

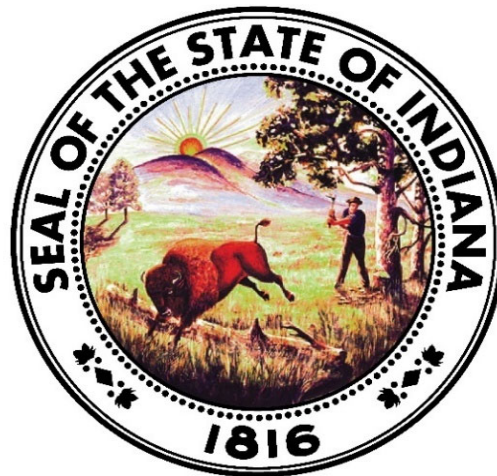
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

FINANCIAL STATEMENT AUDIT REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2023 to December 31, 2023



FILED
09/26/2024

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
Other Information:	
Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis	18-47
Schedule of Leases and Debt	48
Schedule of Capital Assets.....	49
Other Reports.....	50

SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kelli Johnson	01-01-23 to 12-31-24
County Treasurer	Melissa Bixler	01-01-23 to 12-31-24
Clerk of the Circuit Court	Tangi Manahan	01-01-23 to 12-31-24
County Sheriff	Rodney L. Robinson	01-01-23 to 12-31-24
County Recorder	Dani Parrish	01-01-23 to 12-31-24
President of the Board of County Commissioners	Wil Howard	01-01-23 to 12-31-24
President of the County Council	Richard Shipe Dan Caruso	01-01-23 to 12-31-23 01-01-24 to 12-31-24



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, 2023, 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, 2023, 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, 2023, 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)

Other Information

Management is responsible for the other information included in the Annual Financial Report. The other information comprises the Combining Schedule of Receipts, Disbursements, and Cash and Investment Balances - Regulatory Basis, Schedule of Leases and Debt, and Schedule of Capital Assets, as listed in the Table of Contents, 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 September 16, 2024, 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

September 16, 2024

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES 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, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
General	\$ 5,176,210	\$ 17,724,421	\$ 17,261,001	\$ 5,639,630
Accident Report	38,021	3,546	1,500	40,067
Aviation	198,221	82,025	111,276	168,970
CEDIT County Share	3,593,616	1,778,837	2,003,106	3,369,347
City and Town Court Costs	63,077	11,105	-	74,182
Clerk's Records Perpetuation	146,630	26,489	1,313	171,806
County Option Dog Tax	5,905	344	167	6,082
Sales Disclosure - County Share	57,676	11,905	4,836	64,745
Cumulative Bridge	1,426,606	277,573	360,294	1,343,885
Cumulative Capital Development	2,527,843	1,372,469	1,500,820	2,399,492
Drug Free Community	86,998	41,491	38,547	89,942
Electronic Map Generation	12,849	317	-	13,166
Emergency Planning/Right to Know	27,429	6,007	6,815	26,621
Firearms Training	106,044	17,610	27,632	96,022
General Drain Improvement	493,405	214,304	283,570	424,139
Health	179,152	501,354	523,274	157,232
Identification Security Protection	31,589	7,281	4,095	34,775
Local Health Maintenance	256,149	39,809	83,972	211,986
Local Road and Street	1,152,148	671,067	921,657	901,558
LOIT Public Safety - County Share	206,565	1,714,049	1,483,847	436,767
Major Moves Construction	690,409	3,632,767	-	4,323,176
MVH Restricted	409,713	1,880,318	2,049,128	240,903
Medical Care for Inmates	9,049	9,665	5,467	13,247
Misdemeanant	32,994	21,178	23,006	31,166
Motor Vehicle Highway	2,334,752	3,448,843	3,555,095	2,228,500
Plat Book	276,224	38,080	4,816	309,488
Rainy Day	3,970,473	950,000	212,918	4,707,555
Recorder's Records Perpetuation	574,181	148,939	158,892	564,228
Riverboat	701,569	112,911	693,456	121,024
Sex and Violent Offender Administration	12,369	2,430	-	14,799
Supplemental Public Defender Services	136,783	26,581	39,180	124,184
Surveyor's Corner Perpetuation	290,423	36,405	12,675	314,153
Tax Sale Fees	59,482	38,631	44,965	53,148
Tax Sale Redemption	14,357	118,088	132,032	413
Tax Sale Surplus	574,203	652,040	602,829	623,414
Local Health Department Trust Account	91,484	20,556	54,007	58,033
Unsafe Building	13,363	300	-	13,663
Court Appointed Special Advocate (CASA)	-	20,657	20,657	-
County Elected Officials Training	64,984	7,281	785	71,480
County Offender Transportation Fund	9,231	2,141	-	11,372
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Statewide 911	523,032	642,107	631,988	533,151
Abandoned Vehicle	1,687	-	-	1,687
Reassessment	269,276	291,329	302,402	258,203
OPIOID RESTRICTED	87,722	24,978	-	112,700
Adult Probation Administrative	589,656	123,806	54,136	659,326
Alternative Dispute Resolution	22,540	2,602	2,100	23,042
Drain Maintenance	1,139,026	614,850	410,326	1,343,550
Investment Trust	3,425,785	85,231	3,511,016	-
DUI Task Force	(4)	4	-	-
Health Clinic	166,966	81,456	4,066	244,356
Court Interpreters	12	-	-	12
Donations	1,238	650	1,203	685
Debt Service	161,313	883,234	1,044,547	-
Payroll Clearing	19,340	5,547,730	5,546,634	20,436
Settlement	-	41,600,127	41,600,127	-
Wheel Tax / Surtax Combined	29,218	2,116,445	2,049,074	96,589
CVET Agency	-	183,475	183,475	-
Weed Lien Collections	-	696	696	-
Sewage Collections	-	187,919	187,919	-
CONSERVANCY DISTRICT FUNDS	-	110,084	110,084	-
Financial Institution Tax	-	368,867	368,867	-
Local Income Tax-Property Tax Relief	216,353	3,522,154	3,210,388	528,119
State Fines and Forfeitures	14,425	79,907	77,933	16,399
Infraction Judgements	15,349	97,984	99,695	13,638
Special Death Benefit	780	4,561	4,511	830
Sales Disclosure - State Share	950	11,905	12,015	840
Coroners Training & Con't Education	263	4,460	4,245	478
Interstate Compact - State Share	188	2,391	2,313	266
Mortgage Recording Fees - State Share	520	2,918	2,948	490
Canine Research and Education	-	86	86	-
Sex and Violent Offender Admin - State	45	270	275	40

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
Child Restraint Violation Fines	50	1,400	1,225	225
Inheritance Tax	5,149	-	-	5,149
Education Plate Fees Agency	-	300	300	-
Riverboat Revenue Sharing	-	193,640	193,640	-
Innkeepers Tax Collections	47,527	918,888	912,890	53,525
LIT-CERTIFIED SHARES	-	12,145,356	12,145,356	-
LIT PUBLIC SAFETY DISTRIBUTIONS	-	3,036,339	3,036,339	-
LIT ECON DEV (EDIT)	-	3,036,339	3,036,339	-
93.563 Prosecutor PCA	-	274	-	274
93.563 Title IV-D Incentive	186,128	16,095	18,641	183,582
93.563 Prosecutor IV-D Incentive-Post Oct '99	186,924	24,223	46,246	164,901
93.563 Clerk IV-D Incentive-Post Oct '99	20,929	16,095	6,758	30,266
Opioid Unrestricted 2023	36,870	6,597	-	43,467
Pre-trial Services Grant	-	115,675	111,728	3,947
Extradition & Sheriff's Assistant	2,788	3,400	-	6,188
Inmate Trust-KCN (old account)	205	-	-	205
Inmate Trust-Tiggs/Canteen Services-New	11,220	291,467	290,759	11,928
Jail Commissary	58,828	119,420	120,330	57,918
ISETS	290	100	100	290
Clerk Trust	507,634	3,437,794	3,325,613	619,815
Fifth Third Banking (checking)	890,832	960,229	753,743	1,097,318
After Settlement Collections	1,450,531	1,377,257	1,450,531	1,377,257
STATE WELF EXC TX ALLC FD	-	2,061,857	2,061,857	-
TAX SALE ATTORNEY FEES	930	6,615	-	7,545
R E SURPLUS	87,203	65,995	74,386	78,812
CARTER CEMETERY ORD 809	3,200	50	-	3,250
Sheriff Service Process-Pension	50,383	33,217	30,000	53,600
Pre-Trial Diversion Fund	275,643	127,083	112,695	290,031
Juve Probation User Fee Fund	7,854	575	4,500	3,929
WORK RELEASE MAINT FEE FUND	2,285	-	-	2,285
JURY PAY FEE USER	17,924	12,704	5,919	24,709
LAW ENFORCE ED USER FEE	37,095	9,504	1,201	45,398
Sheriff Continuing Ed User	5,975	999	4,970	2,004
SAFE SCHOOL FEES	400	-	-	400
IMMUNIZATION DONATIONS	2,797	3,413	4,615	1,595
COUNTY PARK DONATION	4,680	12,198	9,087	7,791
EMS Donation Fund	3,747	225	98	3,874
E-911 DONATIONS	4,100	2,500	2,891	3,709
SHERIFF RESERVE DONATION	4,142	-	-	4,142
SHERIFF DONATION	29,153	17,249	21,727	24,675
D.A.R.E DONATION FUND	27	-	-	27
EMERGENCY MGT DONATIONS	136	-	120	16
CANINE DONATION	9,068	550	2,601	7,017
ENERGY SAVINGS BOND 2006	176	-	-	176
COUNTY PROB INDIGENT TRET FD	6,905	-	-	6,905
2016 GOB-MOTOROLA	1,000	-	500	500
GRAVEL PIT FUND / COUNTY PARK	1,650	-	-	1,650
CO PARK ELECTRIC DEPOSIT	31,350	31,176	42,884	19,642
BUILDING SAFETY EDU	925	-	-	925
AIRPORT GRANT CLEARING	982	-	-	982
COMMISSIONER CERT SALE PROCEEDS	18,312	-	-	18,312
LAND ACQUIS & TAX PAYABLE	3,565	-	-	3,565
WIC PEER COUNSELOR	(143)	-	-	(143)
NE IN SOLID WASTE DISTRICT	-	508,679	508,679	-
WIC PEER COUNSELOR (alt)	(5,323)	24,997	21,450	(1,776)
SCHOOL RADIO SYSTEM	77,879	18,864	2,834	93,909
E911 Tower Rental	36	-	-	36
HEALTH CARE ADMIN.	395,021	3,877,545	3,822,959	449,607
16.575 PROS VICTIM ASSISTANCE	(3,874)	30,544	31,897	(5,227)
16.588 STOP VIOLENCE AGNST WMM	(975)	25,186	25,186	(975)
16.607 BULLETPROOF VESTS	2,725	2,513	5,050	188
20.219 REC TRAILS BIKE TRAIL	6,854	-	-	6,854
20.509 TRANSIT STAR 1802564P	-	467,518	467,518	-
93.069 PUBLIC HEALTH PREPARE	5,727	19,377	6,457	18,647
20.106 FAA AIP 15/ROW CRACK RE	1	-	-	1
20.205 HWY 200 N/I-69	-	12,034	12,034	-
20.205 HWY 100N/200W	(11,151)	116,847	119,228	(13,532)
93.788 JUSTICE PT ADD RSP GRANT	79,692	-	79,692	-
#93.788 JustcPartAddRspGt	-	11,250	5,150	6,100
BRIDGE INSPECT GRANT/2021-2024	-	2,946	2,946	-
16.710 COPS Hiring Prog Grant	(7,739)	81,594	98,344	(24,489)
WIC FISCAL YRS (ODD#s)	(55,365)	270,925	230,897	(15,337)

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2023

Fund	Cash and Investments 01-01-23	Receipts	Disbursements	Cash and Investments 12-31-23
WIC FISCAL YRS (EVEN #s)	(7,125)	-	-	(7,125)
WIC	-	10,133	68,715	(58,582)
WIC PEER COUNSELOR	-	304	4,620	(4,316)
93.088 MRC NACCHO/HEALTH GRANT	8	-	-	8
16.922 FEDERAL SEIZED ASSETS	82,519	13,865	23,666	72,718
93.563 ODYSSEY CMS GT 10CRG025	117	-	-	117
#93.658 TITLE IV-E	1,627	4,901	-	6,528
SHealthDpt-Covid-20201	9,514	28,924	32,109	6,329
20.106 Cares Aviation ANQ 2020	-	10,000	10,000	-
Cares Emerg Relief 5311 Op	-	23,850	23,850	-
ARP American Rescue Plan #1	6,719,480	-	1,211,702	5,507,778
#20.106 ARPA23	(26,362)	32,000	5,623	15
#20.106 ACRGP22	(1,823)	5,283	3,460	-
#20.509 ARP2022-59105	-	-	2,039	(2,039)
16.592 LOCAL LAW ENFORC GT	7	-	-	7
SCCF COMMUNITY FOUNDATION	76	-	-	76
COMM CORRECT FY 2015	-	2,039	2,039	-
COMM CORRECT PROJ INC FY 2015	-	2,039	-	2,039
HB1006 Steub Prob	12,160	-	12,160	-
COMM Xing OLD 27/EDS #A249	9,379	-	-	9,379
DIST 3 HOSPITAL PREP GRANT	1,183	-	-	1,183
HB1006 STEUB PROB 2022	22,101	-	1,098	21,003
COMM CORRECT 2022	17,652	-	17,652	-
COMM CORRECT PROJ INC 2022	309,319	-	309,318	1
COMM CORRECT CTP 2022	23,025	-	23,025	-
HB1006 STEUBEN PROBATION CY 2020	-	64,575	57,297	7,278
LARE GRANT/BOAT PATROL	(2,990)	17,980	14,990	-
JDAI Drug Free Grant	1,033	-	1,033	-
JDAI BONUS GRANT	-	54,360	54,235	125
Pre-Trial Services Grant	34,090	-	34,090	-
TANF GRANT NICC FY 2017	15	-	-	15
COMMUNITY CORRECTION	-	1,038,248	1,038,248	-
COMMUNITY CORRECTIONS PROJ INC	-	1,060,320	800,257	260,063
COMMUNITY CORRECTIONS CTP	-	33,925	16,008	17,917
COMM Xing CCMG2/EDS #A249	5,380	-	-	5,380
COMM Xing CCMG4/EDS #A249	6,984	-	-	6,984
CCMG / LOCAL ROADS & BRIDGES	30,467	897,207	30,468	897,206
CCMG 2024	-	102,793	102,793	-
JDAI 2020-21/Coord-Implement	-	9,122	9,122	-
JDAI 2020-21/Programming	-	34,363	7,938	26,425
JDAI 2021-22 Implementation	486	-	486	-
JDAI 2021-22 Programming	615	-	615	-
JDAI 2022-2023 IMPLEMENTATION	3,372	5,601	7,434	1,539
JDAI 2022-2023 PROGRAMMING	27,099	20,625	47,371	353
MENTAL HEALTH GT 2015 FD 010	31,773	939	1,010	31,702
FAMILY COURT PROJECT GRANT	27,128	-	-	27,128
PUBL SAFETY TRAIN FUND	17	-	-	17
Totals	<u>\$ 44,578,914</u>	<u>\$ 129,293,053</u>	<u>\$ 128,896,080</u>	<u>\$ 44,975,887</u>

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

Taxes. Amounts received from one or more of the following: property tax, 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).

Penalties. Amounts received from late payment fees.

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.

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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 reimbursable grant funds. The reimbursements for expenditures made by the County were not received by December 31, 2023.

Note 8. Holding Corporations

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 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.

Note 9. Other Postemployment Benefits

The County provides to eligible retirees and their spouses the following benefits: health insurance. These benefits pose a liability to the County for this year and in future years. Information regarding these benefits can be obtained by contacting the County.

OTHER INFORMATION

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General	Accident Report	Aviation	CEDIT County Share	City and Town Court Costs	Clerk's Records Perpetuation	County Option Dog Tax
Cash and investments - beginning	\$ 5,176,210	\$ 38,021	\$ 198,221	\$ 3,593,616	\$ 63,077	\$ 146,630	\$ 5,905
Receipts:							
Taxes	12,383,407	-	41,244	1,766,687	-	-	-
Licenses and permits	233,411	-	-	-	-	-	344
Intergovernmental receipts	73,015	-	374	-	-	-	-
Charges for services	2,266,646	3,546	40,407	-	-	26,489	-
Fines and forfeits	160,782	-	-	-	11,105	-	-
Other receipts	2,607,160	-	-	12,150	-	-	-
Total receipts	17,724,421	3,546	82,025	1,778,837	11,105	26,489	344
Disbursements:							
Personal services	13,222,198	-	1,715	336,642	-	-	-
Supplies	224,463	-	10,353	-	-	-	-
Other services and charges	2,667,153	1,500	99,208	1,020,273	-	1,313	167
Capital outlay	15,928	-	-	646,191	-	-	-
Other disbursements	1,131,259	-	-	-	-	-	-
Total disbursements	17,261,001	1,500	111,276	2,003,106	-	1,313	167
Excess (deficiency) of receipts over (under) disbursements	463,420	2,046	(29,251)	(224,269)	11,105	25,176	177
Cash and investments - ending	\$ 5,639,630	\$ 40,067	\$ 168,970	\$ 3,369,347	\$ 74,182	\$ 171,806	\$ 6,082

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Disclosure - County Share	Cumulative Bridge	Cumulative Capital Development	Drug Free Community	Electronic Map Generation	Emergency Planning/Right to Know	Firearms Training
Cash and investments - beginning	\$ 57,676	\$ 1,426,606	\$ 2,527,843	\$ 86,998	\$ 12,849	\$ 27,429	\$ 106,044
Receipts:							
Taxes	-	274,962	1,273,990	-	-	-	-
Licenses and permits	-	-	-	-	-	-	17,610
Intergovernmental receipts	-	2,494	11,556	-	-	-	-
Charges for services	11,905	-	-	-	317	6,007	-
Fines and forfeits	-	-	-	40,991	-	-	-
Other receipts	-	117	86,923	500	-	-	-
Total receipts	11,905	277,573	1,372,469	41,491	317	6,007	17,610
Disbursements:							
Personal services	-	70,206	-	-	-	-	-
Supplies	-	67,934	-	-	-	17	-
Other services and charges	4,836	216,137	19,750	38,547	-	1,408	27,632
Capital outlay	-	6,017	1,481,070	-	-	5,390	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	4,836	360,294	1,500,820	38,547	-	6,815	27,632
Excess (deficiency) of receipts over (under) disbursements	7,069	(82,721)	(128,351)	2,944	317	(808)	(10,022)
Cash and investments - ending	\$ 64,745	\$ 1,343,885	\$ 2,399,492	\$ 89,942	\$ 13,166	\$ 26,621	\$ 96,022

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	General Drain Improvement	Health	Identification Security Protection	Local Health Maintenance	Local Road and Street	Public Safety - County Share	Major Moves Construction
Cash and investments - beginning	\$ 493,405	\$ 179,152	\$ 31,589	\$ 256,149	\$ 1,152,148	\$ 206,565	\$ 690,409
Receipts:							
Taxes	17,410	412,443	-	-	-	1,681,200	-
Licenses and permits	-	72,926	-	-	-	-	-
Intergovernmental receipts	-	3,741	-	-	661,867	-	-
Charges for services	-	438	7,281	33,709	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	196,894	11,806	-	6,100	9,200	32,849	3,632,767
Total receipts	214,304	501,354	7,281	39,809	671,067	1,714,049	3,632,767
Disbursements:							
Personal services	-	480,100	-	27,925	-	530,899	-
Supplies	-	10,163	-	-	78,518	243,150	-
Other services and charges	283,570	32,476	4,095	4,253	-	702,924	-
Capital outlay	-	535	-	51,794	843,139	6,874	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	283,570	523,274	4,095	83,972	921,657	1,483,847	-
Excess (deficiency) of receipts over (under) disbursements	(69,266)	(21,920)	3,186	(44,163)	(250,590)	230,202	3,632,767
Cash and investments - ending	\$ 424,139	\$ 157,232	\$ 34,775	\$ 211,986	\$ 901,558	\$ 436,767	\$ 4,323,176

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	MVH Restricted	Medical Care for Inmates	Misdemeanant	Motor Vehicle Highway	Plat Book	Rainy Day	Recorder's Records Perpetuation
Cash and investments - beginning	\$ 409,713	\$ 9,049	\$ 32,994	\$ 2,334,752	\$ 276,224	\$ 3,970,473	\$ 574,181
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	11,673	-	-	-
Intergovernmental receipts	1,714,180	-	-	3,360,186	-	-	-
Charges for services	-	9,665	21,178	43,906	37,070	-	139,017
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	166,138	-	-	33,078	1,010	950,000	9,922
Total receipts	1,880,318	9,665	21,178	3,448,843	38,080	950,000	148,939
Disbursements:							
Personal services	-	-	-	1,714,152	-	-	76,978
Supplies	50,000	-	-	902,679	-	-	-
Other services and charges	1,999,128	5,467	23,006	736,459	4,816	-	81,914
Capital outlay	-	-	-	51,805	-	212,918	-
Other disbursements	-	-	-	150,000	-	-	-
Total disbursements	2,049,128	5,467	23,006	3,555,095	4,816	212,918	158,892
Excess (deficiency) of receipts over (under) disbursements	(168,810)	4,198	(1,828)	(106,252)	33,264	737,082	(9,953)
Cash and investments - ending	\$ 240,903	\$ 13,247	\$ 31,166	\$ 2,228,500	\$ 309,488	\$ 4,707,555	\$ 564,228

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Riverboat</u>	<u>and Violent Offender Administration</u>	<u>Supplemental Public Defender Services</u>	<u>Surveyor's Corner Perpetuation</u>	<u>Tax Sale Fees</u>	<u>Tax Sale Redemption</u>	<u>Tax Sale Surplus</u>
Cash and investments - beginning	\$ 701,569	\$ 12,369	\$ 136,783	\$ 290,423	\$ 59,482	\$ 14,357	\$ 574,203
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	112,911	-	-	-	-	-	-
Charges for services	-	-	-	36,405	-	-	-
Fines and forfeits	-	-	26,331	-	-	-	-
Other receipts	-	2,430	250	-	38,631	118,088	652,040
Total receipts	112,911	2,430	26,581	36,405	38,631	118,088	652,040
Disbursements:							
Personal services	-	-	26,060	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	13,120	12,675	44,965	-	37,934
Capital outlay	693,456	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	132,032	564,895
Total disbursements	693,456	-	39,180	12,675	44,965	132,032	602,829
Excess (deficiency) of receipts over (under) disbursements	<u>(580,545)</u>	<u>2,430</u>	<u>(12,599)</u>	<u>23,730</u>	<u>(6,334)</u>	<u>(13,944)</u>	<u>49,211</u>
Cash and investments - ending	<u>\$ 121,024</u>	<u>\$ 14,799</u>	<u>\$ 124,184</u>	<u>\$ 314,153</u>	<u>\$ 53,148</u>	<u>\$ 413</u>	<u>\$ 623,414</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Health Department Trust Account	Unsafe Building	Appointed Special Advocate (CASA)	County Elected Officials Training	County Offender Transportation Fund	Hazardous Waste Disposal Tax	Statewide 911
Cash and investments - beginning	\$ 91,484	\$ 13,363	\$ -	\$ 64,984	\$ 9,231	\$ 1,855	\$ 523,032
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	300	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	20,556	-	20,657	5,825	-	-	642,107
Fines and forfeits	-	-	-	1,456	-	-	-
Other receipts	-	-	-	-	2,141	-	-
Total receipts	20,556	300	20,657	7,281	2,141	-	642,107
Disbursements:							
Personal services	-	-	-	-	-	-	600,112
Supplies	394	-	-	-	-	-	4,184
Other services and charges	8,757	-	20,657	785	-	-	27,692
Capital outlay	44,856	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	54,007	-	20,657	785	-	-	631,988
Excess (deficiency) of receipts over (under) disbursements	(33,451)	300	-	6,496	2,141	-	10,119
Cash and investments - ending	\$ 58,033	\$ 13,663	\$ -	\$ 71,480	\$ 11,372	\$ 1,855	\$ 533,151

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>Abandoned Vehicle</u>	<u>Reassessment</u>	<u>OPIOID RESTRICTED</u>	<u>Adult Probation Administrative</u>	<u>Alternative Dispute Resolution</u>	<u>Drain Maintenance</u>
Cash and investments - beginning	\$ 1,687	\$ 269,276	\$ 87,722	\$ 589,656	\$ 22,540	\$ 1,139,026
Receipts:						
Taxes	-	288,710	-	-	-	610,093
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	2,619	-	-	-	-
Charges for services	-	-	24,978	-	-	-
Fines and forfeits	-	-	-	-	2,602	-
Other receipts	-	-	-	123,806	-	4,757
Total receipts	-	291,329	24,978	123,806	2,602	614,850
Disbursements:						
Personal services	-	4,431	-	32,848	-	-
Supplies	-	2,068	-	1,557	-	-
Other services and charges	-	295,903	-	17,955	2,100	410,326
Capital outlay	-	-	-	1,776	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	302,402	-	54,136	2,100	410,326
Excess (deficiency) of receipts over (under) disbursements	-	(11,073)	24,978	69,670	502	204,524
Cash and investments - ending	\$ 1,687	\$ 258,203	\$ 112,700	\$ 659,326	\$ 23,042	\$ 1,343,550

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Investment Trust	DUI Task Force	Health Clinic	Court Interpreters	Donations	Debt Service	Payroll Clearing
Cash and investments - beginning	\$ 3,425,785	\$ (4)	\$ 166,966	\$ 12	\$ 1,238	\$ 161,313	\$ 19,340
Receipts:							
Taxes	-	-	-	-	-	875,295	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	7,939	-
Charges for services	-	-	79,092	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	85,231	4	2,364	-	650	-	5,547,730
Total receipts	85,231	4	81,456	-	650	883,234	5,547,730
Disbursements:							
Personal services	-	-	4,066	-	-	-	5,546,634
Supplies	-	-	-	-	-	-	-
Other services and charges	3,511,016	-	-	-	1,203	1,044,547	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	3,511,016	-	4,066	-	1,203	1,044,547	5,546,634
Excess (deficiency) of receipts over (under) disbursements	(3,425,785)	4	77,390	-	(553)	(161,313)	1,096
Cash and investments - ending	\$ -	\$ -	\$ 244,356	\$ 12	\$ 685	\$ -	\$ 20,436

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Settlement	Tax / Surtax Combined	CVET Agency	Weed Lien Collections	Sewage Collections	CONSERVANCY DISTRICT FUNDS	Financial Institution Tax
Cash and investments - beginning	\$ -	\$ 29,218	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts:							
Taxes	41,600,127	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	2,116,445	183,475	-	-	-	-
Charges for services	-	-	-	-	187,919	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	-	696	-	110,084	368,867
Total receipts	<u>41,600,127</u>	<u>2,116,445</u>	<u>183,475</u>	<u>696</u>	<u>187,919</u>	<u>110,084</u>	<u>368,867</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	41,600,127	-	183,475	696	-	110,084	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	2,049,074	-	-	187,919	-	368,867
Total disbursements	<u>41,600,127</u>	<u>2,049,074</u>	<u>183,475</u>	<u>696</u>	<u>187,919</u>	<u>110,084</u>	<u>368,867</u>
Excess (deficiency) of receipts over (under) disbursements	-	67,371	-	-	-	-	-
Cash and investments - ending	<u>\$ -</u>	<u>\$ 96,589</u>	<u>\$ -</u>	<u>\$ -</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, 2023

	Income Tax-Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Special Death Benefit	Disclosure - State Share	Training & Con't Education	Compact - State Share
Cash and investments - beginning	\$ 216,353	\$ 14,425	\$ 15,349	\$ 780	\$ 950	\$ 263	\$ 188
Receipts:							
Taxes	3,522,154	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	11,905	4,460	-
Fines and forfeits	-	79,907	97,984	4,561	-	-	2,391
Other receipts	-	-	-	-	-	-	-
Total receipts	<u>3,522,154</u>	<u>79,907</u>	<u>97,984</u>	<u>4,561</u>	<u>11,905</u>	<u>4,460</u>	<u>2,391</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	4,245	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	3,210,388	77,933	99,695	4,511	12,015	-	2,313
Total disbursements	<u>3,210,388</u>	<u>77,933</u>	<u>99,695</u>	<u>4,511</u>	<u>12,015</u>	<u>4,245</u>	<u>2,313</u>
Excess (deficiency) of receipts over (under) disbursements	<u>311,766</u>	<u>1,974</u>	<u>(1,711)</u>	<u>50</u>	<u>(110)</u>	<u>215</u>	<u>78</u>
Cash and investments - ending	<u>\$ 528,119</u>	<u>\$ 16,399</u>	<u>\$ 13,638</u>	<u>\$ 830</u>	<u>\$ 840</u>	<u>\$ 478</u>	<u>\$ 266</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Recording Fees - State Share	Canine Research and Education	and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency	Riverboat Revenue Sharing
Cash and investments - beginning	\$ 520	\$ -	\$ 45	\$ 50	\$ 5,149	\$ -	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	86	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	193,640
Charges for services	2,918	-	-	-	-	300	-
Fines and forfeits	-	-	270	1,400	-	-	-
Other receipts	-	-	-	-	-	-	-
Total receipts	2,918	86	270	1,400	-	300	193,640
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	86	-	1,225	-	300	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,948	-	275	-	-	-	193,640
Total disbursements	2,948	86	275	1,225	-	300	193,640
Excess (deficiency) of receipts over (under) disbursements	(30)	-	(5)	175	-	-	-
Cash and investments - ending	\$ 490	\$ -	\$ 40	\$ 225	\$ 5,149	\$ -	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Innkeepers Tax Collections	LIT-CERTIFIED SHARES	LIT PUBLIC SAFETY DISTRIBUTIONS	LIT ECON DEV (EDIT)	93,563 Prosecutor PCA	93,563 Title IV-D Incentive
Cash and investments - beginning	\$ 47,527	\$ -	\$ -	\$ -	\$ -	\$ 186,128
Receipts:						
Taxes	918,888	12,145,356	3,036,339	3,036,339	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	274	16,095
Total receipts	<u>918,888</u>	<u>12,145,356</u>	<u>3,036,339</u>	<u>3,036,339</u>	<u>274</u>	<u>16,095</u>
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	912,890	-	-	3,036,339	-	18,641
Capital outlay	-	-	-	-	-	-
Other disbursements	-	12,145,356	3,036,339	-	-	-
Total disbursements	<u>912,890</u>	<u>12,145,356</u>	<u>3,036,339</u>	<u>3,036,339</u>	<u>-</u>	<u>18,641</u>
Excess (deficiency) of receipts over (under) disbursements	<u>5,998</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274</u>	<u>(2,546)</u>
Cash and investments - ending	<u>\$ 53,525</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274</u>	<u>\$ 183,582</u>

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Prosecutor IV-D Incentive-Post Oct '99	Clerk IV-D Incentive-Post Oct '99	Opioid Unrestricted 2023	Pre-trial Services Grant	Extradition & Sheriff's Assistant	Inmate Trust-KCN (old account)
Cash and investments - beginning	\$ 186,924	\$ 20,929	\$ 36,870	\$ -	\$ 2,788	\$ 205
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	115,675	-	-
Charges for services	-	-	6,597	-	3,400	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	24,223	16,095	-	-	-	-
Total receipts	24,223	16,095	6,597	115,675	3,400	-
Disbursements:						
Personal services	43,410	-	-	109,603	-	-
Supplies	-	-	-	-	-	-
Other services and charges	2,836	6,758	-	2,125	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	46,246	6,758	-	111,728	-	-
Excess (deficiency) of receipts over (under) disbursements	(22,023)	9,337	6,597	3,947	3,400	-
Cash and investments - ending	\$ 164,901	\$ 30,266	\$ 43,467	\$ 3,947	\$ 6,188	\$ 205

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Inmate Trust-Tigg s/Canteen Services-New	Jail Commissary	ISETS	Clerk Trust	Fifth Third Banking (checking)	After Settlement Collections	WELF EXC TX ALLC FD
Cash and investments - beginning	\$ 11,220	\$ 58,828	\$ 290	\$ 507,634	\$ 890,832	\$ 1,450,531	\$ -
Receipts:							
Taxes	291,467	-	-	-	-	1,377,257	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	119,420	100	3,437,794	960,229	-	2,061,857
Total receipts	291,467	119,420	100	3,437,794	960,229	1,377,257	2,061,857
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	2,061,857
Capital outlay	-	-	-	-	-	-	-
Other disbursements	290,759	120,330	100	3,325,613	753,743	1,450,531	-
Total disbursements	290,759	120,330	100	3,325,613	753,743	1,450,531	2,061,857
Excess (deficiency) of receipts over (under) disbursements	708	(910)	-	112,181	206,486	(73,274)	-
Cash and investments - ending	\$ 11,928	\$ 57,918	\$ 290	\$ 619,815	\$ 1,097,318	\$ 1,377,257	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	TAX SALE ATTORNEY FEES	R E SURPLUS	CARTER CEMETERY ORD 809	Sheriff Service Process-Pension	Pre-Trial Diversion Fund	Probation User Fee Fund	RELEASE MAINT FEE FUND
Cash and investments - beginning	\$ 930	\$ 87,203	\$ 3,200	\$ 50,383	\$ 275,643	\$ 7,854	\$ 2,285
Receipts:							
Taxes	-	65,995	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	50	10,859	-	-	-
Fines and forfeits	-	-	-	22,358	127,083	-	-
Other receipts	6,615	-	-	-	-	575	-
Total receipts	6,615	65,995	50	33,217	127,083	575	-
Disbursements:							
Personal services	-	-	-	30,000	75,664	-	-
Supplies	-	-	-	-	39	500	-
Other services and charges	-	-	-	-	36,992	4,000	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	74,386	-	-	-	-	-
Total disbursements	-	74,386	-	30,000	112,695	4,500	-
Excess (deficiency) of receipts over (under) disbursements	6,615	(8,391)	50	3,217	14,388	(3,925)	-
Cash and investments - ending	\$ 7,545	\$ 78,812	\$ 3,250	\$ 53,600	\$ 290,031	\$ 3,929	\$ 2,285

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JURY PAY FEE USER	ENFORCE ED USER FEE	Sheriff Continuing Ed User	SAFE SCHOOL FEES	IMMUNIZATION DONATIONS	COUNTY PARK DONATION	EMS Donation Fund
Cash and investments - beginning	\$ 17,924	\$ 37,095	\$ 5,975	\$ 400	\$ 2,797	\$ 4,680	\$ 3,747
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	12,704	9,504	52	-	-	-	-
Other receipts	-	-	947	-	3,413	12,198	225
Total receipts	12,704	9,504	999	-	3,413	12,198	225
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	5,919	1,201	4,970	-	4,615	9,087	98
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	5,919	1,201	4,970	-	4,615	9,087	98
Excess (deficiency) of receipts over (under) disbursements	6,785	8,303	(3,971)	-	(1,202)	3,111	127
Cash and investments - ending	\$ 24,709	\$ 45,398	\$ 2,004	\$ 400	\$ 1,595	\$ 7,791	\$ 3,874

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>E-911 DONATIONS</u>	<u>SHERIFF RESERVE DONATION</u>	<u>SHERIFF DONATION</u>	<u>D.A.R.E DONATION FUND</u>	<u>EMERGENCY MGT DONATIONS</u>	<u>CANINE DONATION</u>	<u>ENERGY SAVINGS BOND 2006</u>
Cash and investments - beginning	\$ 4,100	\$ 4,142	\$ 29,153	\$ 27	\$ 136	\$ 9,068	\$ 176
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,500	-	17,249	-	-	550	-
Total receipts	<u>2,500</u>	<u>-</u>	<u>17,249</u>	<u>-</u>	<u>-</u>	<u>550</u>	<u>-</u>
Disbursements:							
Personal services	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	2,891	-	21,727	-	120	2,601	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	<u>2,891</u>	<u>-</u>	<u>21,727</u>	<u>-</u>	<u>120</u>	<u>2,601</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(391)</u>	<u>-</u>	<u>(4,478)</u>	<u>-</u>	<u>(120)</u>	<u>(2,051)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 3,709</u>	<u>\$ 4,142</u>	<u>\$ 24,675</u>	<u>\$ 27</u>	<u>\$ 16</u>	<u>\$ 7,017</u>	<u>\$ 176</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	PROB INDIGENT TRET FD	2016 GOB-MOTOROLA	PIT FUND / COUNTY PARK	CO PARK ELECTRIC DEPOSIT	BUILDING SAFETY EDU	AIRPORT GRANT CLEARING
Cash and investments - beginning	\$ 6,905	\$ 1,000	\$ 1,650	\$ 31,350	\$ 925	\$ 982
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	31,176	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	-	-	-	31,176	-	-
Disbursements:						
Personal services	-	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	500	-	42,884	-	-
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	500	-	42,884	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(500)	-	(11,708)	-	-
Cash and investments - ending	\$ 6,905	\$ 500	\$ 1,650	\$ 19,642	\$ 925	\$ 982

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMMISSIONER CERT SALE PROCEEDS	ACQUIS & TAX PAYABLE	WIC PEER COUNSELOR	IN SOLID WASTE DISTRICT	WIC PEER COUNSELOR (alt)	SCHOOL RADIO SYSTEM
Cash and investments - beginning	\$ 18,312	\$ 3,565	\$ (143)	\$ -	\$ (5,323)	\$ 77,879
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-
Charges for services	-	-	-	508,679	24,997	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	18,864
Total receipts	-	-	-	508,679	24,997	18,864
Disbursements:						
Personal services	-	-	-	-	20,645	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	-	508,679	805	2,834
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	-	-	508,679	21,450	2,834
Excess (deficiency) of receipts over (under) disbursements	-	-	-	-	3,547	16,030
Cash and investments - ending	\$ 18,312	\$ 3,565	\$ (143)	\$ -	\$ (1,776)	\$ 93,909

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	E911 Tower Rental	HEALTH CARE ADMIN.	16.575 PROS VICTIM ASSISTANCE	STOP VIOLENCE AGNST WMN	16.607 BULLETPROOF VESTS	REC TRAILS BIKE TRAIL	20.509 TRANSIT STAR 1802564P
Cash and investments - beginning	\$ 36	\$ 395,021	\$ (3,874)	\$ (975)	\$ 2,725	\$ 6,854	\$ -
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	30,544	25,186	2,513	-	467,518
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	3,877,545	-	-	-	-	-
Total receipts	-	3,877,545	30,544	25,186	2,513	-	467,518
Disbursements:							
Personal services	-	3,822,959	31,897	25,186	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	5,050	-	467,518
Capital outlay	-	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-	-
Total disbursements	-	3,822,959	31,897	25,186	5,050	-	467,518
Excess (deficiency) of receipts over (under) disbursements	-	54,586	(1,353)	-	(2,537)	-	-
Cash and investments - ending	\$ 36	\$ 449,607	\$ (5,227)	\$ (975)	\$ 188	\$ 6,854	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.069 PUBLIC HEALTH PREPARE	FAA AIP 15/ROW CRACK RE	20.205 HWY 200 N/I-69	20.205 HWY 100N/200W	JUSTICE PT ADD RSP GRANT	#93.788 JustcPartAddRspGt
Cash and investments - beginning	\$ 5,727	\$ 1	\$ -	\$ (11,151)	\$ 79,692	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	19,377	-	-	-	-	11,250
Charges for services	-	-	12,034	116,847	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	19,377	-	12,034	116,847	-	11,250
Disbursements:						
Personal services	6,457	-	-	-	-	-
Supplies	-	-	-	-	-	-
Other services and charges	-	-	12,034	119,228	16,475	5,150
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	63,217	-
Total disbursements	6,457	-	12,034	119,228	79,692	5,150
Excess (deficiency) of receipts over (under) disbursements	12,920	-	-	(2,381)	(79,692)	6,100
Cash and investments - ending	\$ 18,647	\$ 1	\$ -	\$ (13,532)	\$ -	\$ 6,100

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	BRIDGE INSPECT GRANT/2021-2024	COPS Hiring Prog Grant	WIC FISCAL YRS (ODD#s)	FISCAL YRS (EVEN #s)	WIC	WIC PEER COUNSELOR
Cash and investments - beginning	\$ -	\$ (7,739)	\$ (55,365)	\$ (7,125)	\$ -	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	-	270,925	-	10,133	304
Charges for services	2,946	81,594	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	-	-	-
Total receipts	<u>2,946</u>	<u>81,594</u>	<u>270,925</u>	<u>-</u>	<u>10,133</u>	<u>304</u>
Disbursements:						
Personal services	-	98,344	184,621	-	53,629	4,545
Supplies	-	-	6,350	-	2,439	-
Other services and charges	2,946	-	39,926	-	12,647	75
Capital outlay	-	-	-	-	-	-
Other disbursements	-	-	-	-	-	-
Total disbursements	<u>2,946</u>	<u>98,344</u>	<u>230,897</u>	<u>-</u>	<u>68,715</u>	<u>4,620</u>
Excess (deficiency) of receipts over (under) disbursements	<u>-</u>	<u>(16,750)</u>	<u>40,028</u>	<u>-</u>	<u>(58,582)</u>	<u>(4,316)</u>
Cash and investments - ending	<u>\$ -</u>	<u>\$ (24,489)</u>	<u>\$ (15,337)</u>	<u>\$ (7,125)</u>	<u>\$ (58,582)</u>	<u>\$ (4,316)</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	93.088 MRC NACCHO/HEALTH GRANT	16.922 FEDERAL SEIZED ASSETS	ODYSSEY CMS GT 10CRG025	#93.658 TITLE IV-E	SCHealthDpt-Covid-20201	Cares Aviation ANQ 2020
Cash and investments - beginning	\$ 8	\$ 82,519	\$ 117	\$ 1,627	\$ 9,514	\$ -
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	13,865	-	-	28,924	10,000
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	-	4,901	-	-
Total receipts	-	13,865	-	4,901	28,924	10,000
Disbursements:						
Personal services	-	-	-	-	13,858	-
Supplies	-	-	-	-	3,546	-
Other services and charges	-	23,666	-	-	102	10,000
Capital outlay	-	-	-	-	14,603	-
Other disbursements	-	-	-	-	-	-
Total disbursements	-	23,666	-	-	32,109	10,000
Excess (deficiency) of receipts over (under) disbursements	-	(9,801)	-	4,901	(3,185)	-
Cash and investments - ending	\$ 8	\$ 72,718	\$ 117	\$ 6,528	\$ 6,329	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	Emerg Relief 5311 Op	American Rescue Plan #1	#20.106 ARPA23	#20.106 ACRGP22	#20.509 ARP2022-59105	LOCAL LAW ENFORC GT	SCCF COMMUNITY FOUNDATION
Cash and investments - beginning	\$ -	\$ 6,719,480	\$ (26,362)	\$ (1,823)	\$ -	\$ 7	\$ 76
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	23,850	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	32,000	5,283	-	-	-
Total receipts	23,850	-	32,000	5,283	-	-	-
Disbursements:							
Personal services	-	781,686	5,623	-	-	-	-
Supplies	-	-	-	-	-	-	-
Other services and charges	23,850	386,116	-	3,460	-	-	-
Capital outlay	-	43,900	-	-	-	-	-
Other disbursements	-	-	-	-	2,039	-	-
Total disbursements	23,850	1,211,702	5,623	3,460	2,039	-	-
Excess (deficiency) of receipts over (under) disbursements	-	(1,211,702)	26,377	1,823	(2,039)	-	-
Cash and investments - ending	\$ -	\$ 5,507,778	\$ 15	\$ -	\$ (2,039)	\$ 7	\$ 76

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	COMM CORRECT FY 2015	CORRECT PROJ INC FY 2015	HB1006 Steub Prob	Xing OLD 27/EDS #A249	3 HOSPITAL PREP GRANT	HB1006 STEUB PROB 2022	COMM CORRECT 2022
Cash and investments - beginning	\$ -	\$ -	\$ 12,160	\$ 9,379	\$ 1,183	\$ 22,101	\$ 17,652
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	2,039	2,039	-	-	-	-	-
Total receipts	2,039	2,039	-	-	-	-	-
Disbursements:							
Personal services	-	-	-	-	-	1,028	14,049
Supplies	-	-	-	-	-	-	-
Other services and charges	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Other disbursements	2,039	-	12,160	-	-	70	3,603
Total disbursements	2,039	-	12,160	-	-	1,098	17,652
Excess (deficiency) of receipts over (under) disbursements	-	2,039	(12,160)	-	-	(1,098)	(17,652)
Cash and investments - ending	\$ -	\$ 2,039	\$ -	\$ 9,379	\$ 1,183	\$ 21,003	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	CORRECT PROJ INC 2022	COMM CORRECT CTP 2022	STEUBEN PROBATION CY 2020	LARE GRANT/BOAT PATROL	JDAI Drug Free Grant	JDAI BONUS GRANT	Pre-Trial Services Grant
Cash and investments - beginning	\$ 309,319	\$ 23,025	\$ -	\$ (2,990)	\$ 1,033	\$ -	\$ 34,090
Receipts:							
Taxes	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-
Intergovernmental receipts	-	-	52,415	17,980	-	54,360	-
Charges for services	-	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-	-
Other receipts	-	-	12,160	-	-	-	-
Total receipts	-	-	64,575	17,980	-	54,360	-
Disbursements:							
Personal services	39,374	-	52,604	-	-	-	-
Supplies	2,130	-	-	-	-	1,425	-
Other services and charges	1,065	-	1,541	14,990	1,033	52,810	-
Capital outlay	3,417	-	-	-	-	-	-
Other disbursements	263,332	23,025	3,152	-	-	-	34,090
Total disbursements	309,318	23,025	57,297	14,990	1,033	54,235	34,090
Excess (deficiency) of receipts over (under) disbursements	(309,318)	(23,025)	7,278	2,990	(1,033)	125	(34,090)
Cash and investments - ending	\$ 1	\$ -	\$ 7,278	\$ -	\$ -	\$ 125	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	GRANT NICC FY 2017	COMMUNITY CORRECTION	COMMUNITY CORRECTIONS PROJ INC	COMMUNITY CORRECTIONS CTP	COMM Xing CCMG2/EDS #A249	COMM Xing CCMG4/EDS #A249
Cash and investments - beginning	\$ 15	\$ -	\$ -	\$ -	\$ 5,380	\$ 6,984
Receipts:						
Taxes	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental receipts	-	1,038,248	-	10,900	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Other receipts	-	-	1,060,320	23,025	-	-
Total receipts	-	1,038,248	1,060,320	33,925	-	-
Disbursements:						
Personal services	-	873,477	453,003	-	-	-
Supplies	-	-	40,555	-	-	-
Other services and charges	-	111,720	255,651	16,008	-	-
Capital outlay	-	-	20,830	-	-	-
Other disbursements	-	53,051	30,218	-	-	-
Total disbursements	-	1,038,248	800,257	16,008	-	-
Excess (deficiency) of receipts over (under) disbursements	-	-	260,063	17,917	-	-
Cash and investments - ending	\$ 15	\$ -	\$ 260,063	\$ 17,917	\$ 5,380	\$ 6,984

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	<u>/</u> <u>LOCAL</u> <u>ROADS</u> <u>& BRIDGES</u>	<u>CCMG</u> <u>2024</u>	<u>JDAI</u> <u>2020-21/Coord-Implement</u>	<u>JDAI</u> <u>2020-21/Programming</u>	<u>JDAI</u> <u>2021-22</u> <u>Implementation</u>
Cash and investments - beginning	\$ 30,467	\$ -	\$ -	\$ -	\$ 486
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	9,122	34,363	-
Charges for services	897,207	102,793	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>897,207</u>	<u>102,793</u>	<u>9,122</u>	<u>34,363</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	1,175	694	-
Other services and charges	14,330	102,793	7,947	7,244	-
Capital outlay	-	-	-	-	-
Other disbursements	16,138	-	-	-	486
Total disbursements	<u>30,468</u>	<u>102,793</u>	<u>9,122</u>	<u>7,938</u>	<u>486</u>
Excess (deficiency) of receipts over (under) disbursements	<u>866,739</u>	<u>-</u>	<u>-</u>	<u>26,425</u>	<u>(486)</u>
Cash and investments - ending	<u>\$ 897,206</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 26,425</u>	<u>\$ -</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	JDAI 2021-22 Programming	JDAI 2022-2023 IMPLEMENTATION	JDAI 2022-2023 PROGRAMMING	HEALTH GT 2015 FD 010
Cash and investments - beginning	\$ 615	\$ 3,372	\$ 27,099	\$ 31,773
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	5,601	20,625	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	939
Total receipts	-	5,601	20,625	939
Disbursements:				
Personal services	-	-	-	-
Supplies	-	3,967	19,660	-
Other services and charges	-	3,467	27,711	1,010
Capital outlay	-	-	-	-
Other disbursements	615	-	-	-
Total disbursements	615	7,434	47,371	1,010
Excess (deficiency) of receipts over (under) disbursements	(615)	(1,833)	(26,746)	(71)
Cash and investments - ending	\$ -	\$ 1,539	\$ 353	\$ 31,702

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2023

	FAMILY COURT PROJECT GRANT	PUBL SAFETY TRAIN FUND	Totals
Cash and investments - beginning	\$ 27,128	\$ 17	\$ 44,578,914
Receipts:			
Taxes	-	-	85,619,363
Licenses and permits	-	-	336,350
Intergovernmental receipts	-	-	10,718,120
Charges for services	-	-	5,483,882
Fines and forfeits	-	-	601,481
Other receipts	-	-	26,533,857
Total receipts	-	-	129,293,053
Disbursements:			
Personal services	-	-	29,416,628
Supplies	-	-	1,677,960
Other services and charges	-	-	63,764,837
Capital outlay	-	-	4,144,499
Other disbursements	-	-	29,892,156
Total disbursements	-	-	128,896,080
Excess (deficiency) of receipts over (under) disbursements	-	-	396,973
Cash and investments - ending	\$ 27,128	\$ 17	\$ 44,975,887

STEUBEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2023

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 *	09/01/22	07/01/42
Total of annual lease payments		<u>\$ 2,400,000</u>		

*Annual lease payments are scheduled to begin January 1, 2025.

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2023

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

	Ending Balance
Governmental activities:	
Land	\$ 4,068,405
Infrastructure	66,941,889
Buildings	17,926,482
Improvements other than buildings	11,578,365
Machinery, equipment, and vehicles	12,919,663
Books and other	<u>1,556,807</u>
Total governmental activities	<u>114,991,611</u>
Total capital assets	<u>\$ 114,991,611</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/>.