040)	357	-	-	2,831	(200)	(2,336)
Cash and investment fund balance - beginning	11,930	30,463	400	4,087	20,815	1,354	13,240
Cash and investment fund balance - ending	<u>\$ 8,890</u>	<u>\$ 30,820</u>	<u>\$ 400</u>	<u>\$ 4,087</u>	<u>\$ 23,646</u>	<u>\$ 1,154</u>	<u>\$ 10,904</u>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 4,087	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	8,890	30,820	400	-	23,646	1,154	10,904
<b>Total cash and investment assets - December 31</b>	<u>\$ 8,890</u>	<u>\$ 30,820</u>	<u>\$ 400</u>	<u>\$ 4,087</u>	<u>\$ 23,646</u>	<u>\$ 1,154</u>	<u>\$ 10,904</u>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	8,890	30,820	400	-	23,646	1,154	10,904
Unrestricted	-	-	-	4,087	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<u>\$ 8,890</u>	<u>\$ 30,820</u>	<u>\$ 400</u>	<u>\$ 4,087</u>	<u>\$ 23,646</u>	<u>\$ 1,154</u>	<u>\$ 10,904</u>

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	Jury Pay Fee	Prosecutor's Victim Assistance	Gravel Pit/ County Park	Bio-Terrorism Response Grant	Community Corrections Grant	Tax Sale Fee	JAI Block Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	-	11,068	-	-	347,133	-	5,000
Charges for services	15,269	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>15,269</b>	<b>11,068</b>	<b>-</b>	<b>-</b>	<b>347,133</b>	<b>-</b>	<b>5,000</b>
<b>Disbursements:</b>							
General government	-	-	-	-	-	-	-
Public safety	16,680	11,068	-	14,879	350,124	-	12,000
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>16,680</b>	<b>11,068</b>	<b>-</b>	<b>14,879</b>	<b>350,124</b>	<b>-</b>	<b>12,000</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>(1,411)</b>	<b>-</b>	<b>-</b>	<b>(14,879)</b>	<b>(2,991)</b>	<b>-</b>	<b>(7,000)</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>(1,411)</b>	<b>-</b>	<b>-</b>	<b>(14,879)</b>	<b>(2,991)</b>	<b>-</b>	<b>(7,000)</b>
<b>Cash and investment fund balance - beginning</b>	<b>23,073</b>	<b>503</b>	<b>1,650</b>	<b>17,950</b>	<b>178,737</b>	<b>1,626</b>	<b>7,000</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 21,662</b>	<b>\$ 503</b>	<b>\$ 1,650</b>	<b>\$ 3,071</b>	<b>\$ 175,746</b>	<b>\$ 1,626</b>	<b>\$ -</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,626	\$ -
Restricted assets:							
Cash and investments	21,662	503	1,650	3,071	175,746	-	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 21,662</b>	<b>\$ 503</b>	<b>\$ 1,650</b>	<b>\$ 3,071</b>	<b>\$ 175,746</b>	<b>\$ 1,626</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	21,662	503	1,650	3,071	175,746	-	-
Unrestricted	-	-	-	-	-	1,626	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 21,662</b>	<b>\$ 503</b>	<b>\$ 1,650</b>	<b>\$ 3,071</b>	<b>\$ 175,746</b>	<b>\$ 1,626</b>	<b>\$ -</b>

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	Arrest Grant	DUI Taskforce Grant	Riverboat Revenue Sharing	Plat Book Maintenance	Meth Lab Mini Grant	Local Law Enforcement BG	Homeland Security Grant
<b>Receipts:</b>							
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental	55,400	4,634	72,642	-	-	-	8,019
Charges for services	-	-	-	13,636	-	-	-
Other	-	-	-	-	-	-	-
<b>Total receipts</b>	<b>55,400</b>	<b>4,634</b>	<b>72,642</b>	<b>13,636</b>	<b>-</b>	<b>-</b>	<b>8,019</b>
<b>Disbursements:</b>							
General government	-	-	72,642	9,105	-	-	-
Public safety	55,400	3,855	-	-	-	-	172,536
Highways and streets	-	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-
Economic development	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Capital outlay:							
Highways and streets	-	-	-	-	-	-	-
Airport	-	-	-	-	-	-	-
<b>Total disbursements</b>	<b>55,400</b>	<b>3,855</b>	<b>72,642</b>	<b>9,105</b>	<b>-</b>	<b>-</b>	<b>172,536</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>779</b>	<b>-</b>	<b>4,531</b>	<b>-</b>	<b>-</b>	<b>(164,517)</b>
<b>Other financing sources (uses)</b>							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>779</b>	<b>-</b>	<b>4,531</b>	<b>-</b>	<b>-</b>	<b>(164,517)</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>1,692</b>	<b>-</b>	<b>22,863</b>	<b>3</b>	<b>7</b>	<b>167,670</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ -</b>	<b>\$ 2,471</b>	<b>\$ -</b>	<b>\$ 27,394</b>	<b>\$ 3</b>	<b>\$ 7</b>	<b>\$ 3,153</b>
<b>Cash and Investment Assets - December 31</b>							
Cash and investments	\$ -	\$ -	\$ -	\$ 27,394	\$ -	\$ -	\$ -
Restricted assets:							
Cash and investments	-	2,471	-	-	3	7	3,153
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 2,471</b>	<b>\$ -</b>	<b>\$ 27,394</b>	<b>\$ 3</b>	<b>\$ 7</b>	<b>\$ 3,153</b>
<b>Cash and Investment Fund Balance - December 31</b>							
Restricted for:							
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-	-
Other purposes	-	2,471	-	27,394	3	7	3,153
Unrestricted	-	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 2,471</b>	<b>\$ -</b>	<b>\$ 27,394</b>	<b>\$ 3</b>	<b>\$ 7</b>	<b>\$ 3,153</b>

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	Coordinated Community Response to Intimate Partner Violence	Community Transition	Literacy Planning Grant	Master Tobacco Grant	Drug Free Tobacco Grant	Building Safety Education
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	45,871	-	239,802	20,190	27,189	-
Charges for services	-	-	-	-	-	-
Other	-	-	-	-	-	-
<b>Total receipts</b>	<b>45,871</b>	<b>-</b>	<b>239,802</b>	<b>20,190</b>	<b>27,189</b>	<b>-</b>
Disbursements:						
General government	-	-	252,581	-	-	-
Public safety	45,871	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	12,417	33,828	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
<b>Total disbursements</b>	<b>45,871</b>	<b>-</b>	<b>252,581</b>	<b>12,417</b>	<b>33,828</b>	<b>-</b>
Excess (deficiency) of receipts over disbursements	-	-	(12,779)	7,773	(6,639)	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	-	-	(12,779)	7,773	(6,639)	-
Cash and investment fund balance - beginning	-	68	12,779	18,418	13,272	475
Cash and investment fund balance - ending	\$ -	\$ 68	\$ -	\$ 26,191	\$ 6,633	\$ 475
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ 68	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	-	-	26,191	6,633	475
<b>Total cash and investment assets - December 31</b>	<b>\$ -</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ 26,191</b>	<b>\$ 6,633</b>	<b>\$ 475</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	26,191	6,633	475
Unrestricted	-	68	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ -</b>	<b>\$ 68</b>	<b>\$ -</b>	<b>\$ 26,191</b>	<b>\$ 6,633</b>	<b>\$ 475</b>

STEUBEN COUNTY  
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 (Continued)

	Probation Transfer Fee	School System Radio	Safe Haven Grant	Steuben County School Suspension	WIC	Inmate Drug Testing
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	28,256	83,557	-	112,201	17,380
Charges for services	-	-	-	-	-	-
Other	1,013	-	-	-	-	-
<b>Total receipts</b>	<b>1,013</b>	<b>28,256</b>	<b>83,557</b>	<b>-</b>	<b>112,201</b>	<b>17,380</b>
<b>Disbursements:</b>						
General government	-	32,175	-	557	-	-
Public safety	938	-	83,557	-	-	12,465
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	112,076	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
<b>Total disbursements</b>	<b>938</b>	<b>32,175</b>	<b>83,557</b>	<b>557</b>	<b>112,076</b>	<b>12,465</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>75</b>	<b>(3,919)</b>	<b>-</b>	<b>(557)</b>	<b>125</b>	<b>4,915</b>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>75</b>	<b>(3,919)</b>	<b>-</b>	<b>(557)</b>	<b>125</b>	<b>4,915</b>
<b>Cash and investment fund balance - beginning</b>	<b>75</b>	<b>30,646</b>	<b>-</b>	<b>557</b>	<b>12,836</b>	<b>25,301</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 150</b>	<b>\$ 26,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,961</b>	<b>\$ 30,216</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ 26,727	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	150	-	-	-	12,961	30,216
<b>Total cash and investment assets - December 31</b>	<b>\$ 150</b>	<b>\$ 26,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,961</b>	<b>\$ 30,216</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-
Other purposes	150	-	-	-	12,961	30,216
Unrestricted	-	26,727	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 150</b>	<b>\$ 26,727</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,961</b>	<b>\$ 30,216</b>

STEUBEN COUNTY  
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(Continued)

	Land Acquisition and Taxes Payable	Probation Indigent Treatment	CASA	Youth Improvement Program	Abandoned Junk Vehicles	Court Interpreter Service
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	-	3,710	48,902	-	2,500
Charges for services	-	-	-	-	-	-
Other	-	-	-	-	1,559	-
<b>Total receipts</b>	<b>-</b>	<b>-</b>	<b>3,710</b>	<b>48,902</b>	<b>1,559</b>	<b>2,500</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	-
Public safety	-	-	3,710	52,992	1,191	3,444
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>3,710</b>	<b>52,992</b>	<b>1,191</b>	<b>3,444</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,090)</b>	<b>368</b>	<b>(944)</b>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(4,090)</b>	<b>368</b>	<b>(944)</b>
<b>Cash and investment fund balance - beginning</b>	<b>3,565</b>	<b>6,905</b>	<b>-</b>	<b>6,012</b>	<b>39</b>	<b>1,880</b>
<b>Cash and investment fund balance - ending</b>	<b>3,565</b>	<b>6,905</b>	<b>-</b>	<b>1,922</b>	<b>407</b>	<b>936</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ 3,565	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	-	6,905	-	1,922	407	936
<b>Total cash and investment assets - December 31</b>	<b>3,565</b>	<b>6,905</b>	<b>-</b>	<b>1,922</b>	<b>407</b>	<b>936</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-
Other purposes	-	6,905	-	1,922	407	936
Unrestricted	3,565	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>3,565</b>	<b>6,905</b>	<b>-</b>	<b>1,922</b>	<b>407</b>	<b>936</b>

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 For The Year Ended December 31, 2005  
 (Continued)

	Children Psych Resident Treatment Service	GIS Watershed Grant	HAVA	Special Death Benefits	Public Health Preparing	Misdemeanant
Receipts:						
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental	180,880	56,076	-	-	-	-
Charges for services	-	-	-	-	-	-
Other	-	-	-	2,415	10,505	20,699
<b>Total receipts</b>	<b>180,880</b>	<b>56,076</b>	<b>-</b>	<b>2,415</b>	<b>10,505</b>	<b>20,699</b>
Disbursements:						
General government	-	-	-	-	-	-
Public safety	88,398	-	-	2,000	-	20,699
Highways and streets	-	56,076	-	-	-	-
Health and welfare	-	-	-	-	7,772	-
Culture and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
<b>Total disbursements</b>	<b>88,398</b>	<b>56,076</b>	<b>-</b>	<b>2,000</b>	<b>7,772</b>	<b>20,699</b>
Excess (deficiency) of receipts over disbursements	92,482	-	-	415	2,733	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	92,482	-	-	415	2,733	-
Cash and investment fund balance - beginning	-	-	82,140	-	-	-
Cash and investment fund balance - ending	\$ 92,482	\$ -	\$ 82,140	\$ 415	\$ 2,733	\$ -
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ 82,140	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	92,482	-	-	415	2,733	-
<b>Total cash and investment assets - December 31</b>	<b>\$ 92,482</b>	<b>\$ -</b>	<b>\$ 82,140</b>	<b>\$ 415</b>	<b>\$ 2,733</b>	<b>\$ -</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	-	-	-	-	-	-
Other purposes	92,482	-	-	415	2,733	-
Unrestricted	-	-	82,140	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 92,482</b>	<b>\$ -</b>	<b>\$ 82,140</b>	<b>\$ 415</b>	<b>\$ 2,733</b>	<b>\$ -</b>

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 (Continued)

	Public Safety Training	Steuben County Bike Trail	Service on Defendant	Jail Lease Rental	Cumulative Jail	General Drain Improvement
<b>Receipts:</b>						
Taxes	\$ -	\$ -	\$ -	\$ 697,867	\$ 294,539	\$ 101,689
Licenses and permits	-	-	-	-	-	-
Intergovernmental	-	7,000	14,090	-	-	-
Charges for services	1,700	-	-	-	-	-
Other	-	-	-	9,921	-	5,498
<b>Total receipts</b>	<b>1,700</b>	<b>7,000</b>	<b>14,090</b>	<b>707,788</b>	<b>294,539</b>	<b>107,187</b>
<b>Disbursements:</b>						
General government	-	-	-	-	-	153,304
Public safety	1,499	-	-	-	135,745	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Culture and recreation	-	7,000	-	-	-	-
Economic development	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	590,000	17,683	-
Interest	-	-	-	19,803	1,154	4,688
Capital outlay:						
Highways and streets	-	-	-	-	-	-
Airport	-	-	-	-	-	-
<b>Total disbursements</b>	<b>1,499</b>	<b>7,000</b>	<b>-</b>	<b>609,803</b>	<b>154,582</b>	<b>157,992</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>201</b>	<b>-</b>	<b>14,090</b>	<b>97,985</b>	<b>139,957</b>	<b>(50,805)</b>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	170,453
Transfers out	-	-	-	-	-	(65,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>105,453</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>201</b>	<b>-</b>	<b>14,090</b>	<b>97,985</b>	<b>139,957</b>	<b>54,648</b>
<b>Cash and investment fund balance - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(91,535)</b>	<b>479,476</b>	<b>73,699</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 14,090</b>	<b>\$ 6,450</b>	<b>\$ 619,433</b>	<b>\$ 128,347</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted assets:						
Cash and investments	201	-	14,090	6,450	619,433	128,347
<b>Total cash and investment assets - December 31</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 14,090</b>	<b>\$ 6,450</b>	<b>\$ 619,433</b>	<b>\$ 128,347</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ 14,090	\$ -	\$ -	\$ -
Debt service	-	-	-	6,450	-	-
Other purposes	201	-	-	-	619,433	128,347
Unrestricted	-	-	-	-	-	-
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 201</b>	<b>\$ -</b>	<b>\$ 14,090</b>	<b>\$ 6,450</b>	<b>\$ 619,433</b>	<b>\$ 128,347</b>

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(Continued)

	Airport Development and Construction	Cumulative Capital Development	Airport State Grant	Airport FAA Grant	Steuben County EDIT	Totals
<b>Receipts:</b>						
Taxes	\$ -	\$ 854,463	\$ -	\$ -	\$ 840,109	\$ 3,812,311
Licenses and permits	-	-	-	-	-	42,759
Intergovernmental	-	-	2,200	464,361	-	2,053,074
Charges for services	-	-	-	-	-	994,590
Other	237	11,010	151	-	-	190,542
<b>Total receipts</b>	<b>237</b>	<b>865,473</b>	<b>2,351</b>	<b>464,361</b>	<b>840,109</b>	<b>7,093,276</b>
<b>Disbursements:</b>						
General government	-	-	-	-	239,008	876,557
Public safety	-	-	-	-	35,987	1,995,351
Highways and streets	-	-	-	-	250,000	306,076
Health and welfare	-	-	-	-	1,000	494,321
Culture and recreation	-	-	-	-	56,147	562,787
Economic development	-	-	-	-	113,938	113,938
Debt service:						
Principal	-	-	-	-	277,734	937,103
Interest	-	-	-	-	15,956	46,051
Capital outlay:						
Highways and streets	-	280,962	-	-	-	280,962
Airport	-	-	3,096	468,448	-	471,544
<b>Total disbursements</b>	<b>-</b>	<b>280,962</b>	<b>3,096</b>	<b>468,448</b>	<b>989,770</b>	<b>6,084,690</b>
<b>Excess (deficiency) of receipts over disbursements</b>	<b>237</b>	<b>584,511</b>	<b>(745)</b>	<b>(4,087)</b>	<b>(149,661)</b>	<b>1,008,586</b>
<b>Other financing sources (uses)</b>						
Transfers in	-	-	-	-	-	170,453
Transfers out	-	-	-	-	(65,000)	(130,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(65,000)</b>	<b>40,453</b>
<b>Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses</b>	<b>237</b>	<b>584,511</b>	<b>(745)</b>	<b>(4,087)</b>	<b>(214,661)</b>	<b>1,049,039</b>
<b>Cash and investment fund balance - beginning</b>	<b>560</b>	<b>27,689</b>	<b>21,247</b>	<b>49,785</b>	<b>402,639</b>	<b>2,632,413</b>
<b>Cash and investment fund balance - ending</b>	<b>\$ 797</b>	<b>\$ 612,200</b>	<b>\$ 20,502</b>	<b>\$ 45,698</b>	<b>\$ 187,978</b>	<b>\$ 3,681,452</b>
<b>Cash and Investment Assets - December 31</b>						
Cash and investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,264
Restricted assets:						
Cash and investments	797	612,200	20,502	45,698	187,978	3,128,188
<b>Total cash and investment assets - December 31</b>	<b>\$ 797</b>	<b>\$ 612,200</b>	<b>\$ 20,502</b>	<b>\$ 45,698</b>	<b>\$ 187,978</b>	<b>\$ 3,681,452</b>
<b>Cash and Investment Fund Balance - December 31</b>						
Restricted for:						
Culture and recreation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,015
Debt service	-	-	-	-	-	6,450
Other purposes	797	612,200	20,502	45,698	187,978	3,129,117
Unrestricted	-	-	-	-	-	525,870
<b>Total cash and investment fund balance - December 31</b>	<b>\$ 797</b>	<b>\$ 612,200</b>	<b>\$ 20,502</b>	<b>\$ 45,698</b>	<b>\$ 187,978</b>	<b>\$ 3,681,452</b>

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 COMBINING SCHEDULE OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENT BALANCES  
 AGENCY FUNDS  
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	Court Fees	Tax Sale Redemption	Tax Sale Surplus	Coroner Training and Continuing Education	Inheritance Tax	Surplus Tax	Congressional Interest
Additions:							
Agency fund additions	561,267	-	-	1,768	999,261	485,809	865
Deductions:							
Agency fund deductions	569,928	-	-	1,613	1,093,561	414,705	671
Excess (deficiency) of total additions over total deductions	(8,661)	-	-	155	(94,300)	71,104	194
Cash and investment fund balance - beginning	54,359	1,192	6,934	143	442,492	293,761	-
Cash and investment fund balance - ending	<u>\$ 45,698</u>	<u>\$ 1,192</u>	<u>\$ 6,934</u>	<u>\$ 298</u>	<u>\$ 348,192</u>	<u>\$ 364,865</u>	<u>\$ 194</u>

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	County Sheriff	Tax Distributions	Prosecutors Bad Check	Payroll	Clerk of Circuit Court	Welfare Trust	Innkeeper Tax Commission
Additions:							
Agency fund additions	<u>817,658</u>	<u>86,043,133</u>	<u>127,723</u>	<u>3,609,232</u>	<u>5,078,264</u>	<u>-</u>	<u>487,354</u>
Deductions:							
Agency fund deductions	<u>817,674</u>	<u>85,914,963</u>	<u>124,560</u>	<u>3,602,552</u>	<u>5,115,579</u>	<u>167</u>	<u>368,760</u>
Excess (deficiency) of total additions over total deductions	(16)	128,170	3,163	6,680	(37,315)	(167)	118,594
Cash and investment fund balance - beginning	<u>16</u>	<u>1,741</u>	<u>10,088</u>	<u>148,748</u>	<u>448,136</u>	<u>50,340</u>	<u>185,648</u>
Cash and investment fund balance - ending	<u>\$ -</u>	<u>\$ 129,911</u>	<u>\$ 13,251</u>	<u>\$ 155,428</u>	<u>\$ 410,821</u>	<u>\$ 50,173</u>	<u>\$ 304,242</u>

STEUBEN COUNTY  
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 For The Year Ended December 31, 2005  
 (Continued)

	County Recorder	County Treasurer	EMS	State Sales Disclosure Fee	Congressional Principal	Mortgage Fee Fund	Total
Additions:							
Agency fund additions	248,735	19,406,755	882,984	9,025	32,000	7,865	118,799,698
Deductions:							
Agency fund deductions	248,735	55,570,661	882,984	9,410	32,000	6,642	154,775,165
Excess (deficiency) of total additions over total deductions	-	(36,163,906)	-	(385)	-	1,223	(35,975,467)
Cash and investment fund balance - beginning	-	36,944,806	1	1,180	16,775	-	38,606,360
Cash and investment fund balance - ending	\$ -	\$ 780,900	\$ 1	\$ 795	\$ 16,775	\$ 1,223	\$ 2,630,893

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF CAPITAL ASSETS

For The Year Ended December 31, 2005

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

General infrastructure assets have not been reported. Retroactive reporting of general infrastructure assets will occur by 2007.

<u>Primary Government</u>	<u>Ending Balance</u>
Governmental activities:	
Capital assets, not being depreciated:	
Land	\$ 2,947,666
Buildings	13,895,123
Improvements other than buildings	181,817
Machinery and equipment	<u>8,208,091</u>
 Total governmental activities, capital assets not being depreciated	 <u>\$ 25,232,697</u>

STEUBEN COUNTY  
 SUPPLEMENTARY INFORMATION  
 SCHEDULE OF LONG-TERM DEBT

For The Year Ended December 31, 2005

The county has entered into the following long-term debt:

Description of Asset	Ending Balance	Due Within One Year
Governmental Activities:		
Capital leases:		
2004 Police Cars and EMS Vehicles	\$ 132,106	\$ 87,353
911 Mapping	45,290	45,290
Ambulance Remounts	11,169	11,169
Highway Trucks	362,869	77,275
EMS Truck	56,709	21,814
Sheriff Van, Cars, and SUV	113,276	55,358
911 Lease Equipment	259,418	48,731
Ford Explorer	6,481	-
Notes and loans payable	<u>107,000</u>	<u>-</u>
Total governmental activities long-term debt	<u>\$ 1,094,318</u>	<u>\$ 346,990</u>

SUPPLEMENTAL AUDIT OF  
FEDERAL AWARDS



**STATE OF INDIANA**  
AN EQUAL OPPORTUNITY EMPLOYER

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

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

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Compliance

We have audited the compliance of the Steuben County (County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 2005. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied in all material respects with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

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

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement(s) of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

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

STATE BOARD OF ACCOUNTS

November 27, 2006

STEUBEN COUNTY  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For The Year Ended December 31, 2005

Federal Grantor Agency/Pass-Through Entity Program Title/Project Title	Federal CFDA Number	Pass-Through Entity (or Other) Identifying Number	Total Federal Awards Expended
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Pass-Through Indiana Department of Health Special Supplemental Nutrition Program for Women, Infants, and Children FY04 FY05	10.557		\$ 20,747 <u>92,220</u>
Total for federal grantor agency			<u>112,967</u>
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Pass-Through Indiana Department of Commerce Community Development Block Grants/States Program	14.228	CF-03-221	<u>239,802</u>
<u>U.S. DEPARTMENT OF JUSTICE</u>			
Direct			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2002-CW-BX-0018 2003-WE-BX-0018	83,556 <u>55,400</u>
Total for program			<u>138,956</u>
Pass-Through Indiana Criminal Justice Institute Juvenile Accountability Incentive Block Grant	16.523	03-JB-057	<u>12,000</u>
Crime Victim Assistance	16.575	05VA122	<u>11,571</u>
Violence Against Woman Formula Grants	16.588	04STO55 04STO56 05STO52 05STO53 05STO54	13,064 19,120 6,707 19,848 <u>6,980</u>
Total for program			<u>65,719</u>
Total for federal grantor agency			<u>228,246</u>
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct			
Airport Improvement Program	20.106	3-18-0002-05 3-18-0002-06 3-18-0002-07	14,516 391,682 <u>53,210</u>
Total for program			<u>459,408</u>
Pass-Through Indiana Criminal Justice Institute State and Community Highway Safety	20.600	J8-03-03-03-62 154AL-05-03	900 <u>3,855</u>
Total for program			<u>4,755</u>
Total for federal grantor agency			<u>464,163</u>
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>			
Pass- Through Indiana Department of Environmental Management Targeted Watershed Grant	66.439	A305-3-751	<u>56,076</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Pass-Through Indiana Department of Health Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283	U90/CCU517024-04	<u>14,878</u>
Pass-Through Indiana Department of Child Services Child Support Enforcement	93.563		173,062 56,928 <u>68,641</u>
County Prosecutor's Expenditures County Clerk's Expenditures Indirect Costs			
Total for program			<u>298,631</u>
Total for federal grantor agency			<u>313,509</u>
<u>U.S. Department of Homeland Security</u>			
Direct			
Community Emergency Response Team Program	97.054		<u>172,536</u>
Total federal awards expended			<u>\$ 1,587,299</u>

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

STEUBEN COUNTY  
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Steuben County (County) and is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Accordingly, the amount of federal awards expended is based on when the activity related to the award occurs. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

II. Subrecipients

Of the federal expenditures presented in the schedule, the County provided federal awards to subrecipients as follows for the year ended December 31, 2005:

Program Title	Federal CFDA Number	2005
Community Development Block Grants/States Program	14.228	\$ 239,802

STEUBEN COUNTY  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I – Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

Noncompliance material to financial statements noted? no

Federal Awards:

Internal control over major programs:

Material weaknesses identified?	no
Reportable conditions identified that are not considered to be material weaknesses?	none reported

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

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

Identification of Major Programs:

CFDA Number	Name of Federal Program or Cluster
20.106	Airport Improvement Program

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

Auditee qualified as low-risk auditee? yes

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

No matters are reportable.

STEUBEN COUNTY  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

No matters are reportable.

STEUBEN COUNTY  
EXIT CONFERENCE

The contents of this report were discussed on November 27, 2006, with Kim Koomler, Auditor; F. Mayo Sanders, President of the Board of County Commissioners; and William L. Booth, President of the County Council.