

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

FINANCIAL STATEMENT AUDIT REPORT

OF

STEUBEN COUNTY, INDIANA

January 1, 2021 to December 31, 2021



FILED

08/10/2022

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kim Meyers	01-01-21 to 12-31-22
County Treasurer	Melissa Bixler	01-01-21 to 12-31-22
Clerk of the Circuit Court	Tangi Manahan	01-01-21 to 12-31-22
County Sheriff	Rodney L Robinson	01-01-21 to 12-31-22
County Recorder	Linda Myers	01-01-21 to 12-31-22
President of the Board of County Commissioners	Wil Howard	01-01-21 to 12-31-22
President of the County Council	Richard Shipe	01-01-21 to 12-31-22



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF STEUBEN COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

We have audited the accompanying financial statement of Steuben County (County), which comprises the financial position and results of operations as of and for the year ended December 31, 2021, and the related notes to the financial statement as listed in the Table of Contents.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse and Unmodified Opinions* section of our report, the financial statement referred to above does not present fairly, the financial position and results of operations of the County as of December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective financial position and results of operations of the County, as of December 31, 2021, in accordance with the financial reporting provisions of the Indiana State Board of Accounts described in Note 1.

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Management's Responsibilities for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 28, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 28, 2022

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FINANCIAL STATEMENT AND ACCOMPANYING NOTES

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

STEBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
General	\$ 6,556,225	\$ 14,996,153	\$ 15,670,674	\$ 5,881,704
Accident Report	26,052	7,076	1,113	32,015
Board of Aviation	137,489	94,203	92,323	139,369
LIT Economic Development Co Share	2,736,047	1,547,357	948,478	3,334,926
City and Town Court Costs	46,019	8,012	-	54,031
Clerk's Records Perpetuation	108,371	20,498	1,781	127,088
County Option Dog Tax	5,530	560	105	5,985
Sales Disclosure - County Share	48,421	12,465	3,675	57,211
Cumulative Bridge	1,808,317	243,149	426,366	1,625,100
Drug Free Community	57,101	29,288	18,232	68,157
Electronic Map Generation	12,229	293	-	12,522
Emergency Planning/Right to Know	23,751	5,636	6,691	22,696
Extradition and Sheriff's Assistance	2,788	-	-	2,788
Firearms Training	73,204	9,840	9,999	73,045
General Drain Improvement	117,851	433,794	265,674	285,971
Health	161,842	468,693	482,671	147,864
Identification Security Protection	18,455	10,304	2,735	26,024
Levy Excess	3,643	-	3,643	-
Local Health Maintenance	248,148	34,014	28,845	253,317
Local Road and Street	910,242	641,710	805,106	746,846
LIT Public Safety - County Share	614,135	1,458,304	1,584,833	487,606
Bridge Inspection Grant 2021-2024	-	-	19,208	(19,208)
Major Moves Construction	330,737	1,123,348	1,000,000	454,085
MVH Restricted	-	2,301,476	2,293,214	8,262
Medical Care for Inmates	6,171	4,934	3,000	8,105
Misdemeanant	75,925	20,126	31,184	64,867
Motor Vehicle Highway	2,255,864	3,493,193	3,456,277	2,292,780
Co Park Electric Deposit Fund	37,561	39,444	39,260	37,745
Plat Book	209,422	45,325	14,746	240,001
Rainy Day	3,194,582	400,000	-	3,594,582
Recorder's Records Perpetuation	458,315	195,537	87,074	566,778
Riverboat	566,611	121,398	-	688,009
Sex and Violent Offender Administration	19,810	2,678	45	22,443
Supplemental Public Defender Services	124,101	22,553	16,316	130,338
Real Estate Surplus Tax	106,425	65,613	94,894	77,144
Surveyor's Corner Perpetuation	204,400	51,520	6,185	249,735
Tax Sale Fees	63,825	29,423	39,395	53,853
Tax Sale Redemption	3,988	251,833	248,549	7,272
Tax Sale Surplus	464,929	880,720	853,652	491,997
Local Health Department Trust Account	83,394	20,967	18,592	85,769
Victim Impact Program	(5,573)	23,398	32,884	(15,059)
Court Appointed Special Advocate (CASA)	-	25,227	25,227	-
County Elected Officials Training	47,895	10,479	1,066	57,308
Statewide 911	414,843	637,208	592,811	459,240
Reassessment	304,472	276,632	301,870	279,234
Adult Probation Administrative	479,764	99,137	52,401	526,500
Alternative Dispute Resolution	18,275	3,263	1,200	20,338
Cemetery Trust	3,150	-	-	3,150
Unsafe Building Fund	27,100	50	-	27,150
Drain Maintenance	640,578	554,786	356,446	838,918
Investment Trust	3,389,127	6,095	-	3,395,222
Cumulative Capital Development	2,527,673	1,155,142	1,350,838	2,331,977
EMS Equipment	1,183	-	-	1,183
Federal Seized Assets	105,398	-	9,550	95,848
Bulletproof Vest Grant 16.607	200	1,513	1,488	225
DUI Task Force	(4)	-	-	(4)
Co Public Vaccine Fund	5,431	65,675	6,212	64,894
Court Interpreters	862	-	460	402
Immunization Donation Fund	14,288	5,703	15,670	4,321
Debt Service	152,754	1,056,630	1,050,850	158,534
GOB - Motorola	2,000	-	500	1,500
Settlement	-	37,136,451	37,136,451	-
Wheel Tax/Surtax Combined	47,673	2,221,904	2,245,625	23,952
CVET Agency	-	170,814	170,814	-
Sewage Collections	-	250,871	250,871	-
Financial Institution Tax	-	379,518	379,518	-
LIT - Property Tax Relief	478,121	2,990,683	3,146,930	321,874
State Fines and Forfeitures	17,982	62,888	72,548	8,322
Infraction Judgements	11,368	118,138	119,096	10,410
Overweight Vehicle Fines	-	7,327	7,327	-
Special Death Benefit	690	4,205	4,245	650

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
Sales Disclosure - State Share	940	12,465	11,630	1,775
Coroners Training & Con't Education	482	3,960	3,983	459
Interstate Compact - State Share	250	688	875	63
Mortgage Recording Fees - State Share	1,185	5,938	6,213	910
Canine Research and Education	-	140	140	-
Sex and Violent Offender Admin - State	35	298	287	46
Child Restraint Violation Fines	125	475	550	50
Inheritance Tax	5,149	-	-	5,149
Education Plate Fees Agency	-	338	338	-
Riverboat Revenue Sharing	-	202,271	202,271	-
Innkeepers Tax Collections	32,130	750,949	754,568	28,511
LIT Certified Shares	-	10,312,696	10,312,696	-
LIT Public Safety Distributions	-	2,578,174	2,578,174	-
LIT Economic Development	-	2,578,174	2,578,174	-
93.563 Title IV-D Incentive	176,072	16,163	5,000	187,235
93.563 Prosecutor IV-D Incentive-Post Oct '99	186,586	24,313	18,112	192,787
93.563 Clerk IV-D Incentive-Post Oct '99	7,057	16,163	9,436	13,784
Gravel Pit Fund/Co Park	1,650	-	-	1,650
Tax Sale Attorney Fee	6,040	3,675	9,630	85
Co Offender Transport Clerk	7,113	688	-	7,801
Hazardous Waste Disposal Tax	1,855	-	-	1,855
Abandoned Junk Vehicles	1,687	-	-	1,687
Sheriff Svc Process Pension	51,530	28,497	50,000	30,027
Juvenile Probation User Fee	14,082	2,459	5,099	11,442
Sheriff Cont. Ed User Fee	7,029	1,956	1,653	7,332
Pre-Trial Diversion Fee	168,466	137,245	88,951	216,760
Work Release Maintenance Fee Fund	2,285	-	-	2,285
Jury Pay User Fee	22,981	5,893	8,965	19,909
Law Enforc Ed User Fee	30,103	4,627	1,359	33,371
Safe School Fee	400	-	-	400
EMS Donations	4,732	1,250	2,335	3,647
E-911 Donations	2,159	2,500	1,371	3,288
Sheriff Reserve Donations	4,142	-	-	4,142
Sheriff Donations	18,622	9,189	4,387	23,424
Dare Donation Fund	27	-	-	27
EMA Donations	2,994	3,500	3,036	3,458
Canine Donations	8,567	643	635	8,575
Equipment Bond 2010	59,018	-	13,709	45,309
Energy Savings Bond 2006	176	-	-	176
Equipment Bond 2013	255,161	-	148,906	106,255
Probation Indigent Treatment Fund	6,905	-	-	6,905
JDAI Drug Free Grant Pre-trial Svcs	-	750	720	30
Building Safety Ed Fund	925	-	-	925
Comm Cert Sale Proceeds	18,312	46,350	-	64,662
Land Acquisition & Tax Payable	3,565	-	-	3,565
NE IN Solid Waste District	-	475,763	475,763	-
School System Radio	18,216	28,008	1,490	44,734
Tower Rental	36	-	-	36
Health Care Admin	250,179	4,455,161	4,365,170	340,170
Payroll Clearing Fund	-	5,109,564	5,109,534	30
FAA AIP 15 R/O/W Grant #20.106	1	-	-	1
HWY 200 N/I-69 Grant #20.205	(1,024)	173,758	414,367	(241,633)
HWY 100 N/200 W Grant #20.205	(29,340)	95,419	67,870	(1,791)
Justice Part Add Resp Grant #93.788	93,491	-	13,799	79,692
FAA Rehab Rwy 5/23 Grant #20.106	-	1,273,556	1,273,556	-
FAA OBST/RMVL/RNWY 5/23 Grant #20.106	-	22,300	22,300	-
MRC NACCHO/Health Grant #93.008	8	-	-	8
Pre-Disaster Mitig. Grant #97.047	-	1,564	1,564	-
NICC CY 2021 Grant	-	1,055,678	1,027,631	28,047
HB 1006 Steub Prob CY 2020	9,114	-	4,344	4,770
HB 1006 Steub Prob CY 2021	-	64,575	49,462	15,113
NICC Project Income CY 2021	30,867	711,449	492,171	250,145
NICC CTP CY 2021	-	36,809	9,438	27,371
NICC CY 2020	11,379	-	11,379	-
NICC Project Income CY 2020	236,240	-	236,240	-
NICC CTP CY 2020	11,694	-	11,694	-
Comm Xing 27/EDS #A249	9,379	-	-	9,379
Comm Xing CCMG2 EDS #A249	5,380	-	-	5,380
Comm Xing CCMG4 EDS #A249	6,984	-	-	6,984
Comm Xing Bridge # 17	-	562,971	562,971	-
Comm Xing Paving Projects	-	629,130	629,130	-

STEUBEN COUNTY
STATEMENT OF RECEIPTS, DISBURSEMENTS,
AND CASH AND INVESTMENT BALANCES -
REGULATORY BASIS
For the Year Ended December 31, 2021

Fund	Cash and Investments 01-01-21	Receipts	Disbursements	Cash and Investments 12-31-21
JDAI 2020/21 Coord Implement	5,922	3,720	9,520	122
JDAI 2021/22 Coord Implement	-	6,181	4,137	2,044
JDAI 2020/21 Program	18,307	18,425	36,282	450
JDAI 2021/22 Program	-	28,160	8,857	19,303
JDAI 2019/20 PT 4 DET ALT	1,209	272	1,481	-
JDAI 2019/20 DET ALT PT 5	2,048	-	2,048	-
JDAI 2016/17 DET ALT PT 1	2,763	825	1,598	1,990
WIC Donation Fund	951	650	470	1,131
Pretrial Services Grant	45,587	41,609	75,002	12,194
State Welf Exc Tx Allc Fund	-	2,156,857	2,156,857	-
TANF Grant NICC FY 2017	15	-	-	15
Jail Commissary	81,298	70,340	73,194	78,444
Inmate Trust	8,424	325,192	304,679	28,937
Innkeepers Tax Commission	280,786	717,364	467,900	530,250
Clerk's Trust	368,963	2,577,509	2,506,736	439,736
ISETS	160	1,290	1,160	290
After Settlement Collections	1,786,333	1,447,173	1,786,333	1,447,173
Airport Grant Clearing	982	-	-	982
YAP Grant Fund/CFDA #84.424A	(22,860)	25,420	2,560	-
WIC Peer Counselor	833	-	6,804	(5,971)
WIC Peer Counselor (alt)	(4,835)	28,768	23,933	-
16.588 Stop Violence Agnst Wmn	(975)	24,225	24,225	(975)
20.219 Rec Trials Bike Trail	6,854	-	-	6,854
93.069 Public Health Prepare	1,493	14,963	9,155	7,301
16.710 Cops Hiring Prog Grant	-	-	29,493	(29,493)
WIC Fiscal Yrs. (Odds)	(39,986)	209,667	169,687	(6)
WIC Fiscal Yrs. (Evens)	192	-	58,279	(58,087)
93.563 Odyssey CMS GT 10CRG025	117	-	-	117
SCHHealthDpt-Covid-20201	50,000	155,399	145,131	60,268
Cares Emerg Relief 5311 Op	-	344,240	344,240	-
ARP American Rescue Plan #1	-	3,359,740	-	3,359,740
16.592 Local Law Enforce Gt	7	-	-	7
SCCF Community Foundation	76	-	-	76
LARE Grant/Boat Patrol	-	14,752	14,752	-
Mental Health GT 2015 FD 010	35,728	-	-	35,728
Family Court Project Grant	27,128	30	30	27,128
Public Safety Train Fund	17	-	-	17
Totals	<u>\$ 35,027,848</u>	<u>\$ 119,376,077</u>	<u>\$ 115,775,052</u>	<u>\$ 38,628,873</u>

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT

Note 1. Summary of Significant Accounting Policies

A. Reporting Entity

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

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

B. Basis of Accounting

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

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

C. Cash and Investments

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

D. Receipts

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

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

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

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

E. Disbursements

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

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

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

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

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

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Note 4. Deposits and Investments

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

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

Note 5. Risk Management

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

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

Note 6. Pension Plans

A. Public Employees' Retirement Fund

Plan Description

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

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

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

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Financial Report

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

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

Contributions

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

B. County Police Retirement Plan

Plan Description

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

Funding Policy

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

C. County Police Benefit Plan

Plan Description

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

STEUBEN COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

Funding Policy

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

Note 7. Cash Balance Deficits

The financial statement contains some funds with deficits in cash. This is a result of reimbursement grants awaiting state or federal reimbursement.

Note 8. Combined Funds

Funds related to the Lake George Conservancy District and Sewage Collections were reported individually in the prior financial statement, but were combined into the Sewage Collections fund for the current financial statement.

OTHER INFORMATION

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

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

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

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	General	Accident Report	Board of Aviation	LIT Economic Development Co Share	City and Town Court Costs
Cash and investments - beginning	\$ 6,556,225	\$ 26,052	\$ 137,489	\$ 2,736,047	\$ 46,019
Receipts:					
Taxes	11,267,247	-	41,867	1,547,357	-
Licenses and permits	245,541	-	-	-	-
Intergovernmental receipts	71,560	-	396	-	-
Charges for services	2,651,017	7,076	49,640	-	-
Fines and forfeits	144,092	-	-	-	8,012
Other receipts	616,696	-	2,300	-	-
Total receipts	<u>14,996,153</u>	<u>7,076</u>	<u>94,203</u>	<u>1,547,357</u>	<u>8,012</u>
Disbursements:					
Personal services	12,546,180	-	1,365	332,475	-
Supplies	194,559	-	7,824	-	-
Other services and charges	2,518,204	1,113	83,134	507,510	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	11,731	-	-	108,493	-
Other disbursements	400,000	-	-	-	-
Total disbursements	<u>15,670,674</u>	<u>1,113</u>	<u>92,323</u>	<u>948,478</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>(674,521)</u>	<u>5,963</u>	<u>1,880</u>	<u>598,879</u>	<u>8,012</u>
Cash and investments - ending	<u>\$ 5,881,704</u>	<u>\$ 32,015</u>	<u>\$ 139,369</u>	<u>\$ 3,334,926</u>	<u>\$ 54,031</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Clerk's Records Perpetuation	County Option Dog Tax	Sales Disclosure - County Share	Cumulative Bridge	Drug Free Community
Cash and investments - beginning	\$ 108,371	\$ 5,530	\$ 48,421	\$ 1,808,317	\$ 57,101
Receipts:					
Taxes	-	-	-	228,366	-
Licenses and permits	-	560	-	-	-
Intergovernmental receipts	-	-	-	2,160	-
Charges for services	20,498	-	12,465	1,409	-
Fines and forfeits	-	-	-	-	29,288
Other receipts	-	-	-	11,214	-
Total receipts	<u>20,498</u>	<u>560</u>	<u>12,465</u>	<u>243,149</u>	<u>29,288</u>
Disbursements:					
Personal services	-	-	-	57,576	-
Supplies	239	-	-	27,923	-
Other services and charges	1,542	105	3,675	198,242	18,232
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	142,625	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>1,781</u>	<u>105</u>	<u>3,675</u>	<u>426,366</u>	<u>18,232</u>
Excess (deficiency) of receipts over disbursements	<u>18,717</u>	<u>455</u>	<u>8,790</u>	<u>(183,217)</u>	<u>11,056</u>
Cash and investments - ending	<u>\$ 127,088</u>	<u>\$ 5,985</u>	<u>\$ 57,211</u>	<u>\$ 1,625,100</u>	<u>\$ 68,157</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Electronic Map Generation	Emergency Planning/Right to Know	Extradition and Sheriff's Assistance	Firearms Training	General Drain Improvement
Cash and investments - beginning	\$ 12,229	\$ 23,751	\$ 2,788	\$ 73,204	\$ 117,851
Receipts:					
Taxes	-	-	-	-	9,209
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	293	5,636	-	9,840	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	424,585
Total receipts	293	5,636	-	9,840	433,794
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	6,691	-	9,999	265,674
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,691	-	9,999	265,674
Excess (deficiency) of receipts over disbursements	293	(1,055)	-	(159)	168,120
Cash and investments - ending	\$ 12,522	\$ 22,696	\$ 2,788	\$ 73,045	\$ 285,971

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Health	Identification Security Protection	Levy Excess	Local Health Maintenance	Local Road and Street
Cash and investments - beginning	\$ 161,842	\$ 18,455	\$ 3,643	\$ 248,148	\$ 910,242
Receipts:					
Taxes	388,223	-	-	-	-
Licenses and permits	75,865	-	-	-	-
Intergovernmental receipts	3,672	-	-	-	628,885
Charges for services	933	10,304	-	33,139	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	875	12,825
Total receipts	468,693	10,304	-	34,014	641,710
Disbursements:					
Personal services	443,887	-	-	23,743	-
Supplies	9,594	-	-	-	43,768
Other services and charges	29,108	2,735	3,643	3,302	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	82	-	-	1,800	761,338
Other disbursements	-	-	-	-	-
Total disbursements	482,671	2,735	3,643	28,845	805,106
Excess (deficiency) of receipts over disbursements	(13,978)	7,569	(3,643)	5,169	(163,396)
Cash and investments - ending	\$ 147,864	\$ 26,024	\$ -	\$ 253,317	\$ 746,846

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LIT Public Safety -	Bridge Inspection Grant 2021-2024	Major Moves Construction	MVH Restricted	Medical Care for Inmates
	County Share				
Cash and investments - beginning	\$ 614,135	\$ -	\$ 330,737	\$ -	\$ 6,171
Receipts:					
Taxes	1,443,860	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	1,587,114	-
Charges for services	-	-	-	-	4,934
Fines and forfeits	-	-	-	-	-
Other receipts	14,444	-	1,123,348	714,362	-
Total receipts	1,458,304	-	1,123,348	2,301,476	4,934
Disbursements:					
Personal services	466,490	-	-	-	-
Supplies	222,150	-	-	31,884	-
Other services and charges	892,919	19,208	1,000,000	68,067	3,000
Debt service - principal and interest	-	-	-	-	-
Capital outlay	3,274	-	-	2,193,263	-
Other disbursements	-	-	-	-	-
Total disbursements	1,584,833	19,208	1,000,000	2,293,214	3,000
Excess (deficiency) of receipts over disbursements	(126,529)	(19,208)	123,348	8,262	1,934
Cash and investments - ending	\$ 487,606	\$ (19,208)	\$ 454,085	\$ 8,262	\$ 8,105

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Misdemeanant	Motor Vehicle Highway	Co Park Electric Deposit Fund	Plat Book	Rainy Day
Cash and investments - beginning	\$ 75,925	\$ 2,255,864	\$ 37,561	\$ 209,422	\$ 3,194,582
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	12,166	-	-	-
Intergovernmental receipts	-	3,399,306	-	-	-
Charges for services	20,126	-	-	45,325	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	81,721	39,444	-	400,000
Total receipts	20,126	3,493,193	39,444	45,325	400,000
Disbursements:					
Personal services	-	1,493,588	-	-	-
Supplies	-	708,028	-	-	-
Other services and charges	31,184	543,024	39,260	14,746	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	11,637	-	-	-
Other disbursements	-	700,000	-	-	-
Total disbursements	31,184	3,456,277	39,260	14,746	-
Excess (deficiency) of receipts over disbursements	(11,058)	36,916	184	30,579	400,000
Cash and investments - ending	\$ 64,867	\$ 2,292,780	\$ 37,745	\$ 240,001	\$ 3,594,582

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Recorder's Records Perpetuation	Riverboat	Sex and Violent Offender Administration	Supplemental Public Defender Services	Real Estate Surplus Tax
Cash and investments - beginning	\$ 458,315	\$ 566,611	\$ 19,810	\$ 124,101	\$ 106,425
Receipts:					
Taxes	-	-	-	-	65,613
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	121,398	-	-	-
Charges for services	195,537	-	-	-	-
Fines and forfeits	-	-	-	22,553	-
Other receipts	-	-	2,678	-	-
Total receipts	195,537	121,398	2,678	22,553	65,613
Disbursements:					
Personal services	58,093	-	-	5,750	-
Supplies	-	-	45	-	-
Other services and charges	28,981	-	-	10,566	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	94,894
Total disbursements	87,074	-	45	16,316	94,894
Excess (deficiency) of receipts over disbursements	108,463	121,398	2,633	6,237	(29,281)
Cash and investments - ending	\$ 566,778	\$ 688,009	\$ 22,443	\$ 130,338	\$ 77,144

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Surveyor's Corner Perpetuation	Tax Sale Fees	Tax Sale Redemption	Tax Sale Surplus	Local Health Department Trust Account
Cash and investments - beginning	\$ 204,400	\$ 63,825	\$ 3,988	\$ 464,929	\$ 83,394
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	51,520	-	-	-	20,967
Fines and forfeits	-	-	-	-	-
Other receipts	-	29,423	251,833	880,720	-
Total receipts	<u>51,520</u>	<u>29,423</u>	<u>251,833</u>	<u>880,720</u>	<u>20,967</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	4,244
Other services and charges	6,185	39,395	-	-	9,848
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	4,500
Other disbursements	-	-	248,549	853,652	-
Total disbursements	<u>6,185</u>	<u>39,395</u>	<u>248,549</u>	<u>853,652</u>	<u>18,592</u>
Excess (deficiency) of receipts over disbursements	<u>45,335</u>	<u>(9,972)</u>	<u>3,284</u>	<u>27,068</u>	<u>2,375</u>
Cash and investments - ending	<u>\$ 249,735</u>	<u>\$ 53,853</u>	<u>\$ 7,272</u>	<u>\$ 491,997</u>	<u>\$ 85,769</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Victim Impact Program	Court Appointed Special Advocate (CASA)	County Elected Officials Training	Statewide 911	Reassessment
Cash and investments - beginning	\$ (5,573)	\$ -	\$ 47,895	\$ 414,843	\$ 304,472
Receipts:					
Taxes	-	-	-	-	274,040
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	2,592
Charges for services	23,398	25,227	8,243	637,136	-
Fines and forfeits	-	-	2,061	-	-
Other receipts	-	-	175	72	-
Total receipts	23,398	25,227	10,479	637,208	276,632
Disbursements:					
Personal services	32,884	-	-	552,601	5,054
Supplies	-	-	-	1,791	1,887
Other services and charges	-	25,227	1,066	38,419	294,929
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	32,884	25,227	1,066	592,811	301,870
Excess (deficiency) of receipts over disbursements	(9,486)	-	9,413	44,397	(25,238)
Cash and investments - ending	\$ (15,059)	\$ -	\$ 57,308	\$ 459,240	\$ 279,234

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Adult Probation Administrative	Alternative Dispute Resolution	Cemetery Trust	Unsafe Building Fund	Drain Maintenance
Cash and investments - beginning	\$ 479,764	\$ 18,275	\$ 3,150	\$ 27,100	\$ 640,578
Receipts:					
Taxes	-	-	-	-	554,786
Licenses and permits	-	-	-	50	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	3,263	-	-	-
Other receipts	99,137	-	-	-	-
Total receipts	<u>99,137</u>	<u>3,263</u>	<u>-</u>	<u>50</u>	<u>554,786</u>
Disbursements:					
Personal services	38,507	-	-	-	-
Supplies	753	-	-	-	-
Other services and charges	11,058	1,200	-	-	356,446
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,083	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>52,401</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>356,446</u>
Excess (deficiency) of receipts over disbursements	<u>46,736</u>	<u>2,063</u>	<u>-</u>	<u>50</u>	<u>198,340</u>
Cash and investments - ending	<u>\$ 526,500</u>	<u>\$ 20,338</u>	<u>\$ 3,150</u>	<u>\$ 27,150</u>	<u>\$ 838,918</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Investment Trust	Cumulative Capital Development	EMS Equipment	Federal Seized Assets	Bulletproof Vest Grant 16.607
Cash and investments - beginning	\$ 3,389,127	\$ 2,527,673	\$ 1,183	\$ 105,398	\$ 200
Receipts:					
Taxes	-	1,092,352	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	10,331	-	-	1,513
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	6,095	52,459	-	-	-
Total receipts	6,095	1,155,142	-	-	1,513
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	9,550	1,488
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	1,350,838	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,350,838	-	9,550	1,488
Excess (deficiency) of receipts over disbursements	6,095	(195,696)	-	(9,550)	25
Cash and investments - ending	\$ 3,395,222	\$ 2,331,977	\$ 1,183	\$ 95,848	\$ 225

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	DUI Task Force	Co Public Vaccine Fund	Court Interpreters	Immunization Donation Fund	Debt Service
Cash and investments - beginning	\$ (4)	\$ 5,431	\$ 862	\$ 14,288	\$ 152,754
Receipts:					
Taxes	-	-	-	-	1,046,731
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	9,899
Charges for services	-	46,856	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	18,819	-	5,703	-
Total receipts	-	65,675	-	5,703	1,056,630
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	107	-	-	-
Other services and charges	-	-	460	15,670	-
Debt service - principal and interest	-	-	-	-	1,050,850
Capital outlay	-	6,105	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	6,212	460	15,670	1,050,850
Excess (deficiency) of receipts over disbursements	-	59,463	(460)	(9,967)	5,780
Cash and investments - ending	\$ (4)	\$ 64,894	\$ 402	\$ 4,321	\$ 158,534

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	GOB -		Wheel Tax/Surtax Combined	CVET Agency	Sewage Collections
	Motorola	Settlement			
Cash and investments - beginning	\$ 2,000	\$ -	\$ 47,673	\$ -	\$ -
Receipts:					
Taxes	-	37,136,451	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	2,221,904	170,814	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	250,871
Total receipts	-	37,136,451	2,221,904	170,814	250,871
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	500	37,136,451	-	170,814	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	2,245,625	-	250,871
Total disbursements	500	37,136,451	2,245,625	170,814	250,871
Excess (deficiency) of receipts over disbursements	(500)	-	(23,721)	-	-
Cash and investments - ending	\$ 1,500	\$ -	\$ 23,952	\$ -	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Financial Institution Tax	LIT - Property Tax Relief	State Fines and Forfeitures	Infraction Judgements	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ 478,121	\$ 17,982	\$ 11,368	\$ -
Receipts:					
Taxes	-	2,990,683	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	379,518	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	62,888	118,138	7,227
Other receipts	-	-	-	-	100
Total receipts	<u>379,518</u>	<u>2,990,683</u>	<u>62,888</u>	<u>118,138</u>	<u>7,327</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	379,518	3,146,930	72,548	119,096	7,327
Total disbursements	<u>379,518</u>	<u>3,146,930</u>	<u>72,548</u>	<u>119,096</u>	<u>7,327</u>
Excess (deficiency) of receipts over disbursements	-	(156,247)	(9,660)	(958)	-
Cash and investments - ending	\$ -	\$ 321,874	\$ 8,322	\$ 10,410	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Special Death Benefit	Sales Disclosure - State Share	Coroners Training & Con't Education	Interstate Compact - State Share	Mortgage Recording Fees - State Share
Cash and investments - beginning	\$ 690	\$ 940	\$ 482	\$ 250	\$ 1,185
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	12,465	3,960	-	5,938
Fines and forfeits	4,205	-	-	688	-
Other receipts	-	-	-	-	-
Total receipts	<u>4,205</u>	<u>12,465</u>	<u>3,960</u>	<u>688</u>	<u>5,938</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	15	3,983	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	4,245	11,615	-	875	6,213
Total disbursements	<u>4,245</u>	<u>11,630</u>	<u>3,983</u>	<u>875</u>	<u>6,213</u>
Excess (deficiency) of receipts over disbursements	<u>(40)</u>	<u>835</u>	<u>(23)</u>	<u>(187)</u>	<u>(275)</u>
Cash and investments - ending	<u>\$ 650</u>	<u>\$ 1,775</u>	<u>\$ 459</u>	<u>\$ 63</u>	<u>\$ 910</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Canine Research and Education	Sex and Violent Offender Admin - State	Child Restraint Violation Fines	Inheritance Tax	Education Plate Fees Agency
Cash and investments - beginning	\$ -	\$ 35	\$ 125	\$ 5,149	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	140	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	338
Fines and forfeits	-	298	475	-	-
Other receipts	-	-	-	-	-
Total receipts	140	298	475	-	338
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	140	-	550	-	338
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	287	-	-	-
Total disbursements	140	287	550	-	338
Excess (deficiency) of receipts over disbursements	-	11	(75)	-	-
Cash and investments - ending	\$ -	\$ 46	\$ 50	\$ 5,149	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Riverboat Revenue Sharing	Innkeepers Tax Collections	LIT Certified Shares	LIT Public Safety Distributions	LIT Economic Development
Cash and investments - beginning	\$ -	\$ 32,130	\$ -	\$ -	\$ -
Receipts:					
Taxes	-	750,949	10,312,696	2,578,174	2,578,174
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	202,271	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	202,271	750,949	10,312,696	2,578,174	2,578,174
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	754,568	-	-	2,578,174
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	202,271	-	10,312,696	2,578,174	-
Total disbursements	202,271	754,568	10,312,696	2,578,174	2,578,174
Excess (deficiency) of receipts over disbursements	-	(3,619)	-	-	-
Cash and investments - ending	\$ -	\$ 28,511	\$ -	\$ -	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.563 Title IV-D Incentive	93.563 Prosecutor IV-D Incentive-Post Oct '99	93.563 Clerk IV-D Incentive-Post Oct '99	Gravel Pit Fund/Co Park	Tax Sale Attorney Fee
Cash and investments - beginning	\$ 176,072	\$ 186,586	\$ 7,057	\$ 1,650	\$ 6,040
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	16,163	24,313	16,163	-	3,675
Total receipts	16,163	24,313	16,163	-	3,675
Disbursements:					
Personal services	-	15,563	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,000	2,549	9,436	-	9,630
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,000	18,112	9,436	-	9,630
Excess (deficiency) of receipts over disbursements	11,163	6,201	6,727	-	(5,955)
Cash and investments - ending	\$ 187,235	\$ 192,787	\$ 13,784	\$ 1,650	\$ 85

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Co Offender Transport Clerk	Hazardous Waste Disposal Tax	Abandoned Junk Vehicles	Sheriff Svc Process Pension	Juvenile Probation User Fee
Cash and investments - beginning	\$ 7,113	\$ 1,855	\$ 1,687	\$ 51,530	\$ 14,082
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	28,497	2,459
Other receipts	688	-	-	-	-
Total receipts	688	-	-	28,497	2,459
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	527
Other services and charges	-	-	-	50,000	4,572
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	50,000	5,099
Excess (deficiency) of receipts over disbursements	688	-	-	(21,503)	(2,640)
Cash and investments - ending	\$ 7,801	\$ 1,855	\$ 1,687	\$ 30,027	\$ 11,442

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Sheriff Cont. Ed User Fee	Pre-Trial Diversion Fee	Work Release Maintenance Fee Fund	Jury Pay User Fee	Law Enforc Ed User Fee
Cash and investments - beginning	\$ 7,029	\$ 168,466	\$ 2,285	\$ 22,981	\$ 30,103
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	1,956	137,245	-	5,893	4,627
Other receipts	-	-	-	-	-
Total receipts	1,956	137,245	-	5,893	4,627
Disbursements:					
Personal services	-	85,621	-	-	-
Supplies	-	241	-	-	-
Other services and charges	1,653	3,089	-	8,965	1,359
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,653	88,951	-	8,965	1,359
Excess (deficiency) of receipts over disbursements	303	48,294	-	(3,072)	3,268
Cash and investments - ending	\$ 7,332	\$ 216,760	\$ 2,285	\$ 19,909	\$ 33,371

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Safe School Fee	EMS Donations	E-911 Donations	Sheriff Reserve Donations	Sheriff Donations
Cash and investments - beginning	\$ 400	\$ 4,732	\$ 2,159	\$ 4,142	\$ 18,622
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	1,250	2,500	-	9,189
Total receipts	-	1,250	2,500	-	9,189
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,335	1,371	-	4,387
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	2,335	1,371	-	4,387
Excess (deficiency) of receipts over disbursements	-	(1,085)	1,129	-	4,802
Cash and investments - ending	\$ 400	\$ 3,647	\$ 3,288	\$ 4,142	\$ 23,424

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Dare Donation Fund	EMA Donations	Canine Donations	Equipment Bond 2010	Energy Savings Bond 2006
Cash and investments - beginning	\$ 27	\$ 2,994	\$ 8,567	\$ 59,018	\$ 176
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	3,500	643	-	-
Total receipts	-	3,500	643	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	3,036	635	8,194	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	5,515	-
Other disbursements	-	-	-	-	-
Total disbursements	-	3,036	635	13,709	-
Excess (deficiency) of receipts over disbursements	-	464	8	(13,709)	-
Cash and investments - ending	\$ 27	\$ 3,458	\$ 8,575	\$ 45,309	\$ 176

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Equipment Bond 2013	Probation Indigent Treatment Fund	JDAI Drug Free Grant Pre-trial Svcs	Building Safety Ed Fund	Comm Cert Sale Proceeds
Cash and investments - beginning	\$ 255,161	\$ 6,905	\$ -	\$ 925	\$ 18,312
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	750	-	46,350
Total receipts	-	-	750	-	46,350
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	40,123	-	720	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	108,783	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	148,906	-	720	-	-
Excess (deficiency) of receipts over disbursements	(148,906)	-	30	-	46,350
Cash and investments - ending	\$ 106,255	\$ 6,905	\$ 30	\$ 925	\$ 64,662

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Land Acquisition & Tax Payable	NE IN Solid Waste District	School System Radio	Tower Rental	Health Care Admin
Cash and investments - beginning	\$ 3,565	\$ -	\$ 18,216	\$ 36	\$ 250,179
Receipts:					
Taxes	-	475,763	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	28,008	-	4,455,161
Total receipts	-	475,763	28,008	-	4,455,161
Disbursements:					
Personal services	-	-	-	-	4,365,170
Supplies	-	-	-	-	-
Other services and charges	-	-	1,490	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	475,763	-	-	-
Total disbursements	-	475,763	1,490	-	4,365,170
Excess (deficiency) of receipts over disbursements	-	-	26,518	-	89,991
Cash and investments - ending	\$ 3,565	\$ -	\$ 44,734	\$ 36	\$ 340,170

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Payroll Clearing Fund	FAA AIP 15 R/O/W Grant #20.106	HWY 200 N/I-69 Grant #20.205	HWY 100 N/200 W Grant #20.205	Justice Part Add Resp Grant #93.788
Cash and investments - beginning	\$ -	\$ 1	\$ (1,024)	\$ (29,340)	\$ 93,491
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	173,758	95,419	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	5,109,564	-	-	-	-
Total receipts	5,109,564	-	173,758	95,419	-
Disbursements:					
Personal services	5,109,534	-	-	-	13,799
Supplies	-	-	-	-	-
Other services and charges	-	-	177,058	67,870	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	237,309	-	-
Other disbursements	-	-	-	-	-
Total disbursements	5,109,534	-	414,367	67,870	13,799
Excess (deficiency) of receipts over disbursements	30	-	(240,609)	27,549	(13,799)
Cash and investments - ending	\$ 30	\$ 1	\$ (241,633)	\$ (1,791)	\$ 79,692

STEBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	FAA Rehab Rwy 5/23 Grant #20.106	FAA OBST/RMVL/RNWX 5/23 Grant #20.106	MRC NACCHO/Health Grant #93.008	Pre-Disaster Mitig. Grant #97.047	NICC CY 2021 Grant
Cash and investments - beginning	\$ -	\$ -	\$ 8	\$ -	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,273,556	22,300	-	1,564	1,055,678
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,273,556	22,300	-	1,564	1,055,678
Disbursements:					
Personal services	-	-	-	-	880,481
Supplies	-	-	-	-	-
Other services and charges	154,977	22,300	-	1,564	147,150
Debt service - principal and interest	-	-	-	-	-
Capital outlay	1,118,579	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,273,556	22,300	-	1,564	1,027,631
Excess (deficiency) of receipts over disbursements	-	-	-	-	28,047
Cash and investments - ending	\$ -	\$ -	\$ 8	\$ -	\$ 28,047

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	HB 1006 Steub Prob CY 2020	HB 1006 Steub Prob CY 2021	NICC Project Income CY 2021	NICC CTP CY 2021	NICC CY 2020
Cash and investments - beginning	\$ 9,114	\$ -	\$ 30,867	\$ -	\$ 11,379
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	64,575	-	25,375	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	711,449	11,434	-
Total receipts	-	64,575	711,449	36,809	-
Disbursements:					
Personal services	4,344	47,689	310,561	-	11,379
Supplies	-	-	23,859	-	-
Other services and charges	-	1,773	145,786	9,438	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	11,965	-	-
Other disbursements	-	-	-	-	-
Total disbursements	4,344	49,462	492,171	9,438	11,379
Excess (deficiency) of receipts over disbursements	(4,344)	15,113	219,278	27,371	(11,379)
Cash and investments - ending	\$ 4,770	\$ 15,113	\$ 250,145	\$ 27,371	\$ -

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	NICC Project Income CY 2020	NICC CTP CY 2020	Comm Xing 27/EDS #A249	Comm Xing CCMG2 EDS #A249	Comm Xing CCMG4 EDS #A249
Cash and investments - beginning	\$ 236,240	\$ 11,694	\$ 9,379	\$ 5,380	\$ 6,984
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	-	-	-	-
Disbursements:					
Personal services	65,383	-	-	-	-
Supplies	312	-	-	-	-
Other services and charges	15,326	260	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	155,219	11,434	-	-	-
Total disbursements	236,240	11,694	-	-	-
Excess (deficiency) of receipts over disbursements	(236,240)	(11,694)	-	-	-
Cash and investments - ending	\$ -	\$ -	\$ 9,379	\$ 5,380	\$ 6,984

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Comm Xing Bridge # 17	Comm Xing Paving Projects	JDAI 2020/21 Coord Implement	JDAI 2021/22 Coord Implement	JDAI 2020/21 Program
Cash and investments - beginning	\$ -	\$ -	\$ 5,922	\$ -	\$ 18,307
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	562,971	629,130	3,720	6,181	18,425
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	562,971	629,130	3,720	6,181	18,425
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	3,742	833	2,474
Other services and charges	562,971	629,130	5,778	3,304	32,808
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	1,000
Other disbursements	-	-	-	-	-
Total disbursements	562,971	629,130	9,520	4,137	36,282
Excess (deficiency) of receipts over disbursements	-	-	(5,800)	2,044	(17,857)
Cash and investments - ending	\$ -	\$ -	\$ 122	\$ 2,044	\$ 450

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	JDAI 2021/22 Program	JDAI 2019/20 PT 4 DET ALT	JDAI 2019/20 DET ALT PT 5	JDAI 2016/17 DET ALT PT 1	WIC Donation Fund
Cash and investments - beginning	\$ -	\$ 1,209	\$ 2,048	\$ 2,763	\$ 951
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	28,160	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	272	-	825	650
Total receipts	<u>28,160</u>	<u>272</u>	<u>-</u>	<u>825</u>	<u>650</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	1,043	-	1,462	1,142	-
Other services and charges	7,814	-	-	-	470
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	456	-
Other disbursements	-	1,481	586	-	-
Total disbursements	<u>8,857</u>	<u>1,481</u>	<u>2,048</u>	<u>1,598</u>	<u>470</u>
Excess (deficiency) of receipts over disbursements	<u>19,303</u>	<u>(1,209)</u>	<u>(2,048)</u>	<u>(773)</u>	<u>180</u>
Cash and investments - ending	<u>\$ 19,303</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,990</u>	<u>\$ 1,131</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Pretrial Services Grant	State Welf Exc Tx Allc Fund	TANF Grant NICC FY 2017	Jail Commissary	Inmate Trust
Cash and investments - beginning	\$ 45,587	\$ -	\$ 15	\$ 81,298	\$ 8,424
Receipts:					
Taxes	-	2,156,857	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	41,609	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	70,340	325,192
Total receipts	<u>41,609</u>	<u>2,156,857</u>	<u>-</u>	<u>70,340</u>	<u>325,192</u>
Disbursements:					
Personal services	75,002	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	2,156,857	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	73,194	304,679
Total disbursements	<u>75,002</u>	<u>2,156,857</u>	<u>-</u>	<u>73,194</u>	<u>304,679</u>
Excess (deficiency) of receipts over disbursements	<u>(33,393)</u>	<u>-</u>	<u>-</u>	<u>(2,854)</u>	<u>20,513</u>
Cash and investments - ending	<u>\$ 12,194</u>	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 78,444</u>	<u>\$ 28,937</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	Innkeepers Tax Commission	Clerk's Trust	ISETS	After Settlement Collections	Airport Grant Clearing
Cash and investments - beginning	\$ 280,786	\$ 368,963	\$ 160	\$ 1,786,333	\$ 982
Receipts:					
Taxes	717,364	-	-	1,447,173	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	2,577,509	1,290	-	-
Total receipts	<u>717,364</u>	<u>2,577,509</u>	<u>1,290</u>	<u>1,447,173</u>	<u>-</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	467,900	2,506,736	1,160	1,786,333	-
Total disbursements	<u>467,900</u>	<u>2,506,736</u>	<u>1,160</u>	<u>1,786,333</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	<u>249,464</u>	<u>70,773</u>	<u>130</u>	<u>(339,160)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 530,250</u>	<u>\$ 439,736</u>	<u>\$ 290</u>	<u>\$ 1,447,173</u>	<u>\$ 982</u>

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	YAP Grant Fund/CFDA #84.424A	WIC Peer Counselor	WIC Peer Counselor (alt)	16.588 Stop Violence Agnst Wmn	20.219 Rec Trials Bike Trail
Cash and investments - beginning	\$ (22,860)	\$ 833	\$ (4,835)	\$ (975)	\$ 6,854
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	25,420	-	-	-	-
Charges for services	-	-	28,768	24,225	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	25,420	-	28,768	24,225	-
Disbursements:					
Personal services	-	6,616	23,708	24,225	-
Supplies	-	-	-	-	-
Other services and charges	2,560	188	225	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	2,560	6,804	23,933	24,225	-
Excess (deficiency) of receipts over disbursements	22,860	(6,804)	4,835	-	-
Cash and investments - ending	\$ -	\$ (5,971)	\$ -	\$ (975)	\$ 6,854

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	93.069 Public Health Prepare	16.710 Cops Hiring Prog Grant	WIC Fiscal Yrs. (Odds)	WIC Fiscal Yrs. (Evens)	93.563 Odyssey CMS GT 10CRG025
Cash and investments - beginning	\$ 1,493	\$ -	\$ (39,986)	\$ 192	\$ 117
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	209,667	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	14,963	-	-	-	-
Total receipts	14,963	-	209,667	-	-
Disbursements:					
Personal services	7,079	29,493	149,565	41,859	-
Supplies	-	-	3,629	5,306	-
Other services and charges	-	-	16,493	11,114	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	2,076	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	9,155	29,493	169,687	58,279	-
Excess (deficiency) of receipts over disbursements	5,808	(29,493)	39,980	(58,279)	-
Cash and investments - ending	\$ 7,301	\$ (29,493)	\$ (6)	\$ (58,087)	\$ 117

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	SCHealthDpt-Covid-20201	Cares Emerg Relief 5311 Op	ARP American Rescue Plan #1	16.592 Local Law Enforce Gt	SCCF Community Foundation
Cash and investments - beginning	\$ 50,000	\$ -	\$ -	\$ 7	\$ 76
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	155,399	344,240	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	3,359,740	-	-
Total receipts	155,399	344,240	3,359,740	-	-
Disbursements:					
Personal services	12,205	-	-	-	-
Supplies	22,621	-	-	-	-
Other services and charges	100,000	344,240	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	10,305	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	145,131	344,240	-	-	-
Excess (deficiency) of receipts over disbursements	10,268	-	3,359,740	-	-
Cash and investments - ending	\$ 60,268	\$ -	\$ 3,359,740	\$ 7	\$ 76

STEUBEN COUNTY
 COMBINING SCHEDULE OF RECEIPTS, DISBURSEMENTS,
 AND CASH AND INVESTMENT BALANCES -
 REGULATORY BASIS
 For the Year Ended December 31, 2021

	LARE Grant/Boat Patrol	Mental Health GT 2015 FD 010	Family Court Project Grant	Public Safety Train Fund	Totals
Cash and investments - beginning	\$ -	\$ 35,728	\$ 27,128	\$ 17	\$ 35,027,848
Receipts:					
Taxes	-	-	-	-	79,103,935
Licenses and permits	-	-	-	-	334,322
Intergovernmental receipts	14,752	-	-	-	13,565,232
Charges for services	-	-	-	-	3,957,213
Fines and forfeits	-	-	30	-	583,895
Other receipts	-	-	-	-	21,831,480
Total receipts	14,752	-	30	-	119,376,077
Disbursements:					
Personal services	-	-	-	-	27,337,469
Supplies	-	-	-	-	1,321,987
Other services and charges	14,752	-	30	-	52,551,118
Debt service - principal and interest	-	-	-	-	1,050,850
Capital outlay	-	-	-	-	6,093,757
Other disbursements	-	-	-	-	27,419,871
Total disbursements	14,752	-	30	-	115,775,052
Excess (deficiency) of receipts over disbursements	-	-	-	-	3,601,025
Cash and investments - ending	\$ -	\$ 35,728	\$ 27,128	\$ 17	\$ 38,628,873

STEUBEN COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2021

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 288,987</u>	<u>\$ -</u>

STEUBEN COUNTY
 SCHEDULE OF LEASES AND DEBT
 December 31, 2021

Type	Description of Debt Purpose	Ending Principal Balance	Principal and Interest Due Within One Year
Governmental activities: General obligation bonds	Motorola Public Safety Communications System	<u>\$ 2,045,000</u>	<u>\$ 1,015,000</u>

STEUBEN COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2021

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

	<u>Ending Balance</u>
Governmental activities:	
Land	\$ 5,374,833
Infrastructure	62,082,199
Buildings	15,889,078
Improvements other than buildings	10,678,246
Machinery, equipment, and vehicles	10,597,465
Books and other	<u>2,290,639</u>
Total capital assets	<u>\$ 106,912,460</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/>.