

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

FINANCIAL STATEMENT AUDIT REPORT

OF

PUTNAM COUNTY, INDIANA

January 1, 2022 to December 31, 2022



FILED
08/10/2023

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SCHEDULE OF OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
County Auditor	Kristina Berish	01-01-22 to 12-31-23
County Treasurer	Katherine Ann Minnick	01-01-22 to 12-31-23
Clerk of the Circuit Court	Heather L. Gilbert Tracy L. Bridges	01-01-22 to 12-31-22 01-01-23 to 12-31-23
County Sheriff	Scott Stockton Matt Demings Jerrod Baugh	01-01-22 to 12-11-22 12-12-22 to 12-31-22 01-01-23 to 12-31-23
County Recorder	Tracy L. Bridges Heather L. Gilbert	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the Board of County Commissioners	Rick A. Woodall Thomas P. Helmer	01-01-22 to 12-31-22 01-01-23 to 12-31-23
President of the County Council	David W. Fuhrman Stephanie Campbell	01-01-22 to 12-31-22 01-01-23 to 12-31-23



INDEPENDENT AUDITOR'S REPORT

TO: THE OFFICIALS OF PUTNAM COUNTY, INDIANA

Report on the Audit of the Financial Statement

Adverse and Unmodified Opinions

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

Adverse Opinion on U.S. Generally Accepted Accounting Principles

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

Opinion on Regulatory Basis of Accounting

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

Basis for Adverse and Unmodified Opinions

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

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

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

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

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

INDEPENDENT AUDITOR'S REPORT
(Continued)

Required Supplementary Information

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

Other Information

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 24, 2023, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Beth Kelley, CPA, CFE
Deputy State Examiner

July 24, 2023

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

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

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

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

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

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

Fund	Cash and Investments		Cash and Investments	
	01-01-22	Receipts	Disbursements	12-31-22
Treasurer Collections	\$ 1,441,709	\$ 1,055,961	\$ 1,441,709	\$ 1,055,961
Sheriff's Inmate Trust	30,489	396,730	394,837	32,382
Clerk's Trust	787,143	2,296,385	2,216,675	866,853
General Fund	3,591,754	10,070,893	9,234,823	4,427,824
Sheriff's Accident Report	6,934	4,542	2,681	8,795
Animal Shelter	57,440	90,520	95,009	52,951
Edgelea Bond Project	76,620	129,933	120,765	85,788
Campaign Finance Enforce. Coun	225	225	-	450
LIT Economic Development	353,323	1,465,492	1,204,862	613,953
City and Town Court Costs	7,395	7,539	11,344	3,590
Clerk's Record Perpetuation	60,202	18,370	41,664	36,908
Community Corrections	69,115	321,358	293,538	96,935
Congressional School Interest	2,447	33	1,001	1,479
Congressional School Principal	25,000	-	-	25,000
D.O.C.	107,600	-	-	107,600
Sales Disclosure-County Share	19,015	12,847	8,182	23,680
Covered Bridge	153,863	16,650	6,703	163,810
Cumulative Bridge	1,262,940	1,088,990	890,668	1,461,262
Cumulative Courthouse	394,416	86,126	138,966	341,576
Cumulative Jail	207,238	40,530	-	247,768
County Drug Free Community	18,535	25,179	-	43,714
Emergency Medical Services	645,667	1,279,074	1,832,558	92,183
Extradition Fund	1,227	-	-	1,227
Firearms Training	25,861	11,472	25,808	11,525
Food and Beverage Tax Collecti	10,866	16,782	19,991	7,657
Health	254,060	354,750	392,525	216,285
Identification Security Protec	36,300	7,151	630	42,821
Local Health Maintenance	90,169	33,139	18,353	104,955
Local Road and Street	372,547	634,163	645,291	361,419
LIT Public Safety County Share	991,706	1,624,399	1,424,875	1,191,230
MVH Restricted	969,909	1,935,712	1,906,810	998,811
Misdemeanant	97,862	21,894	9,684	110,072
Omitted Property Audits	101,570	-	-	101,570
Planning and Zoning Impact	416,940	259,619	193,351	483,208
Plat Book	64,327	29,331	22,048	71,610
Rainy Day	1,126,524	16,907	24,781	1,118,650
Recorder's Records Perpetuatio	288,494	116,008	42,941	361,561
Riverboat	-	206,788	206,788	-
Sex & Violent Offender Admin	-	360	-	360
Sheriff's Pension Trust	1,269	17,064	17,064	1,269
Surplus Tax	122,138	48,876	52,333	118,681
Surveyor Corner Perpetuation	123,408	35,755	10,267	148,896
Tax Sale Redemption	1,591	65,430	66,073	948
Tax Sale Surplus	603,669	817,970	805,292	616,347
Court Appointed Special Advoca	6,496	22,333	18,575	10,254
CASA/GAL	-	78,406	78,406	-
Auditor's Ineligible Homestead	1,247	-	-	1,247
Elected Official Training Fund	29,470	7,151	4,700	31,921
County Offender Transportation	8,468	783	-	9,251
Hazardous Waste Disposal Tax	1,743,747	331,741	183,149	1,892,339
Emergency Telephone System	366,887	651,094	693,050	324,931
Opioid Restricted	-	170,100	-	170,100
Opioid Unrestricted	-	72,097	-	72,097
Adult Probation Administrative	250,054	227,507	191,974	285,587
Juvenile Probation Administrat	84,756	21,242	7,400	98,598
Alternative Dispute Resolution	50,286	12,398	10,369	52,315
COURT INTERPRETER GRANT	1,445	-	-	1,445
Environmental Violation Fines	-	2,000	-	2,000
Capital Recovery Systems	30,045	4,041	3,923	30,163
Payroll Clearing	861	177,580	177,580	861
Payroll Withholding - Def Comp	2,614	88,801	88,801	2,614
Payroll Withholding - Federal	525	891,878	891,878	525
Payroll Withholding - FICA	2,355	574,724	574,724	2,355
Payroll Withholding - LocalTax	63	194,388	194,388	63
Payroll Withholding - PERF	-	257,475	257,475	-
Payroll Withholding - Sheriff	239	41,739	31,247	10,731

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

Fund	Cash and Investments			Cash and Investments 12-31-22
	01-01-22	Receipts	Disbursements	
Payroll Withholding - State	6	308,350	308,350	6
Payroll Withholding Wage Garni	-	36,086	36,086	-
Settlement	450	40,445,577	40,446,018	9
Wheel Tax	-	139,844	138,347	1,497
Sur Tax	-	1,023,923	1,023,923	-
CVET Agency	-	155,467	155,467	-
Financial Institution Tax	-	411,922	411,922	-
State Fines and Forfeitures	264	2,442	2,590	116
Overweight Vehicle Fines	-	22	22	-
Special Death Benefit	-	1,896	1,896	-
Sales Disclosure-State Share	840	10,240	10,648	432
Coroners Training & Cont Ed	-	4,336	4,336	-
Mortgage Recording Fee - State	453	4,228	4,435	246
Sex & Violent Offender Admin	-	1,540	1,540	-
Forrest Restoration Fund	5,482	1,740	5,482	1,740
Inheritance Tax	401	-	-	401
Education Plate Fees Agency	-	488	488	-
Innkeepers Tax Collections	29,720	350,147	352,823	27,044
LIT Certified Shares	-	8,900,745	8,900,745	-
LIT PUBLIC SAFETY	-	3,559,530	3,559,530	-
LIT ECON DEVELOPMENT	-	2,224,707	2,224,707	-
Public Defender	143,677	25,992	94,190	75,479
93.563 Prosecutor PCA	5,842	2,799	4,855	3,786
93.563 County IV-D Incentive	29,075	14,971	-	44,046
93.563 Prosecutor IV-D Incenti	53,346	24,024	28,525	48,845
93.563 Clerk IV-D Incen Post	12,716	14,971	15,196	12,491
TMA	62,410	-	-	62,410
Reassessment 2015	239,921	185,763	213,227	212,457
Infraction Judgement	-	21,024	21,024	-
LIT Correctional and Rehab	832,991	1,779,940	1,450,615	1,162,316
LIT Public Safety PSAP Center	1,405,443	802,207	606,583	1,601,067
DNR Fines	6,502	-	-	6,502
Jury Fee	35,013	2,597	580	37,030
Pre Trial Diversion	149,510	115,245	98,124	166,631
Tobacco Master Trust	66,521	21,258	19,002	68,777
Sheriff's Donation	1,994	775	-	2,769
E911 Donations	55	-	-	55
SATP	133,401	50,880	47,744	136,537
Commissioners Sale	176,726	1,450	-	178,176
Family Preservation	67	-	-	67
Building Department Listing	42,395	14,200	-	56,595
Council Moore Bequest	10,000	-	-	10,000
Treasurer Returned Check Fee	723	-	723	-
Timber Sales	1,025	-	-	1,025
Asset Forfeiture Fund	14,402	17	1,471	12,948
Putnam County Court Bail Bond	123,715	38,382	23,520	138,577
EOC Bond Fund	267	-	-	267
Sheriff Forfeiture	46,331	-	2,833	43,498
County Law Enforcement	112,610	3,981	1,732	114,859
Health Dept. Illegal Dumping	1,850	-	-	1,850
Health Dept. Preparedness Fund	9,114	24,526	34,074	(434)
Health Dept Vaccine	54,788	359,141	144,475	269,454
Final HEA1001-2007/08 PTRC HSC	8	-	-	8
Sales Disc. State Training	8,284	2,560	-	10,844
Local Emergency Planning/Lepc	17,523	5,680	169	23,034
Warchest EDIT	987,653	373,451	636,110	724,994
New Annex Bldg (Edit)	1,635,483	420,000	7,221	2,048,262
Vending Machine	3,560	2,859	4,365	2,054
Payroll Withholding-ProactiveM	330	1,470	1,530	270
Vision Insurance	6,811	21,292	24,471	3,632
Payroll Withholding - Life	267	-	-	267
Payroll Withholding -Health Tr	1,027,122	-	124,212	902,910
Payroll Withholding - Health	828	255,265	256,093	-
Payroll Withholding - Dental	28,691	78,375	97,621	9,445
Payroll Withholding - MetPre	10,667	29,539	36,180	4,026
Payroll Withholding - MetPost	26,335	46,631	72,810	156

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

Fund	Cash and	Receipts	Disbursements	Cash and
	Investments			Investments
	01-01-22			12-31-22
Payroll Withholding - Great We	-	3,155	3,155	-
Payroll Withholding - Liberty	-	7	-	7
Payroll Withholding - Medicare	1	134,405	134,405	1
Payroll Withholding - GuarPost	-	40,194	32,114	8,080
LIT PROPERTY TAX RELIEF	195,039	2,224,707	2,139,121	280,625
Victims Assistance Grant	(51,397)	105,468	65,288	(11,217)
Ena Sirens Project	2,700	-	-	2,700
VAX Supplement 3 93.268	1,452	19,335	41,985	(21,198)
Secured School Safety Grant	-	8,250	8,250	-
VanBibber IOCRA Water Grant	-	678,600	678,600	-
COVID-Cares	(6,537)	6,537	-	-
HHS COVID Funds	36,814	39,505	70,686	5,633
JDAI Grant	2,626	4,541	3,254	3,913
Handgun Permit	-	23,091	-	23,091
PCEMS Training Grant	-	115,423	95,591	19,832
Putnam County CTP Grant	48,674	6,000	4,600	50,074
Local Health Maintenance - S	(577)	577	-	-
Putnam County Comm Corr Grant2	-	261,412	261,412	-
STOP Grant	(20,032)	31,044	25,714	(14,702)
HAVA Grant	1,566	-	-	1,566
Marine Patrol Grant	33	6,849	6,634	248
Put Co Probation Grant	24,365	10,747	9,907	25,205
MRT Grant	85,140	5,293	638	89,795
D10 Pro Bono Project Grant	3,278	-	-	3,278
Community Crossings Grant	-	1,000,000	1,000,000	-
COVID Vaccine Grant	56,485	-	50,562	5,923
American Rescue Plan	3,649,349	3,649,349	4,983,965	2,314,733
Pretrial Services Grant2	237	-	5	232
Public Health Crisis Grant	-	330,238	109,616	220,622
Law Enforcement Training Grant	-	23,091	-	23,091
Coop Agr for Emerg Response	-	1,000	1,000	-
Pretrial Services Grant	3,115	63,629	63,839	2,905
Put Co Probation Grant 2	18,230	123,067	135,017	6,280
Sheriff's Commissary	320,029	346,257	357,609	308,677
Motor Vehicle Highway	1,470,995	3,246,477	3,274,415	1,443,057
Clerk Child Support	2,966	325,305	325,981	2,290
Totals	<u>\$ 31,007,224</u>	<u>\$ 103,646,473</u>	<u>\$ 102,770,522</u>	<u>\$ 31,883,175</u>

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

PUTNAM 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.

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

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

Penalties. Amounts received from late payment fees.

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

E. Disbursements

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

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

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

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

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

PUTNAM COUNTY
NOTES TO FINANCIAL STATEMENT
(Continued)

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

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

F. Interfund Transfers

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

G. Fund Accounting

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

Note 2. Budgets

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

Note 3. Property Taxes

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

PUTNAM 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.

PUTNAM 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.

PUTNAM 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 funds being set up for reimbursable grants. The reimbursements for expenditures made by the County were not received by December 31, 2022.

Note 8. Combined Funds

Funds related to the Statewide 911 and the Emergency Telephone System were reported as combined into one fund entitled "Statewide 911" in the prior financial statement, but were combined into one fund entitled "Emergency Telephone System" for the current financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

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

	Treasurer Collections	Sheriff's Inmate Trust	Clerk's Trust	General Fund	Sheriff's Accident Report
Cash and investments - beginning	\$ 1,441,709	\$ 30,489	\$ 787,143	\$ 3,591,754	\$ 6,934
Receipts:					
Taxes	1,055,961	-	-	8,380,516	-
Licenses and permits	-	-	-	39,968	-
Intergovernmental receipts	-	-	-	967,645	-
Charges for services	-	-	-	175,112	4,542
Fines and forfeits	-	-	-	78,201	-
Other receipts	-	396,730	2,296,385	429,451	-
Total receipts	1,055,961	396,730	2,296,385	10,070,893	4,542
Disbursements:					
Personal services	-	-	-	7,070,048	-
Supplies	-	-	-	112,447	-
Other services and charges	-	-	-	2,034,017	2,681
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	18,311	-
Other disbursements	1,441,709	394,837	2,216,675	-	-
Total disbursements	1,441,709	394,837	2,216,675	9,234,823	2,681
Excess (deficiency) of receipts over disbursements	(385,748)	1,893	79,710	836,070	1,861
Cash and investments - ending	\$ 1,055,961	\$ 32,382	\$ 866,853	\$ 4,427,824	\$ 8,795

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

	Animal Shelter	Edgelea Bond Project	Campaign Finance Enforce. Coun	LIT Economic Development	City and Town Court Costs
Cash and investments - beginning	\$ 57,440	\$ 76,620	\$ 225	\$ 353,323	\$ 7,395
Receipts:					
Taxes	-	127,696	-	1,465,492	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	78,319	-	225	-	-
Fines and forfeits	-	-	-	-	7,539
Other receipts	12,201	2,237	-	-	-
Total receipts	90,520	129,933	225	1,465,492	7,539
Disbursements:					
Personal services	-	-	-	-	-
Supplies	17,724	-	-	-	-
Other services and charges	77,128	350	-	1,204,862	11,344
Debt service - principal and interest	-	-	-	-	-
Capital outlay	157	120,415	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	95,009	120,765	-	1,204,862	11,344
Excess (deficiency) of receipts over disbursements	(4,489)	9,168	225	260,630	(3,805)
Cash and investments - ending	\$ 52,951	\$ 85,788	\$ 450	\$ 613,953	\$ 3,590

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

	Clerk's Record Perpetuation	Community Corrections	Congressional School Interest	Congressional School Principal	D.O.C.
Cash and investments - beginning	\$ 60,202	\$ 69,115	\$ 2,447	\$ 25,000	\$ 107,600
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	315,904	-	-	-
Fines and forfeits	18,370	-	-	-	-
Other receipts	-	5,454	33	-	-
Total receipts	18,370	321,358	33	-	-
Disbursements:					
Personal services	4,250	166,013	-	-	-
Supplies	37,414	12,770	-	-	-
Other services and charges	-	110,156	1,001	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	4,599	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	41,664	293,538	1,001	-	-
Excess (deficiency) of receipts over disbursements	(23,294)	27,820	(968)	-	-
Cash and investments - ending	\$ 36,908	\$ 96,935	\$ 1,479	\$ 25,000	\$ 107,600

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

	Sales Disclosure-County Share	Covered Bridge	Cumulative Bridge	Cumulative Courthouse	Cumulative Jail
Cash and investments - beginning	\$ 19,015	\$ 153,863	\$ 1,262,940	\$ 394,416	\$ 207,238
Receipts:					
Taxes	-	-	802,850	77,401	36,424
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	16,650	246,335	8,725	4,106
Charges for services	12,800	-	5,350	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	47	-	34,455	-	-
Total receipts	12,847	16,650	1,088,990	86,126	40,530
Disbursements:					
Personal services	-	-	26,518	-	-
Supplies	-	-	3,029	-	-
Other services and charges	8,182	6,703	226,213	138,966	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	634,908	-	-
Other disbursements	-	-	-	-	-
Total disbursements	8,182	6,703	890,668	138,966	-
Excess (deficiency) of receipts over disbursements	4,665	9,947	198,322	(52,840)	40,530
Cash and investments - ending	\$ 23,680	\$ 163,810	\$ 1,461,262	\$ 341,576	\$ 247,768

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

	County Drug Free Community	Emergency Medical Services	Extradition Fund	Firearms Training	Food and Beverage Tax Collecti
Cash and investments - beginning	\$ 18,535	\$ 645,667	\$ 1,227	\$ 25,861	\$ 10,866
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	1,270,346	-	-	16,019
Fines and forfeits	25,179	-	-	-	-
Other receipts	-	8,728	-	11,472	763
Total receipts	25,179	1,279,074	-	11,472	16,782
Disbursements:					
Personal services	-	1,769,558	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	25,808	19,991
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	63,000	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	1,832,558	-	25,808	19,991
Excess (deficiency) of receipts over disbursements	25,179	(553,484)	-	(14,336)	(3,209)
Cash and investments - ending	\$ 43,714	\$ 92,183	\$ 1,227	\$ 11,525	\$ 7,657

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

	Health	Identification Security Protec	Local Health Maintenance	Local Road and Street	LIT Public Safety County Share
Cash and investments - beginning	\$ 254,060	\$ 36,300	\$ 90,169	\$ 372,547	\$ 991,706
Receipts:					
Taxes	239,793	-	-	-	1,589,077
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	27,031	-	33,139	634,121	-
Charges for services	87,067	7,151	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	859	-	-	42	35,322
Total receipts	354,750	7,151	33,139	634,163	1,624,399
Disbursements:					
Personal services	383,674	-	6,000	-	-
Supplies	4,966	-	12,353	139,957	382,680
Other services and charges	3,885	630	-	448,409	747,377
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	56,925	294,818
Other disbursements	-	-	-	-	-
Total disbursements	392,525	630	18,353	645,291	1,424,875
Excess (deficiency) of receipts over disbursements	(37,775)	6,521	14,786	(11,128)	199,524
Cash and investments - ending	\$ 216,285	\$ 42,821	\$ 104,955	\$ 361,419	\$ 1,191,230

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

	MVH Restricted	Misdemeanant	Omitted Property Audits	Planning and Zoning Impact	Plat Book
Cash and investments - beginning	\$ 969,909	\$ 97,862	\$ 101,570	\$ 416,940	\$ 64,327
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	259,520	-
Intergovernmental receipts	1,564,429	21,894	-	-	-
Charges for services	17,959	-	-	-	29,331
Fines and forfeits	-	-	-	-	-
Other receipts	353,324	-	-	99	-
Total receipts	1,935,712	21,894	-	259,619	29,331
Disbursements:					
Personal services	902,761	-	-	17,007	18,920
Supplies	794,988	-	-	7,860	2,500
Other services and charges	2,610,462	9,684	-	165,933	628
Debt service - principal and interest	-	-	-	-	-
Capital outlay	(2,401,401)	-	-	2,551	-
Other disbursements	-	-	-	-	-
Total disbursements	1,906,810	9,684	-	193,351	22,048
Excess (deficiency) of receipts over disbursements	28,902	12,210	-	66,268	7,283
Cash and investments - ending	\$ 998,811	\$ 110,072	\$ 101,570	\$ 483,208	\$ 71,610

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

	Rainy Day	Recorder's Records Perpetuatio	Riverboat	Sex & Violent Offender Admin	Sheriff's Pension Trust
Cash and investments - beginning	\$ 1,126,524	\$ 288,494	\$ -	\$ -	\$ 1,269
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	206,788	-	-
Charges for services	-	116,008	-	360	17,064
Fines and forfeits	-	-	-	-	-
Other receipts	16,907	-	-	-	-
Total receipts	16,907	116,008	206,788	360	17,064
Disbursements:					
Personal services	7,874	31,817	-	-	-
Supplies	-	471	-	-	-
Other services and charges	16,907	10,653	206,788	-	17,064
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	24,781	42,941	206,788	-	17,064
Excess (deficiency) of receipts over disbursements	(7,874)	73,067	-	360	-
Cash and investments - ending	\$ 1,118,650	\$ 361,561	\$ -	\$ 360	\$ 1,269

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

	Surplus Tax	Surveyor Corner Perpetuation	Tax Sale Redemption	Tax Sale Surplus	Court Appointed Special Advoca
Cash and investments - beginning	\$ 122,138	\$ 123,408	\$ 1,591	\$ 603,669	\$ 6,496
Receipts:					
Taxes	47,998	-	64,922	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	35,755	-	817,970	-
Fines and forfeits	-	-	-	-	-
Other receipts	878	-	508	-	22,333
Total receipts	48,876	35,755	65,430	817,970	22,333
Disbursements:					
Personal services	-	7,916	-	-	17,731
Supplies	-	1,453	-	-	844
Other services and charges	52,333	-	66,073	805,292	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	898	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	52,333	10,267	66,073	805,292	18,575
Excess (deficiency) of receipts over disbursements	(3,457)	25,488	(643)	12,678	3,758
Cash and investments - ending	\$ 118,681	\$ 148,896	\$ 948	\$ 616,347	\$ 10,254

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

	CASA/GAL	Auditor's Ineligible Homestead	Elected Official Training Fund	County Offender Transportation	Hazardous Waste Disposal Tax
Cash and investments - beginning	\$ -	\$ 1,247	\$ 29,470	\$ 8,468	\$ 1,743,747
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	78,406	-	-	-	-
Charges for services	-	-	7,151	63	331,741
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	720	-
Total receipts	78,406	-	7,151	783	331,741
Disbursements:					
Personal services	-	-	-	-	4,306
Supplies	-	-	-	-	-
Other services and charges	78,406	-	4,700	-	84,183
Debt service - principal and interest	-	-	-	-	94,660
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	78,406	-	4,700	-	183,149
Excess (deficiency) of receipts over disbursements	-	-	2,451	783	148,592
Cash and investments - ending	\$ -	\$ 1,247	\$ 31,921	\$ 9,251	\$ 1,892,339

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

	Emergency Telephone System	Opioid Restricted	Opioid Unrestricted	Adult Probation Administrative	Juvenile Probation Administrat
Cash and investments - beginning	\$ 366,887	\$ -	\$ -	\$ 250,054	\$ 84,756
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	170,100	72,097	1,000	3,000
Charges for services	648,833	-	-	2,298	-
Fines and forfeits	-	-	-	218,054	18,242
Other receipts	2,261	-	-	6,155	-
Total receipts	651,094	170,100	72,097	227,507	21,242
Disbursements:					
Personal services	601,505	-	-	158,997	1,223
Supplies	-	-	-	2,855	1,816
Other services and charges	91,545	-	-	28,122	4,361
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	2,000	-
Other disbursements	-	-	-	-	-
Total disbursements	693,050	-	-	191,974	7,400
Excess (deficiency) of receipts over disbursements	(41,956)	170,100	72,097	35,533	13,842
Cash and investments - ending	\$ 324,931	\$ 170,100	\$ 72,097	\$ 285,587	\$ 98,598

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

	Alternative Dispute Resolution	COURT INTERPRETER GRANT	Environmental Violation Fines	Capital Recovery Systems	Payroll Clearing
Cash and investments - beginning	\$ 50,286	\$ 1,445	\$ -	\$ 30,045	\$ 861
Receipts:					
Taxes	50	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	9,068	-	-	-	-
Fines and forfeits	3,280	-	2,000	4,041	-
Other receipts	-	-	-	-	177,580
Total receipts	12,398	-	2,000	4,041	177,580
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	10,369	-	-	3,923	177,580
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	10,369	-	-	3,923	177,580
Excess (deficiency) of receipts over disbursements	2,029	-	2,000	118	-
Cash and investments - ending	\$ 52,315	\$ 1,445	\$ 2,000	\$ 30,163	\$ 861

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

	Payroll Withholding - Def Comp	Payroll Withholding - Federal	Payroll Withholding - FICA	Payroll Withholding - LocalTax	Payroll Withholding - PERF
Cash and investments - beginning	\$ 2,614	\$ 525	\$ 2,355	\$ 63	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	88,801	891,878	574,724	194,388	257,475
Total receipts	88,801	891,878	574,724	194,388	257,475
Disbursements:					
Personal services	88,801	891,878	574,724	194,388	257,475
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	88,801	891,878	574,724	194,388	257,475
Excess (deficiency) of receipts over disbursements	-	-	-	-	-
Cash and investments - ending	\$ 2,614	\$ 525	\$ 2,355	\$ 63	\$ -

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

	Payroll Withholding - Sheriff	Payroll Withholding - State	Payroll Withholding Wage Garni	Settlement	Wheel Tax
Cash and investments - beginning	\$ 239	\$ 6	\$ -	\$ 450	\$ -
Receipts:					
Taxes	-	-	-	36,035,735	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	4,409,834	139,844
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	41,739	308,350	36,086	8	-
Total receipts	41,739	308,350	36,086	40,445,577	139,844
Disbursements:					
Personal services	31,247	308,350	36,086	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	40,446,018	138,347
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	31,247	308,350	36,086	40,446,018	138,347
Excess (deficiency) of receipts over disbursements	10,492	-	-	(441)	1,497
Cash and investments - ending	\$ 10,731	\$ 6	\$ -	\$ 9	\$ 1,497

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

	Sur Tax	CVET Agency	Financial Institution Tax	State Fines and Forfeitures	Overweight Vehicle Fines
Cash and investments - beginning	\$ -	\$ -	\$ -	\$ 264	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	1,023,923	155,467	411,922	-	-
Charges for services	-	-	-	188	-
Fines and forfeits	-	-	-	2,254	22
Other receipts	-	-	-	-	-
Total receipts	1,023,923	155,467	411,922	2,442	22
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,023,923	155,467	411,922	2,590	22
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,023,923	155,467	411,922	2,590	22
Excess (deficiency) of receipts over disbursements	-	-	-	(148)	-
Cash and investments - ending	\$ -	\$ -	\$ -	\$ 116	\$ -

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

	Special Death Benefit	Sales Disclosure-State Share	Coroners Training & Cont Ed	Mortgage Recording Fee - State	Sex & Violent Offender Admin
Cash and investments - beginning	\$ -	\$ 840	\$ -	\$ 453	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	10,240	4,336	4,228	1,540
Fines and forfeits	1,896	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	1,896	10,240	4,336	4,228	1,540
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,896	10,648	4,336	4,435	1,540
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,896	10,648	4,336	4,435	1,540
Excess (deficiency) of receipts over disbursements	-	(408)	-	(207)	-
Cash and investments - ending	\$ -	\$ 432	\$ -	\$ 246	\$ -

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

	Forrest Restoration Fund	Inheritance Tax	Education Plate Fees Agency	Innkeepers Tax Collections	LIT Certified Shares
Cash and investments - beginning	\$ 5,482	\$ 401	\$ -	\$ 29,720	\$ -
Receipts:					
Taxes	1,740	-	-	350,147	8,898,825
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	488	-	1,920
Total receipts	<u>1,740</u>	<u>-</u>	<u>488</u>	<u>350,147</u>	<u>8,900,745</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	5,482	-	488	352,823	8,900,745
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>5,482</u>	<u>-</u>	<u>488</u>	<u>352,823</u>	<u>8,900,745</u>
Excess (deficiency) of receipts over disbursements	<u>(3,742)</u>	<u>-</u>	<u>-</u>	<u>(2,676)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 1,740</u>	<u>\$ 401</u>	<u>\$ -</u>	<u>\$ 27,044</u>	<u>\$ -</u>

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

	LIT PUBLIC SAFETY	LIT ECON DEVELOPMENT	Public Defender	93.563 Prosecutor PCA	93.563 County IV-D Incentive
Cash and investments - beginning	\$ -	\$ -	\$ 143,677	\$ 5,842	\$ 29,075
Receipts:					
Taxes	3,559,530	2,224,707	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	2,799	14,971
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	25,992	-	-
Other receipts	-	-	-	-	-
Total receipts	<u>3,559,530</u>	<u>2,224,707</u>	<u>25,992</u>	<u>2,799</u>	<u>14,971</u>
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	3,559,530	2,224,707	94,190	4,855	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>3,559,530</u>	<u>2,224,707</u>	<u>94,190</u>	<u>4,855</u>	<u>-</u>
Excess (deficiency) of receipts over disbursements	-	-	(68,198)	(2,056)	14,971
Cash and investments - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,479</u>	<u>\$ 3,786</u>	<u>\$ 44,046</u>

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

	93.563 Prosecutor IV-D Incenti	93.563 Clerk IV-D Incen Post	TMA	Reassessment 2015	Infraction Judgement
Cash and investments - beginning	\$ 53,346	\$ 12,716	\$ 62,410	\$ 239,921	\$ -
Receipts:					
Taxes	-	-	-	166,944	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	22,525	14,971	-	18,819	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	21,024
Other receipts	1,499	-	-	-	-
Total receipts	<u>24,024</u>	<u>14,971</u>	<u>-</u>	<u>185,763</u>	<u>21,024</u>
Disbursements:					
Personal services	28,525	918	-	173,789	-
Supplies	-	-	-	3,367	-
Other services and charges	-	14,278	-	35,921	21,024
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	150	-
Other disbursements	-	-	-	-	-
Total disbursements	<u>28,525</u>	<u>15,196</u>	<u>-</u>	<u>213,227</u>	<u>21,024</u>
Excess (deficiency) of receipts over disbursements	<u>(4,501)</u>	<u>(225)</u>	<u>-</u>	<u>(27,464)</u>	<u>-</u>
Cash and investments - ending	<u>\$ 48,845</u>	<u>\$ 12,491</u>	<u>\$ 62,410</u>	<u>\$ 212,457</u>	<u>\$ -</u>

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

	LIT Correctional and Rehab	LIT Public Safety PSAP Center	DNR Fines	Jury Fee	Pre Trial Diversion
Cash and investments - beginning	\$ 832,991	\$ 1,405,443	\$ 6,502	\$ 35,013	\$ 149,510
Receipts:					
Taxes	1,779,765	800,894	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	6,068
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	2,493	102,803
Other receipts	175	1,313	-	104	6,374
Total receipts	1,779,940	802,207	-	2,597	115,245
Disbursements:					
Personal services	970,622	119,951	-	-	61,191
Supplies	56,790	2,454	-	-	-
Other services and charges	415,230	331,988	-	580	36,933
Debt service - principal and interest	-	-	-	-	-
Capital outlay	7,973	152,190	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,450,615	606,583	-	580	98,124
Excess (deficiency) of receipts over disbursements	329,325	195,624	-	2,017	17,121
Cash and investments - ending	\$ 1,162,316	\$ 1,601,067	\$ 6,502	\$ 37,030	\$ 166,631

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

	Tobacco Master Trust	Sheriff's Donation	E911 Donations	SATP	Commissioners Sale
Cash and investments - beginning	\$ 66,521	\$ 1,994	\$ 55	\$ 133,401	\$ 176,726
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	21,258	-	-	2,000	-
Charges for services	-	775	-	48,694	1,450
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	186	-
Total receipts	21,258	775	-	50,880	1,450
Disbursements:					
Personal services	-	-	-	38,118	-
Supplies	19,002	-	-	2,070	-
Other services and charges	-	-	-	6,383	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	1,173	-
Other disbursements	-	-	-	-	-
Total disbursements	19,002	-	-	47,744	-
Excess (deficiency) of receipts over disbursements	2,256	775	-	3,136	1,450
Cash and investments - ending	\$ 68,777	\$ 2,769	\$ 55	\$ 136,537	\$ 178,176

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

	Family Preservation	Building Department Listing	Council Moore Bequest	Treasurer Returned Check Fee	Timber Sales
Cash and investments - beginning	\$ 67	\$ 42,395	\$ 10,000	\$ 723	\$ 1,025
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	14,200	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	-
Total receipts	-	14,200	-	-	-
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	723	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	-	-	723	-
Excess (deficiency) of receipts over disbursements	-	14,200	-	(723)	-
Cash and investments - ending	\$ 67	\$ 56,595	\$ 10,000	\$ -	\$ 1,025

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

	Asset Forfeiture Fund	Putnam County Court Bail Bond	EOC Bond Fund	Sheriff Forfeiture	County Law Enforcement
Cash and investments - beginning	\$ 14,402	\$ 123,715	\$ 267	\$ 46,331	\$ 112,610
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	20,005	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	18,377	-	-	3,981
Other receipts	17	-	-	-	-
Total receipts	17	38,382	-	-	3,981
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	1,471	23,520	-	2,833	1,732
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	1,471	23,520	-	2,833	1,732
Excess (deficiency) of receipts over disbursements	(1,454)	14,862	-	(2,833)	2,249
Cash and investments - ending	\$ 12,948	\$ 138,577	\$ 267	\$ 43,498	\$ 114,859

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

	Health Dept. Illegal Dumping	Health Dept. Preparedness Fund	Health Dept Vaccine	Final HEA1001-2007/08 PTRC HSC	Sales Disc. State Training
Cash and investments - beginning	\$ 1,850	\$ 9,114	\$ 54,788	\$ 8	\$ 8,284
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	24,526	303,411	-	-
Charges for services	-	-	54,123	-	2,560
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	1,607	-	-
Total receipts	-	24,526	359,141	-	2,560
Disbursements:					
Personal services	-	18,495	144,475	-	-
Supplies	-	15,579	-	-	-
Other services and charges	-	-	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	34,074	144,475	-	-
Excess (deficiency) of receipts over disbursements	-	(9,548)	214,666	-	2,560
Cash and investments - ending	\$ 1,850	\$ (434)	\$ 269,454	\$ 8	\$ 10,844

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

	Local Emergency Planning/Lepc	Warchest EDIT	New Annex Bldg (Edit)	Vending Machine
Cash and investments - beginning	\$ 17,523	\$ 987,653	\$ 1,635,483	\$ 3,560
Receipts:				
Taxes	-	373,451	420,000	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	5,680	-	-	-
Charges for services	-	-	-	2,168
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	691
Total receipts	<u>5,680</u>	<u>373,451</u>	<u>420,000</u>	<u>2,859</u>
Disbursements:				
Personal services	-	-	-	-
Supplies	169	-	-	-
Other services and charges	-	575,860	7,221	4,365
Debt service - principal and interest	-	-	-	-
Capital outlay	-	60,250	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>169</u>	<u>636,110</u>	<u>7,221</u>	<u>4,365</u>
Excess (deficiency) of receipts over disbursements	<u>5,511</u>	<u>(262,659)</u>	<u>412,779</u>	<u>(1,506)</u>
Cash and investments - ending	<u>\$ 23,034</u>	<u>\$ 724,994</u>	<u>\$ 2,048,262</u>	<u>\$ 2,054</u>

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

	Payroll Withholding-ProactiveM	Vision Insurance	Payroll Withholding - Life	Payroll Withholding -Health Tr
Cash and investments - beginning	\$ 330	\$ 6,811	\$ 267	\$ 1,027,122
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	1,470	21,292	-	-
Total receipts	1,470	21,292	-	-
Disbursements:				
Personal services	-	-	-	124,212
Supplies	-	-	-	-
Other services and charges	1,530	24,471	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	1,530	24,471	-	124,212
Excess (deficiency) of receipts over disbursements	(60)	(3,179)	-	(124,212)
Cash and investments - ending	\$ 270	\$ 3,632	\$ 267	\$ 902,910

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

	Payroll Withholding - Health	Payroll Withholding - Dental	Payroll Withholding - MetPre	Payroll Withholding - MetPost	Payroll Withholding - Great We
Cash and investments - beginning	\$ 828	\$ 28,691	\$ 10,667	\$ 26,335	\$ -
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	255,265	78,375	29,539	46,631	3,155
Total receipts	255,265	78,375	29,539	46,631	3,155
Disbursements:					
Personal services	256,093	-	36,180	72,810	3,155
Supplies	-	-	-	-	-
Other services and charges	-	97,621	-	-	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	256,093	97,621	36,180	72,810	3,155
Excess (deficiency) of receipts over disbursements	(828)	(19,246)	(6,641)	(26,179)	-
Cash and investments - ending	\$ -	\$ 9,445	\$ 4,026	\$ 156	\$ -

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

	Payroll Withholding - Liberty	Payroll Withholding - Medicare	Payroll Withholding - GuarPost	LIT PROPERTY TAX RELIEF	Victims Assistance Grant
Cash and investments - beginning	\$ -	\$ 1	\$ -	\$ 195,039	\$ (51,397)
Receipts:					
Taxes	-	-	-	2,224,707	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	-	-	66,767
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	7	134,405	40,194	-	38,701
Total receipts	7	134,405	40,194	2,224,707	105,468
Disbursements:					
Personal services	-	134,405	32,114	-	42,006
Supplies	-	-	-	-	-
Other services and charges	-	-	-	2,139,121	23,282
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	134,405	32,114	2,139,121	65,288
Excess (deficiency) of receipts over disbursements	7	-	8,080	85,586	40,180
Cash and investments - ending	\$ 7	\$ 1	\$ 8,080	\$ 280,625	\$ (11,217)

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

	Emma Sirens Project	VAX Supplement 3 93,268	Secured School Safety Grant	VanBibber IOCRA Water Grant	COVID-Cares
Cash and investments - beginning	\$ 2,700	\$ 1,452	\$ -	\$ -	\$ (6,537)
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	-	8,250	678,600	-
Charges for services	-	19,335	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	-	-	-	-	6,537
Total receipts	-	19,335	8,250	678,600	6,537
Disbursements:					
Personal services	-	34,374	-	-	-
Supplies	-	7,611	-	-	-
Other services and charges	-	-	8,250	678,600	-
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	41,985	8,250	678,600	-
Excess (deficiency) of receipts over disbursements	-	(22,650)	-	-	6,537
Cash and investments - ending	\$ 2,700	\$ (21,198)	\$ -	\$ -	\$ -

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

	HHS COVID Funds	JDAI Grant	Handgun Permit	PCEMS Training Grant	Putnam County CTP Grant
Cash and investments - beginning	\$ 36,814	\$ 2,626	\$ -	\$ -	\$ 48,674
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	4,541	23,091	115,423	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	39,505	-	-	-	6,000
Total receipts	39,505	4,541	23,091	115,423	6,000
Disbursements:					
Personal services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	70,686	3,254	-	95,591	4,600
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	70,686	3,254	-	95,591	4,600
Excess (deficiency) of receipts over disbursements	(31,181)	1,287	23,091	19,832	1,400
Cash and investments - ending	\$ 5,633	\$ 3,913	\$ 23,091	\$ 19,832	\$ 50,074

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

	Local Health Maintenance -	Putnam County Comm Corr Grant2	STOP Grant	HAVA Grant	Marine Patrol Grant
Cash and investments - beginning	\$ (577)	\$ -	\$ (20,032)	\$ 1,566	\$ 33
Receipts:					
Taxes	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Intergovernmental receipts	-	261,412	24,366	-	6,849
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other receipts	577	-	6,678	-	-
Total receipts	577	261,412	31,044	-	6,849
Disbursements:					
Personal services	-	222,235	25,714	-	6,104
Supplies	-	-	-	-	-
Other services and charges	-	39,177	-	-	530
Debt service - principal and interest	-	-	-	-	-
Capital outlay	-	-	-	-	-
Other disbursements	-	-	-	-	-
Total disbursements	-	261,412	25,714	-	6,634
Excess (deficiency) of receipts over disbursements	577	-	5,330	-	215
Cash and investments - ending	\$ -	\$ -	\$ (14,702)	\$ 1,566	\$ 248

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

	Put Co Probation Grant	MRT Grant	D10 Pro Bono Project Grant	Community Crossings Grant
Cash and investments - beginning	\$ 24,365	\$ 85,140	\$ 3,278	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	10,747	5,293	-	1,000,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	-
Total receipts	<u>10,747</u>	<u>5,293</u>	<u>-</u>	<u>1,000,000</u>
Disbursements:				
Personal services	7,166	638	-	-
Supplies	-	-	-	-
Other services and charges	2,741	-	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	1,000,000
Other disbursements	-	-	-	-
Total disbursements	<u>9,907</u>	<u>638</u>	<u>-</u>	<u>1,000,000</u>
Excess (deficiency) of receipts over disbursements	<u>840</u>	<u>4,655</u>	<u>-</u>	<u>-</u>
Cash and investments - ending	<u>\$ 25,205</u>	<u>\$ 89,795</u>	<u>\$ 3,278</u>	<u>\$ -</u>

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

	COVID Vaccine Grant	American Rescue Plan	Pretrial Services Grant2	Public Health Crisis Grant
Cash and investments - beginning	\$ 56,485	\$ 3,649,349	\$ 237	\$ -
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	-	-	-	330,000
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	3,649,349	-	238
Total receipts	<u>-</u>	<u>3,649,349</u>	<u>-</u>	<u>330,238</u>
Disbursements:				
Personal services	-	-	5	77,882
Supplies	-	-	-	31,734
Other services and charges	50,562	4,983,965	-	-
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>50,562</u>	<u>4,983,965</u>	<u>5</u>	<u>109,616</u>
Excess (deficiency) of receipts over disbursements	<u>(50,562)</u>	<u>(1,334,616)</u>	<u>(5)</u>	<u>220,622</u>
Cash and investments - ending	<u>\$ 5,923</u>	<u>\$ 2,314,733</u>	<u>\$ 232</u>	<u>\$ 220,622</u>

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

	Law Enforcement Training Grant	Coop Agr for Emerg Response	Pretrial Services Grant	Put Co Probation Grant 2
Cash and investments - beginning	\$ -	\$ -	\$ 3,115	\$ 18,230
Receipts:				
Taxes	-	-	-	-
Licenses and permits	-	-	-	-
Intergovernmental receipts	23,091	1,000	63,629	119,873
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Other receipts	-	-	-	3,194
Total receipts	<u>23,091</u>	<u>1,000</u>	<u>63,629</u>	<u>123,067</u>
Disbursements:				
Personal services	-	-	48,839	117,203
Supplies	-	1,000	-	10,532
Other services and charges	-	-	15,000	7,282
Debt service - principal and interest	-	-	-	-
Capital outlay	-	-	-	-
Other disbursements	-	-	-	-
Total disbursements	<u>-</u>	<u>1,000</u>	<u>63,839</u>	<u>135,017</u>
Excess (deficiency) of receipts over disbursements	<u>23,091</u>	<u>-</u>	<u>(210)</u>	<u>(11,950)</u>
Cash and investments - ending	<u>\$ 23,091</u>	<u>\$ -</u>	<u>\$ 2,905</u>	<u>\$ 6,280</u>

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

	Sheriff's Commissary	Motor Vehicle Highway	Clerk Child Support	Totals
Cash and investments - beginning	\$ 320,029	\$ 1,470,995	\$ 2,966	\$ 31,007,224
Receipts:				
Taxes	-	-	-	70,724,625
Licenses and permits	-	-	-	313,688
Intergovernmental receipts	-	-	-	13,396,421
Charges for services	-	-	-	4,156,073
Fines and forfeits	-	-	-	553,748
Other receipts	346,257	3,246,477	325,305	14,501,918
Total receipts	<u>346,257</u>	<u>3,246,477</u>	<u>325,305</u>	<u>103,646,473</u>
Disbursements:				
Personal services	-	-	-	16,376,286
Supplies	-	-	-	1,686,435
Other services and charges	-	-	-	76,582,998
Debt service - principal and interest	-	-	-	94,660
Capital outlay	-	-	-	18,917
Other disbursements	357,609	3,274,415	325,981	8,011,226
Total disbursements	<u>357,609</u>	<u>3,274,415</u>	<u>325,981</u>	<u>102,770,522</u>
Excess (deficiency) of receipts over disbursements	<u>(11,352)</u>	<u>(27,938)</u>	<u>(676)</u>	<u>875,951</u>
Cash and investments - ending	<u>\$ 308,677</u>	<u>\$ 1,443,057</u>	<u>\$ 2,290</u>	<u>\$ 31,883,175</u>

OTHER INFORMATION

PUTNAM COUNTY
SCHEDULE OF PAYABLES AND RECEIVABLES
December 31, 2022

<u>Government or Enterprise</u>	<u>Accounts Payable</u>	<u>Accounts Receivable</u>
Governmental activities	<u>\$ 536,205</u>	<u>\$ 47,552</u>

PUTNAM COUNTY
SCHEDULE OF LEASES AND DEBT
December 31, 2022

Lessor	Purpose	Annual Lease Payment	Lease Beginning Date	Lease Ending Date
Governmental activities:				
Caterpillar Financial Services Corporation	Wheel Excavator	\$ 29,699	9/27/2018	9/27/2023
Caterpillar Financial Services Corporation	Caterpillar 938M	31,939	9/30/2019	9/30/2024
First National Bank	Sheriff Vehicle	56,470	2/28/2022	2/28/2024
First National Bank	Sheriff Vehicle	21,369	9/30/2022	9/30/2024
Tri County Bank	Commissioner Trucks	245,701	6/1/2021	6/1/2025
First National Bank	Boom Mower	<u>59,833</u>	11/1/2022	7/1/2024
Total governmental activities		<u>445,011</u>		
Total of annual lease payments		<u>\$ 445,011</u>		

Description of Debt	Ending Principal Balance	Principal Due Within One Year
Type	Purpose	
Governmental activities:		
Revenue bonds	Edgelea Subdivision Road Project	\$ 1,015,000
Revenue bonds	EOC Bond	80,000
Claims and judgments	911 Software loan	<u>148,428</u>
Total governmental activities		<u>1,378,428</u>
Totals		<u>\$ 1,378,428</u>

PUTNAM COUNTY
 SCHEDULE OF CAPITAL ASSETS
 December 31, 2022

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

	Ending Balance
Governmental activities:	
Land	\$ 1,353,800
Infrastructure	59,094,890
Buildings	7,390,813
Improvements other than buildings	6,640
Machinery, equipment, and vehicles	<u>10,547,425</u>
Total governmental activities	<u>78,393,568</u>
Total capital assets	<u><u>\$ 78,393,568</u></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/>.