

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
07/25/2023

TABLE OF CONTENTS

<u>Description</u>	<u>Page</u>
Schedule of Officials	2
Independent Auditor's Report	3-5
Financial Statement and Accompanying Notes:	
Statement of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	8-10
Notes to Financial Statement	11-16
Required Supplementary Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-56
Other Information:	
Schedule of Payables and Receivables	58
Schedule of Leases and Debt	59
Schedule of Capital Assets.....	60
Other Reports.....	61

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers Kelli Johnson	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Treasurer	Melissa Bixler	01-01-22 to 12-31-23
Clerk of the Circuit Court	Tangi Manahan	01-01-22 to 12-31-23
County Sheriff	Rodney L. Robinson	01-01-22 to 12-31-23
County Recorder	Linda Myers Dani Parrish	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Wil Howard	01-01-22 to 12-31-23
President of the County Council	Richard Shipe	01-01-22 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Steuben County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2022, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of and for the year ended December 31, 2022, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial auditors contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Matter Giving Rise to Adverse Opinion on U.S. Generally Accepted Accounting Principles

As discussed in Note 1 to the financial statement, the County prepares its financial statement on the prescribed basis of accounting that demonstrates compliance with the reporting requirements established by the Indiana State Board of Accounts as allowed by state statute (IC 5-11-1-6), which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance, but is not absolute assurance, and, therefore, is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates and related disclosures made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

Financial reporting requirements established by the Indiana State Board of Accounts, as described in Note 1, require that the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis be presented to supplement the basic financial statement. Such information is the responsibility of management and, although not a part of the basic financial statement, is required by reporting requirements established by the Indiana State Board of Accounts who considers it to be an essential part of financial reporting for placing the basic financial statement in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statement, and other knowledge we obtained during our audit of the basic financial statement. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Schedule of Payables and Receivables, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, but does not include the basic financial statement and our auditor's report thereon. Our opinions on the basic financial statement do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we concluded that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 5, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 5, 2023

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES; REQUIRED
SUPPLEMENTARY INFORMATION; AND OTHER INFORMATION

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

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

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

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

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
General	\$ 5,881,704	\$ 14,959,180	\$ 15,664,674	\$ 5,176,210
Accident Report	32,016	6,005	-	38,021
Board of Aviation	139,369	154,625	95,773	198,221
LIT Economic Development County Share	3,334,927	1,525,435	1,266,746	3,593,616
City and Town Court Costs	54,032	9,045	-	63,077
Clerk's Records Perpetuation	127,088	22,077	2,535	146,630
County Option Dog Tax	5,985	-	80	5,905
Sales Disclosure - County Share	57,210	15,280	14,814	57,676
Cumulative Bridge	1,625,100	317,009	515,503	1,426,606
Cumulative Capital Development	2,331,977	1,982,221	1,786,355	2,527,843
Drug Free Community	68,157	44,854	26,013	86,998
Electronic Map Generation	12,522	327	-	12,849
Emergency Planning/Right to Know	22,697	5,986	1,254	27,429
Extradition and Sheriff's Assistance	2,788	-	-	2,788
Firearms Training	73,045	35,220	2,221	106,044
General Drain Improvement	285,972	316,343	108,910	493,405
Health	147,862	525,244	493,954	179,152
Identification Security Protection	26,024	8,311	2,746	31,589
Local Health Maintenance	253,317	33,139	30,307	256,149
Local Road and Street	746,847	661,095	255,794	1,152,148
LIT Public Safety - County Share	487,606	1,445,920	1,726,961	206,565
Major Moves Construction	454,085	236,324	-	690,409
Motor Vehicle Highway - Restricted	8,262	1,696,333	1,294,882	409,713
Medical Care for Inmates	8,105	6,440	5,496	9,049
Misdemeanant	64,868	20,126	52,000	32,994
Motor Vehicle Highway	2,292,780	3,519,931	3,477,959	2,334,752
Plat Book	240,001	44,395	8,172	276,224
Rainy Day	3,594,582	400,000	24,109	3,970,473
Recorder's Records Perpetuation	566,778	165,480	158,077	574,181
Riverboat	688,009	113,054	99,494	701,569
Sex and Violent Offender Administration	22,442	2,606	12,679	12,369
Supplemental Public Defender Services	130,339	27,050	20,606	136,783
Surveyor's Corner Perpetuation	249,735	41,555	867	290,423
Tax Sale Fees	53,853	41,507	35,878	59,482
Tax Sale Redemption	7,273	72,347	65,263	14,357
Tax Sale Surplus	491,997	876,287	794,081	574,203
Local Health Department Trust Account	85,768	20,792	15,076	91,484
Unsafe Building	27,150	653	14,440	13,363
Court Appointed Special Advocate (CASA)	-	14,301	14,301	-
County Elected Officials Training	57,308	8,311	635	64,984
County Offender Transportation Fund	7,801	1,430	-	9,231
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Statewide 911	459,240	643,323	579,531	523,032
Abandoned Junk Vehicle	1,687	-	-	1,687
Reassessment	279,233	279,721	289,678	269,276
Opioid Restricted	-	87,722	-	87,722
Opioid Unrestricted	-	36,870	-	36,870
Adult Probation Administrative	526,500	123,399	60,243	589,656
Alternative Dispute Resolution	20,338	2,902	700	22,540
Drain Maintenance	838,918	623,994	323,886	1,139,026
Investment Trust	3,395,222	30,563	-	3,425,785
DUI Task Force	(4)	-	-	(4)
County Public Vaccine Fund	64,895	103,892	1,821	166,966
Court Interpreters	402	-	390	12
WIC Donations	1,131	550	443	1,238
Debt Service	158,534	1,053,629	1,050,850	161,313
Payroll Clearing	30	5,109,447	5,090,137	19,340
Settlement	-	39,095,091	39,095,091	-
Wheel Tax / Surtax Combined	23,952	2,234,061	2,228,795	29,218
CVET Agency	-	176,569	176,569	-
Sewage Collections	-	227,686	227,686	-
Financial Institution Tax	-	428,859	428,859	-
Local Income Tax-Property Tax Relief	321,874	2,948,311	3,053,832	216,353
State Fines and Forfeitures	8,322	95,221	89,118	14,425
Infraction Judgements	10,410	122,708	117,769	15,349
Overweight Vehicle Fines	-	800	800	-

STEBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
Special Death Benefit	650	4,775	4,645	780
Sales Disclosure - State Share	1,775	15,280	16,105	950
Coroners Training & Con't Education	459	4,471	4,667	263
Interstate Compact - State Share	63	1,250	1,125	188
Mortgage Recording Fees - State Share	910	4,233	4,623	520
Sex and Violent Offender Admin - State	46	334	335	45
Child Restraint Violation Fines	50	425	425	50
Inheritance Tax	5,149	-	-	5,149
Education Plate Fees Agency	-	338	338	-
Riverboat Revenue Sharing	-	193,878	193,878	-
Innkeepers Tax Collections	28,511	876,658	857,642	47,527
LIT Certified Shares	-	10,166,593	10,166,593	-
LIT Public Safety Distributions	-	2,541,648	2,541,648	-
LIT Economic Development	-	2,541,648	2,541,648	-
93.563 Title IV-D Incentive	187,235	16,193	17,300	186,128
93.563 Prosecutor IV-D Incentive-Post Oct '99	192,788	24,364	30,228	186,924
93.563 Clerk IV-D Incentive-Post Oct '99	13,784	16,193	9,048	20,929
Jail Commissary	78,445	73,364	92,981	58,828
Inmate Trust (Old)	28,938	125,124	153,857	205
Inmate Trust (New)	-	168,754	157,534	11,220
Clerks Trust	439,737	3,117,732	3,049,835	507,634
ISETS	290	100	100	290
Innkeepers Tax Commission	530,250	875,697	515,115	890,832
After Settlement Collections	1,447,173	1,450,531	1,447,173	1,450,531
State Welfare Excise Tax Allocation	-	2,108,112	2,108,112	-
Tax Sale Attorney Fees	85	5,180	4,335	930
Real Estate Surplus	77,144	75,363	65,304	87,203
Cemetery Trust	3,150	50	-	3,200
Sheriff Service Process Pension	30,027	32,356	12,000	50,383
Pre-Trial Diversion Fee	216,760	139,904	81,021	275,643
Juvenile Probation User Fee	11,442	1,223	4,811	7,854
Work Release Maintenance Fee	2,285	-	-	2,285
Jury Pay User Fee	19,909	6,206	8,191	17,924
Law Enforcement Education User Fee	33,371	5,887	2,163	37,095
Sheriff Continuing Education User Fee	7,332	1,543	2,900	5,975
Safe School Fee	400	-	-	400
Immunization Donations	4,321	3,900	5,424	2,797
County Park Donations	-	5,180	500	4,680
EMS Donation	3,647	100	-	3,747
E-911 Donations	3,289	2,500	1,689	4,100
Sheriff Reserve Donations	4,142	-	-	4,142
Sheriff Donations	23,423	19,699	13,969	29,153
D.A.R.E Donation	27	-	-	27
EMA Donations	3,458	-	3,322	136
Canine Donations	8,575	900	407	9,068
Equipment Bond 2010	45,310	-	45,310	-
Energy Savings Bond 2006	176	-	-	176
Equipment Bond 2013	106,255	-	106,255	-
Probation Indigent Treatment	6,905	-	-	6,905
2016 GOB - Motorola	1,500	-	500	1,000
Judicial Court 2022 Construction Bond	-	488,000	488,000	-
Gravel Pit/Co Park	1,650	-	-	1,650
County Park Electric Deposit	37,745	37,681	44,076	31,350
Building Safety Education	925	-	-	925
Airport Grant Clearing	982	-	-	982
Commissioner Certificate Sale Proceeds	64,662	-	46,350	18,312
Land Acquisition & Tax Payable	3,565	-	-	3,565
WIC Peer Counselor	(5,971)	26,774	20,946	(143)
NE IN Solid Waste District	-	492,768	492,768	-
WIC Peer Counselor (alt)	-	617	5,940	(5,323)
School System Radio	44,734	37,152	4,007	77,879
Tower Rental	36	-	-	36
Health Care Admin	340,170	3,533,968	3,479,117	395,021
16.575 Pros Victim Assistance	(15,058)	41,543	30,359	(3,874)
16.588 Stop Violence Against Women	(975)	26,250	26,250	(975)
16.607 Bulletproof Vests	225	4,750	2,250	2,725

STEBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2022

Fund	Cash and Investments 01-01-22	Receipts	Disbursements	Cash and Investments 12-31-22
20.219 Rec Trails Bike Trail	6,854	-	-	6,854
20.509 Transit Star	-	89,872	89,872	-
93.069 Public Health Prepare	7,302	13,231	14,806	5,727
20.106 FAA AIP 15/ROW CRACK RE	1	-	-	1
20.205 HWY 200 N/I-69	(241,633)	319,862	78,229	-
20.106 FAA OBST/RMVL/RNWY 5/23	-	303	303	-
20.205 HWY 100N/200W	(1,791)	8,004	17,364	(11,151)
93.788 JUSTICE PT ADD RSP GRANT	79,692	-	-	79,692
20.106 FAA REHABRNWY5/23+TAXI CON	-	218,716	218,716	-
20.106 FAA OBSREMRUNWAY 5-23	-	52,779	52,779	-
Bridge Inspection Grant 2021-2024	(19,208)	40,685	21,477	-
16.710 COPS Hiring Program Grant	(29,493)	50,524	28,770	(7,739)
WIC Fiscal Yrs. (Odds)	(6)	9,468	64,827	(55,365)
WIC Fiscal Yrs. (Evens)	(58,087)	260,914	209,952	(7,125)
93.008 MRC NACCHO/Health Grant	8	-	-	8
16.922 Federal Seized Assets	95,848	-	13,329	82,519
93.563 Odyssey CMS GT 10CRG025	117	-	-	117
93.658 TITLE IV-E	-	1,627	-	1,627
Steuben County Health Department - COVID	60,268	25,009	75,763	9,514
20.106 Cares Aviation ANQ 2020	-	4,800	4,800	-
Cares Emerg Relief 5311 Op	-	191,814	191,814	-
ARP American Rescue Plan #1	3,359,740	3,359,740	-	6,719,480
20.106 ARPA23	-	-	26,362	(26,362)
20.106 ACRGP22	-	7,716	9,539	(1,823)
20.509 ARP2022-59105	-	15,867	15,867	-
16.592 Local Law Enforcement GT	7	-	-	7
SCCF Community Foundation	76	-	-	76
NICC CY 2021 GRANT	28,047	-	28,047	-
NICC Project Income CY 2021	250,144	-	250,144	-
NICC CTP CY 2021	27,371	-	27,371	-
HB 1006 Steuben Prob CY 2021	15,113	-	2,953	12,160
COMM Xing 27/EDS #A249	9,379	-	-	9,379
EMS Equipment	1,183	-	-	1,183
HB1006 Steuben Probation 2022	-	64,575	42,474	22,101
Community Corrections 2022	-	1,049,532	1,031,880	17,652
Community Corrections Project Income 2022	-	898,561	589,242	309,319
Community Corrections CTP 2022	-	38,971	15,946	23,025
HB1006 Steuben Probation CY 2020	4,770	-	4,770	-
LARE Grant/Boat Patrol	-	11,939	14,929	(2,990)
JDAI Drug Free Grant	30	1,033	30	1,033
Pre-Trial Services Grant	12,194	113,045	91,149	34,090
TANF GRANT NICC FY 2017	15	-	-	15
COMM Xing CCMG2/EDS #A249	5,380	-	-	5,380
COMM Xing CCMG4/EDS #A249	6,984	-	-	6,984
CCMG / LOCAL ROADS & BRIDGES	-	609,019	578,552	30,467
JDAI 2020-21/Coord-Implement	123	-	123	-
JDAI 2020-21/Programming	450	-	450	-
JDAI 2021-22 Implementation	2,044	3,709	5,267	486
JDAI 2021-22 Programming	19,304	16,896	35,585	615
JDAI 2022-2023 IMPLEMENTATION	-	9,334	5,962	3,372
JDAI 2016-17 PART 1	1,991	-	1,991	-
JDAI 2022-2023 PROGRAMMING	-	34,375	7,276	27,099
MENTAL HEALTH GT 2015 FD 010	35,728	-	3,955	31,773
FAMILY COURT PROJECT GRANT	27,128	120	120	27,128
PUBL SAFETY TRAIN	17	-	-	17
COMM CORR IPEP GRANT 2021	-	2,142	2,142	-
Totals	\$ 38,628,886	\$ 119,642,927	\$ 113,692,899	\$ 44,578,914

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

Supplies. Amounts disbursed for articles and commodities that are entirely consumed and materially altered when used and/or show rapid depreciation after use for a short period of time. Examples of supplies include, but are not limited to, the following: office supplies, operating supplies, and repair and maintenance supplies.

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

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

Capital outlay. Amounts disbursed for land, infrastructure, buildings, improvements, and machinery and equipment having an appreciable and calculable period of usefulness.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Other disbursements. Amounts disbursed for various other purposes including, but not limited to, the following: interfund loan payments; loans made to other funds; internal service disbursements; and transfers out that are authorized by statute, ordinance, resolution, or court order.

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

Property taxes levied are collected by the County Treasurer and are scheduled to be distributed to the County in June and December; however, situations can arise which would delay the distributions. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by December 31 of the year preceding the budget year or January 15 of the budget year if the County is issuing debt after December 1 or intends on filing a shortfall appeal. These rates were based upon the assessed valuations adjusted for various tax credits from the preceding year's lien date of January 1. Taxable property is assessed at 100 percent of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which normally become delinquent if not paid by May 10 and November 10, respectively.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

The Public Employees' Hybrid Plan (PERF Hybrid) consists of two components: PERF DB, the employer-funded monthly defined benefit component, and the Public Employees' Hybrid Members Defined Contribution Account, the defined contribution component.

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

New employees hired have a one-time election to join either the PERF Hybrid or the My Choice.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

Indiana Public Retirement System
One North Capitol, Suite 001
Indianapolis, IN 46204
Ph. (844) 464-6777

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursement grant funds. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Holding Corporation

The County has entered into a capital lease with the Steuben County, Indiana 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 of the Judicial Center for lease to the County. The lessor has been determined to be a related-party of the County. Lease payments begin in January 2025.

REQUIRED SUPPLEMENTARY INFORMATION

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General	Accident Report	Board of Aviation	LIT Economic Development County Share	City and Town Court Costs
Cash and investments - beginning	\$ 5,881,704	\$ 32,016	\$ 139,369	\$ 3,334,927	\$ 54,032
Receipts:					
Taxes	11,260,173	-	89,594	1,525,435	-
Licenses and permits	272,571	-	-	-	-
Intergovernmental receipts	76,870	-	904	-	-
Charges for services	2,388,220	6,005	52,878	-	-
Fines and forfeits	152,477	-	-	-	9,045
Other receipts	808,869	-	11,249	-	-
Total receipts	<u>14,959,180</u>	<u>6,005</u>	<u>154,625</u>	<u>1,525,435</u>	<u>9,045</u>
Disbursements:					
Personal services	12,398,104	-	1,330	316,138	-
Supplies	186,667	-	14,698	-	-
Other services and charges	2,567,237	-	79,745	712,691	-
Capital outlay	15,880	-	-	237,917	-
Other disbursements	496,786	-	-	-	-
Total disbursements	<u>15,664,674</u>	<u>-</u>	<u>95,773</u>	<u>1,266,746</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(705,494)</u>	<u>6,005</u>	<u>58,852</u>	<u>258,689</u>	<u>9,045</u>
Cash and investments - ending	<u>\$ 5,176,210</u>	<u>\$ 38,021</u>	<u>\$ 198,221</u>	<u>\$ 3,593,616</u>	<u>\$ 63,077</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Clerk's Records Perpetuation	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development
Cash and investments - beginning	\$ 127,088	\$ 5,985	\$ 57,210	\$ 1,625,100	\$ 2,331,977
Receipts:					
Taxes	-	-	-	244,348	1,132,144
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,465	11,422
Charges for services	22,077	-	15,280	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	70,196	838,655
Total receipts	22,077	-	15,280	317,009	1,982,221
Disbursements:					
Personal services	-	-	-	70,769	-
Supplies	-	-	-	137,905	-
Other services and charges	2,284	80	14,814	273,710	-
Capital outlay	251	-	-	33,119	1,786,355
Other disbursements	-	-	-	-	-
Total disbursements	2,535	80	14,814	515,503	1,786,355
Excess (deficiency) of receipts over (under) disbursements	19,542	(80)	466	(198,494)	195,866
Cash and investments - ending	\$ 146,630	\$ 5,905	\$ 57,676	\$ 1,426,606	\$ 2,527,843

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Extradition and Sheriffs Assistance	Firearms Training
Cash and investments - beginning	\$ 68,157	\$ 12,522	\$ 22,697	\$ 2,788	\$ 73,045
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	35,220
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	327	5,986	-	-
Fines and forfeits	44,854	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	44,854	327	5,986	-	35,220
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	26,013	-	479	-	2,221
Capital outlay	-	-	775	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,013	-	1,254	-	2,221
Excess (deficiency) of receipts over (under) disbursements	18,841	327	4,732	-	32,999
Cash and investments - ending	\$ 86,998	\$ 12,849	\$ 27,429	\$ 2,788	\$ 106,044

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 285,972	\$ 147,862	\$ 26,024	\$ 253,317	\$ 746,847
Receipts:					
Taxes	62,781	443,898	-	-	-
Licenses and permits	-	76,626	-	-	-
Intergovernmental receipts	-	4,478	-	-	647,395
Charges for services	-	-	8,311	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	253,562	242	-	-	13,700
Total receipts	316,343	525,244	8,311	33,139	661,095
Disbursements:					
Personal services	-	456,043	-	25,866	-
Supplies	-	8,517	-	-	41,482
Other services and charges	108,910	29,234	2,746	4,441	-
Capital outlay	-	160	-	-	214,312
Other disbursements	-	-	-	-	-
Total disbursements	108,910	493,954	2,746	30,307	255,794
Excess (deficiency) of receipts over (under) disbursements	207,433	31,290	5,565	2,832	405,301
Cash and investments - ending	\$ 493,405	\$ 179,152	\$ 31,589	\$ 256,149	\$ 1,152,148

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	LIT Public Safety - County Share	Major Moves Construction	Motor Vehicle Highway - Restricted	Medical Care for Inmates	Misdemeanant
Cash and investments - beginning	\$ 487,606	\$ 454,085	\$ 8,262	\$ 8,105	\$ 64,868
Receipts:					
Taxes	1,413,009	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	1,655,266	-	-
Charges for services	-	-	-	6,440	20,126
Fines and forfeits	-	-	-	-	-
Other receipts	32,911	236,324	41,067	-	-
Total receipts	1,445,920	236,324	1,696,333	6,440	20,126
Disbursements:					
Personal services	540,045	-	-	-	-
Supplies	248,994	-	35,000	-	-
Other services and charges	934,002	-	1,259,857	5,496	52,000
Capital outlay	3,920	-	25	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,726,961	-	1,294,882	5,496	52,000
Excess (deficiency) of receipts over (under) disbursements	(281,041)	236,324	401,451	944	(31,874)
Cash and investments - ending	\$ 206,565	\$ 690,409	\$ 409,713	\$ 9,049	\$ 32,994

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation	Riverboat
Cash and investments - beginning	\$ 2,292,780	\$ 240,001	\$ 3,594,582	\$ 566,778	\$ 688,009
Receipts:					
Taxes	-	-	400,000	-	-
Licenses and permits	9,985	-	-	-	-
Intergovernmental receipts	3,449,815	-	-	-	113,054
Charges for services	40,000	44,395	-	162,993	-
Fines and forfeits	-	-	-	-	-
Other receipts	20,131	-	-	2,487	-
Total receipts	3,519,931	44,395	400,000	165,480	113,054
Disbursements:					
Personal services	1,574,825	-	-	76,029	-
Supplies	965,791	-	-	-	-
Other services and charges	456,702	8,172	24,109	82,048	-
Capital outlay	278,748	-	-	-	99,494
Other disbursements	201,893	-	-	-	-
Total disbursements	3,477,959	8,172	24,109	158,077	99,494
Excess (deficiency) of receipts over (under) disbursements	41,972	36,223	375,891	7,403	13,560
Cash and investments - ending	\$ 2,334,752	\$ 276,224	\$ 3,970,473	\$ 574,181	\$ 701,569

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sex and Violent Offender Administration	Supplemental Public Defender Services	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption
Cash and investments - beginning	\$ 22,442	\$ 130,339	\$ 249,735	\$ 53,853	\$ 7,273
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	41,555	-	-
Fines and forfeits	-	27,050	-	-	-
Other receipts	2,606	-	-	41,507	72,347
Total receipts	2,606	27,050	41,555	41,507	72,347
Disbursements:					
Personal services	-	6,250	-	-	-
Supplies	12,679	-	867	-	-
Other services and charges	-	14,356	-	35,878	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	65,263
Total disbursements	12,679	20,606	867	35,878	65,263
Excess (deficiency) of receipts over (under) disbursements	(10,073)	6,444	40,688	5,629	7,084
Cash and investments - ending	\$ 12,369	\$ 136,783	\$ 290,423	\$ 59,482	\$ 14,357

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Tax Sale Surplus	Local Health Department Trust Account	Unsafe Building	Court Appointed Special Advocate (CASA)	County Elected Officials Training
Cash and investments - beginning	\$ 491,997	\$ 85,768	\$ 27,150	\$ -	\$ 57,308
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	250	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	20,556	-	14,301	6,649
Fines and forfeits	-	-	-	-	1,662
Other receipts	876,287	236	403	-	-
Total receipts	<u>876,287</u>	<u>20,792</u>	<u>653</u>	<u>14,301</u>	<u>8,311</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	3,594	-	-	-
Other services and charges	1,758	3,626	14,440	14,301	635
Capital outlay	-	7,856	-	-	-
Other disbursements	792,323	-	-	-	-
Total disbursements	<u>794,081</u>	<u>15,076</u>	<u>14,440</u>	<u>14,301</u>	<u>635</u>
Excess (deficiency) of receipts over (under) disbursements	<u>82,206</u>	<u>5,716</u>	<u>(13,787)</u>	<u>-</u>	<u>7,676</u>
Cash and investments - ending	<u>\$ 574,203</u>	<u>\$ 91,484</u>	<u>\$ 13,363</u>	<u>\$ -</u>	<u>\$ 64,984</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	County Offender Transportation Fund	Hazardous Waste Disposal Tax	Statewide 911	Abandoned Junk Vehicle	Reassessment
Cash and investments - beginning	\$ 7,801	\$ 1,855	\$ 459,240	\$ 1,687	\$ 279,233
Receipts:					
Taxes	-	-	-	-	276,927
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,794
Charges for services	-	-	634,468	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,430	-	8,855	-	-
Total receipts	1,430	-	643,323	-	279,721
Disbursements:					
Personal services	-	-	533,257	-	5,988
Supplies	-	-	2,972	-	721
Other services and charges	-	-	43,302	-	282,969
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	579,531	-	289,678
Excess (deficiency) of receipts over (under) disbursements	1,430	-	63,792	-	(9,957)
Cash and investments - ending	\$ 9,231	\$ 1,855	\$ 523,032	\$ 1,687	\$ 269,276

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Opioid Restricted	Opioid Unrestricted	Adult Probation Administrative	Alternative Dispute Resolution	Drain Maintenance
Cash and investments - beginning	\$ -	\$ -	\$ 526,500	\$ 20,338	\$ 838,918
Receipts:					
Taxes	-	-	-	-	613,111
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	87,722	36,870	-	-	-
Fines and forfeits	-	-	-	2,902	-
Other receipts	-	-	123,399	-	10,883
Total receipts	<u>87,722</u>	<u>36,870</u>	<u>123,399</u>	<u>2,902</u>	<u>623,994</u>
Disbursements:					
Personal services	-	-	41,276	-	-
Supplies	-	-	1,326	-	-
Other services and charges	-	-	15,449	700	323,886
Capital outlay	-	-	2,192	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>-</u>	<u>-</u>	<u>60,243</u>	<u>700</u>	<u>323,886</u>
Excess (deficiency) of receipts over (under) disbursements	<u>87,722</u>	<u>36,870</u>	<u>63,156</u>	<u>2,202</u>	<u>300,108</u>
Cash and investments - ending	<u>\$ 87,722</u>	<u>\$ 36,870</u>	<u>\$ 589,656</u>	<u>\$ 22,540</u>	<u>\$ 1,139,026</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Investment Trust	DUI Task Force	County Public Vaccine Fund	Court Interpreters	WIC Donations
Cash and investments - beginning	\$ 3,395,222	\$ (4)	\$ 64,895	\$ 402	\$ 1,131
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	91,623	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	30,563	-	12,269	-	550
Total receipts	30,563	-	103,892	-	550
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	67	-	-
Other services and charges	-	-	600	390	443
Capital outlay	-	-	1,154	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	1,821	390	443
Excess (deficiency) of receipts over (under) disbursements	30,563	-	102,071	(390)	107
Cash and investments - ending	\$ 3,425,785	\$ (4)	\$ 166,966	\$ 12	\$ 1,238

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Debt Service	Payroll Clearing	Settlement	Wheel Tax / Surtax Combined	CVET Agency
Cash and investments - beginning	\$ 158,534	\$ 30	\$ -	\$ 23,952	\$ -
Receipts:					
Taxes	1,043,111	-	39,095,091	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	10,518	-	-	2,234,061	176,569
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	5,109,447	-	-	-
Total receipts	<u>1,053,629</u>	<u>5,109,447</u>	<u>39,095,091</u>	<u>2,234,061</u>	<u>176,569</u>
Disbursements:					
Personal services	-	5,090,137	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,050,850	-	39,095,091	-	176,569
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	2,228,795	-
Total disbursements	<u>1,050,850</u>	<u>5,090,137</u>	<u>39,095,091</u>	<u>2,228,795</u>	<u>176,569</u>
Excess (deficiency) of receipts over (under) disbursements	<u>2,779</u>	<u>19,310</u>	<u>-</u>	<u>5,266</u>	<u>-</u>
Cash and investments - ending	<u>\$ 161,313</u>	<u>\$ 19,340</u>	<u>\$ -</u>	<u>\$ 29,218</u>	<u>\$ -</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sewage Collections	Financial Institution Tax	Local Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements
Cash and investments - beginning	\$ -	\$ -	\$ 321,874	\$ 8,322	\$ 10,410
Receipts:					
Taxes	-	-	2,948,311	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	227,686	-	-	-	-
Fines and forfeits	-	-	-	95,221	122,708
Other receipts	-	428,859	-	-	-
Total receipts	<u>227,686</u>	<u>428,859</u>	<u>2,948,311</u>	<u>95,221</u>	<u>122,708</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	227,686	428,859	3,053,832	89,118	117,769
Total disbursements	<u>227,686</u>	<u>428,859</u>	<u>3,053,832</u>	<u>89,118</u>	<u>117,769</u>
Excess (deficiency) of receipts over (under) disbursements	-	-	(105,521)	6,103	4,939
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 216,353</u>	<u>\$ 14,425</u>	<u>\$ 15,349</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Overweight Vehicle Fines	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share
Cash and investments - beginning	\$ -	\$ 650	\$ 1,775	\$ 459	\$ 63
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	15,280	4,471	-
Fines and forfeits	800	4,425	-	-	1,250
Other receipts	-	350	-	-	-
Total receipts	800	4,775	15,280	4,471	1,250
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	4,667	-
Capital outlay	-	-	-	-	-
Other disbursements	800	4,645	16,105	-	1,125
Total disbursements	800	4,645	16,105	4,667	1,125
Excess (deficiency) of receipts over (under) disbursements	-	130	(825)	(196)	125
Cash and investments - ending	\$ -	\$ 780	\$ 950	\$ 263	\$ 188

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Mortgage Recording Fees - State Share	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ 910	\$ 46	\$ 50	\$ 5,149	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	4,233	-	-	-	338
Fines and forfeits	-	334	425	-	-
Other receipts	-	-	-	-	-
Total receipts	4,233	334	425	-	338
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	425	-	338
Capital outlay	-	-	-	-	-
Other disbursements	4,623	335	-	-	-
Total disbursements	4,623	335	425	-	338
Excess (deficiency) of receipts over (under) disbursements	(390)	(1)	-	-	-
Cash and investments - ending	\$ 520	\$ 45	\$ 50	\$ 5,149	\$ -

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety Distributions	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 28,511	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	876,658	10,166,593	2,541,648	2,541,648
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	193,878	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>193,878</u>	<u>876,658</u>	<u>10,166,593</u>	<u>2,541,648</u>	<u>2,541,648</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	857,642	-	-	2,541,648
Capital outlay	-	-	-	-	-
Other disbursements	193,878	-	10,166,593	2,541,648	-
Total disbursements	<u>193,878</u>	<u>857,642</u>	<u>10,166,593</u>	<u>2,541,648</u>	<u>2,541,648</u>
Excess (deficiency) of receipts over (under) disbursements	-	19,016	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 47,527</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Jail Commissary	Inmate Trust (Old)
Cash and investments - beginning	\$ 187,235	\$ 192,788	\$ 13,784	\$ 78,445	\$ 28,938
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,193	24,364	16,193	73,364	125,124
Total receipts	16,193	24,364	16,193	73,364	125,124
Disbursements:					
Personal services	-	26,621	-	-	-
Supplies	-	-	-	-	-
Other services and charges	17,300	3,607	9,048	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	92,981	153,857
Total disbursements	17,300	30,228	9,048	92,981	153,857
Excess (deficiency) of receipts over (under) disbursements	(1,107)	(5,864)	7,145	(19,617)	(28,733)
Cash and investments - ending	\$ 186,128	\$ 186,924	\$ 20,929	\$ 58,828	\$ 205

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Inmate Trust (New)	Clerks Trust	ISETS	Innkeepers Tax Commission	After Settlement Collections
Cash and investments - beginning	\$ -	\$ 439,737	\$ 290	\$ 530,250	\$ 1,447,173
Receipts:					
Taxes	-	-	-	-	1,450,531
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	168,754	3,117,732	100	875,697	-
Total receipts	<u>168,754</u>	<u>3,117,732</u>	<u>100</u>	<u>875,697</u>	<u>1,450,531</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	157,534	3,049,835	100	515,115	1,447,173
Total disbursements	<u>157,534</u>	<u>3,049,835</u>	<u>100</u>	<u>515,115</u>	<u>1,447,173</u>
Excess (deficiency) of receipts over (under) disbursements	<u>11,220</u>	<u>67,897</u>	<u>-</u>	<u>360,582</u>	<u>3,358</u>
Cash and investments - ending	<u>\$ 11,220</u>	<u>\$ 507,634</u>	<u>\$ 290</u>	<u>\$ 890,832</u>	<u>\$ 1,450,531</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	State Welfare Excise Tax Allocation	Tax Sale Attorney Fees	Real Estate Surplus	Cemetery Trust	Sheriff Service Process Pension
Cash and investments - beginning	\$ -	\$ 85	\$ 77,144	\$ 3,150	\$ 30,027
Receipts:					
Taxes	-	-	75,363	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	50	10,131
Fines and forfeits	-	-	-	-	22,225
Other receipts	2,108,112	5,180	-	-	-
Total receipts	2,108,112	5,180	75,363	50	32,356
Disbursements:					
Personal services	-	-	-	-	12,000
Supplies	-	-	-	-	-
Other services and charges	2,108,112	4,335	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	65,304	-	-
Total disbursements	2,108,112	4,335	65,304	-	12,000
Excess (deficiency) of receipts over (under) disbursements	-	845	10,059	50	20,356
Cash and investments - ending	\$ -	\$ 930	\$ 87,203	\$ 3,200	\$ 50,383

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Pre-Trial Diversion Fee	Juvenile Probation User Fee	Work Release Maintenance Fee	Jury Pay User Fee	Law Enforcement Education User Fee
Cash and investments - beginning	\$ 216,760	\$ 11,442	\$ 2,285	\$ 19,909	\$ 33,371
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	139,904	-	-	5,818	5,887
Other receipts	-	1,223	-	388	-
Total receipts	<u>139,904</u>	<u>1,223</u>	<u>-</u>	<u>6,206</u>	<u>5,887</u>
Disbursements:					
Personal services	73,220	-	-	-	-
Supplies	329	638	-	-	-
Other services and charges	7,472	4,073	-	8,191	2,163
Capital outlay	-	100	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>81,021</u>	<u>4,811</u>	<u>-</u>	<u>8,191</u>	<u>2,163</u>
Excess (deficiency) of receipts over (under) disbursements	<u>58,883</u>	<u>(3,588)</u>	<u>-</u>	<u>(1,985)</u>	<u>3,724</u>
Cash and investments - ending	<u>\$ 275,643</u>	<u>\$ 7,854</u>	<u>\$ 2,285</u>	<u>\$ 17,924</u>	<u>\$ 37,095</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Sheriff Continuing Education User Fee	Safe School Fee	Immunization Donations	County Park Donations	EMS Donation
Cash and investments - beginning	\$ 7,332	\$ 400	\$ 4,321	\$ -	\$ 3,647
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	325	-	-	-	-
Other receipts	1,218	-	3,900	5,180	100
Total receipts	<u>1,543</u>	<u>-</u>	<u>3,900</u>	<u>5,180</u>	<u>100</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	2,900	-	5,424	500	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>2,900</u>	<u>-</u>	<u>5,424</u>	<u>500</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,357)</u>	<u>-</u>	<u>(1,524)</u>	<u>4,680</u>	<u>100</u>
Cash and investments - ending	<u>\$ 5,975</u>	<u>\$ 400</u>	<u>\$ 2,797</u>	<u>\$ 4,680</u>	<u>\$ 3,747</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	E-911 Donations	Sheriff Reserve Donations	Sheriff Donations	D.A.R.E Donation	EMA Donations
Cash and investments - beginning	\$ 3,289	\$ 4,142	\$ 23,423	\$ 27	\$ 3,458
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	2,500	-	19,699	-	-
Total receipts	<u>2,500</u>	<u>-</u>	<u>19,699</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,689	-	13,969	-	3,322
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,689</u>	<u>-</u>	<u>13,969</u>	<u>-</u>	<u>3,322</u>
Excess (deficiency) of receipts over (under) disbursements	<u>811</u>	<u>-</u>	<u>5,730</u>	<u>-</u>	<u>(3,322)</u>
Cash and investments - ending	<u>\$ 4,100</u>	<u>\$ 4,142</u>	<u>\$ 29,153</u>	<u>\$ 27</u>	<u>\$ 136</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Canine Donations	Equipment Bond 2010	Energy Savings Bond 2006	Equipment Bond 2013	Probation Indigent Treatment
Cash and investments - beginning	\$ 8,575	\$ 45,310	\$ 176	\$ 106,255	\$ 6,905
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	900	-	-	-	-
Total receipts	900	-	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	407	1,484	-	-	-
Capital outlay	-	16,491	-	106,255	-
Other disbursements	-	27,335	-	-	-
Total disbursements	407	45,310	-	106,255	-
Excess (deficiency) of receipts over (under) disbursements	493	(45,310)	-	(106,255)	-
Cash and investments - ending	\$ 9,068	\$ -	\$ 176	\$ -	\$ 6,905

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	2016 GOB - Motorola	Judicial Court 2022 Construction Bond	Gravel Pit/Co Park	County Park Electric Deposit	Building Safety Education
Cash and investments - beginning	\$ 1,500	\$ -	\$ 1,650	\$ 37,745	\$ 925
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	37,681	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	488,000	-	-	-
Total receipts	-	488,000	-	37,681	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	500	488,000	-	44,076	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	500	488,000	-	44,076	-
Excess (deficiency) of receipts over (under) disbursements	(500)	-	-	(6,395)	-
Cash and investments - ending	\$ 1,000	\$ -	\$ 1,650	\$ 31,350	\$ 925

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	Airport Grant Clearing	Commissioner Certificate Sale Proceeds	Land Acquisition & Tax Payable	WIC Peer Counselor	NE IN Solid Waste District
Cash and investments - beginning	\$ 982	\$ 64,662	\$ 3,565	\$ (5,971)	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	26,774	-
Charges for services	-	-	-	-	492,768
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	26,774	492,768
Disbursements:					
Personal services	-	-	-	20,657	-
Supplies	-	-	-	-	-
Other services and charges	-	46,350	-	289	492,768
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	46,350	-	20,946	492,768
Excess (deficiency) of receipts over (under) disbursements	-	(46,350)	-	5,828	-
Cash and investments - ending	\$ 982	\$ 18,312	\$ 3,565	\$ (143)	\$ -

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WIC Peer Counselor (alt)	School System Radio	Tower Rental	Health Care Admin	16.575 Pros Victim Assistance
Cash and investments - beginning	\$ -	\$ 44,734	\$ 36	\$ 340,170	\$ (15,058)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	41,543
Charges for services	617	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	37,152	-	3,533,968	-
Total receipts	617	37,152	-	3,533,968	41,543
Disbursements:					
Personal services	5,556	-	-	3,479,117	30,359
Supplies	-	-	-	-	-
Other services and charges	384	4,007	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,940	4,007	-	3,479,117	30,359
Excess (deficiency) of receipts over (under) disbursements	(5,323)	33,145	-	54,851	11,184
Cash and investments - ending	\$ (5,323)	\$ 77,879	\$ 36	\$ 395,021	\$ (3,874)

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	16.588 Stop Violence Against Women	16.607 Bulletproof Vests	20.219 Rec Trails Bike Trail	20.509 Transit Star	93.069 Public Health Prepare
Cash and investments - beginning	\$ (975)	\$ 225	\$ 6,854	\$ -	\$ 7,302
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	26,250	4,750	-	89,872	13,231
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>26,250</u>	<u>4,750</u>	<u>-</u>	<u>89,872</u>	<u>13,231</u>
Disbursements:					
Personal services	26,250	-	-	-	12,039
Supplies	-	-	-	-	-
Other services and charges	-	2,250	-	89,872	63
Capital outlay	-	-	-	-	2,704
Other disbursements	-	-	-	-	-
Total disbursements	<u>26,250</u>	<u>2,250</u>	<u>-</u>	<u>89,872</u>	<u>14,806</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>(1,575)</u>
Cash and investments - ending	<u>\$ (975)</u>	<u>\$ 2,725</u>	<u>\$ 6,854</u>	<u>\$ -</u>	<u>\$ 5,727</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.106 FAA AIP 15/ROW CRACK RE	20.205 HWY 200 N/I-69	20.106 FAA OBST/RMVL/RNWX 5/23	20.205 HWY 100N/200W	93.788 JUSTICE PT ADD RSP GRANT
Cash and investments - beginning	\$ 1	\$ (241,633)	\$ -	\$ (1,791)	\$ 79,692
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	319,862	303	8,004	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	319,862	303	8,004	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	78,229	303	17,364	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	78,229	303	17,364	-
Excess (deficiency) of receipts over (under) disbursements	-	241,633	-	(9,360)	-
Cash and investments - ending	\$ 1	\$ -	\$ -	\$ (11,151)	\$ 79,692

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.106 FAA REHABRNWY5/23+TAXI CON	20.106 FAA OBSREMVRUNWAY 5-23	Bridge Inspection Grant 2021-2024	16.710 COPS Hiring Program Grant
Cash and investments - beginning	\$ -	\$ -	\$ (19,208)	\$ (29,493)
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	218,716	52,779	40,685	50,524
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>218,716</u>	<u>52,779</u>	<u>40,685</u>	<u>50,524</u>
Disbursements:				
Personal services	-	-	-	28,770
Supplies	-	-	-	-
Other services and charges	53,848	52,779	21,477	-
Capital outlay	164,868	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>218,716</u>	<u>52,779</u>	<u>21,477</u>	<u>28,770</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>-</u>	<u>19,208</u>	<u>21,754</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (7,739)</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	WIC Fiscal Yrs. (Odds)	WIC Fiscal Yrs. (Evens)	93.008 MRC NACCHO/Health Grant	16.922 Federal Seized Assets	93.563 Odyssey CMS GT 10CRG025
Cash and investments - beginning	\$ (6)	\$ (58,087)	\$ 8	\$ 95,848	\$ 117
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	9,468	260,914	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>9,468</u>	<u>260,914</u>	<u>-</u>	<u>-</u>	<u>-</u>
Disbursements:					
Personal services	45,387	166,044	-	-	-
Supplies	6,897	9,648	-	-	-
Other services and charges	12,543	34,260	-	13,329	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>64,827</u>	<u>209,952</u>	<u>-</u>	<u>13,329</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(55,359)</u>	<u>50,962</u>	<u>-</u>	<u>(13,329)</u>	<u>-</u>
Cash and investments - ending	<u>\$ (55,365)</u>	<u>\$ (7,125)</u>	<u>\$ 8</u>	<u>\$ 82,519</u>	<u>\$ 117</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	93.658 TITLE IV-E	Steuben County Health Department - COVID	20.106 Cares Aviation ANQ 2020	Cares Emerg Relief 5311 Op	ARP American Rescue Plan #1
Cash and investments - beginning	\$ -	\$ 60,268	\$ -	\$ -	\$ 3,359,740
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	25,009	4,800	191,814	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	1,627	-	-	-	3,359,740
Total receipts	1,627	25,009	4,800	191,814	3,359,740
Disbursements:					
Personal services	-	13,355	-	-	-
Supplies	-	9,400	-	-	-
Other services and charges	-	50,000	4,800	191,814	-
Capital outlay	-	3,008	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	75,763	4,800	191,814	-
Excess (deficiency) of receipts over (under) disbursements	1,627	(50,754)	-	-	3,359,740
Cash and investments - ending	\$ 1,627	\$ 9,514	\$ -	\$ -	\$ 6,719,480

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	20.106 ARPA23	20.106 ACRGP22	20.509 ARP2022-59105	16.592 Local Law Enforcement GT	SCCF Community Foundation
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 7	\$ 76
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	7,716	15,867	-	-
Total receipts	-	7,716	15,867	-	-
Disbursements:					
Personal services	26,362	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	9,539	15,867	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	26,362	9,539	15,867	-	-
Excess (deficiency) of receipts over (under) disbursements	(26,362)	(1,823)	-	-	-
Cash and investments - ending	\$ (26,362)	\$ (1,823)	\$ -	\$ 7	\$ 76

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	NICC CY 2021 GRANT	NICC Project Income CY 2021	NICC CTP CY 2021	HB 1006 Steuben Prob CY 2021	COMM Xing 27/EDS #A249
Cash and investments - beginning	\$ 28,047	\$ 250,144	\$ 27,371	\$ 15,113	\$ 9,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	28,047	36,315	-	2,827	-
Supplies	-	1,855	-	-	-
Other services and charges	-	18,646	300	-	-
Capital outlay	-	531	-	-	-
Other disbursements	-	192,797	27,071	126	-
Total disbursements	28,047	250,144	27,371	2,953	-
Excess (deficiency) of receipts over (under) disbursements	(28,047)	(250,144)	(27,371)	(2,953)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 12,160	\$ 9,379

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	EMS Equipment	HB1006 Steuben Probation 2022	Community Corrections 2022	Community Corrections Project Income 2022	Community Corrections CTP 2022
Cash and investments - beginning	\$ 1,183	\$ -	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	59,805	1,049,532	-	11,900
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	4,770	-	898,561	27,071
Total receipts	-	64,575	1,049,532	898,561	38,971
Disbursements:					
Personal services	-	40,048	853,381	351,736	-
Supplies	-	-	-	23,915	-
Other services and charges	-	-	123,004	185,188	15,946
Capital outlay	-	-	-	8,958	-
Other disbursements	-	2,426	55,495	19,445	-
Total disbursements	-	42,474	1,031,880	589,242	15,946
Excess (deficiency) of receipts over (under) disbursements	-	22,101	17,652	309,319	23,025
Cash and investments - ending	\$ 1,183	\$ 22,101	\$ 17,652	\$ 309,319	\$ 23,025

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	HB1006 Steuben Probation CY 2020	LARE Grant/Boat Patrol	JDAI Drug Free Grant	Pre-Trial Services Grant	TANF GRANT NICC FY 2017
Cash and investments - beginning	\$ 4,770	\$ -	\$ 30	\$ 12,194	\$ 15
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	11,939	-	113,045	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,033	-	-
Total receipts	-	11,939	1,033	113,045	-
Disbursements:					
Personal services	-	-	-	91,149	-
Supplies	-	-	-	-	-
Other services and charges	-	14,929	30	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,770	-	-	-	-
Total disbursements	4,770	14,929	30	91,149	-
Excess (deficiency) of receipts over (under) disbursements	(4,770)	(2,990)	1,003	21,896	-
Cash and investments - ending	\$ -	\$ (2,990)	\$ 1,033	\$ 34,090	\$ 15

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	COMM Xing CCMG2/EDS #A249	COMM Xing CCMG4/EDS #A249	CCMG / LOCAL ROADS & BRIDGES	JDAI 2020-21/Coord-Implement
Cash and investments - beginning	\$ 5,380	\$ 6,984	\$ -	\$ 123
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	609,019	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	-	-	609,019	-
Disbursements:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	578,552	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	123
Total disbursements	-	-	578,552	123
Excess (deficiency) of receipts over (under) disbursements	-	-	30,467	(123)
Cash and investments - ending	\$ 5,380	\$ 6,984	\$ 30,467	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JDAI 2020-21/Programming	JDAI 2021-22 Implementation	JDAI 2021-22 Programming	JDAI 2022-2023 IMPLEMENTATION
Cash and investments - beginning	\$ 450	\$ 2,044	\$ 19,304	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	3,709	16,896	9,334
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>3,709</u>	<u>16,896</u>	<u>9,334</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	1,005	7,307	631
Other services and charges	-	4,262	28,278	5,331
Capital outlay	-	-	-	-
Other disbursements	450	-	-	-
Total disbursements	<u>450</u>	<u>5,267</u>	<u>35,585</u>	<u>5,962</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(450)</u>	<u>(1,558)</u>	<u>(18,689)</u>	<u>3,372</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 486</u>	<u>\$ 615</u>	<u>\$ 3,372</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	JDAI 2016-17 PART 1	JDAI 2022-2023 PROGRAMMING	MENTAL HEALTH GT 2015 FD 010	FAMILY COURT PROJECT GRANT
Cash and investments - beginning	\$ 1,991	\$ -	\$ 35,728	\$ 27,128
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	34,375	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	120
Other receipts	-	-	-	-
Total receipts	<u>-</u>	<u>34,375</u>	<u>-</u>	<u>120</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	-	1,039	-	-
Other services and charges	1,742	6,237	3,955	-
Capital outlay	249	-	-	-
Other disbursements	-	-	-	120
Total disbursements	<u>1,991</u>	<u>7,276</u>	<u>3,955</u>	<u>120</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,991)</u>	<u>27,099</u>	<u>(3,955)</u>	<u>-</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ 27,099</u>	<u>\$ 31,773</u>	<u>\$ 27,128</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2022

	PUBL SAFETY TRAIN	COMM CORR IPEP GRANT 2021	Totals
Cash and investments - beginning	\$ 17	\$ -	\$ 38,628,886
Receipts:			
Taxes	-	-	78,200,374
Licenses and permits	-	-	394,652
Intergovernmental receipts	-	-	10,584,449
Charges for services	-	-	5,833,068
Fines and forfeits	-	-	637,432
Other receipts	-	2,142	23,992,952
Total receipts	-	2,142	119,642,927
Disbursements:			
Personal services	-	-	26,505,297
Supplies	-	-	1,723,944
Other services and charges	-	2,142	56,034,203
Capital outlay	-	-	2,985,322
Other disbursements	-	-	26,444,133
Total disbursements	-	2,142	113,692,899
Excess (deficiency) of receipts over (under) disbursements	-	-	5,950,028
Cash and investments - ending	\$ 17	\$ -	\$ 44,578,914

OTHER INFORMATION

STEUBEN COUNTY
 SCHEDULE OF PAYABLES AND RECEIVABLES
 December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 371,490</u>	<u>\$ -</u>

STEUBEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities Steuben County, Indiana Building Corporation	Construction of Judicial Center	\$ 2,400,000	07/18/22	07/01/42 *
Total of annual lease payments		<u>\$ 2,400,000</u>		

* First payment due 01/15/2025

Type	Description of Debt Purpose	Ending Principal Balance	Principal Due Within One Year
Governmental activities: General obligation bonds	Motorola Public Safety Communications System	\$ 1,030,000	\$ 1,030,000
Totals		<u>\$ 1,030,000</u>	<u>\$ 1,030,000</u>

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,374,833
Infrastructure	62,393,535
Buildings	15,889,078
Improvements other than buildings	10,678,246
Machinery, equipment, and vehicles	11,232,529
Books and other	<u>2,156,229</u>
Total governmental activities	<u>107,724,450</u>
Total capital assets	<u>\$ 107,724,450</u>

OTHER REPORTS

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