

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2019 to December 31, 2019



**FILED**  
05/21/2020



TABLE OF CONTENTS

| <u>Description</u>   | <u>Page</u> |
|--|-------------|
| Schedule of Officials .....  | 2           |
| Independent Auditor's Report .....   | 3-4         |
| Financial Statement and Accompanying Notes:  |             |
| Statement of Receipts, Disbursements, and Cash<br>and Investment Balances - Regulatory Basis ..... | 6-35        |
| Notes to Financial Statement .....   | 36-47       |
| Other Information - Unaudited:   |             |
| Schedule of Capital Assets.....  | 50          |
| Other Reports.....   | 51          |

### SCHEDULE OF OFFICIALS

| <u>Office</u>                                     | <u>Official</u>    | <u>Term</u>          |
|---|--------------------|----------------------|
| County Auditor                                    | Kim Meyers         | 01-01-19 to 12-31-20 |
| County Treasurer                                  | Melissa Bixler     | 01-01-19 to 12-31-20 |
| Clerk of the Circuit Court                        | Tangi Manahan      | 01-01-19 to 12-31-20 |
| County Sheriff                                    | Rodney L. Robinson | 01-01-19 to 12-31-20 |
| County Recorder                                   | Linda Myers        | 01-01-19 to 12-31-20 |
| President of the Board of<br>County Commissioners | Ronald L. Smith    | 01-01-19 to 12-31-20 |
| President of the<br>County Council                | Richard Shipe      | 01-01-19 to 12-31-20 |



## INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

### **Report on the Financial Statement**

We have audited the accompanying financial statement of Steuben County (County), which comprises the financial position and results of operations for the year ended December 31, 2019, and the related notes to the financial statement as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statement***

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

### ***Auditor's Responsibility***

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

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

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

INDEPENDENT AUDITOR'S REPORT  
(Continued)

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

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

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

***Adverse Opinion on U.S. Generally Accepted Accounting Principles***

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position and results of operations of the County for the year ended December 31, 2019.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the financial position and results of operations of the County for the year ended December 31, 2019, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.


***Other Matters***

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the County's financial statement. The Schedule of Capital Assets, as listed in the Table of Contents, is presented for additional analysis and is not a required part of the financial statement. It has not been subjected to the auditing procedures applied by us in the audit of the financial statement and, accordingly, we express no opinion on it.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued a report dated May 18, 2020, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

  
Paul D. Joyce, CPA  
State Examiner

May 18, 2020

## FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | AFTER<br>SETTLEMENT<br>COLLECTIONS | CLERK'S<br>TRUST | General      | Accident<br>Report | BOARD<br>OF<br>AVIATION | LIT<br>Certified<br>Shares |
|--|------------------------------------|------------------|--------------|--------------------|-------------------------|----------------------------|
| Cash and investments - beginning                   | \$ 1,367,131                       | \$ 315,773       | \$ 5,014,538 | \$ 22,928          | \$ 101,159              | \$ -                       |
| Receipts:  |                                    |                  |              |                    |                         |                            |
| Taxes  | 1,326,829                          | -                | 9,825,346    | -                  | 46,823                  | 9,411,092                  |
| Licenses and permits                               | -                                  | -                | 236,634      | -                  | -                       | -                          |
| Intergovernmental receipts                         | -                                  | -                | 1,207,962    | -                  | 4,071                   | -                          |
| Charges for services                               | -                                  | -                | 2,286,032    | 7,214              | 20,000                  | -                          |
| Fines and forfeits                                 | -                                  | -                | 152,641      | -                  | -                       | -                          |
| Other receipts                                     | -                                  | 3,632,790        | 944,852      | -                  | 37,094                  | -                          |
| Total receipts                                     | 1,326,829                          | 3,632,790        | 14,653,467   | 7,214              | 107,988                 | 9,411,092                  |
| Disbursements:                                     |                                    |                  |              |                    |                         |                            |
| Personal services                                  | -                                  | -                | 10,807,243   | -                  | 2,265                   | -                          |
| Supplies   | -                                  | -                | 171,487      | -                  | 15,090                  | -                          |
| Other services and charges                         | -                                  | -                | 3,055,909    | 1,084              | 82,108                  | -                          |
| Debt service - principal and interest              | -                                  | -                | -            | -                  | -                       | -                          |
| Capital outlay                                     | -                                  | -                | 16,682       | -                  | 6,500                   | -                          |
| Other disbursements                                | 1,367,131                          | 3,583,127        | -            | -                  | -                       | 9,411,092                  |
| Total disbursements                                | 1,367,131                          | 3,583,127        | 14,051,321   | 1,084              | 105,963                 | 9,411,092                  |
| Excess (deficiency) of receipts over disbursements | (40,302)                           | 49,663           | 602,146      | 6,130              | 2,025                   | -                          |
| Cash and investments - ending                      | \$ 1,326,829                       | \$ 365,436       | \$ 5,616,684 | \$ 29,058          | \$ 103,184              | \$ -                       |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | CEDIT<br>County<br>Share | City and<br>Town<br>Court<br>Costs | Clerk's<br>Records<br>Perpetuation | County<br>Option<br>Dog<br>Tax | Sales<br>Disclosure -<br>County<br>Share | Cumulative<br>Bridge |
|---|--------------------------|------------------------------------|------------------------------------|--------------------------------|--|----------------------|
| Cash and investments - beginning                      | \$ 1,693,661             | \$ 32,388                          | \$ 82,532                          | \$ 3,536                       | \$ 40,399                                | \$ 1,818,338         |
| Receipts:   |                          |                                    |                                    |                                |  |                      |
| Taxes   | 1,415,124                | -                                  | -                                  | -                              | -  | 187,292              |
| Licenses and permits                                  | -                        | -                                  | -                                  | 1,440                          | -  | -                    |
| Intergovernmental receipts                            | -                        | -                                  | -                                  | -                              | -  | 29,799               |
| Charges for services                                  | -                        | -                                  | 23,080                             | -                              | 6,805                                    | -                    |
| Fines and forfeits                                    | -                        | 7,043                              | -                                  | -                              | -  | -                    |
| Other receipts  | -                        | -                                  | 254                                | -                              | -  | 2,035                |
| Total receipts  | 1,415,124                | 7,043                              | 23,334                             | 1,440                          | 6,805                                    | 219,126              |
| Disbursements:  |                          |                                    |                                    |                                |  |                      |
| Personal services                                     | 321,646                  | -                                  | -                                  | -                              | -  | 69,551               |
| Supplies  | -                        | -                                  | 10,786                             | -                              | -  | 4,558                |
| Other services and charges                            | 474,796                  | -                                  | 2,738                              | 347                            | 2,903                                    | 153,662              |
| Debt service - principal and interest                 | -                        | -                                  | -                                  | -                              | -  | -                    |
| Capital outlay  | 202,880                  | -                                  | -                                  | -                              | -  | 503                  |
| Other disbursements                                   | -                        | -                                  | -                                  | -                              | -  | -                    |
| Total disbursements                                   | 999,322                  | -                                  | 13,524                             | 347                            | 2,903                                    | 228,274              |
| Excess (deficiency) of receipts over<br>disbursements | 415,802                  | 7,043                              | 9,810                              | 1,093                          | 3,902                                    | (9,148)              |
| Cash and investments - ending                         | \$ 2,109,463             | \$ 39,431                          | \$ 92,342                          | \$ 4,629                       | \$ 44,301                                | \$ 1,809,190         |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Drug<br>Free<br>Community | Electronic<br>Map<br>Generation | Emergency<br>Planning/Right<br>to Know | Extradition<br>and Sheriff's<br>Assistance | Firearms<br>Training | General<br>Drain<br>Improvement |
|---|---------------------------|---------------------------------|--|--|----------------------|---------------------------------|
| Cash and investments - beginning                      | \$ 39,096                 | \$ 11,914                       | \$ 22,991                              | \$ 2,788                                   | \$ 55,286            | \$ 150,321                      |
| Receipts:   |                           |                                 |  |  |                      |                                 |
| Taxes   | -                         | -                               | -                                      | -  | -                    | 206,500                         |
| Licenses and permits                                  | -                         | -                               | -                                      | -  | -                    | -                               |
| Intergovernmental receipts                            | -                         | -                               | 5,278                                  | -  | -                    | -                               |
| Charges for services                                  | -                         | 301                             | -                                      | -  | 10,773               | -                               |
| Fines and forfeits                                    | 20,744                    | -                               | -                                      | -  | -                    | -                               |
| Other receipts  | -                         | -                               | -                                      | -  | -                    | 134,199                         |
| Total receipts  | 20,744                    | 301                             | 5,278                                  | -  | 10,773               | 340,699                         |
| Disbursements:  |                           |                                 |  |  |                      |                                 |
| Personal services                                     | -                         | -                               | -                                      | -  | -                    | -                               |
| Supplies  | -                         | -                               | -                                      | -  | -                    | -                               |
| Other services and charges                            | 20,148                    | -                               | 585                                    | -  | 8,984                | 292,979                         |
| Debt service - principal and interest                 | -                         | -                               | -                                      | -  | -                    | -                               |
| Capital outlay  | -                         | -                               | 5,866                                  | -  | -                    | -                               |
| Other disbursements                                   | -                         | -                               | -                                      | -  | -                    | -                               |
| Total disbursements                                   | 20,148                    | -                               | 6,451                                  | -  | 8,984                | 292,979                         |
| Excess (deficiency) of receipts over<br>disbursements | 596                       | 301                             | (1,173)                                | -  | 1,789                | 47,720                          |
| Cash and investments - ending                         | \$ 39,692                 | \$ 12,215                       | \$ 21,818                              | \$ 2,788                                   | \$ 57,075            | \$ 198,041                      |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Health     | Identification<br>Security<br>Protection | Levy<br>Excess | Local<br>Health<br>Maintenance | Local<br>Road<br>and<br>Street | LOIT Public<br>Safety -<br>County Share |
|---|------------|--|----------------|--------------------------------|--------------------------------|---|
| Cash and investments - beginning                      | \$ 187,716 | \$ 4,476                                 | \$ 3,643       | \$ 247,698                     | \$ 494,961                     | \$ 628,212                              |
| Receipts:   |            |  |                |                                |                                |   |
| Taxes   | 321,505    | -  | -              | -                              | -                              | 1,324,625                               |
| Licenses and permits                                  | 62,129     | -  | -              | -                              | -                              | -                                       |
| Intergovernmental receipts                            | 27,956     | -  | -              | 33,139                         | 592,504                        | 6,022                                   |
| Charges for services                                  | -          | 7,888                                    | -              | -                              | -                              | -                                       |
| Fines and forfeits                                    | -          | -  | -              | -                              | -                              | -                                       |
| Other receipts  | 5,075      | -  | -              | -                              | 11,422                         | 21,088                                  |
| Total receipts  | 416,665    | 7,888                                    | -              | 33,139                         | 603,926                        | 1,351,735                               |
| Disbursements:  |            |  |                |                                |                                |   |
| Personal services                                     | 386,019    | -  | -              | 23,859                         | -                              | 326,074                                 |
| Supplies  | 6,687      | -  | -              | -                              | 10,115                         | 187,800                                 |
| Other services and charges                            | 25,046     | 1,855                                    | -              | 6,066                          | -                              | 888,302                                 |
| Debt service - principal and interest                 | -          | -  | -              | -                              | -                              | -                                       |
| Capital outlay  | 8,028      | -  | -              | -                              | 502,739                        | 6,451                                   |
| Other disbursements                                   | -          | -  | -              | -                              | -                              | -                                       |
| Total disbursements                                   | 425,780    | 1,855                                    | -              | 29,925                         | 512,854                        | 1,408,627                               |
| Excess (deficiency) of receipts over<br>disbursements | (9,115)    | 6,033                                    | -              | 3,214                          | 91,072                         | (56,892)                                |
| Cash and investments - ending                         | \$ 178,601 | \$ 10,509                                | \$ 3,643       | \$ 250,912                     | \$ 586,033                     | \$ 571,320                              |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Major<br>Moves<br>Construction | MVH<br>RESTRICTED | Medical<br>Care<br>for<br>Inmates | Misdemeanant | Motor<br>Vehicle<br>Highway | Park<br>Nonreverting<br>Operating |
|---|--------------------------------|-------------------|-----------------------------------|--------------|-----------------------------|-----------------------------------|
| Cash and investments - beginning                      | \$ 433,647                     | \$ -              | \$ 5,912                          | \$ 79,807    | \$ 2,558,987                | \$ 788                            |
| Receipts:   |                                |                   |                                   |              |                             |                                   |
| Taxes   | -                              | -                 | -                                 | -            | 7,082                       | -                                 |
| Licenses and permits                                  | -                              | -                 | -                                 | -            | 29,566                      | -                                 |
| Intergovernmental receipts                            | 121,843                        | 1,501,210         | -                                 | 20,126       | 3,353,832                   | -                                 |
| Charges for services                                  | 12,311                         | -                 | 1,814                             | -            | -                           | -                                 |
| Fines and forfeits                                    | -                              | -                 | -                                 | -            | -                           | -                                 |
| Other receipts  | 748,672                        | -                 | -                                 | -            | 62,726                      | 49,938                            |
| Total receipts  | 882,826                        | 1,501,210         | 1,814                             | 20,126       | 3,453,206                   | 49,938                            |
| Disbursements:  |                                |                   |                                   |              |                             |                                   |
| Personal services                                     | -                              | -                 | -                                 | -            | 1,404,533                   | -                                 |
| Supplies  | -                              | 24,813            | -                                 | -            | 737,178                     | -                                 |
| Other services and charges                            | 147,663                        | 11,340            | 968                               | 25,934       | 361,470                     | 30,587                            |
| Debt service - principal and interest                 | -                              | -                 | -                                 | -            | -                           | -                                 |
| Capital outlay  | 453,483                        | 2,759,772         | -                                 | -            | 110,135                     | -                                 |
| Other disbursements                                   | -                              | -                 | -                                 | -            | 50                          | -                                 |
| Total disbursements                                   | 601,146                        | 2,795,925         | 968                               | 25,934       | 2,613,366                   | 30,587                            |
| Excess (deficiency) of receipts over<br>disbursements | 281,680                        | (1,294,715)       | 846                               | (5,808)      | 839,840                     | 19,351                            |
| Cash and investments - ending                         | \$ 715,327                     | \$ (1,294,715)    | \$ 6,758                          | \$ 73,999    | \$ 3,398,827                | \$ 20,139                         |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Plat<br>Book | Rainy<br>Day | Recorder's<br>Records<br>Perpetuation | Riverboat  | Sex and<br>Violent<br>Offender<br>Administration | Supplemental<br>Public<br>Defender<br>Services |
|---|--------------|--------------|---------------------------------------|------------|--|--|
| Cash and investments - beginning                      | \$ 159,440   | \$ 1,739,582 | \$ 320,871                            | \$ 323,529 | \$ 16,822  | \$ 111,918                                     |
| Receipts:   |              |              |                                       |            |  |  |
| Taxes   | -            | -            | -                                     | -          | -  | -  |
| Licenses and permits                                  | -            | -            | -                                     | -          | -  | -  |
| Intergovernmental receipts                            | -            | -            | -                                     | 121,541    | -  | -  |
| Charges for services                                  | 24,890       | -            | 136,204                               | -          | -  | -  |
| Fines and forfeits                                    | -            | -            | -                                     | -          | -  | 19,974   |
| Other receipts  | -            | 800,000      | -                                     | -          | 2,889  | -  |
| Total receipts  | 24,890       | 800,000      | 136,204                               | 121,541    | 2,889  | 19,974   |
| Disbursements:  |              |              |                                       |            |  |  |
| Personal services                                     | -            | 25,000       | 49,832                                | -          | -  | 4,500  |
| Supplies  | -            | -            | -                                     | -          | -  | -  |
| Other services and charges                            | 6,805        | 20,000       | 44,819                                | -          | -  | 10,676   |
| Debt service - principal and interest                 | -            | -            | -                                     | -          | -  | -  |
| Capital outlay  | -            | -            | -                                     | -          | -  | -  |
| Other disbursements                                   | -            | -            | -                                     | -          | -  | -  |
| Total disbursements                                   | 6,805        | 45,000       | 94,651                                | -          | -  | 15,176   |
| Excess (deficiency) of receipts over<br>disbursements | 18,085       | 755,000      | 41,553                                | 121,541    | 2,889  | 4,798  |
| Cash and investments - ending                         | \$ 177,525   | \$ 2,494,582 | \$ 362,424                            | \$ 445,070 | \$ 19,711  | \$ 116,716                                     |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | REAL<br>ESTATE<br>Surplus<br>Tax | Surveyor's<br>Corner<br>Perpetuation | Tax<br>Sale<br>Fees | Tax<br>Sale<br>Redemption | Tax<br>Sale<br>Surplus | Local<br>Health<br>Department<br>Trust<br>Account |
|---|----------------------------------|--------------------------------------|---------------------|---------------------------|------------------------|---|
| Cash and investments - beginning                      | \$ 66,003                        | \$ 119,695                           | \$ 55,723           | \$ 414                    | \$ 255,718             | \$ 68,341   |
| Receipts:   |                                  |                                      |                     |                           |                        |   |
| Taxes   | 55,741                           | -                                    | -                   | -                         | -                      | -   |
| Licenses and permits                                  | -                                | -                                    | -                   | -                         | -                      | -   |
| Intergovernmental receipts                            | -                                | -                                    | -                   | -                         | -                      | 20,967  |
| Charges for services                                  | -                                | 39,020                               | -                   | -                         | -                      | -   |
| Fines and forfeits                                    | -                                | -                                    | -                   | -                         | -                      | -   |
| Other receipts  | -                                | -                                    | 38,547              | 62,340                    | 1,038,876              | -   |
| Total receipts  | 55,741                           | 39,020                               | 38,547              | 62,340                    | 1,038,876              | 20,967  |
| Disbursements:  |                                  |                                      |                     |                           |                        |   |
| Personal services                                     | -                                | -                                    | -                   | -                         | -                      | -   |
| Supplies  | -                                | -                                    | -                   | -                         | -                      | 38  |
| Other services and charges                            | -                                | -                                    | 38,665              | -                         | 4,624                  | 7,752   |
| Debt service - principal and interest                 | -                                | -                                    | -                   | -                         | -                      | -   |
| Capital outlay  | -                                | -                                    | -                   | -                         | -                      | 8,197   |
| Other disbursements                                   | 62,507                           | -                                    | -                   | 57,768                    | 345,673                | -   |
| Total disbursements                                   | 62,507                           | -                                    | 38,665              | 57,768                    | 350,297                | 15,987  |
| Excess (deficiency) of receipts over<br>disbursements | (6,766)                          | 39,020                               | (118)               | 4,572                     | 688,579                | 4,980   |
| Cash and investments - ending                         | \$ 59,237                        | \$ 158,715                           | \$ 55,605           | \$ 4,986                  | \$ 944,297             | \$ 73,321   |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Victim<br>Impact<br>Program | Court<br>Appointed<br>Special<br>Advocate<br>(CASA) | County<br>Elected<br>Officials<br>Training | Statewide<br>911 | Reassessment | Adult<br>Probation<br>Administrative |
|---|-----------------------------|---|--|------------------|--------------|--------------------------------------|
| Cash and investments - beginning                      | \$ (5,573)                  | \$ -  | \$ 31,832                                  | \$ 393,902       | \$ 646,739   | \$ 415,149                           |
| Receipts:   |                             |   |  |                  |              |                                      |
| Taxes   | -                           | -   | -  | -                | 227,872      | -                                    |
| Licenses and permits                                  | -                           | -   | -  | -                | -            | -                                    |
| Intergovernmental receipts                            | 28,166                      | 19,852  | -  | -                | 19,814       | -                                    |
| Charges for services                                  | -                           | -   | 7,888                                      | 652,771          | -            | -                                    |
| Fines and forfeits                                    | -                           | -   | -  | -                | -            | -                                    |
| Other receipts  | -                           | -   | -  | 1,260            | -            | 83,019                               |
| Total receipts  | 28,166                      | 19,852  | 7,888                                      | 654,031          | 247,686      | 83,019                               |
| Disbursements:  |                             |   |  |                  |              |                                      |
| Personal services                                     | 28,884                      | -   | -  | 589,070          | 48,451       | 27,561                               |
| Supplies  | -                           | -   | -  | 3,217            | 1,659        | 1,206                                |
| Other services and charges                            | -                           | 19,852  | 1,001                                      | 81,435           | 416,266      | 13,328                               |
| Debt service - principal and interest                 | -                           | -   | -  | -                | -            | -                                    |
| Capital outlay  | -                           | -   | -  | -                | -            | 3,892                                |
| Other disbursements                                   | -                           | -   | -  | -                | -            | -                                    |
| Total disbursements                                   | 28,884                      | 19,852  | 1,001                                      | 673,722          | 466,376      | 45,987                               |
| Excess (deficiency) of receipts over<br>disbursements | (718)                       | -   | 6,887                                      | (19,691)         | (218,690)    | 37,032                               |
| Cash and investments - ending                         | \$ (6,291)                  | \$ -  | \$ 38,719                                  | \$ 374,211       | \$ 428,049   | \$ 452,181                           |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Alternative<br>Dispute<br>Resolution | Cemetery<br>Trust | Unsafe<br>Building<br>Fund | Drain<br>Maintenance | Investment<br>Trust | Cumulative<br>Capital<br>Development |
|---|--------------------------------------|-------------------|----------------------------|----------------------|---------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 14,723                            | \$ 300            | \$ 26,052                  | \$ 839,327           | \$ 4,917,448        | \$ 2,879,115                         |
| Receipts:   |                                      |                   |                            |                      |                     |                                      |
| Taxes   | -                                    | -                 | -                          | 493,171              | -                   | 955,162                              |
| Licenses and permits                                  | -                                    | -                 | 878                        | -                    | -                   | -                                    |
| Intergovernmental receipts                            | -                                    | -                 | -                          | -                    | -                   | 83,055                               |
| Charges for services                                  | -                                    | 2,750             | -                          | -                    | -                   | -                                    |
| Fines and forfeits                                    | 5,415                                | -                 | -                          | -                    | -                   | -                                    |
| Other receipts  | -                                    | -                 | -                          | 718                  | 98,132              | 8,556                                |
| Total receipts  | 5,415                                | 2,750             | 878                        | 493,889              | 98,132              | 1,046,773                            |
| Disbursements:  |                                      |                   |                            |                      |                     |                                      |
| Personal services                                     | -                                    | -                 | -                          | -                    | -                   | -                                    |
| Supplies  | -                                    | -                 | -                          | -                    | -                   | -                                    |
| Other services and charges                            | 2,400                                | -                 | 100                        | 553,069              | 650,000             | -                                    |
| Debt service - principal and interest                 | -                                    | -                 | -                          | -                    | -                   | -                                    |
| Capital outlay  | -                                    | -                 | -                          | -                    | -                   | 1,189,036                            |
| Other disbursements                                   | -                                    | -                 | -                          | -                    | -                   | -                                    |
| Total disbursements                                   | 2,400                                | -                 | 100                        | 553,069              | 650,000             | 1,189,036                            |
| Excess (deficiency) of receipts over<br>disbursements | 3,015                                | 2,750             | 778                        | (59,180)             | (551,868)           | (142,263)                            |
| Cash and investments - ending                         | \$ 17,738                            | \$ 3,050          | \$ 26,830                  | \$ 780,147           | \$ 4,365,580        | \$ 2,736,852                         |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | DIST 3<br>HOSP<br>PREP<br>GRANT | Federal<br>Seized<br>Assets | DUI<br>Task<br>Force | Court<br>Interpreters | Donations | Capital<br>Projects |
|--|---------------------------------|-----------------------------|----------------------|-----------------------|-----------|---------------------|
| Cash and investments - beginning                   | \$ 1,183                        | \$ 89,708                   | \$ (4)               | \$ 862                | \$ 9,756  | \$ 17,183           |
| Receipts:  |                                 |                             |                      |                       |           |                     |
| Taxes  | -                               | -                           | -                    | -                     | -         | -                   |
| Licenses and permits                               | -                               | -                           | -                    | -                     | -         | -                   |
| Intergovernmental receipts                         | -                               | -                           | 2,427                | -                     | -         | -                   |
| Charges for services                               | -                               | -                           | -                    | -                     | -         | -                   |
| Fines and forfeits                                 | -                               | -                           | -                    | -                     | -         | -                   |
| Other receipts                                     | -                               | 10,491                      | -                    | -                     | 5,292     | -                   |
| Total receipts                                     | -                               | 10,491                      | 2,427                | -                     | 5,292     | -                   |
| Disbursements:                                     |                                 |                             |                      |                       |           |                     |
| Personal services                                  | -                               | -                           | 2,427                | -                     | -         | -                   |
| Supplies   | -                               | -                           | -                    | -                     | -         | -                   |
| Other services and charges                         | -                               | -                           | -                    | -                     | 3,796     | 500                 |
| Debt service - principal and interest              | -                               | -                           | -                    | -                     | -         | -                   |
| Capital outlay                                     | -                               | -                           | -                    | -                     | -         | 14,683              |
| Other disbursements                                | -                               | 24,595                      | -                    | -                     | -         | -                   |
| Total disbursements                                | -                               | 24,595                      | 2,427                | -                     | 3,796     | 15,183              |
| Excess (deficiency) of receipts over disbursements | -                               | (14,104)                    | -                    | -                     | 1,496     | (15,183)            |
| Cash and investments - ending                      | \$ 1,183                        | \$ 75,604                   | \$ (4)               | \$ 862                | \$ 11,252 | \$ 2,000            |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Payroll<br>Clearing | Settlement | LOIT<br>Public<br>Safety | Wheel Tax/<br>Surtax<br>Combined | CVET<br>Agency | Sewage<br>Collections |
|---|---------------------|------------|--------------------------|----------------------------------|----------------|-----------------------|
| Cash and investments - beginning                      | \$ -                | \$ -       | \$ -                     | \$ 21,185                        | \$ -           | \$ 330                |
| Receipts:   |                     |            |                          |                                  |                |                       |
| Taxes   | -                   | 32,153,930 | 2,352,773                | -                                | -              | -                     |
| Licenses and permits                                  | -                   | -          | -                        | -                                | -              | -                     |
| Intergovernmental receipts                            | -                   | 2,304,583  | -                        | 2,142,650                        | 175,515        | -                     |
| Charges for services                                  | -                   | -          | -                        | -                                | -              | 179,346               |
| Fines and forfeits                                    | -                   | -          | -                        | -                                | -              | -                     |
| Other receipts  | 4,573,569           | -          | -                        | -                                | -              | -                     |
| Total receipts  | 4,573,569           | 34,458,513 | 2,352,773                | 2,142,650                        | 175,515        | 179,346               |
| Disbursements:  |                     |            |                          |                                  |                |                       |
| Personal services                                     | -                   | -          | -                        | -                                | -              | -                     |
| Supplies  | -                   | -          | -                        | -                                | -              | -                     |
| Other services and charges                            | -                   | -          | -                        | -                                | 175,515        | -                     |
| Debt service - principal and interest                 | -                   | -          | -                        | -                                | -              | -                     |
| Capital outlay  | -                   | -          | -                        | -                                | -              | -                     |
| Other disbursements                                   | 4,573,569           | 34,458,513 | 2,352,773                | 2,163,835                        | -              | 179,346               |
| Total disbursements                                   | 4,573,569           | 34,458,513 | 2,352,773                | 2,163,835                        | 175,515        | 179,346               |
| Excess (deficiency) of receipts over<br>disbursements | -                   | -          | -                        | (21,185)                         | -              | -                     |
| Cash and investments - ending                         | \$ -                | \$ -       | \$ -                     | \$ -                             | \$ -           | \$ 330                |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Financial<br>Institution<br>Tax | Local<br>Income<br>Tax-Property<br>Tax<br>Relief | State<br>Fines<br>and<br>Forfeitures | Infraction<br>Judgements | Overweight<br>Vehicle<br>Fines | Special<br>Death<br>Benefit |
|---|---------------------------------|--|--------------------------------------|--------------------------|--------------------------------|-----------------------------|
| Cash and investments - beginning                      | \$ -                            | \$ 82,436  | \$ 8,979                             | \$ 9,760                 | \$ 795                         | \$ 470                      |
| Receipts:   |                                 |  |                                      |                          |                                |                             |
| Taxes   | -                               | -  | -                                    | -                        | -                              | -                           |
| Licenses and permits                                  | -                               | -  | -                                    | -                        | -                              | -                           |
| Intergovernmental receipts                            | 282,925                         | 2,730,030  | -                                    | -                        | -                              | -                           |
| Charges for services                                  | -                               | -  | -                                    | -                        | -                              | -                           |
| Fines and forfeits                                    | -                               | -  | 43,528                               | 111,474                  | 7,113                          | 3,205                       |
| Other receipts  | -                               | -  | -                                    | -                        | -                              | -                           |
| Total receipts  | 282,925                         | 2,730,030  | 43,528                               | 111,474                  | 7,113                          | 3,205                       |
| Disbursements:  |                                 |  |                                      |                          |                                |                             |
| Personal services                                     | -                               | -  | -                                    | -                        | -                              | -                           |
| Supplies  | -                               | -  | -                                    | -                        | -                              | -                           |
| Other services and charges                            | -                               | -  | -                                    | -                        | -                              | -                           |
| Debt service - principal and interest                 | -                               | -  | -                                    | -                        | -                              | -                           |
| Capital outlay  | -                               | -  | -                                    | -                        | -                              | -                           |
| Other disbursements                                   | 282,925                         | 2,517,095  | 43,424                               | 111,988                  | 7,448                          | 3,135                       |
| Total disbursements                                   | 282,925                         | 2,517,095  | 43,424                               | 111,988                  | 7,448                          | 3,135                       |
| Excess (deficiency) of receipts over<br>disbursements | -                               | 212,935  | 104                                  | (514)                    | (336)                          | 70                          |
| Cash and investments - ending                         | \$ -                            | \$ 295,371                                       | \$ 9,083                             | \$ 9,246                 | \$ 460                         | \$ 540                      |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Sales<br>Disclosure -<br>State<br>Share | Coroners<br>Training &<br>Con't<br>Education | Interstate<br>Compact -<br>State<br>Share | Mortgage<br>Recording Fees -<br>State Share | Canine<br>Research<br>and<br>Education | Sex and<br>Violent<br>Offender<br>Admin - State |
|---|---|--|---|---|--|---|
| Cash and investments - beginning                      | \$ 885                                  | \$ 306                                       | \$ 188                                    | \$ 360                                      | \$ -                                   | \$ 20   |
| Receipts:   |   |  |   |   |  |   |
| Taxes   | -                                       | -  | -   | -   | -                                      | -   |
| Licenses and permits                                  | -                                       | -  | -   | -   | 360                                    | -   |
| Intergovernmental receipts                            | -                                       | -  | -   | -   | -                                      | -   |
| Charges for services                                  | 6,805                                   | 3,976  | -   | 3,878                                       | -                                      | -   |
| Fines and forfeits                                    | -                                       | -  | 513                                       | -   | -                                      | 371   |
| Other receipts  | -                                       | -  | -   | -   | -                                      | -   |
| Total receipts  | 6,805                                   | 3,976  | 513                                       | 3,878                                       | 360                                    | 371   |
| Disbursements:  |   |  |   |   |  |   |
| Personal services                                     | -                                       | -  | -   | -   | -                                      | -   |
| Supplies  | -                                       | -  | -   | -   | -                                      | -   |
| Other services and charges                            | -                                       | 3,958  | -   | -   | 360                                    | -   |
| Debt service - principal and interest                 | -                                       | -  | -   | -   | -                                      | -   |
| Capital outlay  | -                                       | -  | -   | -   | -                                      | -   |
| Other disbursements                                   | 6,820                                   | -  | 701                                       | 3,456                                       | -                                      | 291   |
| Total disbursements                                   | 6,820                                   | 3,958  | 701                                       | 3,456                                       | 360                                    | 291   |
| Excess (deficiency) of receipts over<br>disbursements | (15)                                    | 18   | (188)                                     | 422   | -                                      | 80  |
| Cash and investments - ending                         | \$ 870                                  | \$ 324                                       | \$ -                                      | \$ 782                                      | \$ -                                   | \$ 100  |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | Child<br>Restraint<br>Violation<br>Fines | Inheritance<br>Tax | Education<br>Plate<br>Fees<br>Agency | Riverboat<br>Revenue<br>Sharing | Innkeepers<br>Tax<br>Collections | LIT<br>ECONOMIC<br>DEVELOPMENT |
|---|--|--------------------|--------------------------------------|---------------------------------|----------------------------------|--------------------------------|
| Cash and investments - beginning                      | \$ -                                     | \$ 5,149           | \$ -                                 | \$ -                            | \$ 248,494                       | \$ -                           |
| Receipts:   |  |                    |                                      |                                 |                                  |                                |
| Taxes   | -  | -                  | -                                    | -                               | 504,349                          | 2,357,853                      |
| Licenses and permits                                  | -  | -                  | -                                    | -                               | -                                | -                              |
| Intergovernmental receipts                            | -  | -                  | 394                                  | 202,509                         | -                                | -                              |
| Charges for services                                  | -  | -                  | -                                    | -                               | -                                | -                              |
| Fines and forfeits                                    | 100                                      | -                  | -                                    | -                               | -                                | -                              |
| Other receipts  | -  | -                  | -                                    | -                               | -                                | -                              |
| Total receipts  | 100                                      | -                  | 394                                  | 202,509                         | 504,349                          | 2,357,853                      |
| Disbursements:  |  |                    |                                      |                                 |                                  |                                |
| Personal services                                     | -  | -                  | -                                    | -                               | -                                | -                              |
| Supplies  | -  | -                  | -                                    | -                               | -                                | -                              |
| Other services and charges                            | 100                                      | -                  | 394                                  | -                               | 714,267                          | -                              |
| Debt service - principal and interest                 | -  | -                  | -                                    | -                               | -                                | -                              |
| Capital outlay  | -  | -                  | -                                    | -                               | -                                | -                              |
| Other disbursements                                   | -  | -                  | -                                    | 202,509                         | -                                | 2,357,853                      |
| Total disbursements                                   | 100                                      | -                  | 394                                  | 202,509                         | 714,267                          | 2,357,853                      |
| Excess (deficiency) of receipts over<br>disbursements | -  | -                  | -                                    | -                               | (209,918)                        | -                              |
| Cash and investments - ending                         | \$ -                                     | \$ 5,149           | \$ -                                 | \$ -                            | \$ 38,576                        | \$ -                           |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | 93.563<br>Title<br>IV-D<br>Incentive | 93.563<br>Prosecutor<br>IV-D<br>Incentive-Post<br>Oct '99 | 93.563<br>Clerk<br>IV-D<br>Incentive-Post<br>Oct '99 | STATE WELF<br>EXC TX<br>ALLC FUND | HEALTH<br>CARE<br>ADMIN | CO<br>OFFENDER<br>TRANSPORT<br>CLERK |
|---|--------------------------------------|---|--|-----------------------------------|-------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 162,312                           | \$ 177,082  | \$ 20,938  | \$ -                              | \$ 138,812              | \$ 6,038                             |
| Receipts:   |                                      |   |  |                                   |                         |                                      |
| Taxes   | -                                    | -   | -  | -                                 | -                       | -                                    |
| Licenses and permits                                  | -                                    | -   | -  | -                                 | -                       | -                                    |
| Intergovernmental receipts                            | 18,272                               | 27,487  | 18,272   | 1,993,254                         | -                       | -                                    |
| Charges for services                                  | -                                    | -   | -  | -                                 | -                       | -                                    |
| Fines and forfeits                                    | -                                    | -   | -  | -                                 | -                       | -                                    |
| Other receipts  | -                                    | -   | -  | -                                 | 3,945,869               | 513                                  |
| Total receipts  | 18,272                               | 27,487  | 18,272   | 1,993,254                         | 3,945,869               | 513                                  |
| Disbursements:  |                                      |   |  |                                   |                         |                                      |
| Personal services                                     | -                                    | 12,977  | 25,070   | -                                 | -                       | -                                    |
| Supplies  | -                                    | 2,550   | 124  | -                                 | -                       | -                                    |
| Other services and charges                            | 15,762                               | 3,096   | 6,750  | -                                 | -                       | -                                    |
| Debt service - principal and interest                 | -                                    | -   | -  | -                                 | -                       | -                                    |
| Capital outlay  | -                                    | -   | -  | -                                 | -                       | -                                    |
| Other disbursements                                   | -                                    | -   | -  | 1,993,254                         | 3,895,305               | -                                    |
| Total disbursements                                   | 15,762                               | 18,623  | 31,944   | 1,993,254                         | 3,895,305               | -                                    |
| Excess (deficiency) of receipts over<br>disbursements | 2,510                                | 8,864   | (13,672)   | -                                 | 50,564                  | 513                                  |
| Cash and investments - ending                         | \$ 164,822                           | \$ 185,946  | \$ 7,266   | \$ -                              | \$ 189,376              | \$ 6,551                             |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | HAZARDOUS<br>WASTE<br>DISPOSAL TAX | ABANDONED<br>JUNK<br>VEHICLES | TAX<br>SALE<br>ATTORNEY<br>FEES | SHERIFF<br>SERVICE<br>PROCESS<br>PENSION | PRE-TRIAL<br>DIVERSION | JUVENILE<br>PROBATION<br>USER<br>FEE |
|---|------------------------------------|-------------------------------|---------------------------------|--|------------------------|--------------------------------------|
| Cash and investments - beginning                      | \$ 1,855                           | \$ 1,687                      | \$ 810                          | \$ 75,563                                | \$ 239,620             | \$ 20,019                            |
| Receipts:   |                                    |                               |                                 |  |                        |                                      |
| Taxes   | -                                  | -                             | -                               | -  | -                      | -                                    |
| Licenses and permits                                  | -                                  | -                             | -                               | -  | -                      | -                                    |
| Intergovernmental receipts                            | -                                  | -                             | -                               | -  | -                      | -                                    |
| Charges for services                                  | -                                  | -                             | -                               | 10,672                                   | -                      | -                                    |
| Fines and forfeits                                    | -                                  | -                             | -                               | 31,129                                   | 82,009                 | 4,002                                |
| Other receipts  | -                                  | -                             | 8,910                           | -  | -                      | 42                                   |
| Total receipts  | -                                  | -                             | 8,910                           | 41,801                                   | 82,009                 | 4,044                                |
| Disbursements:  |                                    |                               |                                 |  |                        |                                      |
| Personal services                                     | -                                  | -                             | -                               | -  | 122,730                | -                                    |
| Supplies  | -                                  | -                             | -                               | -  | -                      | 834                                  |
| Other services and charges                            | -                                  | -                             | 9,315                           | 47,000                                   | 3,406                  | 5,343                                |
| Debt service - principal and interest                 | -                                  | -                             | -                               | -  | -                      | -                                    |
| Capital outlay  | -                                  | -                             | -                               | -  | -                      | -                                    |
| Other disbursements                                   | -                                  | -                             | -                               | -  | -                      | -                                    |
| Total disbursements                                   | -                                  | -                             | 9,315                           | 47,000                                   | 126,136                | 6,177                                |
| Excess (deficiency) of receipts over<br>disbursements | -                                  | -                             | (405)                           | (5,199)                                  | (44,127)               | (2,133)                              |
| Cash and investments - ending                         | \$ 1,855                           | \$ 1,687                      | \$ 405                          | \$ 70,364                                | \$ 195,493             | \$ 17,886                            |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | WORK<br>RELEASE<br>MAINT<br>FEE | JURY<br>PAY<br>USER<br>FEE | DRUG AB<br>PROS<br>INTERD<br>CORR | LAW<br>ENFORCEMENT<br>ED USER<br>FEE | SHERIFF<br>CONT<br>EDU USER<br>FEE | SAFE<br>SCHOOL<br>FEE |
|--|---------------------------------|----------------------------|-----------------------------------|--------------------------------------|------------------------------------|-----------------------|
| Cash and investments - beginning                   | \$ 2,560                        | \$ 21,898                  | \$ 20,811                         | \$ 28,685                            | \$ 4,146                           | \$ 400                |
| Receipts:  |                                 |                            |                                   |                                      |                                    |                       |
| Taxes  | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Licenses and permits                               | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Intergovernmental receipts                         | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Charges for services                               | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Fines and forfeits                                 | -                               | 5,510                      | 4,988                             | 3,467                                | 1,167                              | -                     |
| Other receipts                                     | -                               | 144                        | -                                 | -                                    | 1,207                              | -                     |
| Total receipts                                     | -                               | 5,654                      | 4,988                             | 3,467                                | 2,374                              | -                     |
| Disbursements:                                     |                                 |                            |                                   |                                      |                                    |                       |
| Personal services                                  | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Supplies   | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Other services and charges                         | 275                             | 7,426                      | 5,250                             | 3,405                                | 1,117                              | -                     |
| Debt service - principal and interest              | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Capital outlay                                     | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Other disbursements                                | -                               | -                          | -                                 | -                                    | -                                  | -                     |
| Total disbursements                                | 275                             | 7,426                      | 5,250                             | 3,405                                | 1,117                              | -                     |
| Excess (deficiency) of receipts over disbursements | (275)                           | (1,772)                    | (262)                             | 62                                   | 1,257                              | -                     |
| Cash and investments - ending                      | \$ 2,285                        | \$ 20,126                  | \$ 20,549                         | \$ 28,747                            | \$ 5,403                           | \$ 400                |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | WIC<br>DONATION | EMS<br>DONATIONS | E<br>9-1-1<br>DONATIONS | SHERIFF<br>RESERVE<br>DONATIONS | SHERIFF<br>DONATIONS | DARE<br>DONATION<br>FUND |
|---|-----------------|------------------|-------------------------|---------------------------------|----------------------|--------------------------|
| Cash and investments - beginning                      | \$ 578          | \$ 6,151         | \$ 571                  | \$ 3,725                        | \$ 14,804            | \$ 27                    |
| Receipts:   |                 |                  |                         |                                 |                      |                          |
| Taxes   | -               | -                | -                       | -                               | -                    | -                        |
| Licenses and permits                                  | -               | -                | -                       | -                               | -                    | -                        |
| Intergovernmental receipts                            | -               | -                | -                       | -                               | -                    | -                        |
| Charges for services                                  | -               | -                | -                       | -                               | -                    | -                        |
| Fines and forfeits                                    | -               | -                | -                       | -                               | -                    | -                        |
| Other receipts  | 450             | 1,100            | 2,768                   | 1,000                           | 5,336                | -                        |
| Total receipts  | 450             | 1,100            | 2,768                   | 1,000                           | 5,336                | -                        |
| Disbursements:  |                 |                  |                         |                                 |                      |                          |
| Personal services                                     | -               | -                | -                       | -                               | -                    | -                        |
| Supplies  | -               | -                | -                       | -                               | -                    | -                        |
| Other services and charges                            | 85              | 925              | 2,109                   | 582                             | -                    | -                        |
| Debt service - principal and interest                 | -               | -                | -                       | -                               | -                    | -                        |
| Capital outlay  | -               | -                | -                       | -                               | -                    | -                        |
| Other disbursements                                   | -               | -                | -                       | -                               | -                    | -                        |
| Total disbursements                                   | 85              | 925              | 2,109                   | 582                             | -                    | -                        |
| Excess (deficiency) of receipts over<br>disbursements | 365             | 175              | 659                     | 418                             | 5,336                | -                        |
| Cash and investments - ending                         | \$ 943          | \$ 6,326         | \$ 1,230                | \$ 4,143                        | \$ 20,140            | \$ 27                    |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | EMERGENCY<br>MANAGEMENT<br>DONATION<br>FUND | CANINE<br>DONATION<br>FUND | EQUIPMENT<br>BOND<br>2010 | EMERGENCY<br>SAVINGS<br>BOND<br>2006 | EQUIPMENT<br>BOND<br>2013 | ISETS    |
|---|---|----------------------------|---------------------------|--------------------------------------|---------------------------|----------|
| Cash and investments - beginning                      | \$ 3,438                                    | \$ 8,870                   | \$ 60,313                 | \$ 176                               | \$ 288,365                | \$ 2,713 |
| Receipts:   |   |                            |                           |                                      |                           |          |
| Taxes   | -   | -                          | -                         | -                                    | -                         | -        |
| Licenses and permits                                  | -   | -                          | -                         | -                                    | -                         | -        |
| Intergovernmental receipts                            | -   | -                          | -                         | -                                    | -                         | -        |
| Charges for services                                  | -   | -                          | -                         | -                                    | -                         | -        |
| Fines and forfeits                                    | -   | -                          | -                         | -                                    | -                         | -        |
| Other receipts  | -   | 1,243                      | -                         | -                                    | -                         | 292,379  |
| Total receipts  | -   | 1,243                      | -                         | -                                    | -                         | 292,379  |
| Disbursements:  |   |                            |                           |                                      |                           |          |
| Personal services                                     | -   | -                          | -                         | -                                    | -                         | -        |
| Supplies  | -   | -                          | -                         | -                                    | -                         | -        |
| Other services and charges                            | 195   | 1,472                      | -                         | -                                    | -                         | -        |
| Debt service - principal and interest                 | -   | -                          | -                         | -                                    | -                         | -        |
| Capital outlay  | -   | -                          | 1,295                     | -                                    | 33,204                    | -        |
| Other disbursements                                   | -   | -                          | -                         | -                                    | -                         | 291,379  |
| Total disbursements                                   | 195   | 1,472                      | 1,295                     | -                                    | 33,204                    | 291,379  |
| Excess (deficiency) of receipts over<br>disbursements | (195)                                       | (229)                      | (1,295)                   | -                                    | (33,204)                  | 1,000    |
| Cash and investments - ending                         | \$ 3,243                                    | \$ 8,641                   | \$ 59,018                 | \$ 176                               | \$ 255,161                | \$ 3,713 |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | DEBT<br>SERVICE<br>FUND | Inmate<br>Trust | GRAVEL<br>PIT<br>FUND/COUNTY<br>PARK | BUILDING<br>SAFETY<br>EDUCATION | COMM<br>CERTIFICATE<br>SALE<br>PROCEEDS | LAND<br>ACQUISITION &<br>TAX<br>PAYABLE |
|---|-------------------------|-----------------|--------------------------------------|---------------------------------|---|---|
| Cash and investments - beginning                      | \$ 184,164              | \$ 7,391        | \$ 1,650                             | \$ 925                          | \$ 18,312                               | \$ 3,565                                |
| Receipts:   |                         |                 |                                      |                                 |   |   |
| Taxes   | 953,504                 | -               | -                                    | -                               | -                                       | -                                       |
| Licenses and permits                                  | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Intergovernmental receipts                            | 82,783                  | -               | -                                    | -                               | -                                       | -                                       |
| Charges for services                                  | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Fines and forfeits                                    | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Other receipts  | -                       | 220,409         | -                                    | -                               | 24,111                                  | -                                       |
| Total receipts  | 1,036,287               | 220,409         | -                                    | -                               | 24,111                                  | -                                       |
| Disbursements:  |                         |                 |                                      |                                 |   |   |
| Personal services                                     | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Supplies  | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Other services and charges                            | -                       | -               | -                                    | -                               | 2,661                                   | -                                       |
| Debt service - principal and interest                 | 1,049,650               | -               | -                                    | -                               | -                                       | -                                       |
| Capital outlay  | -                       | -               | -                                    | -                               | -                                       | -                                       |
| Other disbursements                                   | -                       | 217,016         | -                                    | -                               | -                                       | -                                       |
| Total disbursements                                   | 1,049,650               | 217,016         | -                                    | -                               | 2,661                                   | -                                       |
| Excess (deficiency) of receipts over<br>disbursements | (13,363)                | 3,393           | -                                    | -                               | 21,450                                  | -                                       |
| Cash and investments - ending                         | \$ 170,801              | \$ 10,784       | \$ 1,650                             | \$ 925                          | \$ 39,762                               | \$ 3,565                                |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | SCHOOL<br>SYSTEM<br>RADIO<br>FUND | TOWER<br>RENTAL | 20.106<br>FAA<br>AIP<br>15.ROW<br>CRACK RE | 20.205<br>HWY<br>200N/I-69 | 93.788<br>Justc<br>Part<br>Add<br>Resp Grant | 20.106<br>FAA<br>ObstRemvRunway<br>5-23 |
|--|-----------------------------------|-----------------|--|----------------------------|--|---|
| Cash and investments - beginning                   | \$ 14,325                         | \$ 36           | \$ 1                                       | \$ (14,310)                | \$ -   | \$ -                                    |
| Receipts:  |                                   |                 |  |                            |  |   |
| Taxes  | -                                 | -               | -  | -                          | -  | -                                       |
| Licenses and permits                               | -                                 | -               | -  | -                          | -  | -                                       |
| Intergovernmental receipts                         | -                                 | -               | -  | 93,125                     | 60,000                                       | 11,976                                  |
| Charges for services                               | -                                 | -               | -  | -                          | -  | -                                       |
| Fines and forfeits                                 | -                                 | -               | -  | -                          | -  | -                                       |
| Other receipts                                     | -                                 | -               | -  | -                          | -  | -                                       |
| Total receipts                                     | -                                 | -               | -  | 93,125                     | 60,000                                       | 11,976                                  |
| Disbursements:                                     |                                   |                 |  |                            |  |   |
| Personal services                                  | -                                 | -               | -  | -                          | -  | -                                       |
| Supplies   | -                                 | -               | -  | -                          | -  | -                                       |
| Other services and charges                         | 7,791                             | -               | -  | 86,377                     | 348  | -                                       |
| Debt service - principal and interest              | -                                 | -               | -  | -                          | -  | -                                       |
| Capital outlay                                     | -                                 | -               | -  | -                          | -  | 11,976                                  |
| Other disbursements                                | -                                 | -               | -  | -                          | -  | -                                       |
| Total disbursements                                | 7,791                             | -               | -  | 86,377                     | 348  | 11,976                                  |
| Excess (deficiency) of receipts over disbursements | (7,791)                           | -               | -  | 6,748                      | 59,652                                       | -                                       |
| Cash and investments - ending                      | \$ 6,534                          | \$ 36           | \$ 1                                       | \$ (7,562)                 | \$ 59,652                                    | \$ -                                    |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | 93.008<br>MRC<br>NACCHO/HEALTH<br>GRANT | 97.047<br>PREDISASTER<br>MITIG<br>GRANT | COMM<br>CORRECT<br>FY<br>2017 | COMM<br>CORRECT<br>FY<br>2018 | HB1006<br>STEUB<br>PROB | COMM<br>XING<br>OLD<br>27/EDS<br>#A249 |
|--|---|---|-------------------------------|-------------------------------|-------------------------|--|
| Cash and investments - beginning                   | \$ 8                                    | \$ -                                    | \$ 38,472                     | \$ 15,445                     | \$ 9,093                | \$ 15,735                              |
| Receipts:  |   |   |                               |                               |                         |  |
| Taxes  | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Licenses and permits                               | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Intergovernmental receipts                         | -                                       | 35,000                                  | -                             | -                             | -                       | -                                      |
| Charges for services                               | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Fines and forfeits                                 | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Other receipts                                     | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Total receipts                                     | -                                       | 35,000                                  | -                             | -                             | -                       | -                                      |
| Disbursements:                                     |   |   |                               |                               |                         |  |
| Personal services                                  | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Supplies   | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Other services and charges                         | -                                       | 18,000                                  | -                             | -                             | -                       | 6,356                                  |
| Debt service - principal and interest              | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Capital outlay                                     | -                                       | -                                       | -                             | -                             | -                       | -                                      |
| Other disbursements                                | -                                       | -                                       | 38,472                        | 15,445                        | 9,093                   | -                                      |
| Total disbursements                                | -                                       | 18,000                                  | 38,472                        | 15,445                        | 9,093                   | 6,356                                  |
| Excess (deficiency) of receipts over disbursements | -                                       | 17,000                                  | (38,472)                      | (15,445)                      | (9,093)                 | (6,356)                                |
| Cash and investments - ending                      | \$ 8                                    | \$ 17,000                               | \$ -                          | \$ -                          | \$ -                    | \$ 9,379                               |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | COMM<br>XING<br>CR<br>20N/EDS<br>#A249 | HB 1006<br>STEUB<br>PROB<br>FY 2019 | SAFE<br>PLACE<br>GRANT | COMM<br>CORRECT<br>FY 2019 | COMM<br>CORRECT<br>PROJ<br>INCOME<br>FY 2019 | JDAI<br>DRUG<br>FREE<br>GRANT |
|--|--|-------------------------------------|------------------------|----------------------------|--|-------------------------------|
| Cash and investments - beginning                   | \$ (16,380)                            | \$ 11,471                           | \$ 1,723               | \$ 119,546                 | \$ 127,843                                   | \$ -                          |
| Receipts:  |  |                                     |                        |                            |  |                               |
| Taxes  | -                                      | -                                   | -                      | -                          | -  | -                             |
| Licenses and permits                               | -                                      | -                                   | -                      | -                          | -  | -                             |
| Intergovernmental receipts                         | 16,380                                 | 53,812                              | -                      | 880,726                    | -  | 2,000                         |
| Charges for services                               | -                                      | -                                   | -                      | -                          | -  | -                             |
| Fines and forfeits                                 | -                                      | -                                   | -                      | -                          | -  | -                             |
| Other receipts                                     | -                                      | -                                   | -                      | -                          | 642,058                                      | -                             |
| Total receipts                                     | 16,380                                 | 53,812                              | -                      | 880,726                    | 642,058                                      | 2,000                         |
| Disbursements:                                     |  |                                     |                        |                            |  |                               |
| Personal services                                  | -                                      | 61,303                              | -                      | 809,822                    | 377,828                                      | -                             |
| Supplies   | -                                      | -                                   | -                      | -                          | 12,424                                       | -                             |
| Other services and charges                         | -                                      | -                                   | 320                    | 130,989                    | 173,107                                      | 1,920                         |
| Debt service - principal and interest              | -                                      | -                                   | -                      | -                          | -  | -                             |
| Capital outlay                                     | -                                      | -                                   | -                      | -                          | 25,286                                       | -                             |
| Other disbursements                                | -                                      | -                                   | -                      | -                          | -  | -                             |
| Total disbursements                                | -                                      | 61,303                              | 320                    | 940,811                    | 588,645                                      | 1,920                         |
| Excess (deficiency) of receipts over disbursements | 16,380                                 | (7,491)                             | (320)                  | (60,085)                   | 53,413                                       | 80                            |
| Cash and investments - ending                      | \$ -                                   | \$ 3,980                            | \$ 1,403               | \$ 59,461                  | \$ 181,256                                   | \$ 80                         |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | TANF<br>GRANT<br>NICC<br>FY 2017 | TANF<br>GRANT<br>NICC<br>FY 2018 | TANF<br>GRANT<br>NICC<br>FY 2019 | COMM<br>XING<br>CCMG1/EDS<br>#A249 | COMM<br>XING<br>CCMG2/EDS<br>#A249 | COMM<br>XING<br>CCMG3/EDS<br>#249 |
|--|----------------------------------|----------------------------------|----------------------------------|------------------------------------|------------------------------------|-----------------------------------|
| Cash and investments - beginning                   | \$ 15                            | \$ (16,875)                      | \$ (110,868)                     | \$ -                               | \$ -                               | \$ -                              |
| Receipts:  |                                  |                                  |                                  |                                    |                                    |                                   |
| Taxes  | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Licenses and permits                               | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Intergovernmental receipts                         | -                                | 16,875                           | 452,216                          | 603,249                            | 40,380                             | 121,616                           |
| Charges for services                               | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Fines and forfeits                                 | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Other receipts                                     | -                                | -                                | -                                | 262,805                            | 13,175                             | 116,835                           |
| Total receipts                                     | -                                | 16,875                           | 452,216                          | 866,054                            | 53,555                             | 238,451                           |
| Disbursements:                                     |                                  |                                  |                                  |                                    |                                    |                                   |
| Personal services                                  | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Supplies   | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Other services and charges                         | -                                | -                                | 341,348                          | 866,054                            | 48,175                             | 238,451                           |
| Debt service - principal and interest              | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Capital outlay                                     | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Other disbursements                                | -                                | -                                | -                                | -                                  | -                                  | -                                 |
| Total disbursements                                | -                                | -                                | 341,348                          | 866,054                            | 48,175                             | 238,451                           |
| Excess (deficiency) of receipts over disbursements | -                                | 16,875                           | 110,868                          | -                                  | 5,380                              | -                                 |
| Cash and investments - ending                      | \$ 15                            | \$ -                             | \$ -                             | \$ -                               | \$ 5,380                           | \$ -                              |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | COMM<br>XING<br>CCMG4/EDS<br>#249 | JDAI<br>2018-2019<br>PART 2 | JDAI<br>2018-2019<br>DET<br>ALT<br>PART 3 | JDAI<br>2017-2018<br>PART 2 | ICJI<br>TITLE II<br>GRANT<br>2019 | JDAI<br>DET<br>ALT<br>PART 3 |
|--|-----------------------------------|-----------------------------|---|-----------------------------|-----------------------------------|------------------------------|
| Cash and investments - beginning                   | \$ -                              | \$ 11,026                   | \$ 8,451                                  | \$ 2,239                    | \$ -                              | \$ 15                        |
| Receipts:  |                                   |                             |   |                             |                                   |                              |
| Taxes  | -                                 | -                           | -   | -                           | -                                 | -                            |
| Licenses and permits                               | -                                 | -                           | -   | -                           | -                                 | -                            |
| Intergovernmental receipts                         | 96,917                            | 20,627                      | 15,183                                    | -                           | 23,938                            | -                            |
| Charges for services                               | -                                 | -                           | -   | -                           | -                                 | -                            |
| Fines and forfeits                                 | -                                 | -                           | -   | -                           | -                                 | -                            |
| Other receipts                                     | 42,765                            | -                           | -   | -                           | -                                 | -                            |
| Total receipts                                     | 139,682                           | 20,627                      | 15,183                                    | -                           | 23,938                            | -                            |
| Disbursements:                                     |                                   |                             |   |                             |                                   |                              |
| Personal services                                  | -                                 | 24,388                      | -   | -                           | -                                 | -                            |
| Supplies   | -                                 | 2,208                       | 3,782                                     | -                           | 437                               | -                            |
| Other services and charges                         | 132,698                           | 2,340                       | 18,300                                    | -                           | 30,232                            | -                            |
| Debt service - principal and interest              | -                                 | -                           | -   | -                           | -                                 | -                            |
| Capital outlay                                     | -                                 | 1,030                       | -   | -                           | 578                               | -                            |
| Other disbursements                                | -                                 | 1,687                       | 1,552                                     | -                           | -                                 | -                            |
| Total disbursements                                | 132,698                           | 31,653                      | 23,634                                    | -                           | 31,247                            | -                            |
| Excess (deficiency) of receipts over disbursements | 6,984                             | (11,026)                    | (8,451)                                   | -                           | (7,309)                           | -                            |
| Cash and investments - ending                      | \$ 6,984                          | \$ -                        | \$ -                                      | \$ 2,239                    | \$ (7,309)                        | \$ 15                        |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | JDAI<br>DET<br>2019-2020<br>PART 4 | JDAI<br>DET<br>2019-2020<br>ALT PART 5 | JDAI<br>2016-17<br>PART 1 | CO PROB<br>INDIGENT<br>TRET FD | NE IND<br>SOLID<br>WASTE<br>DIST | 16.607<br>BULLETPROOF<br>VESTS |
|---|------------------------------------|--|---------------------------|--------------------------------|----------------------------------|--------------------------------|
| Cash and investments - beginning                      | \$ -                               | \$ -                                   | \$ 3,906                  | \$ 6,905                       | \$ -                             | \$ 4,375                       |
| Receipts:   |                                    |  |                           |                                |                                  |                                |
| Taxes   | -                                  | -                                      | -                         | -                              | 399,556                          | -                              |
| Licenses and permits                                  | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Intergovernmental receipts                            | 16,846                             | 22,222                                 | -                         | -                              | 31,033                           | 1,325                          |
| Charges for services                                  | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Fines and forfeits                                    | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Other receipts  | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Total receipts  | 16,846                             | 22,222                                 | -                         | -                              | 430,589                          | 1,325                          |
| Disbursements:  |                                    |  |                           |                                |                                  |                                |
| Personal services                                     | 12,753                             | -                                      | -                         | -                              | -                                | -                              |
| Supplies  | 1,108                              | 1,796                                  | 827                       | -                              | -                                | -                              |
| Other services and charges                            | 884                                | 13,671                                 | -                         | -                              | 430,589                          | 4,825                          |
| Debt service - principal and interest                 | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Capital outlay  | -                                  | -                                      | 316                       | -                              | -                                | -                              |
| Other disbursements                                   | -                                  | -                                      | -                         | -                              | -                                | -                              |
| Total disbursements                                   | 14,745                             | 15,467                                 | 1,143                     | -                              | 430,589                          | 4,825                          |
| Excess (deficiency) of receipts over<br>disbursements | 2,101                              | 6,755                                  | (1,143)                   | -                              | -                                | (3,500)                        |
| Cash and investments - ending                         | \$ 2,101                           | \$ 6,755                               | \$ 2,763                  | \$ 6,905                       | \$ -                             | \$ 875                         |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | COMM<br>CORRECT<br>CTP<br>FY 2019 | Commissary | Innkeepers<br>Tax<br>Commission | AIRPORT<br>GRANT<br>CLEARING | WIC<br>PEER<br>COUNSELOR | WIC<br>PEER<br>COUNSELOR<br>(alt) |
|---|-----------------------------------|------------|---------------------------------|------------------------------|--------------------------|-----------------------------------|
| Cash and investments - beginning                      | \$ 23,538                         | \$ 60,290  | \$ 136,800                      | \$ 982                       | \$ 833                   | \$ (4,117)                        |
| Receipts:   |                                   |            |                                 |                              |                          |                                   |
| Taxes   | -                                 | -          | 674,840                         | -                            | -                        | -                                 |
| Licenses and permits                                  | -                                 | -          | -                               | -                            | -                        | -                                 |
| Intergovernmental receipts                            | 49,450                            | -          | -                               | -                            | 3,139                    | 24,822                            |
| Charges for services                                  | -                                 | -          | -                               | -                            | -                        | -                                 |
| Fines and forfeits                                    | -                                 | -          | -                               | -                            | -                        | -                                 |
| Other receipts  | -                                 | 170,857    | -                               | -                            | -                        | -                                 |
| Total receipts  | 49,450                            | 170,857    | 674,840                         | -                            | 3,139                    | 24,822                            |
| Disbursements:  |                                   |            |                                 |                              |                          |                                   |
| Personal services                                     | -                                 | -          | -                               | -                            | 5,133                    | 20,402                            |
| Supplies  | -                                 | -          | -                               | -                            | -                        | -                                 |
| Other services and charges                            | 59,234                            | -          | -                               | -                            | -                        | 303                               |
| Debt service - principal and interest                 | -                                 | -          | -                               | -                            | -                        | -                                 |
| Capital outlay  | -                                 | -          | -                               | -                            | -                        | -                                 |
| Other disbursements                                   | -                                 | 162,966    | 500,000                         | -                            | -                        | -                                 |
| Total disbursements                                   | 59,234                            | 162,966    | 500,000                         | -                            | 5,133                    | 20,705                            |
| Excess (deficiency) of receipts over<br>disbursements | (9,784)                           | 7,891      | 174,840                         | -                            | (1,994)                  | 4,117                             |
| Cash and investments - ending                         | \$ 13,754                         | \$ 68,181  | \$ 311,640                      | \$ 982                       | \$ (1,161)               | \$ -                              |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | 16.588<br>STOP<br>VIOLENCE<br>AGNST<br>WMN | 20.219<br>REC<br>TRAILS<br>BIKE<br>TRAIL | 20.509<br>TRANSIT<br>STAR<br>1802564P | 93.069<br>PUBLIC<br>HEALTH<br>PREPARE | 20.106 FAA<br>AIP Obstruction<br>Removal<br>Wildlife Fence | 20.106<br>FAA<br>PART<br>ALP<br>UPDT 31800 |
|--|--|--|---------------------------------------|---------------------------------------|--|--|
| Cash and investments - beginning                   | \$ (6,656)                                 | \$ 28,192                                | \$ -                                  | \$ -                                  | \$ -   | \$ -                                       |
| Receipts:  |  |  |                                       |                                       |  |  |
| Taxes  | -  | -  | -                                     | -                                     | -  | -  |
| Licenses and permits                               | -  | -  | -                                     | -                                     | -  | -  |
| Intergovernmental receipts                         | 22,163                                     | 4,732                                    | 264,923                               | 15,337                                | 13,240   | 101  |
| Charges for services                               | -  | -  | -                                     | -                                     | 240,247  | -  |
| Fines and forfeits                                 | -  | -  | -                                     | -                                     | -  | -  |
| Other receipts                                     | -  | -  | -                                     | -                                     | -  | -  |
| Total receipts                                     | 22,163                                     | 4,732                                    | 264,923                               | 15,337                                | 253,487  | 101  |
| Disbursements:                                     |  |  |                                       |                                       |  |  |
| Personal services                                  | 22,163                                     | -  | -                                     | -                                     | -  | -  |
| Supplies   | -  | -  | -                                     | 11,137                                | -  | -  |
| Other services and charges                         | -  | 3,112                                    | 264,923                               | -                                     | 253,487  | 101  |
| Debt service - principal and interest              | -  | -  | -                                     | -                                     | -  | -  |
| Capital outlay                                     | -  | -  | -                                     | 2,843                                 | -  | -  |
| Other disbursements                                | -  | -  | -                                     | -                                     | -  | -  |
| Total disbursements                                | 22,163                                     | 3,112                                    | 264,923                               | 13,980                                | 253,487  | 101  |
| Excess (deficiency) of receipts over disbursements | -  | 1,620                                    | -                                     | 1,357                                 | -  | -  |
| Cash and investments - ending                      | \$ (6,656)                                 | \$ 29,812                                | \$ -                                  | \$ 1,357                              | \$ -   | \$ -                                       |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|  | WIC<br>FISCAL<br>YRS<br>(ODD#s) | WIC<br>FISCAL<br>YRS<br>(EVEN #S) | 93,563<br>ODYSSEY<br>CMS<br>GT<br>10CRG025 | 16,592<br>LOCAL LAW<br>ENFORC<br>GT | WIC<br>SCCF<br>GRANT | SCCF<br>COMMUNITY<br>FOUNDATION |
|--|---------------------------------|-----------------------------------|--|-------------------------------------|----------------------|---------------------------------|
| Cash and investments - beginning                   | \$ (49,024)                     | \$ 192                            | \$ 117                                     | \$ 7                                | \$ 131               | \$ 76                           |
| Receipts:  |                                 |                                   |  |                                     |                      |                                 |
| Taxes  | -                               | -                                 | -  | -                                   | -                    | -                               |
| Licenses and permits                               | -                               | -                                 | -  | -                                   | -                    | -                               |
| Intergovernmental receipts                         | 220,306                         | 25,362                            | -  | -                                   | -                    | -                               |
| Charges for services                               | -                               | -                                 | -  | -                                   | -                    | -                               |
| Fines and forfeits                                 | -                               | -                                 | -  | -                                   | -                    | -                               |
| Other receipts                                     | -                               | -                                 | -  | -                                   | -                    | -                               |
| Total receipts                                     | 220,306                         | 25,362                            | -  | -                                   | -                    | -                               |
| Disbursements:                                     |                                 |                                   |  |                                     |                      |                                 |
| Personal services                                  | 147,832                         | 35,187                            | -  | -                                   | -                    | -                               |
| Supplies   | 4,750                           | 714                               | -  | -                                   | -                    | -                               |
| Other services and charges                         | 18,705                          | 5,587                             | -  | -                                   | 131                  | -                               |
| Debt service - principal and interest              | -                               | -                                 | -  | -                                   | -                    | -                               |
| Capital outlay                                     | -                               | -                                 | -  | -                                   | -                    | -                               |
| Other disbursements                                | -                               | -                                 | -  | -                                   | -                    | -                               |
| Total disbursements                                | 171,287                         | 41,488                            | -  | -                                   | 131                  | -                               |
| Excess (deficiency) of receipts over disbursements | 49,019                          | (16,126)                          | -  | -                                   | (131)                | -                               |
| Cash and investments - ending                      | \$ (5)                          | \$ (15,934)                       | \$ 117                                     | \$ 7                                | \$ -                 | \$ 76                           |

STEUBEN COUNTY  
STATEMENT OF RECEIPTS, DISBURSEMENTS,  
AND CASH AND INVESTMENT BALANCES -  
REGULATORY BASIS  
For the Year Ended December 31, 2019

|   | LARE<br>GRANT/BOAT<br>PATROL | MENTAL<br>HEALTH<br>GT 2015<br>FD 010 | FAMILY<br>COURT<br>PROJECT<br>GRANT | PUBL<br>SAFETY<br>TRAIN<br>FUND | Totals        |
|---|------------------------------|---------------------------------------|-------------------------------------|---------------------------------|---------------|
| Cash and investments - beginning                      | \$ -                         | \$ 46,690                             | \$ 29,908                           | \$ 17                           | \$ 31,344,888 |
| Receipts:   |                              |                                       |                                     |                                 |               |
| Taxes   | -                            | -                                     | -                                   | -                               | 65,200,969    |
| Licenses and permits                                  | -                            | -                                     | -                                   | -                               | 331,007       |
| Intergovernmental receipts                            | 14,691                       | -                                     | -                                   | -                               | 20,451,950    |
| Charges for services                                  | -                            | -                                     | -                                   | -                               | 3,684,665     |
| Fines and forfeits                                    | -                            | -                                     | 720                                 | -                               | 505,113       |
| Other receipts  | -                            | -                                     | -                                   | -                               | 18,127,810    |
| Total receipts  | 14,691                       | -                                     | 720                                 | -                               | 108,301,513   |
| Disbursements:  |                              |                                       |                                     |                                 |               |
| Personal services                                     | -                            | -                                     | -                                   | -                               | 15,794,503    |
| Supplies  | -                            | -                                     | -                                   | -                               | 1,217,325     |
| Other services and charges                            | 14,691                       | 8,982                                 | 3,200                               | -                               | 11,666,561    |
| Debt service - principal and interest                 | -                            | -                                     | -                                   | -                               | 1,049,650     |
| Capital outlay  | -                            | -                                     | -                                   | -                               | 5,365,375     |
| Other disbursements                                   | -                            | -                                     | -                                   | -                               | 71,243,793    |
| Total disbursements                                   | 14,691                       | 8,982                                 | 3,200                               | -                               | 106,337,207   |
| Excess (deficiency) of receipts over<br>disbursements | -                            | (8,982)                               | (2,480)                             | -                               | 1,964,306     |
| Cash and investments - ending                         | \$ -                         | \$ 37,708                             | \$ 27,428                           | \$ 17                           | \$ 33,309,194 |

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 by category as follows:

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

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

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 by category as follows:

*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.

*H. Capital Assets*

Capital assets, which include land, construction in progress, buildings, improvements other than buildings, machinery, equipment, vehicles, books, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the capital asset schedule contained in the supplemental information. Items are capitalized when their value exceeds the threshold established by the County and its estimated useful life is greater than one year.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated assets, donated works of art, historical treasures, and similar assets and capital assets received in a service concession arrangement are reported at acquisition value. Renovations to buildings and other improvements that significantly increase the value or extend the useful life of the structure are capitalized. Routine repairs and maintenance are considered an operating expense.

**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.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

**Note 3. Property Taxes**

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

**Note 4. Deposits and Investments**

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

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, if established, would be included in the financial statement. Participation in a risk pool is an arrangement by which governments pool risks and funds and share in the cost of losses.

**Note 6. Long-term Debt**

*A. Changes in Long-term Debt*

Changes in long-term obligations for the year ended December 31, 2019, are as follows:

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

| Type                     | Description of Debt<br>Purpose               | Beginning<br>Principal<br>Balance<br>01-01-19 | Principal<br>Additions | Principal<br>Reductions | Ending<br>Principal<br>Balance<br>12-31-19 | Principal and<br>Interest<br>Due Within<br>One Year |
|--------------------------|--|---|------------------------|-------------------------|--|---|
| Governmental Activities: |  |   |                        |                         |  |   |
| General Obligation Bonds | Motorola Public Safety Communications System | \$ 4,970,000                                  | -                      | \$ 955,000              | \$ 4,015,000                               | \$ 525,150  |

**B. Debt Service Requirements to Maturity**

Debt service requirements on long-term debt at December 31, 2019, are as follows:

| Year Ended<br>December 31 | Public Safety Communication Systems General Obligation Bonds; 2016 A |            |              |
|---------------------------|--|------------|--------------|
|                           | Principal  | Interest   | Total        |
| 2020                      | \$ 485,000   | \$ 40,150  | \$ 525,150   |
| 2021                      | 985,000  | 65,700     | 1,050,700    |
| 2022                      | 1,005,000  | 45,900     | 1,050,900    |
| 2023                      | 1,025,000  | 25,700     | 1,050,700    |
| 2024                      | 515,000  | 5,150      | 520,150      |
| Totals                    | \$ 4,015,000   | \$ 182,600 | \$ 4,197,600 |

**Note 7. Pension Plans**

**A. Public Employees' Retirement Fund**

*Plan Description*

The Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) is a cost-sharing multiple-employer defined benefit fund and provides retirement, disability, and survivor benefits to plan members. PERF Hybrid 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 fund.

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

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Retirement Benefits*

The following table is a summary of the key information for this fund:

| <b>Full Retirement Benefit</b>   |   |
|--|---|
| <b>Eligibility</b>   | <b>Annual Pension Benefit</b>   |
| Age 65 and 10 years (eight years for certain elected officials) of creditable service, Age 60 and 15 years of creditable service, and Age 55 if age and creditable service total at least 85, Age 55 and 20 years of creditable service and active as an elected official in the PERF-covered position, and Age 70 and 20 years of creditable service and still active in the PERF-covered position. | Equals 1.1 percent X Average Annual Compensation X Years of Creditable Service. Average annual compensation uses the 20 highest calendar quarters (or only four quarters for an elected official), in groups of four consecutive calendar quarters with no quarter used more than once (includes member contributions paid for by the employer and up to \$2,000 of severance). |
| <b>Early Retirement Benefit</b>  |   |
| Age 50 and minimum of 15 years of creditable service (44 percent of full benefit at age 50, increasing 5 percent per year up to 89 percent at age 59).   |   |
| <b>Disability Benefit</b>  |   |
| An active member qualifying for Social Security disability with five years of creditable service may receive an unreduced retirement benefit for the duration of their disability (minimum of \$180 per month).  |   |
| <b>Survivor Benefit</b>  |   |
| <b>While in Active Service</b>   | <b>While Receiving a Benefit</b>  |
| Minimum of 15 years of service or member was at least age 65 with 10 to 14 years of service. A spouse or dependent beneficiary immediately receives a benefit as if the member retired the later of age 50 or the age the day before the member's death.   | If the member selected one of the following forms of payment: Five Year Guaranteed, Joint with Full, Joint with Two-Thirds, Joint with One-Half, a spouse or dependent receives the benefit associated with the select form of payment.   |
| <b>Cost of Living Adjustment (COLA)</b>  |   |
| No COLA, but postretirement benefit increases are granted on an ad hoc basis pursuant to IC 5-10.2-12-4 and administered by the INPRS Board. Postretirement benefits were issued to members as a 13th check.   |   |

*Financial Report*

INPRS issues a publicly available stand-alone financial report that includes financial statements and required supplemental information for the plan as a whole. This report may be obtained by emailing [questions@inprs.in.gov](mailto:questions@inprs.in.gov), or by visiting [www.in.gov/inprs](http://www.in.gov/inprs), or by writing the following:

Indiana Public Retirement System  
One North Capitol, Suite 001  
Indianapolis, IN 46204

*Contributions*

Contributions are determined by INPRS Board of Trustees based on actuarial valuation. As of the June 30, 2019, the County contributed 11.2 percent of covered payroll.

*Actuarial Assumptions*

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|   |  |
|---|--|
| Investment Rate of Return                     | 6.75%  |
| Future Salary Increases (including inflation) | 2.50% - 4.25%  |
| Inflation                                     | 2.25%  |
| Cost of Living Increases                      | 2019-2021 - 13 <sup>th</sup> check,<br>2022 - 0.4% compounded annually |

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

Mortality rates for healthy and disabled members were based on the RP-2014 Total Data Set Mortality Tables, with Social Security Administration generational improvement scale from 2006 and RP-2014 Disability Mortality Tables, with Social Security Administration generational improvement scale from 2006, respectively.

The most recent comprehensive experience study was completed in 2015 and was based on member experience between June 30, 2010 and June 30, 2014. The demographic assumptions were updated as needed for the June 30, 2018 actuarial valuation.

The long-term return expectation for the INPRS defined benefit retirement plans has been determined by using a building-block approach and assumes a time horizon, as defined in the INPRS Investment Policy Statement. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

| <b>Asset Class</b>                 | <u>Geometric Basis</u>                            |                                    |
|------------------------------------|---|------------------------------------|
|                                    | <u>Long-Term Expected<br/>Real Rate of Return</u> | <u>Target Asset<br/>Allocation</u> |
| Public Equity                      | 4.4%  | 22.0%                              |
| Private Equity                     | 5.4%  | 14.0%                              |
| Fixed Income - Ex Inflation-Linked | 2.2%  | 20.0%                              |
| Fixed Income - Inflation-Linked    | 0.8%  | 7.0%                               |
| Commodities                        | 2.3%  | 8.0%                               |
| Real Estate                        | 6.5%  | 7.0%                               |
| Absolute Return                    | 2.7%  | 10.0%                              |
| Risk Parity                        | 5.2%  | 12.0%                              |
| <b>Total</b>                       |   | <b><u>100.0%</u></b>               |

*Discount Rate*

Total pension liability for each defined benefit pension plan was calculated using the discount rate of 6.75 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and where applicable from the members, would at the minimum be made at the actuarially determined required rates computed in accordance with the current funding policy adopted by the Board, and contributions required by the State of Indiana (the non-employer contributing entity) would be made as stipulated by state statute. Projected inflows from investment earnings were calculated using the 6.75 percent long-term assumed investment rate of return. Based on those assumptions, each defined benefit pension plan's fiduciary net position were projected to be available to make all projected future benefit payments of current plan members, therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability for each plan.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Net Pension Liability*

As of June 30, 2019, the County reported \$5,394,855 as liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

*Public Employees Retirement Fund - Defined Contribution Account*

The Indiana Public Employees' Retirement Fund Defined Contribution Account (PERF DC) is a multiple-employer defined contribution fund. 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 fund. The fund provides supplemental retirement benefits to Indiana Public Employees' Retirement Fund Defined Benefit Account (PERF Hybrid DB) members as part of the Public Employees' Hybrid Plan (PERF Hybrid).

Member contributions are set by statute at three percent of compensation, and the employer may choose to make these contributions on behalf of the member. Members are 100 percent vested in their account balance, which includes all contributions and earnings.

*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. 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.

*Retirement Benefits*

The plan provides the following benefits to plan members and beneficiaries: retirement income, death benefits, disability benefits, and termination benefits. Plan members are considered fully vested in the plan when 10 year, or 8 year if hired prior to January 1, 2013, cliff vesting.

The following shows the current number of plan participants at December 31, 2019:

|                                      |    |
|--------------------------------------|----|
| Active employees that are vested     | 13 |
| Active employees that are not vested | 8  |
| Separated employees that are vested  | 3  |
| Current number of retirees           | 11 |

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 3.00 percent calculated as a percentage of payroll; the County's contribution was 30.59 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                   |       |
|-----------------------------------|-------|
| Investment Rate of Return         | 6.75% |
| Projected Future Salary Increases | 4.00% |
| Cost of Living Adjustments        | 3.00% |

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2019.

*Net Pension Liability*

As of December 31, 2018, the total pension liability of the County was \$7,447,628. The net pension liability was \$2,814,672.

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 36-8-10-17) for full-time police officers. 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.

*Benefits*

The plan provides the following benefits to plan members and beneficiaries: death benefits, life insurance, and disability benefits. Plan members are considered fully vested in the plan when terms are met.

STEUBEN COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

The following shows the current number of plan participants at December 31, 2019:

|                                      |    |
|--------------------------------------|----|
| Active employees that are vested     | 21 |
| Active employees that are not vested | 0  |
| Separated employees that are vested  | 0  |
| Current number of retirees           | 2  |

*Contributions*

Contribution rates are established based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended December 31, 2019, the employees' contribution was 0.00 percent calculated as a percentage of payroll; the County's contribution was 1.01 percent calculated as a percentage of payroll.

*Actuarial Assumptions*

The total pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

|                                   |       |
|-----------------------------------|-------|
| Investment Rate of Return         | 6.75% |
| Projected Future Salary Increases | 4.00% |
| Cost of Living Adjustments        | 0.00% |

Mortality rates were based on the RP-2014 adjusted to 2006; if applicable, with adjustments for mortality improvements based on MP-2018.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of an actuarial experience study dated January 1, 2019.

*Net Pension Asset*

As of December 31, 2018, the total pension liability of the County was \$233,649. The net pension asset was \$24,093.

**Note 8. Interfund Activity**

Interfund transfer activity for the year ended December 31, 2019, is as follows:

STEUBEN COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 (Continued)

| Transfer From | Transfer to  |            |
|---------------|--------------|------------|
|               | Rainy<br>Day | Total      |
| General       | \$ 800,000   | \$ 800,000 |

Transfers are used to (1) move receipts from the fund that statute or budget requires to collect them to the fund that statute or budget requires to disburse them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted receipts collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**Note 9. Deficit Fund Balances**

The following funds have deficit fund balances at December 31, 2019:

| Fund Name                      | Balance<br>as of<br>12-31-19 |
|--------------------------------|------------------------------|
| 16.588 STOP VIOLENCE AGNST WMN | \$ (6,656)                   |
| 20.205 HWY 200N/I-69           | (7,562)                      |
| DUI Task Force                 | (4)                          |
| ICJI TITLE II GRANT 2019       | (7,309)                      |
| MVH RESTRICTED                 | (1,294,715)                  |
| Victim Impact Program          | (6,291)                      |
| WIC FISCAL YRS (EVEN #s)       | (15,934)                     |
| WIC FISCAL YRS (ODD#s)         | (5)                          |
| WIC PEER COUNSELOR             | (1,161)                      |
| Total deficit fund balance     | \$ (1,339,638)               |

The deficit fund balances were the result of some funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2019. For the MVH RESTRICTED fund, disbursements exceeded receipts.

**Note 10. Other Postemployment Benefits**

*Retiree Health Insurance*

*Plan Description*

The County offers a retiree health insurance to its employees, which is a single employer defined benefit plan. The plan is administered by the Pro-Claim Plus, Inc. The retiree health insurance poses a liability to the County.

STEUBEN COUNTY  
NOTES TO FINANCIAL STATEMENT  
(Continued)

*Benefits Provided*

Retiree health insurance provides medical benefits. Information regarding the benefits can be obtained by contacting the County.

At December 31, 2019, the following employees were covered by the benefit terms:

|  |    |
|--|----|
| Inactive employees or beneficiaries currently receiving benefit payments | 13 |
| Inactive employees entitled to but not yet receiving benefits            | 0  |
| Active employees   | 0  |

*Contributions*

The cost method for funding purposes is the pay-as-you-go method. For the year ended 2019, the County's contribution rate was 0.00 percent, calculated as a percentage of payroll. The plan members' contribution rate was 100.00 percent as a percentage of payroll.

(This page intentionally left blank.)

#### OTHER INFORMATION - UNAUDITED

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

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

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

STEUBEN COUNTY  
 SCHEDULE OF CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, was as follows:

|                               | Beginning<br>Balance<br>01-01-19 | Additions           | Reductions        | Ending<br>Balance<br>12-31-19 |
|-------------------------------|----------------------------------|---------------------|-------------------|-------------------------------|
| Governmental Activities:      |                                  |                     |                   |                               |
| Land                          | \$ 5,374,833                     | \$ -                | \$ -              | \$ 5,374,833                  |
| Books and other               | 2,422,304                        | 30,252              | -                 | 2,452,556                     |
| Building                      | 15,978,931                       | -                   | 89,853            | 15,889,078                    |
| Improvement                   | 5,035,976                        | -                   | -                 | 5,035,976                     |
| Infrastructure                | 60,260,509                       | 1,551,211           | 355,300           | 61,456,420                    |
| Machinery                     | 9,964,297                        | 94,584              | -                 | 10,058,880                    |
| Total Governmental Activities | <u>\$ 99,036,850</u>             | <u>\$ 1,676,047</u> | <u>\$ 445,153</u> | <u>\$ 100,267,743</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/>.